Washington Jurisdiction
RESULTS OF OPERATIONS

December 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2024
FILE:	WA JAM - December 2024
PREPARED BY:	Revenue Requirement Department
DATE:	March 17, 2025
TIME:	12:02:18 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	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.99%	5.09%	2.54%
PREFERRED	0.01%	6.75%	0.00%
COMMON	50.00%	9.50%	4.75%
	100.00%		7.29%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- Rate of return in the table above as approve in UE-230172 settlement outcome.

DECEMBER 2024 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 Revenue:	2.3	537,104,662	494,379,464	42,725,199	0	42,725,199
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,422,683	1,360,051	62,632	0	62,632
5	Other Operating Revenues	2.4	19,550,535	18,384,002	1,166,533	0	1,166,533
6	Total Operating Revenues	2.4	558,077,881	514,123,517	43,954,364	0	43,954,364
7							
8	Operating Expenses:						
9	Steam Production	2.6	27,505,854	23,334,480	4,171,374	0	4,171,374
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	4,032,218	3,710,496	321,722	0	321,722
12	Other Power Supply	2.9 & 2.10	57,390,728	41,944,878	15,445,850	0	15,445,850
13	Transmission	2.12	7,253,148	5,557,597	1,695,550	0	1,695,550
14	Distribution	2.13	26,906,488	25,291,381	1,615,107	0	1,615,107
15	Customer Accounts	2.14	9,771,483	8,633,606	1,137,877	0	1,137,877
16	Customer Service	2.14	18,066,661	17,693,231	373,430	0	373,430
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	75,759,561	70,551,611	5,207,949	0	5,207,949
19							
20	Total O & M Expenses	2.16	226,686,140	196,717,282	29,968,858	0	29,968,858
21							
22	Depreciation	2.17	86,769,125	80,449,156	6,319,969	0	6,319,969
23	Amortization Expense	2.19	6,303,020	5,888,657	414,363	0	414,363
24	Taxes Other Than Income	2.19	18,927,021	16,076,940	2,850,081	0	2,850,081
25	Income Taxes - Federal	2.23	36,217,959	35,853,049	364,910	0	364,910
26	Income Taxes - State	2.22	8,119,723	8,119,723	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(39,275)	(39,275)	0	0	0
29	Misc Revenue & Expense	2.5	(2,705,112)	(2,510,828)	(194,284)	0	(194,284)
30							
31	Total Operating Expenses	2.23	380,278,602	340,554,706	39,723,896	0	39,723,896
32							
33	Operating Revenue for Return		177,799,279	173,568,812	4,230,467	0	4,230,467
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	37,648,431,081	34,974,469,537	2,673,961,544	0	2,673,961,544
37	Plant Held for Future Use	2.33	11,176,145	11,059,545	116,600	0	116,600
38	Misc Deferred Debits	2.35	1,908,115,326	1,896,450,438	11,664,888	0	11,664,888
39	Elec Plant Acq Adj	2.33 & 2.34	10,128,572	10,023,407	105,165	0	105,165
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	322,854,506	302,095,953	20,758,553	0	20,758,553
42	Fuel Stock	2.34	270,978,352	262,843,523	8,134,829	0	8,134,829
43	Material & Supplies	2.35	557,149,099	527,958,475	29,190,624	0	29,190,624
44	Working Capital	2.36	98,198,391	89,905,012	8,293,378	0	8,293,378
45	Weatherization Loans	2.34	260,454,555	260,451,243	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		41,087,486,027	38,335,257,135	2,752,228,892	0	2,752,228,892
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(12,161,994,373)	(11,271,233,853)	(890,760,521)	0	(890,760,521)
52	Accum Prov For Amort	2.42	(817,245,571)	(756,971,892)	(60,273,679)	0	(60,273,679)
53	Accum Def Income Taxes	2.38	(2,921,466,221)	(2,745,552,530)	(175,913,691)	0	(175,913,691)
54	Unamortized ITC	2.38	(2,011,176)	(1,999,032)	(12,144)	0	(12,144)
55	Customer Adv for Const	2.37	(307,220,246)	(293,179,305)	(14,040,941)	0	(14,040,941)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,904,315,211)	(2,689,089,569)	(215,225,643)	0	(215,225,643)
58							
59	Total Rate Base Deductions		(19,114,252,799)	(17,758,026,180)	(1,356,226,619)	0	(1,356,226,619)
60							
61	Total Rate Base		21,973,233,228	20,577,230,955	1,396,002,273	0	1,396,002,273

DECEMBER 2024 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		237,452,457	212,721,049	24,731,409	-	24,731,409
65									
66				B1	237,452,457	212,721,049	24,731,409	-	24,731,409
67									
68	442	Commercial & Industrial Sales							
69			S		298,316,225	280,382,884	17,933,342	-	17,933,342
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	298,316,225	280,382,884	17,933,342	-	17,933,342
75									
76	444	Public Street & Highway Lighting							
77			S		1,335,980	1,275,531	60,448	-	60,448
78			SO		-	-	-	-	-
79				B1	1,335,980	1,275,531	60,448	-	60,448
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**				**537,104,662**	**494,379,464**	**42,725,199**	**-**	**42,725,199**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,360,051	1,360,051	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,360,051	1,360,051	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		62,632	-	62,632	-	62,632
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	62,632	-	62,632	-	62,632
110									
111		Total Sales for Resale			1,422,683	1,360,051	62,632	-	62,632
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**538,527,346**	**495,739,515**	**42,787,831**	**-**	**42,787,831**
121	450	Forfeited Discounts & Interest							
122			S		1,082,958	1,080,194	2,764	-	2,764
123			SO		-	-	-	-	-
124				B1	1,082,958	1,080,194	2,764	-	2,764
125									
126	451	Misc Electric Revenue							
127			S		2,951,479	2,908,065	43,415	-	43,415
128			SG		-	-	-	-	-
129			SO		68,001	63,183	4,818	-	4,818
130				B1	3,019,480	2,971,248	48,232	-	48,232
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		5,895	5,425	470	-	470
137				B1	5,895	5,425	470	-	470
138									

DECEMBER 2024 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		1,251,560	1,139,004	112,556	-	112,556
141			CAGW		-	-	-	-	-
142			CAGE		18,545	18,545	-	-	-
143			JBG		-	-	-	-	-
144			SG		113,092	104,069	9,023	-	9,023
145			SO		412,342	383,130	29,213	-	29,213
146				B1	1,795,540	1,644,747	150,792	-	150,792
147									
148									
149									
150	456	Other Electric Revenue							
151			S		1,784,575	1,784,575	-	-	-
152			CAGE		46,510	46,510	-	-	-
153			CAGW		62,193	48,409	13,784	-	13,784
154			SO		3,021	2,807	214	-	214
155			SG		8,963,009	8,247,870	715,139	-	715,139
156			JBG		157,030	122,228	34,803	-	34,803
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		2,630,326	2,429,990	200,335	-	200,335
161				B1	13,646,663	12,682,389	964,274	-	964,274
162									
163		**Total Other Electric Revenues**			**19,550,535**	**18,384,002**	**1,166,533**	**-**	**1,166,533**
164									
165		**Total Electric Operating Revenues**		**B1**	**558,077,881**	**514,123,517**	**43,954,364**	**-**	**43,954,364**
166									
167	Summary of Revenues by Factor								
168			S		545,597,917	502,651,352	42,946,565	-	42,946,565
169			JBG		157,030	122,228	34,803	-	34,803
170			SE		2,630,326	2,429,990	200,335	-	200,335
171			SO		483,364	449,120	34,244	-	34,244
172			SG		9,081,996	8,357,364	724,632	-	724,632
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		62,193	48,409	13,784	-	13,784
176			CAGE		65,055	65,055	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179	Total Electric Operating Revenues			B1	558,077,881	514,123,517	43,954,364	-	43,954,364
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									

DECEMBER 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		37,237	37,237	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		(2,742,348)	(2,548,064)	(194,284)	-	(194,284)
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	(2,705,112)	(2,510,828)	(194,284)	-	(194,284)
221									
222	**Total Miscellaneous Revenues**				**(2,705,112)**	**(2,510,828)**	**(194,284)**	**-**	**(194,284)**
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**(2,705,112)**	**(2,510,828)**	**(194,284)**	**-**	**(194,284)**
230									
231	500	Operation Supervision & Engineering							
232			SG		779	717	62	-	62
233			CAGW		2,270	1,767	503	-	503
234			CAGE		73,480	73,480	-	-	-
235			JBG		1,379,371	1,073,661	305,710	-	305,710
236			JBE		-	-	-	-	-
237				B2	1,455,901	1,149,626	306,275	-	306,275
238									
239	501	Fuel Related							
240			SE		-	-	-	-	-
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		162,432	126,432	36,000	-	36,000
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		947,699	947,699	-	-	-
247			JBE		226,003	174,896	51,107	-	51,107
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,336,133	1,249,027	87,107	-	87,107
251									
252	501NPC	Fuel Related							
253			S		3,063,107	-	3,063,107	-	3,063,107
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	3,063,107	-	3,063,107	-	3,063,107
265									
266		Total Fuel Related			4,399,240	1,249,027	3,150,213	-	3,150,213
267									
268	502	Steam Expenses							
269			SG		17,705	16,292	1,413	-	1,413
270			CAGW		72,633	56,535	16,098	-	16,098
271			CAGE		4,769,100	4,769,100	-	-	-
272			JBG		1,317,057	1,025,158	291,899	-	291,899
273			CAGE		-	-	-	-	-
274				B2	6,176,495	5,867,085	309,409	-	309,409
275									
276	503	Steam From Other Sources							
277			SE		-	-	-	-	-
278			CAEW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		23,823	-	23,823	-	23,823
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					23,823	-	23,823	-	23,823

DECEMBER 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		447	348	99	-	99
291			CAGE		103,951	103,951	-	-	-
292			JBG		-	-	-	-	-
293			CAGE		-	-	-	-	-
294				B2	104,398	104,299	99	-	99
295									
296	506	Misc. Steam Expense							
297			SG		207,573	191,011	16,562	-	16,562
298			SE		-	-	-	-	-
299			CAGW		319,114	248,389	70,725	-	70,725
300			CAGE		5,500,484	5,500,484	-	-	-
301			JBG		(670,550)	(521,936)	(148,614)	-	(148,614)
302			CAGE		-	-	-	-	-
303				B2	5,356,621	5,417,948	(61,327)	-	(61,327)
304									
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		324	324	-	-	-
309			JBG		23,611	18,378	5,233	-	5,233
310			CAGE		-	-	-	-	-
311				B2	23,935	18,702	5,233	-	5,233
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		13,625	10,605	3,020	-	3,020
316			CAGE		203,409	203,409	-	-	-
317			JBG		24,557	19,114	5,442	-	5,442
318			CAGE		-	-	-	-	-
319				B2	241,591	233,129	8,462	-	8,462
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		35,931	33,064	2,867	-	2,867
325			CAGW		68,704	53,477	15,227	-	15,227
326			CAGE		1,021,590	1,021,590	-	-	-
327			JBG		424,795	330,648	94,147	-	94,147
328			CAGE		-	-	-	-	-
329				B2	1,551,019	1,438,778	112,241	-	112,241
330									
331	512	Maintenance of Boiler Plant							
332			SG		8,989	8,271	717	-	717
333			CAGW		279,769	217,764	62,005	-	62,005
334			CAGE		3,563,017	3,563,017	-	-	-
335			JBG		624,536	486,120	138,416	-	138,416
336			SG-U		-	-	-	-	-
337				B2	4,476,311	4,275,173	201,138	-	201,138
338									
339	513	Maintenance of Electric Plant							
340			SG		21,606	19,882	1,724	-	1,724
341			CAGW		16,454	12,807	3,647	-	3,647
342			CAGE		2,707,347	2,707,347	-	-	-
343			JBG		230,835	179,675	51,160	-	51,160
344			CAGE		-	-	-	-	-
345				B2	2,976,241	2,919,711	56,530	-	56,530
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		26,959	24,808	2,151	-	2,151
349			CAGW		25,012	19,468	5,543	-	5,543
350			CAGE		435,566	435,566	-	-	-
351			JBG		232,743	181,161	51,583	-	51,583
352			CAGE		-	-	-	-	-
353				B2	720,280	661,003	59,277	-	59,277
354									
355	**Total Steam Power Generation**			B2	**27,505,854**	**23,334,480**	**4,171,374**	**-**	**4,171,374**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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									
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		651,477	599,497	51,980	-	51,980
410			SG-U		139,739	128,590	11,150	-	11,150
411				B2	791,216	728,087	63,129	-	63,129
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		19,299	17,759	1,540	-	1,540
418			CAGE		-	-	-	-	-
419				B2	19,299	17,759	1,540	-	1,540
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		407,306	374,808	32,498	-	32,498
424			SG-U		18,597	17,114	1,484	-	1,484
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	425,903	391,921	33,982	-	33,982
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		771,499	709,943	61,556	-	61,556
440			SG-U		1,170,418	1,077,033	93,385	-	93,385
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	1,941,917	1,786,976	154,941	-	154,941
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		79,162	72,846	6,316	-	6,316
448			SG-U		621	572	50	-	50
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	79,783	73,418	6,366	-	6,366
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		-	-	-	-	-
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	-	-	-	-	-
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		41,836	38,498	3,338	-	3,338
464			SG-U		-	-	-	-	-
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	41,836	38,498	3,338	-	3,338
468									
469									
470									
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		55,487	51,060	4,427	-	4,427
475			SG-U		25,784	23,727	2,057	-	2,057
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	81,271	74,786	6,484	-	6,484
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		77,341	71,171	6,171	-	6,171
483			SG-U		110,333	101,530	8,803	-	8,803
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	187,675	172,701	14,974	-	14,974
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		363,871	334,839	29,032	-	29,032
491			SG-U		99,446	91,512	7,935	-	7,935
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	463,318	426,350	36,967	-	36,967
495									
496	**Total Hydraulic Power Generation**			B2	**4,032,218**	**3,710,496**	**321,722**	**-**	**321,722**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		2,109	1,641	467	-	467
502			CAGE		27,193	27,193	-	-	-
503			CAGE		-	-	-	-	-
504				B2	29,301	28,834	467	-	467
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC							
514			S		6,756,338	-	6,756,338	-	6,756,338
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	6,756,338	-	6,756,338	-	6,756,338
519									
520	548	Generation Expense							
521			SG		9,407,619	8,657,006	750,613	-	750,613
522			CAGW		804,439	626,151	178,288	-	178,288
523			CAGE		908,714	908,714	-	-	-
524			S		-	-	-	-	-
525				B2	11,120,773	10,191,872	928,901	-	928,901
526									
527	549	Miscellaneous Other							
528			S		1,182	1,182	-	-	-
529			SG		868,653	799,345	69,308	-	69,308
530			CAGW		48,874	38,042	10,832	-	10,832
531			CAGE		(20,844)	(20,844)	-	-	-
532			CAGE		-	-	-	-	-
533				B2	897,865	817,725	80,140	-	80,140
534									
535									
536									
537									
538	550	Rents							
539			S		30,770	30,770	-	-	-
540			SG		296,847	273,162	23,685	-	23,685
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	327,617	303,932	23,685	-	23,685
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		5,439	4,234	1,205	-	1,205
555			CAGE		269,808	269,808	-	-	-
556			CAGE		-	-	-	-	-
557				B2	275,247	274,041	1,205	-	1,205
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,628,599	1,498,656	129,942	-	129,942
561			CAGW		(972,560)	(757,012)	(215,548)	-	(215,548)
562			CAGE		393,537	393,537	-	-	-
563			CAGE		-	-	-	-	-
564				B2	1,049,576	1,135,182	(85,606)	-	(85,606)
565									
566	554	Maintenance of Misc. Other							
567			SG		2,025,033	1,863,460	161,573	-	161,573
568			CAGW		-	-	-	-	-
569			CAGE		16,673	16,673	-	-	-
570			CAGE		-	-	-	-	-
571				B2	2,041,706	1,880,133	161,573	-	161,573
572									
573	**Total Other Power Generation**			**B2**	**22,498,423**	**14,631,720**	**7,866,703**	**-**	**7,866,703**
574									
575									
576	555	Purchased Power							
577			S		21,603,307	21,603,307	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					21,603,307	21,603,307	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		7,309,172	-	7,309,172	-	7,309,172
591					7,309,172	-	7,309,172	-	7,309,172
592									
593		Total Purchased Power		B2	28,912,479	21,603,307	7,309,172	-	7,309,172
594									
595	556	System Control & Load Dispatch							
596			SG		741,917	682,721	59,196	-	59,196
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	741,917	682,721	59,196	-	59,196
601									
602									
603									
604	557	Other Expenses							
605			S		1,636,126	1,636,126	-	-	-
606			SG		2,316,717	2,131,871	184,846	-	184,846
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		17,292	13,460	3,832	-	3,832
612			CAGE		1,168,069	1,168,069	-	-	-
613			JBG		98,955	77,024	21,931	-	21,931
614			CAEW		-	-	-	-	-
615			JBE		750	581	170	-	170
616				B2	5,237,909	5,027,130	210,779	-	210,779
617									
618	Embedded Cost Differentials								
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626					-	-	-	-	-
618									
619	**Total Other Power Supply**			B2	**34,892,305**	**27,313,158**	**7,579,147**	**-**	**7,579,147**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**88,928,800**	**68,989,854**	**19,938,946**	**-**	**19,938,946**
622									
623									
624	Summary of Production Expense by Factor								
625			S		40,423,823	23,271,384	17,152,439	-	17,152,439
626			SG		17,604,927	16,200,269	1,404,658	-	1,404,658
627			SE		-	-	-	-	-
628			JBG		3,685,910	2,869,002	816,908	-	816,908
629			TROJP		-	-	-	-	-
630			JBE		226,753	175,477	51,277	-	51,277
631			DGP		-	-	-	-	-
632			DEU		-	-	-	-	-
633			DEP		-	-	-	-	-
634			CAGW		866,052	674,109	191,943	-	191,943
635			CAGE		21,141,418	21,141,418	-	-	-
636			CAEW		-	-	-	-	-
637			CAEE		947,699	947,699	-	-	-
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	84,896,582	65,279,358	19,617,224	-	19,617,224

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering							
649			SG		883,824	813,306	70,518	-	70,518
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	883,824	813,306	70,518	-	70,518
654									
655	561	Load Dispatching							
656			SG		1,464,766	1,347,895	116,870	-	116,870
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,464,766	1,347,895	116,870	-	116,870
661	562	Station Expense							
662			SG		249,728	229,803	19,925	-	19,925
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	249,728	229,803	19,925	-	19,925
667									
668	563	Overhead Line Expense							
669			SG		55,098	50,702	4,396	-	4,396
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	55,098	50,702	4,396	-	4,396
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		1,213,674	-	1,213,674	-	1,213,674
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,213,674	-	1,213,674	-	1,213,674
697									
698		Total Transmission of Electricity by Others			1,213,674	-	1,213,674	-	1,213,674
699									
700	566	Misc. Transmission Expense							
701			SG		275,596	253,607	21,989	-	21,989
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	275,596	253,607	21,989	-	21,989
706									
707	567	Rents - Transmission							
708			SG		(360,962)	(332,161)	(28,800)	-	(28,800)
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	(360,962)	(332,161)	(28,800)	-	(28,800)
713									
714	568	Maint Supervision & Engineering							
715			SG		40,956	37,689	3,268	-	3,268
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	40,956	37,689	3,268	-	3,268
719									
720	569	Maintenance of Structures							
721			SG		964,029	887,111	76,918	-	76,918
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	964,029	887,111	76,918	-	76,918

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
725									
726	570	Maintenance of Station Equipment							
727			SG		910,384	837,746	72,638	-	72,638
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	910,384	837,746	72,638	-	72,638
732									
733	571	Maintenance of Overhead Lines							
734			SG		1,520,926	1,399,575	121,351	-	121,351
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	1,520,926	1,399,575	121,351	-	121,351
739									
740	572	Maintenance of Underground Lines							
741			SG		12,154	11,184	970	-	970
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	12,154	11,184	970	-	970
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		22,974	21,141	1,833	-	1,833
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	22,974	21,141	1,833	-	1,833
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**7,253,148**	**5,557,597**	**1,695,550**	**-**	**1,695,550**
753									
754	Summary of Transmission Expense by Factor								
755			SE		-	-	-	-	-
756			SG		6,039,474	5,557,597	481,876	-	481,876
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	6,039,474	5,557,597	481,876	-	481,876
761	580	Operation Supervision & Engineering							
762			S		3,996,681	3,932,303	64,378	-	64,378
763			SNPD		(2,443,320)	(2,290,270)	(153,050)	-	(153,050)
764				B2	1,553,361	1,642,033	(88,672)	-	(88,672)
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,305,640	1,223,854	81,786	-	81,786
769				B2	1,305,640	1,223,854	81,786	-	81,786
770									
771	582	Station Expense							
772			S		469,192	468,089	1,103	-	1,103
773			SNPD		-	-	-	-	-
774				B2	469,192	468,089	1,103	-	1,103
775									
776	583	Overhead Line Expenses							
777			S		995,396	968,891	26,506	-	26,506
778			SNPD		-	-	-	-	-
779				B2	995,396	968,891	26,506	-	26,506
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		17,203	16,125	1,078	-	1,078
789				B2	17,203	16,125	1,078	-	1,078
790									
791	586	Meter Expenses							
792			S		162,509	145,806	16,702	-	16,702
793			SNPD		-	-	-	-	-
794				B2	162,509	145,806	16,702	-	16,702
795									
796	587	Customer Installation Expenses							
797			S		1,380,440	1,286,414	94,026	-	94,026
798			SNPD		-	-	-	-	-
799				B2	1,380,440	1,286,414	94,026	-	94,026
800									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses							
802			S		(80,526)	(72,588)	(7,938)	-	(7,938)
803			SG		-	-	-	-	-
804			SNPD		(344,651)	(323,062)	(21,589)	-	(21,589)
805				B2	(425,178)	(395,650)	(29,528)	-	(29,528)
806									
807	589	Rents							
808			S		230,071	206,276	23,795	-	23,795
809			SNPD		69,267	64,928	4,339	-	4,339
810				B2	299,338	271,204	28,133	-	28,133
811									
812	590	Maint Supervision & Engineering							
813			S		267,471	253,165	14,306	-	14,306
814			SNPD		(52,030)	(48,771)	(3,259)	-	(3,259)
815				B2	215,441	204,394	11,047	-	11,047
816									
817	591	Maintenance of Structures							
818			S		337,132	311,672	25,461	-	25,461
819			SNPD		35,523	33,298	2,225	-	2,225
820				B2	372,656	344,970	27,686	-	27,686
821									
822	592	Maintenance of Station Equipment							
823			S		797,724	654,796	142,929	-	142,929
824			SNPD		42,582	39,915	2,667	-	2,667
825				B2	840,306	694,710	145,596	-	145,596
826	593	Maintenance of Overhead Lines							
827			S		5,139,390	5,027,303	112,087	-	112,087
828			SNPD		163,683	153,430	10,253	-	10,253
829				B2	5,303,073	5,180,732	122,341	-	122,341
830									
831	594	Maintenance of Underground Lines							
832			S		2,909,085	2,716,076	193,010	-	193,010
833			SNPD		338	317	21	-	21
834				B2	2,909,423	2,716,392	193,031	-	193,031
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		92,580	86,781	5,799	-	5,799
839				B2	92,580	86,781	5,799	-	5,799
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		138,485	129,250	9,235	-	9,235
843			SNPD		-	-	-	-	-
844				B2	138,485	129,250	9,235	-	9,235
845									
846	597	Maintenance of Meters							
847			S		131,603	42,197	89,406	-	89,406
848			SNPD		(144,941)	(135,861)	(9,079)	-	(9,079)
849				B2	(13,337)	(93,665)	80,327	-	80,327
850									
851	598	Maint of Misc. Distribution Plant							
852			S		584,343	366,034	218,309	-	218,309
853			SNPD		10,705,618	10,035,015	670,603	-	670,603
854				B2	11,289,961	10,401,049	888,912	-	888,912
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**26,906,488**	**25,291,381**	**1,615,107**	**-**	**1,615,107**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		17,458,997	16,435,684	1,023,313	-	1,023,313
861			SNPD		9,447,491	8,855,698	591,793	-	591,793
862									
863	Total Distribution Expense by Factor			B2	26,906,488	25,291,381	1,615,107	-	1,615,107
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		2,682,764	2,501,866	180,898	-	180,898
868				B2	2,682,764	2,501,866	180,898	-	180,898
869									
870	902	Meter Reading Expense							
871			S		553,356	473,130	80,225	-	80,225
872			CN		53,388	49,788	3,600	-	3,600
873				B2	606,744	522,918	83,825	-	83,825
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		643,848	454,385	189,462	-	189,462
877			CN		2,211,053	2,061,962	149,091	-	149,091
878				B2	2,854,901	2,516,347	338,553	-	338,553
879									
880	904	Uncollectible Accounts							
881			S		3,627,457	3,092,857	534,600	-	534,600
882			SG		-	-	-	-	-
883			CN		-	-	-	-	-
884				B2	3,627,457	3,092,857	534,600	-	534,600
885									
886	905	Misc. Customer Accounts Expense							
887			S		(382)	(382)	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	(382)	(382)	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**9,771,483**	**8,633,606**	**1,137,877**	**-**	**1,137,877**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		4,824,278	4,019,990	804,287	-	804,287
897			CN		4,947,205	4,613,616	333,589	-	333,589
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	9,771,483	8,633,606	1,137,877	-	1,137,877
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		17,700,857	17,354,312	346,545	-	346,545
908			CN		1,866	1,740	126	-	126
909				B2	17,702,723	17,356,053	346,670	-	346,670
910									
911	909	Informational & Instructional Adv							
912			S		157,405	144,572	12,833	-	12,833
913			CN		205,519	191,661	13,858	-	13,858
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	362,924	336,233	26,691	-	26,691
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		1,014	946	68	-	68
921									
922				B2	1,014	946	68	-	68
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**18,066,661**	**17,693,231**	**373,430**	**-**	**373,430**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		17,858,262	17,498,885	359,377	-	359,377
929			CN		208,399	194,347	14,052	-	14,052
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	18,066,661	17,693,231	373,430	-	373,430
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									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**-**	**-**	**-**	**-**	**-**
957									
958									
959	Total Sales Expense by Factor								
960			S		-	-	-	-	-
961			CN		-	-	-	-	-
962	Total Sales Expense by Factor			B2	-	-	-	-	-
963									
964	**Total Customer Service Exp Including Sales**				**18,066,661**	**17,693,231**	**373,430**	**-**	**373,430**
965	920	Administrative & General Salaries							
966			S		23,658	23,658	-	-	-
967			CN		-	-	-	-	-
968			SO		3,911,703	3,634,575	277,128	-	277,128
969				B2	3,935,361	3,658,234	277,128	-	277,128
970									
971	921	Office Supplies & expenses							
972			S		(138,185)	(138,888)	703	-	703
973			CN		10,172	9,486	686	-	686
974			SO		1,414,730	1,314,502	100,228	-	100,228
975				B2	1,286,717	1,185,100	101,616	-	101,616
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(2,788,660)	(2,591,095)	(197,565)	-	(197,565)
981				B2	(2,788,660)	(2,591,095)	(197,565)	-	(197,565)
982									
983	923	Outside Services							
984			S		179,069	51,903	127,166	-	127,166
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		4,622,948	4,295,432	327,516	-	327,516
989			SG		-	-	-	-	-
990				B2	4,802,017	4,347,334	454,682	-	454,682
991									
992	924	Property Insurance							
993			S		1,282,616	1,192,777	89,839	-	89,839
994			CAGW		-	-	-	-	-
995			SO		494,394	459,368	35,026	-	35,026
996				B2	1,777,010	1,652,145	124,865	-	124,865
997									
998	925	Injuries & Damages							
999			S		4,551,495	4,551,495	-	-	-
1000			SO		57,243,202	53,187,761	4,055,441	-	4,055,441
1001				B2	61,794,697	57,739,256	4,055,441	-	4,055,441
1002									
1003	926	Employee Pensions & Benefits							
1004			S		112,034	92,387	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		37,576,255	34,914,134	2,662,120	-	2,662,120
1007				B2	37,688,289	35,006,522	2,681,767	-	2,681,767
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,593,708	2,422,882	170,826	-	170,826
1016			CAEE		-	-	-	-	-
1017			SO		276,794	257,184	19,610	-	19,610
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		517,707	476,401	41,307	-	41,307
1021				B2	3,388,210	3,156,467	231,742	-	231,742
1022									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(39,560,903)	(36,758,179)	(2,802,724)	-	(2,802,724)
1031				B2	(39,560,903)	(36,758,179)	(2,802,724)	-	(2,802,724)
1032									
1033	930	Misc General Expenses							
1034			S		(1,557)	1,428	(2,985)	-	(2,985)
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		238,091	221,223	16,868	-	16,868
1038				B2	236,534	222,652	13,883	-	13,883
1039									
1040	931	Rents							
1041			S		8,720	8,497	223	-	223
1042			SO		(28,699)	(26,666)	(2,033)	-	(2,033)
1043				B2	(19,978)	(18,168)	(1,810)	-	(1,810)
1044									
1045	935	Maintenance of General Plant							
1046			S		414,588	344,415	70,173	-	70,173
1047			CN		5,717	5,332	386	-	386
1048			SO		2,799,963	2,601,597	198,366	-	198,366
1049				B2	3,220,267	2,951,344	268,924	-	268,924
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**75,759,561**	**70,551,611**	**5,207,949**	**-**	**5,207,949**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		9,026,147	8,550,555	475,591	-	475,591
1055			SO		66,199,818	61,509,838	4,689,980	-	4,689,980
1056			SG		517,707	476,401	41,307	-	41,307
1057			CN		15,889	14,818	1,071	-	1,071
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	75,759,561	70,551,611	5,207,949	-	5,207,949
1062									
1063	**TOTAL O&M EXPENSE**			B2	**226,686,140**	**196,717,282**	**29,968,858**	**-**	**29,968,858**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		453,268	417,103	36,165	-	36,165
1068			CAGW		1,703,477	1,325,936	377,541	-	377,541
1069			CAGE		21,997,328	21,997,328	-	-	-
1070			JBG		5,640,409	4,390,326	1,250,083	-	1,250,083
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,232,071	27,568,281	1,663,789	-	1,663,789
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,959,187	1,802,868	156,319	-	156,319
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		778,201	716,110	62,091	-	62,091
1085				B3	2,737,388	2,518,978	218,410	-	218,410
1086									
1087	403OP	Other Production Depreciation							
1088			S		2,160	2,160	-	-	-
1089			SG		322,997	297,226	25,771	-	25,771
1090			CAGW		1,909,847	1,486,568	423,279	-	423,279
1091			CAGE		4,812,196	4,812,196	-	-	-
1092			SG		12,260,612	11,282,365	978,247	-	978,247
1093			CAGE		-	-	-	-	-
1094				B3	19,307,812	17,880,515	1,427,297	-	1,427,297
1095									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation							
1097			S		(1,170,159)	(1,170,159)	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,759	786	-	786
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		15,414,934	14,185,011	1,229,923	-	1,229,923
1103				B3	14,248,320	13,017,611	1,230,709	-	1,230,709
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		46,063	45,225	838	-	838
1109	361	Structures	S		227,433	215,339	12,094	-	12,094
1110	362	Station Equipment	S		(179,095)	(369,859)	190,765	-	190,765
1111	363	Storage Battery Equipmen	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,944,328	4,513,166	431,161	-	431,161
1113	365	OH Conductors	S		2,243,179	2,020,656	222,523	-	222,523
1114	366	UG Conduit	S		1,011,495	960,590	50,906	-	50,906
1115	367	UG Conductor	S		2,033,506	1,963,556	69,949	-	69,949
1116	368	Line Trans	S		3,423,538	3,153,810	269,728	-	269,728
1117	369	Services	S		2,163,991	1,988,785	175,205	-	175,205
1118	370	Meters	S		1,158,723	1,087,596	71,127	-	71,127
1119	371	Inst Cust Prem	S		38,762	36,984	1,778	-	1,778
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		202,182	192,456	9,726	-	9,726
1122				B3	17,314,104	15,808,304	1,505,800	-	1,505,800
1123									
1124	403GP	General Depreciation							
1125			S		1,382,532	1,288,506	94,026	-	94,026
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		60,994	56,881	4,113	-	4,113
1130			SG		712,376	655,537	56,839	-	56,839
1131			SO		1,544,017	1,434,630	109,387	-	109,387
1132			CAGW		11,674	9,087	2,587	-	2,587
1133			CAGE		177,712	177,712	-	-	-
1134			JBG		31,634	24,623	7,011	-	7,011
1135			JBE		-	-	-	-	-
1136			CAEE		8,491	8,491	-	-	-
1137			SG-P		-	-	-	-	-
1138			SG-U		-	-	-	-	-
1139				B3	3,929,431	3,655,467	273,963	-	273,963
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	**86,769,125**	**80,449,156**	**6,319,969**	**-**	**6,319,969**
1159									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor								
1161		S			16,966,226	15,366,400	1,599,826	-	1,599,826
1162		JBG			5,672,043	4,414,949	1,257,094	-	1,257,094
1163		DGU			-	-	-	-	-
1164		SG			29,164,188	26,837,242	2,326,946	-	2,326,946
1165		SO			1,544,017	1,434,630	109,387	-	109,387
1166		CN			60,994	56,881	4,113	-	4,113
1167		SE			-	-	-	-	-
1168		CAGW			3,628,543	2,824,349	804,193	-	804,193
1169		CAGE			26,987,236	26,987,236	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			8,491	8,491	-	-	-
1172		SG-P			1,959,187	1,802,868	156,319	-	156,319
1173		SG-U			778,201	716,110	62,091	-	62,091
1174	Total Depreciation Expense By Factor			B3	86,769,125	80,449,156	6,319,969	-	6,319,969
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		15,845	6,857	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		17,523	16,282	1,241	-	1,241
1180			SG-P		-	-	-	-	-
1181			SG-U		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	33,368	23,139	10,230	-	10,230
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,159	15,148	10	-	10
1194			SE		-	-	-	-	-
1195			SG		830,832	764,542	66,290	-	66,290
1196			SO		3,498,257	3,250,421	247,837	-	247,837
1197			CN		742,166	692,121	50,044	-	50,044
1198			SG-P		224,809	206,872	17,937	-	17,937
1199			SG-U		22,024	20,267	1,757	-	1,757
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		30,973	24,108	6,865	-	6,865
1204			CAGE		116,903	116,903	-	-	-
1205			JBG		8,171	6,360	1,811	-	1,811
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,489,446	5,096,894	392,551	-	392,551
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		8,514	8,514	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	8,514	8,514	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,228	24,135	2,093	-	2,093
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,228	24,135	2,093	-	2,093
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,557,555	5,152,681	404,874	-	404,874
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		603,132	603,132	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,385	679	-	679
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		110,414	101,604	8,810	-	8,810
1256			TROJP		-	-	-	-	-
1257				B4	716,610	707,121	9,489	-	9,489
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**6,303,020**	**5,888,657**	**414,363**	**-**	**414,363**
1260									
1261									
1262									
1263	Summary of Amortization Expense by Factor								
1264			S		667,786	658,787	8,999	-	8,999
1265			SE		-	-	-	-	-
1266			TROJP		-	-	-	-	-
1267			SG-P		251,037	231,007	20,030	-	20,030
1268			DGU		-	-	-	-	-
1269			SO		3,515,781	3,266,702	249,078	-	249,078
1270			JBG		8,171	6,360	1,811	-	1,811
1271			SSGCH		-	-	-	-	-
1272			CN		742,166	692,121	50,044	-	50,044
1273			CAGW		34,037	26,494	7,544	-	7,544
1274			CAGE		120,621	120,621	-	-	-
1275			CAEW		-	-	-	-	-
1276			CAEE		152	152	-	-	-
1277			SG		941,246	866,146	75,100	-	75,100
1278	Total Amortization Expense by Factor			B4	6,280,996	5,868,391	412,606	-	412,606
1279	408	Taxes Other Than Income							
1280			S		5,931,681	3,965,016	1,966,665	-	1,966,665
1281			GPS		12,037,151	11,184,369	852,782	-	852,782
1282			SO		326,595	303,457	23,138	-	23,138
1283			SE		98,427	90,931	7,497	-	7,497
1284			CAGE		533,167	533,167	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**18,927,021**	**16,076,940**	**2,850,081**	**-**	**2,850,081**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(39,275)	(39,275)	-	-	-
1296									
1297				B7	(39,275)	(39,275)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(39,275)**	**(39,275)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		57,401,197	53,449,615	3,951,582	-	3,951,582
1310					57,401,197	53,449,615	3,951,582	-	3,951,582
1311									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		614,034	571,763	42,271	-	42,271
1314					614,034	571,763	42,271	-	42,271
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		3,215,718	2,994,343	221,375	-	221,375
1324					3,215,718	2,994,343	221,375	-	221,375
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(7,306,850)	(6,803,836)	(503,014)	-	(503,014)
1328					(7,306,850)	(6,803,836)	(503,014)	-	(503,014)
1329									
1330		Total Elec. Interest Deductions for		B6	53,924,100	50,211,886	3,712,213	-	3,712,213
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			53,924,100	50,211,886	3,712,213	-	3,712,213
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(12,412,607)	(11,558,105)	(854,502)	-	(854,502)
1346		Total Operating Deductions for Ta		B6	(12,412,607)	(11,558,105)	(854,502)	-	(854,502)
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									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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									
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	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		8,119,723	8,119,723	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**8,119,723**	**8,119,723**	**-**	**-**	**-**
1485									
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			558,077,881	514,123,517	43,954,364	-	43,954,364
1489		Operating Deductions:							
1490		O & M Expenses			226,686,140	196,717,282	29,968,858	-	29,968,858
1491		Depreciation Expense			86,769,125	80,449,156	6,319,969	-	6,319,969
1492		Amortization Expense			6,303,020	5,888,657	414,363	-	414,363
1493		Taxes Other Than Income			18,927,021	16,076,940	2,850,081	-	2,850,081
1494		Interest & Dividends (AFUDC-Equity)			(12,412,607)	(11,558,105)	(854,502)	-	(854,502)
1495		Misc Revenue & Expense			(2,705,112)	(2,510,828)	(194,284)	-	(194,284)
1496		Total Operating Deductions			323,567,588	285,063,103	38,504,485	-	38,504,485
1497		Other Deductions:							
1498		Interest Deductions			53,924,100	50,211,886	3,712,213	-	3,712,213
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			180,586,193	178,848,528	1,737,666	-	1,737,666
1503									
1504		State Income Taxes			8,119,723	8,119,723	-	-	-
1505									
1506	Total Taxable Income				172,466,470	170,728,804	1,737,666	-	1,737,666
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				36,217,959	35,853,049	364,910	-	364,910
1511									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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**				**36,217,959**	**35,853,049**	**364,910**	**-**	**364,910**
1520									
1521	**TOTAL OPERATING EXPENSES**				**380,278,602**	**340,554,706**	**39,723,896**	**-**	**39,723,896**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,908,691	3,286,905	-	3,286,905
1526			CAGW		1,788,644	1,392,227	396,417	-	396,417
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	929,188	264,573	-	264,573
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,767,057	3,947,895	-	3,947,895
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,560,163	7,877,167	682,996	-	682,996
1537			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1538			CAGE		784,586,398	784,586,398	-	-	-
1539			JBG		193,196,222	150,378,176	42,818,046	-	42,818,046
1540			CAGE		-	-	-	-	-
1541				B8	1,056,644,736	997,562,684	59,082,052	-	59,082,052
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,300,199	4,881,556	-	4,881,556
1547			CAGW		130,483,637	101,564,571	28,919,066	-	28,919,066
1548			CAGE		3,274,455,820	3,274,455,820	-	-	-
1549			JBG		992,517,174	772,545,762	219,971,412	-	219,971,412
1550			S		-	-	-	-	-
1551				B8	4,458,638,386	4,204,866,352	253,772,034	-	253,772,034
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,970,982	33,100,938	2,870,045	-	2,870,045
1557			CAGW		41,103,151	31,993,467	9,109,684	-	9,109,684
1558			CAGE		711,106,935	711,106,935	-	-	-
1559			JBG		210,880,690	164,143,239	46,737,451	-	46,737,451
1560			CAGE		-	-	-	-	-
1561				B8	999,061,759	940,344,579	58,717,180	-	58,717,180
1562									
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,872,597	682,600	-	682,600
1567			CAGW		9,916,302	7,718,554	2,197,748	-	2,197,748
1568			CAGE		347,129,092	347,129,092	-	-	-
1569			JBG		63,679,081	49,565,897	14,113,184	-	14,113,184
1570			CAGE		-	-	-	-	-
1571				B8	429,279,672	412,286,140	16,993,532	-	16,993,532
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,351,533	1,243,697	107,836	-	107,836
1579			CAGW		478,845	372,719	106,126	-	106,126
1580			CAGE		25,904,554	25,904,554	-	-	-
1581			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1582			CAGE		-	-	-	-	-
1583				B8	34,094,304	32,470,916	1,623,389	-	1,623,389
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		(22,673,631)	(22,673,631)	-	-	-
1592			SG		332,645,358	306,104,325	26,541,033	-	26,541,033
1593					309,971,727	283,430,694	26,541,033	-	26,541,033
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,379,405,536**	**6,958,728,422**	**420,677,115**	**-**	**420,677,115**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600		S			-	-	-	-	-
1601		JBG			1,467,826,300	1,142,512,208	325,314,092	-	325,314,092
1602		JBE			-	-	-	-	-
1603		SG			489,460,584	450,407,613	39,052,971	-	39,052,971
1604		CAGW			254,072,532	197,762,480	56,310,052	-	56,310,052
1605		CAGE			5,168,046,120	5,168,046,120	-	-	-
1606		SSGCH			-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,379,405,536	6,958,728,422	420,677,115	-	420,677,115
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									
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		30,913,012	28,446,531	2,466,480	-	2,466,480
1657			SG-U		6,598,315	6,071,850	526,465	-	526,465
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	37,511,327	34,518,382	2,992,945	-	2,992,945
1663									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements							
1665			SG-P		300,542,828	276,563,184	23,979,643	-	23,979,643
1666			SG-U		22,717,957	20,905,342	1,812,615	-	1,812,615
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	323,260,785	297,468,527	25,792,259	-	25,792,259
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		413,485,474	380,494,388	32,991,086	-	32,991,086
1675			SG-U		107,365,797	98,799,319	8,566,478	-	8,566,478
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	520,851,271	479,293,707	41,557,564	-	41,557,564
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		80,836,462	74,386,700	6,449,761	-	6,449,761
1684			SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	132,120,983	121,579,344	10,541,639	-	10,541,639
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,178,441	53,536,513	4,641,928	-	4,641,928
1693			SG-U		14,716,774	13,542,556	1,174,219	-	1,174,219
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	72,895,215	67,079,068	5,816,147	-	5,816,147
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		3,230,593	2,972,831	257,762	-	257,762
1704			SG-U		219,722	202,191	17,531	-	17,531
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	3,450,315	3,175,022	275,293	-	275,293
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,403,109	21,535,827	1,867,282	-	1,867,282
1713			SG-U		4,488,021	4,129,932	358,089	-	358,089
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,891,131	25,665,759	2,225,371	-	2,225,371
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									
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	**1,117,981,026**	**1,028,779,808**	**89,201,218**	**-**	**89,201,218**
1734									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			910,589,917	837,935,974	72,653,943	-	72,653,943
1741		SG-U			207,391,109	190,843,834	16,547,275	-	16,547,275
1742	Total Hydraulic Plant by Factor			B8	1,117,981,026	1,028,779,808	89,201,218	-	89,201,218
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		17,581,425	16,178,642	1,402,783	-	1,402,783
1751				B8	56,914,044	54,507,842	2,406,202	-	2,406,202
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		103,955,907	95,661,496	8,294,410	-	8,294,410
1759				B8	279,567,418	262,940,918	16,626,500	-	16,626,500
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,414,286	402,698	-	402,698
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,036,655	402,698	-	402,698
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		340,235,453	264,829,128	75,406,325	-	75,406,325
1774			CAGE		824,754,231	824,754,231	-	-	-
1775			SG		2,957,479,568	2,721,508,856	235,970,713	-	235,970,713
1776				B8	4,122,469,253	3,811,092,214	311,377,038	-	311,377,038
1777									
1778	344	Generators							
1779			S		411,027	411,027	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,828	4,494	-	4,494
1782			CAGW		123,466,438	96,102,592	27,363,846	-	27,363,846
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,136,895	155,641,839	13,495,056	-	13,495,056
1785				B8	604,870,322	564,006,926	40,863,396	-	40,863,396
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		687,566	687,566	-	-	-
1790			CAGW		48,345,150	37,630,423	10,714,727	-	10,714,727
1791			CAGE		166,676,920	166,676,920	-	-	-
1792			SG		251,048,725	231,018,106	20,030,619	-	20,030,619
1793				B8	466,758,360	436,013,014	30,745,346	-	30,745,346
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,885,472	11,857,369	1,028,103	-	1,028,103
1800			CAGW		3,559,273	2,770,432	788,841	-	788,841
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	25,863,349	24,046,405	1,816,944	-	1,816,944
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		292,618	269,271	23,347	-	23,347
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					292,618	269,271	23,347	-	23,347
1814									
1815	**Total Other Production Plant**			B8	**5,573,174,717**	**5,168,913,246**	**404,261,472**	**-**	**404,261,472**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,246,816	1,246,816	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,512,436,932	3,232,187,406	280,249,526	-	280,249,526
1821			CAGW		559,545,375	435,533,429	124,011,946	-	124,011,946
1822			CAGE		1,499,945,595	1,499,945,595	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,573,174,717	5,168,913,246	404,261,472	-	404,261,472
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**14,070,561,280**	**13,156,421,476**	**914,139,804**	**-**	**914,139,804**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		347,979,955	320,215,409	27,764,546	-	27,764,546
1839				B8	347,979,955	320,215,409	27,764,546	-	27,764,546
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		406,890,239	374,425,373	32,464,867	-	32,464,867
1849				B8	406,890,239	374,425,373	32,464,867	-	32,464,867
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,860,098	529,636	-	529,636
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,808,520,449	2,584,434,852	224,085,596	-	224,085,596
1858				B8	2,810,910,183	2,586,294,950	224,615,233	-	224,615,233
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,555,039,891	1,430,966,719	124,073,172	-	124,073,172
1867				B8	1,555,039,891	1,430,966,719	124,073,172	-	124,073,172
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,351,169,633	1,243,362,815	107,806,818	-	107,806,818
1876				B8	1,351,169,633	1,243,362,815	107,806,818	-	107,806,818
1877									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,748,928,444	1,609,385,336	139,543,108	-	139,543,108
1885				B8	1,748,928,444	1,609,385,336	139,543,108	-	139,543,108
1886									
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,933,553	3,619,703	313,849	-	313,849
1893				B8	3,933,553	3,619,703	313,849	-	313,849
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,639	8,358,876	724,763	-	724,763
1901				B8	9,083,639	8,358,876	724,763	-	724,763
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,172,728	968,741	-	968,741
1909				B8	12,141,468	11,172,728	968,741	-	968,741
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		2,745,310,259	2,526,268,063	219,042,196	-	219,042,196
1913			CAGW		75,421	58,705	16,716	-	16,716
1914			CAGE		(91,082)	(91,082)	-	-	-
1915					2,745,294,598	2,526,235,686	219,058,911	-	219,058,911
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**10,991,371,604**	**10,114,037,595**	**877,334,009**	**-**	**877,334,009**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,465,155	1,918,803	546,352	-	546,352
1926			CAGE		(91,082)	(91,082)	-	-	-
1927			SG		10,988,997,530	10,112,209,873	876,787,657	-	876,787,657
1928	Total Transmission Plant by Factor			B8	10,991,371,604	10,114,037,595	877,334,009	-	877,334,009
1929	360	Land and Land Rights							
1930			S		83,483,975	80,650,832	2,833,143	-	2,833,143
1931				B8	83,483,975	80,650,832	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		158,618,644	149,070,915	9,547,729	-	9,547,729
1935				B8	158,618,644	149,070,915	9,547,729	-	9,547,729
1936									
1937	362	Station Equipment							
1938			S		1,318,967,502	1,224,369,220	94,598,282	-	94,598,282
1939				B8	1,318,967,502	1,224,369,220	94,598,282	-	94,598,282
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,764,916,303	1,611,778,951	153,137,352	-	153,137,352
1947				B8	1,764,916,303	1,611,778,951	153,137,352	-	153,137,352
1948									
1949	365	Overhead Conductors							
1950			S		1,163,796,089	1,052,957,540	110,838,549	-	110,838,549
1951				B8	1,163,796,089	1,052,957,540	110,838,549	-	110,838,549
1952									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit							
1954			S		547,101,372	520,665,283	26,436,089	-	26,436,089
1955				B8	547,101,372	520,665,283	26,436,089	-	26,436,089
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,253,373,493	1,213,848,318	39,525,175	-	39,525,175
1962				B8	1,253,373,493	1,213,848,318	39,525,175	-	39,525,175
1963									
1964	368	Line Transformers							
1965			S		1,735,589,704	1,597,589,443	138,000,260	-	138,000,260
1966				B8	1,735,589,704	1,597,589,443	138,000,260	-	138,000,260
1967									
1968	369	Services							
1969			S		1,116,345,121	1,030,630,187	85,714,934	-	85,714,934
1970				B8	1,116,345,121	1,030,630,187	85,714,934	-	85,714,934
1971									
1972	370	Meters							
1973			S		324,323,718	307,434,900	16,888,818	-	16,888,818
1974				B8	324,323,718	307,434,900	16,888,818	-	16,888,818
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,993,679	8,446,696	546,983	-	546,983
1978				B8	8,993,679	8,446,696	546,983	-	546,983
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		67,769,037	63,785,545	3,983,492	-	3,983,492
1986				B8	67,769,037	63,785,545	3,983,492	-	3,983,492
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		289,472,451	283,185,738	6,286,713	-	6,286,713
1990					289,472,451	283,185,738	6,286,713	-	6,286,713
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**9,832,751,087**	**9,144,413,569**	**688,337,518**	**-**	**688,337,518**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		9,832,751,087	9,144,413,569	688,337,518	-	688,337,518
2001									
2002	Total Distribution Plant by Factor			B8	9,832,751,087	9,144,413,569	688,337,518	-	688,337,518
2003	389	Land and Land Rights							
2004			S		19,119,281	18,020,455	1,098,826	-	1,098,826
2005			CN		1,128,506	1,052,411	76,095	-	76,095
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,130	98	-	98
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,072,366	539,251	-	539,251
2011				B8	27,860,964	26,146,693	1,714,270	-	1,714,270
2012									
2013	390	Structures and Improvements							
2014			S		151,674,895	137,172,959	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,664,635	554,194	-	554,194
2018			SG		11,515,090	10,596,326	918,763	-	918,763
2019			CAGW		10,644	8,285	2,359	-	2,359
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		117,070,442	108,776,491	8,293,950	-	8,293,950
2023				B8	289,928,638	265,657,435	24,271,203	-	24,271,203
2024									

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2025	391	Office Furniture & Equipment							
2026			S		6,579,283	6,153,494	425,789	-	425,789
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,263,682	2,111,042	152,640	-	152,640
2030			SG		932,683	858,267	74,417	-	74,417
2031			SE		-	-	-	-	-
2032			SO		70,307,126	65,326,161	4,980,965	-	4,980,965
2033			CAGW		137,532	107,051	30,481	-	30,481
2034			CAGE		2,216,289	2,216,289	-	-	-
2035			JBG		274,976	214,033	60,943	-	60,943
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	82,738,154	77,012,919	5,725,235	-	5,725,235
2041									
2042	392	Transportation Equipment							
2043			S		117,214,486	110,681,862	6,532,624	-	6,532,624
2044			SO		6,079,836	5,649,105	430,731	-	430,731
2045			SG		13,252,955	12,195,531	1,057,424	-	1,057,424
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	166,398	47,379	-	47,379
2051			CAGE		9,084,437	9,084,437	-	-	-
2052			JBG		2,833,940	2,205,855	628,086	-	628,086
2053			CAEW		-	-	-	-	-
2054			CAEE		159,837	159,837	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	148,839,268	140,143,025	8,696,243	-	8,696,243
2058									
2059	393	Stores Equipment							
2060			S		11,975,490	10,945,440	1,030,051	-	1,030,051
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		283,479	263,396	20,083	-	20,083
2064			SG		2,919,304	2,686,380	232,925	-	232,925
2065			CAGW		181,719	141,445	40,274	-	40,274
2066			CAGE		3,745,660	3,745,660	-	-	-
2067			JBG		969,153	754,360	214,793	-	214,793
2068			CAGE		-	-	-	-	-
2069				B8	20,074,807	18,536,680	1,538,126	-	1,538,126
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		37,463,256	34,580,545	2,882,711	-	2,882,711
2073			DGP		-	-	-	-	-
2074			SG		4,327,538	3,982,253	345,285	-	345,285
2075			SO		1,764,396	1,639,396	125,000	-	125,000
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		719,067	559,700	159,367	-	159,367
2079			CAGE		15,183,685	15,183,685	-	-	-
2080			JBG		2,539,262	1,976,486	562,776	-	562,776
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	62,122,895	58,047,757	4,075,139	-	4,075,139
2086									
2087	395	Laboratory Equipment							
2088			S		27,667,841	26,222,986	1,444,855	-	1,444,855
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,465,529	4,149,165	316,364	-	316,364
2092			SE		-	-	-	-	-
2093			SG		2,550,465	2,346,969	203,496	-	203,496
2094			CAGW		220,133	171,345	48,788	-	48,788
2095			CAGE		3,517,350	3,517,350	-	-	-
2096			JBG		595,909	463,838	132,071	-	132,071
2097			CAEW		-	-	-	-	-
2098			CAEE		1,261,066	1,261,066	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	40,278,293	38,132,718	2,145,574	-	2,145,574

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2102									
2103	396	Power Operated Equipment							
2104			S		181,830,978	170,758,434	11,072,544	-	11,072,544
2105			DGP		-	-	-	-	-
2106			SG		7,472,771	6,876,535	596,236	-	596,236
2107			SO		4,799,161	4,459,160	340,000	-	340,000
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	149,170	42,474	-	42,474
2111			CAGE		16,127,863	16,127,863	-	-	-
2112			JBG		8,949,350	6,965,907	1,983,443	-	1,983,443
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	219,446,561	205,411,864	14,034,697	-	14,034,697
2118	397	Communication Equipment							
2119			S		210,504,650	196,852,069	13,652,581	-	13,652,581
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,415,352	88,655,574	6,759,778	-	6,759,778
2123			CN		3,253,343	3,033,970	219,372	-	219,372
2124			SG		180,776,729	166,352,956	14,423,773	-	14,423,773
2125			SE		-	-	-	-	-
2126			CAGW		832,502	647,995	184,507	-	184,507
2127			CAGE		26,183,180	26,183,180	-	-	-
2128			JBG		3,754,505	2,922,395	832,110	-	832,110
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	520,999,897	484,927,775	36,072,121	-	36,072,121
2134									
2135	398	Misc. Equipment							
2136			S		3,812,685	3,603,081	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		84,611	78,906	5,705	-	5,705
2140			SO		1,532,388	1,423,825	108,563	-	108,563
2141			SE		-	-	-	-	-
2142			SG		913,653	840,755	72,898	-	72,898
2143			CAGW		28,776	22,398	6,378	-	6,378
2144			CAGE		1,738,206	1,738,206	-	-	-
2145			JBG		307,328	239,215	68,113	-	68,113
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,421,613	7,950,351	471,262	-	471,262
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		14,811,098	13,853,818	957,280	-	957,280
2167			CAGW		1,277,288	994,203	283,085	-	283,085
2168			CAGE		5,413,794	5,413,794	-	-	-
2169			SO		-	-	-	-	-
2170				B9	21,502,180	20,261,815	1,240,365	-	1,240,365
2171									
2172		Remove Capital Leases			(21,502,180)	(20,261,815)	(1,240,365)	-	(1,240,365)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-

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2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		216,801,933	201,442,424	15,359,509	-	15,359,509
2185			CN		-	-	-	-	-
2186			SG		594,688	547,239	47,449	-	47,449
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					217,396,621	201,989,663	15,406,957	-	15,406,957
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	**1,639,930,610**	**1,525,779,782**	**114,150,828**	**-**	**114,150,828**
2200									
2201	Summary of General Plant by Factor								
2202			S		782,653,943	728,845,143	53,808,801	-	53,808,801
2203			JBG		20,224,424	15,742,088	4,482,336	-	4,482,336
2204			JBE		-	-	-	-	-
2205			SG		225,257,104	207,284,341	17,972,763	-	17,972,763
2206			SO		526,131,259	488,857,063	37,274,195	-	37,274,195
2207			SE		-	-	-	-	-
2208			CN		14,948,970	13,940,964	1,008,006	-	1,008,006
2209			DEU		-	-	-	-	-
2210			CAGW		3,813,082	2,967,989	845,093	-	845,093
2211			CAGE		83,708,583	83,708,583	-	-	-
2212			CAEW		-	-	-	-	-
2213			CAEE		4,695,426	4,695,426	-	-	-
2214			SSGCT		-	-	-	-	-
2215			SSGCH		-	-	-	-	-
2216			Less Capital Leases		(21,502,180)	(20,261,815)	(1,240,365)	-	(1,240,365)
2217	Total General Plant by Factor			B8	1,639,930,610	1,525,779,782	114,150,828	-	114,150,828
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		24,555,063	22,595,869	1,959,194	-	1,959,194
2228			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2229			SG-U		10,501,813	9,663,897	837,916	-	837,916
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	139,511,951	128,460,390	11,051,560	-	11,051,560
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,322,658	21,300,789	2,021,868	-	2,021,868
2238			SG		100,773,090	92,732,630	8,040,461	-	8,040,461
2239			SO		525,500,909	488,271,371	37,229,538	-	37,229,538
2240			SE		-	-	-	-	-
2241			CN		232,110,018	216,458,883	15,651,135	-	15,651,135
2242			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2243			CAGE		65,494,845	65,494,845	-	-	-
2244			JBG		1,544,227	1,201,980	342,247	-	342,247
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			SG-P		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	974,304,549	905,356,726	68,947,823	-	68,947,823
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	974,304,549	905,356,726	68,947,823	-	68,947,823

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,113,816,500**	**1,033,817,116**	**79,999,383**	**-**	**79,999,383**
2261									
2262	Summary of Intangible Plant by Factor								
2263			S		24,322,658	22,300,789	2,021,868	-	2,021,868
2264			JBG		1,544,227	1,201,980	342,247	-	342,247
2265			JBE		-	-	-	-	-
2266			SG		125,328,153	115,328,499	9,999,654	-	9,999,654
2267			SO		525,500,909	488,271,371	37,229,538	-	37,229,538
2268			CN		232,110,018	216,458,883	15,651,135	-	15,651,135
2269			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2270			CAGE		65,494,845	65,494,845	-	-	-
2271			CAEW		-	-	-	-	-
2272			CAEE		9,106	9,106	-	-	-
2273			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2274			SG-U		10,501,813	9,663,897	837,916	-	837,916
2275			SE		-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,113,816,500	1,033,817,116	79,999,383	-	79,999,383
2277	Summary of Unclassified Plant (Account 106)								
2278			DP		289,472,451	283,185,738	6,286,713	-	6,286,713
2279			DS0		-	-	-	-	-
2280			GP		217,396,621	201,989,663	15,406,957	-	15,406,957
2281			HP		-	-	-	-	-
2282			NP		-	-	-	-	-
2283			OP		292,618	269,271	23,347	-	23,347
2284			TP		2,745,294,598	2,526,235,686	219,058,911	-	219,058,911
2285			TS0		-	-	-	-	-
2286			IP		-	-	-	-	-
2287			MP						
2288			SP		309,971,727	283,430,694	26,541,033	-	26,541,033
2289	Total Unclassified Plant by Factor				3,562,428,014	3,295,111,052	267,316,962	-	267,316,962
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**37,648,431,081**	**34,974,469,537**	**2,673,961,544**	**-**	**2,673,961,544**
2292	Summary of Electric Plant by Factor								
2293			S		10,640,974,505	9,896,806,317	744,168,188	-	744,168,188
2294			SE		-	-	-	-	-
2295			JBG		1,489,594,951	1,159,456,276	330,138,674	-	330,138,674
2296			JBE		-	-	-	-	-
2297			SG		15,341,480,303	14,117,417,732	1,224,062,571	-	1,224,062,571
2298			SO		1,051,632,167	977,128,434	74,503,733	-	74,503,733
2299			CN		247,058,988	230,399,847	16,659,141	-	16,659,141
2300			DEU		-	-	-	-	-
2301			CAGW		845,445,841	658,069,824	187,376,017	-	187,376,017
2302			CAGE		6,817,104,060	6,817,104,060	-	-	-
2303			CAEW		-	-	-	-	-
2304			CAEE		4,704,532	4,704,532	-	-	-
2305			SSGCH		-	-	-	-	-
2306			SSGCT		-	-	-	-	-
2307			Less Capital Leases		(21,502,180)	(20,261,815)	(1,240,365)	-	(1,240,365)
2308				B8	36,416,493,166	33,840,825,207	2,575,667,959	-	2,575,667,959
2309	105	Plant Held For Future Use							
2310			S		9,714,773	9,714,773	-	-	-
2311			SG		1,461,372	1,344,773	116,600	-	116,600
2312			SG		-	-	-	-	-
2313			SG		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**11,176,145**	**11,059,545**	**116,600**	**-**	**116,600**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,823,611	158,118	-	158,118
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2329									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,953,266)	(2,953,266)	-	-	-
2332			SG		(663,674)	(610,721)	(52,953)	-	(52,953)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,803,182)**	**(144,750,229)**	**(52,953)**	**-**	**(52,953)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		480,100	476,789	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	480,100	476,789	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		259,974,455	259,974,455	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	259,974,455	259,974,455	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**260,454,555**	**260,451,243**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,407,606	1,863,166	544,441	-	544,441
2368			CAEE		235,004,787	235,004,787	-	-	-
2369			JBE		33,565,959	25,975,570	7,590,388	-	7,590,388
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	270,978,352	262,843,523	8,134,829	-	8,134,829
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	**270,978,352**	**262,843,523**	**8,134,829**	**-**	**8,134,829**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies							
2400			S		397,485,717	370,807,627	26,678,091	-	26,678,091
2401			SG		2,986,096	2,747,842	238,254	-	238,254
2402			SE		-	-	-	-	-
2403			SO		(3,861,545)	(3,587,970)	(273,574)	-	(273,574)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,469,333)	(1,377,294)	(92,039)	-	(92,039)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,601,826	9,030,516	2,571,311	-	2,571,311
2413			CAGE		150,169,252	150,169,252	-	-	-
2414			JBG		237,084	184,539	52,545	-	52,545
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	557,149,099	527,974,512	29,174,587	-	29,174,587
2419									
2420	163	Stores Expense Undistributed							
2421			S		-	-	-	-	-
2422									
2423				B13	-	-	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	256,963	16,037	-	16,037
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(16,037)	16,037	-	16,037
2430									
2431	**Total Materials & Supplies (Net)**			B13	**557,149,099**	**527,958,475**	**29,190,624**	**-**	**29,190,624**
2432									
2433	165	Prepayments							
2434			S		53,823,233	53,823,233	-	-	-
2435			GPS		25,377,999	23,580,074	1,797,925	-	1,797,925
2436			SG		6,267,880	5,767,780	500,100	-	500,100
2437			CAGW		-	-	-	-	-
2438			CAGE		1,231,137	1,231,137	-	-	-
2439			CAEW		4,055	3,138	917	-	917
2440			CAEE		(24,410,169)	(24,410,169)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		260,560,372	242,100,761	18,459,611	-	18,459,611
2443	**Total Prepayments**			B15	**322,854,506**	**302,095,953**	**20,758,553**	**-**	**20,758,553**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,571,910,125	1,571,845,399	64,726	-	64,726
2447			SG		7,983,775	7,346,767	637,008	-	637,008
2448			CAGE		-	-	-	-	-
2449			CAGE		4,909,509	4,909,509	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		155,925,391	155,925,391	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,740,728,800**	**1,740,027,066**	**701,733**	**-**	**701,733**
2457									
2458	186M	Misc Deferred Debits							
2459			S		6,500,241	6,500,241	-	-	-
2460			CAEW		-	-	-	-	-
2461			CAEE		-	-	-	-	-
2462			SG		71,966,146	66,224,128	5,742,019	-	5,742,019
2463			SO		209,172	194,353	14,819	-	14,819
2464			SE		-	-	-	-	-
2465			CAGW		23,457,239	18,258,415	5,198,824	-	5,198,824
2466			CAGE		64,914,083	64,914,083	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		33,135	25,642	7,493	-	7,493
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**167,386,527**	**156,423,372**	**10,963,154**	**-**	**10,963,154**
2472									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		129,409,102	120,241,010	9,168,093	-	9,168,093
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,028,826)	(6,530,863)	(497,963)	-	(497,963)
2487	232	A/P	CAEE		(6,758,661)	(6,758,661)	-	-	-
2488	232	A/P	SG		(4,721,921)	(4,345,170)	(376,752)	-	(376,752)
2489	232	A/P	S		(143,499)	(143,499)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		(10,482,122)	(10,482,122)	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(2,075,683)	(2,075,683)	-	-	-
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	98,198,391	89,905,012	8,293,378	-	8,293,378
2503									
2504	**Total Working Capital**				**98,198,391**	**89,905,012**	**8,293,378**	**-**	**8,293,378**
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									
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**				**3,439,054,946**	**3,360,787,598**	**78,267,348**	**-**	**78,267,348**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		1,150,109	779,946	370,163	-	370,163
2533	2281	Prop Ins	SO		(2,028,750)	(1,885,022)	(143,728)	-	(143,728)
2534	2282	Inj & Dam	SO		(1,535,936,654)	(1,427,121,977)	(108,814,677)	-	(108,814,677)
2535	2283	Pen & Ben	SO		(960,019)	(892,006)	(68,013)	-	(68,013)
2536	2282	Inj & Dam	S		250,357,583	250,357,583	-	-	-
2537	254	Ins Prov	CAEE		-	-	-	-	-
2538				B15	(1,287,417,730)	(1,178,761,475)	(108,656,255)	-	(108,656,255)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
2543				B15	(234,889)	(182,830)	(52,058)	-	(52,058)
2544									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2545	254		TROJD		-	-	-	-	-
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	Regulatory Liability	S		(1,325,084,961)	(1,235,211,643)	(89,873,317)	-	(89,873,317)
2551				B15	(1,404,941,920)	(1,315,068,603)	(89,873,317)	-	(89,873,317)
2552									
2553	252	Customer Advances for Construction							
2554			S		(63,574,405)	(63,567,505)	(6,900)	-	(6,900)
2555			SG		(175,881,508)	(161,848,314)	(14,033,194)	-	(14,033,194)
2556			CAGE		(67,760,513)	(67,760,513)	-	-	-
2557			CAGW		(3,820)	(2,973)	(847)	-	(847)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(307,220,246)**	**(293,179,305)**	**(14,040,941)**	**-**	**(14,040,941)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(3,426,525)	(3,022,524)	(404,002)	-	(404,002)
2567			GPS		-	-	-	-	-
2568			SO		(3,371,610)	(3,132,745)	(238,864)	-	(238,864)
2569			CAGW		-	-	-	-	-
2570			CAGE		(3,316,598)	(3,316,598)	-	-	-
2571			SG		(200,546,338)	(184,545,192)	(16,001,146)	-	(16,001,146)
2572			CAEW		-	-	-	-	-
2573			CAEE		(1,059,601)	(1,059,601)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(211,720,672)	(195,076,660)	(16,644,012)	-	(16,644,012)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		327,644,138	305,638,356	22,005,782	-	22,005,782
2579			CN		-	-	-	-	-
2580			SO		366,986,621	340,987,156	25,999,464	-	25,999,464
2581			IBT		-	-	-	-	-
2582			BADDEBT		5,713,617	4,935,009	778,608	-	778,608
2583			TROJD		-	-	-	-	-
2584			SG		1,755,485	1,615,419	140,066	-	140,066
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	44,952	12,799	-	12,799
2588			CAGE		3,510,589	3,510,589	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		28,603,670	28,603,670	-	-	-
2591			JBE		(3,035,007)	(2,348,690)	(686,317)	-	(686,317)
2592			SNPD		1,545,366	1,448,564	96,802	-	96,802
2593									
2594	Total Accum Deferred Income Taxes			B19	732,782,229	684,435,023	48,347,206	-	48,347,206
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(111,057,724)	(102,196,676)	(8,861,049)	-	(8,861,049)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(111,057,724)	(102,196,676)	(8,861,049)	-	(8,861,049)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		63,768,297	64,638,846	(870,549)	-	(870,549)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,103,872,190)	(2,893,148,392)	(210,723,798)	-	(210,723,798)
2608			JBE		(1,054,142)	(815,766)	(238,377)	-	(238,377)
2609			SO		-	-	-	-	-
2610			SNPD		-	-	-	-	-
2611			SNP		(427,751)	(398,304)	(29,447)	-	(29,447)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		12,579	12,579	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(3,041,573,207)	(2,829,711,036)	(211,862,171)	-	(211,862,171)
2620									

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2621	283	Accumulated Deferred Income Taxes							
2622			S		(427,921,301)	(427,905,387)	(15,914)	-	(15,914)
2623			SG		(2,971,297)	(2,734,224)	(237,073)	-	(237,073)
2624			SE		-	-	-	-	-
2625			SO		(37,530,664)	(34,871,774)	(2,658,890)	-	(2,658,890)
2626			GPS		(6,903,950)	(6,414,834)	(489,116)	-	(489,116)
2627			SNP		(411,281)	(382,968)	(28,313)	-	(28,313)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(488,974)	(380,603)	(108,371)	-	(108,371)
2631			CAGE		(181,223)	(181,223)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,208,828)	(25,208,828)	-	-	-
2634			JBE		-	-	-	-	-
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(501,617,519)	(498,079,841)	(3,537,678)	-	(3,537,678)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,921,466,221)**	**(2,745,552,530)**	**(175,913,691)**	**-**	**(175,913,691)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,858,974)	(1,858,974)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(152,202)	(140,058)	(12,144)	-	(12,144)
2649	**Total Accumulated ITC**			B19	**(2,011,176)**	**(1,999,032)**	**(12,144)**	**-**	**(12,144)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,135,012,854)**	**(5,729,820,436)**	**(405,192,419)**	**-**	**(405,192,419)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(100,207,485)	(96,652,705)	(3,554,780)	-	(3,554,780)
2657			SG-P		-	-	-	-	-
2658			SG-U		-	-	-	-	-
2659			SG		(98,509,269)	(90,649,434)	(7,859,835)	-	(7,859,835)
2660			CAGW		(204,747,644)	(159,369,459)	(45,378,185)	-	(45,378,185)
2661			CAGE		(3,225,732,104)	(3,225,732,104)	-	-	-
2662			JBG		(801,389,265)	(623,777,499)	(177,611,766)	-	(177,611,766)
2663			CAGE		-	-	-	-	-
2664				B17	(4,430,585,768)	(4,196,181,201)	(234,404,566)	-	(234,404,566)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			SG-P		(362,509,122)	(333,585,326)	(28,923,796)	-	(28,923,796)
2680			SG-U		(122,421,355)	(112,653,627)	(9,767,727)	-	(9,767,727)
2681				B17	(484,930,476)	(446,238,953)	(38,691,524)	-	(38,691,524)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(79,993)	(79,993)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(61,890)	(5,366)	-	(5,366)
2688			CAGW		(276,076,448)	(214,889,672)	(61,186,776)	-	(61,186,776)
2689			CAGE		(422,056,021)	(422,056,021)	-	-	-
2690			SG		(87,120,738)	(80,169,568)	(6,951,170)	-	(6,951,170)
2691				B17	(785,400,457)	(717,257,145)	(68,143,312)	-	(68,143,312)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-

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2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,700,916,701)**	**(5,359,677,299)**	**(341,239,402)**	**-**	**(341,239,402)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701		S			(100,287,478)	(96,732,699)	(3,554,780)	-	(3,554,780)
2702		SG-P			(362,509,122)	(333,585,326)	(28,923,796)	-	(28,923,796)
2703		SG-U			(122,421,355)	(112,653,627)	(9,767,727)	-	(9,767,727)
2704		SG			(185,697,264)	(170,880,893)	(14,816,371)	-	(14,816,371)
2705		CAGW			(480,824,093)	(374,259,131)	(106,564,962)	-	(106,564,962)
2706		CAGE			(3,647,788,124)	(3,647,788,124)	-	-	-
2707		JBG			(801,389,265)	(623,777,499)	(177,611,766)	-	(177,611,766)
2708		SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,700,916,701)	(5,359,677,299)	(341,239,402)	-	(341,239,402)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			DGP		-	-	-	-	-
2714			DGU		-	-	-	-	-
2715			CAGW		(820,571)	(638,708)	(181,863)	-	(181,863)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,376,540,391)	(2,186,921,522)	(189,618,869)	-	(189,618,869)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,377,360,961)**	**(2,187,560,230)**	**(189,800,732)**	**-**	**(189,800,732)**
2720	108360	Land and Land Rights							
2721			S		(11,045,879)	(10,813,726)	(232,152)	-	(232,152)
2722				B17	(11,045,879)	(10,813,726)	(232,152)	-	(232,152)
2723									
2724	108361	Structures and Improvements							
2725			S		(39,860,450)	(38,031,858)	(1,828,591)	-	(1,828,591)
2726				B17	(39,860,450)	(38,031,858)	(1,828,591)	-	(1,828,591)
2727									
2728	108362	Station Equipment							
2729			S		(403,227,433)	(371,048,338)	(32,179,095)	-	(32,179,095)
2730				B17	(403,227,433)	(371,048,338)	(32,179,095)	-	(32,179,095)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(757,836,402)	(672,156,088)	(85,680,314)	-	(85,680,314)
2738				B17	(757,836,402)	(672,156,088)	(85,680,314)	-	(85,680,314)
2739									
2740	108365	Overhead Conductors							
2741			S		(380,156,186)	(338,000,307)	(42,155,879)	-	(42,155,879)
2742				B17	(380,156,186)	(338,000,307)	(42,155,879)	-	(42,155,879)
2743									
2744	108366	Underground Conduit							
2745			S		(201,211,923)	(188,351,819)	(12,860,104)	-	(12,860,104)
2746				B17	(201,211,923)	(188,351,819)	(12,860,104)	-	(12,860,104)
2747									
2748	108367	Underground Conductors							
2749			S		(429,959,245)	(413,927,853)	(16,031,392)	-	(16,031,392)
2750				B17	(429,959,245)	(413,927,853)	(16,031,392)	-	(16,031,392)
2751									
2752	108368	Line Transformers							
2753			S		(666,233,225)	(594,259,170)	(71,974,055)	-	(71,974,055)
2754				B17	(666,233,225)	(594,259,170)	(71,974,055)	-	(71,974,055)
2755									
2756	108369	Services							
2757			S		(424,630,557)	(386,115,009)	(38,515,548)	-	(38,515,548)
2758				B17	(424,630,557)	(386,115,009)	(38,515,548)	-	(38,515,548)
2759									
2760	108370	Meters							
2761			S		(124,568,570)	(114,532,005)	(10,036,564)	-	(10,036,564)
2762				B17	(124,568,570)	(114,532,005)	(10,036,564)	-	(10,036,564)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,421,718)	(6,985,030)	(436,688)	-	(436,688)
2768				B17	(7,421,718)	(6,985,030)	(436,688)	-	(436,688)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-

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2773									
2774	108373	Street Lights							
2775			S		(34,169,361)	(32,443,816)	(1,725,545)	-	(1,725,545)
2776				B17	(34,169,361)	(32,443,816)	(1,725,545)	-	(1,725,545)
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		11,658,596	11,473,756	184,839	-	184,839
2788					11,658,596	11,473,756	184,839	-	184,839
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,468,662,352)**	**(3,155,191,263)**	**(313,471,088)**	**-**	**(313,471,088)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,468,662,352)	(3,155,191,263)	(313,471,088)	-	(313,471,088)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,468,662,352)	(3,155,191,263)	(313,471,088)	-	(313,471,088)
2797	108GP	General Plant Accumulated Depr							
2798			S		(325,842,155)	(299,173,435)	(26,668,720)	-	(26,668,720)
2799			DGP		-	-	-	-	-
2800			DGU		-	-	-	-	-
2801			SG		(97,587,499)	(89,801,210)	(7,786,289)	-	(7,786,289)
2802			CN		(6,443,123)	(6,008,664)	(434,459)	-	(434,459)
2803			SO		(127,758,866)	(118,707,686)	(9,051,180)	-	(9,051,180)
2804			SE		-	-	-	-	-
2805			CAGW		(1,740,487)	(1,354,743)	(385,744)	-	(385,744)
2806			CAGE		(45,416,689)	(45,416,689)	-	-	-
2807			JBG		(8,676,207)	(6,753,301)	(1,922,906)	-	(1,922,906)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,589,333)	(1,589,333)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(615,054,359)	(568,805,060)	(46,249,299)	-	(46,249,299)
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									
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(615,054,359)**	**(568,805,060)**	**(46,249,299)**	**-**	**(46,249,299)**
2842									
2843									
2844									

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2845	Summary of General Depreciation by Factor								
2846		S			(325,842,155)	(299,173,435)	(26,668,720)	-	(26,668,720)
2847		DGP			-	-	-	-	-
2848		DGU			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(127,758,866)	(118,707,686)	(9,051,180)	-	(9,051,180)
2851		CN			(6,443,123)	(6,008,664)	(434,459)	-	(434,459)
2852		SG			(97,587,499)	(89,801,210)	(7,786,289)	-	(7,786,289)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,740,487)	(1,354,743)	(385,744)	-	(385,744)
2855		CAGE			(45,416,689)	(45,416,689)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,589,333)	(1,589,333)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,676,207)	(6,753,301)	(1,922,906)	-	(1,922,906)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(615,054,359)	(568,805,060)	(46,249,299)	-	(46,249,299)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(12,161,994,373)**	**(11,271,233,853)**	**(890,760,521)**	**-**	**(890,760,521)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(228,204)	(228,204)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(228,204)	(228,204)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(13,040,172)	(10,829,372)	(2,210,800)	-	(2,210,800)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,792,188)	(1,665,219)	(126,969)	-	(126,969)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,832,360)	(12,494,591)	(2,337,769)	-	(2,337,769)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(4,236,420)	(3,898,405)	(338,015)	-	(338,015)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(4,236,420)	(3,898,405)	(338,015)	-	(338,015)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,923,902)	(1,923,357)	(545)	-	(545)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(8,272)	(8,272)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(64,212,630)	(59,089,247)	(5,123,383)	-	(5,123,383)
2904			SG-P		(49,873,881)	(45,894,555)	(3,979,326)	-	(3,979,326)
2905			SG-U		(7,276,741)	(6,696,146)	(580,595)	-	(580,595)
2906			CN		(206,805,139)	(192,860,307)	(13,944,832)	-	(13,944,832)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,420,326)	(14,337,832)	(4,082,494)	-	(4,082,494)
2910			CAGE		(30,449,796)	(30,449,796)	-	-	-
2911			JBG		(1,352,213)	(1,052,522)	(299,691)	-	(299,691)
2912			SO		(417,625,687)	(388,038,657)	(29,587,030)	-	(29,587,030)
2913				B18	(797,948,587)	(740,350,692)	(57,597,895)	-	(57,597,895)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(797,948,587)	(740,350,692)	(57,597,895)	-	(57,597,895)
2917									

DECEMBER 2024 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	**(817,245,571)**	**(756,971,892)**	**(60,273,679)**	**-**	**(60,273,679)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(15,192,278)	(12,980,932)	(2,211,346)	-	(2,211,346)
2935		SG-P			(54,110,301)	(49,792,961)	(4,317,340)	-	(4,317,340)
2936		SG-U			(7,276,741)	(6,696,146)	(580,595)	-	(580,595)
2937		SE			-	-	-	-	-
2938		SO			(419,417,876)	(389,703,876)	(29,713,999)	-	(29,713,999)
2939		CN			(206,805,139)	(192,860,307)	(13,944,832)	-	(13,944,832)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,352,213)	(1,052,522)	(299,691)	-	(299,691)
2942		CAGW			(18,420,326)	(14,337,832)	(4,082,494)	-	(4,082,494)
2943		CAGE			(30,449,796)	(30,449,796)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(8,272)	(8,272)	-	-	-
2946		SG			(64,212,630)	(59,089,247)	(5,123,383)	-	(5,123,383)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(817,245,571)	(756,971,892)	(60,273,679)	-	(60,273,679)