PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

June 29, 2010

VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY

David W. Danner
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

RE: Quarterly Report for the Quarter Ending March 31, 2010 and Environmental Remediation Report for the Six-Months ending March 31, 2010

Dear Mr. Danner:

In accordance with WAC 480-100-275, enclosed for filing are an original and one (1) copy of PacifiCorp's, dba Pacific Power, ("PacifiCorp" or the "Company") quarterly report for Washington operations, for the quarter ending March 31, 2010. The Washington jurisdiction quarterly results of operations are based on unadjusted data and do not reflect normalized results of operations, or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area allocation methodology. PacifiCorp was granted a 30-day extension of time to file these reports in UE-072123, Order No. 02.

Also enclosed are an original and one (1) copy of PacifiCorp's Semi-Annual Environmental Remediation Report submitted in compliance with Docket No. UE-031658, Order No. 01 for the six months ending March 31, 2010, and an original and one (1) copy of Pacific Power's Average Customer Count and kWh data for its Washington jurisdiction for the quarter ending March 31, 2010. The Remediation Report includes environmental remediation expenditures for non-major and major projects pursuant with the Order.

Please direct any informal inquiries to Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,

Andrea L. Kelly /ca

Andrea L. Kelly
Vice President, Regulation

Enclosures

ENVIRONMENTAL REMEDIATION REPORT
SIX MONTHS ENDING
MARCH 31, 2010

ENVIRONMENTAL REMEDIATION COSTS
STATE OF WASHINGTON
Six Months, Ending 3/31/2010

Additions per 6 mo ending 3/31/2010 reconciliation	1,632,072.62
Washington Non-Deferred included in Beg Bal	0.00
Less Third West Substation 6 mo ending 3/31/2010 Activity	(1,015.50)
6 mo ending 3/31/2010 Minor Envirnonmental Cleanup Activity	**1,631,057.12**

6 mo ending 3/31/2010 Amortization per reconciliation	(739,203.75)
Washington Non-Deferred Amort included in Beg Bal	0.00
6 mo ending 3/31/2010 Amortization (Third West)	172,075.78
6 mo ending 3/31/2010 Minor Environmental Cleanup Amortization	**(567,127.97)**

Proof

Third West 6 mo ending 3/31/2010 Activity	1,015.50
Third West 6 mo ending 3/31/2010 Amortization	(172,075.78)
6 mo ending 3/31/2010 Minor Environmental Cleanup Activity	1,631,057.12
6 mo ending 3/31/2010 Minor Environmental Cleanup Amortization	(567,127.97)
Environmental Cleanup Activity - 6 mo ending 3/31/2010	**892,868.87**

Beginning Environmental Cleanup Balance 9/30/2009	6,879,717.53
Ending Environmental Cleanup Balance 3/31/2010	(7,772,586.40)
Environmental Cleanup Activity - 6 mo ending 3/31/2010	**(892,868.87)**

AVERAGE CUSTOMER COUNT AND KWH

Pacificorp
Average Customer Count and KWH
Washington Jurisdiction
For the 1st Quarter of Calendar Year 2010

Washington Only	Jan-10	Feb-10	Mar-10
Average Customer Count			
Residential Sales	103,359	103,454	103,407
Commercial Sales	17,690	17,717	17,737
Industrial Sales	608	607	606
Irrigation Sales	5,200	5,185	5,185
Public Street & Highway Lighting	263	264	264
KWH			
Residential Sales	245,029,424	131,243,686	125,824,068
Commercial Sales	107,773,682	103,987,521	106,289,133
Industrial Sales	39,254,629	67,953,687	72,058,700
Irrigation Sales	385,361	494,363	456,560
Public Street & Highway Lighting	609,504	277,986	1,721,413

PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

Washington Jurisdiction

RESULTS OF OPERATIONS

For 12 Month Period Ending
March 2010

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MARCH 2010
FILE:	WA JAM 12 ME MARCH 2010
PREPARED BY:	Revenue Requirement Department
DATE:	June 28, 2010
TIME:	9:06:13 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

TAX RATE ASSUMPTIONS:	TAX RATE
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

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.60%	5.890%	2.804%
PREFERRED	0.30%	5.410%	0.016%
COMMON	52.10%	10.600%	5.523%
	100.00%		8.342%

OTHER INFORMATION

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

MARCH 2010 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,513,470,087	3,243,330,370	270,139,718	0	270,139,718
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	350,381,943	274,707,699	75,674,244	0	75,674,244
5	Other Operating Revenues	2.4	256,357,423	241,949,553	14,407,871	0	14,407,871
6	Total Operating Revenues	2.4	4,120,209,453	3,759,987,621	360,221,832	0	360,221,832
7							
8	Operating Expenses:						
9	Steam Production	2.7	466,460,450	416,671,777	49,788,673	0	49,788,673
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	37,780,540	31,457,470	6,323,069	0	6,323,069
12	Other Power Supply	2.10	635,013,444	507,574,554	127,438,889	0	127,438,889
13	Transmission	2.12	152,007,766	125,519,563	26,488,204	0	26,488,204
14	Distribution	2.13	215,502,677	202,244,053	13,258,623	0	13,258,623
15	Customer Accounts	2.14	93,645,246	85,579,466	8,065,780	0	8,065,780
16	Customer Service	2.14	93,984,823	86,980,159	7,004,664	0	7,004,664
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	155,402,004	143,806,755	11,595,249	0	11,595,249
19							
20	Total O & M Expenses	2.16	1,849,796,950	1,599,833,798	249,963,152	0	249,963,152
21							
22	Depreciation	2.18	470,850,258	433,954,334	36,895,924	0	36,895,924
23	Amortization Expense	2.19	43,809,561	39,755,097	4,054,464	0	4,054,464
24	Taxes Other Than Income	2.19	125,970,972	108,356,470	17,614,502	0	17,614,502
25	Income Taxes - Federal	2.22	100,154,657	110,659,171	(10,504,513)	0	(10,504,513)
26	Income Taxes - State	2.22	15,036,743	15,036,743	0	0	-
27	Income Taxes - Def Net	2.21	414,200,935	395,881,738	18,319,197	0	18,319,197
28	Investment Tax Credit Adj.	2.20	(1,874,204)	(1,874,204)	0	0	0
29	Misc Revenue & Expense	2.5	(8,874,262)	(8,403,088)	(471,174)	0	(471,174)
30							
31	Total Operating Expenses	2.22	3,009,071,611	2,693,200,060	315,871,552	0	315,871,552
32							
33	Operating Revenue for Return		1,111,137,842	1,066,787,561	44,350,280	0	44,350,280
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	19,173,368,511	17,759,172,170	1,414,196,341	0	1,414,196,341
37	Plant Held for Future Use	2.33	14,072,732	14,035,335	37,398	0	37,398
38	Misc Deferred Debits	2.35	140,714,856	130,163,383	10,551,473	0	10,551,473
39	Elec Plant Acq Adj	2.33	62,484,074	62,484,074	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	40,567,925	37,769,592	2,798,332	0	2,798,332
42	Fuel Stock	2.34	155,968,858	152,264,851	3,704,007	0	3,704,007
43	Material & Supplies	2.34	178,060,623	170,378,063	7,682,560	0	7,682,560
44	Working Capital	2.35	160,838,491	146,998,079	13,840,411	0	13,840,411
45	Weatherization Loans	2.34	32,995,742	30,958,061	2,037,681	0	2,037,681
46	Miscellaneous Rate Base	2.36	2,226,674	1,999,060	227,614	0	227,614
47							
48	Total Electric Plant		19,961,298,486	18,506,222,668	1,455,075,818	0	1,455,075,818
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,566,936,582)	(6,054,897,902)	(512,038,680)	0	(512,038,680)
52	Accum Prov For Amort	2.41	(424,020,787)	(388,864,237)	(35,156,550)	0	(35,156,550)
53	Accum Def Income Taxes	2.37	(2,049,818,002)	(1,904,112,352)	(145,705,650)	0	(145,705,650)
54	Unamortized ITC	2.37	(7,835,706)	(6,793,978)	(1,041,728)	0	(1,041,728)
55	Customer Adv for Const	2.36	(18,615,820)	(18,135,503)	(480,317)	0	(480,317)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(58,686,778)	(53,834,945)	(4,851,834)	0	(4,851,834)
58							
59	Total Rate Base Deductions		(9,125,913,675)	(8,426,638,917)	(699,274,758)	0	(699,274,758)
60							
61	Total Rate Base		10,835,384,811	10,079,583,751	755,801,060	0	755,801,060
62							
63							
64							
65							
66	Net Power Costs		487,400,202		110,632,149		110,632,149
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		86,849,777		6,058,036		6,058,036
69	Rate Base Decrease		(523,884,999)		(61,633,022)		(61,633,022)

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		1,346,407,038	1,234,363,038	112,044,000	-	112,044,000
				B1	1,346,407,038	1,234,363,038	112,044,000	-	112,044,000
442	Commercial & Industrial Sales								
		0	S		2,117,349,763	1,970,343,065	147,006,698	-	147,006,698
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	2,117,349,763	1,970,343,065	147,006,698	-	147,006,698
444	Public Street & Highway Lighting								
		0	S		30,660,019	19,571,000	11,089,020	-	11,089,020
		0	SO		-	-	-	-	-
				B1	30,660,019	19,571,000	11,089,020	-	11,089,020
445	Other Sales to Public Authority								
		0	S		19,053,267	19,053,267	-	-	-
				B1	19,053,267	19,053,267	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**3,513,470,087**	**3,243,330,370**	**270,139,718**	**-**	**270,139,718**
447	Sales for Resale-Non NPC								
		WSF	S		8,565,403	8,565,403	-	-	-
			CAGW		-	-	-	-	-
					8,565,403	8,565,403	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		341,816,540	266,142,296	75,674,244	-	75,674,244
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	341,816,540	266,142,296	75,674,244	-	75,674,244
	Total Sales for Resale				350,381,943	274,707,699	75,674,244	-	75,674,244
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**3,863,852,030**	**3,518,038,068**	**345,813,962**	**-**	**345,813,962**
450	Forfeited Discounts & Interest								
		CUST	S		7,334,628	6,775,861	558,767	-	558,767
		CUST	SO		-	-	-	-	-
				B1	7,334,628	6,775,861	558,767	-	558,767
451	Misc Electric Revenue								
		CUST	S		6,757,142	6,573,629	183,513	-	183,513
		GP	SG		-	-	-	-	-
		GP	SO		17,944	16,613	1,331	-	1,331
				B1	6,775,086	6,590,242	184,844	-	184,844
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		12,155	12,155	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	12,155	12,155	-	-	-
454	Rent of Electric Property								
		DPW	S		10,357,700	9,384,644	973,056	-	973,056
		T	CAGW		702,617	547,066	155,551	-	155,551
		T	CAGE		3,719,220	3,719,220	-	-	-
		T	JBG		5,940	4,679	1,261	-	1,261
		T	SG		867,618	795,477	72,141	-	72,141
		GP	SO		3,377,354	3,126,749	250,605	-	250,605
				B1	19,030,449	17,577,835	1,452,614	-	1,452,614

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		61,063,257	60,976,203	87,053	-	87,053
		CUST	CAGE		8,298,279	8,298,279	-	-	-
		OTHSE	CAGW		1,222,229	951,641	270,587	-	270,587
		OTHSO	SO		(117,487)	(108,769)	(8,718)	-	(8,718)
		OTHSGR	SG		88,308,493	80,965,799	7,342,695	-	7,342,695
		OTHSGR	JBG		877,231	690,985	186,246	-	186,246
		OTHSGR	WRG		56,184,517	52,357,129	3,827,388	-	3,827,388
		OTHSGR	WRE		7,368,586	6,862,193	506,394	-	506,394
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	223,205,106	210,993,460	12,211,645	-	12,211,645
	Total Other Electric Revenues				**256,357,423**	**241,949,553**	**14,407,871**	**-**	**14,407,871**
Total Electric Operating Revenues				**B1**	**4,120,209,453**	**3,759,987,621**	**360,221,832**	**-**	**360,221,832**
Summary of Revenues by Factor									
	S				3,607,548,216	3,335,606,110	271,942,106	-	271,942,106
	JBG				883,171	695,664	187,507	-	187,507
	SE				-	-	-	-	-
	SO				3,277,812	3,034,593	243,219	-	243,219
	SG				89,176,111	81,761,276	7,414,835	-	7,414,835
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				343,741,386	267,641,003	76,100,383	-	76,100,383
	CAGE				12,029,654	12,029,654	-	-	-
	WRG				56,184,517	52,357,129	3,827,388	-	3,827,388
	WRE				7,368,586	6,862,193	506,394	-	506,394
Total Electric Operating Revenues				B1	4,120,209,453	3,759,987,621	360,221,832	-	360,221,832
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(5,646,443)	(5,199,407)	(447,035)	-	(447,035)
				B1	(5,646,443)	(5,199,407)	(447,035)	-	(447,035)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(2,231,344)	(2,231,344)	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		9,432	8,732	700	-	700
		P	CAGW		(112,194)	(87,355)	(24,838)	-	(24,838)
		P	CAGE		(893,714)	(893,714)	-	-	-
		P	SG		-	-	-	-	-
				B1	(3,227,819)	(3,203,681)	(24,139)	-	(24,139)
Total Miscellaneous Revenues					**(8,874,262)**	**(8,403,088)**	**(471,174)**	**-**	**(471,174)**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense					**(8,874,262)**	**(8,403,088)**	**(471,174)**	**-**	**(471,174)**

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		9	8	1	-	1
		P	CAGW		21,987	17,120	4,868	-	4,868
		P	CAGE		3,715,711	3,715,711	-	-	-
		P	JBG		17,924,672	14,119,057	3,805,615	-	3,805,615
		P	CAGE		-	-	-	-	-
				B2	21,662,380	17,851,896	3,810,484	-	3,810,484
501	Fuel Related								
		P	SE		(7,229)	(6,657)	(572)	-	(572)
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		886,550	690,278	196,272	-	196,272
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		13,405,882	13,405,882	-	-	-
		P	JBE		570,706	448,469	122,238	-	122,238
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	14,855,909	14,537,972	317,937	-	317,937
501NPC	Fuel Related								
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		-	-	-	-	-
			CAGE		-	-	-	-	-
			CAEW		165,663,701	128,663,797	36,999,904	-	36,999,904
			CAEE		-	-	-	-	-
			JBE		-	-	-	-	-
			CAEE		-	-	-	-	-
			JBG		-	-	-	-	-
				B2	165,663,701	128,663,797	36,999,904	-	36,999,904
	Total Fuel Related				180,519,610	143,201,769	37,317,841	-	37,317,841
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		827,962	644,660	183,301	-	183,301
		P	CAGE		31,509,011	31,509,011	-	-	-
		P	JBG		4,121,673	3,246,594	875,079	-	875,079
		P	CAGE		-	-	-	-	-
				B2	36,458,645	35,400,265	1,058,380	-	1,058,380
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
503NPC	Steam From Other Sources-NPC								
			SE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE	B2	-	-	-	-	-
					-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		20,155	15,693	4,462	-	4,462
		P	CAGE		4,153,687	4,153,687	-	-	-
		P	JBG		6,355	5,005	1,349	-	1,349
		P	CAGE		-	-	-	-	-
				B2	4,180,196	4,174,385	5,811	-	5,811
506	Misc. Steam Expense								
		P	SG		82,167	75,335	6,832	-	6,832
		P	SE		-	-	-	-	-
		P	CAGW		1,696,862	1,321,197	375,666	-	375,666
		P	CAGE		57,148,553	57,148,553	-	-	-
		P	JBG		(15,633,864)	(12,314,614)	(3,319,250)	-	(3,319,250)
		P	CAGE		-	-	-	-	-
				B2	43,293,719	46,230,471	(2,936,752)	-	(2,936,752)

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		21,560	16,787	4,773	-	4,773
		P	CAGE		192,603	192,603	-	-	-
		P	JBG		180,147	141,899	38,247	-	38,247
		P	CAGE		-	-	-	-	-
				B2	394,310	351,289	43,020	-	43,020
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		263,891	205,468	58,422	-	58,422
		P	CAGE		5,574,281	5,574,281	-	-	-
		P	JBG		539,655	425,080	114,575	-	114,575
		P	CAGE		-	-	-	-	-
				B2	6,377,826	6,204,829	172,997	-	172,997
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		323,739	252,067	71,672	-	71,672
		P	CAGE		15,642,333	15,642,333	-	-	-
		P	JBG		8,378,551	6,599,688	1,778,863	-	1,778,863
		P	CAGE		-	-	-	-	-
				B2	24,344,624	22,494,088	1,850,535	-	1,850,535
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		2,728,439	2,124,394	604,045	-	604,045
		P	CAGE		73,512,762	73,512,762	-	-	-
		P	JBG		24,873,375	19,592,470	5,280,905	-	5,280,905
		P	CAGE		-	-	-	-	-
				B2	101,114,576	95,229,627	5,884,950	-	5,884,950
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		334,421	260,384	74,037	-	74,037
		P	CAGE		26,479,615	26,479,615	-	-	-
		P	JBG		8,732,188	6,878,243	1,853,944	-	1,853,944
		P	CAGE		-	-	-	-	-
				B2	35,546,224	33,618,242	1,927,981	-	1,927,981
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		430,225	334,978	95,247	-	95,247
		P	CAGE		9,509,061	9,509,061	-	-	-
		P	JBG		2,629,056	2,070,877	558,179	-	558,179
		P	CAGE		-	-	-	-	-
				B2	12,568,341	11,914,915	653,426	-	653,426
Total Steam Power Generation				B2	**466,460,450**	**416,671,777**	**49,788,673**	**-**	**49,788,673**

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		7,570,286	5,894,312	1,675,974	-	1,675,974
		P	CAGE		1,128,553	1,128,553	-	-	-
				B2	8,698,839	7,022,865	1,675,974	-	1,675,974
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		227,985	177,512	50,473	-	50,473
		P	CAGE		35,304	35,304	-	-	-
				B2	263,289	212,816	50,473	-	50,473
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		3,043,202	2,369,472	673,730	-	673,730
		P	CAGE		328,741	328,741	-	-	-
				B2	3,371,943	2,698,213	673,730	-	673,730
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		11,996,554	9,340,655	2,655,899	-	2,655,899
		P	CAGE		6,080,845	6,080,845	-	-	-
				B2	18,077,399	15,421,500	2,655,899	-	2,655,899
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		151,320	117,819	33,500	-	33,500
		P	CAGE		1,706	1,706	-	-	-
				B2	153,026	119,526	33,500	-	33,500
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		84,245	65,594	18,651	-	18,651
		P	CAGE		-	-	-	-	-
				B2	84,245	65,594	18,651	-	18,651
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,078,347	839,613	238,734	-	238,734
		P	CAGE		122,177	122,177	-	-	-
				B2	1,200,524	961,791	238,734	-	238,734
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,187,273	924,424	262,848	-	262,848
		P	CAGE		488,873	488,873	-	-	-
				B2	1,676,146	1,413,297	262,848	-	262,848

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,241,767	966,854	274,913	-	274,913
		P	CAGE		378,566	378,566	-	-	-
				B2	1,620,333	1,345,420	274,913	-	274,913
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,979,991	1,541,644	438,347	-	438,347
		P	CAGE		654,805	654,805	-	-	-
				B2	2,634,796	2,196,449	438,347	-	438,347
Total Hydraulic Power Generation				B2	**37,780,540**	**31,457,470**	**6,323,069**	**-**	**6,323,069**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		117,235	91,280	25,954	-	25,954
		P	CAGE		220,566	220,566	-	-	-
		P	CAGE		-	-	-	-	-
				B2	337,801	311,846	25,954	-	25,954
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		174,910,906	135,845,700	39,065,206	-	39,065,206
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	174,910,906	135,845,700	39,065,206	-	39,065,206
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		10,658,795	8,299,061	2,359,734	-	2,359,734
		P	CAGE		6,272,344	6,272,344	-	-	-
		P	CAGE		-	-	-	-	-
				B2	16,931,139	14,571,404	2,359,734	-	2,359,734
549	Miscellaneous Other								
		P	SG		1,479,425	1,356,413	123,012	-	123,012
		P	CAGW		10,305,027	8,023,613	2,281,414	-	2,281,414
		P	CAGE		7,069,059	7,069,059	-	-	-
		P	CAGE		-	-	-	-	-
				B2	18,853,511	16,449,085	2,404,426	-	2,404,426
550	Maint Supervision & Engineering								
		P	SG		220	202	18	-	18
		P	CAGW		1,709,250	1,330,842	378,408	-	378,408
		P	CAGE		633,657	633,657	-	-	-
		P	CAGE		-	-	-	-	-
				B2	2,343,127	1,964,701	378,427	-	378,427
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		10,224	7,960	2,263	-	2,263
		P	CAGE		1,640,088	1,640,088	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,650,312	1,648,049	2,263	-	2,263
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		2,848,953	2,218,228	630,725	-	630,725
		P	CAGE		11,012,874	11,012,874	-	-	-
		P	CAGE		-	-	-	-	-
				B2	13,861,827	13,231,102	630,725	-	630,725

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		659,293	513,333	145,960	-	145,960
		P	CAGE		1,302,850	1,302,850	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,962,143	1,816,183	145,960	-	145,960
Total Other Power Generation				**B2**	**230,850,765**	**185,838,069**	**45,012,696**	**-**	**45,012,696**
555	Purchased Power								
		P	S		(37,359,561)	(28,286,782)	(9,072,779)	-	(9,072,779)
			CAEW		-	-	-	-	-
			CAGW		-	-	-	-	-
					(37,359,561)	(28,286,782)	(9,072,779)	-	(9,072,779)
555NPC	Purchased Power-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		371,726,716	289,430,704	82,296,012	-	82,296,012
		P	CAGE		-	-	-	-	-
		P	CAEW		16,166,097	12,555,505	3,610,592	-	3,610,592
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
			S		2,607,127	-	2,607,127	-	2,607,127
					390,499,940	301,986,209	88,513,731	-	88,513,731
	Total Purchased Power			B2	353,140,379	273,699,427	79,440,952	-	79,440,952
556	System Control & Load Dispatch								
		P	SG		1,242,339	1,139,041	103,298	-	103,298
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,242,339	1,139,041	103,298	-	103,298
557	Other Expenses								
		P	S		(183,792)	(86,786)	(97,006)	-	(97,006)
		P	SG		29,390,334	26,946,580	2,443,754	-	2,443,754
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		165,953	129,213	36,740	-	36,740
		P	CAGE		18,059,717	18,059,717	-	-	-
		P	JBG		2,347,749	1,849,294	498,454	-	498,454
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	49,779,960	46,898,018	2,881,942	-	2,881,942
Total Other Power Supply				B2	**404,162,678**	**321,736,485**	**82,426,193**	**-**	**82,426,193**
TOTAL PRODUCTION EXPENSE				B2	**1,139,254,433**	**955,703,802**	**183,550,632**	**-**	**183,550,632**

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
Summary of Production Expense by Factor									
	S				(34,936,226)	(28,373,568)	(6,562,658)	-	(6,562,658)
	SG				32,194,494	29,517,579	2,676,915	-	2,676,915
	SE				(7,229)	(6,657)	(572)	-	(572)
	JBG				54,099,555	42,613,595	11,485,961	-	11,485,961
	TROJP				-	-	-	-	-
	JBE				570,706	448,469	122,238	-	122,238
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				434,318,205	338,165,158	96,153,047	-	96,153,047
	CAGE				282,868,343	282,868,343	-	-	-
	CAEW				356,740,703	277,065,001	79,675,702	(36,999,904)	42,675,798
	CAEE				13,405,882	13,405,882	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	1,139,254,433	955,703,802	183,550,632	(36,999,904)	146,550,728
560	Operation Supervision & Engineering								
		T	SG		4,617,641	4,233,692	383,949	-	383,949
		T	JBG		-	-	-	-	-
		T	CAGW		5,820	4,531	1,288	-	1,288
		T	CAGE		-	-	-	-	-
				B2	4,623,461	4,238,224	385,237	-	385,237
561	Load Dispatching								
		T	SG		9,443,892	8,658,649	785,243	-	785,243
		T	CAGW		17,847	13,896	3,951	-	3,951
		T	CAGE		-	-	-	-	-
				B2	9,461,739	8,672,545	789,194	-	789,194
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		49,702	39,150	10,552	-	10,552
		T	CAGW		376,747	293,339	83,407	-	83,407
		T	CAGE		992,521	992,521	-	-	-
				B2	1,418,970	1,325,010	93,960	-	93,960
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		153,312	119,370	33,941	-	33,941
		T	CAGE		109,257	109,257	-	-	-
				B2	262,569	228,627	33,941	-	33,941
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC								
			SG		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		98,142,195	76,414,643	21,727,551	-	21,727,551
			CAGE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE		-	-	-	-	-
					98,142,195	76,414,643	21,727,551	-	21,727,551
	Total Transmission of Electricity by Others				98,142,195	76,414,643	21,727,551	-	21,727,551
566	Misc. Transmission Expense								
		T	SG		2,530,835	2,320,400	210,434	-	210,434
		T	CAGW		93,548	72,838	20,711	-	20,711
		T	CAGE		125,015	125,015	-	-	-
				B2	2,749,399	2,518,254	231,145	-	231,145
567	Rents - Transmission								
		T	SG		16,409	15,045	1,364	-	1,364
		T	CAGW		712,446	554,718	157,727	-	157,727
		T	CAGE		1,007,212	1,007,212	-	-	-
				B2	1,736,066	1,576,975	159,092	-	159,092

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		15,865	14,546	1,319	-	1,319
		T	CAGW		30,413	23,680	6,733	-	6,733
		T	CAGE		-	-	-	-	-
				B2	46,278	38,226	8,052	-	8,052
569	Maintenance of Structures								
		T	SG		4,250,352	3,896,943	353,409	-	353,409
		T	CAGW		3,624	2,821	802	-	802
		T	CAGE		9,216	9,216	-	-	-
				B2	4,263,192	3,908,981	354,211	-	354,211
570	Maintenance of Station Equipment								
		T	SG		5,647	5,177	470	-	470
		T	JBG		80,227	63,194	17,033	-	17,033
		T	CAGW		2,759,613	2,148,666	610,946	-	610,946
		T	CAGE		7,423,634	7,423,634	-	-	-
				B2	10,269,120	9,640,671	628,449	-	628,449
571	Maintenance of Overhead Lines								
		T	SG		127,236	116,656	10,579	-	10,579
		T	JBG		-	-	-	-	-
		T	CAGW		9,210,156	7,171,133	2,039,022	-	2,039,022
		T	CAGE		9,415,613	9,415,613	-	-	-
				B2	18,753,005	16,703,403	2,049,602	-	2,049,602
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		44,441	34,602	9,839	-	9,839
		T	CAGE		21,691	21,691	-	-	-
				B2	66,132	56,293	9,839	-	9,839
573	Maint of Misc. Transmission Plant								
		T	SG		215,641	197,711	17,930	-	17,930
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	215,641	197,711	17,930	-	17,930
TOTAL TRANSMISSION EXPENSE				B2	**152,007,766**	**125,519,563**	**26,488,204**	**-**	**26,488,204**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				21,223,518	19,458,820	1,764,698	-	1,764,698
	CAGW				111,550,160	86,854,239	24,695,920	-	24,695,920
	CAGE				19,104,159	19,104,159	-	-	-
	JBG				129,929	102,344	27,585	-	27,585
Total Transmission Expense by Factor				B2	152,007,766	125,519,563	26,488,204	-	26,488,204
580	Operation Supervision & Engineering								
		DPW	S		316,643	290,298	26,345	-	26,345
		DPW	SNPD		18,087,457	16,885,092	1,202,366	-	1,202,366
				B2	18,404,100	17,175,390	1,228,710	-	1,228,710
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		13,573,740	12,671,424	902,316	-	902,316
				B2	13,573,740	12,671,424	902,316	-	902,316
582	Station Expense								
		DPW	S		3,712,938	3,446,486	266,452	-	266,452
		DPW	SNPD		28,525	26,629	1,896	-	1,896
				B2	3,741,463	3,473,115	268,349	-	268,349
583	Overhead Line Expenses								
		DPW	S		5,950,769	5,539,731	411,038	-	411,038
		DPW	SNPD		22,038	20,573	1,465	-	1,465
				B2	5,972,806	5,560,304	412,503	-	412,503
584	Underground Line Expense								
		DPW	S		316	316	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	316	316	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		206,648	192,911	13,737	-	13,737
				B2	206,648	192,911	13,737	-	13,737

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
586	Meter Expenses								
		DPW	S		5,244,903	4,826,215	418,689	-	418,689
		DPW	SNPD		1,087,322	1,015,042	72,280	-	72,280
				B2	6,332,225	5,841,256	490,969	-	490,969
587	Customer Installation Expenses								
		DPW	S		13,039,985	12,096,134	943,851	-	943,851
		DPW	SNPD		26	24	2	-	2
				B2	13,040,011	12,096,158	943,853	-	943,853
588	Misc. Distribution Expenses								
		DPW	S		2,049,245	1,909,989	139,256	-	139,256
		DPW	SNPD		5,359,224	5,002,969	356,255	-	356,255
				B2	7,408,469	6,912,958	495,511	-	495,511
589	Rents								
		DPW	S		3,041,606	2,960,222	81,384	-	81,384
		DPW	SNPD		63,100	58,905	4,195	-	4,195
				B2	3,104,705	3,019,127	85,578	-	85,578
590	Maint Supervision & Engineering								
		DPW	S		1,177,235	1,161,689	15,546	-	15,546
		DPW	SNPD		5,678,806	5,301,306	377,499	-	377,499
				B2	6,856,040	6,462,995	393,045	-	393,045
591	Maintenance of Structures								
		DPW	S		1,756,415	1,647,182	109,233	-	109,233
		DPW	SNPD		150,787	140,763	10,024	-	10,024
				B2	1,907,202	1,787,946	119,256	-	119,256
592	Maintenance of Station Equipment								
		DPW	S		10,627,832	9,930,854	696,978	-	696,978
		DPW	SNPD		1,877,747	1,752,924	124,823	-	124,823
				B2	12,505,579	11,683,778	821,801	-	821,801
593	Maintenance of Overhead Lines								
		DPW	S		84,399,614	79,669,692	4,729,921	-	4,729,921
		DPW	SNPD		1,223,749	1,142,400	81,349	-	81,349
				B2	85,623,362	80,812,092	4,811,270	-	4,811,270
594	Maintenance of Underground Lines								
		DPW	S		22,679,320	21,271,927	1,407,392	-	1,407,392
		DPW	SNPD		3,687	3,442	245	-	245
				B2	22,683,007	21,275,370	1,407,638	-	1,407,638
595	Maintenance of Line Transformers								
		DPW	S		24,717	24,717	-	-	-
		DPW	SNPD		1,008,215	941,194	67,021	-	67,021
				B2	1,032,932	965,911	67,021	-	67,021
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		4,230,001	4,055,104	174,897	-	174,897
		DPW	SNPD		-	-	-	-	-
				B2	4,230,001	4,055,104	174,897	-	174,897
597	Maintenance of Meters								
		DPW	S		4,647,812	4,257,375	390,436	-	390,436
		DPW	SNPD		1,080,586	1,008,754	71,832	-	71,832
				B2	5,728,397	5,266,129	462,268	-	462,268
598	Maint of Misc. Distribution Plant								
		DPW	S		2,722,060	2,590,718	131,342	-	131,342
		DPW	SNPD		429,610	401,052	28,558	-	28,558
				B2	3,151,671	2,991,770	159,900	-	159,900
TOTAL DISTRIBUTION EXPENSE				B2	**215,502,677**	**202,244,053**	**13,258,623**	**-**	**13,258,623**
Summary of Distribution Expense by Factor									
	S				165,621,411	155,678,649	9,942,761	-	9,942,761
	SNPD				49,881,266	46,565,404	3,315,862	-	3,315,862
Total Distribution Expense by Factor				B2	215,502,677	202,244,053	13,258,623	-	13,258,623
901	Supervision								
		CUST	S		75,133	51,070	24,063	-	24,063
		CUST	CN		2,452,978	2,278,982	173,996	-	173,996
				B2	2,528,111	2,330,052	198,059	-	198,059

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		20,455,875	18,365,278	2,090,597	-	2,090,597
		CUST	CN		1,726,806	1,604,319	122,487	-	122,487
				B2	22,182,681	19,969,598	2,213,083	-	2,213,083
903	Customer Receipts & Collections								
		CUST	S		7,400,740	6,808,294	592,446	-	592,446
		CUST	CN		47,766,051	44,377,881	3,388,170	-	3,388,170
				B2	55,166,791	51,186,175	3,980,615	-	3,980,615
904	Uncollectible Accounts								
		CUST	S		13,518,533	11,861,505	1,657,028	-	1,657,028
		P	SG		-	-	-	-	-
		CUST	CN		3,793	3,524	269	-	269
				B2	13,522,326	11,865,030	1,657,297	-	1,657,297
905	Misc. Customer Accounts Expense								
		CUST	S		9,541	9,541	-	-	-
		CUST	CN		235,796	219,070	16,726	-	16,726
				B2	245,337	228,611	16,726	-	16,726
TOTAL CUSTOMER ACCOUNTS EXP				B2	**93,645,246**	**85,579,466**	**8,065,780**	**-**	**8,065,780**
Summary of Customer Accts Exp by Factor									
	S				41,459,822	37,095,689	4,364,133	-	4,364,133
	CN				52,185,424	48,483,777	3,701,648	-	3,701,648
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	93,645,246	85,579,466	8,065,780	-	8,065,780
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		288,697	268,219	20,478	-	20,478
				B2	288,697	268,219	20,478	-	20,478
908	Customer Assistance								
		CUST	S		86,120,099	79,653,142	6,466,957	-	6,466,957
		CUST	CN		2,944,487	2,735,627	208,860	-	208,860
				B2	89,064,586	82,388,769	6,675,817	-	6,675,817
909	Informational & Instructional Adv								
		CUST	S		411,549	402,515	9,034	-	9,034
		CUST	CN		4,079,194	3,789,847	289,348	-	289,348
				B2	4,490,743	4,192,361	298,382	-	298,382
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		140,798	130,811	9,987	-	9,987
				B2	140,798	130,811	9,987	-	9,987
TOTAL CUSTOMER SERVICE EXPENSE				B2	**93,984,823**	**86,980,159**	**7,004,664**	**-**	**7,004,664**
Summary of Customer Service Exp by Factor									
	S				86,531,648	80,055,657	6,475,991	-	6,475,991
	CN				7,453,176	6,924,503	528,673	-	528,673
Total Customer Service Expense by Factor				B2	93,984,823	86,980,159	7,004,664	-	7,004,664
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**93,984,823**	**86,980,159**	**7,004,664**	**-**	**7,004,664**
920	Administrative & General Salaries								
		PTD	S		(4,931,337)	(5,159,453)	228,116	-	228,116
		CUST	CN		-	-	-	-	-
		PTD	SO		72,619,770	67,231,271	5,388,498	-	5,388,498
				B2	67,688,433	62,071,818	5,616,614	-	5,616,614
921	Office Supplies & expenses								
		PTD	S		(316,133)	(316,613)	480	-	480
		CUST	CN		-	-	-	-	-
		PTD	SO		11,019,130	10,201,493	817,636	-	817,636
				B2	10,702,997	9,884,880	818,116	-	818,116
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(26,906,895)	(24,910,362)	(1,996,533)	-	(1,996,533)
				B2	(26,906,895)	(24,910,362)	(1,996,533)	-	(1,996,533)
923	Outside Services								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		11,023,364	10,205,413	817,950	-	817,950
				B2	11,023,364	10,205,413	817,950	-	817,950
924	Property Insurance								
		PTD	SO		23,611,908	21,859,869	1,752,040	-	1,752,040
				B2	23,611,908	21,859,869	1,752,040	-	1,752,040
925	Injuries & Damages								
		PTD	SO		7,538,214	6,978,867	559,347	-	559,347
				B2	7,538,214	6,978,867	559,347	-	559,347
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		12,655,043	11,971,568	683,476	-	683,476
		CUST	CN		-	-	-	-	-
		DMSC	SO		2,906,272	2,690,622	215,650	-	215,650
		CUST	CAGW		529,350	412,158	117,192	-	117,192
		DMSC	CAGE		39,182	39,182	-	-	-
		FERC	SG		1,825,042	1,673,293	151,749	-	151,749
				B2	17,954,891	16,786,824	1,168,067	-	1,168,067
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(3,701,260)	(3,426,621)	(274,639)	-	(274,639)
				B2	(3,701,260)	(3,426,621)	(274,639)	-	(274,639)
930	Misc General Expenses								
		PTD	S		4,520,291	4,503,004	17,287	-	17,287
		CUST	CN		4,500	4,181	319	-	319
		LABOR	SO		14,529,094	13,451,013	1,078,081	-	1,078,081
				B2	19,053,885	17,958,198	1,095,687	-	1,095,687

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
931	Rents								
		PTD	S		969,371	969,371	-	-	-
		PTD	SO		5,237,765	4,849,115	388,650	-	388,650
				B2	6,207,137	5,818,487	388,650	-	388,650
935	Maintenance of General Plant								
		G	S		16,583	14,854	1,729	-	1,729
		CUST	CN		-	-	-	-	-
		G	SO		22,212,749	20,564,529	1,648,220	-	1,648,220
				B2	22,229,332	20,579,383	1,649,949	-	1,649,949
TOTAL ADMINISTRATIVE & GEN EXP				B2	**155,402,004**	**143,806,755**	**11,595,249**	**-**	**11,595,249**
Summary of A&G Expense by Factor									
	S				12,913,818	11,982,730	931,088	-	931,088
	SO				140,090,111	129,695,210	10,394,901	-	10,394,901
	SG				1,825,042	1,673,293	151,749	-	151,749
	CN				4,500	4,181	319	-	319
	CAGW				529,350	412,158	117,192	-	117,192
	CAGE				39,182	39,182	-	-	-
Total A&G Expense by Factor				B2	155,402,004	143,806,755	11,595,249	-	11,595,249
TOTAL O&M EXPENSE				B2	**1,849,796,950**	**1,599,833,798**	**249,963,152**	**-**	**249,963,152**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		5,073,319	3,950,145	1,123,174	-	1,123,174
		P	CAGE		86,429,523	86,429,523	-	-	-
		P	JBG		19,326,307	15,223,109	4,103,198	-	4,103,198
		P	S		-	-	-	-	-
				B3	110,829,149	105,602,776	5,226,373	-	5,226,373
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		10,933,513	8,512,960	2,420,554	-	2,420,554
		P	CAGE		4,562,615	4,562,615	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	15,496,128	13,075,574	2,420,554	-	2,420,554
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		42,437,464	33,042,298	9,395,166	-	9,395,166
		P	CAGE		58,120,281	58,120,281	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	100,557,744	91,162,579	9,395,166	-	9,395,166
403TP	Transmission Depreciation								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		20,755,717	16,160,640	4,595,077	-	4,595,077
		T	CAGE		41,199,084	41,199,084	-	-	-
		T	JBG		905,832	713,513	192,319	-	192,319
		T	SG		1,299,452	1,191,404	108,047	-	108,047
				B3	64,160,084	59,264,642	4,895,442	-	4,895,442
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		298,117	293,546	4,571	-	4,571
361	Structures	DPW	S		1,052,144	1,013,441	38,702	-	38,702
362	Station Equipment	DPW	S		17,543,199	16,534,925	1,008,274	-	1,008,274
363	Storage Battery Equ	DPW	S		91,113	91,113	-	-	-
364	Poles & Towers	DPW	S		33,686,328	30,107,251	3,579,076	-	3,579,076
365	OH Conductors	DPW	S		18,906,515	17,243,453	1,663,061	-	1,663,061
366	UG Conduit	DPW	S		7,599,086	6,937,374	661,712	-	661,712
367	UG Conductor	DPW	S		17,548,419	16,945,722	602,696	-	602,696
368	Line Trans	DPW	S		27,014,474	24,343,881	2,670,593	-	2,670,593
369	Services	DPW	S		11,657,754	10,500,245	1,157,509	-	1,157,509
370	Meters	DPW	S		6,507,178	5,978,469	528,709	-	528,709
371	Inst Cust Prem	DPW	S		496,209	476,831	19,378	-	19,378
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		2,264,153	2,143,497	120,656	-	120,656
				B3	144,664,687	132,609,749	12,054,938	-	12,054,938
403GP	General Depreciation								
		G-SITUS	S		12,191,157	10,888,388	1,302,769	-	1,302,769
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		1,751,214	1,626,996	124,218	-	124,218
		G-SG	SG		1,851	1,697	154	-	154
		PTD	SO		14,579,082	13,497,292	1,081,790	-	1,081,790
		G-SG	CAGW		1,415,533	1,102,151	313,383	-	313,383
		G-SG	CAGE		4,796,717	4,796,717	-	-	-
		P	JBG		381,158	300,234	80,924	-	80,924
		P	JBE		997	783	213	-	213
		P	CAEE		24,756	24,756	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	35,142,466	32,239,014	2,903,452	-	2,903,452

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**470,850,258**	**433,954,334**	**36,895,924**	**-**	**36,895,924**
Summary of Depreciation Expense by Factor									
	S				156,855,844	143,498,137	13,357,707	-	13,357,707
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				1,301,302	1,193,101	108,201	-	108,201
	SO				14,579,082	13,497,292	1,081,790	-	1,081,790
	CN				1,751,214	1,626,996	124,218	-	124,218
	SE				-	-	-	-	-
	CAGW				80,615,546	62,768,193	17,847,353	-	17,847,353
	CAGE				195,108,220	195,108,220	-	-	-
	CAEW				-	-	-	-	-
	CAEE				24,756	24,756	-	-	-
	JBG				20,613,297	16,236,856	4,376,441	-	4,376,441
	JBE				997	783	213	-	213
Total Depreciation Expense By Factor				B3	470,850,258	433,954,334	36,895,924	-	36,895,924
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		1,354,837	1,253,022	101,816	-	101,816
		I-SG	SG		-	-	-	-	-
		PTD	SO		922,436	853,990	68,446	-	68,446
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		258,689	240,340	18,349	-	18,349
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	2,535,963	2,347,351	188,611	-	188,611
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		119,278	118,815	463	-	463
		P	SE		-	-	-	-	-
		I-SG	SG		5,425,514	4,974,392	451,122	-	451,122
		PTD	SO		13,203,859	12,224,113	979,747	-	979,747
		CUST	CN		5,131,390	4,767,407	363,983	-	363,983
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		5,062,509	3,941,728	1,120,781	-	1,120,781
		I-SG	CAGE		1,431,862	1,431,862	-	-	-
		P	JBG		3,740	2,946	794	-	794
		P	CAEW		-	-	-	-	-
		P	CAEE		14,058	14,058	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	30,392,210	27,475,321	2,916,890	-	2,916,890
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		35,643	27,752	7,891	-	7,891
		P	CAGE		43,728	43,728	-	-	-
		P	SG		-	-	-	-	-
				B4	79,371	71,480	7,891	-	7,891
Total Amortization of Limited Term Plant				B4	33,007,544	29,894,152	3,113,392	-	3,113,392
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		5,484,930	5,484,930	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	5,484,930	5,484,930	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		(176,600)	99,166	(275,765)	-	(275,765)
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		3,479,961	2,709,538	770,423	-	770,423
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		2,013,725	1,567,312	446,414	-	446,414
				B4	5,317,087	4,376,015	941,072	-	941,072
TOTAL AMORTIZATION EXPENSE				B4	**43,809,561**	**39,755,097**	**4,054,464**	**-**	**4,054,464**
Summary of Amortization Expense by Factor									
	S				1,297,516	1,471,002	(173,487)	-	(173,487)
	SE				-	-	-	-	-
	TROJP				2,013,725	1,567,312	446,414	-	446,414
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				14,126,296	13,078,103	1,048,193	-	1,048,193
	JBG				3,740	2,946	794	-	794
	SSGCH				-	-	-	-	-
	CN				5,390,079	5,007,747	382,332	-	382,332
	CAGW				8,578,113	6,679,018	1,899,095	-	1,899,095
	CAGE				6,960,521	6,960,521	-	-	-
	CAEW				-	-	-	-	-
	CAEE				14,058	14,058	-	-	-
	SG				5,425,514	4,974,392	451,122	-	451,122
Total Amortization Expense by Factor				B4	43,809,561	39,755,097	4,054,464	-	4,054,464
408	Taxes Other Than Income								
		GP	S		35,745,257	24,797,660	10,947,598	-	10,947,598
		GP	GPS		89,907,176	83,235,925	6,671,250	-	6,671,250
		GP	SO		(398,373)	(368,813)	(29,560)	-	(29,560)
		P	SE		318,476	293,262	25,214	-	25,214
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		398,436	398,436	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	125,970,972	108,356,470	17,614,502	-	17,614,502

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(1,874,204)	(1,874,204)	-	-	-
				B7	(1,874,204)	(1,874,204)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(1,874,204)	(1,874,204)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		367,655,141	341,168,761	26,486,380	-	26,486,380
					367,655,141	341,168,761	26,486,380	-	26,486,380
428	Amortization of Debt Disc & Exp								
		GP	SNP		6,319,442	5,864,181	455,261	-	455,261
					6,319,442	5,864,181	455,261	-	455,261
429	Amortization of Premium on Debt								
		GP	SNP		(2,718)	(2,522)	(196)	-	(196)
					(2,718)	(2,522)	(196)	-	(196)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		5,292,549	4,911,266	381,282	-	381,282
					5,292,549	4,911,266	381,282	-	381,282
432	AFUDC - Borrowed								
		GP	SNP		(40,020,554)	(37,137,418)	(2,883,135)	-	(2,883,135)
					(40,020,554)	(37,137,418)	(2,883,135)	-	(2,883,135)
	Total Elec. Interest Deductions for Tax			B6	339,243,859	314,804,267	24,439,592	-	24,439,592
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				339,243,859	314,804,267	24,439,592	-	24,439,592
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(72,747,744)	(67,506,897)	(5,240,847)	-	(5,240,847)
	Total Operating Deductions for Tax				(72,747,744)	(67,506,897)	(5,240,847)	-	(5,240,847)
41010	Deferred Income Tax - Federal-DR								
		P	S		41,924,551	41,534,236	390,315	-	390,315
		P	TROJD		-	-	-	-	-
		PT	IBT		348,313	348,313	-	-	-
		LABOR	SO		18,520,312	17,146,077	1,374,236	-	1,374,236
		GP	SNP		25,706,257	23,854,343	1,851,914	-	1,851,914
		P	SE		1,341,490	1,235,283	106,207	-	106,207
		PT	SG		45,318,026	41,549,913	3,768,113	-	3,768,113
		GP	GPS		33,179,910	30,717,910	2,462,000	-	2,462,000
		DITEXP	TAXDEPR		488,027,859	457,223,169	30,804,690	-	30,804,690
		CUST	BADDEBT		443,332	387,798	55,534	-	55,534
		CUST	CN		-	-	-	-	-
		P	JBE		11,446,231	8,994,604	2,451,627	-	2,451,627
		PT	CAGW		515,377	401,278	114,099	-	114,099
		PT	CAGE		3,071,368	3,071,368	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		8,998,485	8,998,485	-	-	-
		DPW	SNPD		67,978	63,459	4,519	-	4,519
				B7	678,909,489	635,526,236	43,383,254	-	43,383,254

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
41110	Deferred Income Tax - Federal-CR								
		GP	S		(28,963,812)	(22,411,182)	(6,552,630)	-	(6,552,630)
		P	CIAC		(14,206,419)	(13,262,046)	(944,373)	-	(944,373)
		PT	SCHMDEXP		(158,232,500)	(145,697,532)	(12,534,968)	-	(12,534,968)
		GP	SNP		(24,502,022)	(22,736,863)	(1,765,159)	-	(1,765,159)
		PT	SG		(3,850,217)	(3,530,078)	(320,139)	-	(320,139)
		GP	SNPD		(1,949,167)	(1,819,596)	(129,571)	-	(129,571)
		LABOR	SO		(8,967,718)	(8,302,300)	(665,418)	-	(665,418)
		PT	IBT		(224,261)	(224,261)	-	-	-
		CUST	GPS		(4,192,614)	(3,881,516)	(311,098)	-	(311,098)
		CUST	BADDEBT		-	-	-	-	-
		DITEXP	DITEXP		-	-	-	-	-
		P	TROJD		(596,600)	(464,311)	(132,289)	-	(132,289)
		P	JBE		(7,716,181)	(6,063,480)	(1,652,701)	-	(1,652,701)
		PT	CAGW		(118,665)	(92,394)	(26,271)	-	(26,271)
		PT	CAGE		(2,325,808)	(2,325,808)	-	-	-
		P	SE		(371,835)	(342,396)	(29,439)	-	(29,439)
		P	CAEE		(8,490,735)	(8,490,735)	-	-	-
				B7	(264,708,554)	(239,644,498)	(25,064,056)	-	(25,064,056)
TOTAL DEFERRED INCOME TAXES				B7	414,200,935	395,881,738	18,319,197	-	18,319,197
SCHMAF	Additions - Flow Through								
		SCHMAF	S		-	-	-	-	-
		SCHMAF	SNP		-	-	-	-	-
		SCHMAF	SO		-	-	-	-	-
		SCHMAF	SE		-	-	-	-	-
		SCHMAF	TROJP		-	-	-	-	-
		SCHMAF	DGP		-	-	-	-	-
				B6	-	-	-	-	-
SCHMAP	Additions - Permanent								
		P	S		20,000	20,000	-	-	-
		P	BADDEBT		-	-	-	-	-
		P	JBE		16,309	12,816	3,493	-	3,493
		P	SG		-	-	-	-	-
		P	CAEE		66,989	66,989	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		LABOR	SNP		-	-	-	-	-
		SCHMAP-SO	SO		10,441,903	9,667,098	774,805	-	774,805
				B6	10,545,201	9,766,903	778,298	-	778,298
SCHMAT	Additions - Temporary								
		SCHMAT-SITUS	S		38,517,562	35,979,391	2,538,171	-	2,538,171
		P	JBE		15,887,768	12,484,825	3,402,943	-	3,402,943
		DPW	CIAC		37,433,583	34,945,182	2,488,401	-	2,488,401
		SCHMAT-SNP	SNP		64,562,256	59,911,103	4,651,153	-	4,651,153
		P	TROJD		1,572,028	1,223,450	348,578	-	348,578
		P	JBG		-	-	-	-	-
		SCHMAT-SE	SE		-	-	-	-	-
		P	SG		16,503,571	15,131,328	1,372,243	-	1,372,243
		SCHMAT-GPS	GPS		-	-	-	-	-
		SCHMAT-SO	SO		23,130,941	21,414,590	1,716,351	-	1,716,351
		SCHMAT-SNP	SNPD		5,136,011	4,794,594	341,417	-	341,417
		CUST	CN		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
		P	CAGW		4,382,839	3,412,529	970,310	-	970,310
		P	CAGE		954,107	954,107	-	-	-
		SCHMAT-SE	CAEW		-	-	-	-	-
		SCHMAT-SE	CAEE		11,163,274	11,163,274	-	-	-
		BOOKDEPR	SCHMDEXP		416,938,945	383,909,597	33,029,348	-	33,029,348
				B6	636,182,885	585,323,969	50,858,916	-	50,858,916
TOTAL SCHEDULE - M ADDITIONS				B6	646,728,086	595,090,872	51,637,215	-	51,637,215
SCHMDF	Deductions - Flow Through								
		SCHMDF	S		-	-	-	-	-
		SCHMDF	CAGW		-	-	-	-	-
		SCHMDF	CAGE		-	-	-	-	-
		SCHMDF	DGP		-	-	-	-	-
		SCHMDF	DGU		-	-	-	-	-
				B6	-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		904	904	-	-	-
		P	SE		373,123	343,582	29,541	-	29,541
		P	CAEW		-	-	-	-	-
		P	CAEE		431,583	431,583	-	-	-
		PTD	SNP		296,608	275,240	21,368	-	21,368
		SCHMDP	JBE		28,250	22,199	6,051	-	6,051
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		23,409,401	21,672,388	1,737,013	-	1,737,013
				B6	24,539,869	22,745,896	1,793,973	-	1,793,973
SCHMDT	Deductions - Temporary								
		GP	S		37,453,966	37,443,359	10,607	-	10,607
		DPW	BADDEBT		1,168,170	1,021,839	146,331	-	146,331
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		67,735,388	62,855,638	4,879,750	-	4,879,750
		DPW	SNPD		179,120	167,213	11,907	-	11,907
		CUST	JBE		30,158,705	23,699,121	6,459,584	-	6,459,584
		P	SE		(6,581,663)	(6,060,585)	(521,078)	-	(521,078)
		SCHMDT-SG	SG		133,656,782	122,543,458	11,113,324	-	11,113,324
		SCHMDT-GPS	GPS		76,380,851	70,713,275	5,667,576	-	5,667,576
		SCHMDT-SO	SO		48,301,809	44,717,741	3,584,068	-	3,584,068
		TAXDEPR	TAXDEPR		1,285,942,027	1,204,772,387	81,169,640	-	81,169,640
		SCHMDT-SG	CAGW		1,358,007	1,057,360	300,647	-	300,647
		SCHMDT-SG	CAGE		206,482	206,482	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		17,195,524	17,195,524	-	-	-
		P	TROJD		-	-	-	-	-
				B6	1,693,155,168	1,580,332,812	112,822,356	-	112,822,356
TOTAL SCHEDULE - M DEDUCTIONS				B6	1,717,695,037	1,603,078,708	114,616,329	-	114,616,329
TOTAL SCHEDULE - M ADJUSTMENTS				B6	(1,070,966,951)	(1,007,987,836)	(62,979,115)	-	(62,979,115)
40911	State Income Taxes								
		IBT	IBT		15,036,743	15,036,743	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	15,036,743	15,036,743	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				4,120,209,453	3,759,987,621	360,221,832	-	360,221,832
	Operating Deductions:								
	O & M Expenses				1,849,796,950	1,599,833,798	249,963,152	-	249,963,152
	Depreciation Expense				470,850,258	433,954,334	36,895,924	-	36,895,924
	Amortization Expense				43,809,561	39,755,097	4,054,464	-	4,054,464
	Taxes Other Than Income				125,970,972	108,356,470	17,614,502	-	17,614,502
	Interest & Dividends (AFUDC-Equity)				(72,747,744)	(67,506,897)	(5,240,847)	-	(5,240,847)
	Misc Revenue & Expense				(8,874,262)	(8,403,088)	(471,174)	-	(471,174)
	Total Operating Deductions				2,408,805,735	2,105,989,714	302,816,021	-	302,816,021
	Other Deductions:								
	Interest Deductions				339,243,859	314,804,267	24,439,592	-	24,439,592
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				(1,070,966,951)	(1,007,987,836)	(62,979,115)	-	(62,979,115)
	Income Before State Taxes				301,192,907	331,205,803	(30,012,895)	-	(30,012,895)
	State Income Taxes				15,036,743	15,036,743	-	-	-
Total Taxable Income					286,156,164	316,169,059	(30,012,895)	-	(30,012,895)
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					100,154,657	110,659,171	(10,504,513)	-	(10,504,513)
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	SE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					100,154,657	110,659,171	(10,504,513)	-	(10,504,513)
TOTAL OPERATING EXPENSES					**3,009,071,611**	**2,693,200,060**	**315,871,552**	**-**	**315,871,552**

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,055,683	300,170	-	300,170
		P	CAGE		93,361,510	93,361,510	-	-	-
		P	JBG		1,161,925	915,235	246,690	-	246,690
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,879,288	95,332,427	546,860	-	546,860
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,796,448	49,672,650	14,123,799	-	14,123,799
		P	CAGE		629,041,038	629,041,038	-	-	-
		P	JBG		137,771,612	108,521,107	29,250,505	-	29,250,505
		P	CAGE		-	-	-	-	-
				B8	830,609,098	787,234,795	43,374,303	-	43,374,303
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		117,739,430	91,673,276	26,066,153	-	26,066,153
		P	CAGE		2,352,949,588	2,352,949,588	-	-	-
		P	JBG		623,404,446	491,048,481	132,355,965	-	132,355,965
		P	S		-	-	-	-	-
				B8	3,094,093,463	2,935,671,345	158,422,118	-	158,422,118
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		51,648,131	40,213,830	11,434,301	-	11,434,301
		P	CAGE		620,429,457	620,429,457	-	-	-
		P	JBG		154,727,034	121,876,698	32,850,337	-	32,850,337
		P	CAGE		-	-	-	-	-
				B8	826,804,623	782,519,985	44,284,638	-	44,284,638
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,290,505	2,925,977	-	2,925,977
		P	CAGE		299,546,334	299,546,334	-	-	-
		P	JBG		55,427,515	43,659,613	11,767,902	-	11,767,902
		P	CAGE		-	-	-	-	-
				B8	368,190,330	353,496,452	14,693,878	-	14,693,878
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,201,897	1,714,422	487,475	-	487,475
		P	CAGE		23,306,074	23,306,074	-	-	-
		P	JBG		3,408,559	2,684,882	723,676	-	723,676
		P	CAGE		-	-	-	-	-
				B8	28,916,529	27,705,378	1,211,151	-	1,211,151
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		(1,655,813)	(1,289,235)	(366,578)	-	(366,578)
		P	CAGE		(1,755,162)	(1,755,162)	-	-	-
		P	SG		2,932,731	2,688,879	243,851	-	243,851
					(478,243)	(355,517)	(122,726)	-	(122,726)
Total Steam Production Plant				B8	**5,244,015,087**	**4,981,604,864**	**262,410,223**	**-**	**262,410,223**

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				975,901,091	768,706,016	207,195,075	-	207,195,075
	JBE				-	-	-	-	-
	SG				2,932,731	2,688,879	243,851	-	243,851
	CAGW				248,302,427	193,331,131	54,971,297	-	54,971,297
	CAGE				4,016,878,838	4,016,878,838	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	5,244,015,087	4,981,604,864	262,410,223	-	262,410,223
320	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
321	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
322	Reactor Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
323	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
324	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
325	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Production Plant					-	-	-	-	-
Summary of Nuclear Production Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
Total Nuclear Plant by Factor					-	-	-	-	-
330	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		13,890,528	10,815,325	3,075,203	-	3,075,203
		P	CAGE		5,949,075	5,949,075	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	19,839,603	16,764,400	3,075,203	-	3,075,203
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		82,988,743	64,615,992	18,372,752	-	18,372,752
		P	CAGE		13,627,547	13,627,547	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	96,616,290	78,243,539	18,372,752	-	18,372,752

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		244,197,453	190,134,950	54,062,503	-	54,062,503
		P	CAGE		61,167,285	61,167,285	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	305,364,738	251,302,235	54,062,503	-	54,062,503
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		70,305,788	54,740,897	15,564,891	-	15,564,891
		P	CAGE		36,838,654	36,838,654	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	107,144,442	91,579,550	15,564,891	-	15,564,891
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		45,184,583	35,181,237	10,003,346	-	10,003,346
		P	CAGE		10,775,603	10,775,603	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	55,960,186	45,956,840	10,003,346	-	10,003,346
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,198,467	1,711,752	486,715	-	486,715
		P	CAGE		197,752	197,752	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,396,219	1,909,503	486,715	-	486,715
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		13,785,720	10,733,720	3,052,000	-	3,052,000
		P	CAGE		1,683,903	1,683,903	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	15,469,623	12,417,624	3,052,000	-	3,052,000
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**602,791,101**	**498,173,691**	**104,617,410**	**-**	**104,617,410**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				472,551,282	367,933,872	104,617,410	-	104,617,410
	CAGE				130,239,819	130,239,819	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	602,791,101	498,173,691	104,617,410	-	104,617,410
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,569,312	2,000,496	568,816	-	568,816
		P	CAGE		20,701,920	20,701,920	-	-	-
		P	CAGE		-	-	-	-	-
				B8	23,271,231	22,702,415	568,816	-	568,816

70	**MARCH 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
161	341	Structures and Improvements								
162			P	SG		-	-	-	-	-
163			P	DGU		-	-	-	-	-
164			P	CAGW		53,200,963	41,422,883	11,778,080	-	11,778,080
165			P	CAGE		85,905,272	85,905,272	-	-	-
166			P	CAGE		-	-	-	-	-
167					B8	139,106,235	127,328,155	11,778,080	-	11,778,080
168										
169	342	Fuel Holders, Producers & Accessories								
170			P	SG		-	-	-	-	-
171			P	DGU		-	-	-	-	-
172			P	CAGW		1,422,999	1,107,963	315,036	-	315,036
173			P	CAGE		9,186,499	9,186,499	-	-	-
174			P	CAGE		-	-	-	-	-
175					B8	10,609,498	10,294,462	315,036	-	315,036
176										
177	343	Prime Movers								
178			P	S		-	-	-	-	-
179			P	DGU		-	-	-	-	-
180			P	SG		-	-	-	-	-
181			P	CAGW		914,013,639	711,661,550	202,352,090	-	202,352,090
182			P	CAGE		1,271,767,037	1,271,767,037	-	-	-
183			P	CAGE		-	-	-	-	-
184					B8	2,185,780,677	1,983,428,587	202,352,090	-	202,352,090
185										
186	344	Generators								
187			P	S		-	-	-	-	-
188			P	DGU		-	-	-	-	-
189			P	SG		-	-	-	-	-
190			P	CAGW		131,472,185	102,365,758	29,106,427	-	29,106,427
191			P	CAGE		190,037,150	190,037,150	-	-	-
192			P	CAGE		-	-	-	-	-
193					B8	321,509,335	292,402,908	29,106,427	-	29,106,427
194										
195	345	Accessory Electric Plant								
196			P	SG		-	-	-	-	-
197			P	DGU		-	-	-	-	-
198			P	CAGW		78,742,766	61,310,025	17,432,741	-	17,432,741
199			P	CAGE		117,352,884	117,352,884	-	-	-
200			P	CAGE		-	-	-	-	-
201					B8	196,095,650	178,662,909	17,432,741	-	17,432,741
202										
203										
204										
205	346	Misc. Power Plant Equipment								
206			P	SG		-	-	-	-	-
207			P	DGU		-	-	-	-	-
208			P	CAGW		3,900,562	3,037,023	863,540	-	863,540
209			P	CAGE		7,039,663	7,039,663	-	-	-
210					B8	10,940,225	10,076,685	863,540	-	863,540
211										
212	347	Other Production ARO								
213			P	S		-	-	-	-	-
214						-	-	-	-	-
215										
216	OP	Unclassified Other Prod Plant-Acct 300								
217			P	S		-	-	-	-	-
218			P	SG		-	-	-	-	-
219			P	CAGW		38,999,792	30,365,687	8,634,105	-	8,634,105
220			P	CAGE		1,001,139	1,001,139	-	-	-
221						40,000,931	31,366,826	8,634,105	-	8,634,105
222										
223	**Total Other Production Plant**				B8	**2,927,313,782**	**2,656,262,948**	**271,050,834**	-	**271,050,834**
224										
225	Summary of Other Production Plant by Factor									
226		S				-	-	-	-	-
227		DGU				-	-	-	-	-
228		SG				-	-	-	-	-
229		CAGW				1,224,322,218	953,271,384	271,050,834	-	271,050,834
230		CAGE				1,702,991,564	1,702,991,564	-	-	-
231		SSGCT				-	-	-	-	-
232	Total of Other Production Plant by Factor				B8	2,927,313,782	2,656,262,948	271,050,834	-	271,050,834
233										
234	Experimental Plant									
235	103	Experimental Plant								
236			P	DGP		-	-	-	-	-
237	**Total Experimental Plant**					-	-	-	-	-
238										
239	**TOTAL PRODUCTION PLANT**				B8	**8,774,119,970**	**8,136,041,503**	**638,078,466**	-	**638,078,466**

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		27,073,452	21,079,702	5,993,750	-	5,993,750
		T	CAGE		71,939,900	71,939,900	-	-	-
		T	JBG		1,055,375	831,307	224,068	-	224,068
		T	SG		100,388	92,041	8,347	-	8,347
				B8	100,169,115	93,942,949	6,226,166	-	6,226,166
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		22,916,185	17,842,806	5,073,379	-	5,073,379
		T	CAGE		54,318,814	54,318,814	-	-	-
		T	JBG		1,308,185	1,030,442	277,743	-	277,743
		T	SG		3,167	2,904	263	-	263
				B8	78,546,351	73,194,966	5,351,386	-	5,351,386
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		345,846,351	269,279,953	76,566,398	-	76,566,398
		T	CAGE		847,977,416	847,977,416	-	-	-
		T	JBG		24,075,992	18,964,381	5,111,611	-	5,111,611
		T	SG		33,972,347	31,147,607	2,824,740	-	2,824,740
				B8	1,251,872,105	1,167,369,356	84,502,749	-	84,502,749
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		162,538,678	126,554,487	35,984,191	-	35,984,191
		T	CAGE		264,209,559	264,209,559	-	-	-
		T	JBG		14,658,355	11,546,217	3,112,138	-	3,112,138
		T	SG		123,630	113,350	10,280	-	10,280
				B8	441,530,222	402,423,614	39,106,608	-	39,106,608
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		194,252,380	151,247,141	43,005,239	-	43,005,239
		T	CAGE		359,935,266	359,935,266	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		571,886	524,335	47,551	-	47,551
				B8	554,759,533	511,706,742	43,052,790	-	43,052,790
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		280,415,304	218,334,586	62,080,718	-	62,080,718
		T	CAGE		435,275,047	435,275,047	-	-	-
		T	JBG		11,844,847	9,330,049	2,514,798	-	2,514,798
		T	SG		1,122,890	1,029,524	93,366	-	93,366
				B8	728,658,088	663,969,206	64,688,882	-	64,688,882
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		153,537	119,546	33,991	-	33,991
		T	CAGE		3,058,217	3,058,217	-	-	-
		T	SG		-	-	-	-	-
				B8	3,211,754	3,177,762	33,991	-	33,991
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		298,568	232,469	66,100	-	66,100
		T	CAGE		7,229,609	7,229,609	-	-	-
		T	SG		-	-	-	-	-
				B8	7,528,177	7,462,078	66,100	-	66,100

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,608,518	5,145,469	1,463,050	-	1,463,050
		T	CAGE		4,851,336	4,851,336	-	-	-
		T	SG		15,883	14,562	1,321	-	1,321
				B8	11,475,738	10,011,367	1,464,370	-	1,464,370
TP	Unclassified Trans Plant - Acct 300								
		T	SG		106,454	97,602	8,851	-	8,851
		T	CAGW		1,617,540	1,259,435	358,105	-	358,105
		T	CAGE		53,826,568	53,826,568	-	-	-
					55,550,561	55,183,605	366,956	-	366,956
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,233,301,645**	**2,988,441,646**	**244,859,999**	**-**	**244,859,999**
Summary of Transmission Plant by Factor									
	JBG				52,942,754	41,702,396	11,240,358	-	11,240,358
	JBE				-	-	-	-	-
	CAGW				1,041,720,514	811,095,594	230,624,920	-	230,624,920
	CAGE				2,102,621,732	2,102,621,732	-	-	-
	SG				36,016,645	33,021,925	2,994,720	-	2,994,720
Total Transmission Plant by Factor				B8	3,233,301,645	2,988,441,646	244,859,999	-	244,859,999
360	Land and Land Rights								
		DPW	S		50,622,700	49,120,832	1,501,869	-	1,501,869
				B8	50,622,700	49,120,832	1,501,869	-	1,501,869
361	Structures and Improvements								
		DPW	S		63,641,418	61,403,140	2,238,277	-	2,238,277
				B8	63,641,418	61,403,140	2,238,277	-	2,238,277
362	Station Equipment								
		DPW	S		770,732,156	724,209,767	46,522,390	-	46,522,390
				B8	770,732,156	724,209,767	46,522,390	-	46,522,390
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		894,225,166	807,781,798	86,443,368	-	86,443,368
				B8	894,225,166	807,781,798	86,443,368	-	86,443,368
365	Overhead Conductors								
		DPW	S		628,925,028	572,660,478	56,264,551	-	56,264,551
				B8	628,925,028	572,660,478	56,264,551	-	56,264,551
366	Underground Conduit								
		DPW	S		288,350,342	273,344,953	15,005,389	-	15,005,389
				B8	288,350,342	273,344,953	15,005,389	-	15,005,389
367	Underground Conductors								
		DPW	S		693,468,956	673,054,366	20,414,591	-	20,414,591
				B8	693,468,956	673,054,366	20,414,591	-	20,414,591
368	Line Transformers								
		DPW	S		1,046,150,307	954,323,108	91,827,200	-	91,827,200
				B8	1,046,150,307	954,323,108	91,827,200	-	91,827,200
369	Services								
		DPW	S		553,602,526	506,928,163	46,674,363	-	46,674,363
				B8	553,602,526	506,928,163	46,674,363	-	46,674,363
370	Meters								
		DPW	S		187,446,572	173,675,811	13,770,761	-	13,770,761
				B8	187,446,572	173,675,811	13,770,761	-	13,770,761
371	Installations on Customers' Premises								
		DPW	S		8,807,992	8,283,158	524,834	-	524,834
				B8	8,807,992	8,283,158	524,834	-	524,834

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,528,174	58,699,692	3,828,482	-	3,828,482
				B8	62,528,174	58,699,692	3,828,482	-	3,828,482
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		17,950,436	16,655,873	1,294,563	-	1,294,563
					17,950,436	16,655,873	1,294,563	-	1,294,563
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,267,909,578**	**4,881,598,942**	**386,310,637**	**-**	**386,310,637**
Summary of Distribution Plant by Factor									
	S				5,267,909,578	4,881,598,942	386,310,637	-	386,310,637
Total Distribution Plant by Factor				B8	5,267,909,578	4,881,598,942	386,310,637	-	386,310,637
389	Land and Land Rights								
		G-SITUS	S		9,472,376	8,373,549	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,458	80,048	-	80,048
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,182,671	415,384	-	415,384
				B8	16,200,496	14,606,238	1,594,258	-	1,594,258
390	Structures and Improvements								
		G-SITUS	S		110,695,805	97,000,980	13,694,825	-	13,694,825
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,236,416	11,368,456	867,961	-	867,961
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,103,418	1,637,745	465,672	-	465,672
		G-SG	CAGE		3,510,881	3,510,881	-	-	-
		PTD	JBG		19,191	15,116	4,074	-	4,074
		PTD	SO		101,606,280	94,066,938	7,539,342	-	7,539,342
				B8	230,171,991	207,600,117	22,571,874	-	22,571,874
391	Office Furniture & Equipment								
		G-SITUS	S		12,539,246	11,113,201	1,426,045	-	1,426,045
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,615,484	8,004,365	611,119	-	611,119
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		56,634,882	52,432,487	4,202,395	-	4,202,395
		G-SG	CAGW		477,192	371,547	105,645	-	105,645
		G-SG	CAGE		3,871,942	3,871,942	-	-	-
		P	JBG		513,675	404,616	109,059	-	109,059
		P	JBE		4,984	3,916	1,067	-	1,067
		P	CAEE		96,734	96,734	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	82,754,138	76,298,809	6,455,330	-	6,455,330
392	Transportation Equipment								
		G-SITUS	S		73,788,916	68,783,780	5,005,136	-	5,005,136
		PTD	SO		8,098,032	7,497,145	600,886	-	600,886
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,526,880	2,746,069	780,811	-	780,811
		G-SG	CAGE		13,585,634	13,585,634	-	-	-
		P	JBG		1,500,442	1,181,881	318,561	-	318,561
		P	CAEW		-	-	-	-	-
		P	CAEE		464,522	464,522	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	100,964,425	94,259,031	6,705,394	-	6,705,394

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,727,597	8,197,125	530,472	-	530,472
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		393,639	364,430	29,209	-	29,209
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		179,345	139,640	39,705	-	39,705
		G-SG	CAGE		3,753,232	3,753,232	-	-	-
		G-DGU	JBG		591,589	465,988	125,601	-	125,601
		G-DGU	CAGE		-	-	-	-	-
				B8	13,645,402	12,920,416	724,986	-	724,986
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,595,002	28,998,194	2,596,808	-	2,596,808
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		3,980,312	3,684,967	295,345	-	295,345
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,217,587	1,726,639	490,948	-	490,948
		G-SG	CAGE		20,486,426	20,486,426	-	-	-
		P	JBG		3,598,913	2,834,822	764,091	-	764,091
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	61,885,347	57,738,155	4,147,192	-	4,147,192
395	Laboratory Equipment								
		G-SITUS	S		24,814,627	22,847,501	1,967,125	-	1,967,125
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		5,153,816	4,771,395	382,421	-	382,421
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,338,364	1,042,065	296,298	-	296,298
		G-SG	CAGE		4,782,453	4,782,453	-	-	-
		P	JBG		439,209	345,960	93,249	-	93,249
		P	CAEW		-	-	-	-	-
		P	CAEE		7,593	7,593	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	36,536,062	33,796,968	2,739,094	-	2,739,094
396	Power Operated Equipment								
		G-SITUS	S		93,514,365	86,828,757	6,685,608	-	6,685,608
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,446,433	1,339,106	107,328	-	107,328
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,273,127	1,769,883	503,244	-	503,244
		G-SG	CAGE		25,655,567	25,655,567	-	-	-
		P	JBG		6,655,050	5,242,106	1,412,944	-	1,412,944
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	129,618,365	120,909,242	8,709,123	-	8,709,123
397	Communication Equipment								
		COM_EQ	S		99,745,603	91,038,390	8,707,213	-	8,707,213
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		51,037,094	47,250,064	3,787,031	-	3,787,031
		COM_EQ	CN		2,965,530	2,755,177	210,353	-	210,353
		COM_EQ	SG		138,800	127,259	11,541	-	11,541
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		26,129,194	20,344,492	5,784,703	-	5,784,703
		COM_EQ	CAGE		60,475,319	60,475,319	-	-	-
		COM_EQ	JBG		1,909,162	1,503,825	405,337	-	405,337
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	242,513,811	223,607,634	18,906,177	-	18,906,177

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		1,333,428	1,210,840	122,588	-	122,588
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		199,765	185,595	14,170	-	14,170
		PTD	SO		3,335,277	3,087,794	247,483	-	247,483
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		338,970	263,926	75,044	-	75,044
		G-SG	CAGE		1,381,148	1,381,148	-	-	-
		P	JBG		117,175	92,297	24,878	-	24,878
		P	CAEW		-	-	-	-	-
		P	CAEE		1,668	1,668	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	6,707,431	6,223,268	484,162	-	484,162
399	Coal Mine								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		274,937,887	274,937,887	-	-	-
MP		P	JBE		-	-	-	-	-
				B8	274,937,887	274,937,887	-	-	-
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011390	General Capital Leases								
		G-SITUS	S		18,984,156	18,984,156	-	-	-
		P	CAGW		4,540,048	3,534,934	1,005,114	-	1,005,114
		P	CAGE		12,411,745	12,411,745	-	-	-
		PTD	SO		12,793,185	11,843,911	949,274	-	949,274
				B9	48,729,134	46,774,746	1,954,388	-	1,954,388
	Remove Capital Leases				(48,729,134)	(46,774,746)	(1,954,388)	-	(1,954,388)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		40,727	37,705	3,022	-	3,022
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	CAGE		(13,487)	(13,487)	-	-	-
		G-DGU	DGU		-	-	-	-	-
					27,240	24,218	3,022	-	3,022
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,195,962,596**	**1,122,921,982**	**73,040,614**	**-**	**73,040,614**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
Summary of General Plant by Factor									
	S				485,211,119	443,376,473	41,834,645	-	41,834,645
	JBG				15,344,406	12,086,611	3,257,795	-	3,257,795
	JBE				4,984	3,916	1,067	-	1,067
	SG				138,800	127,259	11,541	-	11,541
	SO				250,117,734	231,558,614	18,559,119	-	18,559,119
	SE				-	-	-	-	-
	CN				25,145,701	23,362,051	1,783,650	-	1,783,650
	DEU				-	-	-	-	-
	CAGW				43,124,125	33,576,941	9,547,184	-	9,547,184
	CAGE				149,902,421	149,902,421	-	-	-
	CAEW				-	-	-	-	-
	CAEE				275,702,441	275,702,441	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	Less Capital Leases				(48,729,134)	(46,774,746)	(1,954,388)	-	(1,954,388)
Total General Plant by Factor				B8	1,195,962,596	1,122,921,982	73,040,614	-	73,040,614
301	Organization								
		I-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
				B8	-	-	-	-	-
302	Franchise & Consent								
		I-SITUS	S		1,000,000	1,000,000	-	-	-
		I-SG	SG		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		105,279,987	81,972,211	23,307,776	-	23,307,776
		I-SG	CAGE		13,415,223	13,415,223	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B8	119,695,210	96,387,434	23,307,776	-	23,307,776
303	Miscellaneous Intangible Plant								
		I-SITUS	S		4,072,836	3,819,541	253,295	-	253,295
		I-SG	SG		1,582,463	1,450,884	131,579	-	131,579
		PTD	SO		364,648,674	337,591,184	27,057,490	-	27,057,490
		P	SE		-	-	-	-	-
		CUST	CN		117,344,107	109,020,585	8,323,522	-	8,323,522
		I-SG	CAGW		57,920,580	45,097,631	12,822,949	-	12,822,949
		I-SG	CAGE		33,148,610	33,148,610	-	-	-
		P	JBG		47,169	37,155	10,015	-	10,015
		P	CAEW		-	-	-	-	-
		P	CAEE		3,615,073	3,615,073	-	-	-
		P	CAGE		-	-	-	-	-
		I-DGP	CAGE		-	-	-	-	-
				B8	582,379,512	533,780,663	48,598,850	-	48,598,850
303	Less Non-Utility Plant								
		I-SITUS	S		-	-	-	-	-
				B8	582,379,512	533,780,663	48,598,850	-	48,598,850
IP	Unclassified Intangible Plant - Acct 300								
		I-SITUS	S		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
TOTAL INTANGIBLE PLANT				B8	**702,074,723**	**630,168,097**	**71,906,626**	**-**	**71,906,626**
Summary of Intangible Plant by Factor									
	S				5,072,836	4,819,541	253,295	-	253,295
	JBG				47,169	37,155	10,015	-	10,015
	JBE				-	-	-	-	-
	SG				1,582,463	1,450,884	131,579	-	131,579
	SO				364,648,674	337,591,184	27,057,490	-	27,057,490
	CN				117,344,107	109,020,585	8,323,522	-	8,323,522
	CAGW				163,200,567	127,069,842	36,130,725	-	36,130,725
	CAGE				46,563,833	46,563,833	-	-	-
	CAEW				-	-	-	-	-
	CAEE				3,615,073	3,615,073	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SE				-	-	-	-	-
Total Intangible Plant by Factor				B8	702,074,723	630,168,097	71,906,626	-	71,906,626
Summary of Unclassified Plant (Account 106)									
	DP				17,950,436	16,655,873	1,294,563	-	1,294,563
	DS0				-	-	-	-	-
	GP				27,240	24,218	3,022	-	3,022
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				40,000,931	31,366,826	8,634,105	-	8,634,105
	TP				55,550,561	55,183,605	366,956	-	366,956
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				(478,243)	(355,517)	(122,726)	-	(122,726)
Total Unclassified Plant by Factor					113,050,925	102,875,005	10,175,919	-	10,175,919
TOTAL ELECTRIC PLANT IN SERVICE				B8	**19,173,368,511**	**17,759,172,170**	**1,414,196,341**	**-**	**1,414,196,341**

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Electric Plant by Factor									
	S				5,758,193,533	5,329,794,956	428,398,577	-	428,398,577
	SE				-	-	-	-	-
	JBG				1,044,235,420	822,532,178	221,703,242	-	221,703,242
	JBE				4,984	3,916	1,067	-	1,067
	SG				40,670,639	37,288,948	3,381,692	-	3,381,692
	SO				614,766,408	569,149,798	45,616,610	-	45,616,610
	CN				142,489,808	132,382,637	10,107,172	-	10,107,172
	DEU				-	-	-	-	-
	CAGW				3,193,221,134	2,486,278,763	706,942,370	-	706,942,370
	CAGE				8,149,198,206	8,149,198,206	-	-	-
	CAEW				-	-	-	-	-
	CAEE				279,317,514	279,317,514	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(48,729,134)	(46,774,746)	(1,954,388)	-	(1,954,388)
				B8	19,173,368,511	17,759,172,170	1,414,196,341	-	1,414,196,341
105	Plant Held For Future Use								
		DPW	S		3,386,992	3,386,992	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		168,923	131,526	37,398	-	37,398
		G	CAGE		9,563,803	9,563,803	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	14,072,732	14,035,335	37,398	-	37,398
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		157,441,496	157,441,496	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	157,441,496	157,441,496	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(94,957,422)	(94,957,422)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(94,957,422)	(94,957,422)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		2,775,089	737,169	2,037,919	-	2,037,919
		DMSC	SO		(3,210)	(2,972)	(238)	-	(238)
				B16	2,771,879	734,197	2,037,681	-	2,037,681
182W	Weatherization								
		DMSC	S		30,223,863	30,223,863	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	30,223,863	30,223,863	-	-	-

70	**MARCH 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
762	186W	Weatherization								
763			DMSC	S		-	-	-	-	-
764			DMSC	CN		-	-	-	-	-
765			DMSC	CNP		-	-	-	-	-
766			DMSC	SG		-	-	-	-	-
767			DMSC	SO		-	-	-	-	-
768					B16	-	-	-	-	-
769										
770	**Total Weatherization**					32,995,742	30,958,061	2,037,681	-	2,037,681
771										
772	151	Fuel Stock								
773			P	DEU		-	-	-	-	-
774			P	SE		-	-	-	-	-
775			P	CAEW		1,358,742	1,055,276	303,466	-	303,466
776			P	CAEE		142,074,144	142,074,144	-	-	-
777			P	JBE		15,876,552	12,476,011	3,400,541	-	3,400,541
778			P	CAEE		-	-	-	-	-
779			P	CAEE		-	-	-	-	-
780	**Total Fuel Stock**				B13	159,309,438	155,605,430	3,704,007	-	3,704,007
781										
782	152	Fuel Stock - Undistributed								
783			P	SE		-	-	-	-	-
784			P	CAEW		-	-	-	-	-
785			P	CAEE		-	-	-	-	-
786						-	-	-	-	-
787										
788	25316	DG&T Working Capital Deposit								
789			P	SE		-	-	-	-	-
790			P	CAEW		-	-	-	-	-
791			P	CAEE		(1,563,167)	(1,563,167)	-	-	-
792					B13	(1,563,167)	(1,563,167)	-	-	-
793										
794	25317	DG&T Working Capital Deposit								
795			P	SE		-	-	-	-	-
796			P	CAEW		-	-	-	-	-
797			P	CAEE		(1,777,413)	(1,777,413)	-	-	-
798					B13	(1,777,413)	(1,777,413)	-	-	-
799										
800	25319	Provo Working Capital Deposit								
801			P	SE		-	-	-	-	-
802			P	CAEW		-	-	-	-	-
803			P	CAEE		-	-	-	-	-
804						-	-	-	-	-
805										
806		Total Fuel Stock			B13	155,968,858	152,264,851	3,704,007	-	3,704,007
807	154	Materials and Supplies								
808			MSS	S		88,427,203	83,087,738	5,339,466	-	5,339,466
809			MSS	SG		890,613	816,560	74,053	-	74,053
810			MSS	SE		-	-	-	-	-
811			MSS	SO		(606,760)	(561,738)	(45,023)	-	(45,023)
812			MSS	SNPPS		-	-	-	-	-
813			MSS	SNPPH		-	-	-	-	-
814			MSS	SNPD		(3,586,413)	(3,348,005)	(238,407)	-	(238,407)
815			MSS	SNPT		-	-	-	-	-
816			MSS	DGU		-	-	-	-	-
817			MSS	DGP		-	-	-	-	-
818			MSS	CAGE		-	-	-	-	-
819			MSS	SNPP		-	-	-	-	-
820			MSS	CAGW		4,373,766	3,405,465	968,301	-	968,301
821			MSS	CAGE		76,877,406	76,877,406	-	-	-
822			MSS	JBG		7,520,831	5,924,072	1,596,759	-	1,596,759
823			MSS	CAEW		-	-	-	-	-
824			MSS	CAEE		4,436,976	4,436,976	-	-	-
825			MSS	CAGE		-	-	-	-	-
826	**Total Materials and Supplies**				B13	178,333,623	170,638,474	7,695,150	-	7,695,150
827										
828	163	Stores Expense Undistributed								
829			MSS	SO		-	-	-	-	-
830										
831					B13	-	-	-	-	-
832										
833	25318	Provo Working Capital Deposit								
834			MSS	SNPPS		(273,000)	(260,411)	(12,589)	-	(12,589)
835			MSS	CAGW		-	-	-	-	-
836			MSS	CAGE		-	-	-	-	-
837					B13	(273,000)	(260,411)	(12,589)	-	(12,589)
838										
839		Total Materials & Supplies			B13	178,060,623	170,378,063	7,682,560	-	7,682,560
840										

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
165	Prepayments								
		DMSC	S		4,029,806	4,029,806	-	-	-
		GP	GPS		3,877,701	3,589,970	287,731	-	287,731
		PT	SG		3,135,992	2,875,240	260,752	-	260,752
		PT	CAGW		1,655,360	1,288,882	366,478	-	366,478
		PT	CAGE		406,293	406,293	-	-	-
		P	CAEW		4,055	3,149	906	-	906
		P	CAEE		2,089,088	2,089,088	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		25,369,631	23,487,165	1,882,465	-	1,882,465
Total Prepayments				B15	40,567,925	37,769,592	2,798,332	-	2,798,332
182M	Misc Regulatory Assets								
		DDS2	S		55,508,105	49,861,307	5,646,799	-	5,646,799
		DEFSG	SG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		8,792,329	8,792,329	-	-	-
		DEFSG	CAGW		3,318,302	2,583,668	734,634	-	734,634
		DEFSG	JBG		-	-	-	-	-
		P	SE		10,608,209	9,768,345	839,864	-	839,864
		P	CAEW		-	-	-	-	-
		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
		DDSO2	SO		7,357,412	6,811,481	545,931	-	545,931
				B11	74,976,149	67,208,921	7,767,228	-	7,767,228
186M	Misc Deferred Debits								
		LABOR	S		18,660,810	18,578,663	82,147	-	82,147
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DEFSG	SG		24,570,046	22,527,090	2,042,956	-	2,042,956
		LABOR	SO		22,765	21,076	1,689	-	1,689
		P	SE		-	-	-	-	-
		DEFSG	CAGW		2,969,682	2,312,229	657,453	-	657,453
		DEFSG	CAGE		10,427,175	10,427,175	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		9,088,228	9,088,228	-	-	-
		P	SNPPS		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
Total Misc. Deferred Debits				B11	65,738,706	62,954,461	2,784,245	-	2,784,245
Working Capital									
CWC	Cash Working Capital								
		CWC	S		142,648,453	130,881,059	11,767,394	-	11,767,394
		CWC	SO		-	-	-	-	-
		CWC	SE		-	-	-	-	-
				B14	142,648,453	130,881,059	11,767,394	-	11,767,394
OWC	Other Work. Cap.								
131	Cash	GP	SNP		-	-	-	-	-
135	Working Funds	GP	SG		1,903	1,745	158	-	158
141	Other A/R	GP	SO		506,791	469,186	37,605	-	37,605
143	Other A/R	GP	SO		32,758,514	30,327,782	2,430,732	-	2,430,732
232	A/P	PTD	S		-	-	-	-	-
232	A/P	PTD	SO		(4,163,973)	(3,855,000)	(308,973)	-	(308,973)
232	A/P	P	CAEE		(1,693,995)	(1,693,995)	-	-	-
232	A/P	T	SG		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	SE		(1,103,457)	(1,016,095)	(87,362)	-	(87,362)
2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	CAEE		(4,958,497)	(4,958,497)	-	-	-
230	Asset Retir. Oblig.	P	SE		10,833	9,976	858	-	858
230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
230	Asset Retir. Oblig.	P	CAEE		(2,436,988)	(2,436,988)	-	-	-
230	Asset Retir. Oblig.	P	S		-	-	-	-	-
254105	ARO Reg Liability	P	S		-	-	-	-	-
254105	ARO Reg Liability	P	SE		-	-	-	-	-
254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
254105	ARO Reg Liability	P	CAEE		(711,291)	(711,291)	-	-	-
2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
				B14	18,190,038	16,117,020	2,073,017	-	2,073,017
Total Working Capital					160,838,491	146,998,079	13,840,411	-	13,840,411

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		(458,293)	(90,605)	(367,688)	-	(367,688)
		P	TROJP		1,089,557	848,018	241,539	-	241,539
		P	TROJD		1,595,410	1,241,647	353,763	-	353,763
				B14	2,226,674	1,999,060	227,614	-	227,614
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					2,226,674	1,999,060	227,614	-	227,614
TOTAL RATE BASE ADDITIONS					**787,929,975**	**747,050,498**	**40,879,477**	-	**40,879,477**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(8,355,887)	(7,735,867)	(620,020)	-	(620,020)
2283	Pen & Ben	PTD	SO		(22,166,227)	(20,521,459)	(1,644,768)	-	(1,644,768)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		(248,666)	(230,215)	(18,451)	-	(18,451)
				B15	(30,770,780)	(28,487,541)	(2,283,239)	-	(2,283,239)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	CAGW		(1,500,000)	(1,167,917)	(332,083)	-	(332,083)
				B15	(1,500,000)	(1,167,917)	(332,083)	-	(332,083)
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(1,931,845)	(1,503,583)	(428,262)	-	(428,262)
254105	ARO	P	TROJP		(3,403,614)	(2,649,082)	(754,532)	-	(754,532)
254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE		3,119,607	2,872,624	246,983	-	246,983
254		P	S		(4,710,158)	(4,710,150)	(8)	-	(8)
				B15	(11,773,178)	(10,837,358)	(935,819)	-	(935,819)
252	Customer Advances for Construction								
		DPW	S		(11,177,110)	(11,135,543)	(41,567)	-	(41,567)
		DPW	SG		(4,120,977)	(3,778,325)	(342,652)	-	(342,652)
		T	CAGE		(1,962,958)	(1,962,958)	-	-	-
		DPW	SO		-	-	-	-	-
		CUST	CN		(1,354,775)	(1,258,677)	(96,098)	-	(96,098)
Total Customer Advances for Constr.				B19	(18,615,820)	(18,135,503)	(480,317)	-	(480,317)
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(3,562,973)	(3,205,623)	(357,350)	-	(357,350)
		GP	GPS		-	-	-	-	-
		GP	SO		-	-	-	-	-
		P	CAGW		(1,554)	(1,210)	(344)	-	(344)
		P	CAGE		1,647,154	1,647,154	-	-	-
		P	SG		(11,341,178)	(10,398,179)	(942,999)	-	(942,999)
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,384,269)	(1,384,269)	-	-	-
		P	SE		-	-	-	-	-
				B19	(14,642,821)	(13,342,128)	(1,300,693)	-	(1,300,693)

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		5,743,229	5,731,583	11,646	-	11,646
		P	CN		81,704	75,908	5,795	-	5,795
		LABOR	SO		45,356,828	41,991,282	3,365,546	-	3,365,546
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		3,224,102	2,820,236	403,866	-	403,866
		P	TROJD		909,889	708,132	201,757	-	201,757
		P	SG		1,384,875	1,269,725	115,150	-	115,150
		P	SE		4,651,197	4,282,956	368,241	-	368,241
		PTD	SNP		-	-	-	-	-
		P	CAGW		2,128,287	1,657,109	471,178	-	471,178
		P	CAGE		35,706,881	35,706,881	-	-	-
		P	CAEW		262,659	203,996	58,663	-	58,663
		P	CAEE		2,461,391	2,461,391	-	-	-
		DPW	JBE		(5,798,339)	(4,556,414)	(1,241,925)	-	(1,241,925)
		DPW	SNPD		703,308	656,556	46,752	-	46,752
Total Accum Deferred Income Taxes				B19	96,816,013	93,009,342	3,806,670	-	3,806,670
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		900,427	900,427	-	-	-
		ACCMDIT	DITBAL		(2,026,589,530)	(1,886,111,425)	(140,478,105)	-	(140,478,105)
		PT	DGP		-	-	-	-	-
		LABOR	SO		(9,064,895)	(8,392,266)	(672,629)	-	(672,629)
		PTD	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(5,885,244)	(5,885,244)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(12,480,849)	(12,480,849)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		(2,998,607)	(2,749,278)	(249,329)	-	(249,329)
				B19	(2,056,118,699)	(1,914,718,635)	(141,400,063)	-	(141,400,063)
283	Accumulated Deferred Income Taxes								
		GP	S		(25,379,535)	(23,737,146)	(1,642,389)	-	(1,642,389)
		P	SG		(4,182,324)	(3,834,571)	(347,753)	-	(347,753)
		P	SE		(2,337,812)	(2,152,725)	(185,087)	-	(185,087)
		LABOR	SO		(10,340,859)	(9,573,552)	(767,308)	-	(767,308)
		GP	GPS		(12,941,979)	(11,981,664)	(960,315)	-	(960,315)
		PTD	SNP		(6,016,703)	(5,583,251)	(433,451)	-	(433,451)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(4,106,774)	(3,197,581)	(909,192)	-	(909,192)
		P	CAGE		(2,785,110)	(2,785,110)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(9,039,794)	(9,039,794)	-	-	-
		P	JBE		(13,384,425)	(10,517,664)	(2,866,762)	-	(2,866,762)
		P	SGCT		-	-	-	-	-
				B19	(90,515,316)	(82,403,059)	(8,112,257)	-	(8,112,257)
TOTAL ACCUM DEF INCOME TAX				B19	(2,049,818,002)	(1,904,112,352)	(145,705,650)	-	(145,705,650)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(1,939,225)	(1,664,243)	(274,982)	-	(274,982)
		PTD	ITC85		(3,270,486)	(2,833,549)	(436,937)	-	(436,937)
		PTD	ITC86		(1,561,967)	(1,356,943)	(205,024)	-	(205,024)
		PTD	ITC88		(232,122)	(197,397)	(34,725)	-	(34,725)
		PTD	ITC89		(506,408)	(429,086)	(77,322)	-	(77,322)
		PTD	ITC90		(325,498)	(312,761)	(12,737)	-	(12,737)
		PTD	CAGE		-	-	-	-	-
Total Accumulated ITC				B19	(7,835,706)	(6,793,978)	(1,041,728)	-	(1,041,728)
TOTAL RATE BASE DEDUCTIONS					**(2,134,956,306)**	**(1,982,876,778)**	**(152,079,528)**	**-**	**(152,079,528)**

70	**MARCH 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1060	108SP	Steam Prod Plant Accumulated Depr								
1061			P	S		-	-	-	-	-
1062			P	DGP		-	-	-	-	-
1063			P	DGU		-	-	-	-	-
1064			P	SG		-	-	-	-	-
1065			P	CAGW		(135,400,013)	(105,424,010)	(29,976,003)	-	(29,976,003)
1066			P	CAGE		(1,847,975,897)	(1,847,975,897)	-	-	-
1067			P	JBG		(492,520,399)	(387,952,629)	(104,567,770)	-	(104,567,770)
1068			P	CAGE		-	-	-	-	-
1069					B17	(2,475,896,310)	(2,341,352,537)	(134,543,773)	-	(134,543,773)
1070										
1071	108NP	Nuclear Prod Plant Accumulated Depr								
1072			P	DGP		-	-	-	-	-
1073			P	DGU		-	-	-	-	-
1074			P	SG		-	-	-	-	-
1075						-	-	-	-	-
1076										
1077										
1078	108HP	Hydraulic Prod Plant Accum Depr								
1079			P	S		-	-	-	-	-
1080			P	DGP		-	-	-	-	-
1081			P	DGU		-	-	-	-	-
1082			P	CAGW		(205,125,753)	(159,713,274)	(45,412,478)	-	(45,412,478)
1083			P	CAGE		(44,206,305)	(44,206,305)	-	-	-
1084			P	CAGW		-	-	-	-	-
1085			P	CAGE		-	-	-	-	-
1086					B17	(249,332,058)	(203,919,579)	(45,412,478)	-	(45,412,478)
1087										
1088	108OP	Other Production Plant - Accum Depr								
1089			P	S		-	-	-	-	-
1090			P	DGU		-	-	-	-	-
1091			P	DGP		-	-	-	-	-
1092			P	SG		-	-	-	-	-
1093			P	CAGW		(147,111,758)	(114,542,910)	(32,568,848)	-	(32,568,848)
1094			P	CAGE		(112,231,786)	(112,231,786)	-	-	-
1095			P	CAGE		-	-	-	-	-
1096					B17	(259,343,543)	(226,774,695)	(32,568,848)	-	(32,568,848)
1097										
1098	108EP	Experimental Plant - Accum Depr								
1099			P	DGP		-	-	-	-	-
1100			P	SG		-	-	-	-	-
1101						-	-	-	-	-
1102										
1103	**TOTAL PRODUCTION PLANT DEPR**					**(2,984,571,911)**	**(2,772,046,811)**	**(212,525,100)**	**-**	**(212,525,100)**
1104										
1105	Summary of Prod Plant Depreciation by Factor									
1106		S				-	-	-	-	-
1107		DGP				-	-	-	-	-
1108		DGU				-	-	-	-	-
1109		SG				-	-	-	-	-
1110		CAGW				(487,637,524)	(379,680,194)	(107,957,330)	-	(107,957,330)
1111		CAGE				(2,004,413,988)	(2,004,413,988)	-	-	-
1112		JBG				(492,520,399)	(387,952,629)	(104,567,770)	-	(104,567,770)
1113		SSGCT				-	-	-	-	-
1114	Total of Prod Plant Depreciation by Factor					(2,984,571,911)	(2,772,046,811)	(212,525,100)	-	(212,525,100)
1115										
1116										
1117	108TP	Transmission Plant Accumulated Depr								
1118			T	DGP		-	-	-	-	-
1119			T	DGU		-	-	-	-	-
1120			T	CAGW		(416,522,614)	(324,309,306)	(92,213,308)	-	(92,213,308)
1121			T	CAGE		(650,626,119)	(650,626,119)	-	-	-
1122			T	JBG		(49,527,298)	(39,012,080)	(10,515,217)	-	(10,515,217)
1123			T	SG		(16,515,787)	(15,142,529)	(1,373,258)	-	(1,373,258)
1124	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,133,191,818)**	**(1,029,090,034)**	**(104,101,784)**	**-**	**(104,101,784)**
1125	108360	Land and Land Rights								
1126			DPW	S		(5,657,138)	(5,524,152)	(132,986)	-	(132,986)
1127					B17	(5,657,138)	(5,524,152)	(132,986)	-	(132,986)
1128										
1129	108361	Structures and Improvements								
1130			DPW	S		(13,310,266)	(12,726,384)	(583,882)	-	(583,882)
1131					B17	(13,310,266)	(12,726,384)	(583,882)	-	(583,882)
1132										
1133	108362	Station Equipment								
1134			DPW	S		(205,327,927)	(191,074,047)	(14,253,880)	-	(14,253,880)
1135					B17	(205,327,927)	(191,074,047)	(14,253,880)	-	(14,253,880)
1136										

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(771,579)	(771,579)	-	-	-
				B17	(771,579)	(771,579)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(467,264,902)	(423,055,656)	(44,209,246)	-	(44,209,246)
				B17	(467,264,902)	(423,055,656)	(44,209,246)	-	(44,209,246)
108365	Overhead Conductors								
		DPW	S		(254,581,327)	(227,877,988)	(26,703,338)	-	(26,703,338)
				B17	(254,581,327)	(227,877,988)	(26,703,338)	-	(26,703,338)
108366	Underground Conduit								
		DPW	S		(119,367,844)	(109,856,380)	(9,511,464)	-	(9,511,464)
				B17	(119,367,844)	(109,856,380)	(9,511,464)	-	(9,511,464)
108367	Underground Conductors								
		DPW	S		(275,926,251)	(267,834,817)	(8,091,434)	-	(8,091,434)
				B17	(275,926,251)	(267,834,817)	(8,091,434)	-	(8,091,434)
108368	Line Transformers								
		DPW	S		(357,497,939)	(317,299,992)	(40,197,947)	-	(40,197,947)
				B17	(357,497,939)	(317,299,992)	(40,197,947)	-	(40,197,947)
108369	Services								
		DPW	S		(161,325,659)	(145,570,701)	(15,754,958)	-	(15,754,958)
				B17	(161,325,659)	(145,570,701)	(15,754,958)	-	(15,754,958)
108370	Meters								
		DPW	S		(84,774,776)	(76,972,870)	(7,801,906)	-	(7,801,906)
				B17	(84,774,776)	(76,972,870)	(7,801,906)	-	(7,801,906)
108371	Installations on Customers' Premises								
		DPW	S		(7,749,965)	(7,474,031)	(275,934)	-	(275,934)
				B17	(7,749,965)	(7,474,031)	(275,934)	-	(275,934)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(28,275,202)	(26,222,350)	(2,052,852)	-	(2,052,852)
				B17	(28,275,202)	(26,222,350)	(2,052,852)	-	(2,052,852)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		452,238	432,423	19,815	-	19,815
					452,238	432,423	19,815	-	19,815
TOTAL DISTRIBUTION PLANT DEPR				B17	**(1,981,378,537)**	**(1,811,828,524)**	**(169,550,014)**	-	**(169,550,014)**
Summary of Distribution Plant Depr by Factor									
	S				(1,981,378,537)	(1,811,828,524)	(169,550,014)	-	(169,550,014)
Total Distribution Depreciation by Factor				B17	(1,981,378,537)	(1,811,828,524)	(169,550,014)	-	(169,550,014)

70	**MARCH 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1202	108GP	General Plant Accumulated Depr								
1203			G-SITUS	S		(150,810,720)	(135,250,537)	(15,560,183)	-	(15,560,183)
1204			G-DGP	DGP		-	-	-	-	-
1205			G-DGU	DGU		-	-	-	-	-
1206			G-SG	SG		-	-	-	-	-
1207			CUST	CN		(6,725,632)	(6,248,565)	(477,067)	-	(477,067)
1208			PTD	SO		(75,066,397)	(69,496,356)	(5,570,042)	-	(5,570,042)
1209			P	SE		-	-	-	-	-
1210			G-SG	CAGW		(14,803,690)	(11,526,324)	(3,277,366)	-	(3,277,366)
1211			G-SG	CAGE		(46,658,873)	(46,658,873)	-	-	-
1212			P	JBG		(4,602,317)	(3,625,192)	(977,125)	-	(977,125)
1213			P	CAEW		-	-	-	-	-
1214			P	CAEE		(356,709)	(356,709)	-	-	-
1215			G-SG	CAGE		-	-	-	-	-
1216			G-SG	CAGE		-	-	-	-	-
1217					B17	(299,024,339)	(273,162,556)	(25,861,783)	-	(25,861,783)
1218										
1219										
1220	108MP	Mining Plant Accumulated Depr.								
1221			P	S		-	-	-	-	-
1222			P	CAEW		-	-	-	-	-
1223			P	CAEE		(168,769,977)	(168,769,977)	-	-	-
1224			P	SE		-	-	-	-	-
1225					B17	(168,769,977)	(168,769,977)	-	-	-
1226	108MP	Less Centralia Situs Depreciation								
1227			P	S		-	-	-	-	-
1228					B17	(168,769,977)	(168,769,977)	-	-	-
1229										
1230	1081390	Accum Depr - Capital Lease								
1231			PTD	SO		-	-	-	-	-
1232						-	-	-	-	-
1233										
1234		Remove Capital Leases				-	-	-	-	-
1235						-	-	-	-	-
1236										
1237	1081399	Accum Depr - Capital Lease								
1238			P	S		-	-	-	-	-
1239			P	SE		-	-	-	-	-
1240						-	-	-	-	-
1241										
1242		Remove Capital Leases				-	-	-	-	-
1243						-	-	-	-	-
1244										
1245										
1246	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(467,794,316)**	**(441,932,533)**	**(25,861,783)**	**-**	**(25,861,783)**
1247										
1248										
1249										
1250	Summary of General Depreciation by Factor									
1251		S				(150,810,720)	(135,250,537)	(15,560,183)	-	(15,560,183)
1252		DGP				-	-	-	-	-
1253		DGU				-	-	-	-	-
1254		SE				-	-	-	-	-
1255		SO				(75,066,397)	(69,496,356)	(5,570,042)	-	(5,570,042)
1256		CN				(6,725,632)	(6,248,565)	(477,067)	-	(477,067)
1257		SG				-	-	-	-	-
1258		DEU				-	-	-	-	-
1259		CAGW				(14,803,690)	(11,526,324)	(3,277,366)	-	(3,277,366)
1260		CAGE				(46,658,873)	(46,658,873)	-	-	-
1261		CAEW				-	-	-	-	-
1262		CAEE				(169,126,686)	(169,126,686)	-	-	-
1263		SSGCT				-	-	-	-	-
1264		JBG				(4,602,317)	(3,625,192)	(977,125)	-	(977,125)
1265		Remove Capital Leases				-	-	-	-	-
1266	Total General Depreciation by Factor				B17	(467,794,316)	(441,932,533)	(25,861,783)	-	(25,861,783)
1267										
1268										
1269	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(6,566,936,582)**	**(6,054,897,902)**	**(512,038,680)**	**-**	**(512,038,680)**
1270	111SP	Accum Prov for Amort-Steam								
1271			P	CAGW		-	-	-	-	-
1272			P	CAGW		-	-	-	-	-
1273			P	CAGE		-	-	-	-	-
1274			P	SG		-	-	-	-	-
1275						-	-	-	-	-
1276										
1277										

70	**MARCH 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1278	111GP	Accum Prov for Amort-General								
1279			G-SITUS	S		(15,333,237)	(13,926,699)	(1,406,538)	-	(1,406,538)
1280			CUST	CN		(2,388,607)	(2,219,176)	(169,430)	-	(169,430)
1281			I-SG	SG		-	-	-	-	-
1282			PTD	SO		(9,733,811)	(9,011,547)	(722,264)	-	(722,264)
1283			I-SG	CAGW		-	-	-	-	-
1284			I-SG	CAGE		-	-	-	-	-
1285			P	CAEW		-	-	-	-	-
1286			P	CAEE		-	-	-	-	-
1287			P	SE		-	-	-	-	-
1288					B18	(27,455,654)	(25,157,422)	(2,298,232)	-	(2,298,232)
1289										
1290										
1291	111HP	Accum Prov for Amort-Hydro								
1292			P	DGP		-	-	-	-	-
1293			P	DGU		-	-	-	-	-
1294			P	SG		-	-	-	-	-
1295			P	CAGW		(170,975)	(133,123)	(37,852)	-	(37,852)
1296			P	CAGE		(380,492)	(380,492)	-	-	-
1297			P	CAGE		-	-	-	-	-
1298					B18	(551,467)	(513,615)	(37,852)	-	(37,852)
1299										
1300										
1301	111IP	Accum Prov for Amort-Intangible Plant								
1302			I-SITUS	S		(837,604)	(836,264)	(1,340)	-	(1,340)
1303			I-DGP	DGP		-	-	-	-	-
1304			I-DGU	DGU		-	-	-	-	-
1305			P	CAEW		-	-	-	-	-
1306			P	CAEE		(1,107,343)	(1,107,343)	-	-	-
1307			P	SE		-	-	-	-	-
1308			I-SG	SG		(16,370,314)	(15,009,151)	(1,361,163)	-	(1,361,163)
1309			I-SG	CAGW		-	-	-	-	-
1310			I-SG	CAGE		-	-	-	-	-
1311			CUST	CN		(88,233,830)	(81,975,176)	(6,258,654)	-	(6,258,654)
1312			P	CAGE		-	-	-	-	-
1313			P	CAGE		-	-	-	-	-
1314			I-SG	CAGW		(30,425,706)	(23,689,805)	(6,735,901)	-	(6,735,901)
1315			I-SG	CAGE		(10,233,281)	(10,233,281)	-	-	-
1316			PTD	JBG		(11,965)	(9,425)	(2,540)	-	(2,540)
1317			PTD	SO		(248,793,623)	(230,332,755)	(18,460,868)	-	(18,460,868)
1318					B18	(396,013,666)	(363,193,200)	(32,820,466)	-	(32,820,466)
1319	111IP	Less Non-Utility Plant								
1320			NUTIL	OTH		-	-	-	-	-
1321					B18	(396,013,666)	(363,193,200)	(32,820,466)	-	(32,820,466)
1322										
1323	111390	Accum Amtr - Capital Lease								
1324			G-SITUS	S		(3,925,122)	(3,925,122)	-	-	-
1325			P	CAGE		(1,245,770)	(1,245,770)	-	-	-
			PTD	CAGW		(45,798)	(35,659)	(10,139)	156,982	146,843
1			PTD	SO		1,978,978	1,832,135	146,843	-	146,843
2						(3,237,713)	(3,374,417)	136,704	156,982	293,686
3										
4		Remove Capital Lease Amtr				3,237,713	3,374,417	(136,704)	(156,982)	(293,686)
5										
6	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(424,020,787)**	**(388,864,237)**	**(35,156,550)**	**-**	**(35,156,550)**
7	AMA									
8										
9										
10										
11	Summary of Amortization by Factor									
12		S				(20,095,962)	(18,688,085)	(1,407,878)	-	(1,407,878)
13		DGP				-	-	-	-	-
14		DGU				-	-	-	-	-
15		SE				-	-	-	-	-
16		SO				(256,548,456)	(237,512,168)	(19,036,289)	-	(19,036,289)
17		CN				(90,622,436)	(84,194,352)	(6,428,084)	-	(6,428,084)
18		SSGCT				-	-	-	-	-
19		JBG				(11,965)	(9,425)	(2,540)	-	(2,540)
20		CAGW				(30,642,479)	(23,858,588)	(6,783,892)	156,982	(6,626,909)
21		CAGE				(11,859,544)	(11,859,544)	-	-	-
22		CAEW				-	-	-	-	-
23		CAEE				(1,107,343)	(1,107,343)	-	-	-
24		SG				(16,370,314)	(15,009,151)	(1,361,163)	-	(1,361,163)
25		Less Capital Lease				3,237,713	3,374,417	(136,704)	(156,982)	(293,686)
26	Total Provision For Amortization by Factor				B18	(424,020,787)	(388,864,237)	(35,156,550)	0	(35,156,550)

RESULTS OF OPERATIONS
WASHINGTON

January 2010

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JANUARY 2010
FILE:	WA JAM JANUARY 2010
PREPARED BY:	Revenue Requirement Department
DATE:	June 28, 2010
TIME:	9:06:13 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

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.627
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.60%	5.890%	2.804%
PREFERRED	0.30%	5.410%	0.016%
COMMON	52.10%	10.600%	5.523%
	100.00%		8.342%

OTHER INFORMATION

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

JANUARY 2010 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	300,068,866	273,064,414	27,004,452	0	27,004,452
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	27,930,824	21,916,613	6,014,210	0	6,014,210
5	Other Operating Revenues	2.4	25,402,656	23,985,651	1,417,005	0	1,417,005
6	Total Operating Revenues	2.4	353,402,345	318,966,678	34,435,667	0	34,435,667
7							
8	Operating Expenses:						
9	Steam Production	2.7	39,575,609	35,146,726	4,428,883	0	4,428,883
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	3,425,197	2,876,132	549,065	0	549,065
12	Other Power Supply	2.10	42,776,709	34,590,344	8,186,364	0	8,186,364
13	Transmission	2.12	13,256,384	10,943,991	2,312,393	0	2,312,393
14	Distribution	2.13	17,268,951	16,298,807	970,144	0	970,144
15	Customer Accounts	2.14	8,951,424	8,055,701	895,724	0	895,724
16	Customer Service	2.14	8,761,825	7,412,421	1,349,404	0	1,349,404
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	8,142,822	7,629,041	513,780	0	513,780
19							
20	Total O & M Expenses	2.16	142,158,922	122,953,163	19,205,758	0	19,205,758
21							
22	Depreciation	2.18	40,003,091	36,912,201	3,090,890	0	3,090,890
23	Amortization Expense	2.19	3,720,258	3,378,217	342,042	0	342,042
24	Taxes Other Than Income	2.19	10,165,605	8,720,888	1,444,717	0	1,444,717
25	Income Taxes - Federal	2.22	46,027,698	42,909,103	3,118,595	0	3,118,595
26	Income Taxes - State	2.22	5,830,635	5,830,635	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	0	0	0	0	0
30							
31	Total Operating Expenses	2.22	247,906,209	220,704,206	27,202,002	0	27,202,002
32							
33	Operating Revenue for Return		105,496,137	98,262,472	7,233,665	0	7,233,665
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	19,574,270,047	18,140,586,075	1,433,683,972	0	1,433,683,972
37	Plant Held for Future Use	2.33	13,676,631	13,639,234	37,398	0	37,398
38	Misc Deferred Debits	2.35	145,274,750	122,625,823	22,648,927	0	22,648,927
39	Elec Plant Acq Adj	2.33	60,410,294	60,410,294	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	41,191,323	38,535,183	2,656,141	0	2,656,141
42	Fuel Stock	2.34	173,979,924	169,519,301	4,460,623	0	4,460,623
43	Material & Supplies	2.34	177,395,410	169,882,697	7,512,713	0	7,512,713
44	Working Capital	2.35	29,657,292	26,539,019	3,118,273	0	3,118,273
45	Weatherization Loans	2.34	35,038,358	33,014,345	2,024,013	0	2,024,013
46	Miscellaneous Rate Base	2.36	1,670,005	1,499,295	170,710	0	170,710
47							
48	Total Electric Plant		20,252,564,035	18,776,251,265	1,476,312,770	0	1,476,312,770
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,653,451,885)	(6,133,638,280)	(519,813,605)	0	(519,813,605)
52	Accum Prov For Amort	2.41	(429,655,751)	(393,906,789)	(35,748,962)	0	(35,748,962)
53	Accum Def Income Taxes	2.37	(2,332,318,663)	(2,162,933,835)	(169,384,828)	0	(169,384,828)
54	Unamortized ITC	2.37	(7,294,222)	(6,325,861)	(968,361)	0	(968,361)
55	Customer Adv for Const	2.36	(22,102,062)	(21,423,091)	(678,971)	0	(678,971)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(58,103,947)	(53,324,814)	(4,779,133)	0	(4,779,133)
58							
59	Total Rate Base Deductions		(9,502,926,529)	(8,771,552,670)	(731,373,859)	0	(731,373,859)
60							
61	Total Rate Base		10,749,637,506	10,004,698,596	744,938,910	0	744,938,910
62							
63							
64							
65							
66	Net Power Costs		35,280,352		7,979,433		7,979,433
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		86,162,479		5,970,972		5,970,972
69	Rate Base Decrease		(3,727,761,639)		(260,122,258)		(260,122,258)

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		141,061,065	123,029,541	18,031,524	-	18,031,524
				B1	141,061,065	123,029,541	18,031,524	-	18,031,524
442	Commercial & Industrial Sales								
		0	S		155,948,710	147,043,433	8,905,277	-	8,905,277
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	155,948,710	147,043,433	8,905,277	-	8,905,277
444	Public Street & Highway Lighting								
		0	S		1,477,916	1,410,265	67,651	-	67,651
		0	SO		-	-	-	-	-
				B1	1,477,916	1,410,265	67,651	-	67,651
445	Other Sales to Public Authority								
		0	S		1,581,175	1,581,175	-	-	-
				B1	1,581,175	1,581,175	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**300,068,866**	**273,064,414**	**27,004,452**	**-**	**27,004,452**
447	Sales for Resale-Non NPC								
		WSF	S		764,954	764,954	-	-	-
			CAGW		-	-	-	-	-
					764,954	764,954	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		27,165,869	21,151,659	6,014,210	-	6,014,210
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	27,165,869	21,151,659	6,014,210	-	6,014,210
	Total Sales for Resale				27,930,824	21,916,613	6,014,210	-	6,014,210
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**327,999,690**	**294,981,027**	**33,018,663**	**-**	**33,018,663**
450	Forfeited Discounts & Interest								
		CUST	S		704,623	653,842	50,780	-	50,780
		CUST	SO		-	-	-	-	-
				B1	704,623	653,842	50,780	-	50,780
451	Misc Electric Revenue								
		CUST	S		484,066	472,120	11,947	-	11,947
		GP	SG		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	484,066	472,120	11,947	-	11,947
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		902,355	817,081	85,274	-	85,274
		T	CAGW		221,224	172,247	48,976	-	48,976
		T	CAGE		308,213	308,213	-	-	-
		T	JBG		2,920	2,300	620	-	620
		T	SG		142,399	130,558	11,840	-	11,840
		GP	SO		285,261	264,094	21,167	-	21,167
				B1	1,862,371	1,694,494	167,877	-	167,877

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		6,407,420	6,411,769	(4,349)	-	(4,349)
		CUST	CAGE		944,848	944,848	-	-	-
		OTHSE	CAGW		100,861	78,532	22,329	-	22,329
		OTHSO	SO		-	-	-	-	-
		OTHSGR	SG		9,930,862	9,105,128	825,734	-	825,734
		OTHSGR	JBG		28,474	22,429	6,045	-	6,045
		OTHSGR	WRG		4,641,528	4,325,339	316,189	-	316,189
		OTHSGR	WRE		297,603	277,150	20,452	-	20,452
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	22,351,596	21,165,195	1,186,401	-	1,186,401
	Total Other Electric Revenues				**25,402,656**	**23,985,651**	**1,417,005**	**-**	**1,417,005**
Total Electric Operating Revenues				**B1**	**353,402,345**	**318,966,678**	**34,435,667**	**-**	**34,435,667**
Summary of Revenues by Factor									
	S				309,332,285	282,184,181	27,148,104	-	27,148,104
	JBG				31,394	24,729	6,665	-	6,665
	SE				-	-	-	-	-
	SO				285,261	264,094	21,167	-	21,167
	SG				10,073,261	9,235,687	837,574	-	837,574
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				27,487,954	21,402,438	6,085,516	-	6,085,516
	CAGE				1,253,060	1,253,060	-	-	-
	WRG				4,641,528	4,325,339	316,189	-	316,189
	WRE				297,603	277,150	20,452	-	20,452
Total Electric Operating Revenues				B1	353,402,345	318,966,678	34,435,667	-	34,435,667
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B1	-	-	-	-	-
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
Total Miscellaneous Revenues					**-**	**-**	**-**	**-**	**-**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense					**-**	**-**	**-**	**-**	**-**

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		3,979	3,098	881	-	881
		P	CAGE		417,616	417,616	-	-	-
		P	JBG		1,610,262	1,268,385	341,877	-	341,877
		P	CAGE		-	-	-	-	-
				B2	2,031,857	1,689,099	342,758	-	342,758
501	Fuel Related								
		P	SE		(8,347)	(7,686)	(661)	-	(661)
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		105,028	81,776	23,252	-	23,252
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		1,040,326	1,040,326	-	-	-
		P	JBE		9,239	7,260	1,979	-	1,979
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	1,146,247	1,121,676	24,570	-	24,570
501NPC	Fuel Related								
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		-	-	-	-	-
			CAGE		-	-	-	-	-
			CAEW		14,781,983	11,480,524	3,301,459	-	3,301,459
			CAEE		-	-	-	-	-
			JBE		-	-	-	-	-
			CAEE		-	-	-	-	-
			JBG		-	-	-	-	-
				B2	14,781,983	11,480,524	3,301,459	-	3,301,459
	Total Fuel Related				15,928,230	12,602,201	3,326,029	-	3,326,029
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		87,811	68,371	19,440	-	19,440
		P	CAGE		2,801,181	2,801,181	-	-	-
		P	JBG		349,912	275,622	74,290	-	74,290
		P	CAGE		-	-	-	-	-
				B2	3,238,905	3,145,174	93,731	-	93,731
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
503NPC	Steam From Other Sources-NPC								
			SE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE	B2	-	-	-	-	-
					-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		87	68	19	-	19
		P	CAGE		401,380	401,380	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	401,467	401,447	19	-	19
506	Misc. Steam Expense								
		P	SG		36,414	33,386	3,028	-	3,028
		P	SE		-	-	-	-	-
		P	CAGW		24,554	19,118	5,436	-	5,436
		P	CAGE		4,906,870	4,906,870	-	-	-
		P	JBG		(962,300)	(757,993)	(204,307)	-	(204,307)
		P	CAGE		-	-	-	-	-
				B2	4,005,538	4,201,382	(195,844)	-	(195,844)

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		1,159	902	256	-	256
		P	CAGE		13,978	13,978	-	-	-
		P	JBG		19,444	15,316	4,128	-	4,128
		P	CAGE		-	-	-	-	-
				B2	34,581	30,196	4,385	-	4,385
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		23,811	18,539	5,271	-	5,271
		P	CAGE		501,268	501,268	-	-	-
		P	JBG		41,879	32,988	8,891	-	8,891
		P	CAGE		-	-	-	-	-
				B2	566,958	552,795	14,163	-	14,163
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		32,859	25,585	7,275	-	7,275
		P	CAGE		1,387,033	1,387,033	-	-	-
		P	JBG		611,673	481,808	129,865	-	129,865
		P	CAGE		-	-	-	-	-
				B2	2,031,565	1,894,425	137,140	-	137,140
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		287,171	223,595	63,576	-	63,576
		P	CAGE		5,467,780	5,467,780	-	-	-
		P	JBG		2,194,259	1,728,392	465,866	-	465,866
		P	CAGE		-	-	-	-	-
				B2	7,949,210	7,419,767	529,443	-	529,443
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		36,785	28,641	8,144	-	8,144
		P	CAGE		1,610,063	1,610,063	-	-	-
		P	JBG		474,907	374,079	100,828	-	100,828
		P	CAGE		-	-	-	-	-
				B2	2,121,754	2,012,782	108,972	-	108,972
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		44,537	34,677	9,860	-	9,860
		P	CAGE		946,754	946,754	-	-	-
		P	JBG		274,254	216,027	58,227	-	58,227
		P	CAGE		-	-	-	-	-
				B2	1,265,544	1,197,457	68,087	-	68,087
Total Steam Power Generation				B2	**39,575,609**	**35,146,726**	**4,428,883**	**-**	**4,428,883**

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		523,247	407,406	115,841	-	115,841
		P	CAGE		367,872	367,872	-	-	-
				B2	891,119	775,278	115,841	-	115,841
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		21,187	16,496	4,690	-	4,690
		P	CAGE		1,100	1,100	-	-	-
				B2	22,287	17,596	4,690	-	4,690
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		300,342	233,849	66,492	-	66,492
		P	CAGE		982	982	-	-	-
				B2	301,324	234,832	66,492	-	66,492
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,266,100	985,800	280,300	-	280,300
		P	CAGE		452,133	452,133	-	-	-
				B2	1,718,233	1,437,933	280,300	-	280,300
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		34,402	26,786	7,616	-	7,616
		P	CAGE		-	-	-	-	-
				B2	34,402	26,786	7,616	-	7,616
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		119,056	92,698	26,358	-	26,358
		P	CAGE		6,462	6,462	-	-	-
				B2	125,517	99,160	26,358	-	26,358
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		36,922	28,748	8,174	-	8,174
		P	CAGE		35,960	35,960	-	-	-
				B2	72,882	64,708	8,174	-	8,174

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		61,023	47,513	13,510	-	13,510
		P	CAGE		38,900	38,900	-	-	-
				B2	99,922	86,413	13,510	-	13,510
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		117,821	91,737	26,084	-	26,084
		P	CAGE		41,689	41,689	-	-	-
				B2	159,510	133,426	26,084	-	26,084
Total Hydraulic Power Generation				B2	**3,425,197**	**2,876,132**	**549,065**	**-**	**549,065**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		1,371	1,067	303	-	303
		P	CAGE		(6,878)	(6,878)	-	-	-
		P	CAGE		-	-	-	-	-
				B2	(5,507)	(5,811)	303	-	303
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		7,314,169	5,680,597	1,633,572	-	1,633,572
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	7,314,169	5,680,597	1,633,572	-	1,633,572
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		634,566	494,081	140,486	-	140,486
		P	CAGE		624,481	624,481	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,259,047	1,118,562	140,486	-	140,486
549	Miscellaneous Other								
		P	SG		108,159	99,166	8,993	-	8,993
		P	CAGW		719,726	560,387	159,339	-	159,339
		P	CAGE		316,594	316,594	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,144,479	976,147	168,332	-	168,332
550	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		331,810	258,351	73,459	-	73,459
		P	CAGE		190,195	190,195	-	-	-
		P	CAGE		-	-	-	-	-
				B2	522,005	448,546	73,459	-	73,459
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		156,784	156,784	-	-	-
		P	CAGE		-	-	-	-	-
				B2	156,784	156,784	-	-	-
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		65,931	51,335	14,596	-	14,596
		P	CAGE		1,210,371	1,210,371	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,276,302	1,261,706	14,596	-	14,596

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		679	528	150	-	150
		P	CAGE		135,617	135,617	-	-	-
		P	CAGE		-	-	-	-	-
				B2	136,296	136,146	150	-	150
Total Other Power Generation				**B2**	**11,803,575**	**9,772,677**	**2,030,899**	**-**	**2,030,899**
555	Purchased Power								
		P	S		(4,020,124)	(2,872,486)	(1,147,638)	-	(1,147,638)
			CAEW		-	-	-	-	-
			CAGW		-	-	-	-	-
					(4,020,124)	(2,872,486)	(1,147,638)	-	(1,147,638)
555NPC	Purchased Power-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		30,269,718	23,568,352	6,701,367	-	6,701,367
		P	CAGE		-	-	-	-	-
		P	CAEW		765,754	594,728	171,026	-	171,026
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
			S		159,354	-	159,354	-	159,354
					31,194,826	24,163,079	7,031,747	-	7,031,747
	Total Purchased Power			B2	27,174,702	21,290,593	5,884,109	-	5,884,109
556	System Control & Load Dispatch								
		P	SG		13,789	12,642	1,147	-	1,147
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	13,789	12,642	1,147	-	1,147
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		2,821,655	2,587,039	234,616	-	234,616
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		14,046	10,936	3,110	-	3,110
		P	CAGE		773,177	773,177	-	-	-
		P	JBG		191,081	150,513	40,569	-	40,569
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	3,784,642	3,514,432	270,210	-	270,210
Total Other Power Supply				B2	**30,973,133**	**24,817,668**	**6,155,465**	**-**	**6,155,465**
TOTAL PRODUCTION EXPENSE				B2	**85,777,515**	**72,613,202**	**13,164,313**	**-**	**13,164,313**

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Production Expense by Factor									
	S				(3,876,086)	(2,879,718)	(996,368)	-	(996,368)
	SG				2,980,017	2,732,234	247,783	-	247,783
	SE				(8,347)	(7,686)	(661)	-	(661)
	JBG				4,805,372	3,785,136	1,020,236	-	1,020,236
	TROJP				-	-	-	-	-
	JBE				9,239	7,260	1,979	-	1,979
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				35,165,727	27,380,440	7,785,287	-	7,785,287
	CAGE				22,799,361	22,799,361	-	-	-
	CAEW				22,861,906	17,755,849	5,106,057	(3,301,459)	1,804,598
	CAEE				1,040,326	1,040,326	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	85,777,515	72,613,202	13,164,313	(3,301,459)	9,862,854
560	Operation Supervision & Engineering								
		T	SG		730,605	669,857	60,749	-	60,749
		T	JBG		-	-	-	-	-
		T	CAGW		612	476	135	-	135
		T	CAGE		-	-	-	-	-
				B2	731,217	670,333	60,884	-	60,884
561	Load Dispatching								
		T	SG		795,266	729,141	66,125	-	66,125
		T	CAGW		1,573	1,225	348	-	348
		T	CAGE		-	-	-	-	-
				B2	796,839	730,366	66,473	-	66,473
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		334	263	71	-	71
		T	CAGW		53,789	41,881	11,908	-	11,908
		T	CAGE		95,172	95,172	-	-	-
				B2	149,295	137,316	11,979	-	11,979
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		3,077	2,396	681	-	681
		T	CAGE		25,238	25,238	-	-	-
				B2	28,315	27,634	681	-	681
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC								
			SG		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		9,155,242	7,128,377	2,026,865	-	2,026,865
			CAGE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE		-	-	-	-	-
					9,155,242	7,128,377	2,026,865	-	2,026,865
	Total Transmission of Electricity by Others				9,155,242	7,128,377	2,026,865	-	2,026,865
566	Misc. Transmission Expense								
		T	SG		97,769	89,639	8,129	-	8,129
		T	CAGW		6,515	5,073	1,442	-	1,442
		T	CAGE		14,224	14,224	-	-	-
				B2	118,508	108,936	9,572	-	9,572
567	Rents - Transmission								
		T	SG		-	-	-	-	-
		T	CAGW		64,003	49,833	14,169	-	14,169
		T	CAGE		102,196	102,196	-	-	-
				B2	166,199	152,029	14,169	-	14,169

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		10,090	9,251	839	-	839
		T	CAGW		2,153	1,676	477	-	477
		T	CAGE		-	-	-	-	-
				B2	12,243	10,928	1,316	-	1,316
569	Maintenance of Structures								
		T	SG		415,186	380,664	34,522	-	34,522
		T	CAGW		5	4	1	-	1
		T	CAGE		1,265	1,265	-	-	-
				B2	416,457	381,934	34,523	-	34,523
570	Maintenance of Station Equipment								
		T	SG		-	-	-	-	-
		T	JBG		1,568	1,235	333	-	333
		T	CAGW		92,992	72,405	20,587	-	20,587
		T	CAGE		724,239	724,239	-	-	-
				B2	818,799	797,879	20,920	-	20,920
571	Maintenance of Overhead Lines								
		T	SG		184,622	169,271	15,351	-	15,351
		T	JBG		-	-	-	-	-
		T	CAGW		207,423	161,502	45,921	-	45,921
		T	CAGE		423,856	423,856	-	-	-
				B2	815,901	754,629	61,272	-	61,272
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		(46)	(36)	(10)	-	(10)
		T	CAGE		2,335	2,335	-	-	-
				B2	2,290	2,300	(10)	-	(10)
573	Maint of Misc. Transmission Plant								
		T	SG		45,080	41,332	3,748	-	3,748
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	45,080	41,332	3,748	-	3,748
TOTAL TRANSMISSION EXPENSE				B2	**13,256,384**	**10,943,991**	**2,312,393**	**-**	**2,312,393**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				2,278,619	2,089,156	189,463	-	189,463
	CAGW				9,587,337	7,464,811	2,122,526	-	2,122,526
	CAGE				1,388,526	1,388,526	-	-	-
	JBG				1,903	1,499	404	-	404
Total Transmission Expense by Factor				B2	13,256,384	10,943,991	2,312,393	-	2,312,393
580	Operation Supervision & Engineering								
		DPW	S		9,025	7,785	1,239	-	1,239
		DPW	SNPD		1,976,477	1,845,091	131,387	-	131,387
				B2	1,985,502	1,852,876	132,626	-	132,626
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,117,270	1,042,999	74,271	-	74,271
				B2	1,117,270	1,042,999	74,271	-	74,271
582	Station Expense								
		DPW	S		335,487	321,614	13,873	-	13,873
		DPW	SNPD		1,124	1,049	75	-	75
				B2	336,611	322,663	13,948	-	13,948
583	Overhead Line Expenses								
		DPW	S		454,313	433,496	20,817	-	20,817
		DPW	SNPD		4,467	4,170	297	-	297
				B2	458,780	437,666	21,114	-	21,114
584	Underground Line Expense								
		DPW	S		11	11	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	11	11	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		17,883	16,694	1,189	-	1,189
				B2	17,883	16,694	1,189	-	1,189

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
586	Meter Expenses								
		DPW	S		388,699	361,050	27,648	-	27,648
		DPW	SNPD		84,929	79,283	5,646	-	5,646
				B2	473,628	440,334	33,294	-	33,294
587	Customer Installation Expenses								
		DPW	S		1,079,160	988,923	90,237	-	90,237
		DPW	SNPD		-	-	-	-	-
				B2	1,079,160	988,923	90,237	-	90,237
588	Misc. Distribution Expenses								
		DPW	S		310,349	264,141	46,207	-	46,207
		DPW	SNPD		503,692	470,209	33,483	-	33,483
				B2	814,040	734,350	79,690	-	79,690
589	Rents								
		DPW	S		208,862	245,520	(36,657)	-	(36,657)
		DPW	SNPD		(31,916)	(29,794)	(2,122)	-	(2,122)
				B2	176,946	215,725	(38,779)	-	(38,779)
590	Maint Supervision & Engineering								
		DPW	S		66,113	65,959	154	-	154
		DPW	SNPD		210,559	196,562	13,997	-	13,997
				B2	276,672	262,522	14,151	-	14,151
591	Maintenance of Structures								
		DPW	S		43,974	39,393	4,581	-	4,581
		DPW	SNPD		1,630	1,522	108	-	108
				B2	45,604	40,915	4,690	-	4,690
592	Maintenance of Station Equipment								
		DPW	S		512,072	515,557	(3,485)	-	(3,485)
		DPW	SNPD		175,031	163,396	11,635	-	11,635
				B2	687,103	678,953	8,150	-	8,150
593	Maintenance of Overhead Lines								
		DPW	S		7,037,162	6,649,110	388,053	-	388,053
		DPW	SNPD		33,086	30,887	2,199	-	2,199
				B2	7,070,249	6,679,997	390,252	-	390,252
594	Maintenance of Underground Lines								
		DPW	S		1,516,443	1,463,608	52,834	-	52,834
		DPW	SNPD		-	-	-	-	-
				B2	1,516,443	1,463,608	52,834	-	52,834
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		88,418	82,540	5,878	-	5,878
				B2	88,418	82,540	5,878	-	5,878
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		363,864	347,548	16,317	-	16,317
		DPW	SNPD		-	-	-	-	-
				B2	363,864	347,548	16,317	-	16,317
597	Maintenance of Meters								
		DPW	S		378,188	334,135	44,053	-	44,053
		DPW	SNPD		103,524	96,642	6,882	-	6,882
				B2	481,712	430,777	50,935	-	50,935
598	Maint of Misc. Distribution Plant								
		DPW	S		176,993	164,428	12,565	-	12,565
		DPW	SNPD		102,063	95,278	6,785	-	6,785
				B2	279,056	259,706	19,349	-	19,349
TOTAL DISTRIBUTION EXPENSE				B2	**17,268,951**	**16,298,807**	**970,144**	**-**	**970,144**
Summary of Distribution Expense by Factor									
	S				12,880,715	12,202,279	678,436	-	678,436
	SNPD				4,388,236	4,096,528	291,708	-	291,708
Total Distribution Expense by Factor				B2	17,268,951	16,298,807	970,144	-	970,144
901	Supervision								
		CUST	S		854	854	-	-	-
		CUST	CN		201,183	186,913	14,270	-	14,270
				B2	202,037	187,767	14,270	-	14,270

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,845,823	1,656,258	189,564	-	189,564
		CUST	CN		145,184	134,886	10,298	-	10,298
				B2	1,991,007	1,791,144	199,863	-	199,863
903	Customer Receipts & Collections								
		CUST	S		511,227	467,191	44,036	-	44,036
		CUST	CN		3,807,165	3,537,113	270,052	-	270,052
				B2	4,318,392	4,004,304	314,088	-	314,088
904	Uncollectible Accounts								
		CUST	S		2,419,858	2,053,783	366,074	-	366,074
		P	SG		-	-	-	-	-
		CUST	CN		4,339	4,031	308	-	308
				B2	2,424,196	2,057,814	366,382	-	366,382
905	Misc. Customer Accounts Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		15,792	14,672	1,120	-	1,120
				B2	15,792	14,672	1,120	-	1,120
TOTAL CUSTOMER ACCOUNTS EXP				B2	**8,951,424**	**8,055,701**	**895,724**	**-**	**895,724**
Summary of Customer Accts Exp by Factor									
	S				4,777,761	4,178,086	599,675	-	599,675
	CN				4,173,663	3,877,615	296,049	-	296,049
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	8,951,424	8,055,701	895,724	-	895,724
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		24,355	22,627	1,728	-	1,728
				B2	24,355	22,627	1,728	-	1,728
908	Customer Assistance								
		CUST	S		8,406,570	7,082,079	1,324,491	-	1,324,491
		CUST	CN		250,239	232,489	17,750	-	17,750
				B2	8,656,809	7,314,568	1,342,241	-	1,342,241
909	Informational & Instructional Adv								
		CUST	S		4,030	4,030	-	-	-
		CUST	CN		73,804	68,569	5,235	-	5,235
				B2	77,835	72,600	5,235	-	5,235
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		2,827	2,626	200	-	200
				B2	2,827	2,626	200	-	200
TOTAL CUSTOMER SERVICE EXPENSE				B2	**8,761,825**	**7,412,421**	**1,349,404**	**-**	**1,349,404**
Summary of Customer Service Exp by Factor									
	S				8,410,601	7,086,110	1,324,491	-	1,324,491
	CN				351,225	326,311	24,913	-	24,913
Total Customer Service Expense by Factor				B2	8,761,825	7,412,421	1,349,404	-	1,349,404
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**8,761,825**	**7,412,421**	**1,349,404**	**-**	**1,349,404**
920	Administrative & General Salaries								
		PTD	S		(762,611)	(735,115)	(27,496)	-	(27,496)
		CUST	CN		-	-	-	-	-
		PTD	SO		1,870,984	1,732,154	138,830	-	138,830
				B2	1,108,373	997,039	111,334	-	111,334
921	Office Supplies & expenses								
		PTD	S		350	-	350	-	350
		CUST	CN		-	-	-	-	-
		PTD	SO		871,607	806,932	64,675	-	64,675
				B2	871,957	806,932	65,025	-	65,025
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(2,157,132)	(1,997,069)	(160,062)	-	(160,062)
				B2	(2,157,132)	(1,997,069)	(160,062)	-	(160,062)
923	Outside Services								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		710,484	657,765	52,719	-	52,719
				B2	710,484	657,765	52,719	-	52,719
924	Property Insurance								
		PTD	SO		1,940,412	1,796,431	143,982	-	143,982
				B2	1,940,412	1,796,431	143,982	-	143,982
925	Injuries & Damages								
		PTD	SO		624,304	577,980	46,324	-	46,324
				B2	624,304	577,980	46,324	-	46,324
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		1,034,243	994,704	39,539	-	39,539
		CUST	CN		-	-	-	-	-
		DMSC	SO		267,849	247,974	19,875	-	19,875
		CUST	CAGW		(343,679)	(267,592)	(76,087)	-	(76,087)
		DMSC	CAGE		-	-	-	-	-
		FERC	SG		153,964	141,162	12,802	-	12,802
				B2	1,112,376	1,116,247	(3,871)	-	(3,871)
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(351,437)	(325,360)	(26,077)	-	(26,077)
				B2	(351,437)	(325,360)	(26,077)	-	(26,077)
930	Misc General Expenses								
		PTD	S		368,147	368,147	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,180,891	1,093,267	87,624	-	87,624
				B2	1,549,038	1,461,414	87,624	-	87,624

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
931	Rents								
		PTD	S		82,133	82,133	-	-	-
		PTD	SO		434,666	402,413	32,253	-	32,253
				B2	516,799	484,546	32,253	-	32,253
935	Maintenance of General Plant								
		G	S		296	296	-	-	-
		CUST	CN		-	-	-	-	-
		G	SO		2,217,353	2,052,822	164,531	-	164,531
				B2	2,217,649	2,053,118	164,531	-	164,531
TOTAL ADMINISTRATIVE & GEN EXP				B2	**8,142,822**	**7,629,041**	**513,780**	**-**	**513,780**
Summary of A&G Expense by Factor									
	S				722,558	710,165	12,393	-	12,393
	SO				7,609,979	7,045,307	564,672	-	564,672
	SG				153,964	141,162	12,802	-	12,802
	CN				-	-	-	-	-
	CAGW				(343,679)	(267,592)	(76,087)	-	(76,087)
	CAGE				-	-	-	-	-
Total A&G Expense by Factor				B2	8,142,822	7,629,041	513,780	-	513,780
TOTAL O&M EXPENSE				B2	**142,158,922**	**122,953,163**	**19,205,758**	**-**	**19,205,758**

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		426,809	332,318	94,491	-	94,491
		P	CAGE		7,276,305	7,276,305	-	-	-
		P	JBG		1,624,148	1,279,323	344,825	-	344,825
		P	S		-	-	-	-	-
				B3	9,327,261	8,887,945	439,316	-	439,316
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		927,215	721,940	205,275	-	205,275
		P	CAGE		384,018	384,018	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	1,311,234	1,105,959	205,275	-	205,275
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		3,532,079	2,750,117	781,962	-	781,962
		P	CAGE		5,293,161	5,293,161	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	8,825,240	8,043,278	781,962	-	781,962
403TP	Transmission Depreciation								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		1,759,548	1,370,004	389,544	-	389,544
		T	CAGE		3,550,128	3,550,128	-	-	-
		T	JBG		79,540	62,652	16,887	-	16,887
		T	SG		110,964	101,737	9,226	-	9,226
				B3	5,500,180	5,084,522	415,657	-	415,657
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		25,244	24,859	385	-	385
361	Structures	DPW	S		91,532	88,306	3,225	-	3,225
362	Station Equipment	DPW	S		1,500,862	1,416,506	84,356	-	84,356
363	Storage Battery Equ	DPW	S		7,593	7,593	-	-	-
364	Poles & Towers	DPW	S		2,840,315	2,539,482	300,833	-	300,833
365	OH Conductors	DPW	S		1,583,022	1,443,634	139,387	-	139,387
366	UG Conduit	DPW	S		639,357	583,712	55,645	-	55,645
367	UG Conductor	DPW	S		1,475,054	1,424,113	50,941	-	50,941
368	Line Trans	DPW	S		2,278,786	2,053,835	224,950	-	224,950
369	Services	DPW	S		983,982	886,136	97,847	-	97,847
370	Meters	DPW	S		541,426	497,520	43,907	-	43,907
371	Inst Cust Prem	DPW	S		41,328	39,715	1,614	-	1,614
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		188,599	178,429	10,170	-	10,170
				B3	12,197,100	11,183,840	1,013,260	-	1,013,260
403GP	General Depreciation								
		G-SITUS	S		1,003,141	895,338	107,803	-	107,803
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		143,484	133,306	10,178	-	10,178
		G-SG	SG		154	141	13	-	13
		PTD	SO		1,137,261	1,052,874	84,386	-	84,386
		G-SG	CAGW		120,847	94,093	26,754	-	26,754
		G-SG	CAGE		405,555	405,555	-	-	-
		P	JBG		29,527	23,258	6,269	-	6,269
		P	JBE		83	65	18	-	18
		P	CAEE		2,024	2,024	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	2,842,077	2,606,656	235,421	-	235,421

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**40,003,091**	**36,912,201**	**3,090,890**	**-**	**3,090,890**
Summary of Depreciation Expense by Factor									
	S				13,200,240	12,079,178	1,121,063	-	1,121,063
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				111,118	101,879	9,239	-	9,239
	SO				1,137,261	1,052,874	84,386	-	84,386
	CN				143,484	133,306	10,178	-	10,178
	SE				-	-	-	-	-
	CAGW				6,766,498	5,268,473	1,498,025	-	1,498,025
	CAGE				16,909,167	16,909,167	-	-	-
	CAEW				-	-	-	-	-
	CAEE				2,024	2,024	-	-	-
	JBG				1,733,215	1,365,233	367,982	-	367,982
	JBE				83	65	18	-	18
Total Depreciation Expense By Factor				B3	40,003,091	36,912,201	3,090,890	-	3,090,890
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		111,227	102,714	8,514	-	8,514
		I-SG	SG		-	-	-	-	-
		PTD	SO		80,201	74,250	5,951	-	5,951
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		22,064	20,499	1,565	-	1,565
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	213,492	197,462	16,030	-	16,030
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		11,949	11,910	39	-	39
		P	SE		-	-	-	-	-
		I-SG	SG		456,800	418,818	37,982	-	37,982
		PTD	SO		1,154,762	1,069,077	85,685	-	85,685
		CUST	CN		446,660	414,977	31,683	-	31,683
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		406,334	316,376	89,958	-	89,958
		I-SG	CAGE		121,525	121,525	-	-	-
		P	JBG		312	246	66	-	66
		P	CAEW		-	-	-	-	-
		P	CAEE		1,163	1,163	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	2,599,505	2,354,092	245,412	-	245,412
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		9,833	7,656	2,177	-	2,177
		P	CAGE		4,389	4,389	-	-	-
		P	SG		-	-	-	-	-
				B4	14,222	12,045	2,177	-	2,177
Total Amortization of Limited Term Plant				B4	2,827,218	2,563,599	263,619	-	263,619
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		456,613	456,613	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	456,613	456,613	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		(21,380)	1,600	(22,980)	-	(22,980)
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		289,997	225,795	64,202	-	64,202
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		167,810	130,609	37,201	-	37,201
				B4	436,427	358,004	78,423	-	78,423
TOTAL AMORTIZATION EXPENSE				B4	**3,720,258**	**3,378,217**	**342,042**	**-**	**342,042**
Summary of Amortization Expense by Factor									
	S				101,796	116,224	(14,428)	-	(14,428)
	SE				-	-	-	-	-
	TROJP				167,810	130,609	37,201	-	37,201
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,234,963	1,143,327	91,636	-	91,636
	JBG				312	246	66	-	66
	SSGCH				-	-	-	-	-
	CN				468,724	435,476	33,248	-	33,248
	CAGW				706,163	549,827	156,336	-	156,336
	CAGE				582,527	582,527	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,163	1,163	-	-	-
	SG				456,800	418,818	37,982	-	37,982
Total Amortization Expense by Factor				B4	3,720,258	3,378,217	342,042	-	342,042
408	Taxes Other Than Income								
		GP	S		3,119,251	2,195,083	924,168	-	924,168
		GP	GPS		7,004,425	6,484,686	519,739	-	519,739
		GP	SO		(33,818)	(31,309)	(2,509)	-	(2,509)
		P	SE		41,929	38,610	3,320	-	3,320
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		33,818	33,818	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	10,165,605	8,720,888	1,444,717	-	1,444,717

JANUARY 2010 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
41141	Deferred investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	-	-	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		30,322,459	28,137,987	2,184,471	-	2,184,471
					30,322,459	28,137,987	2,184,471	-	2,184,471
428	Amortization of Debt Disc & Exp								
		GP	SNP		514,521	477,454	37,067	-	37,067
					514,521	477,454	37,067	-	37,067
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(210)	(16)	-	(16)
					(227)	(210)	(16)	-	(16)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		812,623	754,081	58,543	-	58,543
					812,623	754,081	58,543	-	58,543
432	AFUDC - Borrowed								
		GP	SNP		(4,156,810)	(3,857,348)	(299,462)	-	(299,462)
					(4,156,810)	(3,857,348)	(299,462)	-	(299,462)
	Total Elec. Interest Deductions for Tax			B6	27,492,566	25,511,964	1,980,602	-	1,980,602
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				27,492,566	25,511,964	1,980,602	-	1,980,602
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(7,476,440)	(6,937,827)	(538,613)	-	(538,613)
	Total Operating Deductions for Tax				(7,476,440)	(6,937,827)	(538,613)	-	(538,613)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	TAXDEPR		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

70	**JANUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
778	41110	Deferred Income Tax - Federal-CR								
779			GP	S		-	-	-	-	-
780			P	CIAC		-	-	-	-	-
781			PT	SCHMDEXP		-	-	-	-	-
782			GP	SNP		-	-	-	-	-
783			PT	SG		-	-	-	-	-
784			GP	SNPD		-	-	-	-	-
785			LABOR	SO		-	-	-	-	-
786			PT	IBT		-	-	-	-	-
787			CUST	CN		-	-	-	-	-
788			CUST	BADDEBT		-	-	-	-	-
789			DITEXP	DITEXP		-	-	-	-	-
790			P	TROJD		-	-	-	-	-
791			P	JBE		-	-	-	-	-
792			PT	CAGW		-	-	-	-	-
793			PT	CAGE		-	-	-	-	-
794			P	SE		-	-	-	-	-
795			P	CAEE		-	-	-	-	-
796					B7	-	-	-	-	-
797										
798	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
799	SCHMAF	Additions - Flow Through								
800			SCHMAF	S		-	-	-	-	-
801			SCHMAF	SNP		-	-	-	-	-
802			SCHMAF	SO		-	-	-	-	-
803			SCHMAF	SE		-	-	-	-	-
804			SCHMAF	TROJP		-	-	-	-	-
805			SCHMAF	DGP		-	-	-	-	-
806					B6	-	-	-	-	-
807										
808	SCHMAP	Additions - Permanent								
809			P	S		-	-	-	-	-
810			P	BADDEBT		-	-	-	-	-
811			P	JBE		-	-	-	-	-
812			P	SG		-	-	-	-	-
813			P	CAEE		-	-	-	-	-
814			P	CAGW		-	-	-	-	-
815			P	CAGE		-	-	-	-	-
816			LABOR	SNP		-	-	-	-	-
817			SCHMAP-SO	SO		-	-	-	-	-
818										
819					B6	-	-	-	-	-
820										
821	SCHMAT	Additions - Temporary								
822			SCHMAT-SITUS	S		-	-	-	-	-
823			P	JBE		-	-	-	-	-
824			DPW	CIAC		-	-	-	-	-
825			SCHMAT-SNP	SNP		-	-	-	-	-
826			P	TROJD		-	-	-	-	-
827			P	JBG		-	-	-	-	-
828			SCHMAT-SE	SE		-	-	-	-	-
829			P	SG		-	-	-	-	-
830			SCHMAT-GPS	GPS		-	-	-	-	-
831			SCHMAT-SO	SO		-	-	-	-	-
832			SCHMAT-SNP	SNPD		-	-	-	-	-
833			CUST	CN		-	-	-	-	-
834			DPW	BADDEBT		-	-	-	-	-
835			P	CAGW		-	-	-	-	-
836			P	CAGE		-	-	-	-	-
837			SCHMAT-SE	CAEW		-	-	-	-	-
838			SCHMAT-SE	CAEE		-	-	-	-	-
839			BOOKDEPR	SCHMDEXP		-	-	-	-	-
840					B6	-	-	-	-	-
841										
842	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
843										
844	SCHMDF	Deductions - Flow Through								
845			SCHMDF	S		-	-	-	-	-
846			SCHMDF	CAGW		-	-	-	-	-
847			SCHMDF	CAGE		-	-	-	-	-
848			SCHMDF	DGP		-	-	-	-	-
849			SCHMDF	DGU		-	-	-	-	-
850					B6	-	-	-	-	-

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		PTD	SNP		-	-	-	-	-
		SCHMDP	JBE		-	-	-	-	-
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		-	-	-	-	-
				B6	-	-	-	-	-
SCHMDT	Deductions - Temporary								
		GP	S		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
		CUST	JBE		-	-	-	-	-
		P	SE		-	-	-	-	-
		SCHMDT-SG	SG		-	-	-	-	-
		SCHMDT-GPS	GPS		-	-	-	-	-
		SCHMDT-SO	SO		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		SCHMDT-SG	CAGW		-	-	-	-	-
		SCHMDT-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
40911	State Income Taxes								
		IBT	IBT		5,830,635	5,830,635	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	5,830,635	5,830,635	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				353,402,345	318,966,678	34,435,667	-	34,435,667
	Operating Deductions:								
	O & M Expenses				142,158,922	122,953,163	19,205,758	-	19,205,758
	Depreciation Expense				40,003,091	36,912,201	3,090,890	-	3,090,890
	Amortization Expense				3,720,258	3,378,217	342,042	-	342,042
	Taxes Other Than Income				10,165,605	8,720,888	1,444,717	-	1,444,717
	Interest & Dividends (AFUDC-Equity)				(7,476,440)	(6,937,827)	(538,613)	-	(538,613)
	Misc Revenue & Expense				-	-	-	-	-
	Total Operating Deductions				188,571,436	165,026,641	23,544,795	-	23,544,795
	Other Deductions:								
	Interest Deductions				27,492,566	25,511,964	1,980,602	-	1,980,602
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				-	-	-	-	-
	Income Before State Taxes				137,338,344	128,428,073	8,910,271	-	8,910,271
	State Income Taxes				5,830,635	5,830,635	-	-	-
Total Taxable Income					131,507,709	122,597,438	8,910,271	-	8,910,271
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					46,027,698	42,909,103	3,118,595	-	3,118,595
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	SE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					46,027,698	42,909,103	3,118,595	-	3,118,595
TOTAL OPERATING EXPENSES					**247,906,209**	**220,704,206**	**27,202,002**	**-**	**27,202,002**

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,055,683	300,170	-	300,170
		P	CAGE		93,361,875	93,361,875	-	-	-
		P	JBG		1,161,925	915,235	246,690	-	246,690
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,879,653	95,332,793	546,860	-	546,860
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,993,976	49,826,447	14,167,529	-	14,167,529
		P	CAGE		635,473,554	635,473,554	-	-	-
		P	JBG		139,541,586	109,915,295	29,626,291	-	29,626,291
		P	CAGE		-	-	-	-	-
				B8	839,009,115	795,215,296	43,793,820	-	43,793,820
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		120,035,978	93,461,396	26,574,583	-	26,574,583
		P	CAGE		2,376,914,087	2,376,914,087	-	-	-
		P	JBG		629,321,204	495,709,042	133,612,161	-	133,612,161
		P	S		-	-	-	-	-
				B8	3,126,271,269	2,966,084,525	160,186,744	-	160,186,744
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		52,782,878	41,097,357	11,685,521	-	11,685,521
		P	CAGE		624,763,107	624,763,107	-	-	-
		P	JBG		155,809,792	122,729,573	33,080,219	-	33,080,219
		P	CAGE		-	-	-	-	-
				B8	833,355,777	788,590,037	44,765,740	-	44,765,740
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,290,505	2,925,977	-	2,925,977
		P	CAGE		307,671,863	307,671,863	-	-	-
		P	JBG		57,427,920	45,235,309	12,192,611	-	12,192,611
		P	CAGE		-	-	-	-	-
				B8	378,316,264	363,197,676	15,118,587	-	15,118,587
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,201,817	1,714,360	487,457	-	487,457
		P	CAGE		23,596,771	23,596,771	-	-	-
		P	JBG		3,590,191	2,827,952	762,239	-	762,239
		P	CAGE		-	-	-	-	-
				B8	29,388,779	28,139,083	1,249,696	-	1,249,696
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		(34,820)	(27,111)	(7,709)	-	(7,709)
		P	CAGE		(32,113)	(32,113)	-	-	-
		P	SG		1,477,310	1,354,475	122,836	-	122,836
					1,410,377	1,295,250	115,127	-	115,127
Total Steam Production Plant				B8	**5,303,631,234**	**5,037,854,660**	**265,776,574**	**-**	**265,776,574**

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				986,852,617	777,332,407	209,520,210	-	209,520,210
	JBE				-	-	-	-	-
	SG				1,477,310	1,354,475	122,836	-	122,836
	CAGW				253,552,163	197,418,635	56,133,528	-	56,133,528
	CAGE				4,061,749,143	4,061,749,143	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	5,303,631,234	5,037,854,660	265,776,574	-	265,776,574
320	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
321	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
322	Reactor Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
323	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
324	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
325	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Production Plant					-	-	-	-	-
Summary of Nuclear Production Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
Total Nuclear Plant by Factor					-	-	-	-	-
330	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		14,260,677	11,103,527	3,157,150	-	3,157,150
		P	CAGE		5,948,937	5,948,937	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	20,209,614	17,052,464	3,157,150	-	3,157,150
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		91,714,960	71,410,324	20,304,635	-	20,304,635
		P	CAGE		13,870,690	13,870,690	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	105,585,650	85,281,014	20,304,635	-	20,304,635

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		253,058,550	197,034,303	56,024,248	-	56,024,248
		P	CAGE		61,752,511	61,752,511	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	314,811,061	258,786,813	56,024,248	-	56,024,248
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		75,252,028	58,592,096	16,659,932	-	16,659,932
		P	CAGE		37,391,771	37,391,771	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	112,643,799	95,983,867	16,659,932	-	16,659,932
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		48,024,919	37,392,755	10,632,164	-	10,632,164
		P	CAGE		11,080,590	11,080,590	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	59,105,508	48,473,345	10,632,164	-	10,632,164
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,192,062	1,706,765	485,297	-	485,297
		P	CAGE		195,462	195,462	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,387,524	1,902,227	485,297	-	485,297
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		14,235,516	11,083,937	3,151,579	-	3,151,579
		P	CAGE		1,723,073	1,723,073	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	15,958,589	12,807,010	3,151,579	-	3,151,579
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**630,701,745**	**520,286,740**	**110,415,005**	**-**	**110,415,005**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				498,738,712	388,323,707	110,415,005	-	110,415,005
	CAGE				131,963,033	131,963,033	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	630,701,745	520,286,740	110,415,005	-	110,415,005
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,192,598	623,438	-	623,438
		P	CAGE		20,700,672	20,700,672	-	-	-
		P	CAGE		-	-	-	-	-
				B8	23,516,708	22,893,270	623,438	-	623,438

70	**JANUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
161	341	Structures and Improvements								
162			P	SG		-	-	-	-	-
163			P	DGU		-	-	-	-	-
164			P	CAGW		56,597,599	44,067,542	12,530,056	-	12,530,056
165			P	CAGE		98,889,610	98,889,610	-	-	-
166			P	CAGE		-	-	-	-	-
167					B8	155,487,209	142,957,153	12,530,056	-	12,530,056
168										
169	342	Fuel Holders, Producers & Accessories								
170			P	SG		-	-	-	-	-
171			P	DGU		-	-	-	-	-
172			P	CAGW		1,622,667	1,263,427	359,240	-	359,240
173			P	CAGE		9,189,007	9,189,007	-	-	-
174			P	CAGE		-	-	-	-	-
175					B8	10,811,674	10,452,434	359,240	-	359,240
176										
177	343	Prime Movers								
178			P	S		-	-	-	-	-
179			P	DGU		-	-	-	-	-
180			P	SG		-	-	-	-	-
181			P	CAGW		935,889,713	728,694,513	207,195,200	-	207,195,200
182			P	CAGE		1,340,525,581	1,340,525,581	-	-	-
183			P	CAGE		-	-	-	-	-
184					B8	2,276,415,293	2,069,220,093	207,195,200	-	207,195,200
185										
186	344	Generators								
187			P	S		-	-	-	-	-
188			P	DGU		-	-	-	-	-
189			P	SG		-	-	-	-	-
190			P	CAGW		142,044,972	110,597,851	31,447,120	-	31,447,120
191			P	CAGE		204,022,976	204,022,976	-	-	-
192			P	CAGE		-	-	-	-	-
193					B8	346,067,948	314,620,827	31,447,120	-	31,447,120
194										
195	345	Accessory Electric Plant								
196			P	SG		-	-	-	-	-
197			P	DGU		-	-	-	-	-
198			P	CAGW		84,695,899	65,945,203	18,750,696	-	18,750,696
199			P	CAGE		148,595,991	148,595,991	-	-	-
200			P	CAGE		-	-	-	-	-
201					B8	233,291,890	214,541,194	18,750,696	-	18,750,696
202										
203										
204										
205	346	Misc. Power Plant Equipment								
206			P	SG		-	-	-	-	-
207			P	DGU		-	-	-	-	-
208			P	CAGW		4,303,564	3,350,804	952,759	-	952,759
209			P	CAGE		7,877,157	7,877,157	-	-	-
210					B8	12,180,721	11,227,961	952,759	-	952,759
211										
212	347	Other Production ARO								
213			P	S		-	-	-	-	-
214						-	-	-	-	-
215										
216	OP	Unclassified Other Prod Plant-Acct 300								
217			P	S		-	-	-	-	-
218			P	SG		-	-	-	-	-
219			P	CAGW		-	-	-	-	-
220			P	CAGE		-	-	-	-	-
221						-	-	-	-	-
222										
223	**Total Other Production Plant**				B8	**3,057,771,443**	**2,785,912,933**	**271,858,510**	**-**	**271,858,510**
224										
225	Summary of Other Production Plant by Factor									
226		S				-	-	-	-	-
227		DGU				-	-	-	-	-
228		SG				-	-	-	-	-
229		CAGW				1,227,970,449	956,111,939	271,858,510	-	271,858,510
230		CAGE				1,829,800,994	1,829,800,994	-	-	-
231		SSGCT				-	-	-	-	-
232	Total of Other Production Plant by Factor				B8	3,057,771,443	2,785,912,933	271,858,510	-	271,858,510
233										
234	Experimental Plant									
235	103	Experimental Plant								
236			P	DGP		-	-	-	-	-
237	**Total Experimental Plant**					-	-	-	-	-
238										
239	**TOTAL PRODUCTION PLANT**				B8	**8,992,104,422**	**8,344,054,333**	**648,050,089**	**-**	**648,050,089**

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		27,505,327	21,415,965	6,089,363	-	6,089,363
		T	CAGE		72,592,674	72,592,674	-	-	-
		T	JBG		1,061,187	835,885	225,302	-	225,302
		T	SG		100,388	92,041	8,347	-	8,347
				B8	101,259,577	94,936,565	6,323,012	-	6,323,012
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		24,829,295	19,332,375	5,496,920	-	5,496,920
		T	CAGE		62,904,332	62,904,332	-	-	-
		T	JBG		1,384,983	1,090,935	294,048	-	294,048
		T	SG		3,167	2,904	263	-	263
				B8	89,121,777	83,330,546	5,791,231	-	5,791,231
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		359,506,658	279,916,026	79,590,632	-	79,590,632
		T	CAGE		876,662,160	876,662,160	-	-	-
		T	JBG		26,556,753	20,918,448	5,638,306	-	5,638,306
		T	SG		34,822,861	31,927,402	2,895,459	-	2,895,459
				B8	1,297,548,433	1,209,424,036	88,124,397	-	88,124,397
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		162,654,684	126,644,811	36,009,873	-	36,009,873
		T	CAGE		271,153,392	271,153,392	-	-	-
		T	JBG		14,658,355	11,546,217	3,112,138	-	3,112,138
		T	SG		123,630	113,350	10,280	-	10,280
				B8	448,590,061	409,457,770	39,132,291	-	39,132,291
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		196,708,936	153,159,844	43,549,092	-	43,549,092
		T	CAGE		363,441,645	363,441,645	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		573,766	526,059	47,708	-	47,708
				B8	560,724,347	517,127,547	43,596,800	-	43,596,800
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		281,337,216	219,052,398	62,284,818	-	62,284,818
		T	CAGE		440,672,772	440,672,772	-	-	-
		T	JBG		11,844,847	9,330,049	2,514,798	-	2,514,798
		T	SG		1,426,731	1,308,100	118,630	-	118,630
				B8	735,281,566	670,363,319	64,918,246	-	64,918,246
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		153,537	119,546	33,991	-	33,991
		T	CAGE		3,058,291	3,058,291	-	-	-
		T	SG		-	-	-	-	-
				B8	3,211,828	3,177,837	33,991	-	33,991
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		298,568	232,469	66,100	-	66,100
		T	CAGE		7,231,155	7,231,155	-	-	-
		T	SG		-	-	-	-	-
				B8	7,529,724	7,463,624	66,100	-	66,100

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,688,210	5,207,517	1,480,693	-	1,480,693
		T	CAGE		4,851,683	4,851,683	-	-	-
		T	SG		15,883	14,562	1,321	-	1,321
				B8	11,555,776	10,073,763	1,482,013	-	1,482,013
TP	Unclassified Trans Plant - Acct 300								
		T	SG		44	40	4	-	4
		T	CAGW		2,293,902	1,786,059	507,844	-	507,844
		T	CAGE		81,627,720	81,627,720	-	-	-
					83,921,667	83,413,819	507,847	-	507,847
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,338,744,755**	**3,088,768,827**	**249,975,929**	-	**249,975,929**
Summary of Transmission Plant by Factor									
	JBG				55,506,126	43,721,534	11,784,592	-	11,784,592
	JBE				-	-	-	-	-
	CAGW				1,061,976,334	826,867,009	235,109,326	-	235,109,326
	CAGE				2,184,195,825	2,184,195,825	-	-	-
	SG				37,066,470	33,984,459	3,082,011	-	3,082,011
Total Transmission Plant by Factor				B8	3,338,744,755	3,088,768,827	249,975,929	-	249,975,929
360	Land and Land Rights								
		DPW	S		52,312,658	50,808,411	1,504,247	-	1,504,247
				B8	52,312,658	50,808,411	1,504,247	-	1,504,247
361	Structures and Improvements								
		DPW	S		66,512,384	64,274,140	2,238,244	-	2,238,244
				B8	66,512,384	64,274,140	2,238,244	-	2,238,244
362	Station Equipment								
		DPW	S		788,350,446	741,902,876	46,447,570	-	46,447,570
				B8	788,350,446	741,902,876	46,447,570	-	46,447,570
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		905,619,768	818,384,509	87,235,258	-	87,235,258
				B8	905,619,768	818,384,509	87,235,258	-	87,235,258
365	Overhead Conductors								
		DPW	S		632,227,417	575,640,506	56,586,911	-	56,586,911
				B8	632,227,417	575,640,506	56,586,911	-	56,586,911
366	Underground Conduit								
		DPW	S		291,372,068	276,237,058	15,135,009	-	15,135,009
				B8	291,372,068	276,237,058	15,135,009	-	15,135,009
367	Underground Conductors								
		DPW	S		699,668,933	678,935,195	20,733,738	-	20,733,738
				B8	699,668,933	678,935,195	20,733,738	-	20,733,738
368	Line Transformers								
		DPW	S		1,059,868,372	966,987,114	92,881,259	-	92,881,259
				B8	1,059,868,372	966,987,114	92,881,259	-	92,881,259
369	Services								
		DPW	S		561,537,481	514,125,942	47,411,539	-	47,411,539
				B8	561,537,481	514,125,942	47,411,539	-	47,411,539
370	Meters								
		DPW	S		187,169,438	173,424,159	13,745,279	-	13,745,279
				B8	187,169,438	173,424,159	13,745,279	-	13,745,279
371	Installations on Customers' Premises								
		DPW	S		8,800,533	8,276,090	524,443	-	524,443
				B8	8,800,533	8,276,090	524,443	-	524,443

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,408,516	58,536,482	3,872,034	-	3,872,034
				B8	62,408,516	58,536,482	3,872,034	-	3,872,034
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		19,393,713	18,161,526	1,232,188	-	1,232,188
					19,393,713	18,161,526	1,232,188	-	1,232,188
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,336,699,530**	**4,947,151,811**	**389,547,718**	**-**	**389,547,718**
Summary of Distribution Plant by Factor									
	S				5,336,699,530	4,947,151,811	389,547,718	-	389,547,718
Total Distribution Plant by Factor				B8	5,336,699,530	4,947,151,811	389,547,718	-	389,547,718
389	Land and Land Rights								
		G-SITUS	S		9,472,275	8,373,448	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,458	80,048	-	80,048
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,182,671	415,384	-	415,384
				B8	16,200,395	14,606,137	1,594,258	-	1,594,258
390	Structures and Improvements								
		G-SITUS	S		111,076,132	97,353,857	13,722,275	-	13,722,275
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,315,820	11,442,227	873,593	-	873,593
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,084,955	1,623,370	461,585	-	461,585
		G-SG	CAGE		3,566,604	3,566,604	-	-	-
		PTD	JBG		19,191	15,116	4,074	-	4,074
		PTD	SO		101,914,571	94,352,354	7,562,217	-	7,562,217
				B8	230,977,273	208,353,529	22,623,745	-	22,623,745
391	Office Furniture & Equipment								
		G-SITUS	S		10,652,472	9,384,370	1,268,103	-	1,268,103
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,691,436	8,074,930	616,506	-	616,506
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		49,685,976	45,999,201	3,686,776	-	3,686,776
		G-SG	CAGW		516,790	402,379	114,411	-	114,411
		G-SG	CAGE		3,814,411	3,814,411	-	-	-
		P	JBG		483,432	380,794	102,638	-	102,638
		P	JBE		4,984	3,916	1,067	-	1,067
		P	CAEE		92,845	92,845	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	73,942,347	68,152,845	5,789,502	-	5,789,502
392	Transportation Equipment								
		G-SITUS	S		73,344,085	68,359,205	4,984,880	-	4,984,880
		PTD	SO		7,996,779	7,403,406	593,373	-	593,373
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,585,460	2,791,680	793,780	-	793,780
		G-SG	CAGE		13,484,704	13,484,704	-	-	-
		P	JBG		1,561,615	1,230,066	331,549	-	331,549
		P	CAEW		-	-	-	-	-
		P	CAEE		404,148	404,148	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	100,376,790	93,673,209	6,703,581	-	6,703,581

JANUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,547,914	7,985,354	562,560	-	562,560
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		447,440	414,240	33,201	-	33,201
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		222,973	173,610	49,364	-	49,364
		G-SG	CAGE		3,771,709	3,771,709	-	-	-
		G-DGU	JBG		591,589	465,988	125,601	-	125,601
		G-DGU	CAGE		-	-	-	-	-
				B8	13,581,626	12,810,900	770,726	-	770,726
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,220,158	28,637,678	2,582,480	-	2,582,480
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		3,941,347	3,648,893	292,454	-	292,454
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,201,756	1,714,313	487,443	-	487,443
		G-SG	CAGE		19,986,330	19,986,330	-	-	-
		P	JBG		3,430,310	2,702,016	728,294	-	728,294
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	60,787,008	56,696,336	4,090,672	-	4,090,672
395	Laboratory Equipment								
		G-SITUS	S		24,227,609	22,272,280	1,955,329	-	1,955,329
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		4,989,033	4,618,839	370,194	-	370,194
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,356,754	1,056,384	300,370	-	300,370
		G-SG	CAGE		4,724,453	4,724,453	-	-	-
		P	JBG		424,037	334,009	90,028	-	90,028
		P	CAEW		-	-	-	-	-
		P	CAEE		7,593	7,593	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	35,729,480	33,013,559	2,715,921	-	2,715,921
396	Power Operated Equipment								
		G-SITUS	S		95,045,090	88,058,138	6,986,952	-	6,986,952
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,410,640	1,305,969	104,672	-	104,672
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,275,338	1,771,604	503,734	-	503,734
		G-SG	CAGE		25,680,589	25,680,589	-	-	-
		P	JBG		7,014,762	5,525,447	1,489,315	-	1,489,315
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	131,500,242	122,415,570	9,084,672	-	9,084,672
397	Communication Equipment								
		COM_EQ	S		101,557,230	92,778,676	8,778,554	-	8,778,554
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		48,867,887	45,241,815	3,626,072	-	3,626,072
		COM_EQ	CN		2,641,488	2,454,120	187,368	-	187,368
		COM_EQ	SG		138,684	127,152	11,531	-	11,531
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		27,718,525	21,581,963	6,136,562	-	6,136,562
		COM_EQ	CAGE		64,306,868	64,306,868	-	-	-
		COM_EQ	JBG		1,991,576	1,568,741	422,835	-	422,835
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	247,335,365	228,172,444	19,162,921	-	19,162,921

70	**JANUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
543	398	Misc. Equipment								
544			G-SITUS	S		1,379,191	1,257,181	122,010	-	122,010
545			G-DGP	DGP		-	-	-	-	-
546			G-DGU	DGU		-	-	-	-	-
547			CUST	CN		199,765	185,595	14,170	-	14,170
548			PTD	SO		3,239,916	2,999,509	240,407	-	240,407
549			P	SE		-	-	-	-	-
550			G-SG	SG		-	-	-	-	-
551			G-SG	CAGW		342,993	267,058	75,935	-	75,935
552			G-SG	CAGE		1,414,669	1,414,669	-	-	-
553			P	JBG		102,900	81,053	21,847	-	21,847
554			P	CAEW		-	-	-	-	-
555			P	CAEE		1,668	1,668	-	-	-
556			G-SG	CAGE		-	-	-	-	-
557					B8	6,681,101	6,206,733	474,368	-	474,368
558										
559	399	Coal Mine								
560			P	SE		-	-	-	-	-
561			P	CAEW		-	-	-	-	-
562			P	CAEE		278,089,985	278,089,985	-	-	-
563	MP		P	JBE		-	-	-	-	-
564					B8	278,089,985	278,089,985	-	-	-
565										
566	399L	WIDCO Capital Lease								
567			P	SE		-	-	-	-	-
568						-	-	-	-	-
569										
570		Remove Capital Leases				-	-	-	-	-
571						-	-	-	-	-
572										
573	1011390	General Capital Leases								
574			G-SITUS	S		18,984,156	18,984,156	-	-	-
575			P	CAGW		4,540,048	3,534,934	1,005,114	-	1,005,114
576			P	CAGE		12,411,745	12,411,745	-	-	-
577			PTD	SO		12,664,054	11,724,361	939,692	-	939,692
578					B9	48,600,002	46,655,196	1,944,806	-	1,944,806
579										
580		Remove Capital Leases				(48,600,002)	(46,655,196)	(1,944,806)	-	(1,944,806)
581					B9	-	-	-	-	-
582										
583	1011392	General Vehicles Capital Leases								
584			LABOR	SO		-	-	-	-	-
585					B9	-	-	-	-	-
586										
587		Remove Capital Leases				-	-	-	-	-
588					B9	-	-	-	-	-
589										
590	GP	Unclassified Gen Plant - Acct 300								
591			G-SITUS	S		-	-	-	-	-
592			PTD	SO		964,683	893,102	71,581	-	71,581
593			CUST	CN		-	-	-	-	-
594			G-SG	SG		-	-	-	-	-
595			G-DGP	CAGE		-	-	-	-	-
596			G-DGU	DGU		-	-	-	-	-
597						964,683	893,102	71,581	-	71,581
598										
599	399G	Unclassified Gen Plant - Acct 300								
600			G-SITUS	S		-	-	-	-	-
601			PTD	SO		-	-	-	-	-
602			G-SG	SG		-	-	-	-	-
603			G-DGP	DGP		-	-	-	-	-
604			G-DGU	DGU		-	-	-	-	-
605						-	-	-	-	-
606										
607	**TOTAL GENERAL PLANT**				B8	**1,196,166,294**	**1,123,084,347**	**73,081,947**	**-**	**73,081,947**
608										

70	JANUARY 2010 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
609	Summary of General Plant by Factor									
610		S				485,506,312	443,444,343	42,061,968	-	42,061,968
611		JBG				15,619,413	12,303,231	3,316,182	-	3,316,182
612		JBE				4,984	3,916	1,067	-	1,067
613		SG				138,684	127,152	11,531	-	11,531
614		SO				241,720,381	223,784,359	17,936,023	-	17,936,023
615		SE				-	-	-	-	-
616		CN				24,977,015	23,205,330	1,771,684	-	1,771,684
617		DEU				-	-	-	-	-
618		CAGW				44,845,591	34,917,294	9,928,297	-	9,928,297
619		CAGE				153,163,641	153,163,641	-	-	-
620		CAEW				-	-	-	-	-
621		CAEE				278,790,276	278,790,276	-	-	-
622		SSGCT				-	-	-	-	-
623		SSGCH				-	-	-	-	-
624		Less Capital Leases				(48,600,002)	(46,655,196)	(1,944,806)	-	(1,944,806)
625	Total General Plant by Factor				B8	1,196,166,294	1,123,084,347	73,081,947	-	73,081,947
626	301	Organization								
627			I-SITUS	S		-	-	-	-	-
628			PTD	SO		-	-	-	-	-
629			I-SG	CAGW		-	-	-	-	-
630			I-SG	CAGE		-	-	-	-	-
631			I-SG	SG		-	-	-	-	-
632					B8	-	-	-	-	-
633	302	Franchise & Consent								
634			I-SITUS	S		1,000,000	1,000,000	-	-	-
635			I-SG	SG		-	-	-	-	-
636			I-SG	CAGW		-	-	-	-	-
637			I-SG	CAGE		-	-	-	-	-
638			I-SG	CAGW		105,339,456	82,018,514	23,320,942	-	23,320,942
639			I-SG	CAGE		13,415,223	13,415,223	-	-	-
640			I-DGP	DGP		-	-	-	-	-
641			I-DGU	DGU		-	-	-	-	-
642					B8	119,754,679	96,433,737	23,320,942	-	23,320,942
643										
644	303	Miscellaneous Intangible Plant								
645			I-SITUS	S		6,203,300	5,644,213	559,087	-	559,087
646			I-SG	SG		1,582,463	1,450,884	131,579	-	131,579
647			PTD	SO		366,498,622	339,303,863	27,194,759	-	27,194,759
648			P	SE		-	-	-	-	-
649			CUST	CN		118,855,173	110,424,467	8,430,706	-	8,430,706
650			I-SG	CAGW		60,444,913	47,063,106	13,381,807	-	13,381,807
651			I-SG	CAGE		33,717,705	33,717,705	-	-	-
652			P	JBG		44,318	34,908	9,409	-	9,409
653			P	CAEW		-	-	-	-	-
654			P	CAEE		3,453,872	3,453,872	-	-	-
655			P	CAGE		-	-	-	-	-
656			I-DGP	CAGE		-	-	-	-	-
657					B8	590,800,366	541,093,019	49,707,347	-	49,707,347
658	303	Less Non-Utility Plant								
659			I-SITUS	S		-	-	-	-	-
660					B8	590,800,366	541,093,019	49,707,347	-	49,707,347
661	IP	Unclassified Intangible Plant - Acct 300								
662			I-SITUS	S		-	-	-	-	-
663			I-SG	SG		-	-	-	-	-
664			I-DGU	DGU		-	-	-	-	-
665			PTD	SO		-	-	-	-	-
666						-	-	-	-	-
667										
668	**TOTAL INTANGIBLE PLANT**				B8	**710,555,046**	**637,526,756**	**73,028,289**	**-**	**73,028,289**
669										
670	Summary of Intangible Plant by Factor									
671		S				7,203,300	6,644,213	559,087	-	559,087
672		JBG				44,318	34,908	9,409	-	9,409
673		JBE				-	-	-	-	-
674		SG				1,582,463	1,450,884	131,579	-	131,579
675		SO				366,498,622	339,303,863	27,194,759	-	27,194,759
676		CN				118,855,173	110,424,467	8,430,706	-	8,430,706
677		CAGW				165,784,369	129,081,620	36,702,749	-	36,702,749
678		CAGE				47,132,928	47,132,928	-	-	-
679		CAEW				-	-	-	-	-
680		CAEE				3,453,872	3,453,872	-	-	-
681		SSGCT				-	-	-	-	-
682		SSGCH				-	-	-	-	-
683		SE				-	-	-	-	-
684	Total Intangible Plant by Factor				B8	710,555,046	637,526,756	73,028,289	-	73,028,289
685	Summary of Unclassified Plant (Account 106)									
686		DP				19,393,713	18,161,526	1,232,188	-	1,232,188
687		DS0				-	-	-	-	-
688		GP				964,683	893,102	71,581	-	71,581
689		HP				-	-	-	-	-
690		NP				-	-	-	-	-
691		OP				-	-	-	-	-
692		TP				83,921,667	83,413,819	507,847	-	507,847
693		TS0				-	-	-	-	-
694		IP				-	-	-	-	-
695		MP								
696		SP				1,410,377	1,295,250	115,127	-	115,127
697	Total Unclassified Plant by Factor					105,690,440	103,763,697	1,926,743	-	1,926,743
698										
699	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**19,574,270,047**	**18,140,586,075**	**1,433,683,972**	**-**	**1,433,683,972**

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Electric Plant by Factor									
	S				5,829,409,141	5,397,240,368	432,168,773	-	432,168,773
	SE				-	-	-	-	-
	JBG				1,058,022,474	833,392,081	224,630,393	-	224,630,393
	JBE				4,984	3,916	1,067	-	1,067
	SG				40,264,927	36,916,970	3,347,957	-	3,347,957
	SO				608,219,004	563,088,222	45,130,782	-	45,130,782
	CN				143,832,188	133,629,798	10,202,390	-	10,202,390
	DEU				-	-	-	-	-
	CAGW				3,252,867,619	2,532,720,204	720,147,415	-	720,147,415
	CAGE				8,408,005,565	8,408,005,565	-	-	-
	CAEW				-	-	-	-	-
	CAEE				282,244,148	282,244,148	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(48,600,002)	(46,655,196)	(1,944,806)	-	(1,944,806)
				B8	19,574,270,047	18,140,586,075	1,433,683,972	-	1,433,683,972
105	Plant Held For Future Use								
		DPW	S		3,475,287	3,475,287	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		168,923	131,526	37,398	-	37,398
		G	CAGE		9,079,407	9,079,407	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	13,676,631	13,639,234	37,398	-	37,398
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		157,193,780	157,193,780	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	157,193,780	157,193,780	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(96,783,486)	(96,783,486)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(96,783,486)	(96,783,486)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		2,577,564	553,221	2,024,343	-	2,024,343
		DMSC	SO		(4,454)	(4,123)	(330)	-	(330)
				B16	2,573,111	549,098	2,024,013	-	2,024,013
182W	Weatherization								
		DMSC	S		32,465,247	32,465,247	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	32,465,247	32,465,247	-	-	-

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					35,038,358	33,014,345	2,024,013	-	2,024,013
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,633,371	1,268,568	364,803	-	364,803
		P	CAEE		157,335,975	157,335,975	-	-	-
		P	JBE		19,122,692	15,026,872	4,095,820	-	4,095,820
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	178,092,038	173,631,415	4,460,623	-	4,460,623
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(2,263,000)	(2,263,000)	-	-	-
				B13	(2,263,000)	(2,263,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,849,114)	(1,849,114)	-	-	-
				B13	(1,849,114)	(1,849,114)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	173,979,924	169,519,301	4,460,623	-	4,460,623
154	Materials and Supplies								
		MSS	S		85,414,174	80,326,124	5,088,050	-	5,088,050
		MSS	SG		1,060,129	971,981	88,148	-	88,148
		MSS	SE		-	-	-	-	-
		MSS	SO		(6,588)	(6,100)	(489)	-	(489)
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(3,074,181)	(2,869,824)	(204,356)	-	(204,356)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		4,462,244	3,474,355	987,889	-	987,889
		MSS	CAGE		78,276,644	78,276,644	-	-	-
		MSS	JBG		7,376,240	5,810,179	1,566,061	-	1,566,061
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		4,159,748	4,159,748	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	177,668,410	170,143,107	7,525,303	-	7,525,303
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,411)	(12,589)	-	(12,589)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,411)	(12,589)	-	(12,589)
	Total Materials & Supplies			B13	177,395,410	169,882,697	7,512,713	-	7,512,713

70	JANUARY 2010 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS				WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
841	165	Prepayments								
842			DMSC	S		2,200,551	2,200,551	-	-	-
843			GP	GPS		8,231,082	7,620,323	610,759	-	610,759
844			PT	SG		3,712,339	3,403,665	308,674	-	308,674
845			PT	CAGW		1,643,304	1,279,495	363,809	-	363,809
846			PT	CAGE		535,513	535,513	-	-	-
847			P	CAEW		4,055	3,149	906	-	906
848			P	CAEE		6,374,386	6,374,386	-	-	-
849			P	SE		-	-	-	-	-
850			PTD	SO		18,490,093	17,118,100	1,371,993	-	1,371,993
851	**Total Prepayments**				B15	41,191,323	38,535,183	2,656,141	-	2,656,141
852										
853	182M	Misc Regulatory Assets								
854			DDS2	S		60,744,887	42,756,096	17,988,791	-	17,988,791
855			DEFSG	SG		-	-	-	-	-
856			P	CAGE		-	-	-	-	-
857			P	CAGE		8,418,188	8,418,188	-	-	-
858			DEFSG	CAGW		2,433,422	1,894,690	538,731	-	538,731
859			DEFSG	JBG		-	-	-	-	-
860			P	SE		10,608,209	9,768,345	839,864	-	839,864
861			P	CAEW		-	-	-	-	-
862			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
863			DDSO2	SO		7,635,590	7,069,017	566,572	-	566,572
864					B11	79,232,086	59,298,127	19,933,958	-	19,933,958
865										
866	186M	Misc Deferred Debits								
867			LABOR	S		15,910,594	15,844,095	66,500	-	66,500
868			P	CAEW		-	-	-	-	-
869			P	CAEE		-	-	-	-	-
870			DEFSG	SG		24,514,072	22,475,770	2,038,302	-	2,038,302
871			LABOR	SO		16,926	15,670	1,256	-	1,256
872			P	SE		-	-	-	-	-
873			DEFSG	CAGW		2,750,420	2,141,509	608,911	-	608,911
874			DEFSG	CAGE		12,944,666	12,944,666	-	-	-
875			P	CAEW		-	-	-	-	-
876			P	CAEE		9,905,985	9,905,985	-	-	-
877			P	SNPPS		-	-	-	-	-
878			GP	EXCTAX		-	-	-	-	-
879	**Total Misc. Deferred Debits**				B11	66,042,664	63,327,695	2,714,968	-	2,714,968
880										
881	Working Capital									
882	CWC	Cash Working Capital								
883			CWC	S		11,467,255	10,421,999	1,045,256	-	1,045,256
884			CWC	SO		-	-	-	-	-
885			CWC	SE		-	-	-	-	-
886					B14	11,467,255	10,421,999	1,045,256	-	1,045,256
887										
888	OWC	Other Work. Cap.								
889	131	Cash	GP	SNP		-	-	-	-	-
890	135	Working Funds	GP	SG		1,903	1,745	158	-	158
891	141	Other A/R	GP	SO		506,791	469,186	37,605	-	37,605
892	143	Other A/R	GP	SO		32,758,514	30,327,782	2,430,732	-	2,430,732
893	232	A/P	PTD	S		-	-	-	-	-
894	232	A/P	PTD	SO		(4,163,973)	(3,855,000)	(308,973)	-	(308,973)
895	232	A/P	P	CAEE		(1,693,995)	(1,693,995)	-	-	-
896	232	A/P	T	SG		-	-	-	-	-
897	2533	Other Misc. Df. Crd.	P	S		-	-	-	-	-
898	2533	Other Misc. Df. Crd.	P	SE		(1,103,457)	(1,016,095)	(87,362)	-	(87,362)
899	2533	Other Misc. Df. Crd.	P	CAEW		-	-	-	-	-
900	2533	Other Misc. Df. Crd.	P	CAEE		(4,958,497)	(4,958,497)	-	-	-
901	230	Asset Retir. Oblig.	P	SE		10,833	9,976	858	-	858
902	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
903	230	Asset Retir. Oblig.	P	CAEE		(2,436,988)	(2,436,988)	-	-	-
904	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
905	254105	ARO Reg Liability	P	S		-	-	-	-	-
906	254105	ARO Reg Liability	P	SE		-	-	-	-	-
907	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
908	254105	ARO Reg Liability	P	CAEE		(711,291)	(711,291)	-	-	-
909	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
910					B14	18,190,038	16,117,020	2,073,017	-	2,073,017
911										
912	**Total Working Capital**					29,657,292	26,539,019	3,118,273	-	3,118,273

70	**JANUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
913	Miscellaneous Rate Base									
914	18221	Unrec Plant & Reg Study Costs								
915			P	S		-	-	-	-	-
916										
917						-	-	-	-	-
918										
919	18222	Nuclear Plant - Trojan								
920			P	S		(343,720)	(67,954)	(275,766)	-	(275,766)
921			P	TROJP		817,167	636,013	181,154	-	181,154
922			P	TROJD		1,196,558	931,235	265,322	-	265,322
923					B14	1,670,005	1,499,295	170,710	-	170,710
924										
925										
926										
927	1869	Misc Deferred Debits-Trojan								
928			P	S		-	-	-	-	-
929			P	SNPPN		-	-	-	-	-
930						-	-	-	-	-
931										
932	**TOTAL MISCELLANEOUS RATE BASE**					1,670,005	1,499,295	170,710	-	170,710
933										
934	**TOTAL RATE BASE ADDITIONS**					**678,293,988**	**635,665,190**	**42,628,798**	**-**	**42,628,798**
935	235	Customer Service Deposits								
936			CUST	S		-	-	-	-	-
937			CUST	CN		-	-	-	-	-
938	**Total Customer Service Deposits**				B15	-	-	-	-	-
939										
940	2281	Prop Ins	PTD	SO		-	-	-	-	-
941	2282	Inj & Dam	PTD	SO		(7,515,099)	(6,957,467)	(557,632)	-	(557,632)
942	2283	Pen & Ben	PTD	SO		(22,919,759)	(21,219,078)	(1,700,681)	-	(1,700,681)
943	2283	Pen & Ben	PTD	S		-	-	-	-	-
944	254	Ins Prov	PTD	SO		(554,405)	(513,267)	(41,138)	-	(41,138)
945					B15	(30,989,264)	(28,689,813)	(2,299,451)	-	(2,299,451)
946										
947	22844	Accum Hydro Relicensing Obligation								
948			P	S		-	-	-	-	-
949			P	CAGW		(1,500,000)	(1,167,917)	(332,083)	-	(332,083)
950					B15	(1,500,000)	(1,167,917)	(332,083)	-	(332,083)
951										
952	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
953	230	ARO	P	TROJP		(1,704,104)	(1,326,329)	(377,775)	-	(377,775)
954	254105	ARO	P	TROJP		(3,608,947)	(2,808,896)	(800,051)	-	(800,051)
955	254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
956	254	Regulatory Liabil	P	SE		3,685,342	3,393,570	291,773	-	291,773
957	254		P	S		(6,608,468)	(6,608,464)	(4)	-	(4)
958					B15	(13,083,344)	(12,197,287)	(886,057)	-	(886,057)
959										
960	252	Customer Advances for Construction								
961			DPW	S		(14,801,120)	(14,729,209)	(71,910)	-	(71,910)
962			DPW	SG		(7,300,942)	(6,693,882)	(607,060)	-	(607,060)
963			T	CAGE		-	-	-	-	-
964			DPW	SO		-	-	-	-	-
965			CUST	CN		-	-	-	-	-
966	**Total Customer Advances for Constr.**				B19	(22,102,062)	(21,423,091)	(678,971)	-	(678,971)
967										
968	25398	SO2 Emissions								
969			P	S		-	-	-	-	-
970						-	-	-	-	-
971										
972	25399	Other Deferred Credits								
973			P	S		(3,487,790)	(3,150,564)	(337,226)	-	(337,226)
974			GP	GPS		-	-	-	-	-
975			GP	SO		-	-	-	-	-
976			P	CAGW		(1,700)	(1,324)	(376)	-	(376)
977			P	CAGE		3,190,524	3,190,524	-	-	-
978			P	SG		(11,111,966)	(10,188,026)	(923,940)	-	(923,940)
979			P	CAEW		-	-	-	-	-
980			P	CAEE		(1,120,407)	(1,120,407)	-	-	-
981			P	SE		-	-	-	-	-
982					B19	(12,531,339)	(11,269,796)	(1,261,543)	-	(1,261,543)
983										

JANUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		10,695,487	10,655,557	39,930	-	39,930
		P	CN		65,488	60,843	4,645	-	4,645
		LABOR	SO		36,490,690	33,783,025	2,707,665	-	2,707,665
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		3,345,135	2,926,108	419,027	-	419,027
		P	TROJD		1,332,481	1,037,019	295,462	-	295,462
		P	SG		930,238	852,890	77,348	-	77,348
		P	SE		3,725,310	3,430,373	294,937	-	294,937
		PTD	SNP		-	-	-	-	-
		P	CAGW		1,833,845	1,427,853	405,992	-	405,992
		P	CAGE		36,627,483	36,627,483	-	-	-
		P	CAEW		262,659	203,996	58,663	-	58,663
		P	CAEE		1,433,750	1,433,750	-	-	-
		DPW	JBE		(2,324,698)	(1,826,779)	(497,919)	-	(497,919)
		DPW	SNPD		703,493	656,728	46,765	-	46,765
Total Accum Deferred Income Taxes				B19	95,121,361	91,268,846	3,852,516	-	3,852,516
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		-	-	-	-	-
		ACCMDIT	DITBAL		(2,336,392,077)	(2,174,439,236)	(161,952,841)	-	(161,952,841)
		PT	DGP		-	-	-	-	-
		LABOR	SO		(6,909,549)	(6,396,850)	(512,699)	-	(512,699)
		PTD	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(5,705,530)	(5,705,530)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(5,607,614)	(5,607,614)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B19	(2,354,614,770)	(2,192,149,230)	(162,465,540)	-	(162,465,540)
283	Accumulated Deferred Income Taxes								
		GP	S		(31,502,756)	(23,973,681)	(7,529,075)	-	(7,529,075)
		P	SG		(3,728,991)	(3,418,932)	(310,059)	-	(310,059)
		P	SE		(3,055,192)	(2,813,309)	(241,883)	-	(241,883)
		LABOR	SO		(16,761,723)	(15,517,977)	(1,243,746)	-	(1,243,746)
		GP	GPS		(5,687,055)	(5,265,067)	(421,988)	-	(421,988)
		PTD	SNP		(5,228,914)	(4,852,216)	(376,698)	-	(376,698)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(2,928,581)	(2,280,227)	(648,354)	-	(648,354)
		P	CAGE		(2,760,551)	(2,760,551)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,171,491)	(1,171,491)	-	-	-
		P	JBE		-	-	-	-	-
		P	SGCT		-	-	-	-	-
				B19	(72,825,254)	(62,053,451)	(10,771,803)	-	(10,771,803)
TOTAL ACCUM DEF INCOME TAX				B19	(2,332,318,663)	(2,162,933,835)	(169,384,828)	-	(169,384,828)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(1,745,297)	(1,497,814)	(247,483)	-	(247,483)
		PTD	ITC85		(3,044,242)	(2,637,531)	(406,711)	-	(406,711)
		PTD	ITC86		(1,479,759)	(1,285,526)	(194,233)	-	(194,233)
		PTD	ITC88		(222,246)	(188,998)	(33,248)	-	(33,248)
		PTD	ITC89		(486,772)	(412,448)	(74,324)	-	(74,324)
		PTD	ITC90		(315,906)	(303,544)	(12,362)	-	(12,362)
		PTD	CAGE		-	-	-	-	-
Total Accumulated ITC				B19	(7,294,222)	(6,325,861)	(968,361)	-	(968,361)
TOTAL RATE BASE DEDUCTIONS					**(2,419,818,894)**	**(2,244,007,601)**	**(175,811,293)**	**-**	**(175,811,293)**

70	**JANUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1060	108SP	Steam Prod Plant Accumulated Depr								
1061			P	S		-	-	-	-	-
1062			P	DGP		-	-	-	-	-
1063			P	DGU		-	-	-	-	-
1064			P	SG		-	-	-	-	-
1065			P	CAGW		(136,954,935)	(106,634,690)	(30,320,245)	-	(30,320,245)
1066			P	CAGE		(1,858,749,374)	(1,858,749,374)	-	-	-
1067			P	JBG		(489,252,834)	(385,378,806)	(103,874,028)	-	(103,874,028)
1068			P	CAGE		-	-	-	-	-
1069					B17	(2,484,957,142)	(2,350,762,869)	(134,194,273)	-	(134,194,273)
1070										
1071	108NP	Nuclear Prod Plant Accumulated Depr								
1072			P	DGP		-	-	-	-	-
1073			P	DGU		-	-	-	-	-
1074			P	SG		-	-	-	-	-
1075						-	-	-	-	-
1076										
1077										
1078	108HP	Hydraulic Prod Plant Accum Depr								
1079			P	S		-	-	-	-	-
1080			P	DGP		-	-	-	-	-
1081			P	DGU		-	-	-	-	-
1082			P	CAGW		(207,536,639)	(161,590,418)	(45,946,221)	-	(45,946,221)
1083			P	CAGE		(45,399,450)	(45,399,450)	-	-	-
1084			P	CAGW		-	-	-	-	-
1085			P	CAGE		-	-	-	-	-
1086					B17	(252,936,089)	(206,989,868)	(45,946,221)	-	(45,946,221)
1087										
1088	108OP	Other Production Plant - Accum Depr								
1089			P	S		-	-	-	-	-
1090			P	DGU		-	-	-	-	-
1091			P	DGP		-	-	-	-	-
1092			P	SG		-	-	-	-	-
1093			P	CAGW		(163,427,225)	(127,246,320)	(36,180,905)	-	(36,180,905)
1094			P	CAGE		(129,990,543)	(129,990,543)	-	-	-
1095			P	CAGE		-	-	-	-	-
1096					B17	(293,417,769)	(257,236,864)	(36,180,905)	-	(36,180,905)
1097										
1098	108EP	Experimental Plant - Accum Depr								
1099			P	DGP		-	-	-	-	-
1100			P	SG		-	-	-	-	-
1101						-	-	-	-	-
1102										
1103	**TOTAL PRODUCTION PLANT DEPR**					**(3,031,311,000)**	**(2,814,989,601)**	**(216,321,399)**	**-**	**(216,321,399)**
1104										
1105	Summary of Prod Plant Depreciation by Factor									
1106		S				-	-	-	-	-
1107		DGP				-	-	-	-	-
1108		DGU				-	-	-	-	-
1109		SG				-	-	-	-	-
1110		CAGW				(507,918,799)	(395,471,428)	(112,447,370)	-	(112,447,370)
1111		CAGE				(2,034,139,367)	(2,034,139,367)	-	-	-
1112		JBG				(489,252,834)	(385,378,806)	(103,874,028)	-	(103,874,028)
1113		SSGCT				-	-	-	-	-
1114	Total of Prod Plant Depreciation by Factor					(3,031,311,000)	(2,814,989,601)	(216,321,399)	-	(216,321,399)
1115										
1116										
1117	108TP	Transmission Plant Accumulated Depr								
1118			T	DGP		-	-	-	-	-
1119			T	DGU		-	-	-	-	-
1120			T	CAGW		(422,101,783)	(328,653,311)	(93,448,472)	-	(93,448,472)
1121			T	CAGE		(658,127,938)	(658,127,938)	-	-	-
1122			T	JBG		(50,247,144)	(39,579,095)	(10,668,049)	-	(10,668,049)
1123			T	SG		(17,237,926)	(15,804,623)	(1,433,303)	-	(1,433,303)
1124	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,147,714,790)**	**(1,042,164,966)**	**(105,549,824)**	**-**	**(105,549,824)**
1125	108360	Land and Land Rights								
1126			DPW	S		(5,756,370)	(5,621,851)	(134,518)	-	(134,518)
1127					B17	(5,756,370)	(5,621,851)	(134,518)	-	(134,518)
1128										
1129	108361	Structures and Improvements								
1130			DPW	S		(13,681,378)	(13,086,315)	(595,062)	-	(595,062)
1131					B17	(13,681,378)	(13,086,315)	(595,062)	-	(595,062)
1132										
1133	108362	Station Equipment								
1134			DPW	S		(209,134,696)	(194,627,132)	(14,507,565)	-	(14,507,565)
1135					B17	(209,134,696)	(194,627,132)	(14,507,565)	-	(14,507,565)
1136										

70	JANUARY 2010 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS				WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1137	108363	Storage Battery Equipment								
1138			DPW	S		(782,856)	(782,856)	-	-	-
1139					B17	(782,856)	(782,856)	-	-	-
1140										
1141	108364	Poles, Towers & Fixtures								
1142			DPW	S		(475,061,971)	(430,056,940)	(45,005,031)	-	(45,005,031)
1143					B17	(475,061,971)	(430,056,940)	(45,005,031)	-	(45,005,031)
1144										
1145	108365	Overhead Conductors								
1146			DPW	S		(259,071,438)	(231,865,806)	(27,205,632)	-	(27,205,632)
1147					B17	(259,071,438)	(231,865,806)	(27,205,632)	-	(27,205,632)
1148										
1149	108366	Underground Conduit								
1150			DPW	S		(121,597,415)	(111,906,579)	(9,690,836)	-	(9,690,836)
1151					B17	(121,597,415)	(111,906,579)	(9,690,836)	-	(9,690,836)
1152										
1153	108367	Underground Conductors								
1154			DPW	S		(281,181,737)	(272,940,495)	(8,241,243)	-	(8,241,243)
1155					B17	(281,181,737)	(272,940,495)	(8,241,243)	-	(8,241,243)
1156										
1157	108368	Line Transformers								
1158			DPW	S		(363,293,355)	(322,453,964)	(40,839,391)	-	(40,839,391)
1159					B17	(363,293,355)	(322,453,964)	(40,839,391)	-	(40,839,391)
1160										
1161	108369	Services								
1162			DPW	S		(164,243,943)	(148,203,132)	(16,040,811)	-	(16,040,811)
1163					B17	(164,243,943)	(148,203,132)	(16,040,811)	-	(16,040,811)
1164										
1165	108370	Meters								
1166			DPW	S		(84,483,267)	(76,602,867)	(7,880,400)	-	(7,880,400)
1167					B17	(84,483,267)	(76,602,867)	(7,880,400)	-	(7,880,400)
1168										
1169										
1170										
1171	108371	Installations on Customers' Premises								
1172			DPW	S		(7,876,257)	(7,595,086)	(281,171)	-	(281,171)
1173					B17	(7,876,257)	(7,595,086)	(281,171)	-	(281,171)
1174										
1175	108372	Leased Property								
1176			DPW	S		-	-	-	-	-
1177					B17	-	-	-	-	-
1178										
1179	108373	Street Lights								
1180			DPW	S		(28,401,872)	(26,313,557)	(2,088,315)	-	(2,088,315)
1181					B17	(28,401,872)	(26,313,557)	(2,088,315)	-	(2,088,315)
1182										
1183	108D00	Unclassified Dist Plant - Acct 300								
1184			DPW	S		-	-	-	-	-
1185						-	-	-	-	-
1186										
1187	108DS	Unclassified Dist Sub Plant - Acct 300								
1188			DPW	S		-	-	-	-	-
1189						-	-	-	-	-
1190										
1191	108DP	Unclassified Dist Sub Plant - Acct 300								
1192			DPW	S		682,238	670,189	12,049	-	12,049
1193						682,238	670,189	12,049	-	12,049
1194										
1195										
1196	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,013,884,317)**	**(1,841,386,391)**	**(172,497,925)**	**-**	**(172,497,925)**
1197										
1198	Summary of Distribution Plant Depr by Factor									
1199		S				(2,013,884,317)	(1,841,386,391)	(172,497,925)	-	(172,497,925)
1200										
1201	Total Distribution Depreciation by Factor				B17	(2,013,884,317)	(1,841,386,391)	(172,497,925)	-	(172,497,925)

70	**JANUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1202	108GP	General Plant Accumulated Depr								
1203			G-SITUS	S		(148,668,498)	(132,958,377)	(15,710,122)	-	(15,710,122)
1204			G-DGP	DGP		-	-	-	-	-
1205			G-DGU	DGU		-	-	-	-	-
1206			G-SG	SG		-	-	-	-	-
1207			CUST	CN		(6,759,793)	(6,280,303)	(479,490)	-	(479,490)
1208			PTD	SO		(68,491,477)	(63,409,305)	(5,082,173)	-	(5,082,173)
1209			P	SE		-	-	-	-	-
1210			G-SG	CAGW		(14,593,564)	(11,362,717)	(3,230,847)	-	(3,230,847)
1211			G-SG	CAGE		(46,289,179)	(46,289,179)	-	-	-
1212			P	JBG		(4,436,059)	(3,494,232)	(941,826)	-	(941,826)
1213			P	CAEW		-	-	-	-	-
1214			P	CAEE		(344,265)	(344,265)	-	-	-
1215			G-SG	CAGE		-	-	-	-	-
1216			G-SG	CAGE		-	-	-	-	-
1217					B17	(289,582,836)	(264,138,378)	(25,444,457)	-	(25,444,457)
1218										
1219										
1220	108MP	Mining Plant Accumulated Depr.								
1221			P	S		-	-	-	-	-
1222			P	CAEW		-	-	-	-	-
1223			P	CAEE		(170,958,943)	(170,958,943)	-	-	-
1224			P	SE		-	-	-	-	-
1225					B17	(170,958,943)	(170,958,943)	-	-	-
1226	108MP	Less Centralia Situs Depreciation								
1227			P	S		-	-	-	-	-
1228					B17	(170,958,943)	(170,958,943)	-	-	-
1229										
1230	1081390	Accum Depr - Capital Lease								
1231			PTD	SO		-	-	-	-	-
1232						-	-	-	-	-
1233										
1234		Remove Capital Leases				-	-	-	-	-
1235						-	-	-	-	-
1236										
1237	1081399	Accum Depr - Capital Lease								
1238			P	S		-	-	-	-	-
1239			P	SE		-	-	-	-	-
1240						-	-	-	-	-
1241										
1242		Remove Capital Leases				-	-	-	-	-
1243						-	-	-	-	-
1244										
1245										
1246	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(460,541,778)**	**(435,097,321)**	**(25,444,457)**	**-**	**(25,444,457)**
1247										
1248										
1249										
1250	Summary of General Depreciation by Factor									
1251		S				(148,668,498)	(132,958,377)	(15,710,122)	-	(15,710,122)
1252		DGP				-	-	-	-	-
1253		DGU				-	-	-	-	-
1254		SE				-	-	-	-	-
1255		SO				(68,491,477)	(63,409,305)	(5,082,173)	-	(5,082,173)
1256		CN				(6,759,793)	(6,280,303)	(479,490)	-	(479,490)
1257		SG				-	-	-	-	-
1258		DEU				-	-	-	-	-
1259		CAGW				(14,593,564)	(11,362,717)	(3,230,847)	-	(3,230,847)
1260		CAGE				(46,289,179)	(46,289,179)	-	-	-
1261		CAEW				-	-	-	-	-
1262		CAEE				(171,303,208)	(171,303,208)	-	-	-
1263		SSGCT				-	-	-	-	-
1264		JBG				(4,436,059)	(3,494,232)	(941,826)	-	(941,826)
1265		Remove Capital Leases				-	-	-	-	-
1266	Total General Depreciation by Factor				B17	(460,541,778)	(435,097,321)	(25,444,457)	-	(25,444,457)
1267										
1268										
1269	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(6,653,451,885)**	**(6,133,638,280)**	**(519,813,605)**	**-**	**(519,813,605)**
1270	111SP	Accum Prov for Amort-Steam								
1271			P	CAGW		-	-	-	-	-
1272			P	CAGW		-	-	-	-	-
1273			P	CAGE		-	-	-	-	-
1274			P	SG		-	-	-	-	-
1275						-	-	-	-	-
1276										
1277										

70	**JANUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1278	111GP	Accum Prov for Amort-General								
1279			G-SITUS	S		(15,526,101)	(14,085,687)	(1,440,414)	-	(1,440,414)
1280			CUST	CN		(2,475,370)	(2,299,785)	(175,584)	-	(175,584)
1281			I-SG	SG		-	-	-	-	-
1282			PTD	SO		(9,987,418)	(9,246,336)	(741,082)	-	(741,082)
1283			I-SG	CAGW		-	-	-	-	-
1284			I-SG	CAGE		-	-	-	-	-
1285			P	CAEW		-	-	-	-	-
1286			P	CAEE		-	-	-	-	-
1287			P	SE		-	-	-	-	-
1288					B18	(27,988,889)	(25,631,809)	(2,357,080)	-	(2,357,080)
1289										
1290										
1291	111HP	Accum Prov for Amort-Hydro								
1292			P	DGP		-	-	-	-	-
1293			P	DGU		-	-	-	-	-
1294			P	SG		-	-	-	-	-
1295			P	CAGW		(22,860)	(17,799)	(5,061)	-	(5,061)
1296			P	CAGE		(395,026)	(395,026)	-	-	-
1297			P	CAGE		-	-	-	-	-
1298					B18	(417,886)	(412,825)	(5,061)	-	(5,061)
1299										
1300										
1301	111IP	Accum Prov for Amort-Intangible Plant								
1302			I-SITUS	S		(878,941)	(877,447)	(1,494)	-	(1,494)
1303			I-DGP	DGP		-	-	-	-	-
1304			I-DGU	DGU		-	-	-	-	-
1305			P	CAEW		-	-	-	-	-
1306			P	CAEE		(1,036,412)	(1,036,412)	-	-	-
1307			P	SE		-	-	-	-	-
1308			I-SG	SG		(15,461,849)	(14,176,223)	(1,285,625)	-	(1,285,625)
1309			I-SG	CAGW		-	-	-	-	-
1310			I-SG	CAGE		-	-	-	-	-
1311			CUST	CN		(89,957,304)	(83,576,400)	(6,380,905)	-	(6,380,905)
1312			P	CAGE		-	-	-	-	-
1313			P	CAGE		-	-	-	-	-
1314			I-SG	CAGW		(31,852,149)	(24,800,450)	(7,051,699)	-	(7,051,699)
1315			I-SG	CAGE		(10,508,664)	(10,508,664)	-	-	-
1316			PTD	JBG		(10,360)	(8,160)	(2,200)	-	(2,200)
1317			PTD	SO		(251,543,298)	(232,878,400)	(18,664,898)	-	(18,664,898)
1318					B18	(401,248,976)	(367,862,155)	(33,386,821)	-	(33,386,821)
1319	111IP	Less Non-Utility Plant								
1320			NUTIL	OTH		-	-	-	-	-
1321					B18	(401,248,976)	(367,862,155)	(33,386,821)	-	(33,386,821)
1322										
1323	111390	Accum Amtr - Capital Lease								
1324			G-SITUS	S		(5,689,918)	(5,689,918)	-	-	-
1325			P	CAGE		(1,363,674)	(1,363,674)	-	-	-
			PTD	CAGW		(61,590)	(47,954)	(13,635)	148,673	135,037
1			PTD	SO		1,819,872	1,684,835	135,037	-	135,037
2						(5,295,309)	(5,416,711)	121,402	148,673	270,075
3										
4		Remove Capital Lease Amtr				5,295,309	5,416,711	(121,402)	(148,673)	(270,075)
5										
6	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(429,655,751)**	**(393,906,789)**	**(35,748,962)**	**-**	**(35,748,962)**
7	AMA									
8										
9										
10										
11	Summary of Amortization by Factor									
12		S				(22,094,960)	(20,653,052)	(1,441,908)	-	(1,441,908)
13		DGP				-	-	-	-	-
14		DGU				-	-	-	-	-
15		SE				-	-	-	-	-
16		SO				(259,710,843)	(240,439,901)	(19,270,943)	-	(19,270,943)
17		CN				(92,432,674)	(85,876,185)	(6,556,489)	-	(6,556,489)
18		SSGCT				-	-	-	-	-
19		JBG				(10,360)	(8,160)	(2,200)	-	(2,200)
20		CAGW				(31,936,599)	(24,866,204)	(7,070,395)	148,673	(6,921,722)
21		CAGE				(12,267,363)	(12,267,363)	-	-	-
22		CAEW				-	-	-	-	-
23		CAEE				(1,036,412)	(1,036,412)	-	-	-
24		SG				(15,461,849)	(14,176,223)	(1,285,625)	-	(1,285,625)
25		Less Capital Lease				5,295,309	5,416,711	(121,402)	(148,673)	(270,075)
26	Total Provision For Amortization by Factor				B18	(429,655,751)	(393,906,789)	(35,748,962)	-	(35,748,962)

RESULTS OF OPERATIONS
WASHINGTON

February 2010

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	FEBRUARY 2010
FILE:	WA JAM FEBRUARY 2010
PREPARED BY:	Revenue Requirement Department
DATE:	June 28, 2010
TIME:	9:06:13 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

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.622
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.60%	5.890%	2.804%
PREFERRED	0.30%	5.410%	0.016%
COMMON	52.10%	10.600%	5.523%
	100.00%		8.342%

OTHER INFORMATION

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

FEBRUARY 2010 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	275,418,449	255,303,244	20,115,205	0	20,115,205
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	39,814,971	31,147,828	8,667,144	0	8,667,144
5	Other Operating Revenues	2.4	23,960,776	22,655,279	1,305,497	0	1,305,497
6	Total Operating Revenues	2.4	339,194,196	309,106,350	30,087,846	0	30,087,846
7							
8	Operating Expenses:						
9	Steam Production	2.7	37,309,334	33,306,152	4,003,183	0	4,003,183
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	2,801,563	2,362,511	439,052	0	439,052
12	Other Power Supply	2.10	46,678,388	37,141,993	9,536,396	0	9,536,396
13	Transmission	2.12	12,618,897	10,329,226	2,289,671	0	2,289,671
14	Distribution	2.13	18,535,893	17,576,341	959,551	0	959,551
15	Customer Accounts	2.14	7,489,534	6,753,698	735,836	0	735,836
16	Customer Service	2.14	19,278,238	18,468,581	809,657	0	809,657
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	14,189,790	13,123,638	1,066,152	0	1,066,152
19							
20	Total O & M Expenses	2.16	158,901,638	139,062,141	19,839,497	0	19,839,497
21							
22	Depreciation	2.18	40,063,265	36,965,463	3,097,802	0	3,097,802
23	Amortization Expense	2.19	3,748,144	3,404,634	343,510	0	343,510
24	Taxes Other Than Income	2.19	11,100,582	9,495,547	1,605,035	0	1,605,035
25	Income Taxes - Federal	2.22	35,508,388	34,203,103	1,305,285	0	1,305,285
26	Income Taxes - State	2.22	4,647,634	4,647,634	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	(1,602,619)	(1,570,796)	(31,824)	0	(31,824)
30							
31	Total Operating Expenses	2.22	252,367,031	226,207,726	26,159,305	0	26,159,305
32							
33	Operating Revenue for Return		86,827,165	82,898,624	3,928,541	0	3,928,541
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	19,597,846,707	18,163,203,694	1,434,643,013	0	1,434,643,013
37	Plant Held for Future Use	2.33	13,677,998	13,640,600	37,398	0	37,398
38	Misc Deferred Debits	2.35	139,816,282	117,511,656	22,304,626	0	22,304,626
39	Elec Plant Acq Adj	2.33	61,933,551	61,933,551	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	35,684,205	33,399,739	2,284,466	0	2,284,466
42	Fuel Stock	2.34	173,977,609	170,302,506	3,675,103	0	3,675,103
43	Material & Supplies	2.34	179,341,190	171,550,751	7,790,438	0	7,790,438
44	Working Capital	2.35	30,289,777	27,281,488	3,008,288	0	3,008,288
45	Weatherization Loans	2.34	22,646,454	20,626,639	2,019,814	0	2,019,814
46	Miscellaneous Rate Base	2.36	1,530,838	1,374,354	156,484	0	156,484
47							
48	Total Electric Plant		20,256,744,609	18,780,824,978	1,475,919,631	0	1,475,919,631
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,693,147,111)	(6,170,487,352)	(522,659,759)	0	(522,659,759)
52	Accum Prov For Amort	2.41	(432,544,335)	(396,523,695)	(36,020,640)	0	(36,020,640)
53	Accum Def Income Taxes	2.37	(2,332,318,663)	(2,162,933,835)	(169,384,828)	0	(169,384,828)
54	Unamortized ITC	2.37	(7,294,222)	(6,325,861)	(968,361)	0	(968,361)
55	Customer Adv for Const	2.36	(23,029,073)	(22,225,246)	(803,828)	0	(803,828)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(56,691,770)	(52,019,946)	(4,671,824)	0	(4,671,824)
58							
59	Total Rate Base Deductions		(9,545,025,174)	(8,810,515,935)	(734,509,239)	0	(734,509,239)
60							
61	Total Rate Base		10,711,719,436	9,970,309,043	741,410,392	0	741,410,392
62							
63							
64							
65							
66	Net Power Costs		28,992,411		6,606,339		6,606,339
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		85,858,551		5,942,689		5,942,689
69	Rate Base Decrease		(4,191,112,464)		(367,574,804)		(367,574,804)

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		108,205,758	99,140,638	9,065,120	-	9,065,120
				B1	108,205,758	99,140,638	9,065,120	-	9,065,120
442	Commercial & Industrial Sales								
		0	S		164,189,786	153,183,594	11,006,193	-	11,006,193
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	164,189,786	153,183,594	11,006,193	-	11,006,193
444	Public Street & Highway Lighting								
		0	S		1,769,884	1,725,992	43,892	-	43,892
		0	SO		-	-	-	-	-
				B1	1,769,884	1,725,992	43,892	-	43,892
445	Other Sales to Public Authority								
		0	S		1,253,020	1,253,020	-	-	-
				B1	1,253,020	1,253,020	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**275,418,449**	**255,303,244**	**20,115,205**	**-**	**20,115,205**
447	Sales for Resale-Non NPC								
		WSF	S		665,944	665,944	-	-	-
			CAGW		-	-	-	-	-
					665,944	665,944	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		39,149,028	30,481,884	8,667,144	-	8,667,144
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	39,149,028	30,481,884	8,667,144	-	8,667,144
	Total Sales for Resale				39,814,971	31,147,828	8,667,144	-	8,667,144
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**315,233,420**	**286,451,071**	**28,782,349**	**-**	**28,782,349**
450	Forfeited Discounts & Interest								
		CUST	S		704,668	639,856	64,812	-	64,812
		CUST	SO		-	-	-	-	-
				B1	704,668	639,856	64,812	-	64,812
451	Misc Electric Revenue								
		CUST	S		501,203	488,320	12,883	-	12,883
		GP	SG		-	-	-	-	-
		GP	SO		197	182	15	-	15
				B1	501,400	488,502	12,898	-	12,898
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		880,589	794,579	86,010	-	86,010
		T	CAGW		33,143	25,805	7,337	-	7,337
		T	CAGE		297,145	297,145	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		100,658	92,288	8,370	-	8,370
		GP	SO		279,589	258,843	20,746	-	20,746
				B1	1,591,123	1,468,660	122,462	-	122,462

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		6,545,586	6,549,935	(4,349)	-	(4,349)
		CUST	CAGE		681,368	681,368	-	-	-
		OTHSE	CAGW		157,596	122,706	34,890	-	34,890
		OTHSO	SO		592	548	44	-	44
		OTHSGR	SG		8,946,212	8,202,351	743,862	-	743,862
		OTHSGR	JBG		10,521	8,287	2,234	-	2,234
		OTHSGR	WRG		4,520,470	4,212,527	307,942	-	307,942
		OTHSGR	WRE		301,241	280,539	20,702	-	20,702
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	21,163,586	20,058,261	1,105,325	-	1,105,325
	Total Other Electric Revenues				**23,960,776**	**22,655,279**	**1,305,497**	**-**	**1,305,497**
Total Electric Operating Revenues				**B1**	**339,194,196**	**309,106,350**	**30,087,846**	**-**	**30,087,846**
Summary of Revenues by Factor									
	S				284,716,438	264,441,877	20,274,561	-	20,274,561
	JBG				10,521	8,287	2,234	-	2,234
	SE				-	-	-	-	-
	SO				280,378	259,574	20,804	-	20,804
	SG				9,046,870	8,294,639	752,231	-	752,231
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				39,339,766	30,630,395	8,709,371	-	8,709,371
	CAGE				978,512	978,512	-	-	-
	WRG				4,520,470	4,212,527	307,942	-	307,942
	WRE				301,241	280,539	20,702	-	20,702
Total Electric Operating Revenues				B1	339,194,196	309,106,350	30,087,846	-	30,087,846
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(402,500)	(370,634)	(31,866)	-	(31,866)
				B1	(402,500)	(370,634)	(31,866)	-	(31,866)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(1,166,582)	(1,166,582)	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		573	531	43	-	43
		P	CAGW		-	-	-	-	-
		P	CAGE		(34,111)	(34,111)	-	-	-
		P	SG		-	-	-	-	-
				B1	(1,200,119)	(1,200,162)	43	-	43
Total Miscellaneous Revenues					**(1,602,619)**	**(1,570,796)**	**(31,824)**	**-**	**(31,824)**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense					**(1,602,619)**	**(1,570,796)**	**(31,824)**	**-**	**(31,824)**

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		2,712	2,112	600	-	600
		P	CAGE		210,522	210,522	-	-	-
		P	JBG		1,391,321	1,095,927	295,393	-	295,393
		P	CAGE		-	-	-	-	-
				B2	1,604,554	1,308,560	295,994	-	295,994
501	Fuel Related								
		P	SE		(3,909)	(3,600)	(310)	-	(310)
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		109,492	85,252	24,240	-	24,240
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		1,000,037	1,000,037	-	-	-
		P	JBE		(66,787)	(52,482)	(14,305)	-	(14,305)
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	1,038,833	1,029,207	9,626	-	9,626
501NPC	Fuel Related								
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		-	-	-	-	-
			CAGE		-	-	-	-	-
			CAEW		13,963,501	10,844,845	3,118,657	-	3,118,657
			CAEE		-	-	-	-	-
			JBE		-	-	-	-	-
			CAEE		-	-	-	-	-
			JBG		-	-	-	-	-
				B2	13,963,501	10,844,845	3,118,657	-	3,118,657
	Total Fuel Related				15,002,334	11,874,051	3,128,283	-	3,128,283
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		72,489	56,441	16,048	-	16,048
		P	CAGE		2,916,302	2,916,302	-	-	-
		P	JBG		347,468	273,696	73,771	-	73,771
		P	CAGE		-	-	-	-	-
				B2	3,336,258	3,246,439	89,820	-	89,820
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
503NPC	Steam From Other Sources-NPC								
			SE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE	B2	-	-	-	-	-
					-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		2,840	2,212	629	-	629
		P	CAGE		316,804	316,804	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	319,644	319,015	629	-	629
506	Misc. Steam Expense								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		240,258	187,067	53,190	-	53,190
		P	CAGE		4,016,053	4,016,053	-	-	-
		P	JBG		(1,459,504)	(1,149,635)	(309,870)	-	(309,870)
		P	CAGE		-	-	-	-	-
				B2	2,796,807	3,053,486	(256,679)	-	(256,679)

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		648	504	143	-	143
		P	CAGE		16,209	16,209	-	-	-
		P	JBG		19,444	15,316	4,128	-	4,128
		P	CAGE		-	-	-	-	-
				B2	36,301	32,029	4,272	-	4,272
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		19,670	15,315	4,355	-	4,355
		P	CAGE		533,686	533,686	-	-	-
		P	JBG		41,794	32,920	8,873	-	8,873
		P	CAGE		-	-	-	-	-
				B2	595,150	581,922	13,228	-	13,228
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		30,632	23,851	6,782	-	6,782
		P	CAGE		1,426,030	1,426,030	-	-	-
		P	JBG		819,971	645,882	174,089	-	174,089
		P	CAGE		-	-	-	-	-
				B2	2,276,634	2,095,763	180,871	-	180,871
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		117,310	91,339	25,971	-	25,971
		P	CAGE		6,301,504	6,301,504	-	-	-
		P	JBG		1,751,883	1,379,938	371,945	-	371,945
		P	CAGE		-	-	-	-	-
				B2	8,170,697	7,772,781	397,916	-	397,916
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		11,339	8,828	2,510	-	2,510
		P	CAGE		1,754,247	1,754,247	-	-	-
		P	JBG		577,313	454,743	122,570	-	122,570
		P	CAGE		-	-	-	-	-
				B2	2,342,899	2,217,818	125,080	-	125,080
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		32,972	25,672	7,300	-	7,300
		P	CAGE		717,508	717,508	-	-	-
		P	JBG		77,577	61,106	16,470	-	16,470
		P	CAGE		-	-	-	-	-
				B2	828,056	804,286	23,770	-	23,770
Total Steam Power Generation				B2	**37,309,334**	**33,306,152**	**4,003,183**	**-**	**4,003,183**

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		448,248	349,011	99,237	-	99,237
		P	CAGE		35,552	35,552	-	-	-
				B2	483,800	384,563	99,237	-	99,237
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		6,873	5,351	1,522	-	1,522
		P	CAGE		-	-	-	-	-
				B2	6,873	5,351	1,522	-	1,522
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		280,865	218,685	62,180	-	62,180
		P	CAGE		(30,256)	(30,256)	-	-	-
				B2	250,609	188,429	62,180	-	62,180
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		620,408	483,057	137,351	-	137,351
		P	CAGE		693,317	693,317	-	-	-
				B2	1,313,726	1,176,374	137,351	-	137,351
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		(31,552)	(24,567)	(6,985)	-	(6,985)
		P	CAGE		-	-	-	-	-
				B2	(31,552)	(24,567)	(6,985)	-	(6,985)
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		68	53	15	-	15
		P	CAGE		-	-	-	-	-
				B2	68	53	15	-	15
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		40,658	31,657	9,001	-	9,001
		P	CAGE		5,350	5,350	-	-	-
				B2	46,008	37,007	9,001	-	9,001
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		48,487	37,753	10,734	-	10,734
		P	CAGE		42,694	42,694	-	-	-
				B2	91,181	80,447	10,734	-	10,734

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		393,183	306,136	87,046	-	87,046
		P	CAGE		17,867	17,867	-	-	-
				B2	411,049	324,003	87,046	-	87,046
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		175,935	136,985	38,950	-	38,950
		P	CAGE		53,866	53,866	-	-	-
				B2	229,800	190,850	38,950	-	38,950
Total Hydraulic Power Generation				B2	**2,801,563**	**2,362,511**	**439,052**	**-**	**439,052**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		27,171	21,156	6,015	-	6,015
		P	CAGE		13,395	13,395	-	-	-
		P	CAGE		-	-	-	-	-
				B2	40,566	34,551	6,015	-	6,015
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		19,449,995	15,105,966	4,344,029	-	4,344,029
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	19,449,995	15,105,966	4,344,029	-	4,344,029
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		505,161	393,324	111,837	-	111,837
		P	CAGE		505,832	505,832	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,010,992	899,156	111,837	-	111,837
549	Miscellaneous Other								
		P	SG		82,769	75,887	6,882	-	6,882
		P	CAGW		719,429	560,155	159,273	-	159,273
		P	CAGE		723,749	723,749	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,525,946	1,359,791	166,155	-	166,155
550	Maint Supervision & Engineering								
		P	SG		(3,577)	(3,280)	(297)	-	(297)
		P	CAGW		210,132	163,611	46,521	-	46,521
		P	CAGE		4,687	4,687	-	-	-
		P	CAGE		-	-	-	-	-
				B2	211,241	165,018	46,223	-	46,223
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		33,965	33,965	-	-	-
		P	CAGE		-	-	-	-	-
				B2	33,965	33,965	-	-	-
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		75,024	58,414	16,609	-	16,609
		P	CAGE		(168,507)	(168,507)	-	-	-
		P	CAGE		-	-	-	-	-
				B2	(93,483)	(110,093)	16,609	-	16,609

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		1,555	1,210	344	-	344
		P	CAGE		9,977	9,977	-	-	-
		P	CAGE		-	-	-	-	-
				B2	11,532	11,188	344	-	344
Total Other Power Generation				**B2**	**22,190,755**	**17,499,542**	**4,691,213**	**-**	**4,691,213**
555	Purchased Power								
		P	S		(4,535,020)	(3,352,682)	(1,182,338)	-	(1,182,338)
			CAEW		-	-	-	-	-
			CAGW		-	-	-	-	-
					(4,535,020)	(3,352,682)	(1,182,338)	-	(1,182,338)
555NPC	Purchased Power-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		24,810,378	19,317,646	5,492,732	-	5,492,732
		P	CAGE		-	-	-	-	-
		P	CAEW		562,086	436,548	125,538	-	125,538
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
			S		155,831	-	155,831	-	155,831
					25,528,295	19,754,194	5,774,101	-	5,774,101
	Total Purchased Power			B2	20,993,275	16,401,512	4,591,763	-	4,591,763
556	System Control & Load Dispatch								
		P	SG		121,659	111,544	10,116	-	10,116
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	121,659	111,544	10,116	-	10,116
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		2,644,577	2,424,685	219,892	-	219,892
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		9,853	7,672	2,181	-	2,181
		P	CAGE		595,515	595,515	-	-	-
		P	JBG		138,069	108,756	29,314	-	29,314
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	3,372,699	3,129,395	243,303	-	243,303
Total Other Power Supply				B2	**24,487,633**	**19,642,451**	**4,845,182**	**-**	**4,845,182**
TOTAL PRODUCTION EXPENSE				B2	**86,789,286**	**72,810,656**	**13,978,630**	**-**	**13,978,630**

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Production Expense by Factor									
	S				(4,394,505)	(3,359,914)	(1,034,591)	-	(1,034,591)
	SG				2,845,428	2,608,836	236,592	-	236,592
	SE				(3,909)	(3,600)	(310)	-	(310)
	JBG				3,705,335	2,918,650	786,686	-	786,686
	TROJP				-	-	-	-	-
	JBE				(66,787)	(52,482)	(14,305)	-	(14,305)
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				28,982,236	22,565,903	6,416,333	-	6,416,333
	CAGE				20,745,868	20,745,868	-	-	-
	CAEW				33,975,582	26,387,358	7,588,224	(3,118,657)	4,469,567
	CAEE				1,000,037	1,000,037	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	86,789,286	72,810,656	13,978,630	(3,118,657)	10,859,973
560	Operation Supervision & Engineering								
		T	SG		4,287	3,931	356	-	356
		T	JBG		-	-	-	-	-
		T	CAGW		515	401	114	-	114
		T	CAGE		-	-	-	-	-
				B2	4,802	4,332	470	-	470
561	Load Dispatching								
		T	SG		664,581	609,322	55,259	-	55,259
		T	CAGW		1,344	1,046	297	-	297
		T	CAGE		-	-	-	-	-
				B2	665,925	610,368	55,556	-	55,556
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		2,809	2,212	596	-	596
		T	CAGW		18,696	14,557	4,139	-	4,139
		T	CAGE		68,082	68,082	-	-	-
				B2	89,586	84,851	4,735	-	4,735
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		6,087	4,739	1,348	-	1,348
		T	CAGE		7,982	7,982	-	-	-
				B2	14,068	12,721	1,348	-	1,348
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC								
			SG		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		9,199,647	7,162,951	2,036,696	-	2,036,696
			CAGE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE		-	-	-	-	-
					9,199,647	7,162,951	2,036,696	-	2,036,696
	Total Transmission of Electricity by Others				9,199,647	7,162,951	2,036,696	-	2,036,696
566	Misc. Transmission Expense								
		T	SG		95,360	87,431	7,929	-	7,929
		T	CAGW		5,516	4,295	1,221	-	1,221
		T	CAGE		12,873	12,873	-	-	-
				B2	113,748	104,598	9,150	-	9,150
567	Rents - Transmission								
		T	SG		(55)	(50)	(5)	-	(5)
		T	CAGW		18,957	14,760	4,197	-	4,197
		T	CAGE		114,043	114,043	-	-	-
				B2	132,945	128,752	4,192	-	4,192

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		(1,504)	(1,379)	(125)	-	(125)
		T	CAGW		2,299	1,790	509	-	509
		T	CAGE		-	-	-	-	-
				B2	795	411	384	-	384
569	Maintenance of Structures								
		T	SG		446,036	408,948	37,087	-	37,087
		T	CAGW		55	43	12	-	12
		T	CAGE		4,059	4,059	-	-	-
				B2	450,150	413,051	37,099	-	37,099
570	Maintenance of Station Equipment								
		T	SG		926	849	77	-	77
		T	JBG		(61)	(48)	(13)	-	(13)
		T	CAGW		238,706	185,859	52,847	-	52,847
		T	CAGE		597,324	597,324	-	-	-
				B2	836,896	783,985	52,911	-	52,911
571	Maintenance of Overhead Lines								
		T	SG		(92,069)	(84,413)	(7,655)	-	(7,655)
		T	JBG		-	-	-	-	-
		T	CAGW		416,590	324,362	92,228	-	92,228
		T	CAGE		745,901	745,901	-	-	-
				B2	1,070,423	985,850	84,573	-	84,573
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		9,168	9,168	-	-	-
				B2	9,168	9,168	-	-	-
573	Maint of Misc. Transmission Plant								
		T	SG		30,743	28,187	2,556	-	2,556
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	30,743	28,187	2,556	-	2,556
TOTAL TRANSMISSION EXPENSE				B2	**12,618,897**	**10,329,226**	**2,289,671**	**-**	**2,289,671**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				1,148,306	1,052,826	95,480	-	95,480
	CAGW				9,908,412	7,714,803	2,193,608	-	2,193,608
	CAGE				1,559,432	1,559,432	-	-	-
	JBG				2,747	2,164	583	-	583
Total Transmission Expense by Factor				B2	12,618,897	10,329,226	2,289,671	-	2,289,671
580	Operation Supervision & Engineering								
		DPW	S		3,552	1,225	2,328	-	2,328
		DPW	SNPD		1,014,409	946,976	67,433	-	67,433
				B2	1,017,961	948,200	69,761	-	69,761
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,058,677	988,301	70,376	-	70,376
				B2	1,058,677	988,301	70,376	-	70,376
582	Station Expense								
		DPW	S		296,449	279,605	16,845	-	16,845
		DPW	SNPD		1,918	1,790	127	-	127
				B2	298,367	281,395	16,972	-	16,972
583	Overhead Line Expenses								
		DPW	S		502,404	482,377	20,027	-	20,027
		DPW	SNPD		908	848	60	-	60
				B2	503,312	483,225	20,087	-	20,087
584	Underground Line Expense								
		DPW	S		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	-	-	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		17,376	16,221	1,155	-	1,155
				B2	17,376	16,221	1,155	-	1,155

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
586	Meter Expenses								
		DPW	S		452,327	419,930	32,396	-	32,396
		DPW	SNPD		110,322	102,988	7,334	-	7,334
				B2	562,648	522,918	39,730	-	39,730
587	Customer Installation Expenses								
		DPW	S		993,627	919,192	74,435	-	74,435
		DPW	SNPD		-	-	-	-	-
				B2	993,627	919,192	74,435	-	74,435
588	Misc. Distribution Expenses								
		DPW	S		178,915	166,498	12,417	-	12,417
		DPW	SNPD		433,691	404,862	28,830	-	28,830
				B2	612,607	571,360	41,247	-	41,247
589	Rents								
		DPW	S		280,321	277,586	2,734	-	2,734
		DPW	SNPD		5,075	4,738	337	-	337
				B2	285,396	282,324	3,072	-	3,072
590	Maint Supervision & Engineering								
		DPW	S		94,241	94,241	-	-	-
		DPW	SNPD		405,168	378,234	26,934	-	26,934
				B2	499,408	472,475	26,934	-	26,934
591	Maintenance of Structures								
		DPW	S		202,856	196,227	6,629	-	6,629
		DPW	SNPD		1,591	1,485	106	-	106
				B2	204,447	197,712	6,734	-	6,734
592	Maintenance of Station Equipment								
		DPW	S		929,465	886,350	43,115	-	43,115
		DPW	SNPD		169,666	158,388	11,279	-	11,279
				B2	1,099,131	1,044,738	54,393	-	54,393
593	Maintenance of Overhead Lines								
		DPW	S		8,680,412	8,309,319	371,092	-	371,092
		DPW	SNPD		102,963	96,118	6,844	-	6,844
				B2	8,783,375	8,405,438	377,937	-	377,937
594	Maintenance of Underground Lines								
		DPW	S		1,358,244	1,303,360	54,884	-	54,884
		DPW	SNPD		-	-	-	-	-
				B2	1,358,244	1,303,360	54,884	-	54,884
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		47,079	43,950	3,130	-	3,130
				B2	47,079	43,950	3,130	-	3,130
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		368,963	358,657	10,307	-	10,307
		DPW	SNPD		-	-	-	-	-
				B2	368,963	358,657	10,307	-	10,307
597	Maintenance of Meters								
		DPW	S		364,553	325,311	39,243	-	39,243
		DPW	SNPD		57,953	54,101	3,852	-	3,852
				B2	422,506	379,411	43,095	-	43,095
598	Maint of Misc. Distribution Plant								
		DPW	S		190,276	159,096	31,179	-	31,179
		DPW	SNPD		212,493	198,367	14,125	-	14,125
				B2	402,768	357,464	45,305	-	45,305
TOTAL DISTRIBUTION EXPENSE				B2	**18,535,893**	**17,576,341**	**959,551**	**-**	**959,551**
Summary of Distribution Expense by Factor									
	S				14,896,604	14,178,975	717,629	-	717,629
	SNPD				3,639,289	3,397,367	241,922	-	241,922
Total Distribution Expense by Factor				B2	18,535,893	17,576,341	959,551	-	959,551
901	Supervision								
		CUST	S		(7)	(7)	-	-	-
		CUST	CN		186,213	173,005	13,209	-	13,209
				B2	186,207	172,998	13,209	-	13,209

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,451,312	1,279,272	172,040	-	172,040
		CUST	CN		116,742	108,461	8,281	-	8,281
				B2	1,568,054	1,387,734	180,321	-	180,321
903	Customer Receipts & Collections								
		CUST	S		645,310	587,309	58,001	-	58,001
		CUST	CN		3,787,937	3,519,249	268,688	-	268,688
				B2	4,433,247	4,106,558	326,689	-	326,689
904	Uncollectible Accounts								
		CUST	S		1,287,816	1,073,209	214,607	-	214,607
		P	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	1,287,816	1,073,209	214,607	-	214,607
905	Misc. Customer Accounts Expense								
		CUST	S		(50)	(50)	-	-	-
		CUST	CN		14,261	13,249	1,012	-	1,012
				B2	14,211	13,199	1,012	-	1,012
TOTAL CUSTOMER ACCOUNTS EXP				B2	**7,489,534**	**6,753,698**	**735,836**	**-**	**735,836**
Summary of Customer Accts Exp by Factor									
	S				3,384,381	2,939,734	444,647	-	444,647
	CN				4,105,154	3,813,965	291,189	-	291,189
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	7,489,534	6,753,698	735,836	-	735,836
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		21,986	20,426	1,560	-	1,560
				B2	21,986	20,426	1,560	-	1,560
908	Customer Assistance								
		CUST	S		18,752,042	17,979,281	772,761	-	772,761
		CUST	CN		167,486	155,606	11,880	-	11,880
				B2	18,919,528	18,134,886	784,641	-	784,641
909	Informational & Instructional Adv								
		CUST	S		6,044	6,044	-	-	-
		CUST	CN		325,541	302,449	23,091	-	23,091
				B2	331,585	308,493	23,091	-	23,091
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		5,139	4,775	365	-	365
				B2	5,139	4,775	365	-	365
TOTAL CUSTOMER SERVICE EXPENSE				B2	**19,278,238**	**18,468,581**	**809,657**	**-**	**809,657**
Summary of Customer Service Exp by Factor									
	S				18,758,086	17,985,325	772,761	-	772,761
	CN				520,152	483,256	36,896	-	36,896
Total Customer Service Expense by Factor				B2	19,278,238	18,468,581	809,657	-	809,657
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**19,278,238**	**18,468,581**	**809,657**	**-**	**809,657**
920	Administrative & General Salaries								
		PTD	S		(419,764)	(388,021)	(31,743)	-	(31,743)
		CUST	CN		-	-	-	-	-
		PTD	SO		6,014,114	5,567,857	446,256	-	446,256
				B2	5,594,349	5,179,836	414,513	-	414,513
921	Office Supplies & expenses								
		PTD	S		50	-	50	-	50
		CUST	CN		-	-	-	-	-
		PTD	SO		980,669	907,902	72,767	-	72,767
				B2	980,719	907,902	72,817	-	72,817
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(2,171,418)	(2,010,295)	(161,123)	-	(161,123)
				B2	(2,171,418)	(2,010,295)	(161,123)	-	(161,123)
923	Outside Services								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		669,161	619,508	49,653	-	49,653
				B2	669,161	619,508	49,653	-	49,653
924	Property Insurance								
		PTD	SO		2,947,964	2,729,220	218,743	-	218,743
				B2	2,947,964	2,729,220	218,743	-	218,743
925	Injuries & Damages								
		PTD	SO		625,159	578,771	46,388	-	46,388
				B2	625,159	578,771	46,388	-	46,388
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		1,250,765	1,185,150	65,615	-	65,615
		CUST	CN		-	-	-	-	-
		DMSC	SO		183,965	170,314	13,650	-	13,650
		CUST	CAGW		376,493	293,142	83,351	-	83,351
		DMSC	CAGE		13,674	13,674	-	-	-
		FERC	SG		154,550	141,699	12,851	-	12,851
				B2	1,979,447	1,803,980	175,467	-	175,467
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(260,632)	(241,293)	(19,339)	-	(19,339)
				B2	(260,632)	(241,293)	(19,339)	-	(19,339)
930	Misc General Expenses								
		PTD	S		116,074	116,074	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,354,264	1,253,775	100,488	-	100,488
				B2	1,470,337	1,369,849	100,488	-	100,488

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
931	Rents								
		PTD	S		81,463	81,463	-	-	-
		PTD	SO		430,136	398,220	31,917	-	31,917
				B2	511,599	479,683	31,917	-	31,917
935	Maintenance of General Plant								
		G	S		1,818	1,818	-	-	-
		CUST	CN		-	-	-	-	-
		G	SO		1,841,286	1,704,659	136,626	-	136,626
				B2	1,843,104	1,706,478	136,626	-	136,626
TOTAL ADMINISTRATIVE & GEN EXP				B2	**14,189,790**	**13,123,638**	**1,066,152**	**-**	**1,066,152**
Summary of A&G Expense by Factor									
	S				1,030,406	996,484	33,922	-	33,922
	SO				12,614,667	11,678,639	936,028	-	936,028
	SG				154,550	141,699	12,851	-	12,851
	CN				-	-	-	-	-
	CAGW				376,493	293,142	83,351	-	83,351
	CAGE				13,674	13,674	-	-	-
Total A&G Expense by Factor				B2	14,189,790	13,123,638	1,066,152	-	1,066,152
TOTAL O&M EXPENSE				B2	**158,901,638**	**139,062,141**	**19,839,497**	**-**	**19,839,497**

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		427,140	332,576	94,564	-	94,564
		P	CAGE		7,285,140	7,285,140	-	-	-
		P	JBG		1,626,324	1,281,036	345,287	-	345,287
		P	S		-	-	-	-	-
				B3	9,338,604	8,898,753	439,851	-	439,851
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		929,004	723,333	205,671	-	205,671
		P	CAGE		383,832	383,832	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	1,312,836	1,107,165	205,671	-	205,671
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		3,538,363	2,755,011	783,353	-	783,353
		P	CAGE		5,276,445	5,276,445	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	8,814,808	8,031,455	783,353	-	783,353
403TP	Transmission Depreciation								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		1,762,344	1,372,181	390,163	-	390,163
		T	CAGE		3,556,263	3,556,263	-	-	-
		T	JBG		79,276	62,444	16,831	-	16,831
		T	SG		110,968	101,741	9,227	-	9,227
				B3	5,508,850	5,092,629	416,221	-	416,221
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		25,320	24,935	385	-	385
361	Structures	DPW	S		92,543	89,318	3,225	-	3,225
362	Station Equipment	DPW	S		1,496,977	1,413,234	83,743	-	83,743
363	Storage Battery Equ	DPW	S		7,593	7,593	-	-	-
364	Poles & Towers	DPW	S		2,855,655	2,554,109	301,547	-	301,547
365	OH Conductors	DPW	S		1,590,085	1,450,576	139,509	-	139,509
366	UG Conduit	DPW	S		643,402	587,248	56,154	-	56,154
367	UG Conductor	DPW	S		1,480,200	1,428,808	51,392	-	51,392
368	Line Trans	DPW	S		2,290,961	2,065,126	225,835	-	225,835
369	Services	DPW	S		987,988	889,715	98,273	-	98,273
370	Meters	DPW	S		541,469	497,542	43,928	-	43,928
371	Inst Cust Prem	DPW	S		41,358	39,745	1,613	-	1,613
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		189,125	178,935	10,190	-	10,190
				B3	12,242,676	11,226,883	1,015,793	-	1,015,793
403GP	General Depreciation								
		G-SITUS	S		1,005,640	897,069	108,570	-	108,570
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		143,244	133,083	10,161	-	10,161
		G-SG	SG		154	141	13	-	13
		PTD	SO		1,128,680	1,044,931	83,750	-	83,750
		G-SG	CAGW		127,088	98,952	28,136	-	28,136
		G-SG	CAGE		409,045	409,045	-	-	-
		P	JBG		29,514	23,248	6,266	-	6,266
		P	JBE		83	65	18	-	18
		P	CAEE		2,042	2,042	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	2,845,490	2,608,577	236,913	-	236,913

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**40,063,265**	**36,965,463**	**3,097,802**	**-**	**3,097,802**
Summary of Depreciation Expense by Factor									
	S				13,248,316	12,123,952	1,124,363	-	1,124,363
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				111,122	101,882	9,240	-	9,240
	SO				1,128,680	1,044,931	83,750	-	83,750
	CN				143,244	133,083	10,161	-	10,161
	SE				-	-	-	-	-
	CAGW				6,783,940	5,282,054	1,501,886	-	1,501,886
	CAGE				16,910,724	16,910,724	-	-	-
	CAEW				-	-	-	-	-
	CAEE				2,042	2,042	-	-	-
	JBG				1,735,113	1,366,729	368,385	-	368,385
	JBE				83	65	18	-	18
Total Depreciation Expense By Factor				B3	40,063,265	36,965,463	3,097,802	-	3,097,802
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		114,731	106,093	8,638	-	8,638
		I-SG	SG		-	-	-	-	-
		PTD	SO		83,419	77,229	6,190	-	6,190
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		23,517	21,849	1,668	-	1,668
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	221,667	205,171	16,496	-	16,496
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		12,003	11,965	39	-	39
		P	SE		-	-	-	-	-
		I-SG	SG		461,374	423,011	38,362	-	38,362
		PTD	SO		1,161,614	1,075,421	86,194	-	86,194
		CUST	CN		447,834	416,068	31,766	-	31,766
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		406,338	316,379	89,958	-	89,958
		I-SG	CAGE		121,626	121,626	-	-	-
		P	JBG		312	246	66	-	66
		P	CAEW		-	-	-	-	-
		P	CAEE		1,018	1,018	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	2,612,118	2,365,733	246,385	-	246,385
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		9,966	7,760	2,206	-	2,206
		P	CAGE		4,389	4,389	-	-	-
		P	SG		-	-	-	-	-
				B4	14,355	12,149	2,206	-	2,206
Total Amortization of Limited Term Plant				B4	2,848,140	2,583,052	265,087	-	265,087
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		458,472	458,472	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	458,472	458,472	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		(16,274)	6,706	(22,980)	-	(22,980)
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		289,997	225,795	64,202	-	64,202
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		167,810	130,609	37,201	-	37,201
				B4	441,533	363,110	78,423	-	78,423
TOTAL AMORTIZATION EXPENSE				B4	**3,748,144**	**3,404,634**	**343,510**	**-**	**343,510**
Summary of Amortization Expense by Factor									
	S				110,460	124,764	(14,304)	-	(14,304)
	SE				-	-	-	-	-
	TROJP				167,810	130,609	37,201	-	37,201
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,245,033	1,152,650	92,383	-	92,383
	JBG				312	246	66	-	66
	SSGCH				-	-	-	-	-
	CN				471,351	437,917	33,434	-	33,434
	CAGW				706,301	549,934	156,367	-	156,367
	CAGE				584,486	584,486	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,018	1,018	-	-	-
	SG				461,374	423,011	38,362	-	38,362
Total Amortization Expense by Factor				B4	3,748,144	3,404,634	343,510	-	343,510
408	Taxes Other Than Income								
		GP	S		3,426,101	2,388,228	1,037,874	-	1,037,874
		GP	GPS		7,632,388	7,066,053	566,335	-	566,335
		GP	SO		(33,704)	(31,203)	(2,501)	-	(2,501)
		P	SE		42,030	38,702	3,328	-	3,328
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		33,767	33,767	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	11,100,582	9,495,547	1,605,035	-	1,605,035

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	-	-	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		30,323,888	28,139,313	2,184,574	-	2,184,574
					30,323,888	28,139,313	2,184,574	-	2,184,574
428	Amortization of Debt Disc & Exp								
		GP	SNP		514,520	477,454	37,067	-	37,067
					514,520	477,454	37,067	-	37,067
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(210)	(16)	-	(16)
					(227)	(210)	(16)	-	(16)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		821,194	762,034	59,160	-	59,160
					821,194	762,034	59,160	-	59,160
432	AFUDC - Borrowed								
		GP	SNP		(3,847,676)	(3,570,484)	(277,192)	-	(277,192)
					(3,847,676)	(3,570,484)	(277,192)	-	(277,192)
	Total Elec. Interest Deductions for Tax			B6	27,811,700	25,808,107	2,003,593	-	2,003,593
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				27,811,700	25,808,107	2,003,593	-	2,003,593
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(6,928,684)	(6,429,532)	(499,152)	-	(499,152)
	Total Operating Deductions for Tax				(6,928,684)	(6,429,532)	(499,152)	-	(499,152)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	TAXDEPR		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
41110	Deferred Income Tax - Federal-CR								
		GP	S		-	-	-	-	-
		P	CIAC		-	-	-	-	-
		PT	SCHMDEXP		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	SNPD		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		DITEXP	DITEXP		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES				B7	-	-	-	-	-
SCHMAF	Additions - Flow Through								
		SCHMAF	S		-	-	-	-	-
		SCHMAF	SNP		-	-	-	-	-
		SCHMAF	SO		-	-	-	-	-
		SCHMAF	SE		-	-	-	-	-
		SCHMAF	TROJP		-	-	-	-	-
		SCHMAF	DGP		-	-	-	-	-
				B6	-	-	-	-	-
SCHMAP	Additions - Permanent								
		P	S		-	-	-	-	-
		P	BADDEBT		-	-	-	-	-
		P	JBE		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		LABOR	SNP		-	-	-	-	-
		SCHMAP-SO	SO		-	-	-	-	-
				B6	-	-	-	-	-
SCHMAT	Additions - Temporary								
		SCHMAT-SITUS	S		-	-	-	-	-
		P	JBE		-	-	-	-	-
		DPW	CIAC		-	-	-	-	-
		SCHMAT-SNP	SNP		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		P	JBG		-	-	-	-	-
		SCHMAT-SE	SE		-	-	-	-	-
		P	SG		-	-	-	-	-
		SCHMAT-GPS	GPS		-	-	-	-	-
		SCHMAT-SO	SO		-	-	-	-	-
		SCHMAT-SNP	SNPD		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		SCHMAT-SE	CAEW		-	-	-	-	-
		SCHMAT-SE	CAEE		-	-	-	-	-
		BOOKDEPR	SCHMDEXP		-	-	-	-	-
				B6	-	-	-	-	-
TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
SCHMDF	Deductions - Flow Through								
		SCHMDF	S		-	-	-	-	-
		SCHMDF	CAGW		-	-	-	-	-
		SCHMDF	CAGE		-	-	-	-	-
		SCHMDF	DGP		-	-	-	-	-
		SCHMDF	DGU		-	-	-	-	-
				B6	-	-	-	-	-

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		PTD	SNP		-	-	-	-	-
		SCHMDP	JBE		-	-	-	-	-
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		-	-	-	-	-
				B6	-	-	-	-	-
SCHMDT	Deductions - Temporary								
		GP	S		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
		CUST	JBE		-	-	-	-	-
		P	SE		-	-	-	-	-
		SCHMDT-SG	SG		-	-	-	-	-
		SCHMDT-GPS	GPS		-	-	-	-	-
		SCHMDT-SO	SO		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		SCHMDT-SG	CAGW		-	-	-	-	-
		SCHMDT-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
40911	State Income Taxes								
		IBT	IBT		4,647,634	4,647,634	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	4,647,634	4,647,634	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				339,194,196	309,106,350	30,087,846	-	30,087,846
	Operating Deductions:								
	O & M Expenses				158,901,638	139,062,141	19,839,497	-	19,839,497
	Depreciation Expense				40,063,265	36,965,463	3,097,802	-	3,097,802
	Amortization Expense				3,748,144	3,404,634	343,510	-	343,510
	Taxes Other Than Income				11,100,582	9,495,547	1,605,035	-	1,605,035
	Interest & Dividends (AFUDC-Equity)				(6,928,684)	(6,429,532)	(499,152)	-	(499,152)
	Misc Revenue & Expense				(1,602,619)	(1,570,796)	(31,824)	-	(31,824)
	Total Operating Deductions				205,282,325	180,927,457	24,354,868	-	24,354,868
	Other Deductions:								
	Interest Deductions				27,811,700	25,808,107	2,003,593	-	2,003,593
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				-	-	-	-	-
	Income Before State Taxes				106,100,171	102,370,786	3,729,385	-	3,729,385
	State Income Taxes				4,647,634	4,647,634	-	-	-
Total Taxable Income					101,452,537	97,723,152	3,729,385	-	3,729,385
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					35,508,388	34,203,103	1,305,285	-	1,305,285
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	SE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					35,508,388	34,203,103	1,305,285	-	1,305,285
TOTAL OPERATING EXPENSES					**252,367,031**	**226,207,726**	**26,159,305**	**-**	**26,159,305**

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,055,683	300,170	-	300,170
		P	CAGE		93,361,875	93,361,875	-	-	-
		P	JBG		1,161,925	915,235	246,690	-	246,690
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,879,653	95,332,793	546,860	-	546,860
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,988,389	49,822,097	14,166,292	-	14,166,292
		P	CAGE		635,588,796	635,588,796	-	-	-
		P	JBG		139,554,373	109,925,367	29,629,005	-	29,629,005
		P	CAGE		-	-	-	-	-
				B8	839,131,557	795,336,260	43,795,297	-	43,795,297
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		119,263,434	92,859,884	26,403,550	-	26,403,550
		P	CAGE		2,377,217,033	2,377,217,033	-	-	-
		P	JBG		629,534,471	495,877,031	133,657,440	-	133,657,440
		P	S		-	-	-	-	-
				B8	3,126,014,938	2,965,953,947	160,060,991	-	160,060,991
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		52,781,982	41,096,660	11,685,323	-	11,685,323
		P	CAGE		624,644,713	624,644,713	-	-	-
		P	JBG		155,809,792	122,729,573	33,080,219	-	33,080,219
		P	CAGE		-	-	-	-	-
				B8	833,236,487	788,470,945	44,765,541	-	44,765,541
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,290,505	2,925,977	-	2,925,977
		P	CAGE		308,302,734	308,302,734	-	-	-
		P	JBG		57,507,904	45,298,312	12,209,592	-	12,209,592
		P	CAGE		-	-	-	-	-
				B8	379,027,119	363,891,550	15,135,569	-	15,135,569
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,201,817	1,714,360	487,457	-	487,457
		P	CAGE		23,623,725	23,623,725	-	-	-
		P	JBG		3,590,191	2,827,952	762,239	-	762,239
		P	CAGE		-	-	-	-	-
				B8	29,415,733	28,166,037	1,249,696	-	1,249,696
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		(34,820)	(27,111)	(7,709)	-	(7,709)
		P	CAGE		(32,113)	(32,113)	-	-	-
		P	SG		1,426,464	1,307,856	118,608	-	118,608
					1,359,531	1,248,632	110,899	-	110,899
Total Steam Production Plant				B8	**5,304,065,017**	**5,038,400,164**	**265,664,854**	**-**	**265,664,854**

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				987,158,656	777,573,470	209,585,186	-	209,585,186
	JBE				-	-	-	-	-
	SG				1,426,464	1,307,856	118,608	-	118,608
	CAGW				252,773,136	196,812,076	55,961,060	-	55,961,060
	CAGE				4,062,706,762	4,062,706,762	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	5,304,065,017	5,038,400,164	265,664,854	-	265,664,854
320	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
321	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
322	Reactor Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
323	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
324	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
325	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Production Plant					-	-	-	-	-
Summary of Nuclear Production Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
Total Nuclear Plant by Factor					-	-	-	-	-
330	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		14,260,688	11,103,536	3,157,152	-	3,157,152
		P	CAGE		5,948,937	5,948,937	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	20,209,624	17,052,472	3,157,152	-	3,157,152
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		91,617,100	71,334,130	20,282,970	-	20,282,970
		P	CAGE		13,869,349	13,869,349	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	105,486,449	85,203,479	20,282,970	-	20,282,970

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		252,937,897	196,940,361	55,997,536	-	55,997,536
		P	CAGE		61,711,216	61,711,216	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	314,649,113	258,651,577	55,997,536	-	55,997,536
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		74,914,513	58,329,303	16,585,210	-	16,585,210
		P	CAGE		37,397,100	37,397,100	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	112,311,613	95,726,402	16,585,210	-	16,585,210
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		47,856,349	37,261,504	10,594,844	-	10,594,844
		P	CAGE		11,083,658	11,083,658	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	58,940,006	48,345,162	10,594,844	-	10,594,844
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,192,062	1,706,765	485,297	-	485,297
		P	CAGE		195,462	195,462	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,387,524	1,902,227	485,297	-	485,297
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		14,195,859	11,053,059	3,142,800	-	3,142,800
		P	CAGE		1,723,073	1,723,073	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	15,918,932	12,776,132	3,142,800	-	3,142,800
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**629,903,261**	**519,657,451**	**110,245,810**	**-**	**110,245,810**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				497,974,468	387,728,658	110,245,810	-	110,245,810
	CAGE				131,928,793	131,928,793	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	629,903,261	519,657,451	110,245,810	-	110,245,810
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,192,598	623,438	-	623,438
		P	CAGE		20,700,672	20,700,672	-	-	-
		P	CAGE		-	-	-	-	-
				B8	23,516,708	22,893,270	623,438	-	623,438

70	**FEBRUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
161	341	Structures and Improvements								
162			P	SG		-	-	-	-	-
163			P	DGU		-	-	-	-	-
164			P	CAGW		56,597,845	44,067,734	12,530,111	-	12,530,111
165			P	CAGE		98,891,093	98,891,093	-	-	-
166			P	CAGE		-	-	-	-	-
167					B8	155,488,938	142,958,827	12,530,111	-	12,530,111
168										
169	342	Fuel Holders, Producers & Accessories								
170			P	SG		-	-	-	-	-
171			P	DGU		-	-	-	-	-
172			P	CAGW		1,622,667	1,263,427	359,240	-	359,240
173			P	CAGE		9,189,007	9,189,007	-	-	-
174			P	CAGE		-	-	-	-	-
175					B8	10,811,674	10,452,434	359,240	-	359,240
176										
177	343	Prime Movers								
178			P	S		-	-	-	-	-
179			P	DGU		-	-	-	-	-
180			P	SG		-	-	-	-	-
181			P	CAGW		935,980,315	728,765,057	207,215,258	-	207,215,258
182			P	CAGE		1,340,000,031	1,340,000,031	-	-	-
183			P	CAGE		-	-	-	-	-
184					B8	2,275,980,346	2,068,765,087	207,215,258	-	207,215,258
185										
186	344	Generators								
187			P	S		-	-	-	-	-
188			P	DGU		-	-	-	-	-
189			P	SG		-	-	-	-	-
190			P	CAGW		142,044,972	110,597,851	31,447,120	-	31,447,120
191			P	CAGE		204,155,877	204,155,877	-	-	-
192			P	CAGE		-	-	-	-	-
193					B8	346,200,848	314,753,728	31,447,120	-	31,447,120
194										
195	345	Accessory Electric Plant								
196			P	SG		-	-	-	-	-
197			P	DGU		-	-	-	-	-
198			P	CAGW		84,765,412	65,999,326	18,766,086	-	18,766,086
199			P	CAGE		148,762,136	148,762,136	-	-	-
200			P	CAGE		-	-	-	-	-
201					B8	233,527,547	214,761,462	18,766,086	-	18,766,086
202										
203										
204										
205	346	Misc. Power Plant Equipment								
206			P	SG		-	-	-	-	-
207			P	DGU		-	-	-	-	-
208			P	CAGW		4,303,564	3,350,804	952,759	-	952,759
209			P	CAGE		7,877,157	7,877,157	-	-	-
210					B8	12,180,721	11,227,961	952,759	-	952,759
211										
212	347	Other Production ARO								
213			P	S		-	-	-	-	-
214						-	-	-	-	-
215										
216	OP	Unclassified Other Prod Plant-Acct 300								
217			P	S		-	-	-	-	-
218			P	SG		-	-	-	-	-
219			P	CAGW		-	-	-	-	-
220			P	CAGE		-	-	-	-	-
221						-	-	-	-	-
222										
223	**Total Other Production Plant**				B8	**3,057,706,782**	**2,785,812,770**	**271,894,012**	**-**	**271,894,012**
224										
225	Summary of Other Production Plant by Factor									
226		S				-	-	-	-	-
227		DGU				-	-	-	-	-
228		SG				-	-	-	-	-
229		CAGW				1,228,130,809	956,236,797	271,894,012	-	271,894,012
230		CAGE				1,829,575,973	1,829,575,973	-	-	-
231		SSGCT				-	-	-	-	-
232	Total of Other Production Plant by Factor				B8	3,057,706,782	2,785,812,770	271,894,012	-	271,894,012
233										
234	Experimental Plant									
235	103	Experimental Plant								
236			P	DGP		-	-	-	-	-
237	**Total Experimental Plant**					-	-	-	-	-
238										
239	**TOTAL PRODUCTION PLANT**				B8	**8,991,675,060**	**8,343,870,384**	**647,804,676**	**-**	**647,804,676**

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		27,505,327	21,415,965	6,089,363	-	6,089,363
		T	CAGE		73,078,911	73,078,911	-	-	-
		T	JBG		1,061,187	835,885	225,302	-	225,302
		T	SG		100,388	92,041	8,347	-	8,347
				B8	101,745,813	95,422,801	6,323,012	-	6,323,012
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		24,853,385	19,351,132	5,502,253	-	5,502,253
		T	CAGE		63,060,424	63,060,424	-	-	-
		T	JBG		1,385,528	1,091,364	294,164	-	294,164
		T	SG		3,167	2,904	263	-	263
				B8	89,302,504	83,505,824	5,796,680	-	5,796,680
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		359,283,675	279,742,409	79,541,266	-	79,541,266
		T	CAGE		876,426,010	876,426,010	-	-	-
		T	JBG		26,561,852	20,922,464	5,639,388	-	5,639,388
		T	SG		34,826,620	31,930,848	2,895,772	-	2,895,772
				B8	1,297,098,156	1,209,021,730	88,076,426	-	88,076,426
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		162,682,585	126,666,535	36,016,050	-	36,016,050
		T	CAGE		271,172,222	271,172,222	-	-	-
		T	JBG		14,658,355	11,546,217	3,112,138	-	3,112,138
		T	SG		123,630	113,350	10,280	-	10,280
				B8	448,636,793	409,498,325	39,138,468	-	39,138,468
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		197,443,430	153,731,730	43,711,701	-	43,711,701
		T	CAGE		365,383,970	365,383,970	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		573,766	526,059	47,708	-	47,708
				B8	563,401,167	519,641,758	43,759,408	-	43,759,408
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		281,735,322	219,362,367	62,372,954	-	62,372,954
		T	CAGE		441,572,353	441,572,353	-	-	-
		T	JBG		11,844,847	9,330,049	2,514,798	-	2,514,798
		T	SG		1,426,731	1,308,100	118,630	-	118,630
				B8	736,579,253	671,572,871	65,006,382	-	65,006,382
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		153,537	119,546	33,991	-	33,991
		T	CAGE		3,058,291	3,058,291	-	-	-
		T	SG		-	-	-	-	-
				B8	3,211,828	3,177,837	33,991	-	33,991
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		298,568	232,469	66,100	-	66,100
		T	CAGE		7,231,155	7,231,155	-	-	-
		T	SG		-	-	-	-	-
				B8	7,529,724	7,463,624	66,100	-	66,100

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,688,210	5,207,517	1,480,693	-	1,480,693
		T	CAGE		4,851,683	4,851,683	-	-	-
		T	SG		15,883	14,562	1,321	-	1,321
				B8	11,555,776	10,073,763	1,482,013	-	1,482,013
TP	Unclassified Trans Plant - Acct 300								
		T	SG		630,715	578,272	52,443	-	52,443
		T	CAGW		1,827,186	1,422,668	404,518	-	404,518
		T	CAGE		87,572,346	87,572,346	-	-	-
					90,030,246	89,573,286	456,961	-	456,961
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,349,091,261**	**3,098,951,819**	**250,139,442**	**-**	**250,139,442**
Summary of Transmission Plant by Factor									
	JBG				55,511,770	43,725,980	11,785,790	-	11,785,790
	JBE				-	-	-	-	-
	CAGW				1,062,471,226	827,252,337	235,218,889	-	235,218,889
	CAGE				2,193,407,366	2,193,407,366	-	-	-
	SG				37,700,899	34,566,136	3,134,763	-	3,134,763
Total Transmission Plant by Factor				B8	3,349,091,261	3,098,951,819	250,139,442	-	250,139,442
360	Land and Land Rights								
		DPW	S		52,312,927	50,808,680	1,504,247	-	1,504,247
				B8	52,312,927	50,808,680	1,504,247	-	1,504,247
361	Structures and Improvements								
		DPW	S		68,023,969	65,785,724	2,238,244	-	2,238,244
				B8	68,023,969	65,785,724	2,238,244	-	2,238,244
362	Station Equipment								
		DPW	S		785,395,212	738,969,505	46,425,707	-	46,425,707
				B8	785,395,212	738,969,505	46,425,707	-	46,425,707
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		908,176,378	820,840,518	87,335,860	-	87,335,860
				B8	908,176,378	820,840,518	87,335,860	-	87,335,860
365	Overhead Conductors								
		DPW	S		633,862,693	577,246,465	56,616,227	-	56,616,227
				B8	633,862,693	577,246,465	56,616,227	-	56,616,227
366	Underground Conduit								
		DPW	S		292,230,468	277,025,201	15,205,266	-	15,205,266
				B8	292,230,468	277,025,201	15,205,266	-	15,205,266
367	Underground Conductors								
		DPW	S		700,915,161	680,088,907	20,826,254	-	20,826,254
				B8	700,915,161	680,088,907	20,826,254	-	20,826,254
368	Line Transformers								
		DPW	S		1,062,485,084	969,450,414	93,034,669	-	93,034,669
				B8	1,062,485,084	969,450,414	93,034,669	-	93,034,669
369	Services								
		DPW	S		563,494,588	515,902,575	47,592,014	-	47,592,014
				B8	563,494,588	515,902,575	47,592,014	-	47,592,014
370	Meters								
		DPW	S		187,101,735	173,357,084	13,744,651	-	13,744,651
				B8	187,101,735	173,357,084	13,744,651	-	13,744,651
371	Installations on Customers' Premises								
		DPW	S		8,799,906	8,275,900	524,006	-	524,006
				B8	8,799,906	8,275,900	524,006	-	524,006

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,724,145	58,846,994	3,877,151	-	3,877,151
				B8	62,724,145	58,846,994	3,877,151	-	3,877,151
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		20,256,203	19,023,603	1,232,600	-	1,232,600
					20,256,203	19,023,603	1,232,600	-	1,232,600
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,347,236,273**	**4,957,079,376**	**390,156,897**	**-**	**390,156,897**
Summary of Distribution Plant by Factor									
	S				5,347,236,273	4,957,079,376	390,156,897	-	390,156,897
Total Distribution Plant by Factor				B8	5,347,236,273	4,957,079,376	390,156,897	-	390,156,897
389	Land and Land Rights								
		G-SITUS	S		9,472,275	8,373,448	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,458	80,048	-	80,048
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,182,671	415,384	-	415,384
				B8	16,200,395	14,606,137	1,594,258	-	1,594,258
390	Structures and Improvements								
		G-SITUS	S		111,066,786	97,344,152	13,722,633	-	13,722,633
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,315,830	11,442,236	873,594	-	873,594
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,084,955	1,623,370	461,585	-	461,585
		G-SG	CAGE		3,566,604	3,566,604	-	-	-
		PTD	JBG		19,191	15,116	4,074	-	4,074
		PTD	SO		101,983,654	94,416,311	7,567,343	-	7,567,343
				B8	231,037,019	208,407,789	22,629,230	-	22,629,230
391	Office Furniture & Equipment								
		G-SITUS	S		10,692,229	9,418,772	1,273,457	-	1,273,457
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,707,974	8,090,295	617,679	-	617,679
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		49,744,822	46,053,680	3,691,142	-	3,691,142
		G-SG	CAGW		524,538	408,411	116,127	-	116,127
		G-SG	CAGE		3,741,788	3,741,788	-	-	-
		P	JBG		487,143	383,717	103,426	-	103,426
		P	JBE		4,984	3,916	1,067	-	1,067
		P	CAEE		94,981	94,981	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	73,998,459	68,195,561	5,802,898	-	5,802,898
392	Transportation Equipment								
		G-SITUS	S		73,689,302	68,647,208	5,042,095	-	5,042,095
		PTD	SO		7,996,779	7,403,406	593,373	-	593,373
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,585,460	2,791,680	793,780	-	793,780
		G-SG	CAGE		13,502,777	13,502,777	-	-	-
		P	JBG		1,561,625	1,230,074	331,551	-	331,551
		P	CAEW		-	-	-	-	-
		P	CAEE		404,148	404,148	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	100,740,091	93,979,292	6,760,799	-	6,760,799

FEBRUARY 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,660,516	8,097,956	562,560	-	562,560
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		447,440	414,240	33,201	-	33,201
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		222,973	173,610	49,364	-	49,364
		G-SG	CAGE		3,769,050	3,769,050	-	-	-
		G-DGU	JBG		591,589	465,988	125,601	-	125,601
		G-DGU	CAGE		-	-	-	-	-
				B8	13,691,568	12,920,843	770,726	-	770,726
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,275,159	28,692,679	2,582,480	-	2,582,480
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		3,941,347	3,648,893	292,454	-	292,454
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,201,756	1,714,313	487,443	-	487,443
		G-SG	CAGE		19,995,780	19,995,780	-	-	-
		P	JBG		3,449,683	2,717,276	732,408	-	732,408
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	60,870,832	56,776,047	4,094,785	-	4,094,785
395	Laboratory Equipment								
		G-SITUS	S		24,235,487	22,280,158	1,955,329	-	1,955,329
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		4,989,033	4,618,839	370,194	-	370,194
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,356,754	1,056,384	300,370	-	300,370
		G-SG	CAGE		4,722,878	4,722,878	-	-	-
		P	JBG		424,037	334,009	90,028	-	90,028
		P	CAEW		-	-	-	-	-
		P	CAEE		7,593	7,593	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	35,735,783	33,019,863	2,715,921	-	2,715,921
396	Power Operated Equipment								
		G-SITUS	S		95,289,901	88,272,059	7,017,842	-	7,017,842
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,410,640	1,305,969	104,672	-	104,672
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,275,338	1,771,604	503,734	-	503,734
		G-SG	CAGE		25,924,810	25,924,810	-	-	-
		P	JBG		7,008,344	5,520,392	1,487,952	-	1,487,952
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	131,982,856	122,868,656	9,114,199	-	9,114,199
397	Communication Equipment								
		COM_EQ	S		102,053,907	93,173,864	8,880,042	-	8,880,042
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		48,911,158	45,281,875	3,629,283	-	3,629,283
		COM_EQ	CN		2,378,935	2,210,191	168,744	-	168,744
		COM_EQ	SG		138,684	127,152	11,531	-	11,531
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		28,807,434	22,429,800	6,377,634	-	6,377,634
		COM_EQ	CAGE		64,612,706	64,612,706	-	-	-
		COM_EQ	JBG		1,992,274	1,569,292	422,983	-	422,983
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	249,008,206	229,517,989	19,490,217	-	19,490,217

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		1,379,311	1,257,301	122,010	-	122,010
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		199,765	185,595	14,170	-	14,170
		PTD	SO		3,239,901	2,999,495	240,406	-	240,406
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		342,993	267,058	75,935	-	75,935
		G-SG	CAGE		1,414,669	1,414,669	-	-	-
		P	JBG		102,900	81,053	21,847	-	21,847
		P	CAEW		-	-	-	-	-
		P	CAEE		1,668	1,668	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	6,681,207	6,206,840	474,367	-	474,367
399	Coal Mine								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		278,441,682	278,441,682	-	-	-
MP		P	JBE		-	-	-	-	-
				B8	278,441,682	278,441,682	-	-	-
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011390	General Capital Leases								
		G-SITUS	S		18,984,156	18,984,156	-	-	-
		P	CAGW		4,540,048	3,534,934	1,005,114	-	1,005,114
		P	CAGE		12,411,745	12,411,745	-	-	-
		PTD	SO		12,664,054	11,724,361	939,692	-	939,692
				B9	48,600,002	46,655,196	1,944,806	-	1,944,806
	Remove Capital Leases				(48,600,002)	(46,655,196)	(1,944,806)	-	(1,944,806)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		517,512	479,111	38,400	-	38,400
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	CAGE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					517,512	479,111	38,400	-	38,400
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,198,905,610**	**1,125,419,810**	**73,485,801**	**-**	**73,485,801**

70	**FEBRUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
609	Summary of General Plant by Factor									
610		S				486,799,029	444,541,754	42,257,275	-	42,257,275
611		JBG				15,636,788	12,316,917	3,319,871	-	3,319,871
612		JBE				4,984	3,916	1,067	-	1,067
613		SG				138,684	127,152	11,531	-	11,531
614		SO				241,444,395	223,528,851	17,915,544	-	17,915,544
615		SE				-	-	-	-	-
616		CN				24,731,010	22,976,775	1,754,235	-	1,754,235
617		DEU				-	-	-	-	-
618		CAGW				45,942,248	35,771,164	10,171,084	-	10,171,084
619		CAGE				153,664,367	153,664,367	-	-	-
620		CAEW				-	-	-	-	-
621		CAEE				279,144,110	279,144,110	-	-	-
622		SSGCT				-	-	-	-	-
623		SSGCH				-	-	-	-	-
624		Less Capital Leases				(48,600,002)	(46,655,196)	(1,944,806)	-	(1,944,806)
625	Total General Plant by Factor				B8	1,198,905,610	1,125,419,810	73,485,801	-	73,485,801
626	301	Organization								
627			I-SITUS	S		-	-	-	-	-
628			PTD	SO		-	-	-	-	-
629			I-SG	CAGW		-	-	-	-	-
630			I-SG	CAGE		-	-	-	-	-
631			I-SG	SG		-	-	-	-	-
632					B8	-	-	-	-	-
633	302	Franchise & Consent								
634			I-SITUS	S		1,000,000	1,000,000	-	-	-
635			I-SG	SG		-	-	-	-	-
636			I-SG	CAGW		-	-	-	-	-
637			I-SG	CAGE		-	-	-	-	-
638			I-SG	CAGW		105,340,196	82,019,090	23,321,106	-	23,321,106
639			I-SG	CAGE		13,415,223	13,415,223	-	-	-
640			I-DGP	DGP		-	-	-	-	-
641			I-DGU	DGU		-	-	-	-	-
642					B8	119,755,419	96,434,313	23,321,106	-	23,321,106
643										
644	303	Miscellaneous Intangible Plant								
645			I-SITUS	S		6,223,905	5,664,818	559,087	-	559,087
646			I-SG	SG		1,582,463	1,450,884	131,579	-	131,579
647			PTD	SO		366,797,922	339,580,954	27,216,968	-	27,216,968
648			P	SE		-	-	-	-	-
649			CUST	CN		118,926,291	110,490,541	8,435,750	-	8,435,750
650			I-SG	CAGW		60,447,130	47,064,832	13,382,298	-	13,382,298
651			I-SG	CAGE		33,718,616	33,718,616	-	-	-
652			P	JBG		44,318	34,908	9,409	-	9,409
653			P	CAEW		-	-	-	-	-
654			P	CAEE		3,442,438	3,442,438	-	-	-
655			P	CAGE		-	-	-	-	-
656			I-DGP	CAGE		-	-	-	-	-
657					B8	591,183,083	541,447,992	49,735,091	-	49,735,091
658	303	Less Non-Utility Plant								
659			I-SITUS	S		-	-	-	-	-
660					B8	591,183,083	541,447,992	49,735,091	-	49,735,091
661	IP	Unclassified Intangible Plant - Acct 300								
662			I-SITUS	S		-	-	-	-	-
663			I-SG	SG		-	-	-	-	-
664			I-DGU	DGU		-	-	-	-	-
665			PTD	SO		-	-	-	-	-
666						-	-	-	-	-
667										
668	**TOTAL INTANGIBLE PLANT**				B8	**710,938,502**	**637,882,305**	**73,056,197**	**-**	**73,056,197**
669										
670	Summary of Intangible Plant by Factor									
671		S				7,223,905	6,664,818	559,087	-	559,087
672		JBG				44,318	34,908	9,409	-	9,409
673		JBE				-	-	-	-	-
674		SG				1,582,463	1,450,884	131,579	-	131,579
675		SO				366,797,922	339,580,954	27,216,968	-	27,216,968
676		CN				118,926,291	110,490,541	8,435,750	-	8,435,750
677		CAGW				165,787,326	129,083,922	36,703,404	-	36,703,404
678		CAGE				47,133,839	47,133,839	-	-	-
679		CAEW				-	-	-	-	-
680		CAEE				3,442,438	3,442,438	-	-	-
681		SSGCT				-	-	-	-	-
682		SSGCH				-	-	-	-	-
683		SE				-	-	-	-	-
684	Total Intangible Plant by Factor				B8	710,938,502	637,882,305	73,056,197	-	73,056,197
685	Summary of Unclassified Plant (Account 106)									
686		DP				20,256,203	19,023,603	1,232,600	-	1,232,600
687		DS0				-	-	-	-	-
688		GP				517,512	479,111	38,400	-	38,400
689		HP				-	-	-	-	-
690		NP				-	-	-	-	-
691		OP				-	-	-	-	-
692		TP				90,030,246	89,573,286	456,961	-	456,961
693		TS0				-	-	-	-	-
694		IP				-	-	-	-	-
695		MP								
696		SP				1,359,531	1,248,632	110,899	-	110,899
697	Total Unclassified Plant by Factor					112,163,492	110,324,632	1,838,860	-	1,838,860
698										
699	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**19,597,846,707**	**18,163,203,694**	**1,434,643,013**	**-**	**1,434,643,013**

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Electric Plant by Factor									
	S				5,841,259,206	5,408,285,947	432,973,259	-	432,973,259
	SE				-	-	-	-	-
	JBG				1,058,351,530	833,651,275	224,700,255	-	224,700,255
	JBE				4,984	3,916	1,067	-	1,067
	SG				40,848,510	37,452,029	3,396,481	-	3,396,481
	SO				608,242,317	563,109,805	45,132,512	-	45,132,512
	CN				143,657,301	133,467,316	10,189,985	-	10,189,985
	DEU				-	-	-	-	-
	CAGW				3,253,079,213	2,532,884,954	720,194,259	-	720,194,259
	CAGE				8,418,417,100	8,418,417,100	-	-	-
	CAEW				-	-	-	-	-
	CAEE				282,586,548	282,586,548	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(48,600,002)	(46,655,196)	(1,944,806)	-	(1,944,806)
				B8	19,597,846,707	18,163,203,694	1,434,643,013	-	1,434,643,013
105	Plant Held For Future Use								
		DPW	S		3,476,654	3,476,654	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		168,923	131,526	37,398	-	37,398
		G	CAGE		9,079,407	9,079,407	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	13,677,998	13,640,600	37,398	-	37,398
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		159,175,508	159,175,508	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	159,175,508	159,175,508	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(97,241,957)	(97,241,957)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(97,241,957)	(97,241,957)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		2,546,871	526,726	2,020,145	-	2,020,145
		DMSC	SO		(4,454)	(4,123)	(330)	-	(330)
				B16	2,542,417	522,603	2,019,814	-	2,019,814
182W	Weatherization								
		DMSC	S		20,104,037	20,104,037	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	20,104,037	20,104,037	-	-	-

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					22,646,454	20,626,639	2,019,814	-	2,019,814
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,203,290	934,543	268,747	-	268,747
		P	CAEE		160,982,732	160,982,732	-	-	-
		P	JBE		15,903,701	12,497,345	3,406,356	-	3,406,356
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	178,089,723	174,414,620	3,675,103	-	3,675,103
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(2,263,000)	(2,263,000)	-	-	-
				B13	(2,263,000)	(2,263,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,849,114)	(1,849,114)	-	-	-
				B13	(1,849,114)	(1,849,114)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	173,977,609	170,302,506	3,675,103	-	3,675,103
154	Materials and Supplies								
		MSS	S		86,350,009	81,151,955	5,198,054	-	5,198,054
		MSS	SG		1,060,129	971,981	88,148	-	88,148
		MSS	SE		-	-	-	-	-
		MSS	SO		73,052	67,631	5,421	-	5,421
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(3,085,361)	(2,880,261)	(205,100)	-	(205,100)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		5,166,864	4,022,980	1,143,884	-	1,143,884
		MSS	CAGE		78,522,981	78,522,981	-	-	-
		MSS	JBG		7,407,137	5,834,517	1,572,621	-	1,572,621
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		4,119,378	4,119,378	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	179,614,190	171,811,162	7,803,028	-	7,803,028
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,411)	(12,589)	-	(12,589)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,411)	(12,589)	-	(12,589)
	Total Materials & Supplies			B13	179,341,190	171,550,751	7,790,438	-	7,790,438

70 **FEBRUARY 2010 West Control Area**
71 **AMA**

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
841	165	Prepayments								
842			DMSC	S		1,792,213	1,792,213	-	-	-
843			GP	GPS		6,602,256	6,112,359	489,898	-	489,898
844			PT	SG		3,538,438	3,244,223	294,215	-	294,215
845			PT	CAGW		1,253,304	975,837	277,467	-	277,467
846			PT	CAGE		429,965	429,965	-	-	-
847			P	CAEW		4,055	3,149	906	-	906
848			P	CAEE		5,595,568	5,595,568	-	-	-
849			P	SE		-	-	-	-	-
850			PTD	SO		16,468,406	15,246,425	1,221,981	-	1,221,981
851	**Total Prepayments**				B15	35,684,205	33,399,739	2,284,466	-	2,284,466
852										
853	182M	Misc Regulatory Assets								
854			DDS2	S		54,803,002	37,135,862	17,667,139	-	17,667,139
855			DEFSG	SG		-	-	-	-	-
856			P	CAGE		-	-	-	-	-
857			P	CAGE		8,324,652	8,324,652	-	-	-
858			DEFSG	CAGW		2,212,201	1,722,445	489,756	-	489,756
859			DEFSG	JBG		-	-	-	-	-
860			P	SE		10,608,209	9,768,345	839,864	-	839,864
861			P	CAEW		-	-	-	-	-
862			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
863			DDSO2	SO		7,828,628	7,247,732	580,896	-	580,896
864					B11	73,168,483	53,590,828	19,577,655	-	19,577,655
865										
866	186M	Misc Deferred Debits								
867			LABOR	S		15,573,781	15,511,193	62,588	-	62,588
868			P	CAEW		-	-	-	-	-
869			P	CAEE		-	-	-	-	-
870			DEFSG	SG		24,441,391	22,409,133	2,032,258	-	2,032,258
871			LABOR	SO		18,424	17,057	1,367	-	1,367
872			P	SE		-	-	-	-	-
873			DEFSG	CAGW		2,849,099	2,218,341	630,758	-	630,758
874			DEFSG	CAGE		13,739,706	13,739,706	-	-	-
875			P	CAEW		-	-	-	-	-
876			P	CAEE		10,025,398	10,025,398	-	-	-
877			P	SNPPS		-	-	-	-	-
878			GP	EXCTAX		-	-	-	-	-
879	**Total Misc. Deferred Debits**				B11	66,647,799	63,920,828	2,726,971	-	2,726,971
880										
881	Working Capital									
882	CWC	Cash Working Capital								
883			CWC	S		12,931,056	11,959,128	971,928	-	971,928
884			CWC	SO		-	-	-	-	-
885			CWC	SE		-	-	-	-	-
886					B14	12,931,056	11,959,128	971,928	-	971,928
887										
888	OWC	Other Work. Cap.								
889	131	Cash	GP	SNP		-	-	-	-	-
890	135	Working Funds	GP	SG		1,887	1,730	157	-	157
891	141	Other A/R	GP	SO		467,508	432,818	34,690	-	34,690
892	143	Other A/R	GP	SO		32,214,658	29,824,281	2,390,377	-	2,390,377
893	232	A/P	PTD	S		-	-	-	-	-
894	232	A/P	PTD	SO		(4,077,422)	(3,774,871)	(302,551)	-	(302,551)
895	232	A/P	P	CAEE		(1,988,316)	(1,988,316)	-	-	-
896	232	A/P	T	SG		-	-	-	-	-
897	2533	Other Misc. Df. Crd.	P	S		-	-	-	-	-
898	2533	Other Misc. Df. Crd.	P	SE		(1,101,573)	(1,014,361)	(87,213)	-	(87,213)
899	2533	Other Misc. Df. Crd.	P	CAEW		-	-	-	-	-
900	2533	Other Misc. Df. Crd.	P	CAEE		(4,975,865)	(4,975,865)	-	-	-
901	230	Asset Retir. Oblig.	P	SE		11,375	10,474	901	-	901
902	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
903	230	Asset Retir. Oblig.	P	CAEE		(2,447,862)	(2,447,862)	-	-	-
904	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
905	254105	ARO Reg Liability	P	S		-	-	-	-	-
906	254105	ARO Reg Liability	P	SE		-	-	-	-	-
907	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
908	254105	ARO Reg Liability	P	CAEE		(725,866)	(725,866)	-	-	-
909	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
910					B14	17,358,721	15,322,360	2,036,360	-	2,036,360
911										
912	**Total Working Capital**					30,289,777	27,281,488	3,008,288	-	3,008,288

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		(315,077)	(62,291)	(252,786)	-	(252,786)
		P	TROJP		749,070	583,012	166,058	-	166,058
		P	TROJD		1,096,844	853,632	243,212	-	243,212
				B14	1,530,838	1,374,354	156,484	-	156,484
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					1,530,838	1,374,354	156,484	-	156,484
TOTAL RATE BASE ADDITIONS					**658,897,903**	**617,621,284**	**41,276,619**	**-**	**41,276,619**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(7,530,000)	(6,971,262)	(558,738)	-	(558,738)
2283	Pen & Ben	PTD	SO		(22,879,831)	(21,182,112)	(1,697,719)	-	(1,697,719)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		(452,645)	(419,058)	(33,587)	-	(33,587)
				B15	(30,862,476)	(28,572,433)	(2,290,043)	-	(2,290,043)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	CAGW		(1,500,000)	(1,167,917)	(332,083)	-	(332,083)
				B15	(1,500,000)	(1,167,917)	(332,083)	-	(332,083)
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(1,686,227)	(1,312,415)	(373,812)	-	(373,812)
254105	ARO	P	TROJP		(3,608,947)	(2,808,896)	(800,051)	-	(800,051)
254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE		3,768,958	3,470,565	298,393	-	298,393
254		P	S		(7,006,273)	(7,006,289)	16	-	16
				B15	(13,379,657)	(12,504,202)	(875,454)	-	(875,454)
252	Customer Advances for Construction								
		DPW	S		(14,068,627)	(14,009,844)	(58,782)	-	(58,782)
		DPW	SG		(8,960,446)	(8,215,401)	(745,045)	-	(745,045)
		T	CAGE		-	-	-	-	-
		DPW	SO		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Advances for Constr.				B19	(23,029,073)	(22,225,246)	(803,828)	-	(803,828)
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(2,760,812)	(2,506,120)	(254,692)	-	(254,692)
		GP	GPS		-	-	-	-	-
		GP	SO		-	-	-	-	-
		P	CAGW		(1,700)	(1,324)	(376)	-	(376)
		P	CAGE		3,925,041	3,925,041	-	-	-
		P	SG		(11,054,663)	(10,135,488)	(919,176)	-	(919,176)
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,057,503)	(1,057,503)	-	-	-
		P	SE		-	-	-	-	-
				B19	(10,949,638)	(9,775,394)	(1,174,244)	-	(1,174,244)

70 **FEBRUARY 2010 West Control Area**
71 **AMA**

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
984	190	Accumulated Deferred Income Taxes								
985			P	S		10,695,487	10,655,557	39,930	-	39,930
986			P	CN		65,488	60,843	4,645	-	4,645
987			LABOR	SO		36,490,690	33,783,025	2,707,665	-	2,707,665
988			P	DGP		-	-	-	-	-
989			CUST	BADDEBT		3,345,135	2,926,108	419,027	-	419,027
990			P	TROJD		1,332,481	1,037,019	295,462	-	295,462
991			P	SG		930,238	852,890	77,348	-	77,348
992			P	SE		3,725,310	3,430,373	294,937	-	294,937
993			PTD	SNP		-	-	-	-	-
994			P	CAGW		1,833,845	1,427,853	405,992	-	405,992
995			P	CAGE		36,627,483	36,627,483	-	-	-
996			P	CAEW		262,659	203,996	58,663	-	58,663
997			P	CAEE		1,433,750	1,433,750	-	-	-
998			DPW	JBE		(2,324,698)	(1,826,779)	(497,919)	-	(497,919)
999			DPW	SNPD		703,493	656,728	46,765	-	46,765
1000										
1001	**Total Accum Deferred Income Taxes**				B19	95,121,361	91,268,846	3,852,516	-	3,852,516
1002										
1003	281	Accumulated Deferred Income Taxes								
1004			P	S		-	-	-	-	-
1005			PT	SG		-	-	-	-	-
1006			PT	CAGW		-	-	-	-	-
1007			PT	CAGE		-	-	-	-	-
1008			T	SNPT		-	-	-	-	-
1009					B19	-	-	-	-	-
1010										
1011	282	Accumulated Deferred Income Taxes								
1012			GP	S		-	-	-	-	-
1013			ACCMDIT	DITBAL		(2,336,392,077)	(2,174,439,236)	(161,952,841)	-	(161,952,841)
1014			PT	DGP		-	-	-	-	-
1015			LABOR	SO		(6,909,549)	(6,396,850)	(512,699)	-	(512,699)
1016			PTD	SNP		-	-	-	-	-
1017			P	CAGW		-	-	-	-	-
1018			P	CAGE		(5,705,530)	(5,705,530)	-	-	-
1019			P	CAEW		-	-	-	-	-
1020			P	CAEE		(5,607,614)	(5,607,614)	-	-	-
1021			P	SE		-	-	-	-	-
1022			P	JBG		-	-	-	-	-
1023			P	SG		-	-	-	-	-
1024					B19	(2,354,614,770)	(2,192,149,230)	(162,465,540)	-	(162,465,540)
1025										
1026	283	Accumulated Deferred Income Taxes								
1027			GP	S		(31,502,756)	(23,973,681)	(7,529,075)	-	(7,529,075)
1028			P	SG		(3,728,991)	(3,418,932)	(310,059)	-	(310,059)
1029			P	SE		(3,055,192)	(2,813,309)	(241,883)	-	(241,883)
1030			LABOR	SO		(16,761,723)	(15,517,977)	(1,243,746)	-	(1,243,746)
1031			GP	GPS		(5,687,055)	(5,265,067)	(421,988)	-	(421,988)
1032			PTD	SNP		(5,228,914)	(4,852,216)	(376,698)	-	(376,698)
1033			P	TROJD		-	-	-	-	-
1034			PTD	SNPD		-	-	-	-	-
1035			P	CAGW		(2,928,581)	(2,280,227)	(648,354)	-	(648,354)
1036			P	CAGE		(2,760,551)	(2,760,551)	-	-	-
1037			P	CAEW		-	-	-	-	-
1038			P	CAEE		(1,171,491)	(1,171,491)	-	-	-
1039			P	JBE		-	-	-	-	-
1040			P	SGCT		-	-	-	-	-
1041										
1042					B19	(72,825,254)	(62,053,451)	(10,771,803)	-	(10,771,803)
1043										
1044	**TOTAL ACCUM DEF INCOME TAX**				B19	(2,332,318,663)	(2,162,933,835)	(169,384,828)	-	(169,384,828)
1045	255	Accumulated Investment Tax Credit								
1046			PTD	S		-	-	-	-	-
1047			PTD	ITC84		(1,745,297)	(1,497,814)	(247,483)	-	(247,483)
1048			PTD	ITC85		(3,044,242)	(2,637,531)	(406,711)	-	(406,711)
1049			PTD	ITC86		(1,479,759)	(1,285,526)	(194,233)	-	(194,233)
1050			PTD	ITC88		(222,246)	(188,998)	(33,248)	-	(33,248)
1051			PTD	ITC89		(486,772)	(412,448)	(74,324)	-	(74,324)
1052			PTD	ITC90		(315,906)	(303,544)	(12,362)	-	(12,362)
1053			PTD	CAGE		-	-	-	-	-
1054	**Total Accumulated ITC**				B19	(7,294,222)	(6,325,861)	(968,361)	-	(968,361)
1055										
1056	**TOTAL RATE BASE DEDUCTIONS**					**(2,419,333,728)**	**(2,243,504,888)**	**(175,828,840)**	**-**	**(175,828,840)**
1057										
1058										
1059										

70	**FEBRUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1060	108SP	Steam Prod Plant Accumulated Depr								
1061			P	S		-	-	-	-	-
1062			P	DGP		-	-	-	-	-
1063			P	DGU		-	-	-	-	-
1064			P	SG		-	-	-	-	-
1065			P	CAGW		(136,987,771)	(106,660,256)	(30,327,514)	-	(30,327,514)
1066			P	CAGE		(1,865,223,832)	(1,865,223,832)	-	-	-
1067			P	JBG		(490,763,865)	(386,569,028)	(104,194,838)	-	(104,194,838)
1068			P	CAGE		-	-	-	-	-
1069					B17	(2,492,975,468)	(2,358,453,116)	(134,522,352)	-	(134,522,352)
1070										
1071	108NP	Nuclear Prod Plant Accumulated Depr								
1072			P	DGP		-	-	-	-	-
1073			P	DGU		-	-	-	-	-
1074			P	SG		-	-	-	-	-
1075						-	-	-	-	-
1076										
1077										
1078	108HP	Hydraulic Prod Plant Accum Depr								
1079			P	S		-	-	-	-	-
1080			P	DGP		-	-	-	-	-
1081			P	DGU		-	-	-	-	-
1082			P	CAGW		(207,915,798)	(161,885,636)	(46,030,162)	-	(46,030,162)
1083			P	CAGE		(45,782,751)	(45,782,751)	-	-	-
1084			P	CAGW		-	-	-	-	-
1085			P	CAGE		-	-	-	-	-
1086					B17	(253,698,549)	(207,668,387)	(46,030,162)	-	(46,030,162)
1087										
1088	108OP	Other Production Plant - Accum Depr								
1089			P	S		-	-	-	-	-
1090			P	DGU		-	-	-	-	-
1091			P	DGP		-	-	-	-	-
1092			P	SG		-	-	-	-	-
1093			P	CAGW		(166,964,004)	(130,000,097)	(36,963,907)	-	(36,963,907)
1094			P	CAGE		(135,262,176)	(135,262,176)	-	-	-
1095			P	CAGE		-	-	-	-	-
1096					B17	(302,226,180)	(265,262,273)	(36,963,907)	-	(36,963,907)
1097										
1098	108EP	Experimental Plant - Accum Depr								
1099			P	DGP		-	-	-	-	-
1100			P	SG		-	-	-	-	-
1101						-	-	-	-	-
1102										
1103	**TOTAL PRODUCTION PLANT DEPR**					**(3,048,900,197)**	**(2,831,383,776)**	**(217,516,421)**	**-**	**(217,516,421)**
1104										
1105	Summary of Prod Plant Depreciation by Factor									
1106		S				-	-	-	-	-
1107		DGP				-	-	-	-	-
1108		DGU				-	-	-	-	-
1109		SG				-	-	-	-	-
1110		CAGW				(511,867,573)	(398,545,989)	(113,321,583)	-	(113,321,583)
1111		CAGE				(2,046,268,759)	(2,046,268,759)	-	-	-
1112		JBG				(490,763,865)	(386,569,028)	(104,194,838)	-	(104,194,838)
1113		SSGCT				-	-	-	-	-
1114	Total of Prod Plant Depreciation by Factor					(3,048,900,197)	(2,831,383,776)	(217,516,421)	-	(217,516,421)
1115										
1116										
1117	108TP	Transmission Plant Accumulated Depr								
1118			T	DGP		-	-	-	-	-
1119			T	DGU		-	-	-	-	-
1120			T	CAGW		(423,643,345)	(329,853,589)	(93,789,756)	-	(93,789,756)
1121			T	CAGE		(663,185,273)	(663,185,273)	-	-	-
1122			T	JBG		(50,395,163)	(39,695,688)	(10,699,475)	-	(10,699,475)
1123			T	SG		(17,348,893)	(15,906,364)	(1,442,530)	-	(1,442,530)
1124	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,154,572,674)**	**(1,048,640,913)**	**(105,931,761)**	**-**	**(105,931,761)**
1125	108360	Land and Land Rights								
1126			DPW	S		(5,781,689)	(5,646,786)	(134,903)	-	(134,903)
1127					B17	(5,781,689)	(5,646,786)	(134,903)	-	(134,903)
1128										
1129	108361	Structures and Improvements								
1130			DPW	S		(13,797,395)	(13,199,108)	(598,288)	-	(598,288)
1131					B17	(13,797,395)	(13,199,108)	(598,288)	-	(598,288)
1132										
1133	108362	Station Equipment								
1134			DPW	S		(210,085,326)	(195,510,827)	(14,574,499)	-	(14,574,499)
1135					B17	(210,085,326)	(195,510,827)	(14,574,499)	-	(14,574,499)
1136										

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(790,449)	(790,449)	-	-	-
				B17	(790,449)	(790,449)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(477,665,952)	(432,367,489)	(45,298,464)	-	(45,298,464)
				B17	(477,665,952)	(432,367,489)	(45,298,464)	-	(45,298,464)
108365	Overhead Conductors								
		DPW	S		(260,579,689)	(233,235,312)	(27,344,377)	-	(27,344,377)
				B17	(260,579,689)	(233,235,312)	(27,344,377)	-	(27,344,377)
108366	Underground Conduit								
		DPW	S		(122,182,217)	(112,435,515)	(9,746,701)	-	(9,746,701)
				B17	(122,182,217)	(112,435,515)	(9,746,701)	-	(9,746,701)
108367	Underground Conductors								
		DPW	S		(282,621,191)	(274,329,737)	(8,291,454)	-	(8,291,454)
				B17	(282,621,191)	(274,329,737)	(8,291,454)	-	(8,291,454)
108368	Line Transformers								
		DPW	S		(365,297,155)	(324,256,061)	(41,041,094)	-	(41,041,094)
				B17	(365,297,155)	(324,256,061)	(41,041,094)	-	(41,041,094)
108369	Services								
		DPW	S		(165,212,289)	(149,074,283)	(16,138,006)	-	(16,138,006)
				B17	(165,212,289)	(149,074,283)	(16,138,006)	-	(16,138,006)
108370	Meters								
		DPW	S		(84,830,279)	(76,920,675)	(7,909,605)	-	(7,909,605)
				B17	(84,830,279)	(76,920,675)	(7,909,605)	-	(7,909,605)
108371	Installations on Customers' Premises								
		DPW	S		(7,908,420)	(7,625,897)	(282,523)	-	(282,523)
				B17	(7,908,420)	(7,625,897)	(282,523)	-	(282,523)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(28,578,113)	(26,479,632)	(2,098,481)	-	(2,098,481)
				B17	(28,578,113)	(26,479,632)	(2,098,481)	-	(2,098,481)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		635,963	627,179	8,783	-	8,783
					635,963	627,179	8,783	-	8,783
TOTAL DISTRIBUTION PLANT DEPR				B17	**(2,024,694,202)**	**(1,851,244,590)**	**(173,449,612)**	**-**	**(173,449,612)**
Summary of Distribution Plant Depr by Factor									
	S				(2,024,694,202)	(1,851,244,590)	(173,449,612)	-	(173,449,612)
Total Distribution Depreciation by Factor				B17	(2,024,694,202)	(1,851,244,590)	(173,449,612)	-	(173,449,612)

FEBRUARY 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(150,465,725)	(134,577,286)	(15,888,439)	-	(15,888,439)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(6,867,176)	(6,380,069)	(487,107)	-	(487,107)
		PTD	SO		(69,613,648)	(64,448,208)	(5,165,439)	-	(5,165,439)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(14,743,644)	(11,479,571)	(3,264,073)	-	(3,264,073)
		G-SG	CAGE		(46,626,701)	(46,626,701)	-	-	-
		P	JBG		(4,507,089)	(3,550,182)	(956,907)	-	(956,907)
		P	CAEW		-	-	-	-	-
		P	CAEE		(348,647)	(348,647)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(293,172,631)	(267,410,666)	(25,761,965)	-	(25,761,965)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(171,807,407)	(171,807,407)	-	-	-
		P	SE		-	-	-	-	-
				B17	(171,807,407)	(171,807,407)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(171,807,407)	(171,807,407)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(464,980,038)**	**(439,218,073)**	**(25,761,965)**	**-**	**(25,761,965)**
Summary of General Depreciation by Factor									
	S				(150,465,725)	(134,577,286)	(15,888,439)	-	(15,888,439)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(69,613,648)	(64,448,208)	(5,165,439)	-	(5,165,439)
	CN				(6,867,176)	(6,380,069)	(487,107)	-	(487,107)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(14,743,644)	(11,479,571)	(3,264,073)	-	(3,264,073)
	CAGE				(46,626,701)	(46,626,701)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(172,156,054)	(172,156,054)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,507,089)	(3,550,182)	(956,907)	-	(956,907)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(464,980,038)	(439,218,073)	(25,761,965)	-	(25,761,965)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(6,693,147,111)**	**(6,170,487,352)**	**(522,659,759)**	**-**	**(522,659,759)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

70	**FEBRUARY 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1278	111GP	Accum Prov for Amort-General								
1279			G-SITUS	S		(15,634,386)	(14,185,334)	(1,449,052)	-	(1,449,052)
1280			CUST	CN		(2,498,886)	(2,321,634)	(177,252)	-	(177,252)
1281			I-SG	SG		-	-	-	-	-
1282			PTD	SO		(10,068,463)	(9,321,368)	(747,095)	-	(747,095)
1283			I-SG	CAGW		-	-	-	-	-
1284			I-SG	CAGE		-	-	-	-	-
1285			P	CAEW		-	-	-	-	-
1286			P	CAEE		-	-	-	-	-
1287			P	SE		-	-	-	-	-
1288					B18	(28,201,735)	(25,828,336)	(2,373,399)	-	(2,373,399)
1289										
1290										
1291	111HP	Accum Prov for Amort-Hydro								
1292			P	DGP		-	-	-	-	-
1293			P	DGU		-	-	-	-	-
1294			P	SG		-	-	-	-	-
1295			P	CAGW		(32,827)	(25,559)	(7,267)	-	(7,267)
1296			P	CAGE		(399,415)	(399,415)	-	-	-
1297			P	CAGE		-	-	-	-	-
1298					B18	(432,241)	(424,974)	(7,267)	-	(7,267)
1299										
1300										
1301	111IP	Accum Prov for Amort-Intangible Plant								
1302			I-SITUS	S		(890,944)	(889,411)	(1,533)	-	(1,533)
1303			I-DGP	DGP		-	-	-	-	-
1304			I-DGU	DGU		-	-	-	-	-
1305			P	CAEW		-	-	-	-	-
1306			P	CAEE		(1,050,158)	(1,050,158)	-	-	-
1307			P	SE		-	-	-	-	-
1308			I-SG	SG		(15,884,055)	(14,563,324)	(1,320,731)	-	(1,320,731)
1309			I-SG	CAGW		-	-	-	-	-
1310			I-SG	CAGE		-	-	-	-	-
1311			CUST	CN		(90,403,512)	(83,990,956)	(6,412,556)	-	(6,412,556)
1312			P	CAGE		-	-	-	-	-
1313			P	CAGE		-	-	-	-	-
1314			I-SG	CAGW		(32,327,375)	(25,170,467)	(7,156,908)	-	(7,156,908)
1315			I-SG	CAGE		(10,707,619)	(10,707,619)	-	-	-
1316			PTD	JBG		(10,672)	(8,406)	(2,266)	-	(2,266)
1317			PTD	SO		(252,636,024)	(233,890,043)	(18,745,980)	-	(18,745,980)
1318					B18	(403,910,358)	(370,270,385)	(33,639,973)	-	(33,639,973)
1319	111IP	Less Non-Utility Plant								
1320			NUTIL	OTH		-	-	-	-	-
1321					B18	(403,910,358)	(370,270,385)	(33,639,973)	-	(33,639,973)
1322										
1323	111390	Accum Amtr - Capital Lease								
1324			G-SITUS	S		(5,618,332)	(5,618,332)	-	-	-
1325			P	CAGE		(1,394,271)	(1,394,271)	-	-	-
			PTD	CAGW		(65,733)	(51,180)	(14,553)	146,509	131,956
1			PTD	SO		1,778,349	1,646,393	131,956	-	131,956
2						(5,299,987)	(5,417,391)	117,404	146,509	263,912
3										
4		Remove Capital Lease Amtr				5,299,987	5,417,391	(117,404)	(146,509)	(263,912)
5										
6	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(432,544,335)**	**(396,523,695)**	**(36,020,640)**	**-**	**(36,020,640)**
7	AMA									
8										
9										
10										
11	Summary of Amortization by Factor									
12		S				(22,143,662)	(20,693,078)	(1,450,584)	-	(1,450,584)
13		DGP				-	-	-	-	-
14		DGU				-	-	-	-	-
15		SE				-	-	-	-	-
16		SO				(260,926,137)	(241,565,018)	(19,361,119)	-	(19,361,119)
17		CN				(92,902,398)	(86,312,590)	(6,589,808)	-	(6,589,808)
18		SSGCT				-	-	-	-	-
19		JBG				(10,672)	(8,406)	(2,266)	-	(2,266)
20		CAGW				(32,425,935)	(25,247,206)	(7,178,728)	146,509	(7,032,220)
21		CAGE				(12,501,305)	(12,501,305)	-	-	-
22		CAEW				-	-	-	-	-
23		CAEE				(1,050,158)	(1,050,158)	-	-	-
24		SG				(15,884,055)	(14,563,324)	(1,320,731)	-	(1,320,731)
25		Less Capital Lease				5,299,987	5,417,391	(117,404)	(146,509)	(263,912)
26	Total Provision For Amortization by Factor				B18	(432,544,335)	(396,523,695)	(36,020,640)	-	(36,020,640)

RESULTS OF OPERATIONS
WASHINGTON

March 2010

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RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MARCH 2010
FILE:	WA JAM MARCH 2010
PREPARED BY:	Revenue Requirement Department
DATE:	June 28, 2010
TIME:	9:06:13 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

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.620
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.60%	5.890%	2.804%
PREFERRED	0.30%	5.410%	0.016%
COMMON	52.10%	10.600%	5.523%
	100.00%		8.342%

OTHER INFORMATION

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

MARCH 2010 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	283,481,718	262,992,085	20,489,634	0	20,489,634
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	34,183,807	26,759,926	7,423,881	0	7,423,881
5	Other Operating Revenues	2.4	24,743,697	23,420,996	1,322,702	0	1,322,702
6	Total Operating Revenues	2.4	342,409,223	313,173,007	29,236,216	0	29,236,216
7							
8	Operating Expenses:						
9	Steam Production	2.7	49,477,915	44,874,671	4,603,244	0	4,603,244
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	2,350,072	2,031,632	318,439	0	318,439
12	Other Power Supply	2.10	63,324,256	50,205,548	13,118,707	0	13,118,707
13	Transmission	2.12	13,135,339	10,796,857	2,338,482	0	2,338,482
14	Distribution	2.13	18,714,857	17,708,022	1,006,834	0	1,006,834
15	Customer Accounts	2.14	7,806,852	7,040,243	766,609	0	766,609
16	Customer Service	2.14	8,953,991	8,260,623	693,368	0	693,368
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	13,874,340	12,853,622	1,020,718	0	1,020,718
19							
20	Total O & M Expenses	2.16	177,637,622	153,771,220	23,866,402	0	23,866,402
21							
22	Depreciation	2.18	40,142,494	37,048,022	3,094,472	0	3,094,472
23	Amortization Expense	2.19	3,756,960	3,413,393	343,567	0	343,567
24	Taxes Other Than Income	2.19	10,626,284	9,467,460	1,158,823	0	1,158,823
25	Income Taxes - Federal	2.22	30,652,741	30,849,879	(197,138)	0	(197,138)
26	Income Taxes - State	2.22	4,191,986	4,191,986	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	(468,551)	(468,551)	0	0	0
29	Misc Revenue & Expense	2.5	(1,878,887)	(1,748,795)	(130,092)	0	(130,092)
30							
31	Total Operating Expenses	2.22	264,660,649	236,524,614	28,136,035	0	28,136,035
32							
33	Operating Revenue for Return		77,748,574	76,648,392	1,100,181	0	1,100,181
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	19,787,664,587	18,352,853,197	1,434,811,390	0	1,434,811,390
37	Plant Held for Future Use	2.33	13,448,192	13,410,794	37,398	0	37,398
38	Misc Deferred Debits	2.35	158,941,865	136,868,842	22,073,023	0	22,073,023
39	Elec Plant Acq Adj	2.33	61,473,220	61,473,220	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	41,392,906	38,632,970	2,759,936	0	2,759,936
42	Fuel Stock	2.34	184,479,290	180,104,858	4,374,432	0	4,374,432
43	Material & Supplies	2.34	180,846,667	173,186,885	7,659,783	0	7,659,783
44	Working Capital	2.35	30,882,027	27,779,323	3,102,704	0	3,102,704
45	Weatherization Loans	2.34	21,495,464	19,470,538	2,024,926	0	2,024,926
46	Miscellaneous Rate Base	2.36	1,391,671	1,249,412	142,258	0	142,258
47							
48	Total Electric Plant		20,482,015,888	19,005,030,039	1,476,985,849	0	1,476,985,849
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,686,540,546)	(6,164,813,791)	(521,726,755)	0	(521,726,755)
52	Accum Prov For Amort	2.41	(435,413,597)	(399,124,100)	(36,289,497)	0	(36,289,497)
53	Accum Def Income Taxes	2.37	(2,337,154,803)	(2,167,756,888)	(169,397,915)	0	(169,397,915)
54	Unamortized ITC	2.37	(6,888,109)	(5,974,773)	(913,336)	0	(913,336)
55	Customer Adv for Const	2.36	(24,059,266)	(22,708,519)	(1,350,747)	0	(1,350,747)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(55,787,958)	(51,205,924)	(4,582,034)	0	(4,582,034)
58							
59	Total Rate Base Deductions		(9,545,844,279)	(8,811,583,995)	(734,260,285)	0	(734,260,285)
60							
61	Total Rate Base		10,936,171,609	10,193,446,044	742,725,565	0	742,725,565
62							
63							
64							
65							
66	Net Power Costs		47,052,083		10,626,509		10,626,509
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		87,657,622		5,953,231		5,953,231
69	Rate Base Decrease		(4,625,054,460)		(578,305,280)		(578,305,280)

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		109,932,737	101,063,433	8,869,303	-	8,869,303
				B1	109,932,737	101,063,433	8,869,303	-	8,869,303
442	Commercial & Industrial Sales								
		0	S		170,399,794	158,957,570	11,442,224	-	11,442,224
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	170,399,794	158,957,570	11,442,224	-	11,442,224
444	Public Street & Highway Lighting								
		0	S		1,816,888	1,638,781	178,106	-	178,106
		0	SO		-	-	-	-	-
				B1	1,816,888	1,638,781	178,106	-	178,106
445	Other Sales to Public Authority								
		0	S		1,332,300	1,332,300	-	-	-
				B1	1,332,300	1,332,300	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**283,481,718**	**262,992,085**	**20,489,634**	**-**	**20,489,634**
447	Sales for Resale-Non NPC								
		WSF	S		650,533	650,533	-	-	-
			CAGW		-	-	-	-	-
					650,533	650,533	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		33,533,274	26,109,393	7,423,881	-	7,423,881
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	33,533,274	26,109,393	7,423,881	-	7,423,881
	Total Sales for Resale				34,183,807	26,759,926	7,423,881	-	7,423,881
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**317,665,525**	**289,752,011**	**27,913,514**	**-**	**27,913,514**
450	Forfeited Discounts & Interest								
		CUST	S		607,366	553,127	54,239	-	54,239
		CUST	SO		-	-	-	-	-
				B1	607,366	553,127	54,239	-	54,239
451	Misc Electric Revenue								
		CUST	S		579,530	567,205	12,325	-	12,325
		GP	SG		-	-	-	-	-
		GP	SO		16,798	15,551	1,246	-	1,246
				B1	596,327	582,756	13,571	-	13,571
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		817,810	735,444	82,366	-	82,366
		T	CAGW		21,796	16,971	4,825	-	4,825
		T	CAGE		308,338	308,338	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		37,662	34,530	3,132	-	3,132
		GP	SO		290,182	268,650	21,532	-	21,532
				B1	1,475,788	1,363,934	111,855	-	111,855

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		6,833,865	6,838,214	(4,349)	-	(4,349)
		CUST	CAGE		663,198	663,198	-	-	-
		OTHSE	CAGW		141,851	110,447	31,404	-	31,404
		OTHSO	SO		-	-	-	-	-
		OTHSGR	SG		9,750,667	8,939,917	810,751	-	810,751
		OTHSGR	JBG		(93,322)	(73,509)	(19,813)	-	(19,813)
		OTHSGR	WRG		4,364,388	4,067,079	297,310	-	297,310
		OTHSGR	WRE		403,569	375,834	27,735	-	27,735
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	22,064,216	20,921,179	1,143,037	-	1,143,037
	Total Other Electric Revenues				**24,743,697**	**23,420,996**	**1,322,702**	**-**	**1,322,702**
Total Electric Operating Revenues				**B1**	**342,409,223**	**313,173,007**	**29,236,216**	**-**	**29,236,216**
Summary of Revenues by Factor									
	S				292,970,822	272,336,607	20,634,214	-	20,634,214
	JBG				(93,322)	(73,509)	(19,813)	-	(19,813)
	SE				-	-	-	-	-
	SO				306,980	284,202	22,778	-	22,778
	SG				9,788,329	8,974,447	813,882	-	813,882
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				33,696,921	26,236,811	7,460,110	-	7,460,110
	CAGE				971,536	971,536	-	-	-
	WRG				4,364,388	4,067,079	297,310	-	297,310
	WRE				403,569	375,834	27,735	-	27,735
Total Electric Operating Revenues				B1	342,409,223	313,173,007	29,236,216	-	29,236,216
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(1,647,551)	(1,517,113)	(130,439)	-	(130,439)
				B1	(1,647,551)	(1,517,113)	(130,439)	-	(130,439)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		76,440	76,440	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		4,676	4,329	347	-	347
		P	CAGW		-	-	-	-	-
		P	CAGE		(312,452)	(312,452)	-	-	-
		P	SG		-	-	-	-	-
				B1	(231,335)	(231,682)	347	-	347
Total Miscellaneous Revenues					**(1,878,887)**	**(1,748,795)**	**(130,092)**	**-**	**(130,092)**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					-	-	-	-	-
Net Misc Revenue and Expense					**(1,878,887)**	**(1,748,795)**	**(130,092)**	**-**	**(130,092)**

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		2,786	2,169	617	-	617
		P	CAGE		336,026	336,026	-	-	-
		P	JBG		1,391,755	1,096,269	295,486	-	295,486
		P	CAGE		-	-	-	-	-
				B2	1,730,567	1,434,464	296,102	-	296,102
501	Fuel Related								
		P	SE		(6,716)	(6,184)	(532)	-	(532)
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		153,603	119,597	34,006	-	34,006
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		1,331,169	1,331,169	-	-	-
		P	JBE		4,950	3,890	1,060	-	1,060
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	1,483,006	1,448,472	34,535	-	34,535
501NPC	Fuel Related								
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		-	-	-	-	-
			CAGE		-	-	-	-	-
			CAEW		15,079,727	11,711,769	3,367,958	-	3,367,958
			CAEE		-	-	-	-	-
			JBE		-	-	-	-	-
			CAEE		-	-	-	-	-
			JBG		-	-	-	-	-
				B2	15,079,727	11,711,769	3,367,958	-	3,367,958
	Total Fuel Related				16,562,734	13,160,241	3,402,493	-	3,402,493
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		86,916	67,674	19,242	-	19,242
		P	CAGE		2,898,809	2,898,809	-	-	-
		P	JBG		355,194	279,782	75,412	-	75,412
		P	CAGE		-	-	-	-	-
				B2	3,340,920	3,246,266	94,654	-	94,654
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
503NPC	Steam From Other Sources-NPC								
			SE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE	B2	-	-	-	-	-
					-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		1,409	1,097	312	-	312
		P	CAGE		460,386	460,386	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	461,795	461,483	312	-	312
506	Misc. Steam Expense								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		167,712	130,582	37,129	-	37,129
		P	CAGE		4,517,000	4,517,000	-	-	-
		P	JBG		(1,411,248)	(1,111,624)	(299,624)	-	(299,624)
		P	CAGE		-	-	-	-	-
				B2	3,273,463	3,535,958	(262,495)	-	(262,495)

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		619	482	137	-	137
		P	CAGE		4,463	4,463	-	-	-
		P	JBG		19,444	15,316	4,128	-	4,128
		P	CAGE		-	-	-	-	-
				B2	24,526	20,260	4,265	-	4,265
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		31,592	24,598	6,994	-	6,994
		P	CAGE		558,976	558,976	-	-	-
		P	JBG		45,728	36,020	9,709	-	9,709
		P	CAGE		-	-	-	-	-
				B2	636,297	619,594	16,703	-	16,703
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		24,246	18,879	5,368	-	5,368
		P	CAGE		1,750,512	1,750,512	-	-	-
		P	JBG		799,850	630,033	169,817	-	169,817
		P	CAGE		-	-	-	-	-
				B2	2,574,608	2,399,423	175,185	-	175,185
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		203,242	158,247	44,996	-	44,996
		P	CAGE		11,332,663	11,332,663	-	-	-
		P	JBG		2,736,961	2,155,872	581,088	-	581,088
		P	CAGE		-	-	-	-	-
				B2	14,272,867	13,646,783	626,084	-	626,084
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		18,188	14,161	4,027	-	4,027
		P	CAGE		4,243,694	4,243,694	-	-	-
		P	JBG		833,341	656,413	176,928	-	176,928
		P	CAGE		-	-	-	-	-
				B2	5,095,222	4,914,268	180,954	-	180,954
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		34,270	26,683	7,587	-	7,587
		P	CAGE		1,181,455	1,181,455	-	-	-
		P	JBG		289,192	227,793	61,399	-	61,399
		P	CAGE		-	-	-	-	-
				B2	1,504,918	1,435,932	68,986	-	68,986
Total Steam Power Generation				B2	**49,477,915**	**44,874,671**	**4,603,244**	**-**	**4,603,244**

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		(169,766)	(132,182)	(37,584)	-	(37,584)
		P	CAGE		195,201	195,201	-	-	-
				B2	25,435	63,019	(37,584)	-	(37,584)
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		8,994	7,003	1,991	-	1,991
		P	CAGE		(1,400)	(1,400)	-	-	-
				B2	7,594	5,603	1,991	-	1,991
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		29,006	22,584	6,422	-	6,422
		P	CAGE		7,066	7,066	-	-	-
				B2	36,072	29,650	6,422	-	6,422
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,426,811	1,110,931	315,879	-	315,879
		P	CAGE		540,263	540,263	-	-	-
				B2	1,967,074	1,651,195	315,879	-	315,879
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		2,421	1,885	536	-	536
		P	CAGE		-	-	-	-	-
				B2	2,421	1,885	536	-	536
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		213	166	47	-	47
		P	CAGE		-	-	-	-	-
				B2	213	166	47	-	47
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		85,469	66,547	18,922	-	18,922
		P	CAGE		527	527	-	-	-
				B2	85,997	67,075	18,922	-	18,922
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		45,830	35,683	10,146	-	10,146
		P	CAGE		55,186	55,186	-	-	-
				B2	101,015	90,869	10,146	-	10,146

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		(132,437)	(103,117)	(29,320)	-	(29,320)
		P	CAGE		60,599	60,599	-	-	-
				B2	(71,838)	(42,518)	(29,320)	-	(29,320)
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		141,834	110,434	31,400	-	31,400
		P	CAGE		54,256	54,256	-	-	-
				B2	196,090	164,690	31,400	-	31,400
Total Hydraulic Power Generation				B2	**2,350,072**	**2,031,632**	**318,439**	**-**	**318,439**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		5,207	4,054	1,153	-	1,153
		P	CAGE		3,798	3,798	-	-	-
		P	CAGE		-	-	-	-	-
				B2	9,005	7,852	1,153	-	1,153
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		19,910,650	15,463,736	4,446,913	-	4,446,913
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	19,910,650	15,463,736	4,446,913	-	4,446,913
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		2,064,349	1,607,326	457,023	-	457,023
		P	CAGE		578,246	578,246	-	-	-
		P	CAGE		-	-	-	-	-
				B2	2,642,596	2,185,572	457,023	-	457,023
549	Miscellaneous Other								
		P	SG		97,642	89,523	8,119	-	8,119
		P	CAGW		772,504	601,481	171,024	-	171,024
		P	CAGE		482,285	482,285	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,352,431	1,173,289	179,142	-	179,142
550	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		51,980	40,472	11,508	-	11,508
		P	CAGE		98,817	98,817	-	-	-
		P	CAGE		-	-	-	-	-
				B2	150,797	139,289	11,508	-	11,508
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		45,397	45,397	-	-	-
		P	CAGE		-	-	-	-	-
				B2	45,397	45,397	-	-	-
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		86,113	67,049	19,064	-	19,064
		P	CAGE		620,956	620,956	-	-	-
		P	CAGE		-	-	-	-	-
				B2	707,069	688,004	19,064	-	19,064

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		475,242	370,029	105,213	-	105,213
		P	CAGE		89,756	89,756	-	-	-
		P	CAGE		-	-	-	-	-
				B2	564,998	459,785	105,213	-	105,213
Total Other Power Generation				**B2**	**25,382,942**	**20,162,926**	**5,220,017**	**-**	**5,220,017**
555	Purchased Power								
		P	S		(2,960,626)	(2,315,397)	(645,229)	-	(645,229)
			CAEW		-	-	-	-	-
			CAGW		-	-	-	-	-
					(2,960,626)	(2,315,397)	(645,229)	-	(645,229)
555NPC	Purchased Power-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		35,752,398	27,837,229	7,915,169	-	7,915,169
		P	CAGE		-	-	-	-	-
		P	CAEW		632,995	491,620	141,375	-	141,375
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
			S		179,907	-	179,907	-	179,907
					36,565,300	28,328,849	8,236,451	-	8,236,451
	Total Purchased Power			B2	33,604,674	26,013,452	7,591,222	-	7,591,222
556	System Control & Load Dispatch								
		P	SG		70,679	64,802	5,877	-	5,877
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	70,679	64,802	5,877	-	5,877
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		3,139,034	2,878,029	261,005	-	261,005
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		15,706	12,229	3,477	-	3,477
		P	CAGE		913,672	913,672	-	-	-
		P	JBG		212,864	167,670	45,193	-	45,193
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	4,265,960	3,964,369	301,592	-	301,592
Total Other Power Supply				B2	**37,941,313**	**30,042,623**	**7,898,691**	**-**	**7,898,691**
TOTAL PRODUCTION EXPENSE				B2	**115,152,243**	**97,111,852**	**18,040,391**	**-**	**18,040,391**

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Production Expense by Factor									
	S				(2,796,036)	(2,322,629)	(473,406)	-	(473,406)
	SG				3,307,356	3,032,355	275,001	-	275,001
	SE				(6,716)	(6,184)	(532)	-	(532)
	JBG				5,273,081	4,153,545	1,119,536	-	1,119,536
	TROJP				-	-	-	-	-
	JBE				4,950	3,890	1,060	-	1,060
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				41,386,456	32,223,972	9,162,485	-	9,162,485
	CAGE				31,028,610	31,028,610	-	-	-
	CAEW				35,623,372	27,667,125	7,956,247	(3,367,958)	4,588,289
	CAEE				1,331,169	1,331,169	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	115,152,243	97,111,852	18,040,391	(3,367,958)	14,672,432
560	Operation Supervision & Engineering								
		T	SG		508,415	466,141	42,274	-	42,274
		T	JBG		-	-	-	-	-
		T	CAGW		464	362	103	-	103
		T	CAGE		-	-	-	-	-
				B2	508,879	466,503	42,377	-	42,377
561	Load Dispatching								
		T	SG		803,773	736,941	66,832	-	66,832
		T	CAGW		1,140	888	252	-	252
		T	CAGE		-	-	-	-	-
				B2	804,913	737,828	67,085	-	67,085
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		-	-	-	-	-
		T	CAGW		30,192	23,508	6,684	-	6,684
		T	CAGE		65,331	65,331	-	-	-
				B2	95,523	88,838	6,684	-	6,684
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		791	616	175	-	175
		T	CAGE		4,134	4,134	-	-	-
				B2	4,925	4,750	175	-	175
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC								
			SG		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		9,029,680	7,030,613	1,999,067	-	1,999,067
			CAGE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE		-	-	-	-	-
					9,029,680	7,030,613	1,999,067	-	1,999,067
	Total Transmission of Electricity by Others				9,029,680	7,030,613	1,999,067	-	1,999,067
566	Misc. Transmission Expense								
		T	SG		554,552	508,442	46,110	-	46,110
		T	CAGW		6,768	5,269	1,498	-	1,498
		T	CAGE		12,673	12,673	-	-	-
				B2	573,992	526,384	47,608	-	47,608
567	Rents - Transmission								
		T	SG		(55)	(50)	(5)	-	(5)
		T	CAGW		13,158	10,245	2,913	-	2,913
		T	CAGE		(44,964)	(44,964)	-	-	-
				B2	(31,861)	(34,769)	2,908	-	2,908

MARCH 2010 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		1,545	1,417	128	-	128
		T	CAGW		2,718	2,116	602	-	602
		T	CAGE		-	-	-	-	-
				B2	4,263	3,533	730	-	730
569	Maintenance of Structures								
		T	SG		310,483	284,667	25,816	-	25,816
		T	CAGW		15	12	3	-	3
		T	CAGE		3,796	3,796	-	-	-
				B2	314,294	288,474	25,819	-	25,819
570	Maintenance of Station Equipment								
		T	SG		1,721	1,578	143	-	143
		T	JBG		29,329	23,102	6,227	-	6,227
		T	CAGW		174,971	136,235	38,737	-	38,737
		T	CAGE		553,284	553,284	-	-	-
				B2	759,305	714,198	45,107	-	45,107
571	Maintenance of Overhead Lines								
		T	SG		(108,297)	(99,293)	(9,005)	-	(9,005)
		T	JBG		-	-	-	-	-
		T	CAGW		488,926	380,684	108,243	-	108,243
		T	CAGE		675,664	675,664	-	-	-
				B2	1,056,293	957,055	99,238	-	99,238
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		3,075	2,394	681	-	681
		T	CAGE		-	-	-	-	-
				B2	3,075	2,394	681	-	681
573	Maint of Misc. Transmission Plant								
		T	SG		12,059	11,056	1,003	-	1,003
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	12,059	11,056	1,003	-	1,003
TOTAL TRANSMISSION EXPENSE				B2	**13,135,339**	**10,796,857**	**2,338,482**	**-**	**2,338,482**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				2,084,195	1,910,898	173,297	-	173,297
	CAGW				9,751,898	7,592,940	2,158,958	-	2,158,958
	CAGE				1,269,917	1,269,917	-	-	-
	JBG				29,329	23,102	6,227	-	6,227
Total Transmission Expense by Factor				B2	13,135,339	10,796,857	2,338,482	-	2,338,482
580	Operation Supervision & Engineering								
		DPW	S		3,421	1,651	1,770	-	1,770
		DPW	SNPD		1,750,796	1,634,412	116,384	-	116,384
				B2	1,754,217	1,636,063	118,154	-	118,154
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,147,840	1,071,538	76,303	-	76,303
				B2	1,147,840	1,071,538	76,303	-	76,303
582	Station Expense								
		DPW	S		259,723	226,811	32,912	-	32,912
		DPW	SNPD		1,035	966	69	-	69
				B2	260,758	227,776	32,981	-	32,981
583	Overhead Line Expenses								
		DPW	S		536,361	495,533	40,828	-	40,828
		DPW	SNPD		3,722	3,475	247	-	247
				B2	540,083	499,008	41,075	-	41,075
584	Underground Line Expense								
		DPW	S		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	-	-	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		19,196	17,920	1,276	-	1,276
				B2	19,196	17,920	1,276	-	1,276

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
586	Meter Expenses								
		DPW	S		450,065	420,393	29,673	-	29,673
		DPW	SNPD		89,736	83,771	5,965	-	5,965
				B2	539,801	504,164	35,638	-	35,638
587	Customer Installation Expenses								
		DPW	S		1,031,285	954,725	76,560	-	76,560
		DPW	SNPD		-	-	-	-	-
				B2	1,031,285	954,725	76,560	-	76,560
588	Misc. Distribution Expenses								
		DPW	S		176,117	168,417	7,700	-	7,700
		DPW	SNPD		478,208	446,419	31,789	-	31,789
				B2	654,325	614,836	39,489	-	39,489
589	Rents								
		DPW	S		242,118	237,704	4,414	-	4,414
		DPW	SNPD		10,850	10,129	721	-	721
				B2	252,969	247,833	5,136	-	5,136
590	Maint Supervision & Engineering								
		DPW	S		70,501	69,900	601	-	601
		DPW	SNPD		490,767	458,143	32,624	-	32,624
				B2	561,268	528,043	33,225	-	33,225
591	Maintenance of Structures								
		DPW	S		187,771	174,636	13,135	-	13,135
		DPW	SNPD		7,929	7,402	527	-	527
				B2	195,701	182,038	13,662	-	13,662
592	Maintenance of Station Equipment								
		DPW	S		785,139	763,992	21,147	-	21,147
		DPW	SNPD		183,690	171,479	12,211	-	12,211
				B2	968,829	935,472	33,357	-	33,357
593	Maintenance of Overhead Lines								
		DPW	S		7,810,623	7,468,236	342,388	-	342,388
		DPW	SNPD		143,739	134,184	9,555	-	9,555
				B2	7,954,363	7,602,420	351,943	-	351,943
594	Maintenance of Underground Lines								
		DPW	S		1,721,419	1,631,190	90,229	-	90,229
		DPW	SNPD		-	-	-	-	-
				B2	1,721,419	1,631,190	90,229	-	90,229
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		85,356	79,682	5,674	-	5,674
				B2	85,356	79,682	5,674	-	5,674
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		393,192	381,080	12,112	-	12,112
		DPW	SNPD		-	-	-	-	-
				B2	393,192	381,080	12,112	-	12,112
597	Maintenance of Meters								
		DPW	S		396,749	354,055	42,694	-	42,694
		DPW	SNPD		105,995	98,949	7,046	-	7,046
				B2	502,745	453,005	49,740	-	49,740
598	Maint of Misc. Distribution Plant								
		DPW	S		201,275	206,357	(5,082)	-	(5,082)
		DPW	SNPD		(69,764)	(65,127)	(4,638)	-	(4,638)
				B2	131,510	141,230	(9,720)	-	(9,720)
TOTAL DISTRIBUTION EXPENSE				B2	**18,714,857**	**17,708,022**	**1,006,834**	**-**	**1,006,834**
Summary of Distribution Expense by Factor									
	S				14,265,760	13,554,680	711,080	-	711,080
	SNPD				4,449,097	4,153,342	295,754	-	295,754
Total Distribution Expense by Factor				B2	18,714,857	17,708,022	1,006,834	-	1,006,834
901	Supervision								
		CUST	S		21	21	-	-	-
		CUST	CN		222,982	207,165	15,817	-	15,817
				B2	223,003	207,186	15,817	-	15,817

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,764,744	1,566,117	198,628	-	198,628
		CUST	CN		138,356	128,542	9,814	-	9,814
				B2	1,903,101	1,694,659	208,442	-	208,442
903	Customer Receipts & Collections								
		CUST	S		711,586	651,881	59,705	-	59,705
		CUST	CN		3,957,168	3,676,476	280,692	-	280,692
				B2	4,668,755	4,328,357	340,397	-	340,397
904	Uncollectible Accounts								
		CUST	S		1,021,477	818,976	202,501	-	202,501
		P	SG		-	-	-	-	-
		CUST	CN		(26,161)	(24,305)	(1,856)	-	(1,856)
				B2	995,315	794,671	200,645	-	200,645
905	Misc. Customer Accounts Expense								
		CUST	S		(1,769)	(1,769)	-	-	-
		CUST	CN		18,447	17,139	1,308	-	1,308
				B2	16,678	15,370	1,308	-	1,308
TOTAL CUSTOMER ACCOUNTS EXP				B2	**7,806,852**	**7,040,243**	**766,609**	**-**	**766,609**
Summary of Customer Accts Exp by Factor									
	S				3,496,060	3,035,227	460,833	-	460,833
	CN				4,310,792	4,005,017	305,776	-	305,776
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	7,806,852	7,040,243	766,609	-	766,609
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		23,996	22,294	1,702	-	1,702
				B2	23,996	22,294	1,702	-	1,702
908	Customer Assistance								
		CUST	S		8,234,671	7,590,558	644,113	-	644,113
		CUST	CN		236,231	219,475	16,757	-	16,757
				B2	8,470,902	7,810,033	660,870	-	660,870
909	Informational & Instructional Adv								
		CUST	S		80,532	76,589	3,944	-	3,944
		CUST	CN		394,431	366,453	27,978	-	27,978
				B2	474,964	443,042	31,922	-	31,922
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		(15,871)	(14,745)	(1,126)	-	(1,126)
				B2	(15,871)	(14,745)	(1,126)	-	(1,126)
TOTAL CUSTOMER SERVICE EXPENSE				B2	**8,953,991**	**8,260,623**	**693,368**	**-**	**693,368**
Summary of Customer Service Exp by Factor									
	S				8,315,203	7,667,146	648,057	-	648,057
	CN				638,788	593,477	45,311	-	45,311
Total Customer Service Expense by Factor				B2	8,953,991	8,260,623	693,368	-	693,368
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**8,953,991**	**8,260,623**	**693,368**	**-**	**693,368**
920	Administrative & General Salaries								
		PTD	S		(355,284)	(323,541)	(31,743)	-	(31,743)
		CUST	CN		-	-	-	-	-
		PTD	SO		6,995,267	6,476,208	519,060	-	519,060
				B2	6,639,983	6,152,666	487,317	-	487,317
921	Office Supplies & expenses								
		PTD	S		25	-	25	-	25
		CUST	CN		-	-	-	-	-
		PTD	SO		761,457	704,956	56,501	-	56,501
				B2	761,482	704,956	56,526	-	56,526
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(2,414,363)	(2,235,213)	(179,149)	-	(179,149)
				B2	(2,414,363)	(2,235,213)	(179,149)	-	(179,149)
923	Outside Services								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		1,215,726	1,125,517	90,209	-	90,209
				B2	1,215,726	1,125,517	90,209	-	90,209
924	Property Insurance								
		PTD	SO		2,009,594	1,860,479	149,115	-	149,115
				B2	2,009,594	1,860,479	149,115	-	149,115
925	Injuries & Damages								
		PTD	SO		714,051	661,067	52,984	-	52,984
				B2	714,051	661,067	52,984	-	52,984
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		1,060,226	978,208	82,018	-	82,018
		CUST	CN		-	-	-	-	-
		DMSC	SO		257,121	238,042	19,079	-	19,079
		CUST	CAGW		52,035	40,515	11,520	-	11,520
		DMSC	CAGE		2,750	2,750	-	-	-
		FERC	SG		154,130	141,315	12,816	-	12,816
				B2	1,526,262	1,400,830	125,432	-	125,432
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(465,927)	(431,354)	(34,572)	-	(34,572)
				B2	(465,927)	(431,354)	(34,572)	-	(34,572)
930	Misc General Expenses								
		PTD	S		130,328	130,061	267	-	267
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,259,408	1,165,958	93,450	-	93,450
				B2	1,389,736	1,296,019	93,717	-	93,717

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
931	Rents								
		PTD	S		81,463	81,463	-	-	-
		PTD	SO		442,822	409,964	32,858	-	32,858
				B2	524,285	491,427	32,858	-	32,858
935	Maintenance of General Plant								
		G	S		2,087	2,087	-	-	-
		CUST	CN		-	-	-	-	-
		G	SO		1,971,424	1,825,142	146,283	-	146,283
				B2	1,973,512	1,827,229	146,283	-	146,283
TOTAL ADMINISTRATIVE & GEN EXP				B2	**13,874,340**	**12,853,622**	**1,020,718**	**-**	**1,020,718**
Summary of A&G Expense by Factor									
	S				918,844	868,277	50,567	-	50,567
	SO				12,746,581	11,800,765	945,816	-	945,816
	SG				154,130	141,315	12,816	-	12,816
	CN				-	-	-	-	-
	CAGW				52,035	40,515	11,520	-	11,520
	CAGE				2,750	2,750	-	-	-
Total A&G Expense by Factor				B2	13,874,340	12,853,622	1,020,718	-	1,020,718
TOTAL O&M EXPENSE				B2	**177,637,622**	**153,771,220**	**23,866,402**	**-**	**23,866,402**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		426,020	331,704	94,316	-	94,316
		P	CAGE		7,294,240	7,294,240	-	-	-
		P	JBG		1,626,760	1,281,380	345,380	-	345,380
		P	S		-	-	-	-	-
				B3	9,347,020	8,907,324	439,696	-	439,696
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		927,084	721,838	205,246	-	205,246
		P	CAGE		383,524	383,524	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	1,310,608	1,105,362	205,246	-	205,246
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		3,533,859	2,751,503	782,356	-	782,356
		P	CAGE		5,282,699	5,282,699	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	8,816,558	8,034,203	782,356	-	782,356
403TP	Transmission Depreciation								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		1,765,936	1,374,978	390,958	-	390,958
		T	CAGE		3,648,036	3,648,036	-	-	-
		T	JBG		79,607	62,705	16,901	-	16,901
		T	SG		78,963	72,397	6,566	-	6,566
				B3	5,572,541	5,158,116	414,425	-	414,425
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		25,349	24,965	385	-	385
361	Structures	DPW	S		93,441	90,216	3,225	-	3,225
362	Station Equipment	DPW	S		1,504,091	1,420,280	83,811	-	83,811
363	Storage Battery Equ	DPW	S		7,593	7,593	-	-	-
364	Poles & Towers	DPW	S		2,855,935	2,554,034	301,900	-	301,900
365	OH Conductors	DPW	S		1,592,504	1,453,000	139,505	-	139,505
366	UG Conduit	DPW	S		642,875	586,922	55,953	-	55,953
367	UG Conductor	DPW	S		1,480,445	1,429,242	51,203	-	51,203
368	Line Trans	DPW	S		2,290,389	2,064,565	225,824	-	225,824
369	Services	DPW	S		990,602	892,089	98,513	-	98,513
370	Meters	DPW	S		541,472	497,535	43,937	-	43,937
371	Inst Cust Prem	DPW	S		41,354	39,742	1,612	-	1,612
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		189,621	179,398	10,224	-	10,224
				B3	12,255,670	11,239,580	1,016,090	-	1,016,090
403GP	General Depreciation								
		G-SITUS	S		1,006,042	897,276	108,766	-	108,766
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		143,344	133,176	10,168	-	10,168
		G-SG	SG		154	141	13	-	13
		PTD	SO		1,122,478	1,039,189	83,290	-	83,290
		G-SG	CAGW		126,998	98,882	28,116	-	28,116
		G-SG	CAGE		409,514	409,514	-	-	-
		P	JBG		29,625	23,335	6,290	-	6,290
		P	JBE		83	65	18	-	18
		P	CAEE		1,858	1,858	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	2,840,096	2,603,437	236,659	-	236,659

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**40,142,494**	**37,048,022**	**3,094,472**	**-**	**3,094,472**
Summary of Depreciation Expense by Factor									
	S				13,261,712	12,136,856	1,124,856	-	1,124,856
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				79,117	72,539	6,578	-	6,578
	SO				1,122,478	1,039,189	83,290	-	83,290
	CN				143,344	133,176	10,168	-	10,168
	SE				-	-	-	-	-
	CAGW				6,779,897	5,278,906	1,500,991	-	1,500,991
	CAGE				17,018,013	17,018,013	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,858	1,858	-	-	-
	JBG				1,735,991	1,367,420	368,571	-	368,571
	JBE				83	65	18	-	18
Total Depreciation Expense By Factor				B3	40,142,494	37,048,022	3,094,472	-	3,094,472
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		119,288	110,403	8,886	-	8,886
		I-SG	SG		-	-	-	-	-
		PTD	SO		89,607	82,958	6,649	-	6,649
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		23,615	21,940	1,675	-	1,675
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	232,511	215,301	17,210	-	17,210
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		14,178	14,140	39	-	39
		P	SE		-	-	-	-	-
		I-SG	SG		453,093	415,419	37,674	-	37,674
		PTD	SO		1,161,958	1,075,739	86,219	-	86,219
		CUST	CN		448,346	416,544	31,802	-	31,802
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		406,342	316,382	89,959	-	89,959
		I-SG	CAGE		120,689	120,689	-	-	-
		P	JBG		312	246	66	-	66
		P	CAEW		-	-	-	-	-
		P	CAEE		1,004	1,004	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	2,605,921	2,360,161	245,759	-	245,759
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		9,825	7,650	2,175	-	2,175
		P	CAGE		4,389	4,389	-	-	-
		P	SG		-	-	-	-	-
				B4	14,214	12,039	2,175	-	2,175
Total Amortization of Limited Term Plant				B4	2,852,645	2,587,501	265,144	-	265,144
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		460,331	460,331	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	460,331	460,331	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		(13,823)	9,157	(22,980)	-	(22,980)
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		289,997	225,795	64,202	-	64,202
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		167,810	130,609	37,201	-	37,201
				B4	443,984	365,561	78,423	-	78,423
TOTAL AMORTIZATION EXPENSE				B4	**3,756,960**	**3,413,393**	**343,567**	**-**	**343,567**
Summary of Amortization Expense by Factor									
	S				119,643	133,699	(14,056)	-	(14,056)
	SE				-	-	-	-	-
	TROJP				167,810	130,609	37,201	-	37,201
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,251,565	1,158,697	92,868	-	92,868
	JBG				312	246	66	-	66
	SSGCH				-	-	-	-	-
	CN				471,961	438,484	33,477	-	33,477
	CAGW				706,164	549,827	156,336	-	156,336
	CAGE				585,408	585,408	-	-	-
	CAEW				-	-	-	-	-
	CAEE				1,004	1,004	-	-	-
	SG				453,093	415,419	37,674	-	37,674
Total Amortization Expense by Factor				B4	3,756,960	3,413,393	343,567	-	343,567
408	Taxes Other Than Income								
		GP	S		2,791,489	2,211,737	579,752	-	579,752
		GP	GPS		7,792,754	7,214,520	578,234	-	578,234
		GP	SO		(33,574)	(31,083)	(2,491)	-	(2,491)
		P	SE		42,041	38,712	3,328	-	3,328
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		33,574	33,574	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	10,626,284	9,467,460	1,158,823	-	1,158,823

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(468,551)	(468,551)	-	-	-
				B7	(468,551)	(468,551)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(468,551)	(468,551)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		30,377,572	28,189,130	2,188,442	-	2,188,442
					30,377,572	28,189,130	2,188,442	-	2,188,442
428	Amortization of Debt Disc & Exp								
		GP	SNP		512,660	475,727	36,933	-	36,933
					512,660	475,727	36,933	-	36,933
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(210)	(16)	-	(16)
					(227)	(210)	(16)	-	(16)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		743,479	689,918	53,561	-	53,561
					743,479	689,918	53,561	-	53,561
432	AFUDC - Borrowed								
		GP	SNP		(3,981,837)	(3,694,980)	(286,857)	-	(286,857)
					(3,981,837)	(3,694,980)	(286,857)	-	(286,857)
	Total Elec. Interest Deductions for Tax			B6	27,651,647	25,659,584	1,992,062	-	1,992,062
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				27,651,647	25,659,584	1,992,062	-	1,992,062
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(7,298,144)	(6,772,375)	(525,768)	-	(525,768)
	Total Operating Deductions for Tax				(7,298,144)	(6,772,375)	(525,768)	-	(525,768)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	TAXDEPR		-	-	-	-	-
		CUST	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

70	**MARCH 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
778	41110	Deferred Income Tax - Federal-CR								
779			GP	S		-	-	-	-	-
780			P	CIAC		-	-	-	-	-
781			PT	SCHMDEXP		-	-	-	-	-
782			GP	SNP		-	-	-	-	-
783			PT	SG		-	-	-	-	-
784			GP	SNPD		-	-	-	-	-
785			LABOR	SO		-	-	-	-	-
786			PT	IBT		-	-	-	-	-
787			CUST	CN		-	-	-	-	-
788			CUST	BADDEBT		-	-	-	-	-
789			DITEXP	DITEXP		-	-	-	-	-
790			P	TROJD		-	-	-	-	-
791			P	JBE		-	-	-	-	-
792			PT	CAGW		-	-	-	-	-
793			PT	CAGE		-	-	-	-	-
794			P	SE		-	-	-	-	-
795			P	CAEE		-	-	-	-	-
796					B7	-	-	-	-	-
797										
798	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
799	SCHMAF	Additions - Flow Through								
800			SCHMAF	S		-	-	-	-	-
801			SCHMAF	SNP		-	-	-	-	-
802			SCHMAF	SO		-	-	-	-	-
803			SCHMAF	SE		-	-	-	-	-
804			SCHMAF	TROJP		-	-	-	-	-
805			SCHMAF	DGP		-	-	-	-	-
806					B6	-	-	-	-	-
807										
808	SCHMAP	Additions - Permanent								
809			P	S		-	-	-	-	-
810			P	BADDEBT		-	-	-	-	-
811			P	JBE		-	-	-	-	-
812			P	SG		-	-	-	-	-
813			P	CAEE		-	-	-	-	-
814			P	CAGW		-	-	-	-	-
815			P	CAGE		-	-	-	-	-
816			LABOR	SNP		-	-	-	-	-
817			SCHMAP-SO	SO		-	-	-	-	-
818										
819					B6	-	-	-	-	-
820										
821	SCHMAT	Additions - Temporary								
822			SCHMAT-SITUS	S		-	-	-	-	-
823			P	JBE		-	-	-	-	-
824			DPW	CIAC		-	-	-	-	-
825			SCHMAT-SNP	SNP		-	-	-	-	-
826			P	TROJD		-	-	-	-	-
827			P	JBG		-	-	-	-	-
828			SCHMAT-SE	SE		-	-	-	-	-
829			P	SG		-	-	-	-	-
830			SCHMAT-GPS	GPS		-	-	-	-	-
831			SCHMAT-SO	SO		-	-	-	-	-
832			SCHMAT-SNP	SNPD		-	-	-	-	-
833			CUST	CN		-	-	-	-	-
834			DPW	BADDEBT		-	-	-	-	-
835			P	CAGW		-	-	-	-	-
836			P	CAGE		-	-	-	-	-
837			SCHMAT-SE	CAEW		-	-	-	-	-
838			SCHMAT-SE	CAEE		-	-	-	-	-
839			BOOKDEPR	SCHMDEXP		-	-	-	-	-
840					B6	-	-	-	-	-
841										
842	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
843										
844	SCHMDF	Deductions - Flow Through								
845			SCHMDF	S		-	-	-	-	-
846			SCHMDF	CAGW		-	-	-	-	-
847			SCHMDF	CAGE		-	-	-	-	-
848			SCHMDF	DGP		-	-	-	-	-
849			SCHMDF	DGU		-	-	-	-	-
850					B6	-	-	-	-	-

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		PTD	SNP		-	-	-	-	-
		SCHMDP	JBE		-	-	-	-	-
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		-	-	-	-	-
				B6	-	-	-	-	-
SCHMDT	Deductions - Temporary								
		GP	S		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
		CUST	JBE		-	-	-	-	-
		P	SE		-	-	-	-	-
		SCHMDT-SG	SG		-	-	-	-	-
		SCHMDT-GPS	GPS		-	-	-	-	-
		SCHMDT-SO	SO		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		SCHMDT-SG	CAGW		-	-	-	-	-
		SCHMDT-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
40911	State Income Taxes								
		IBT	IBT		4,191,986	4,191,986	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	4,191,986	4,191,986	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				342,409,223	313,173,007	29,236,216	-	29,236,216
	Operating Deductions:								
	O & M Expenses				177,637,622	153,771,220	23,866,402	-	23,866,402
	Depreciation Expense				40,142,494	37,048,022	3,094,472	-	3,094,472
	Amortization Expense				3,756,960	3,413,393	343,567	-	343,567
	Taxes Other Than Income				10,626,284	9,467,460	1,158,823	-	1,158,823
	Interest & Dividends (AFUDC-Equity)				(7,298,144)	(6,772,375)	(525,768)	-	(525,768)
	Misc Revenue & Expense				(1,878,887)	(1,748,795)	(130,092)	-	(130,092)
	Total Operating Deductions				222,986,329	195,178,925	27,807,404	-	27,807,404
	Other Deductions:								
	Interest Deductions				27,651,647	25,659,584	1,992,062	-	1,992,062
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				-	-	-	-	-
	Income Before State Taxes				91,771,247	92,334,497	(563,250)	-	(563,250)
	State Income Taxes				4,191,986	4,191,986	-	-	-
Total Taxable Income					87,579,261	88,142,511	(563,250)	-	(563,250)
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					30,652,741	30,849,879	(197,138)	-	(197,138)
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	SE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					30,652,741	30,849,879	(197,138)	-	(197,138)
TOTAL OPERATING EXPENSES					**264,660,649**	**236,524,614**	**28,136,035**	-	**28,136,035**

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,055,683	300,170	-	300,170
		P	CAGE		93,361,875	93,361,875	-	-	-
		P	JBG		1,161,925	915,235	246,690	-	246,690
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,879,653	95,332,793	546,860	-	546,860
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,989,206	49,822,733	14,166,473	-	14,166,473
		P	CAGE		636,435,743	636,435,743	-	-	-
		P	JBG		139,490,936	109,875,399	29,615,537	-	29,615,537
		P	CAGE		-	-	-	-	-
				B8	839,915,885	796,133,875	43,782,010	-	43,782,010
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		119,278,615	92,871,704	26,406,911	-	26,406,911
		P	CAGE		2,374,493,720	2,374,493,720	-	-	-
		P	JBG		630,098,099	496,320,994	133,777,105	-	133,777,105
		P	S		-	-	-	-	-
				B8	3,123,870,434	2,963,686,418	160,184,016	-	160,184,016
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		52,035,122	40,515,145	11,519,976	-	11,519,976
		P	CAGE		625,105,870	625,105,870	-	-	-
		P	JBG		155,598,407	122,563,068	33,035,339	-	33,035,339
		P	CAGE		-	-	-	-	-
				B8	832,739,399	788,184,084	44,555,316	-	44,555,316
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,290,505	2,925,977	-	2,925,977
		P	CAGE		310,266,380	310,266,380	-	-	-
		P	JBG		57,792,521	45,522,501	12,270,020	-	12,270,020
		P	CAGE		-	-	-	-	-
				B8	381,275,383	366,079,386	15,195,997	-	15,195,997
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,201,817	1,714,360	487,457	-	487,457
		P	CAGE		23,779,129	23,779,129	-	-	-
		P	JBG		3,590,191	2,827,952	762,239	-	762,239
		P	CAGE		-	-	-	-	-
				B8	29,571,137	28,321,441	1,249,696	-	1,249,696
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		(51,314)	(39,954)	(11,360)	-	(11,360)
		P	CAGE		(612,623)	(612,623)	-	-	-
		P	SG		3,407,927	3,124,564	283,363	-	283,363
					2,743,990	2,471,987	272,003	-	272,003
Total Steam Production Plant				B8	**5,305,995,881**	**5,040,209,983**	**265,785,897**	**-**	**265,785,897**

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Steam Production Plant by Factor									
	S				-	-	-	-	-
	JBG				987,732,079	778,025,149	209,706,930	-	209,706,930
	JBE				-	-	-	-	-
	SG				3,407,927	3,124,564	283,363	-	283,363
	CAGW				252,025,780	196,230,176	55,795,604	-	55,795,604
	CAGE				4,062,830,095	4,062,830,095	-	-	-
	SSGCH				-	-	-	-	-
Total Steam Production Plant by Factor				B8	5,305,995,881	5,040,209,983	265,785,897	-	265,785,897
320	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
321	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
322	Reactor Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
323	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
324	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
325	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Production Plant					-	-	-	-	-
Summary of Nuclear Production Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
Total Nuclear Plant by Factor					-	-	-	-	-
330	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		14,260,688	11,103,536	3,157,152	-	3,157,152
		P	CAGE		5,948,937	5,948,937	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	20,209,624	17,052,472	3,157,152	-	3,157,152
331	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		91,235,193	71,036,772	20,198,421	-	20,198,421
		P	CAGE		13,840,262	13,840,262	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	105,075,455	84,877,035	20,198,421	-	20,198,421

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		251,935,820	196,160,132	55,775,688	-	55,775,688
		P	CAGE		61,698,878	61,698,878	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	313,634,698	257,859,010	55,775,688	-	55,775,688
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		75,132,653	58,499,149	16,633,504	-	16,633,504
		P	CAGE		37,398,797	37,398,797	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	112,531,450	95,897,946	16,633,504	-	16,633,504
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		48,124,105	37,469,983	10,654,122	-	10,654,122
		P	CAGE		10,998,756	10,998,756	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	59,122,861	48,468,739	10,654,122	-	10,654,122
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,190,196	1,705,312	484,884	-	484,884
		P	CAGE		195,462	195,462	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,385,658	1,900,774	484,884	-	484,884
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		14,499,002	11,289,090	3,209,912	-	3,209,912
		P	CAGE		1,703,369	1,703,369	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	16,202,370	12,992,459	3,209,912	-	3,209,912
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**629,162,117**	**519,048,434**	**110,113,683**	**-**	**110,113,683**
Summary of Hydraulic Plant by Factor									
		S			-	-	-	-	-
		SG			-	-	-	-	-
		CAGW			497,377,656	387,263,974	110,113,683	-	110,113,683
		CAGE			131,784,460	131,784,460	-	-	-
		DGP			-	-	-	-	-
		DGU			-	-	-	-	-
Total Hydraulic Plant by Factor				B8	629,162,117	519,048,434	110,113,683	-	110,113,683
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,192,598	623,438	-	623,438
		P	CAGE		20,730,612	20,730,612	-	-	-
		P	CAGE		-	-	-	-	-
				B8	23,546,648	22,923,210	623,438	-	623,438

70	**MARCH 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
161	341	Structures and Improvements								
162			P	SG		-	-	-	-	-
163			P	DGU		-	-	-	-	-
164			P	CAGW		56,597,845	44,067,734	12,530,111	-	12,530,111
165			P	CAGE		98,943,143	98,943,143	-	-	-
166			P	CAGE		-	-	-	-	-
167					B8	155,540,988	143,010,877	12,530,111	-	12,530,111
168										
169	342	Fuel Holders, Producers & Accessories								
170			P	SG		-	-	-	-	-
171			P	DGU		-	-	-	-	-
172			P	CAGW		1,622,667	1,263,427	359,240	-	359,240
173			P	CAGE		9,189,007	9,189,007	-	-	-
174			P	CAGE		-	-	-	-	-
175					B8	10,811,674	10,452,434	359,240	-	359,240
176										
177	343	Prime Movers								
178			P	S		-	-	-	-	-
179			P	DGU		-	-	-	-	-
180			P	SG		-	-	-	-	-
181			P	CAGW		935,994,234	728,775,894	207,218,340	-	207,218,340
182			P	CAGE		1,340,658,176	1,340,658,176	-	-	-
183			P	CAGE		-	-	-	-	-
184					B8	2,276,652,410	2,069,434,070	207,218,340	-	207,218,340
185										
186	344	Generators								
187			P	S		-	-	-	-	-
188			P	DGU		-	-	-	-	-
189			P	SG		-	-	-	-	-
190			P	CAGW		142,143,075	110,674,236	31,468,839	-	31,468,839
191			P	CAGE		204,163,950	204,163,950	-	-	-
192			P	CAGE		-	-	-	-	-
193					B8	346,307,025	314,838,186	31,468,839	-	31,468,839
194										
195	345	Accessory Electric Plant								
196			P	SG		-	-	-	-	-
197			P	DGU		-	-	-	-	-
198			P	CAGW		84,888,900	66,095,475	18,793,424	-	18,793,424
199			P	CAGE		149,295,822	149,295,822	-	-	-
200			P	CAGE		-	-	-	-	-
201					B8	234,184,721	215,391,297	18,793,424	-	18,793,424
202										
203										
204										
205	346	Misc. Power Plant Equipment								
206			P	SG		-	-	-	-	-
207			P	DGU		-	-	-	-	-
208			P	CAGW		4,303,564	3,350,804	952,759	-	952,759
209			P	CAGE		7,877,157	7,877,157	-	-	-
210					B8	12,180,721	11,227,961	952,759	-	952,759
211										
212	347	Other Production ARO								
213			P	S		-	-	-	-	-
214						-	-	-	-	-
215										
216	OP	Unclassified Other Prod Plant-Acct 300								
217			P	S		-	-	-	-	-
218			P	SG		-	-	-	-	-
219			P	CAGW		-	-	-	-	-
220			P	CAGE		-	-	-	-	-
221						-	-	-	-	-
222										
223	**Total Other Production Plant**				B8	**3,059,224,187**	**2,787,278,036**	**271,946,151**	-	**271,946,151**
224										
225	Summary of Other Production Plant by Factor									
226		S				-	-	-	-	-
227		DGU				-	-	-	-	-
228		SG				-	-	-	-	-
229		CAGW				1,228,366,319	956,420,168	271,946,151	-	271,946,151
230		CAGE				1,830,857,868	1,830,857,868	-	-	-
231		SSGCT				-	-	-	-	-
232	Total of Other Production Plant by Factor				B8	3,059,224,187	2,787,278,036	271,946,151	-	271,946,151
233										
234	Experimental Plant									
235	103	Experimental Plant								
236			P	DGP		-	-	-	-	-
237	**Total Experimental Plant**					-	-	-	-	-
238										
239	**TOTAL PRODUCTION PLANT**				B8	**8,994,382,184**	**8,346,536,453**	**647,845,731**	-	**647,845,731**

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		27,505,327	21,415,965	6,089,363	-	6,089,363
		T	CAGE		86,261,218	86,261,218	-	-	-
		T	JBG		1,061,187	835,885	225,302	-	225,302
		T	SG		100,388	92,041	8,347	-	8,347
				B8	114,928,121	108,605,109	6,323,012	-	6,323,012
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		24,857,262	19,354,150	5,503,111	-	5,503,111
		T	CAGE		63,060,424	63,060,424	-	-	-
		T	JBG		1,385,528	1,091,364	294,164	-	294,164
		T	SG		3,167	2,904	263	-	263
				B8	89,306,381	83,508,843	5,797,538	-	5,797,538
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		362,194,693	282,008,961	80,185,732	-	80,185,732
		T	CAGE		923,325,241	923,325,241	-	-	-
		T	JBG		26,594,636	20,948,287	5,646,348	-	5,646,348
		T	SG		14,468,979	13,265,909	1,203,070	-	1,203,070
				B8	1,326,583,548	1,239,548,398	87,035,151	-	87,035,151
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		162,688,541	126,671,172	36,017,369	-	36,017,369
		T	CAGE		274,534,118	274,534,118	-	-	-
		T	JBG		14,658,355	11,546,217	3,112,138	-	3,112,138
		T	SG		123,630	113,350	10,280	-	10,280
				B8	452,004,645	412,864,858	39,139,786	-	39,139,786
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		198,285,558	154,387,420	43,898,138	-	43,898,138
		T	CAGE		367,801,573	367,801,573	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		573,766	526,059	47,708	-	47,708
				B8	566,660,897	522,715,051	43,945,846	-	43,945,846
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		282,106,214	219,651,148	62,455,066	-	62,455,066
		T	CAGE		445,065,018	445,065,018	-	-	-
		T	JBG		11,844,847	9,330,049	2,514,798	-	2,514,798
		T	SG		1,426,731	1,308,100	118,630	-	118,630
				B8	740,442,809	675,354,316	65,088,494	-	65,088,494
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		153,537	119,546	33,991	-	33,991
		T	CAGE		3,058,362	3,058,362	-	-	-
		T	SG		-	-	-	-	-
				B8	3,211,899	3,177,908	33,991	-	33,991
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		298,568	232,469	66,100	-	66,100
		T	CAGE		7,231,155	7,231,155	-	-	-
		T	SG		-	-	-	-	-
				B8	7,529,724	7,463,624	66,100	-	66,100

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,688,210	5,207,517	1,480,693	-	1,480,693
		T	CAGE		4,851,683	4,851,683	-	-	-
		T	SG		15,883	14,562	1,321	-	1,321
				B8	11,555,776	10,073,763	1,482,013	-	1,482,013
TP	Unclassified Trans Plant - Acct 300								
		T	SG		-	-	-	-	-
		T	CAGW		3,122,160	2,430,949	691,210	-	691,210
		T	CAGE		203,186,251	203,186,251	-	-	-
					206,308,410	205,617,200	691,210	-	691,210
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,518,532,211**	**3,268,929,070**	**249,603,141**	**-**	**249,603,141**
Summary of Transmission Plant by Factor									
	JBG				55,544,553	43,751,803	11,792,750	-	11,792,750
	JBE				-	-	-	-	-
	CAGW				1,067,900,070	831,479,298	236,420,772	-	236,420,772
	CAGE				2,378,375,044	2,378,375,044	-	-	-
	SG				16,712,544	15,322,925	1,389,618	-	1,389,618
Total Transmission Plant by Factor				B8	3,518,532,211	3,268,929,070	249,603,141	-	249,603,141
360	Land and Land Rights								
		DPW	S		52,356,411	50,852,164	1,504,247	-	1,504,247
				B8	52,356,411	50,852,164	1,504,247	-	1,504,247
361	Structures and Improvements								
		DPW	S		68,000,114	65,761,869	2,238,244	-	2,238,244
				B8	68,000,114	65,761,869	2,238,244	-	2,238,244
362	Station Equipment								
		DPW	S		794,194,974	747,668,313	46,526,661	-	46,526,661
				B8	794,194,974	747,668,313	46,526,661	-	46,526,661
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		910,963,527	823,371,117	87,592,409	-	87,592,409
				B8	910,963,527	823,371,117	87,592,409	-	87,592,409
365	Overhead Conductors								
		DPW	S		635,734,534	579,075,129	56,659,405	-	56,659,405
				B8	635,734,534	579,075,129	56,659,405	-	56,659,405
366	Underground Conduit								
		DPW	S		292,995,949	277,783,960	15,211,989	-	15,211,989
				B8	292,995,949	277,783,960	15,211,989	-	15,211,989
367	Underground Conductors								
		DPW	S		702,657,925	681,820,555	20,837,370	-	20,837,370
				B8	702,657,925	681,820,555	20,837,370	-	20,837,370
368	Line Transformers								
		DPW	S		1,065,749,779	972,495,963	93,253,815	-	93,253,815
				B8	1,065,749,779	972,495,963	93,253,815	-	93,253,815
369	Services								
		DPW	S		565,360,736	517,587,382	47,773,354	-	47,773,354
				B8	565,360,736	517,587,382	47,773,354	-	47,773,354
370	Meters								
		DPW	S		187,237,118	173,494,509	13,742,609	-	13,742,609
				B8	187,237,118	173,494,509	13,742,609	-	13,742,609
371	Installations on Customers' Premises								
		DPW	S		8,807,031	8,283,349	523,681	-	523,681
				B8	8,807,031	8,283,349	523,681	-	523,681

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,895,438	59,009,842	3,885,596	-	3,885,596
				B8	62,895,438	59,009,842	3,885,596	-	3,885,596
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		14,060,570	13,006,807	1,053,763	-	1,053,763
					14,060,570	13,006,807	1,053,763	-	1,053,763
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,362,471,909**	**4,971,668,764**	**390,803,145**	**-**	**390,803,145**
Summary of Distribution Plant by Factor									
	S				5,362,471,909	4,971,668,764	390,803,145	-	390,803,145
Total Distribution Plant by Factor				B8	5,362,471,909	4,971,668,764	390,803,145	-	390,803,145
389	Land and Land Rights								
		G-SITUS	S		9,472,275	8,373,448	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,458	80,048	-	80,048
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,182,671	415,384	-	415,384
				B8	16,200,395	14,606,137	1,594,258	-	1,594,258
390	Structures and Improvements								
		G-SITUS	S		111,269,765	97,541,625	13,728,139	-	13,728,139
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,315,908	11,442,309	873,599	-	873,599
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,084,955	1,623,370	461,585	-	461,585
		G-SG	CAGE		3,692,339	3,692,339	-	-	-
		PTD	JBG		19,191	15,116	4,074	-	4,074
		PTD	SO		101,906,877	94,345,230	7,561,646	-	7,561,646
				B8	231,289,035	208,659,990	22,629,045	-	22,629,045
391	Office Furniture & Equipment								
		G-SITUS	S		10,690,132	9,416,675	1,273,457	-	1,273,457
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,731,357	8,112,019	619,338	-	619,338
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		49,798,953	46,103,795	3,695,159	-	3,695,159
		G-SG	CAGW		536,890	418,029	118,861	-	118,861
		G-SG	CAGE		3,843,308	3,843,308	-	-	-
		P	JBG		493,052	388,371	104,681	-	104,681
		P	JBE		4,984	3,916	1,067	-	1,067
		P	CAEE		94,981	94,981	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	74,193,657	68,381,094	5,812,563	-	5,812,563
392	Transportation Equipment								
		G-SITUS	S		74,026,723	68,964,326	5,062,397	-	5,062,397
		PTD	SO		7,953,275	7,363,130	590,145	-	590,145
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,563,812	2,774,825	788,987	-	788,987
		G-SG	CAGE		13,702,110	13,702,110	-	-	-
		P	JBG		1,561,625	1,230,074	331,551	-	331,551
		P	CAEW		-	-	-	-	-
		P	CAEE		404,148	404,148	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	101,211,693	94,438,613	6,773,080	-	6,773,080

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
393	Stores Equipment								
		G-SITUS	S		8,570,144	8,007,552	562,593	-	562,593
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		447,440	414,240	33,201	-	33,201
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		222,973	173,610	49,364	-	49,364
		G-SG	CAGE		3,769,050	3,769,050	-	-	-
		G-DGU	JBG		591,589	465,988	125,601	-	125,601
		G-DGU	CAGE		-	-	-	-	-
				B8	13,601,197	12,830,438	770,758	-	770,758
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		31,297,899	28,716,472	2,581,427	-	2,581,427
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		3,941,347	3,648,893	292,454	-	292,454
		P	SE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	CAGW		2,203,322	1,715,532	487,790	-	487,790
		G-SG	CAGE		19,994,040	19,994,040	-	-	-
		P	JBG		3,449,683	2,717,276	732,408	-	732,408
		P	CAEW		-	-	-	-	-
		P	CAEE		7,106	7,106	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	60,893,399	56,799,320	4,094,079	-	4,094,079
395	Laboratory Equipment								
		G-SITUS	S		24,254,101	22,281,173	1,972,928	-	1,972,928
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		PTD	SO		4,989,033	4,618,839	370,194	-	370,194
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		1,356,754	1,056,384	300,370	-	300,370
		G-SG	CAGE		4,735,727	4,735,727	-	-	-
		P	JBG		424,037	334,009	90,028	-	90,028
		P	CAEW		-	-	-	-	-
		P	CAEE		7,593	7,593	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	35,767,246	33,033,726	2,733,520	-	2,733,520
396	Power Operated Equipment								
		G-SITUS	S		95,371,982	88,316,306	7,055,676	-	7,055,676
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PTD	SO		1,410,640	1,305,969	104,672	-	104,672
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,274,320	1,770,812	503,508	-	503,508
		G-SG	CAGE		25,543,360	25,543,360	-	-	-
		P	JBG		6,628,018	5,220,813	1,407,205	-	1,407,205
		P	CAEW		-	-	-	-	-
		P	CAEE		73,823	73,823	-	-	-
		P	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	131,302,142	122,231,082	9,071,060	-	9,071,060
397	Communication Equipment								
		COM_EQ	S		102,222,516	93,347,251	8,875,265	-	8,875,265
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	-
		COM_EQ	SO		48,716,548	45,101,706	3,614,843	-	3,614,843
		COM_EQ	CN		2,378,935	2,210,191	168,744	-	168,744
		COM_EQ	SG		138,684	127,152	11,531	-	11,531
		COM_EQ	SE		-	-	-	-	-
		COM_EQ	CAGW		28,972,060	22,557,980	6,414,080	-	6,414,080
		COM_EQ	CAGE		65,244,959	65,244,959	-	-	-
		COM_EQ	JBG		1,993,835	1,570,521	423,314	-	423,314
		COM_EQ	CAEW		-	-	-	-	-
		COM_EQ	CAEE		113,108	113,108	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
		COM_EQ	CAGE		-	-	-	-	-
				B8	249,780,645	230,272,867	19,507,777	-	19,507,777

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		1,378,953	1,256,943	122,010	-	122,010
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		199,765	185,595	14,170	-	14,170
		PTD	SO		3,239,964	2,999,554	240,410	-	240,410
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		344,850	268,504	76,346	-	76,346
		G-SG	CAGE		1,415,515	1,415,515	-	-	-
		P	JBG		102,900	81,053	21,847	-	21,847
		P	CAEW		-	-	-	-	-
		P	CAEE		1,668	1,668	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	6,683,616	6,208,833	474,783	-	474,783
399	Coal Mine								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		279,405,665	279,405,665	-	-	-
MP		P	JBE		-	-	-	-	-
				B8	279,405,665	279,405,665	-	-	-
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011390	General Capital Leases								
		G-SITUS	S		18,984,156	18,984,156	-	-	-
		P	CAGW		4,540,048	3,534,934	1,005,114	-	1,005,114
		P	CAGE		12,411,745	12,411,745	-	-	-
		PTD	SO		12,664,054	11,724,361	939,692	-	939,692
				B9	48,600,002	46,655,196	1,944,806	-	1,944,806
	Remove Capital Leases				(48,600,002)	(46,655,196)	(1,944,806)	-	(1,944,806)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		497,665	460,738	36,928	-	36,928
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	CAGE		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					497,665	460,738	36,928	-	36,928
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,200,826,354**	**1,127,328,503**	**73,497,851**	**-**	**73,497,851**

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of General Plant by Factor									
	S				487,538,645	445,205,926	42,332,719	-	42,332,719
	JBG				15,263,930	12,023,221	3,240,709	-	3,240,709
	JBE				4,984	3,916	1,067	-	1,067
	SG				138,684	127,152	11,531	-	11,531
	SO				241,163,852	223,269,125	17,894,727	-	17,894,727
	SE				-	-	-	-	-
	CN				24,754,471	22,998,572	1,755,899	-	1,755,899
	DEU				-	-	-	-	-
	CAGW				46,099,984	35,893,979	10,206,005	-	10,206,005
	CAGE				154,353,714	154,353,714	-	-	-
	CAEW				-	-	-	-	-
	CAEE				280,108,093	280,108,093	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	Less Capital Leases				(48,600,002)	(46,655,196)	(1,944,806)	-	(1,944,806)
Total General Plant by Factor				B8	1,200,826,354	1,127,328,503	73,497,851	-	73,497,851
301	Organization								
		I-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
				B8	-	-	-	-	-
302	Franchise & Consent								
		I-SITUS	S		1,000,000	1,000,000	-	-	-
		I-SG	SG		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		105,340,196	82,019,090	23,321,106	-	23,321,106
		I-SG	CAGE		13,415,223	13,415,223	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B8	119,755,419	96,434,313	23,321,106	-	23,321,106
303	Miscellaneous Intangible Plant								
		I-SITUS	S		6,661,509	6,102,422	559,087	-	559,087
		I-SG	SG		1,582,463	1,450,884	131,579	-	131,579
		PTD	SO		366,869,670	339,647,378	27,222,292	-	27,222,292
		P	SE		-	-	-	-	-
		CUST	CN		118,926,291	110,490,541	8,435,750	-	8,435,750
		I-SG	CAGW		60,447,130	47,064,832	13,382,298	-	13,382,298
		I-SG	CAGE		33,722,689	33,722,689	-	-	-
		P	JBG		44,318	34,908	9,409	-	9,409
		P	CAEW		-	-	-	-	-
		P	CAEE		3,442,438	3,442,438	-	-	-
		P	CAGE		-	-	-	-	-
		I-DGP	CAGE		-	-	-	-	-
				B8	591,696,510	541,956,094	49,740,415	-	49,740,415
303	Less Non-Utility Plant								
		I-SITUS	S		-	-	-	-	-
				B8	591,696,510	541,956,094	49,740,415	-	49,740,415
IP	Unclassified Intangible Plant - Acct 300								
		I-SITUS	S		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
TOTAL INTANGIBLE PLANT				B8	**711,451,928**	**638,390,407**	**73,061,521**	**-**	**73,061,521**
Summary of Intangible Plant by Factor									
	S				7,661,509	7,102,422	559,087	-	559,087
	JBG				44,318	34,908	9,409	-	9,409
	JBE				-	-	-	-	-
	SG				1,582,463	1,450,884	131,579	-	131,579
	SO				366,869,670	339,647,378	27,222,292	-	27,222,292
	CN				118,926,291	110,490,541	8,435,750	-	8,435,750
	CAGW				165,787,326	129,083,922	36,703,404	-	36,703,404
	CAGE				47,137,912	47,137,912	-	-	-
	CAEW				-	-	-	-	-
	CAEE				3,442,438	3,442,438	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SE				-	-	-	-	-
Total Intangible Plant by Factor				B8	711,451,928	638,390,407	73,061,521	-	73,061,521
Summary of Unclassified Plant (Account 106)									
	DP				14,060,570	13,006,807	1,053,763	-	1,053,763
	DS0				-	-	-	-	-
	GP				497,665	460,738	36,928	-	36,928
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				-	-	-	-	-
	TP				206,308,410	205,617,200	691,210	-	691,210
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				2,743,990	2,471,987	272,003	-	272,003
Total Unclassified Plant by Factor					223,610,635	221,556,731	2,053,903	-	2,053,903
TOTAL ELECTRIC PLANT IN SERVICE				B8	**19,787,664,587**	**18,352,853,197**	**1,434,811,390**	**-**	**1,434,811,390**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Summary of Electric Plant by Factor									
	S				5,857,672,064	5,423,977,113	433,694,951	-	433,694,951
	SE				-	-	-	-	-
	JBG				1,058,584,880	833,835,082	224,749,798	-	224,749,798
	JBE				4,984	3,916	1,067	-	1,067
	SG				21,841,617	20,025,525	1,816,092	-	1,816,092
	SO				608,033,523	562,916,503	45,117,019	-	45,117,019
	CN				143,680,762	133,489,113	10,191,649	-	10,191,649
	DEU				-	-	-	-	-
	CAGW				3,257,557,136	2,536,371,516	721,185,620	-	721,185,620
	CAGE				8,605,339,093	8,605,339,093	-	-	-
	CAEW				-	-	-	-	-
	CAEE				283,550,531	283,550,531	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(48,600,002)	(46,655,196)	(1,944,806)	-	(1,944,806)
				B8	19,787,664,587	18,352,853,197	1,434,811,390	-	1,434,811,390
105	Plant Held For Future Use								
		DPW	S		2,850,828	2,850,828	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		168,923	131,526	37,398	-	37,398
		G	CAGE		9,475,427	9,475,427	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	13,448,192	13,410,794	37,398	-	37,398
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		159,175,508	159,175,508	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	159,175,508	159,175,508	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(97,702,288)	(97,702,288)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(97,702,288)	(97,702,288)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		2,535,803	510,547	2,025,256	-	2,025,256
		DMSC	SO		(4,454)	(4,123)	(330)	-	(330)
				B16	2,531,349	506,423	2,024,926	-	2,024,926
182W	Weatherization								
		DMSC	S		18,964,114	18,964,114	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	18,964,114	18,964,114	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					21,495,464	19,470,538	2,024,926	-	2,024,926
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,045,997	812,380	233,617	-	233,617
		P	CAEE		168,212,639	168,212,639	-	-	-
		P	JBE		19,332,768	15,191,953	4,140,816	-	4,140,816
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	188,591,404	184,216,972	4,374,432	-	4,374,432
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(2,263,000)	(2,263,000)	-	-	-
				B13	(2,263,000)	(2,263,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,849,114)	(1,849,114)	-	-	-
				B13	(1,849,114)	(1,849,114)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	184,479,290	180,104,858	4,374,432	-	4,374,432
154	Materials and Supplies								
		MSS	S		87,881,689	82,810,126	5,071,563	-	5,071,563
		MSS	SG		1,209,385	1,108,827	100,558	-	100,558
		MSS	SE		-	-	-	-	-
		MSS	SO		(9,227)	(8,542)	(685)	-	(685)
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(3,165,266)	(2,954,855)	(210,411)	-	(210,411)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		5,108,082	3,977,212	1,130,871	-	1,130,871
		MSS	CAGE		78,471,372	78,471,372	-	-	-
		MSS	JBG		7,444,135	5,863,659	1,580,476	-	1,580,476
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		4,179,496	4,179,496	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	181,119,667	173,447,295	7,672,372	-	7,672,372
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,411)	(12,589)	-	(12,589)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,411)	(12,589)	-	(12,589)
	Total Materials & Supplies			B13	180,846,667	173,186,885	7,659,783	-	7,659,783

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
165	Prepayments								
		DMSC	S		3,415,459	3,415,459	-	-	-
		GP	GPS		4,975,187	4,606,020	369,166	-	369,166
		PT	SG		3,403,298	3,120,320	282,978	-	282,978
		PT	CAGW		2,181,346	1,698,421	482,925	-	482,925
		PT	CAGE		324,418	324,418	-	-	-
		P	CAEW		4,055	3,149	906	-	906
		P	CAEE		5,203,330	5,203,330	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		21,885,814	20,261,853	1,623,961	-	1,623,961
Total Prepayments				B15	41,392,906	38,632,970	2,759,936	-	2,759,936
182M	Misc Regulatory Assets								
		DDS2	S		73,296,913	55,933,187	17,363,726	-	17,363,726
		DEFSG	SG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		8,231,117	8,231,117	-	-	-
		DEFSG	CAGW		1,990,981	1,550,201	440,780	-	440,780
		DEFSG	JBG		-	-	-	-	-
		P	SE		10,608,209	9,768,345	839,864	-	839,864
		P	CAEW		-	-	-	-	-
		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
		DDSO2	SO		7,773,583	7,196,771	576,812	-	576,812
				B11	91,292,594	72,071,412	19,221,182	-	19,221,182
186M	Misc Deferred Debits								
		LABOR	S		15,256,965	15,198,289	58,676	-	58,676
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DEFSG	SG		24,896,391	22,826,300	2,070,091	-	2,070,091
		LABOR	SO		17,926	16,596	1,330	-	1,330
		P	SE		-	-	-	-	-
		DEFSG	CAGW		3,260,078	2,538,335	721,744	-	721,744
		DEFSG	CAGE		14,615,249	14,615,249	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		9,602,662	9,602,662	-	-	-
		P	SNPPS		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
Total Misc. Deferred Debits				B11	67,649,271	64,797,430	2,851,841	-	2,851,841
Working Capital									
CWC	Cash Working Capital								
		CWC	S		13,444,453	12,391,231	1,053,222	-	1,053,222
		CWC	SO		-	-	-	-	-
		CWC	SE		-	-	-	-	-
				B14	13,444,453	12,391,231	1,053,222	-	1,053,222
OWC	Other Work. Cap								
131	Cash	GP	SNP		-	-	-	-	-
135	Working Funds	GP	SG		1,870	1,715	155	-	155
141	Other A/R	GP	SO		427,852	396,104	31,747	-	31,747
143	Other A/R	GP	SO		32,322,745	29,924,347	2,398,397	-	2,398,397
232	A/P	PTD	S		-	-	-	-	-
232	A/P	PTD	SO		(3,971,580)	(3,676,883)	(294,697)	-	(294,697)
232	A/P	P	CAEE		(2,043,408)	(2,043,408)	-	-	-
232	A/P	T	SG		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	SE		(1,099,690)	(1,012,626)	(87,064)	-	(87,064)
2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2533	Other Msc. Df. Crd.	P	CAEE		(4,992,820)	(4,992,820)	-	-	-
230	Asset Retir. Oblig.	P	SE		11,917	10,973	943	-	943
230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
230	Asset Retir. Oblig.	P	CAEE		(2,458,786)	(2,458,786)	-	-	-
230	Asset Retir. Oblig.	P	S		-	-	-	-	-
254105	ARO Reg Liability	P	S		-	-	-	-	-
254105	ARO Reg Liability	P	SE		-	-	-	-	-
254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
254105	ARO Reg Liability	P	CAEE		(740,722)	(740,722)	-	-	-
2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
				B14	17,437,574	15,388,092	2,049,482	-	2,049,482
Total Working Capital					30,882,027	27,779,323	3,102,704	-	3,102,704

MARCH 2010 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		(286,434)	(56,628)	(229,805)	-	(229,805)
		P	TROJP		680,973	530,011	150,962	-	150,962
		P	TROJD		997,131	776,030	221,102	-	221,102
				B14	1,391,671	1,249,412	142,258	-	142,258
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					1,391,671	1,249,412	142,258	-	142,258
TOTAL RATE BASE ADDITIONS					**694,351,301**	**652,176,842**	**42,174,459**	**-**	**42,174,459**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(7,565,000)	(7,003,665)	(561,335)	-	(561,335)
2283	Pen & Ben	PTD	SO		(22,962,091)	(21,258,269)	(1,703,822)	-	(1,703,822)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		(326,299)	(302,087)	(24,212)	-	(24,212)
				B15	(30,853,390)	(28,564,021)	(2,289,369)	-	(2,289,369)
22844	Accum Hydro Relicensing Obligation								
		P	S		-	-	-	-	-
		P	CAGW		(1,500,000)	(1,167,917)	(332,083)	-	(332,083)
				B15	(1,500,000)	(1,167,917)	(332,083)	-	(332,083)
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(1,695,661)	(1,319,757)	(375,903)	-	(375,903)
254105	ARO	P	TROJP		(3,584,893)	(2,790,174)	(794,719)	-	(794,719)
254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
254	Regulatory Liabil	P	SE		3,851,747	3,546,800	304,947	-	304,947
254		P	S		(6,030,602)	(6,030,613)	12	-	12
				B15	(12,306,575)	(11,440,912)	(865,663)	-	(865,663)
252	Customer Advances for Construction								
		DPW	S		(7,877,472)	(7,872,212)	(5,260)	-	(5,260)
		DPW	SG		(16,181,794)	(14,836,307)	(1,345,487)	-	(1,345,487)
		T	CAGE		-	-	-	-	-
		DPW	SO		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Advances for Constr.				B19	(24,059,266)	(22,708,519)	(1,350,747)	-	(1,350,747)
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(2,148,598)	(1,968,466)	(180,132)	-	(180,132)
		GP	GPS		-	-	-	-	-
		GP	SO		-	-	-	-	-
		P	CAGW		(1,700)	(1,324)	(376)	-	(376)
		P	CAGE		3,014,266	3,014,266	-	-	-
		P	SG		(10,997,360)	(10,082,949)	(914,411)	-	(914,411)
		P	CAEW		-	-	-	-	-
		P	CAEE		(994,600)	(994,600)	-	-	-
		P	SE		-	-	-	-	-
				B19	(11,127,993)	(10,033,073)	(1,094,919)	-	(1,094,919)

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		10,108,083	10,068,153	39,930	-	39,930
		P	CN		65,488	60,843	4,645	-	4,645
		LABOR	SO		35,240,306	32,625,421	2,614,885	-	2,614,885
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		3,345,135	2,926,108	419,027	-	419,027
		P	TROJD		1,332,481	1,037,019	295,462	-	295,462
		P	SG		930,238	852,890	77,348	-	77,348
		P	SE		3,738,301	3,442,336	295,966	-	295,966
		PTD	SNP		-	-	-	-	-
		P	CAGW		1,833,845	1,427,853	405,992	-	405,992
		P	CAGE		36,627,483	36,627,483	-	-	-
		P	CAEW		262,659	203,996	58,663	-	58,663
		P	CAEE		1,385,648	1,385,648	-	-	-
		DPW	JBE		(2,337,690)	(1,836,989)	(500,701)	-	(500,701)
		DPW	SNPD		703,493	656,728	46,765	-	46,765
Total Accum Deferred Income Taxes				B19	93,235,470	89,477,489	3,757,981	-	3,757,981
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		-	-	-	-	-
		ACCMDIT	DITBAL		(2,338,911,719)	(2,176,784,223)	(162,127,496)	-	(162,127,496)
		PT	DGP		-	-	-	-	-
		LABOR	SO		(6,909,549)	(6,396,850)	(512,699)	-	(512,699)
		PTD	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(5,581,495)	(5,581,495)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(6,224,589)	(6,224,589)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B19	(2,357,627,352)	(2,194,987,156)	(162,640,196)	-	(162,640,196)
283	Accumulated Deferred Income Taxes								
		GP	S		(34,923,642)	(27,394,567)	(7,529,075)	-	(7,529,075)
		P	SG		(3,728,991)	(3,418,932)	(310,059)	-	(310,059)
		P	SE		(3,529,672)	(3,250,224)	(279,448)	-	(279,448)
		LABOR	SO		(12,905,377)	(11,947,778)	(957,599)	-	(957,599)
		GP	GPS		(5,585,702)	(5,171,234)	(414,468)	-	(414,468)
		PTD	SNP		(5,228,914)	(4,852,216)	(376,698)	-	(376,698)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(2,928,581)	(2,280,227)	(648,354)	-	(648,354)
		P	CAGE		(2,760,551)	(2,760,551)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,171,491)	(1,171,491)	-	-	-
		P	JBE		-	-	-	-	-
		P	SGCT		-	-	-	-	-
				B19	(72,762,921)	(62,247,220)	(10,515,701)	-	(10,515,701)
TOTAL ACCUM DEF INCOME TAX				B19	(2,337,154,803)	(2,167,756,888)	(169,397,915)	-	(169,397,915)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(1,599,851)	(1,372,992)	(226,859)	-	(226,859)
		PTD	ITC85		(2,874,559)	(2,490,518)	(384,041)	-	(384,041)
		PTD	ITC86		(1,418,103)	(1,231,963)	(186,140)	-	(186,140)
		PTD	ITC88		(214,839)	(182,699)	(32,140)	-	(32,140)
		PTD	ITC89		(472,045)	(399,969)	(72,076)	-	(72,076)
		PTD	ITC90		(308,712)	(296,631)	(12,081)	-	(12,081)
		PTD	CAGE		-	-	-	-	-
Total Accumulated ITC				B19	(6,888,109)	(5,974,773)	(913,336)	-	(913,336)
TOTAL RATE BASE DEDUCTIONS					**(2,423,890,136)**	**(2,247,646,103)**	**(176,244,033)**	**-**	**(176,244,033)**

70	**MARCH 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1060	108SP	Steam Prod Plant Accumulated Depr								
1061			P	S		-	-	-	-	-
1062			P	DGP		-	-	-	-	-
1063			P	DGU		-	-	-	-	-
1064			P	SG		-	-	-	-	-
1065			P	CAGW		(136,247,336)	(106,083,746)	(30,163,591)	-	(30,163,591)
1066			P	CAGE		(1,867,409,214)	(1,867,409,214)	-	-	-
1067			P	JBG		(491,582,514)	(387,213,868)	(104,368,646)	-	(104,368,646)
1068			P	CAGE		-	-	-	-	-
1069					B17	(2,495,239,064)	(2,360,706,827)	(134,532,237)	-	(134,532,237)
1070										
1071	108NP	Nuclear Prod Plant Accumulated Depr								
1072			P	DGP		-	-	-	-	-
1073			P	DGU		-	-	-	-	-
1074			P	SG		-	-	-	-	-
1075						-	-	-	-	-
1076										
1077										
1078	108HP	Hydraulic Prod Plant Accum Depr								
1079			P	S		-	-	-	-	-
1080			P	DGP		-	-	-	-	-
1081			P	DGU		-	-	-	-	-
1082			P	CAGW		(207,654,302)	(161,682,032)	(45,972,270)	-	(45,972,270)
1083			P	CAGE		(45,892,478)	(45,892,478)	-	-	-
1084			P	CAGW		-	-	-	-	-
1085			P	CAGE		-	-	-	-	-
1086					B17	(253,546,780)	(207,574,510)	(45,972,270)	-	(45,972,270)
1087										
1088	108OP	Other Production Plant - Accum Depr								
1089			P	S		-	-	-	-	-
1090			P	DGU		-	-	-	-	-
1091			P	DGP		-	-	-	-	-
1092			P	SG		-	-	-	-	-
1093			P	CAGW		(170,417,247)	(132,688,832)	(37,728,415)	-	(37,728,415)
1094			P	CAGE		(139,627,229)	(139,627,229)	-	-	-
1095			P	CAGE		-	-	-	-	-
1096					B17	(310,044,477)	(272,316,061)	(37,728,415)	-	(37,728,415)
1097										
1098	108EP	Experimental Plant - Accum Depr								
1099			P	DGP		-	-	-	-	-
1100			P	SG		-	-	-	-	-
1101						-	-	-	-	-
1102										
1103	**TOTAL PRODUCTION PLANT DEPR**					**(3,058,830,321)**	**(2,840,597,399)**	**(218,232,922)**	**-**	**(218,232,922)**
1104										
1105	Summary of Prod Plant Depreciation by Factor									
1106		S				-	-	-	-	-
1107		DGP				-	-	-	-	-
1108		DGU				-	-	-	-	-
1109		SG				-	-	-	-	-
1110		CAGW				(514,318,886)	(400,454,610)	(113,864,276)	-	(113,864,276)
1111		CAGE				(2,052,928,921)	(2,052,928,921)	-	-	-
1112		JBG				(491,582,514)	(387,213,868)	(104,368,646)	-	(104,368,646)
1113		SSGCT				-	-	-	-	-
1114	Total of Prod Plant Depreciation by Factor					(3,058,830,321)	(2,840,597,399)	(218,232,922)	-	(218,232,922)
1115										
1116										
1117	108TP	Transmission Plant Accumulated Depr								
1118			T	DGP		-	-	-	-	-
1119			T	DGU		-	-	-	-	-
1120			T	CAGW		(419,306,331)	(326,476,740)	(92,829,591)	-	(92,829,591)
1121			T	CAGE		(661,435,396)	(661,435,396)	-	-	-
1122			T	JBG		(49,272,941)	(38,811,726)	(10,461,215)	-	(10,461,215)
1123			T	SG		(5,362,924)	(4,917,006)	(445,918)	-	(445,918)
1124	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,135,377,592)**	**(1,031,640,869)**	**(103,736,723)**	**-**	**(103,736,723)**
1125	108360	Land and Land Rights								
1126			DPW	S		(5,807,039)	(5,671,751)	(135,288)	-	(135,288)
1127					B17	(5,807,039)	(5,671,751)	(135,288)	-	(135,288)
1128										
1129	108361	Structures and Improvements								
1130			DPW	S		(13,727,683)	(13,137,931)	(589,752)	-	(589,752)
1131					B17	(13,727,683)	(13,137,931)	(589,752)	-	(589,752)
1132										
1133	108362	Station Equipment								
1134			DPW	S		(208,535,410)	(194,012,227)	(14,523,183)	-	(14,523,183)
1135					B17	(208,535,410)	(194,012,227)	(14,523,183)	-	(14,523,183)
1136										

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(863,454)	(863,454)	-	-	-
				B17	(863,454)	(863,454)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(484,257,569)	(438,889,387)	(45,368,181)	-	(45,368,181)
				B17	(484,257,569)	(438,889,387)	(45,368,181)	-	(45,368,181)
108365	Overhead Conductors								
		DPW	S		(261,809,836)	(234,592,092)	(27,217,745)	-	(27,217,745)
				B17	(261,809,836)	(234,592,092)	(27,217,745)	-	(27,217,745)
108366	Underground Conduit								
		DPW	S		(121,105,977)	(111,305,465)	(9,800,513)	-	(9,800,513)
				B17	(121,105,977)	(111,305,465)	(9,800,513)	-	(9,800,513)
108367	Underground Conductors								
		DPW	S		(280,148,335)	(271,729,708)	(8,418,628)	-	(8,418,628)
				B17	(280,148,335)	(271,729,708)	(8,418,628)	-	(8,418,628)
108368	Line Transformers								
		DPW	S		(364,169,648)	(322,977,879)	(41,191,769)	-	(41,191,769)
				B17	(364,169,648)	(322,977,879)	(41,191,769)	-	(41,191,769)
108369	Services								
		DPW	S		(167,322,466)	(150,946,559)	(16,375,906)	-	(16,375,906)
				B17	(167,322,466)	(150,946,559)	(16,375,906)	-	(16,375,906)
108370	Meters								
		DPW	S		(85,892,849)	(77,991,916)	(7,900,933)	-	(7,900,933)
				B17	(85,892,849)	(77,991,916)	(7,900,933)	-	(7,900,933)
108371	Installations on Customers' Premises								
		DPW	S		(7,687,643)	(7,410,125)	(277,518)	-	(277,518)
				B17	(7,687,643)	(7,410,125)	(277,518)	-	(277,518)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(28,216,851)	(26,117,986)	(2,098,865)	-	(2,098,865)
				B17	(28,216,851)	(26,117,986)	(2,098,865)	-	(2,098,865)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		3,254,200	3,252,596	1,604	-	1,604
					3,254,200	3,252,596	1,604	-	1,604
TOTAL DISTRIBUTION PLANT DEPR				B17	**(2,026,290,560)**	**(1,852,393,883)**	**(173,896,676)**	-	**(173,896,676)**
Summary of Distribution Plant Depr by Factor									
	S				(2,026,290,560)	(1,852,393,883)	(173,896,676)	-	(173,896,676)
Total Distribution Depreciation by Factor				B17	(2,026,290,560)	(1,852,393,883)	(173,896,676)	-	(173,896,676)

MARCH 2010 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(150,429,438)	(134,449,616)	(15,979,822)	-	(15,979,822)
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		CUST	CN		(6,941,561)	(6,449,178)	(492,383)	-	(492,383)
		PTD	SO		(69,818,942)	(64,638,269)	(5,180,672)	-	(5,180,672)
		P	SE		-	-	-	-	-
		G-SG	CAGW		(14,807,498)	(11,529,289)	(3,278,209)	-	(3,278,209)
		G-SG	CAGE		(46,600,477)	(46,600,477)	-	-	-
		P	JBG		(4,377,278)	(3,447,931)	(929,347)	-	(929,347)
		P	CAEW		-	-	-	-	-
		P	CAEE		(347,629)	(347,629)	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B17	(293,322,822)	(267,462,389)	(25,860,433)	-	(25,860,433)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(172,719,252)	(172,719,252)	-	-	-
		P	SE		-	-	-	-	-
				B17	(172,719,252)	(172,719,252)	-	-	-
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(172,719,252)	(172,719,252)	-	-	-
1081390	Accum Depr - Capital Lease								
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR				B17	**(466,042,074)**	**(440,181,641)**	**(25,860,433)**	**-**	**(25,860,433)**
Summary of General Depreciation by Factor									
	S				(150,429,438)	(134,449,616)	(15,979,822)	-	(15,979,822)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				-	-	-	-	-
	SO				(69,818,942)	(64,638,269)	(5,180,672)	-	(5,180,672)
	CN				(6,941,561)	(6,449,178)	(492,383)	-	(492,383)
	SG				-	-	-	-	-
	DEU				-	-	-	-	-
	CAGW				(14,807,498)	(11,529,289)	(3,278,209)	-	(3,278,209)
	CAGE				(46,600,477)	(46,600,477)	-	-	-
	CAEW				-	-	-	-	-
	CAEE				(173,066,880)	(173,066,880)	-	-	-
	SSGCT				-	-	-	-	-
	JBG				(4,377,278)	(3,447,931)	(929,347)	-	(929,347)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor				B17	(466,042,074)	(440,181,641)	(25,860,433)	-	(25,860,433)
TOTAL ACCUM DEPR - PLANT IN SERV				B17	**(6,686,540,546)**	**(6,164,813,791)**	**(521,726,755)**	**-**	**(521,726,755)**
111SP	Accum Prov for Amort-Steam								
		P	CAGW		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-

70	**MARCH 2010 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1278	111GP	Accum Prov for Amort-General								
1279			G-SITUS	S		(15,746,736)	(14,288,799)	(1,457,937)	-	(1,457,937)
1280			CUST	CN		(2,522,502)	(2,343,574)	(178,928)	-	(178,928)
1281			I-SG	SG		-	-	-	-	-
1282			PTD	SO		(10,138,076)	(9,385,815)	(752,261)	-	(752,261)
1283			I-SG	CAGW		-	-	-	-	-
1284			I-SG	CAGE		-	-	-	-	-
1285			P	CAEW		-	-	-	-	-
1286			P	CAEE		-	-	-	-	-
1287			P	SE		-	-	-	-	-
1288					B18	(28,407,313)	(26,018,187)	(2,389,126)	-	(2,389,126)
1289										
1290										
1291	111HP	Accum Prov for Amort-Hydro								
1292			P	DGP		-	-	-	-	-
1293			P	DGU		-	-	-	-	-
1294			P	SG		-	-	-	-	-
1295			P	CAGW		(42,652)	(33,209)	(9,443)	-	(9,443)
1296			P	CAGE		(403,804)	(403,804)	-	-	-
1297			P	CAGE		-	-	-	-	-
1298					B18	(446,455)	(437,013)	(9,443)	-	(9,443)
1299										
1300										
1301	111IP	Accum Prov for Amort-Intangible Plant								
1302			I-SITUS	S		(906,634)	(905,063)	(1,571)	-	(1,571)
1303			I-DGP	DGP		-	-	-	-	-
1304			I-DGU	DGU		-	-	-	-	-
1305			P	CAEW		-	-	-	-	-
1306			P	CAEE		(1,075,323)	(1,075,323)	-	-	-
1307			P	SE		-	-	-	-	-
1308			I-SG	SG		(16,277,694)	(14,924,233)	(1,353,461)	-	(1,353,461)
1309			I-SG	CAGW		-	-	-	-	-
1310			I-SG	CAGE		-	-	-	-	-
1311			CUST	CN		(90,851,858)	(84,407,500)	(6,444,358)	-	(6,444,358)
1312			P	CAGE		-	-	-	-	-
1313			P	CAGE		-	-	-	-	-
1314			I-SG	CAGW		(32,802,606)	(25,540,487)	(7,262,119)	-	(7,262,119)
1315			I-SG	CAGE		(10,905,638)	(10,905,638)	-	-	-
1316			PTD	JBG		(10,983)	(8,652)	(2,332)	-	(2,332)
1317			PTD	SO		(253,729,093)	(234,902,005)	(18,827,088)	-	(18,827,088)
1318					B18	(406,559,829)	(372,668,900)	(33,890,929)	-	(33,890,929)
1319	111IP	Less Non-Utility Plant								
1320			NUTIL	OTH		-	-	-	-	-
1321					B18	(406,559,829)	(372,668,900)	(33,890,929)	-	(33,890,929)
1322										
1323	111390	Accum Amtr - Capital Lease								
1324			G-SITUS	S		(5,715,907)	(5,715,907)	-	-	-
1325			P	CAGE		(1,425,156)	(1,425,156)	-	-	-
			PTD	CAGW		(69,927)	(54,446)	(15,481)	144,326	128,845
1			PTD	SO		1,736,420	1,607,575	128,845	-	128,845
2						(5,474,569)	(5,587,933)	113,364	144,326	257,690
3										
4		Remove Capital Lease Amtr				5,474,569	5,587,933	(113,364)	(144,326)	(257,690)
5										
6	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(435,413,597)**	**(399,124,100)**	**(36,289,497)**	**-**	**(36,289,497)**
7	AMA									
8										
9										
10										
11	Summary of Amortization by Factor									
12		S				(22,369,277)	(20,909,769)	(1,459,508)	-	(1,459,508)
13		DGP				-	-	-	-	-
14		DGU				-	-	-	-	-
15		SE				-	-	-	-	-
16		SO				(262,130,748)	(242,680,245)	(19,450,503)	-	(19,450,503)
17		CN				(93,374,359)	(86,751,074)	(6,623,285)	-	(6,623,285)
18		SSGCT				-	-	-	-	-
19		JBG				(10,983)	(8,652)	(2,332)	-	(2,332)
20		CAGW				(32,915,184)	(25,628,141)	(7,287,042)	144,326	(7,142,716)
21		CAGE				(12,734,597)	(12,734,597)	-	-	-
22		CAEW				-	-	-	-	-
23		CAEE				(1,075,323)	(1,075,323)	-	-	-
24		SG				(16,277,694)	(14,924,233)	(1,353,461)	-	(1,353,461)
25		Less Capital Lease				5,474,569	5,587,933	(113,364)	(144,326)	(257,690)
26	Total Provision For Amortization by Factor				B18	(435,413,597)	(399,124,100)	(36,289,497)	-	(36,289,497)