

**RESULTS OF OPERATIONS  
WASHINGTON**

**August 2009**

**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	AUGUST 2009
FILE:	AUGUST 2009
PREPARED BY:	Revenue Requirement Department
DATE:	December 24, 2009
TIME:	10:54:23 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.614
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	49.00%	6.107%	2.993%
PREFERRED	0.40%	5.414%	0.022%
COMMON	50.60%	10.200%	5.161%
	<u>100.00%</u>		<u>8.175%</u>

OTHER INFORMATION

Notes:  
Total Company results only include West Control Area net power costs.

**AUGUST 2009 West Control Area  
AMA**

**RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJ	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	304,128,165	283,925,404	20,202,761	0	20,202,761
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	28,790,361	22,835,195	5,955,167	0	5,955,167
5	Other Operating Revenues	2.4	15,025,555	14,322,208	703,347	0	703,347
6	Total Operating Revenues	2.4	347,944,082	321,082,807	26,861,275	0	26,861,275
7							
8	Operating Expenses:						
9	Steam Production	2.7	36,105,458	32,151,560	3,953,898	0	3,953,898
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	3,631,038	3,058,225	572,813	0	572,813
12	Other Power Supply	2.10	61,111,191	48,928,744	12,182,447	0	12,182,447
13	Transmission	2.12	11,477,345	9,486,285	1,991,060	0	1,991,060
14	Distribution	2.13	17,477,324	16,167,466	1,309,859	0	1,309,859
15	Customer Accounts	2.14	7,591,411	6,935,315	656,096	0	656,096
16	Customer Service	2.14	5,871,667	5,841,911	29,755	0	29,755
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	12,532,942	11,604,766	928,176	0	928,176
19							
20	Total O & M Expenses	2.16	155,798,377	134,174,272	21,624,105	0	21,624,105
21							
22	Depreciation	2.18	38,605,601	35,606,559	2,999,042	0	2,999,042
23	Amortization Expense	2.19	3,152,056	2,860,636	291,420	0	291,420
24	Taxes Other Than Income	2.19	10,043,650	8,519,277	1,524,373	0	1,524,373
25	Income Taxes - Federal	2.22	39,987,227	40,362,234	(375,007)	0	(375,007)
26	Income Taxes - State	2.22	5,484,557	5,484,557	0	0	0
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	0	0	0	0	0
29	Misc Revenue & Expense	2.5	(1,502,890)	(1,392,924)	(109,966)	0	(109,966)
30							
31	Total Operating Expenses	2.22	251,568,577	225,614,610	25,953,967	0	25,953,967
32							
33	Operating Revenue for Return		96,375,505	95,468,197	907,308	0	907,308
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	18,979,273,012	17,601,219,655	1,378,053,357	0	1,378,053,357
37	Plant Held for Future Use	2.33	13,709,211	13,673,068	36,143	0	36,143
38	Misc Deferred Debits	2.35	132,453,698	126,812,564	5,641,134	0	5,641,134
39	Elec Plant Acq Adj	2.33	62,693,358	62,693,358	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	35,429,501	33,076,545	2,352,956	0	2,352,956
42	Fuel Stock	2.34	147,004,821	144,181,012	2,823,809	0	2,823,809
43	Material & Supplies	2.34	177,029,734	169,333,242	7,696,492	0	7,696,492
44	Working Capital	2.35	25,188,308	22,482,826	2,705,482	0	2,705,482
45	Weatherization Loans	2.34	37,521,673	35,480,449	2,041,224	0	2,041,224
46	Miscellaneous Rate Base	2.36	2,365,841	2,146,252	219,589	0	219,589
47							
48	Total Electric Plant		19,612,669,158	18,211,098,971	1,401,570,187	0	1,401,570,187
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,562,066,628)	(6,060,359,554)	(501,707,074)	0	(501,707,074)
52	Accum Prov For Amort	2.41	(423,792,870)	(389,027,003)	(34,765,867)	0	(34,765,867)
53	Accum Def Income Taxes	2.37	(1,797,320,912)	(1,660,344,450)	(136,976,462)	0	(136,976,462)
54	Unamortized ITC	2.37	(8,106,448)	(7,028,037)	(1,078,411)	0	(1,078,411)
55	Customer Adv for Const	2.36	(14,179,419)	(13,765,456)	(413,963)	0	(413,963)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(60,007,665)	(55,223,069)	(4,784,596)	0	(4,784,596)
58							
59	Total Rate Base Deductions		(8,865,473,942)	(8,185,747,568)	(679,726,374)	0	(679,726,374)
60							
61	Total Rate Base		10,747,195,216	10,025,351,403	721,843,814	0	721,843,814
62							
63							
64							
65							
66							
67							
68							
69							



70 AUGUST 2009 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
71 AMA										
72 FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
73 ACCT	DESCRIP	FUNC	FACTOR							
154	456	Other Electric Revenue								
155		DMSC	S	4,443,034	4,447,383	(4,349)	-	(4,349)		
156		CUST	CAGE	497,885	497,885	-	-	-		
157		OTHSE	CAGW	18,003	14,151	3,852	-	3,852		
158		OTHSO	SO	-	-	-	-	-		
159		OTHSGR	SG	1,841,211	1,692,974	148,237	-	148,237		
160		OTHSGR	JBG	165,850	131,862	33,988	-	33,988		
161		OTHSGR	WRG	5,439,275	5,068,839	370,436	-	370,436		
162		OTHSGR	WRE	(185,941)	(173,294)	(12,647)	-	(12,647)		
163		WSF	CAEW	-	-	-	-	-		
164		WSF	CAEE	-	-	-	-	-		
165				B1	12,219,318	11,679,800	539,518	-	539,518	
166										
167		<b>Total Other Electric Revenues</b>			<b>15,025,555</b>	<b>14,322,208</b>	<b>703,347</b>	-	<b>703,347</b>	
168										
169		<b>Total Electric Operating Revenues</b>		B1	<b>347,944,082</b>	<b>321,082,807</b>	<b>26,861,275</b>	-	<b>26,861,275</b>	
170										
171		Summary of Revenues by Factor								
172		S		311,680,875	291,345,576	20,335,300	-	20,335,300		
173		JBG		165,850	131,862	33,988	-	33,988		
174		SE		-	-	-	-	-		
175		SO		311,801	288,927	22,874	-	22,874		
176		SG		1,881,825	1,730,318	151,507	-	151,507		
177		CAEW		-	-	-	-	-		
178		CAEE		-	-	-	-	-		
179		CAGW		27,854,342	21,894,525	5,959,817	-	5,959,817		
180		CAGE		796,055	796,055	-	-	-		
181		WRG		5,439,275	5,068,839	370,436	-	370,436		
182		WRE		(185,941)	(173,294)	(12,647)	-	(12,647)		
183		<b>Total Electric Operating Revenues</b>		B1	<b>347,944,082</b>	<b>321,082,807</b>	<b>26,861,275</b>	-	<b>26,861,275</b>	
184		Miscellaneous Revenues								
185	41160	Gain on Sale of Utility Plant - CR								
186		DPW	S	-	-	-	-	-		
187		T	SG	-	-	-	-	-		
188		G	SO	-	-	-	-	-		
189		T	DGU	-	-	-	-	-		
190		P	DGP	-	-	-	-	-		
191										
192										
193	41170	Loss on Sale of Utility Plant								
194		DPW	S	-	-	-	-	-		
195		T	CAGW	-	-	-	-	-		
196		T	CAGE	-	-	-	-	-		
197		T	SG	-	-	-	-	-		
198										
199										
200	4118	Gain from Emission Allowances								
201		P	S	-	-	-	-	-		
202		P	CAEW	-	-	-	-	-		
203		P	CAEE	-	-	-	-	-		
204		P	SE	(1,455,000)	(1,345,020)	(109,980)	-	(109,980)		
205				B1	(1,455,000)	(1,345,020)	(109,980)	-	(109,980)	
206										
207	41181	Gain from Disposition of NOX Credits								
208		P	SE	-	-	-	-	-		
209										
210										
211	4194	Impact Housing Interest Income								
212		P	DGU	-	-	-	-	-		
213										
214										
215	421	(Gain) / Loss on Sale of Utility Plant								
216		DPW	S	-	-	-	-	-		
217		T	DGP	-	-	-	-	-		
218		T	DGU	-	-	-	-	-		
219		PTD	CN	-	-	-	-	-		
220		PTD	SO	190	176	14	-	14		
221		P	CAGW	-	-	-	-	-		
222		P	CAGE	(48,080)	(48,080)	-	-	-		
223		P	SG	-	-	-	-	-		
224				B1	(47,890)	(47,904)	14	-	14	
225										
226		<b>Total Miscellaneous Revenues</b>			<b>(1,502,890)</b>	<b>(1,392,924)</b>	<b>(109,966)</b>	-	<b>(109,966)</b>	

70	AUGUST 2009 West Control Area					UNADJUSTED RESULTS			WASHINGTON	
71	AMA					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
72	FERC	DESCRIP	BUS	WCA	Ref					
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
7	Miscellaneous Expenses									
8	4311	Interest on Customer Deposits				-	-	-	-	-
229		CUST	S			-	-	-	-	-
230						-	-	-	-	-
231	<b>Total Miscellaneous Expenses</b>					-	-	-	-	-
232	<b>Net Misc Revenue and Expense</b>					<b>(1,502,890)</b>	<b>(1,392,924)</b>	<b>(109,966)</b>	<b>-</b>	<b>(109,966)</b>
233										
234										



70 AUGUST 2009 West Control Area

71 AMA

72	73	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
3		512	Maintenance of Boiler Plant								
74			P		SG		-	-	-	-	-
315			P		CAGW		115,491	90,780	24,711	-	24,711
316			P		CAGE		4,826,875	4,826,875	-	-	-
317			P		JBG		1,335,810	1,062,059	273,751	-	273,751
318			P		CAGE		-	-	-	-	-
319						B2	6,278,177	5,979,714	298,462	-	298,462
320											
321		513	Maintenance of Electric Plant								
322			P		SG		-	-	-	-	-
323			P		CAGW		15,280	12,011	3,269	-	3,269
324			P		CAGE		1,941,314	1,941,314	-	-	-
325			P		JBG		938,951	746,529	192,422	-	192,422
326			P		CAGE		-	-	-	-	-
327						B2	2,895,546	2,699,855	195,691	-	195,691
328											
329		514	Maintenance of Misc. Steam Plant								
330			P		SG		-	-	-	-	-
331			P		CAGW		24,949	19,611	5,338	-	5,338
332			P		CAGE		713,563	713,563	-	-	-
333			P		JBG		201,140	159,920	41,220	-	41,220
334			P		CAGE		-	-	-	-	-
335						B2	939,653	893,094	46,559	-	46,559
336											
337			<b>Total Steam Power Generation</b>			B2	<b>36,105,458</b>	<b>32,151,560</b>	<b>3,953,898</b>	<b>-</b>	<b>3,953,898</b>
338		517	Operation Super & Engineering								
339			P		SG		-	-	-	-	-
340											
341											
342		518	Nuclear Fuel Expense								
343			P		SE		-	-	-	-	-
344											
345											
346											
347		519	Coolants and Water								
348			P		SG		-	-	-	-	-
349											
350											
351		520	Steam Expenses								
352			P		SG		-	-	-	-	-
353											
354											
355											
356											
357		523	Electric Expenses								
358			P		SG		-	-	-	-	-
359											
360											
361		524	Misc. Nuclear Expenses								
362			P		SG		-	-	-	-	-
363											
364											
365		528	Maintenance Super & Engineering								
366			P		SG		-	-	-	-	-
367											
368											
369		529	Maintenance of Structures								
370			P		SG		-	-	-	-	-
371											
372											
373		530	Maintenance of Reactor Plant								
374			P		SG		-	-	-	-	-
375											
376											
377		531	Maintenance of Electric Plant								
378			P		SG		-	-	-	-	-
379											
380											
381		532	Maintenance of Misc Nuclear								
382			P		SG		-	-	-	-	-
383											
384											
385			<b>Total Nuclear Power Generation</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>









70 AUGUST 2009 West Control Area

71 AMA

72	FERC	BUS	WCA		UNADJUSTED RESULTS			WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
0	Summary of Production Expense by Factor									
1		S				(2,664,168)	(2,324,309)	(339,859)	-	(339,859)
602		SG				2,157,762	1,984,039	173,723	-	173,723
603		SE				15,454	14,286	1,168	-	1,168
604		JBG				4,098,405	3,258,508	839,897	-	839,897
605		TROJP				-	-	-	-	-
606		JBE				(142,831)	(113,598)	(29,233)	-	(29,233)
607		DGP				-	-	-	-	-
608		DEU				-	-	-	-	-
609		DEP				-	-	-	-	-
610		CAGW				40,981,113	32,212,644	8,768,469	-	8,768,469
611		CAGE				21,034,292	21,034,292	-	-	-
612		CAEW				34,138,766	26,843,774	7,294,992	-	7,294,992
613		CAEE				1,228,893	1,228,893	-	-	-
614		SNPPS				-	-	-	-	-
615		SNPPO				-	-	-	-	-
616		DGU				-	-	-	-	-
617		MC				-	-	-	-	-
618		SSGCT				-	-	-	-	-
619		SSECT				-	-	-	-	-
620		SSGC				-	-	-	-	-
621		SSGCH				-	-	-	-	-
622		SSECH				-	-	-	-	-
623	Total Production Expense by Factor				B2	100,847,687	84,138,529	16,709,158	-	16,709,158
624	560	Operation Supervision & Engineering								
625		T	SG			222,741	204,808	17,933	-	17,933
626		T	JBG			-	-	-	-	-
627		T	CAGW			1,013	796	217	-	217
628		T	CAGE			-	-	-	-	-
629					B2	223,754	205,604	18,150	-	18,150
630										
631	561	Load Dispatching								
632		T	SG			747,037	686,892	60,145	-	60,145
633		T	CAGW			1,904	1,497	407	-	407
634		T	CAGE			-	-	-	-	-
635					B2	748,941	688,389	60,552	-	60,552
636	562	Station Expense								
637		T	SG			-	-	-	-	-
638		T	JBG			4,359	3,466	893	-	893
639		T	CAGW			20,485	16,102	4,383	-	4,383
640		T	CAGE			85,905	85,905	-	-	-
641					B2	110,750	105,473	5,276	-	5,276
642										
643	563	Overhead Line Expense								
644		T	SG			-	-	-	-	-
645		T	CAGW			(456)	(358)	(98)	-	(98)
646		T	CAGE			14,693	14,693	-	-	-
647					B2	14,238	14,335	(98)	-	(98)
648										
649	564	Underground Line Expense								
650		T	SG			-	-	-	-	-
651		T	CAGW			-	-	-	-	-
652		T	CAGE			-	-	-	-	-
653					B2	-	-	-	-	-
654										
655	565	Transmission of Electricity by Others								
656		T	SG			-	-	-	-	-
657		T	SE			-	-	-	-	-
658		T	CAGW			7,828,097	6,153,168	1,674,928	-	1,674,928
659		T	CAGE			-	-	-	-	-
660		T	CAEW			-	-	-	-	-
661		T	CAEE			-	-	-	-	-
662					B2	7,828,097	6,153,168	1,674,928	-	1,674,928
663										
664	566	Misc. Transmission Expense								
665		T	SG			44,163	40,607	3,556	-	3,556
666		T	CAGW			9,016	7,087	1,929	-	1,929
667		T	CAGE			8,602	8,602	-	-	-
668					B2	61,782	56,297	5,485	-	5,485
669										
670	567	Rents - Transmission								
671		T	SG			-	-	-	-	-
672		T	CAGW			(107,813)	(84,745)	(23,068)	-	(23,068)
673		T	CAGE			10,937	10,937	-	-	-
674					B2	(96,877)	(73,809)	(23,068)	-	(23,068)



## 70 AUGUST 2009 West Control Area

71	AMA					UNADJUSTED RESULTS			WASHINGTON	
72	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
73	ACCT		FUNC	FACTOR						
74	586	Meter Expenses								
75		DPW	S			408,143	361,648	46,495	-	46,495
76		DPW	SNPD			93,461	87,134	6,328	-	6,328
77					B2	501,604	448,781	52,822	-	52,822
78	587	Customer Installation Expenses								
79		DPW	S			1,099,210	1,027,176	72,034	-	72,034
80		DPW	SNPD			-	-	-	-	-
81					B2	1,099,210	1,027,176	72,034	-	72,034
82	588	Misc. Distribution Expenses								
83		DPW	S			125,711	116,096	9,615	-	9,615
84		DPW	SNPD			361,683	337,196	24,487	-	24,487
85					B2	487,394	453,291	34,103	-	34,103
86	589	Rents								
87		DPW	S			221,645	214,509	7,136	-	7,136
88		DPW	SNPD			11,916	11,109	807	-	807
89					B2	233,561	225,618	7,943	-	7,943
90	590	Maint Supervision & Engineering								
91		DPW	S			403,604	400,771	2,833	-	2,833
92		DPW	SNPD			772,670	720,357	52,313	-	52,313
93					B2	1,176,275	1,121,128	55,146	-	55,146
94	591	Maintenance of Structures								
95		DPW	S			107,854	100,615	7,240	-	7,240
96		DPW	SNPD			4,717	4,398	319	-	319
97					B2	112,572	105,013	7,559	-	7,559
98	592	Maintenance of Station Equipment								
99		DPW	S			957,413	876,111	81,302	-	81,302
100		DPW	SNPD			131,657	122,743	8,914	-	8,914
101					B2	1,089,069	998,854	90,216	-	90,216
102	593	Maintenance of Overhead Lines								
103		DPW	S			5,903,933	5,451,539	452,393	-	452,393
104		DPW	SNPD			51,370	47,892	3,478	-	3,478
105					B2	5,955,303	5,499,431	455,871	-	455,871
106	594	Maintenance of Underground Lines								
107		DPW	S			2,375,138	2,158,624	216,514	-	216,514
108		DPW	SNPD			-	-	-	-	-
109					B2	2,375,138	2,158,624	216,514	-	216,514
110	595	Maintenance of Line Transformers								
111		DPW	S			15,805	15,805	-	-	-
112		DPW	SNPD			77,541	72,291	5,250	-	5,250
113					B2	93,345	88,096	5,250	-	5,250
114	596	Maint of Street Lighting & Signal Sys.								
115		DPW	S			316,517	301,800	14,717	-	14,717
116		DPW	SNPD			-	-	-	-	-
117					B2	316,517	301,800	14,717	-	14,717
118	597	Maintenance of Meters								
119		DPW	S			378,536	348,728	29,808	-	29,808
120		DPW	SNPD			84,812	79,070	5,742	-	5,742
121					B2	463,348	427,798	35,550	-	35,550
122	598	Maint of Misc. Distribution Plant								
123		DPW	S			180,941	175,706	5,235	-	5,235
124		DPW	SNPD			101,428	94,561	6,867	-	6,867
125					B2	282,369	270,267	12,102	-	12,102
126		<b>TOTAL DISTRIBUTION EXPENSE</b>			B2	<b>17,477,324</b>	<b>16,167,466</b>	<b>1,309,859</b>	<b>-</b>	<b>1,309,859</b>
127		Summary of Distribution Expense by Factor								
128		S				13,356,539	12,325,675	1,030,864	-	1,030,864
129		SNPD				4,120,785	3,841,791	278,994	-	278,994
130		Total Distribution Expense by Factor			B2	<b>17,477,324</b>	<b>16,167,466</b>	<b>1,309,859</b>	<b>-</b>	<b>1,309,859</b>
131	901	Supervision								
132		CUST	S			8,921	5,765	3,156	-	3,156
133		CUST	CN			201,733	187,358	14,375	-	14,375
134					B2	210,654	193,123	17,531	-	17,531

70 AUGUST 2009 West Control Area

71 AMA

72	FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
832	902	Meter Reading Expense								
833		CUST	S			1,568,659	1,376,346	192,312	-	192,312
834		CUST	CN			124,727	115,839	8,888	-	8,888
835					B2	1,693,386	1,492,186	201,200	-	201,200
836	903	Customer Receipts & Collections								
837		CUST	S			487,355	449,727	37,628	-	37,628
838		CUST	CN			3,892,959	3,615,555	277,403	-	277,403
839					B2	4,380,314	4,065,283	315,031	-	315,031
840	904	Uncollectible Accounts								
842		CUST	S			1,290,978	1,169,788	121,191	-	121,191
843		P	SG			-	-	-	-	-
844		CUST	CN			-	-	-	-	-
845					B2	1,290,978	1,169,788	121,191	-	121,191
846	905	Misc. Customer Accounts Expense								
848		CUST	S			39	39	-	-	-
849		CUST	CN			16,040	14,897	1,143	-	1,143
850					B2	16,079	14,936	1,143	-	1,143
851										
852		<b>TOTAL CUSTOMER ACCOUNTS EXP</b>			B2	<b>7,591,411</b>	<b>6,935,315</b>	<b>656,096</b>	<b>-</b>	<b>656,096</b>
853										
854		Summary of Customer Accts Exp by Factor								
855		S				3,355,953	3,001,666	354,287	-	354,287
856		CN				4,235,458	3,933,649	301,809	-	301,809
857		SG				-	-	-	-	-
858		Total Customer Accounts Expense by Factor			B2	7,591,411	6,935,315	656,096	-	656,096
859										
860	907	Supervision								
861		CUST	S			-	-	-	-	-
862		CUST	CN			19,807	18,396	1,411	-	1,411
863					B2	19,807	18,396	1,411	-	1,411
864										
865	908	Customer Assistance								
866		CUST	S			5,460,715	5,460,715	-	-	-
867		CUST	CN			198,782	184,617	14,165	-	14,165
868					B2	5,659,497	5,645,332	14,165	-	14,165
869										
870	909	Informational & Instructional Adv								
871		CUST	S			13,697	12,249	1,448	-	1,448
872		CUST	CN			150,922	140,168	10,754	-	10,754
873					B2	164,619	152,417	12,202	-	12,202
874										
875	910	Misc. Customer Service								
876		CUST	S			-	-	-	-	-
877		CUST	CN			27,744	25,767	1,977	-	1,977
878										
879					B2	27,744	25,767	1,977	-	1,977
880										
881		<b>TOTAL CUSTOMER SERVICE EXPENSE</b>			B2	<b>5,871,667</b>	<b>5,841,911</b>	<b>29,755</b>	<b>-</b>	<b>29,755</b>
882										
883										
884		Summary of Customer Service Exp by Factor								
885		S				5,474,412	5,472,964	1,448	-	1,448
886		CN				397,254	368,947	28,307	-	28,307
887										
888		Total Customer Service Expense by Factor			B2	5,871,667	5,841,911	29,755	-	29,755
889										
890										
891	911	Supervision								
892		CUST	S			-	-	-	-	-
893		CUST	CN			-	-	-	-	-
894						-	-	-	-	-
895						-	-	-	-	-
896	912	Demonstration & Selling Expense								
897		CUST	S			-	-	-	-	-
898		CUST	CN			-	-	-	-	-
899						-	-	-	-	-
900						-	-	-	-	-
901	913	Advertising Expense								
902		CUST	S			-	-	-	-	-
903		CUST	CN			-	-	-	-	-
904						-	-	-	-	-
905						-	-	-	-	-

AUGUST 2009 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR							
916	Misc. Sales Expense									
	CUST	S			-	-	-	-	-	
	CUST	CN			-	-	-	-	-	
				B2	-	-	-	-	-	
	<b>TOTAL SALES EXPENSE</b>				-	-	-	-	-	
	Total Sales Expense by Factor									
	S				-	-	-	-	-	
	CN				-	-	-	-	-	
	Total Sales Expense by Factor			B2	-	-	-	-	-	
	<b>Total Customer Service Exp Including Sales</b>				<b>5,871,667</b>	<b>5,841,911</b>	<b>29,755</b>	<b>-</b>	<b>29,755</b>	
920	Administrative & General Salaries									
	PTD	S			(373,095)	(400,031)	26,936	-	26,936	
	CUST	CN			-	-	-	-	-	
	PTD	SO			5,940,330	5,504,550	435,779	-	435,779	
				B2	5,567,235	5,104,519	462,715	-	462,715	
921	Office Supplies & expenses									
	PTD	S			-	-	-	-	-	
	CUST	CN			-	-	-	-	-	
	PTD	SO			1,049,707	972,701	77,006	-	77,006	
				B2	1,049,707	972,701	77,006	-	77,006	
922	A&G Expenses Transferred									
	PTD	S			-	-	-	-	-	
	CUST	CN			-	-	-	-	-	
	PTD	SO			(2,104,639)	(1,950,244)	(154,395)	-	(154,395)	
				B2	(2,104,639)	(1,950,244)	(154,395)	-	(154,395)	
923	Outside Services									
	PTD	S			-	-	-	-	-	
	CUST	CN			-	-	-	-	-	
	PTD	SO			594,253	550,659	43,594	-	43,594	
				B2	594,253	550,659	43,594	-	43,594	
924	Property Insurance									
	PTD	SO			1,445,055	1,339,047	106,008	-	106,008	
				B2	1,445,055	1,339,047	106,008	-	106,008	
925	Injuries & Damages									
	PTD	SO			478,811	443,686	35,125	-	35,125	
				B2	478,811	443,686	35,125	-	35,125	
926	Employee Pensions & Benefits									
	LABOR	S			-	-	-	-	-	
	CUST	CN			-	-	-	-	-	
	LABOR	SO			-	-	-	-	-	
				B2	-	-	-	-	-	
927	Franchise Requirements									
	DMSC	S			-	-	-	-	-	
	DMSC	SO			-	-	-	-	-	
				B2	-	-	-	-	-	
928	Regulatory Commission Expense									
	DMSC	S			1,127,387	1,063,085	64,303	-	64,303	
	CUST	CN			-	-	-	-	-	
	DMSC	SO			165,246	153,124	12,122	-	12,122	
	CUST	CAGW			85,157	66,937	18,221	-	18,221	
	DMSC	CAGE			-	-	-	-	-	
	FERC	SG			209,325	192,472	16,853	-	16,853	
				B2	1,587,116	1,475,617	111,498	-	111,498	
929	Duplicate Charges									
	LABOR	S			-	-	-	-	-	
	LABOR	SO			(312,317)	(289,406)	(22,911)	-	(22,911)	
				B2	(312,317)	(289,406)	(22,911)	-	(22,911)	
930	Misc General Expenses									
	PTD	S			476,961	476,441	520	-	520	
	CUST	CN			-	-	-	-	-	
	LABOR	SO			1,170,988	1,085,085	85,903	-	85,903	
				B2	1,647,948	1,561,525	86,423	-	86,423	



70 AUGUST 2009 West Control Area										
71 AMA										
72	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
3	931	Rents								
984			PTD	S		81,728	81,728	-	-	-
985			PTD	SO		448,443	415,545	32,898	-	32,898
986					B2	530,171	497,273	32,898	-	32,898
987										
988	935	Maintenance of General Plant								
989			G	S		1,953	1,953	-	-	-
990			CUST	CN		-	-	-	-	-
991			G	SO		2,047,650	1,897,435	150,214	-	150,214
992					B2	2,049,603	1,899,388	150,214	-	150,214
993										
994		<b>TOTAL ADMINISTRATIVE &amp; GEN EXP</b>			B2	<b>12,532,942</b>	<b>11,604,766</b>	<b>928,176</b>	-	<b>928,176</b>
995										
996		Summary of A&G Expense by Factor								
997			S			1,314,934	1,223,175	91,759	-	91,759
998			SO			10,923,526	10,122,182	801,344	-	801,344
999			SG			209,325	192,472	16,853	-	16,853
1000			CN			-	-	-	-	-
1001			CAGW			85,157	66,937	18,221	-	18,221
1002			CAGE			-	-	-	-	-
1003		Total A&G Expense by Factor			B2	12,532,942	11,604,766	928,176	-	928,176
1004										
1005		<b>TOTAL O&amp;M EXPENSE</b>			B2	<b>155,798,377</b>	<b>134,174,272</b>	<b>21,624,105</b>	-	<b>21,624,105</b>



70 AUGUST 2009 West Control Area										
71 AMA										
72 FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
3	403GV0	General Vehicles								
34		G-SG	SG		-	-	-	-	-	
1085					-	-	-	-	-	
1086					-	-	-	-	-	
1087	403MP	Mining Depreciation								
1088		P	CAEE		-	-	-	-	-	
1089				B3	-	-	-	-	-	
1090					-	-	-	-	-	
1091	403EP	Experimental Plant Depreciation								
1092		P	DGP		-	-	-	-	-	
1093		P	SG		-	-	-	-	-	
1094					-	-	-	-	-	
1095	4031	ARO Depreciation								
1096			S		-	-	-	-	-	
1097					-	-	-	-	-	
1098					-	-	-	-	-	
1099					-	-	-	-	-	
1100	<b>TOTAL DEPRECIATION EXPENSE</b>				B3	<b>38,605,601</b>	<b>35,606,559</b>	<b>2,999,042</b>	<b>-</b>	<b>2,999,042</b>
1101	Summary of Depreciation Expense by Factor									
1103	S				13,027,008	11,917,711	1,109,297	-	1,109,297	
1104	DGP				-	-	-	-	-	
1105	DGU				-	-	-	-	-	
1106	SG				111,112	102,167	8,946	-	8,946	
1107	SO				1,272,530	1,179,178	93,352	-	93,352	
1108	CN				145,983	135,581	10,402	-	10,402	
1109	SE				-	-	-	-	-	
1110	CAGW				6,662,562	5,237,015	1,425,546	-	1,425,546	
1111	CAGE				15,669,078	15,669,078	-	-	-	
1112	CAEW				-	-	-	-	-	
1113	CAEE				2,136	2,136	-	-	-	
1114	JBG				1,715,109	1,363,627	351,482	-	351,482	
1115	JBE				83	66	17	-	17	
1116	<b>Total Depreciation Expense By Factor</b>				B3	<b>38,605,601</b>	<b>35,606,559</b>	<b>2,999,042</b>	<b>-</b>	<b>2,999,042</b>
1117										
1118	404GP	Amort of LT Plant - Capital Lease Gen								
1119		I-SITUS	S		119,588	111,135	8,453	-	8,453	
1120		I-SG	SG		-	-	-	-	-	
1121		PTD	SO		75,020	69,517	5,503	-	5,503	
1122		I-DGU	DGU		-	-	-	-	-	
1123		CUST	CN		20,678	19,204	1,473	-	1,473	
1124		I-SG	CAGW		-	-	-	-	-	
1125		I-SG	CAGE		-	-	-	-	-	
1126		I-DGP	DGP		-	-	-	-	-	
1127				B4	<b>215,286</b>	<b>199,856</b>	<b>15,430</b>	<b>-</b>	<b>15,430</b>	
1128										
1129	404SP	Amort of LT Plant - Cap Lease Steam								
1130		P	SG		-	-	-	-	-	
1131		P	DGP		-	-	-	-	-	
1132					-	-	-	-	-	
1133										
1134	404IP	Amort of LT Plant - Intangible Plant								
1135		I-SITUS	S		9,203	9,164	39	-	39	
1136		P	SE		-	-	-	-	-	
1137		I-SG	SG		459,018	422,062	36,956	-	36,956	
1138		PTD	SO		616,969	571,708	45,260	-	45,260	
1139		CUST	CN		413,474	384,011	29,463	-	29,463	
1140		I-SG	CAGW		-	-	-	-	-	
1141		I-SG	CAGE		-	-	-	-	-	
1142		I-DGP	DGP		-	-	-	-	-	
1143		I-SG	CAGE		-	-	-	-	-	
1144		I-SG	CAGE		-	-	-	-	-	
1145		I-SG	CAGW		416,899	327,698	89,201	-	89,201	
1146		I-SG	CAGE		118,720	118,720	-	-	-	
1147		P	JBG		312	248	64	-	64	
1148		P	CAEW		-	-	-	-	-	
1149		P	CAEE		1,208	1,208	-	-	-	
1150		I-DGU	DGU		-	-	-	-	-	
1151				B4	<b>2,035,803</b>	<b>1,834,820</b>	<b>200,983</b>	<b>-</b>	<b>200,983</b>	
1152										
1153	404MP	Amort of LT Plant - Mining Plant								
1154		P	SE		-	-	-	-	-	
1155					-	-	-	-	-	





70 AUGUST 2009 West Control Area

71 AMA

72	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
3	41110	Deferred Income Tax - Federal-CR								
14		GP		S		-	-	-	-	-
1315		P		CIAC		-	-	-	-	-
1316		PT		SCHMDEXP		-	-	-	-	-
1317		GP		SNP		-	-	-	-	-
1318		PT		SG		-	-	-	-	-
1319		GP		SNPD		-	-	-	-	-
1320		LABOR		SO		-	-	-	-	-
1321		PT		IBT		-	-	-	-	-
1322		CUST		CN		-	-	-	-	-
1323		CUST		BADDEBT		-	-	-	-	-
1324		DITEXP		DITEXP		-	-	-	-	-
1325		P		TROJD		-	-	-	-	-
1326		P		JBE		-	-	-	-	-
1327		PT		CAGW		-	-	-	-	-
1328		PT		CAGE		-	-	-	-	-
1329		P		CAEW		-	-	-	-	-
1330		P		CAEE		-	-	-	-	-
1331					B7	-	-	-	-	-
1332										
1333		<b>TOTAL DEFERRED INCOME TAXES</b>			B7	-	-	-	-	-
1334	SCHMAF	Additions - Flow Through								
1335		SCHMAF		S		-	-	-	-	-
1336		SCHMAF		SNP		-	-	-	-	-
1337		SCHMAF		SO		-	-	-	-	-
1338		SCHMAF		SE		-	-	-	-	-
1339		SCHMAF		TROJP		-	-	-	-	-
1340		SCHMAF		DGP		-	-	-	-	-
1341					B6	-	-	-	-	-
1342										
1343	SCHMAP	Additions - Permanent								
1344		P		S		-	-	-	-	-
1345		P		BADDEBT		-	-	-	-	-
1346		P		JBE		-	-	-	-	-
1347		P		SG		-	-	-	-	-
1348		P		CAEE		-	-	-	-	-
19		P		CAGW		-	-	-	-	-
50		P		CAGE		-	-	-	-	-
1351		LABOR		SNP		-	-	-	-	-
1352		SCHMAP-SO		SO		-	-	-	-	-
1353										
1354					B6	-	-	-	-	-
1355										
1356	SCHMAT	Additions - Temporary								
1357		SCHMAT-SITUS		S		-	-	-	-	-
1358		P		TROJP		-	-	-	-	-
1359		DPW		CIAC		-	-	-	-	-
1360		SCHMAT-SNP		SNP		-	-	-	-	-
1361		P		TROJD		-	-	-	-	-
1362		P		JBG		-	-	-	-	-
1363		SCHMAT-SE		JBE		-	-	-	-	-
1364		P		SG		-	-	-	-	-
1365		SCHMAT-GPS		GPS		-	-	-	-	-
1366		SCHMAT-SO		SO		-	-	-	-	-
1367		SCHMAT-SNP		SNPD		-	-	-	-	-
1368		CUST		CN		-	-	-	-	-
1369		DPW		BADDEBT		-	-	-	-	-
1370		P		CAGW		-	-	-	-	-
1371		P		CAGE		-	-	-	-	-
1372		SCHMAT-SE		CAEW		-	-	-	-	-
1373		SCHMAT-SE		CAEE		-	-	-	-	-
1374		BOOKDEPR		SCHMDEXP		-	-	-	-	-
1375					B6	-	-	-	-	-
1376										
1377		<b>TOTAL SCHEDULE - M ADDITIONS</b>			B6	-	-	-	-	-
1378										
1379	SCHMDF	Deductions - Flow Through								
1380		SCHMDF		S		-	-	-	-	-
1381		SCHMDF		CAGW		-	-	-	-	-
1382		SCHMDF		CAGE		-	-	-	-	-
1383		SCHMDF		DGP		-	-	-	-	-
1384		SCHMDF		DGU		-	-	-	-	-
1385					B6	-	-	-	-	-

70 AUGUST 2009 West Control Area											
71 AMA											
72 FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON			
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
6	SCHMDP	Deductions - Permanent									
37		SCHMDP	S		-	-	-	-	-	-	
1388		P	SE		-	-	-	-	-	-	
1389		P	CAEW		-	-	-	-	-	-	
1390		P	CAEE		-	-	-	-	-	-	
1391		PTD	SNP		-	-	-	-	-	-	
1392		SCHMDP	JBE		-	-	-	-	-	-	
1393		P	SG		-	-	-	-	-	-	
1394		SCHMDP-SO	SO		-	-	-	-	-	-	
1395				B6	-	-	-	-	-	-	
1396											
1397	SCHMDT	Deductions - Temporary									
1398		GP	S		-	-	-	-	-	-	
1399		DPW	BADDEBT		-	-	-	-	-	-	
1400		CUST	CN		-	-	-	-	-	-	
1401		SCHMDT-SNP	SNP		-	-	-	-	-	-	
1402		DPW	SNPD		-	-	-	-	-	-	
1403		CUST	JBE		-	-	-	-	-	-	
1404		P	SE		-	-	-	-	-	-	
1405		SCHMDT-SG	SG		-	-	-	-	-	-	
1406		SCHMDT-GPS	GPS		-	-	-	-	-	-	
1407		SCHMDT-SO	SO		-	-	-	-	-	-	
1408		TAXDEPR	TAXDEPR		-	-	-	-	-	-	
1409		SCHMDT-SG	CAGW		-	-	-	-	-	-	
1410		SCHMDT-SG	CAGE		-	-	-	-	-	-	
1411		P	JBG		-	-	-	-	-	-	
1412		P	CAEE		-	-	-	-	-	-	
1413		P	TROJD		-	-	-	-	-	-	
1414				B6	-	-	-	-	-	-	
1415											
1416	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-	-	
1417											
1418	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-	-	
1419											
1420											
1421	40911	State Income Taxes									
22		IBT	IBT		5,484,557	5,484,557	-	-	-	-	
23		IBT	IBT		-	-	-	-	-	-	
1424		IBT	IBT		-	-	-	-	-	-	
1425		IBT	IBT		-	-	-	-	-	-	
1426	TOTAL STATE TAXES			B6	5,484,557	5,484,557	-	-	-	-	
1427											
1428											
1429	Calculation of Taxable Income:										
1430	Operating Revenues				347,944,082	321,082,807	26,861,275	-	26,861,275		
1431	Operating Deductions:										
1432	O & M Expenses				155,798,377	134,174,272	21,624,105	-	21,624,105		
1433	Depreciation Expense				38,605,601	35,606,559	2,999,042	-	2,999,042		
1434	Amortization Expense				3,152,056	2,860,636	291,420	-	291,420		
1435	Taxes Other Than Income				10,043,650	8,519,277	1,524,373	-	1,524,373		
1436	Interest & Dividends (AFUDC-Equity)				(6,232,569)	(5,780,561)	(452,008)	-	(452,008)		
1437	Misc Revenue & Expense				(1,502,890)	(1,392,924)	(109,966)	-	(109,966)		
1438	Total Operating Deductions				199,864,225	173,987,259	25,876,966	-	25,876,966		
1439	Other Deductions:										
1440	Interest Deductions				28,346,081	26,290,323	2,055,758	-	2,055,758		
1441	Interest on PCRBS				-	-	-	-	-		
1442	Schedule M Adjustments				-	-	-	-	-		
1443											
1444	Income Before State Taxes				119,733,776	120,805,225	(1,071,449)	-	(1,071,449)		
1445											
1446	State Income Taxes				5,484,557	5,484,557	-	-	-		
1447											
1448	Total Taxable Income				114,249,219	115,320,668	(1,071,449)	-	(1,071,449)		
1449											
1450	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%		
1451											
1452	Federal Income Tax - Calculated				39,987,227	40,362,234	(375,007)	-	(375,007)		
1453											
1454	Adjustments to Calculated Tax:										
1455	40910	Energy Cred.	P	JBE	-	-	-	-	-		
1456	40910	Energy Cred.	P	CAGW	-	-	-	-	-		
1457	40910	Energy Cred.	P	CAEE	-	-	-	-	-		
1458	40910	DMD	P	SG	-	-	-	-	-		
59	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-		
60	40910	IRS Settle	LABOR	S	-	-	-	-	-		
1461	FEDERAL INCOME TAX				39,987,227	40,362,234	(375,007)	-	(375,007)		
1462											
1463	TOTAL OPERATING EXPENSES				251,568,577	225,614,610	25,953,967	-	25,953,967		





70	AUGUST 2009 West Control Area									
71	AMA									
72	FERC	BUS	WCA			UNADJUSTED RESULTS		WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1	Summary of Steam Production Plant by Factor									
2		S				-	-	-	-	-
1543		JBG				976,014,244	775,997,015	200,017,229	-	200,017,229
1544		JBE				-	-	-	-	-
1545		SG				1,294,260	1,190,058	104,202	-	104,202
1546		CAGW				248,855,083	195,609,139	53,245,945	-	53,245,945
1547		CAGE				4,035,184,808	4,035,184,808	-	-	-
1548		SSGCH				-	-	-	-	-
1549	Total Steam Production Plant by Factor				B8	5,261,348,394	5,007,981,019	253,367,375	-	253,367,375
1550	320	Land and Land Rights								
1551		P		DGP		-	-	-	-	-
1552		P		SG		-	-	-	-	-
1553						-	-	-	-	-
1554						-	-	-	-	-
1555	321	Structures and Improvements								
1556		P		DGP		-	-	-	-	-
1557		P		SG		-	-	-	-	-
1558						-	-	-	-	-
1559						-	-	-	-	-
1560	322	Reactor Plant Equipment								
1561		P		DGP		-	-	-	-	-
1562		P		SG		-	-	-	-	-
1563						-	-	-	-	-
1564						-	-	-	-	-
1565	323	Turbogenerator Units								
1566		P		DGP		-	-	-	-	-
1567		P		SG		-	-	-	-	-
1568						-	-	-	-	-
1569						-	-	-	-	-
1570	324	Land and Land Rights								
1571		P		DGP		-	-	-	-	-
1572		P		SG		-	-	-	-	-
1573						-	-	-	-	-
1574						-	-	-	-	-
1575	325	Misc. Power Plant Equipment								
1576		P		DGP		-	-	-	-	-
77		P		SG		-	-	-	-	-
8						-	-	-	-	-
1579						-	-	-	-	-
1580						-	-	-	-	-
1581	NP	Unclassified Nuclear Plant - Acct 300								
1582		P		SG		-	-	-	-	-
1583						-	-	-	-	-
1584						-	-	-	-	-
1585						-	-	-	-	-
1586	Total Nuclear Production Plant					-	-	-	-	-
1587						-	-	-	-	-
1588						-	-	-	-	-
1589						-	-	-	-	-
1590	Summary of Nuclear Production Plant by Factor									
1591				DGP		-	-	-	-	-
1592				DGU		-	-	-	-	-
1593				SG		-	-	-	-	-
1594						-	-	-	-	-
1595	Total Nuclear Plant by Factor					-	-	-	-	-
1596						-	-	-	-	-
1597	330	Land and Land Rights								
1598		P		DGP		-	-	-	-	-
1599		P		DGU		-	-	-	-	-
1600		P		CAGW		13,737,773	10,798,388	2,939,384	-	2,939,384
1601		P		CAGE		5,948,937	5,948,937	-	-	-
1602		P		CAGW		-	-	-	-	-
1603		P		CAGE		-	-	-	-	-
1604					B8	19,686,709	16,747,325	2,939,384	-	2,939,384
1605						-	-	-	-	-
1606	331	Structures and Improvements								
1607		P		DGP		-	-	-	-	-
1608		P		DGU		-	-	-	-	-
1609		P		CAGW		79,304,181	62,335,968	16,968,213	-	16,968,213
1610		P		CAGE		13,514,837	13,514,837	-	-	-
1611		P		CAGW		-	-	-	-	-
1612		P		CAGE		-	-	-	-	-
1613					B8	92,819,018	75,850,805	16,968,213	-	16,968,213



70 AUGUST 2009 West Control Area											
71 AMA											
72 FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL			
73 ACCT	DESCRIP	FUNC	FACTOR								
34	341	Structures and Improvements									
1695		P	SG	-	-	-	-	-			
1696		P	DGU	-	-	-	-	-			
1697		P	CAGW	55,780,398	43,845,420	11,934,978	-	-		11,934,978	
1698		P	CAGE	75,278,832	75,278,832	-	-	-		-	
1699		P	CAGE	-	-	-	-	-		-	
1700				B8	131,059,230	119,124,252	11,934,978	-	-	-	11,934,978
1701											
1702	342	Fuel Holders, Producers & Accessories									
1703		P	SG	-	-	-	-	-		-	
1704		P	DGU	-	-	-	-	-		-	
1705		P	CAGW	1,622,667	1,275,475	347,192	-	-		347,192	
1706		P	CAGE	9,189,007	9,189,007	-	-	-		-	
1707		P	CAGE	-	-	-	-	-		-	
1708				B8	10,811,674	10,464,482	347,192	-	-	-	347,192
1709											
1710	343	Prime Movers									
1711		P	S	-	-	-	-	-		-	
1712		P	DGU	-	-	-	-	-		-	
1713		P	SG	-	-	-	-	-		-	
1714		P	CAGW	935,790,524	735,565,357	200,225,166	-	-		200,225,166	
1715		P	CAGE	1,172,430,235	1,172,430,235	-	-	-		-	
1716		P	CAGE	-	-	-	-	-		-	
1717				B8	2,108,220,759	1,907,995,592	200,225,166	-	-	-	200,225,166
1718											
1719	344	Generators									
1720		P	S	-	-	-	-	-		-	
1721		P	DGU	-	-	-	-	-		-	
1722		P	SG	-	-	-	-	-		-	
1723		P	CAGW	141,885,689	111,527,308	30,358,381	-	-		30,358,381	
1724		P	CAGE	176,929,428	176,929,428	-	-	-		-	
1725		P	CAGE	-	-	-	-	-		-	
1726				B8	318,815,117	288,456,735	30,358,381	-	-	-	30,358,381
1727											
1728	345	Accessory Electric Plant									
1729		P	SG	-	-	-	-	-		-	
30		P	DGU	-	-	-	-	-		-	
31		P	CAGW	83,402,780	65,557,616	17,845,164	-	-		17,845,164	
1732		P	CAGE	90,217,332	90,217,332	-	-	-		-	
1733		P	CAGE	-	-	-	-	-		-	
1734				B8	173,620,112	155,774,948	17,845,164	-	-	-	17,845,164
1735											
1736											
1737											
1738	346	Misc. Power Plant Equipment									
1739		P	SG	-	-	-	-	-		-	
1740		P	DGU	-	-	-	-	-		-	
1741		P	CAGW	4,302,528	3,381,943	920,585	-	-		920,585	
1742		P	CAGE	6,116,997	6,116,997	-	-	-		-	
1743				B8	10,419,525	9,498,940	920,585	-	-	-	920,585
1744											
1745	347	Other Production ARO									
1746		P	S	-	-	-	-	-		-	
1747											
1748											
1749	OP	Unclassified Other Prod Plant-Acct 300									
1750		P	S	-	-	-	-	-		-	
1751		P	SG	-	-	-	-	-		-	
1752		P	CAGW	-	-	-	-	-		-	
1753		P	CAGE	-	-	-	-	-		-	
1754											
1755											
1756				B8	2,776,463,124	2,514,229,129	262,233,996	-	-	-	262,233,996
1757											
1758		Summary of Other Production Plant by Factor									
1759		S		-	-	-	-	-		-	
1760		DGU		-	-	-	-	-		-	
1761		SG		-	-	-	-	-		-	
1762		CAGW		1,225,600,621	963,366,625	262,233,996	-	-		262,233,996	
1763		CAGE		1,550,862,503	1,550,862,503	-	-	-		-	
1764		SSGCT		-	-	-	-	-		-	
1765				B8	2,776,463,124	2,514,229,129	262,233,996	-	-	-	262,233,996
1766											
37		Experimental Plant									
68	103	Experimental Plant									
1769		P	DGP	-	-	-	-	-		-	
1770											
1771											
1772				B8	8,630,350,664	8,015,799,453	614,551,211	-	-	-	614,551,211







70 AUGUST 2009 West Control Area

71 AMA

72	FERC	BUS	WCA		UNADJUSTED RESULTS			WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
0	393	Stores Equipment								
2001		G-SITUS	S			8,784,142	8,260,324	523,818	-	523,818
2002		G-DGP	DGP			-	-	-	-	-
2003		G-DGU	DGU			-	-	-	-	-
2004		PTD	SO			361,848	335,303	26,545	-	26,545
2005		G-SG	SG			-	-	-	-	-
2006		G-SG	CAGW			146,771	115,368	31,404	-	31,404
2007		G-SG	CAGE			3,735,680	3,735,680	-	-	-
2008		G-DGU	JBG			591,589	470,353	121,236	-	121,236
2009		G-DGU	CAGE			-	-	-	-	-
2010					B8	13,620,030	12,917,028	703,002	-	703,002
2011										
2012	394	Tools, Shop & Garage Equipment								
2013		G-SITUS	S			31,654,594	29,050,603	2,603,991	-	2,603,991
2014		G-DGP	DGP			-	-	-	-	-
2015		G-SG	SG			-	-	-	-	-
2016		PTD	SO			3,986,288	3,693,856	292,432	-	292,432
2017		P	SE			-	-	-	-	-
2018		G-DGU	DGU			-	-	-	-	-
2019		G-SG	CAGW			2,224,948	1,748,890	476,058	-	476,058
2020		G-SG	CAGE			20,648,043	20,648,043	-	-	-
2021		P	JBG			3,674,467	2,921,449	753,019	-	753,019
2022		P	CAEW			-	-	-	-	-
2023		P	CAEE			7,106	7,106	-	-	-
2024		G-SG	CAGE			-	-	-	-	-
2025		G-SG	CAGE			-	-	-	-	-
2026					B8	62,195,447	58,069,947	4,125,500	-	4,125,500
2027										
2028	395	Laboratory Equipment								
2029		G-SITUS	S			25,086,101	23,103,836	1,982,265	-	1,982,265
2030		G-DGP	DGP			-	-	-	-	-
2031		G-DGU	DGU			-	-	-	-	-
2032		PTD	SO			5,197,970	4,816,649	381,320	-	381,320
2033		P	SE			-	-	-	-	-
2034		G-SG	SG			-	-	-	-	-
2035		G-SG	CAGW			1,326,343	1,042,554	283,789	-	283,789
2036		G-SG	CAGE			4,765,734	4,765,734	-	-	-
2037		P	JBG			443,643	352,726	90,917	-	90,917
2038		P	CAEW			-	-	-	-	-
2039		P	CAEE			7,593	7,593	-	-	-
2040		G-SG	CAGE			-	-	-	-	-
2041		G-SG	CAGE			-	-	-	-	-
2042					B8	36,827,384	34,089,093	2,738,291	-	2,738,291
2043										
2044	396	Power Operated Equipment								
2045		G-SITUS	S			92,349,409	85,944,390	6,405,020	-	6,405,020
2046		G-DGP	DGP			-	-	-	-	-
2047		G-SG	SG			-	-	-	-	-
2048		PTD	SO			1,415,674	1,311,821	103,853	-	103,853
2049		G-DGU	DGU			-	-	-	-	-
2050		P	SE			-	-	-	-	-
2051		G-SG	CAGW			2,272,297	1,786,108	486,189	-	486,189
2052		G-SG	CAGE			25,379,604	25,379,604	-	-	-
2053		P	JBG			6,617,108	5,261,046	1,356,062	-	1,356,062
2054		P	CAEW			-	-	-	-	-
2055		P	CAEE			73,823	73,823	-	-	-
2056		P	CAGE			-	-	-	-	-
2057		G-SG	CAGE			-	-	-	-	-
2058					B8	128,107,915	119,756,792	8,351,123	-	8,351,123
2059	397	Communication Equipment								
2060		COM_EQ	S			98,353,817	89,735,710	8,618,107	-	8,618,107
2061		COM_EQ	DGP			-	-	-	-	-
2062		COM_EQ	DGU			-	-	-	-	-
2063		COM_EQ	SO			51,509,626	47,730,907	3,778,718	-	3,778,718
2064		COM_EQ	CN			2,522,598	2,342,843	179,755	-	179,755
2065		COM_EQ	SG			138,684	127,518	11,166	-	11,166
2066		COM_EQ	SE			-	-	-	-	-
2067		COM_EQ	CAGW			25,744,074	20,235,778	5,508,296	-	5,508,296
2068		COM_EQ	CAGE			60,781,166	60,781,166	-	-	-
2069		COM_EQ	JBG			1,954,595	1,554,035	400,560	-	400,560
2070		COM_EQ	CAEW			-	-	-	-	-
2071		COM_EQ	CAEE			113,108	113,108	-	-	-
2072		COM_EQ	CAGE			-	-	-	-	-
2073		COM_EQ	CAGE			-	-	-	-	-
2074					B8	241,117,667	222,621,064	18,496,603	-	18,496,603

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70 AUGUST 2009 West Control Area  
 71 AMA

72	FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
12	Summary of General Plant by Factor									
143		S				483,054,089	441,542,459	41,511,630	-	41,511,630
2144		JBG				15,426,057	12,264,754	3,161,303	-	3,161,303
2145		JBE				4,984	3,964	1,020	-	1,020
2146		SG				138,684	127,518	11,166	-	11,166
2147		SO				252,992,819	234,433,401	18,559,417	-	18,559,417
2148		SE				-	-	-	-	-
2149		CN				24,737,742	22,974,986	1,762,756	-	1,762,756
2150		DEU				-	-	-	-	-
2151		CAGW				42,582,391	33,471,307	9,111,084	-	9,111,084
2152		CAGE				150,013,566	150,013,566	-	-	-
2153		CAEW				-	-	-	-	-
2154		CAEE				273,161,956	273,161,956	-	-	-
2155		SSGCT				-	-	-	-	-
2156		SSGCH				-	-	-	-	-
2157		Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
2158	Total General Plant by Factor				B8	1,193,273,887	1,121,073,433	72,200,454	-	72,200,454
2159	301	Organization								
2160		I-SITUS		S		-	-	-	-	-
2161		PTD		SO		-	-	-	-	-
2162		I-SG		CAGW		-	-	-	-	-
2163		I-SG		CAGE		-	-	-	-	-
2164		I-SG		SG		-	-	-	-	-
2165					B8	-	-	-	-	-
2166	302	Franchise & Consent								
2167		I-SITUS		S		1,000,000	1,000,000	-	-	-
2168		I-SG		SG		-	-	-	-	-
2169		I-SG		CAGW		-	-	-	-	-
2170		I-SG		CAGE		-	-	-	-	-
2171		I-SG		CAGW		105,333,757	82,796,161	22,537,596	-	22,537,596
2172		I-SG		CAGE		13,415,223	13,415,223	-	-	-
2173		I-DGP		DGP		-	-	-	-	-
2174		I-DGU		DGU		-	-	-	-	-
2175					B8	119,748,980	97,211,384	22,537,596	-	22,537,596
2176										
2177	303	Miscellaneous Intangible Plant								
78		I-SITUS		S		2,546,460	2,544,145	2,316	-	2,316
79		I-SG		SG		1,582,463	1,455,058	127,405	-	127,405
2180		PTD		SO		363,457,935	336,794,856	26,663,079	-	26,663,079
2181		P		SE		-	-	-	-	-
2182		CUST		CN		116,613,783	108,304,147	8,309,635	-	8,309,635
2183		I-SG		CAGW		61,600,344	48,420,109	13,180,235	-	13,180,235
2184		I-SG		CAGE		33,568,641	33,568,641	-	-	-
2185		P		JBG		44,318	35,235	9,082	-	9,082
2186		P		CAEW		-	-	-	-	-
2187		P		CAEE		3,809,703	3,809,703	-	-	-
2188		P		CAGE		-	-	-	-	-
2189		I-DGP		CAGE		-	-	-	-	-
2190					B8	583,223,646	534,931,894	48,291,752	-	48,291,752
2191	303	Less Non-Utility Plant								
2192		I-SITUS		S		-	-	-	-	-
2193					B8	583,223,646	534,931,894	48,291,752	-	48,291,752
2194	IP	Unclassified Intangible Plant - Acct 300								
2195		I-SITUS		S		-	-	-	-	-
2196		I-SG		SG		-	-	-	-	-
2197		I-DGU		DGU		-	-	-	-	-
2198		PTD		SO		-	-	-	-	-
2199						-	-	-	-	-
2200						-	-	-	-	-
2201	TOTAL INTANGIBLE PLANT				B8	702,972,626	632,143,278	70,829,349	-	70,829,349
2202										
2203	Summary of Intangible Plant by Factor									
2204		S				3,546,460	3,544,145	2,316	-	2,316
2205		JBG				44,318	35,235	9,082	-	9,082
2206		JBE				-	-	-	-	-
2207		SG				1,582,463	1,455,058	127,405	-	127,405
2208		SO				363,457,935	336,794,856	26,663,079	-	26,663,079
2209		CN				116,613,783	108,304,147	8,309,635	-	8,309,635
2210		CAGW				166,934,102	131,216,270	35,717,832	-	35,717,832
2211		CAGE				46,983,864	46,983,864	-	-	-
2212		CAEW				-	-	-	-	-
2213		CAEE				3,809,703	3,809,703	-	-	-
2214		SSGCT				-	-	-	-	-
2215		SSGCH				-	-	-	-	-
2216		SE				-	-	-	-	-
2217	Total Intangible Plant by Factor				B8	702,972,626	632,143,278	70,829,349	-	70,829,349

## 70 AUGUST 2009 West Control Area

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72	FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
8	Summary of Unclassified Plant (Account 106)									
19		DP				15,359,348	14,471,921	887,427	-	887,427
2220		DS0				-	-	-	-	-
2221		GP				114,178	105,802	8,376	-	8,376
2222		HP				-	-	-	-	-
2223		NP				-	-	-	-	-
2224		OP				-	-	-	-	-
2225		TP				35,614,559	35,479,464	135,094	-	135,094
2226		TS0				-	-	-	-	-
2227		IP				-	-	-	-	-
2228		MP				-	-	-	-	-
2229		SP				1,094,647	990,445	104,202	-	104,202
2230	Total Unclassified Plant by Factor					52,182,732	51,047,632	1,135,100	-	1,135,100
2231										
2232	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>					<b>18,979,273,012</b>	<b>17,601,219,655</b>	<b>1,378,053,357</b>	<b>-</b>	<b>1,378,053,357</b>
2233	Summary of Electric Plant by Factor									
2234		S				5,742,013,742	5,315,390,471	426,623,271	-	426,623,271
2235		SE				-	-	-	-	-
2236		JBG				1,042,537,032	828,887,109	213,649,923	-	213,649,923
2237		JBE				4,984	3,964	1,020	-	1,020
2238		SG				40,215,516	36,977,733	3,237,782	-	3,237,782
2239		SO				616,450,754	571,228,258	45,222,496	-	45,222,496
2240		CN				141,351,525	131,279,134	10,072,391	-	10,072,391
2241		DEU				-	-	-	-	-
2242		CAGW				3,183,551,791	2,502,387,395	681,164,396	-	681,164,396
2243		CAGE				7,985,014,411	7,985,014,411	-	-	-
2244		CAEW				-	-	-	-	-
2245		CAEE				276,971,658	276,971,658	-	-	-
2246		SSGCH				-	-	-	-	-
2247		SSGCT				-	-	-	-	-
2248		Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
2249	Total Plant Held For Future Use					18,979,273,012	17,601,219,655	1,378,053,357	-	1,378,053,357
2250	105	Plant Held For Future Use								
2251		DPW	S			3,507,867	3,507,867	-	-	-
2252		P	SG			-	-	-	-	-
2253		T	SG			-	-	-	-	-
54		P	SG			-	-	-	-	-
55		P	SE			-	-	-	-	-
2256		G	SG			-	-	-	-	-
2257		G	CAGW			168,923	132,780	36,143	-	36,143
2258		G	CAGE			9,079,407	9,079,407	-	-	-
2259		P	CAEW			-	-	-	-	-
2260		P	CAEE			953,014	953,014	-	-	-
2261	Total Plant Held For Future Use					13,709,211	13,673,068	36,143	-	36,143
2262										
2263	114	Electric Plant Acquisition Adjustments								
2264		P	S			-	-	-	-	-
2265		P	SG			-	-	-	-	-
2266		P	CAGW			-	-	-	-	-
2267		P	CAGE			157,193,780	157,193,780	-	-	-
2268		P	DGP			-	-	-	-	-
2269	Total Electric Plant Acquisition Adjustments					157,193,780	157,193,780	-	-	-
2270										
2271	115	Accum Provision for Asset Acquisition Adjustments								
2272		P	S			-	-	-	-	-
2273		P	SG			-	-	-	-	-
2274		P	CAGW			-	-	-	-	-
2275		P	CAGE			(94,500,422)	(94,500,422)	-	-	-
2276		P	DGP			-	-	-	-	-
2277	Total Electric Plant Acquisition Adjustments					(94,500,422)	(94,500,422)	-	-	-
2278										
2279	120	Nuclear Fuel								
2280		P	SE			-	-	-	-	-
2281	Total Nuclear Fuel					-	-	-	-	-
2282										
2283	124	Weatherization								
2284		DMSC	S			2,809,963	768,558	2,041,405	-	2,041,405
2285		DMSC	SO			(2,464)	(2,283)	(181)	-	(181)
2286	Total Weatherization					2,807,498	766,274	2,041,224	-	2,041,224
2287										
2288	182W	Weatherization								
2289		DMSC	S			34,714,175	34,714,175	-	-	-
2290		DMSC	SG			-	-	-	-	-
91		DMSC	SGCT			-	-	-	-	-
2292		DMSC	SO			-	-	-	-	-
2293	Total Weatherization					34,714,175	34,714,175	-	-	-
2294										



70 AUGUST 2009 West Control Area

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72	FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON				
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2374	165	Prepayments								
2375		DMSC	S			5,035,256	5,035,256	-	-	-
2376		GP	GPS			94,618	87,677	6,941	-	6,941
2377		PT	SG			2,839,773	2,611,141	228,632	-	228,632
2378		PT	CAGW			1,266,150	995,240	270,910	-	270,910
2379		PT	CAGE			8,639	8,639	-	-	-
2380		P	CAEW			4,055	3,188	866	-	866
2381		P	CAEE			1,022,623	1,022,623	-	-	-
2382		P	SE			-	-	-	-	-
2383		PTD	SO			25,158,386	23,312,781	1,845,606	-	1,845,606
2384		<b>Total Prepayments</b>			B15	<b>35,429,501</b>	<b>33,076,545</b>	<b>2,352,956</b>	-	<b>2,352,956</b>
2385										
2386	182M	Misc Regulatory Assets								
2387		DDS2	S			51,318,524	50,736,316	582,208	-	582,208
2388		DEFSG	SG			(5,161,598)	(4,746,033)	(415,564)	-	(415,564)
2389		P	CAGE			-	-	-	-	-
2390		P	CAGE			8,885,865	8,885,865	-	-	-
2391		DEFSG	CAGW			8,701,120	6,839,396	1,861,723	-	1,861,723
2392		DEFSG	JBG			-	-	-	-	-
2393		P	SE			10,608,209	9,806,358	801,851	-	801,851
2394		P	CAEW			-	-	-	-	-
2395		P	CAEE			(10,608,209)	(10,608,209)	-	-	-
2396		DDSO2	SO			6,880,064	6,375,346	504,718	-	504,718
2397		<b>Total Misc. Regulatory Assets</b>			B11	<b>70,623,975</b>	<b>67,289,039</b>	<b>3,334,936</b>	-	<b>3,334,936</b>
2398										
2399	186M	Misc Deferred Debits								
2400		LABOR	S			17,537,097	17,451,039	86,058	-	86,058
2401		P	CAEW			-	-	-	-	-
2402		P	CAEE			-	-	-	-	-
2403		DEFSG	SG			25,005,555	22,992,338	2,013,217	-	2,013,217
2404		LABOR	SO			16,926	15,685	1,242	-	1,242
2405		P	SE			-	-	-	-	-
2406		DEFSG	CAGW			961,291	755,610	205,681	-	205,681
2407		DEFSG	CAGE			9,860,945	9,860,945	-	-	-
2408		P	CAEW			-	-	-	-	-
2409		P	CAEE			8,447,909	8,447,909	-	-	-
2410		P	SNPPS			-	-	-	-	-
2411		GP	EXCTAX			-	-	-	-	-
2412		<b>Total Misc. Deferred Debits</b>			B11	<b>61,829,723</b>	<b>59,523,525</b>	<b>2,306,198</b>	-	<b>2,306,198</b>
2413										
2414		Working Capital								
2415	CWC	Cash Working Capital								
2416		CWC	S			2,917,243	2,538,517	378,726	-	378,726
2417		CWC	SO			-	-	-	-	-
2418		CWC	SE			-	-	-	-	-
2419		<b>Total Cash Working Capital</b>			B14	<b>2,917,243</b>	<b>2,538,517</b>	<b>378,726</b>	-	<b>378,726</b>
2420										
2421	OWC	Other Work. Cap.								
2422	131	Cash	GP	SNP		-	-	-	-	-
2423	135	Working Funds	GP	SG		1,968	1,809	158	-	158
2424	141	Other A/R	GP	SO		435,447	403,502	31,944	-	31,944
2425	143	Other A/R	GP	SO		37,378,435	34,636,373	2,742,062	-	2,742,062
2426	232	A/P	PTD	S		-	-	-	-	-
2427	232	A/P	PTD	SO		(4,956,318)	(4,592,725)	(363,593)	-	(363,593)
2428	232	A/P	P	CAEE		(1,528,433)	(1,528,433)	-	-	-
2429	232	A/P	T	SG		-	-	-	-	-
2430	2533	Other Msc. Df. Crd	P	S		-	-	-	-	-
2431	2533	Other Msc. Df. Crd	P	SE		(1,114,802)	(1,030,537)	(84,265)	-	(84,265)
2432	2533	Other Msc. Df. Crd	P	CAEW		-	-	-	-	-
2433	2533	Other Msc. Df. Crd	P	CAEE		(4,866,038)	(4,866,038)	-	-	-
2434	230	Asset Retr. Oblig.	P	SE		5,958	5,508	450	-	450
2435	230	Asset Retr. Oblig.	P	CAEW		-	-	-	-	-
2436	230	Asset Retr. Oblig.	P	CAEE		(2,427,786)	(2,427,786)	-	-	-
2437	230	Asset Retr. Oblig.	P	S		-	-	-	-	-
2438	254105	ARO Reg Liability	P	S		-	-	-	-	-
2439	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2440	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2441	254105	ARO Reg Liability	P	CAEE		(637,561)	(637,561)	-	-	-
2442	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2443		<b>Total Other Working Capital</b>			B14	<b>22,271,066</b>	<b>19,944,309</b>	<b>2,326,757</b>	-	<b>2,326,757</b>
2444										
2445		<b>Total Working Capital</b>				<b>25,188,308</b>	<b>22,482,826</b>	<b>2,705,482</b>	-	<b>2,705,482</b>







AUGUST 2009 West Control Area										
AMA										
70	FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
71	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
72	73									
2670	108363	Storage Battery Equipment								
2671		DPW	S			(768,803)	(768,803)	-	-	-
2672					B17	(768,803)	(768,803)	-	-	-
2673										
2674	108364	Poles, Towers & Fixtures								
2675		DPW	S			(465,535,892)	(421,446,195)	(44,089,696)	-	(44,089,696)
2676					B17	(465,535,892)	(421,446,195)	(44,089,696)	-	(44,089,696)
2677										
2678	108365	Overhead Conductors								
2679		DPW	S			(253,725,578)	(227,127,647)	(26,597,930)	-	(26,597,930)
2680					B17	(253,725,578)	(227,127,647)	(26,597,930)	-	(26,597,930)
2681										
2682	108366	Underground Conduit								
2683		DPW	S			(118,954,684)	(109,481,110)	(9,473,574)	-	(9,473,574)
2684					B17	(118,954,684)	(109,481,110)	(9,473,574)	-	(9,473,574)
2685										
2686	108367	Underground Conductors								
2687		DPW	S			(274,927,678)	(266,871,474)	(8,056,204)	-	(8,056,204)
2688					B17	(274,927,678)	(266,871,474)	(8,056,204)	-	(8,056,204)
2689										
2690	108368	Line Transformers								
2691		DPW	S			(356,619,199)	(316,561,597)	(40,057,601)	-	(40,057,601)
2692					B17	(356,619,199)	(316,561,597)	(40,057,601)	-	(40,057,601)
2693										
2694	108369	Services								
2695		DPW	S			(160,675,014)	(144,985,555)	(15,689,460)	-	(15,689,460)
2696					B17	(160,675,014)	(144,985,555)	(15,689,460)	-	(15,689,460)
2697										
2698	108370	Meters								
2699		DPW	S			(84,475,906)	(76,683,288)	(7,792,618)	-	(7,792,618)
2700					B17	(84,475,906)	(76,683,288)	(7,792,618)	-	(7,792,618)
2701										
2702										
2703										
2704	108371	Installations on Customers' Premises								
2705		DPW	S			(7,736,258)	(7,461,215)	(275,044)	-	(275,044)
2706					B17	(7,736,258)	(7,461,215)	(275,044)	-	(275,044)
2707										
2708	108372	Leased Property								
2709		DPW	S			-	-	-	-	-
2710					B17	-	-	-	-	-
2711										
2712	108373	Street Lights								
2713		DPW	S			(28,316,278)	(26,272,525)	(2,043,753)	-	(2,043,753)
2714					B17	(28,316,278)	(26,272,525)	(2,043,753)	-	(2,043,753)
2715										
2716	108D00	Unclassified Dist Plant - Acct 300								
2717		DPW	S			-	-	-	-	-
2718						-	-	-	-	-
2719										
2720	108DS	Unclassified Dist Sub Plant - Acct 300								
2721		DPW	S			-	-	-	-	-
2722						-	-	-	-	-
2723										
2724	108DP	Unclassified Dist Sub Plant - Acct 300								
2725		DPW	S			129,742	95,551	34,191	-	34,191
2726						129,742	95,551	34,191	-	34,191
2727										
2728										
2729		<b>TOTAL DISTRIBUTION PLANT DEPR</b>			B17	<b>(1,975,216,606)</b>	<b>(1,806,256,072)</b>	<b>(168,960,534)</b>	<b>-</b>	<b>(168,960,534)</b>
2730										
2731		Summary of Distribution Plant Depr by Factor								
2732		S				(1,975,216,606)	(1,806,256,072)	(168,960,534)	-	(168,960,534)
2733										
2734		Total Distribution Depreciation by Factor			B17	(1,975,216,606)	(1,806,256,072)	(168,960,534)	-	(168,960,534)



AUGUST 2009 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
35	108GP	General Plant Accumulated Depr								
2736		G-SITUS	S		(151,443,608)	(135,899,248)	(15,544,360)	-	(15,544,360)	
2737		G-DGP	DGP		-	-	-	-	-	
2738		G-DGU	DGU		-	-	-	-	-	
2739		G-SG	SG		-	-	-	-	-	
2740		CUST	CN		(6,563,816)	(6,096,093)	(467,723)	-	(467,723)	
2741		PTD	SO		(76,918,521)	(71,275,820)	(5,642,701)	-	(5,642,701)	
2742		P	SE		-	-	-	-	-	
2743		G-SG	CAGW		(14,905,232)	(11,716,054)	(3,189,178)	-	(3,189,178)	
2744		G-SG	CAGE		(47,025,092)	(47,025,092)	-	-	-	
2745		P	JBG		(4,710,508)	(3,745,171)	(965,337)	-	(965,337)	
2746		P	CAEW		-	-	-	-	-	
2747		P	CAEE		(347,933)	(347,933)	-	-	-	
2748		G-SG	CAGE		-	-	-	-	-	
2749		G-SG	CAGE		-	-	-	-	-	
2750				B17	(301,914,711)	(276,105,411)	(25,809,299)	-	(25,809,299)	
2751										
2752										
2753	108MP	Mining Plant Accumulated Depr.								
2754		P	S		-	-	-	-	-	
2755		P	CAEW		-	-	-	-	-	
2756		P	CAEE		(167,625,878)	(167,625,878)	-	-	-	
2757		P	SE		-	-	-	-	-	
2758				B17	(167,625,878)	(167,625,878)	-	-	-	
2759	108MP	Less Centralia Situs Depreciation								
2760		P	S		-	-	-	-	-	
2761				B17	(167,625,878)	(167,625,878)	-	-	-	
2762										
2763	1081390	Accum Depr - Capital Lease								
2764		PTD	SO		-	-	-	-	-	
2765					-	-	-	-	-	
2766					-	-	-	-	-	
2767		Remove Capital Leases			-	-	-	-	-	
2768					-	-	-	-	-	
2769					-	-	-	-	-	
2770	1081399	Accum Depr - Capital Lease								
71		P	S		-	-	-	-	-	
72		P	SE		-	-	-	-	-	
2773					-	-	-	-	-	
2774					-	-	-	-	-	
2775		Remove Capital Leases			-	-	-	-	-	
2776					-	-	-	-	-	
2777					-	-	-	-	-	
2778					-	-	-	-	-	
2779		TOTAL GENERAL PLANT ACCUM DEPR		B17	(469,540,589)	(443,731,290)	(25,809,299)	-	(25,809,299)	
2780										
2781										
2782										
2783		Summary of General Depreciation by Factor								
2784		S			(151,443,608)	(135,899,248)	(15,544,360)	-	(15,544,360)	
2785		DGP			-	-	-	-	-	
2786		DGU			-	-	-	-	-	
2787		SE			-	-	-	-	-	
2788		SO			(76,918,521)	(71,275,820)	(5,642,701)	-	(5,642,701)	
2789		CN			(6,563,816)	(6,096,093)	(467,723)	-	(467,723)	
2790		SG			-	-	-	-	-	
2791		DEU			-	-	-	-	-	
2792		CAGW			(14,905,232)	(11,716,054)	(3,189,178)	-	(3,189,178)	
2793		CAGE			(47,025,092)	(47,025,092)	-	-	-	
2794		CAEW			-	-	-	-	-	
2795		CAEE			(167,973,811)	(167,973,811)	-	-	-	
2796		SSGCT			-	-	-	-	-	
2797		JBG			(4,710,508)	(3,745,171)	(965,337)	-	(965,337)	
2798		Remove Capital Leases			-	-	-	-	-	
2799		Total General Depreciation by Factor		B17	(469,540,589)	(443,731,290)	(25,809,299)	-	(25,809,299)	
2800										
2801										
2802		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(6,582,066,628)	(6,060,359,554)	(501,707,074)	-	(501,707,074)	
2803	111SP	Accum Prov for Amort-Steam								
2804		P	CAGW		-	-	-	-	-	
2805		P	CAGW		-	-	-	-	-	
2806		P	CAGE		-	-	-	-	-	
2807		P	SG		-	-	-	-	-	
2808					-	-	-	-	-	
2809					-	-	-	-	-	
2810					-	-	-	-	-	

70 AUGUST 2009 West Control Area											
71 AMA											
72 FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON						
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
11	111GP	Accum Prov for Amort-General									
2812		G-SITUS	S		(15,309,585)	(13,911,723)	(1,397,861)	-	(1,397,861)		
2813		CUST	CN		(2,364,622)	(2,196,124)	(168,498)	-	(168,498)		
2814		I-SG	SG		-	-	-	-	-		
2815		PTD	SO		(9,611,829)	(8,906,710)	(705,119)	-	(705,119)		
2816		I-SG	CAGW		-	-	-	-	-		
2817		I-SG	CAGE		-	-	-	-	-		
2818		P	CAEW		-	-	-	-	-		
2819		P	CAEE		-	-	-	-	-		
2820		P	SE		-	-	-	-	-		
2821				B18	(27,286,036)	(25,014,558)	(2,271,478)	-	(2,271,478)		
2822											
2823											
2824	111HP	Accum Prov for Amort-Hydro									
2825		P	DGP		-	-	-	-	-		
2826		P	DGU		-	-	-	-	-		
2827		P	SG		-	-	-	-	-		
2828		P	CAGW		(352,536)	(277,106)	(75,430)	-	(75,430)		
2829		P	CAGE		(376,459)	(376,459)	-	-	-		
2830		P	CAGE		-	-	-	-	-		
2831				B18	(728,995)	(653,565)	(75,430)	-	(75,430)		
2832											
2833											
2834	111IP	Accum Prov for Amort-Intangible Plant									
2835		I-SITUS	S		(823,233)	(821,932)	(1,301)	-	(1,301)		
2836		I-DGP	DGP		-	-	-	-	-		
2837		I-DGU	DGU		-	-	-	-	-		
2838		P	CAEW		-	-	-	-	-		
2839		P	CAEE		(1,278,229)	(1,278,229)	-	-	-		
2840		P	SE		-	-	-	-	-		
2841		I-SG	SG		(16,510,837)	(15,181,537)	(1,329,300)	-	(1,329,300)		
2842		I-SG	CAGW		-	-	-	-	-		
2843		I-SG	CAGE		-	-	-	-	-		
2844		CUST	CN		(87,774,735)	(81,520,105)	(6,254,630)	-	(6,254,630)		
2845		P	CAGE		-	-	-	-	-		
2846		P	CAGE		-	-	-	-	-		
2847		I-SG	CAGW		(31,147,055)	(24,482,717)	(6,664,338)	-	(6,664,338)		
2848		I-SG	CAGE		(10,583,365)	(10,583,365)	-	-	-		
2849		PTD	JBG		(8,802)	(6,998)	(1,804)	-	(1,804)		
2850		PTD	SO		(247,651,584)	(229,483,997)	(18,167,587)	-	(18,167,587)		
2851				B18	(395,777,840)	(363,358,880)	(32,418,960)	-	(32,418,960)		
2852	111IP	Less Non-Utility Plant									
2853		NUTIL	OTH		-	-	-	-	-		
2854				B18	(395,777,840)	(363,358,880)	(32,418,960)	-	(32,418,960)		
2855											
2856	111390	Accum Amtr - Capital Lease									
2857		G-SITUS	S		(3,510,044)	(3,510,044)	-	-	-		
2858		P	CAGE		(1,214,902)	(1,214,902)	-	-	-		
		P	CAGW		(41,610)	(32,707)	(8,903)	-	(8,903)		
1		PTD	SO		2,027,149	1,878,438	148,711	-	148,711		
2					(2,739,407)	(2,879,214)	139,808	-	139,808		
3											
4		Remove Capital Lease Amtr									
5					2,739,407	2,879,214	(139,808)	-	(139,808)		
6		<b>TOTAL ACCUM PROV FOR AMORTIZ</b>		B18	<b>(423,792,870)</b>	<b>(389,027,003)</b>	<b>(34,765,867)</b>	-	<b>(34,765,867)</b>		
7		AMA									
8											
9											
10											
11		Summary of Amortization by Factor									
12		S			(19,642,862)	(18,243,700)	(1,399,162)	-	(1,399,162)		
13		DGP			-	-	-	-	-		
14		DGU			-	-	-	-	-		
15		SE			-	-	-	-	-		
16		SO			(255,236,264)	(236,512,269)	(18,723,995)	-	(18,723,995)		
17		CN			(90,139,357)	(83,716,230)	(6,423,127)	-	(6,423,127)		
18		SSGCT			-	-	-	-	-		
19		JBG			(8,802)	(6,998)	(1,804)	-	(1,804)		
20		CAGW			(31,541,200)	(24,792,530)	(6,748,671)	-	(6,748,671)		
21		CAGE			(12,174,726)	(12,174,726)	-	-	-		
22		CAEW			-	-	-	-	-		
23		CAEE			(1,278,229)	(1,278,229)	-	-	-		
24		SG			(16,510,837)	(15,181,537)	(1,329,300)	-	(1,329,300)		
25		Less Capital Lease			2,739,407	2,879,214	(139,808)	-	(139,808)		
26		Total Provision For Amortization by Factor		B18	<b>(423,792,870)</b>	<b>(389,027,003)</b>	<b>(34,765,867)</b>	-	<b>(34,765,867)</b>		