



Washington Jurisdiction
RESULTS OF OPERATIONS

For 12 Month Period Ended
December 2014

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME DECEMBER 2014
FILE:	WA JAM 12 ME December 2014
PREPARED BY:	Revenue Requirement Department
DATE:	March 27, 2015
TIME:	11:27:39 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.611
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

12 ME December 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,719,129,566	4,395,522,872	323,606,694	0	323,606,694
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	92,356,006	74,243,714	18,112,292	0	18,112,292
5	Other Operating Revenues	2.4	187,270,964	177,017,143	10,253,821	0	10,253,821
6	Total Operating Revenues	2.4	4,998,756,536	4,646,783,729	351,972,807	0	351,972,807
7							
8	Operating Expenses:						
9	Steam Production	2.6	550,419,738	486,179,259	64,240,479	0	64,240,479
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	40,474,224	33,628,174	6,846,050	0	6,846,050
12	Other Power Supply	2.10	473,955,421	382,105,084	91,850,337	0	91,850,337
13	Transmission	2.12	168,950,142	139,488,473	29,461,669	0	29,461,669
14	Distribution	2.13	206,637,281	195,389,737	11,247,544	0	11,247,544
15	Customer Accounts	2.14	85,292,258	79,064,025	6,228,233	0	6,228,233
16	Customer Service	2.14	136,004,345	124,310,512	11,693,833	0	11,693,833
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	101,854,651	94,226,161	7,628,490	0	7,628,490
19							
20	Total O & M Expenses	2.16	1,763,588,060	1,534,391,425	229,196,635	0	229,196,635
21							
22	Depreciation	2.18	646,078,659	602,896,798	43,181,861	0	43,181,861
23	Amortization Expense	2.19	46,806,657	42,139,638	4,667,019	0	4,667,019
24	Taxes Other Than Income	2.19	171,415,396	150,560,868	20,854,528	0	20,854,528
25	Income Taxes - Federal	2.22	362,464,637	367,315,975	(4,851,338)	0	(4,851,338)
26	Income Taxes - State	2.22	59,130,121	59,130,121	0	0	0
27	Income Taxes - Def Net	2.21	299,209,360	286,101,861	13,107,499	0	13,107,499
28	Investment Tax Credit Adj.	2.20	(5,019,198)	(5,019,198)	0	0	0
29	Misc Revenue & Expense	2.6	(214,316)	(200,369)	(13,947)	0	(13,947)
30							
31	Total Operating Expenses	2.22	3,343,459,376	3,037,317,120	306,142,256	0	306,142,256
32							
33	Operating Revenue for Return		1,655,297,160	1,609,466,609	45,830,552	0	45,830,552
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,126,956,067	23,463,752,446	1,663,203,621	0	1,663,203,621
37	Plant Held for Future Use	2.33	53,325,312	52,953,168	372,144	0	372,144
38	Misc Deferred Debits	2.35	366,895,033	355,258,921	11,636,113	0	11,636,113
39	Elec Plant Acq Adj	2.33	38,643,609	38,643,609	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	41,770,021	40,041,856	1,728,165	0	1,728,165
42	Fuel Stock	2.34	212,496,410	206,453,616	6,042,793	0	6,042,793
43	Material & Supplies	2.34	217,332,700	210,242,805	7,089,896	0	7,089,896
44	Working Capital	2.35	8,345,453	5,828,951	2,516,502	0	2,516,502
45	Weatherization Loans	2.34	8,895,973	6,973,787	1,922,187	0	1,922,187
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,074,660,578	24,380,149,159	1,694,511,419	0	1,694,511,419
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,068,206,176)	(7,437,345,888)	(630,860,288)	0	(630,860,288)
52	Accum Prov For Amort	2.41	(530,306,424)	(481,142,004)	(49,164,421)	0	(49,164,421)
53	Accum Def Income Taxes	2.37	(4,024,781,592)	(3,769,522,023)	(255,259,569)	0	(255,259,569)
54	Unamortized ITC	2.37	(1,255,414)	(1,112,409)	(143,005)	0	(143,005)
55	Customer Adv for Const	2.36	(27,135,225)	(27,160,187)	24,962	0	24,962
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(103,627,799)	(97,994,078)	(5,633,721)	0	(5,633,721)
58							
59	Total Rate Base Deductions		(12,755,312,630)	(11,814,276,588)	(941,036,042)	0	(941,036,042)
60							
61	Total Rate Base		13,319,347,949	12,565,872,571	753,475,378	0	753,475,378

12 ME December 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
230	500	Operation Supervision & Engineering								
231		P	SG		-	-	-	-	-	
232		P	CAGW		27,586	21,370	6,216	-	6,216	
233		P	CAGE		2,975,463	2,975,463	-	-	-	
234		P	JBG		15,506,594	12,032,232	3,474,362	-	3,474,362	
235		P	CAGE		-	-	-	-	-	
236				B2	18,509,642	15,029,064	3,480,578	-	3,480,578	
237										
238	501	Fuel Related								
239		P	SE		17,955	16,596	1,359	-	1,359	
240		P	SE		-	-	-	-	-	
241		P	SE		-	-	-	-	-	
242		P	CAGW		1,684,510	1,304,930	379,580	-	379,580	
243		P	CAGE		-	-	-	-	-	
244		P	CAEW		-	-	-	-	-	
245		P	CAEE		16,084,552	16,084,552	-	-	-	
246		P	JBE		813,198	630,069	183,128	-	183,128	
247		P	CAEE		-	-	-	-	-	
248		P	JBG		-	-	-	-	-	
249				B2	18,600,215	18,036,147	564,068	-	564,068	
250										
251	501NPC	Fuel Related								
252			SE		-	-	-	-	-	
253			SE		-	-	-	-	-	
254			SE		-	-	-	-	-	
255			CAGW		-	-	-	-	-	
256			CAGE		-	-	-	-	-	
257			CAEW		217,246,304	168,044,215	49,202,089	-	49,202,089	
258			CAEE		-	-	-	-	-	
259			JBE		-	-	-	-	-	
260			CAEE		-	-	-	-	-	
261			JBG		-	-	-	-	-	
262				B2	217,246,304	168,044,215	49,202,089	-	49,202,089	
263										
264		Total Fuel Related				235,846,519	186,080,362	49,766,157	-	49,766,157
265										
266	502	Steam Expenses								
267		P	SG		-	-	-	-	-	
268		P	CAGW		980,771	759,768	221,003	-	221,003	
269		P	CAGE		38,027,124	38,027,124	-	-	-	
270		P	JBG		4,145,796	3,216,901	928,895	-	928,895	
271		P	CAGE		-	-	-	-	-	
272				B2	43,153,691	42,003,793	1,149,898	-	1,149,898	
273										
274	503	Steam From Other Sources								
275		P	SE		-	-	-	-	-	
276		P	CAEW		-	-	-	-	-	
277		P	CAEE		-	-	-	-	-	
278				B2	-	-	-	-	-	
279										
280	503NPC	Steam From Other Sources-NPC								
281			SE		-	-	-	-	-	
282			CAEW		-	-	-	-	-	
283			CAEE		-	-	-	-	-	
284				B2	-	-	-	-	-	
285										
286	505	Electric Expenses								
287		P	SG		-	-	-	-	-	
288		P	CAGW		69,242	53,639	15,603	-	15,603	
289		P	CAGE		3,852,062	3,852,062	-	-	-	
290		P	JBG		-	-	-	-	-	
291		P	CAGE		-	-	-	-	-	
292				B2	3,921,304	3,905,701	15,603	-	15,603	
293										
294	506	Misc. Steam Expense								
295		P	SG		-	-	-	-	-	
296		P	SE		-	-	-	-	-	
297		P	CAGW		741,345	574,294	167,052	-	167,052	
298		P	CAGE		55,217,556	55,217,556	-	-	-	
299		P	JBG		(14,397,914)	(11,171,959)	(3,225,954)	-	(3,225,954)	
300		P	CAGE		-	-	-	-	-	
301				B2	41,560,988	44,619,890	(3,058,903)	-	(3,058,903)	

12 ME December 2014 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
302									
303	507	Rents							
304		P	SG		-	-	-	-	-
305		P	CAGW		24,937	19,318	5,619	-	5,619
306		P	CAGE		150,807	150,807	-	-	-
307		P	JBG		203,508	157,911	45,597	-	45,597
308		P	CAGE		-	-	-	-	-
309				B2	379,252	328,035	51,217	-	51,217
310									
311	510	Maint Supervision & Engineering							
312		P	SG		-	-	-	-	-
313		P	CAGW		266,039	206,091	59,948	-	59,948
314		P	CAGE		5,838,324	5,838,324	-	-	-
315		P	JBG		638,411	495,370	143,040	-	143,040
316		P	CAGE		-	-	-	-	-
317				B2	6,742,774	6,539,785	202,988	-	202,988
318									
319									
320									
321	511	Maintenance of Structures							
322		P	SG		-	-	-	-	-
323		P	CAGW		449,798	348,442	101,356	-	101,356
324		P	CAGE		17,627,655	17,627,655	-	-	-
325		P	JBG		10,634,545	8,251,800	2,382,745	-	2,382,745
326		P	CAGE		-	-	-	-	-
327				B2	28,711,998	26,227,897	2,484,101	-	2,484,101
328									
329	512	Maintenance of Boiler Plant							
330		P	SG		-	-	-	-	-
331		P	CAGW		2,947,924	2,283,652	664,273	-	664,273
332		P	CAGE		85,449,745	85,449,745	-	-	-
333		P	JBG		26,545,025	20,597,425	5,947,600	-	5,947,600
334		P	CAGE		-	-	-	-	-
335				B2	114,942,695	108,330,822	6,611,873	-	6,611,873
336									
337	513	Maintenance of Electric Plant							
338		P	SG		-	-	-	-	-
339		P	CAGW		1,040,373	805,940	234,433	-	234,433
340		P	CAGE		31,676,983	31,676,983	-	-	-
341		P	JBG		11,993,860	9,306,551	2,687,309	-	2,687,309
342		P	CAGE		-	-	-	-	-
343				B2	44,711,216	41,789,474	2,921,742	-	2,921,742
344									
345	514	Maintenance of Misc. Steam Plant							
346		P	SG		-	-	-	-	-
347		P	CAGW		411,744	318,963	92,781	-	92,781
348		P	CAGE		9,196,169	9,196,169	-	-	-
349		P	JBG		2,331,748	1,809,303	522,445	-	522,445
350		P	CAGE		-	-	-	-	-
351				B2	11,939,661	11,324,435	615,225	-	615,225
352									
353									
353		Total Steam Power Generation		B2	550,419,738	486,179,259	64,240,479	-	64,240,479

12 ME December 2014 West Control Area										
AMA	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
354	517	Operation Super & Engineering								
355		P	SG		-	-	-	-	-	-
356					-	-	-	-	-	-
357					-	-	-	-	-	-
358	518	Nuclear Fuel Expense								
359		P	SE		-	-	-	-	-	-
360					-	-	-	-	-	-
361					-	-	-	-	-	-
362					-	-	-	-	-	-
363	519	Coolants and Water								
364		P	SG		-	-	-	-	-	-
365					-	-	-	-	-	-
366					-	-	-	-	-	-
367	520	Steam Expenses								
368		P	SG		-	-	-	-	-	-
369					-	-	-	-	-	-
370					-	-	-	-	-	-
371					-	-	-	-	-	-
372					-	-	-	-	-	-
373	523	Electric Expenses								
374		P	SG		-	-	-	-	-	-
375					-	-	-	-	-	-
376					-	-	-	-	-	-
377	524	Misc. Nuclear Expenses								
378		P	SG		-	-	-	-	-	-
379					-	-	-	-	-	-
380					-	-	-	-	-	-
381	528	Maintenance Super & Engineering								
382		P	SG		-	-	-	-	-	-
383					-	-	-	-	-	-
384					-	-	-	-	-	-
385	529	Maintenance of Structures								
386		P	SG		-	-	-	-	-	-
387					-	-	-	-	-	-
388					-	-	-	-	-	-
389	530	Maintenance of Reactor Plant								
390		P	SG		-	-	-	-	-	-
391					-	-	-	-	-	-
392					-	-	-	-	-	-
393	531	Maintenance of Electric Plant								
394		P	SG		-	-	-	-	-	-
395					-	-	-	-	-	-
396					-	-	-	-	-	-
397	532	Maintenance of Misc Nuclear								
398		P	SG		-	-	-	-	-	-
399					-	-	-	-	-	-
400					-	-	-	-	-	-
401		Total Nuclear Power Generation			-	-	-	-	-	-
402					-	-	-	-	-	-

12 ME December 2014 West Control Area

AMA					UNADJUSTED RESULTS			WASHINGTON	
PERC	BUS	WCA		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref					
629	Summary of Production Expense by Factor								
630	S				928,007	536,331	391,676	382	392,058
631	SG				40,017,666	36,798,887	3,218,779	-	3,218,779
632	SE				17,955	16,596	1,359	-	1,359
633	JBG				59,646,257	46,282,092	13,364,165	-	13,364,165
634	TROJP				-	-	-	-	-
635	JBE				822,106	636,972	185,135	-	185,135
636	DGP				-	-	-	-	-
637	DEU				-	-	-	-	-
638	DEP				-	-	-	-	-
639	CAGW				276,767,527	214,401,907	62,365,620	-	62,365,620
640	CAGE				302,801,691	302,801,691	-	-	-
641	CAEW				368,288,074	284,877,944	83,410,131	-	83,410,131
642	CAEE				16,084,552	16,084,552	-	-	-
643	SNPPS				-	-	-	-	-
644	SNPPO				-	-	-	-	-
645	DGU				-	-	-	-	-
646	MC				-	-	-	-	-
647	SSGCT				-	-	-	-	-
648	SSECT				-	-	-	-	-
649	SSGC				-	-	-	-	-
650	SSGCH				-	-	-	-	-
651	SSECH				-	-	-	-	-
652	Total Production Expense by Factor			B2	1,065,373,836	902,436,970	162,936,865	382	162,937,247
653	560	Operation Supervision & Engineering							
654	T	SG			4,836,282	4,447,280	389,001	-	389,001
655	T	JBG			-	-	-	-	-
656	T	CAGW			336,936	261,012	75,924	-	75,924
657	T	CAGE			478,426	478,426	-	-	-
658				B2	5,651,644	5,186,719	464,925	-	464,925
659	561	Load Dispatching							
661	T	SG			15,794,123	14,523,739	1,270,384	-	1,270,384
662	T	CAGW			281,405	217,994	63,411	-	63,411
663	T	CAGE			1,111,085	1,111,085	-	-	-
664				B2	17,186,613	15,852,818	1,333,794	-	1,333,794
665	562	Station Expense							
666	T	SG			1,036,891	953,490	83,401	-	83,401
667	T	JBG			36,930	28,656	8,274	-	8,274
668	T	CAGW			436,069	337,807	98,262	-	98,262
669	T	CAGE			1,823,411	1,823,411	-	-	-
670				B2	3,333,301	3,143,363	189,938	-	189,938
671	563	Overhead Line Expense							
673	T	SG			-	-	-	-	-
674	T	CAGW			48,753	37,767	10,986	-	10,986
675	T	CAGE			439,722	439,722	-	-	-
676				B2	488,475	477,489	10,986	-	10,986
677	564	Underground Line Expense							
679	T	SG			-	-	-	-	-
680	T	CAGW			-	-	-	-	-
681	T	CAGE			-	-	-	-	-
682				B2	-	-	-	-	-
683	565	Transmission of Electricity by Others							
684	T	SG			-	-	-	-	-
686	T	SE			-	-	-	-	-
687	T	CAGW			-	-	-	-	-
688	T	CAGE			-	-	-	-	-
689	T	CAEW			-	-	-	-	-
690	T	CAEE			-	-	-	-	-
691				B2	-	-	-	-	-
692	565NPC	Transmission of Electricity by Others-NPC							
694	T	SG			-	-	-	-	-
695	T	SE			-	-	-	-	-
696	T	CAGW			108,302,062	83,897,735	24,404,327	-	24,404,327
697	T	CAGE			-	-	-	-	-
698	T	CAEW			-	-	-	-	-
699	T	CAEE			-	-	-	-	-
700				B2	108,302,062	83,897,735	24,404,327	-	24,404,327
701									
702	Total Transmission of Electricity by Others				108,302,062	83,897,735	24,404,327	-	24,404,327
703	566	Misc. Transmission Expense							
705	T	SG			3,376,580	3,104,989	271,592	-	271,592
706	T	CAGW			639,733	495,578	144,155	-	144,155
707	T	CAGE			334,385	334,385	-	-	-
708				B2	4,350,698	3,934,952	415,746	-	415,746
709	567	Rents - Transmission							
711	T	SG			(110)	(101)	(9)	-	(9)
712	T	CAGW			749,629	580,711	168,918	-	168,918
713	T	CAGE			1,167,676	1,167,676	-	-	-
714				B2	1,917,195	1,748,286	168,909	-	168,909
715									

12 ME December 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
871	902	Meter Reading Expense								
872			CUST	S		15,866,237	15,141,852	724,386	-	724,386
873			CUST	CN		1,919,166	1,786,166	133,000	-	133,000
874					B2	17,785,403	16,928,017	857,386	-	857,386
875										
876	903	Customer Receipts & Collections								
877			CUST	S		8,463,223	7,806,451	656,773	-	656,773
878			CUST	CN		44,820,436	41,714,333	3,106,102	-	3,106,102
879					B2	53,283,659	49,520,784	3,762,875	-	3,762,875
880										
881	904	Uncollectible Accounts								
882			CUST	S		11,401,093	9,988,566	1,412,527	-	1,412,527
883			P	SG		-	-	-	-	-
884			CUST	CN		43,865	40,825	3,040	-	3,040
885					B2	11,444,958	10,029,391	1,415,567	-	1,415,567
886										
887	905	Misc. Customer Accounts Expense								
888			CUST	S		-	-	-	-	-
889			CUST	CN		156,938	146,062	10,876	-	10,876
890					B2	156,938	146,062	10,876	-	10,876
891										
892		TOTAL CUSTOMER ACCOUNTS EXP			B2	85,292,258	79,064,025	6,228,233	-	6,228,233
893										
894		Summary of Customer Accts Exp by Factor								
895			S			35,732,426	32,938,741	2,793,685	-	2,793,685
896			CN			49,559,832	46,125,284	3,434,548	-	3,434,548
897			SG			-	-	-	-	-
898		Total Customer Accounts Expense by Factor			B2	85,292,258	79,064,025	6,228,233	-	6,228,233
899										
900	907	Supervision								
901			CUST	S		-	-	-	-	-
902			CUST	CN		150,177	139,769	10,407	-	10,407
903					B2	150,177	139,769	10,407	-	10,407
904										
905	908	Customer Assistance								
906			CUST	S		130,822,567	119,496,089	11,326,478	-	11,326,478
907			CUST	CN		1,186,950	1,104,693	82,257	-	82,257
908					B2	132,009,517	120,600,782	11,408,735	-	11,408,735
909										
910	909	Informational & Instructional Adv								
911			CUST	S		1,706,378	1,579,865	126,513	-	126,513
912			CUST	CN		2,039,142	1,897,827	141,315	-	141,315
913					B2	3,745,520	3,477,692	267,828	-	267,828
914										
915	910	Misc. Customer Service								
916			CUST	S		97	97	-	-	-
917			CUST	CN		99,036	92,172	6,863	-	6,863
918										
919					B2	99,133	92,269	6,863	-	6,863
920										
921		TOTAL CUSTOMER SERVICE EXPENSE			B2	136,004,345	124,310,512	11,693,833	-	11,693,833
922										
923		Summary of Customer Service Exp by Factor								
924			S			132,529,042	121,076,051	11,452,991	-	11,452,991
925			CN			3,475,304	3,234,462	240,842	-	240,842
926		Total Customer Service Expense by Factor			B2	136,004,345	124,310,512	11,693,833	-	11,693,833
927										
928										
929										
930										
931	911	Supervision								
932			CUST	S		-	-	-	-	-
933			CUST	CN		-	-	-	-	-
934						-	-	-	-	-
935						-	-	-	-	-
936	912	Demonstration & Selling Expense								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940						-	-	-	-	-
941	913	Advertising Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945						-	-	-	-	-

12 ME December 2014 West Control Area						UNADJUSTED RESULTS				
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
946	916	Misc. Sales Expense								
947		CUST	S		-	-	-	-	-	
948		CUST	CN		-	-	-	-	-	
949				B2	-	-	-	-	-	
950										
951		TOTAL SALES EXPENSE			-	-	-	-	-	
952										
953										
954		Total Sales Expense by Factor								
955		S			-	-	-	-	-	
956		CN			-	-	-	-	-	
957		Total Sales Expense by Factor		B2	-	-	-	-	-	
958										
959		Total Customer Service Exp Including Sales			136,004,345	124,310,512	11,693,833	-	11,693,833	
960	920	Administrative & General Salaries								
961		PTD	S		(334,196)	(334,207)	11	-	11	
962		CUST	CN		-	-	-	-	-	
963		PTD	SO		76,021,929	70,934,868	5,087,060	-	5,087,060	
964				B2	75,687,733	70,600,661	5,087,072	-	5,087,072	
965										
966	921	Office Supplies & expenses								
967		PTD	S		258,832	251,748	7,084	-	7,084	
968		CUST	CN		105,641	98,320	7,321	-	7,321	
969		PTD	SO		7,972,866	7,439,356	533,510	-	533,510	
970				B2	8,337,339	7,789,424	547,915	-	547,915	
971										
972	922	A&G Expenses Transferred								
973		PTD	S		-	-	-	-	-	
974		CUST	CN		-	-	-	-	-	
975		PTD	SO		(33,980,836)	(31,706,985)	(2,273,851)	-	(2,273,851)	
976				B2	(33,980,836)	(31,706,985)	(2,273,851)	-	(2,273,851)	
977										
978	923	Outside Services								
979		PTD	S		275,306	43,978	231,328	-	231,328	
980		P	CAGW		-	-	-	-	-	
981		PTD	SO		13,883,057	12,954,063	928,994	-	928,994	
982				B2	14,158,363	12,998,041	1,160,323	-	1,160,323	
983										
984	924	Property Insurance								
985			S		8,526,201	8,526,201	-	-	-	
986			CAGW		-	-	-	-	-	
987		PTD	SO		7,106,979	6,631,410	475,568	-	475,568	
988				B2	15,633,179	15,157,611	475,568	-	475,568	
989										
990	925	Injuries & Damages								
991		PTD	SO		(25,568,401)	(23,857,473)	(1,710,927)	-	(1,710,927)	
992				B2	(25,568,401)	(23,857,473)	(1,710,927)	-	(1,710,927)	
993										
994	926	Employee Pensions & Benefits								
995		LABOR	S		-	-	-	-	-	
996		CUST	CN		-	-	-	-	-	
997		LABOR	SO		-	-	-	-	-	
998				B2	-	-	-	-	-	
999										
1000	927	Franchise Requirements								
1001		DMSC	S		-	-	-	-	-	
1002		DMSC	SO		-	-	-	-	-	
1003				B2	-	-	-	-	-	
1004										
1005	928	Regulatory Commission Expense								
1006		DMSC	S		17,403,106	15,346,007	2,057,099	-	2,057,099	
1007		CUST	CN		-	-	-	-	-	
1008		DMSC	SO		3,154,513	2,943,427	211,086	-	211,086	
1009		CUST	CAGW		1,755,682	1,360,064	395,618	-	395,618	
1010		DMSC	CAGE		131,722	131,722	-	-	-	
1011		FERC	SG		1,835,566	1,687,924	147,642	-	147,642	
1012				B2	24,280,590	21,469,145	2,811,445	-	2,811,445	
1013										
1014	929	Duplicate Charges								
1015		LABOR	S		-	-	-	-	-	
1016		LABOR	SO		(7,433,359)	(6,935,950)	(497,408)	-	(497,408)	
1017				B2	(7,433,359)	(6,935,950)	(497,408)	-	(497,408)	
1018										
1019	930	Misc General Expenses								
1020		PTD	S		256,820	253,597	3,224	-	3,224	
1021		CUST	CAGE		-	-	-	-	-	
1022		LABOR	SO		2,179,552	2,033,706	145,846	-	145,846	
1023				B2	2,436,372	2,287,302	149,070	-	149,070	
1024										
1025	931	Rents								
1026		PTD	S		398,774	360,485	38,289	-	38,289	
1027		PTD	SO		5,742,197	5,357,954	384,243	-	384,243	
1028				B2	6,140,971	5,718,439	422,532	-	422,532	
1029										
1030	935	Maintenance of General Plant								
1031		G	S		869,102	837,388	31,714	-	31,714	
1032		CUST	CN		68,296	63,563	4,733	-	4,733	
1033		G	SO		21,225,301	19,804,995	1,420,306	-	1,420,306	
1034				B2	22,162,699	20,705,946	1,456,753	-	1,456,753	
1035										
1036		TOTAL ADMINISTRATIVE & GEN EXP		B2	101,854,651	94,226,161	7,628,490	-	7,628,490	
1037										
1038		Summary of A&G Expense by Factor								
1039		S			29,732,143	27,363,395	2,368,749	(1,710,927)	657,821	
1040		SO			70,303,798	65,599,370	4,704,428	-	4,704,428	
1041		SG			1,835,566	1,687,924	147,642	-	147,642	
1042		CN			173,937	161,883	12,054	-	12,054	
1043		CAGW			1,755,682	1,360,064	395,618	-	395,618	
1044		CAGE			131,722	131,722	-	-	-	
1045		Total A&G Expense by Factor		B2	103,932,849	96,304,359	7,628,490	(1,710,927)	5,917,563	
1046										
1047		TOTAL O&M EXPENSE		B2	1,763,588,060	1,534,391,425	229,196,635	-	229,196,635	

12 ME December 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1125	403GV0	General Vehicles								
1126		G-SG	SG		-	-	-	-	-	
1127					-	-	-	-	-	
1128					-	-	-	-	-	
1129	403MP	Mining Depreciation								
1130		P	CAEE		-	-	-	-	-	
1131				B3	-	-	-	-	-	
1132					-	-	-	-	-	
1133	403EP	Experimental Plant Depreciation								
1134		P	DGP		-	-	-	-	-	
1135		P	SG		-	-	-	-	-	
1136					-	-	-	-	-	
1137	4031	ARO Depreciation								
1138			S		-	-	-	-	-	
1139					-	-	-	-	-	
1140					-	-	-	-	-	
1141					-	-	-	-	-	
1142					-	-	-	-	-	
1143					-	-	-	-	-	
1144					-	-	-	-	-	
1145					-	-	-	-	-	
1146					-	-	-	-	-	
1147					-	-	-	-	-	
1148					-	-	-	-	-	
1149					-	-	-	-	-	
1150					-	-	-	-	-	
1151					-	-	-	-	-	
1152					-	-	-	-	-	
1153					-	-	-	-	-	
1154					-	-	-	-	-	
1155					-	-	-	-	-	
1156					-	-	-	-	-	
1157					-	-	-	-	-	
1158					-	-	-	-	-	
1159					-	-	-	-	-	
1160	404GP	Amort of LT Plant - Capital Lease Gen								
1161		I-SITUS	S		595,762	523,134	72,628	-	72,628	
1162		I-SG	SG		-	-	-	-	-	
1163		PTD	SO		494,722	461,617	33,105	-	33,105	
1164		I-DGU	DGU		-	-	-	-	-	
1165		CUST	CN		54,131	50,380	3,751	-	3,751	
1166		I-SG	CAGW		-	-	-	-	-	
1167		I-SG	CAGE		-	-	-	-	-	
1168		I-DGP	DGP		-	-	-	-	-	
1169				B4	1,144,615	1,035,131	109,484	-	109,484	
1170					-	-	-	-	-	
1171	404SP	Amort of LT Plant - Cap Lease Steam								
1172		P	SG		-	-	-	-	-	
1173		P	DGP		-	-	-	-	-	
1174					-	-	-	-	-	
1175					-	-	-	-	-	
1176	404IP	Amort of LT Plant - Intangible Plant								
1177		I-SITUS	S		1,101,168	1,101,168	-	-	-	
1178		P	SE		-	-	-	-	-	
1179		I-SG	SG		4,579,752	4,211,384	368,368	-	368,368	
1180		PTD	SO		14,291,407	13,335,088	956,320	-	956,320	
1181		CUST	CN		1,955,242	1,819,742	135,500	-	135,500	
1182		I-SG	CAGW		-	-	-	-	-	
1183		I-SG	CAGE		-	-	-	-	-	
1184		I-DGP	DGP		-	-	-	-	-	
1185		I-SG	CAGE		-	-	-	-	-	
1186		I-SG	CAGE		-	-	-	-	-	
1187		I-SG	CAGW		13,321,072	10,319,358	3,001,714	-	3,001,714	
1188		I-SG	CAGE		4,075,646	4,075,646	-	-	-	
1189		P	JBG		150,899	117,089	33,810	-	33,810	
1190		P	CAEW		-	-	-	-	-	
1191		P	CAEE		48,953	48,953	-	-	-	
1192		I-DGU	DGU		-	-	-	-	-	
1193				B4	39,524,139	35,028,428	4,495,711	-	4,495,711	
1194					-	-	-	-	-	
1195	404MP	Amort of LT Plant - Mining Plant								
1196		P	SE		-	-	-	-	-	
1197					-	-	-	-	-	
1198					-	-	-	-	-	

12 ME December 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1355	41110	Deferred Income Tax - Federal-CR								
1356		GP	S		7,633,041	9,128,256	(1,495,215)	-	(1,495,215)	
1357		DPW	CIAC		(28,287,280)	(26,527,096)	(1,760,184)	-	(1,760,184)	
1358		GP	SCHMDEXP		(297,626,679)	(276,868,481)	(20,758,198)	-	(20,758,198)	
1359		GP	SNP		(15,243,730)	(14,322,213)	(921,517)	-	(921,517)	
1360		PT	SG		12,660,757	11,642,402	1,018,355	-	1,018,355	
1361		PT	SNPD		(713,280)	(668,896)	(44,384)	-	(44,384)	
1362		LABOR	SO		14,702,579	13,718,746	983,833	-	983,833	
1363		IBT	TAXDEPR		-	-	-	-	-	
1364		CUST	JBG		-	-	-	-	-	
1365		CUST	BADDEBT		508,041	452,975	55,066	-	55,066	
1366		GP	GPS		153,509	143,237	10,272	-	10,272	
1367		P	TROJD		-	-	-	-	-	
1368		P	JBE		(6,627,128)	(5,134,729)	(1,492,399)	-	(1,492,399)	
1369		PT	CAGW		(115,108)	(89,170)	(25,938)	-	(25,938)	
1370		PT	CAGE		(970,212)	(970,212)	-	-	-	
1371		P	SE		-	-	-	-	-	
1372		P	CAEE		(89,819,177)	(89,819,177)	-	-	-	
1373				B7	(403,744,667)	(379,314,357)	(24,430,310)	-	(24,430,310)	
1374										
1375		TOTAL DEFERRED INCOME TAXES			B7	299,209,360	286,101,861	13,107,499	-	13,107,499
1376	SCHMAF	Additions - Flow Through								
1377		SCHMAF	S		-	-	-	-	-	
1378		SCHMAF	SNP		-	-	-	-	-	
1379		SCHMAF	SO		-	-	-	-	-	
1380		SCHMAF	SE		-	-	-	-	-	
1381		SCHMAF	TROJP		-	-	-	-	-	
1382		SCHMAF	DGP		-	-	-	-	-	
1383				B6	-	-	-	-	-	
1384										
1385	SCHMAP	Additions - Permanent								
1386		P	S		-	-	-	-	-	
1387		P	BADDEBT		-	-	-	-	-	
1388		P	JBE		48,910	37,896	11,014	-	11,014	
1389		P	SCHMDEXP		59,418	55,274	4,144	-	4,144	
1390		P	CAEE		(5,453,088)	(5,453,088)	-	-	-	
1391		P	CAGW		-	-	-	-	-	
1392		P	CAGE		-	-	-	-	-	
1393		LABOR	SNP		-	-	-	-	-	
1394		SCHMAP-SO	SO		902,729	842,322	60,407	-	60,407	
1395										
1396				B6	(4,442,031)	(4,517,596)	75,565	-	75,565	
1397										
1398	SCHMAT	Additions - Temporary								
1399		SCHMAT-SITUS	S		(1,573,127)	(5,902,800)	4,329,673	-	4,329,673	
1400		P	JBE		17,462,327	13,529,890	3,932,437	-	3,932,437	
1401		DPW	CIAC		74,536,326	69,898,281	4,638,045	-	4,638,045	
1402		SCHMAT-SNP	SNP		40,166,874	37,738,698	2,428,176	-	2,428,176	
1403		P	TROJD		-	-	-	-	-	
1404		P	CN		-	-	-	-	-	
1405		SCHMAT-SE	SE		-	-	-	-	-	
1406		P	SG		(33,360,796)	(30,677,455)	(2,683,341)	-	(2,683,341)	
1407		SCHMAT-GPS	GPS		(404,491)	(377,424)	(27,067)	-	(27,067)	
1408		SCHMAT-SO	SO		(38,740,952)	(36,148,574)	(2,592,378)	-	(2,592,378)	
1409		SCHMAT-SNP	SNPD		1,879,476	1,762,525	116,951	-	116,951	
1410		P	JBG		-	-	-	-	-	
1411		CUST	BADDEBT		(1,338,678)	(1,193,580)	(145,098)	-	(145,098)	
1412		P	CAGW		309,074	239,429	69,645	-	69,645	
1413		P	CAGE		1,137,899	1,137,899	-	-	-	
1414		SCHMAT-SE	CAEW		-	-	-	-	-	
1415		SCHMAT-SE	CAEE		236,671,434	236,671,434	-	-	-	
1416		BOOKDEPR	SCHMDEXP		784,239,359	729,541,990	54,697,369	-	54,697,369	
1417				B6	1,080,984,725	1,016,220,312	64,764,413	-	64,764,413	
1418										
1419		TOTAL SCHEDULE - M ADDITIONS			B6	1,076,542,694	1,011,702,716	64,839,978	-	64,839,978
1420										
1421	SCHMDF	Deductions - Flow Through								
1422		SCHMDF	S		-	-	-	-	-	
1423		SCHMDF	CAGW		-	-	-	-	-	
1424		SCHMDF	CAGE		-	-	-	-	-	
1425		SCHMDF	DGP		-	-	-	-	-	
1426		SCHMDF	DGU		-	-	-	-	-	
1427				B6	-	-	-	-	-	

12 ME December 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1428	SCHMDF	Deductions - Permanent								
1429		SCHMDP	S		-	-	-	-	-	
1430		P	SE		-	-	-	-	-	
1431		P	CAEW		-	-	-	-	-	
1432		P	CAEE		482,315	482,315	-	-	-	
1433		PTD	SNP		64,760	60,845	3,915	-	3,915	
1434		P	JBE		-	-	-	-	-	
1435		P	SCHMDEXP		(10,910)	(10,149)	(761)	-	(761)	
1436		SCHMDP-SO	SO		69,076	64,454	4,622	-	4,622	
1437				B6	605,241	597,465	7,776	-	7,776	
1438										
1439	SCHMDT	Deductions - Temporary								
1440		GP	S		53,012,088	53,020,330	(8,242)	-	(8,242)	
1441		CUST	BADDEBT		-	-	-	-	-	
1442		CUST	CN		-	-	-	-	-	
1443		SCHMDT-SNP	SNP		75,786,597	71,205,130	4,581,467	-	4,581,467	
1444		DPW	SNPD		(28,825)	(27,031)	(1,794)	-	(1,794)	
1445		P	JBE		17,644,338	13,670,913	3,973,425	-	3,973,425	
1446		P	SE		-	-	-	-	-	
1447		SCHMDT-SG	SG		156,472,506	143,886,802	12,585,704	-	12,585,704	
1448		SCHMDT-GPS	GPS		51,878,154	48,406,691	3,471,463	-	3,471,463	
1449		SCHMDT-SO	SO		28,982,916	27,043,504	1,939,412	-	1,939,412	
1450		TAXDEPR	TAXDEPR		1,246,168,964	1,173,923,083	72,245,881	-	72,245,881	
1451		SCHMDT-SG	CAGW		549,996	426,062	123,934	-	123,934	
1452		SCHMDT-SG	CAGE		902,618	902,618	-	-	-	
1453		P	JBG		-	-	-	-	-	
1454		P	CAEE		225,628,695	225,628,695	-	-	-	
1455		P	TROJD		-	-	-	-	-	
1456				B6	1,856,998,047	1,758,086,797	98,911,250	-	98,911,250	
1457										
1458		TOTAL SCHEDULE - M DEDUCTIONS				B6	1,857,603,288	1,758,684,261	98,919,027	98,919,027
1459										
1460		TOTAL SCHEDULE - M ADJUSTMENTS				B6	(781,060,594)	(746,981,545)	(34,079,048)	(34,079,048)
1461										
1462										
1463	40911	State Income Taxes								
1464		IBT	IBT		59,130,121	59,130,121	-	-	-	
1465		Credits	IBT		-	-	-	-	-	
1466			CAGE		-	-	-	-	-	
1467			IBT		-	-	-	-	-	
1468		TOTAL STATE TAXES				B6	59,130,121	59,130,121	-	-
1469										
1470										
1471		Calculation of Taxable Income:								
1472		Operating Revenues				4,998,756,536	4,646,783,729	351,972,807	-	351,972,807
1473		Operating Deductions:								
1474		O & M Expenses				1,763,588,060	1,534,391,425	229,196,635	-	229,196,635
1475		Depreciation Expense				646,078,659	602,896,798	43,181,861	-	43,181,861
1476		Amortization Expense				46,806,657	42,139,638	4,667,019	-	4,667,019
1477		Taxes Other Than Income				171,415,396	150,560,868	20,854,528	-	20,854,528
1478		Interest & Dividends (AFUDC-Equity)				(50,655,904)	(47,593,643)	(3,062,261)	-	(3,062,261)
1479		Misc Revenue & Expense				(214,316)	(200,369)	(13,947)	-	(13,947)
1480		Total Operating Deductions				2,577,018,552	2,282,194,719	294,823,834	-	294,823,834
1481		Other Deductions:								
1482		Interest Deductions				351,566,138	330,313,188	21,252,950	-	21,252,950
1483		Interest on PCRBS				-	-	-	-	-
1484		Schedule M Adjustments				(781,060,594)	(746,981,545)	(34,079,048)	-	(34,079,048)
1485										
1486		Income Before State Taxes				1,289,111,252	1,287,294,277	1,816,975	-	1,816,975
1487										
1488		State Income Taxes				59,130,121	59,130,121	-	-	-
1489										
1490		Total Taxable Income				1,229,981,131	1,228,164,156	1,816,975	-	1,816,975
1491										
1492		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1493										
1494		Federal Income Tax - Calculated				430,493,396	429,857,455	635,941	-	635,941
1495										
1496		Adjustments to Calculated Tax:								
1497		40910	Fed. Credit	P	SE	(14,887)	(13,760)	(1,127)	-	(1,127)
1498		40910	Fed. Credit	P	JBE	(17,815)	(13,803)	(4,012)	-	(4,012)
1499		40910	Fed. Credit	P	SO	(406)	(379)	(27)	-	(27)
1500		40910	Fed. Credit	P	SG	(67,845,972)	(62,388,852)	(5,457,120)	-	(5,457,120)
1501		40910	Fed. Credit	P	CAGW	(110,915)	(85,922)	(24,993)	-	(24,993)
1502		40910	Fed. Credit	P	CAEE	(38,764)	(38,764)	-	-	-
1503		FEDERAL INCOME TAX				362,464,637	367,315,975	(4,851,338)	-	(4,851,338)
1504										
1505		TOTAL OPERATING EXPENSES				3,343,459,376	3,037,317,120	306,142,256	-	306,142,256

12 ME December 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1583	Summary of Steam Production Plant by Factor									
1584	S				-	-	-	-	-	
1585	JBG				1,103,626,350	856,351,075	247,275,276	-	247,275,276	
1586	JBE				-	-	-	-	-	
1587	SG				6,457,831	5,938,402	519,429	-	519,429	
1588	CAGW				260,620,131	201,893,096	58,727,034	-	58,727,034	
1589	CAGE				5,420,066,227	5,420,066,227	-	-	-	
1590	SSGCH				-	-	-	-	-	
1591	Total Steam Production Plant by Factor									
1592	320	Land and Land Rights		B8	6,790,770,539	6,484,248,800	306,521,739	-	306,521,739	
1593		P	DGP		-	-	-	-	-	
1594		P	SG		-	-	-	-	-	
1595					-	-	-	-	-	
1596					-	-	-	-	-	
1597	321	Structures and Improvements			-	-	-	-	-	
1598		P	DGP		-	-	-	-	-	
1599		P	SG		-	-	-	-	-	
1600					-	-	-	-	-	
1601					-	-	-	-	-	
1602	322	Reactor Plant Equipment			-	-	-	-	-	
1603		P	DGP		-	-	-	-	-	
1604		P	SG		-	-	-	-	-	
1605					-	-	-	-	-	
1606					-	-	-	-	-	
1607	323	Turbogenerator Units			-	-	-	-	-	
1608		P	DGP		-	-	-	-	-	
1609		P	SG		-	-	-	-	-	
1610					-	-	-	-	-	
1611					-	-	-	-	-	
1612	324	Land and Land Rights			-	-	-	-	-	
1613		P	DGP		-	-	-	-	-	
1614		P	SG		-	-	-	-	-	
1615					-	-	-	-	-	
1616					-	-	-	-	-	
1617	325	Misc. Power Plant Equipment			-	-	-	-	-	
1618		P	DGP		-	-	-	-	-	
1619		P	SG		-	-	-	-	-	
1620					-	-	-	-	-	
1621					-	-	-	-	-	
1622					-	-	-	-	-	
1623	NP	Unclassified Nuclear Plant - Acct 300			-	-	-	-	-	
1624		P	SG		-	-	-	-	-	
1625					-	-	-	-	-	
1626					-	-	-	-	-	
1627					-	-	-	-	-	
1628	Total Nuclear Production Plant									
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631					-	-	-	-	-	
1632	Summary of Nuclear Production Plant by Factor									
1633	DGP				-	-	-	-	-	
1634	DGU				-	-	-	-	-	
1635	SG				-	-	-	-	-	
1636					-	-	-	-	-	
1637	Total Nuclear Plant by Factor									
1638					-	-	-	-	-	
1639	330	Land and Land Rights			-	-	-	-	-	
1640		P	DGP		-	-	-	-	-	
1641		P	DGU		-	-	-	-	-	
1642		P	CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773	
1643		P	CAGE		5,946,696	5,946,696	-	-	-	
1644		P	CAGW		-	-	-	-	-	
1645		P	CAGE		-	-	-	-	-	
1646				B8	31,316,716	25,599,943	5,716,773	-	5,716,773	
1647					-	-	-	-	-	
1648	331	Structures and improvements			-	-	-	-	-	
1649		P	DGP		-	-	-	-	-	
1650		P	DGU		-	-	-	-	-	
1651		P	CAGW		217,075,802	168,160,862	48,914,940	-	48,914,940	
1652		P	CAGE		15,539,497	15,539,497	-	-	-	
1653		P	CAGW		-	-	-	-	-	
1654		P	CAGE		-	-	-	-	-	
1655				B8	232,615,299	183,700,359	48,914,940	-	48,914,940	
1656					-	-	-	-	-	

12 ME December 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
1736	341	Structures and Improvements								
1737		P	CAGW			-	-	-	-	-
1738		P	DGU			-	-	-	-	-
1739		P	CAGW			57,411,174	44,474,384	12,936,790	-	12,936,790
1740		P	CAGE			145,238,865	145,238,865	-	-	-
1741		P	CAGE			-	-	-	-	-
1742				B8		202,650,040	189,713,249	12,936,790	-	12,936,790
1743										
1744	342	Fuel Holders, Producers & Accessories								
1745		P	CAGW			-	-	-	-	-
1746		P	DGU			-	-	-	-	-
1747		P	CAGW			1,622,667	1,257,022	365,645	-	365,645
1748		P	CAGE			12,416,341	12,416,341	-	-	-
1749		P	CAGE			-	-	-	-	-
1750				B8		14,039,008	13,673,363	365,645	-	365,645
1751										
1752	343	Prime Movers								
1753		P	S			-	-	-	-	-
1754		P	DGU			-	-	-	-	-
1755		P	SG			-	-	-	-	-
1756		P	CAGW			954,871,177	739,704,558	215,166,619	-	215,166,619
1757		P	CAGE			1,815,620,189	1,815,620,189	-	-	-
1758		P	CAGE			-	-	-	-	-
1759				B8		2,770,491,366	2,555,324,747	215,166,619	-	215,166,619
1760										
1761	344	Generators								
1762		P	S			-	-	-	-	-
1763		P	DGU			-	-	-	-	-
1764		P	SG			-	-	-	-	-
1765		P	CAGW			131,170,675	101,613,232	29,557,443	-	29,557,443
1766		P	CAGE			279,309,873	279,309,873	-	-	-
1767		P	CAGE			-	-	-	-	-
1768				B8		410,480,548	380,923,105	29,557,443	-	29,557,443
1769										
1770	345	Accessory Electric Plant								
1771		P	CAGW			-	-	-	-	-
1772		P	DGU			-	-	-	-	-
1773		P	CAGW			87,441,470	67,737,780	19,703,690	-	19,703,690
1774		P	CAGE			208,950,324	208,950,324	-	-	-
1775		P	CAGE			-	-	-	-	-
1776				B8		296,391,795	276,688,105	19,703,690	-	19,703,690
1777										
1778										
1779										
1780	346	Misc. Power Plant Equipment								
1781		P	SG			-	-	-	-	-
1782		P	DGU			-	-	-	-	-
1783		P	CAGW			4,028,379	3,120,641	907,738	-	907,738
1784		P	CAGE			9,958,567	9,958,567	-	-	-
1785				B8		13,986,947	13,079,209	907,738	-	907,738
1786										
1787	347	Other Production ARO								
1788		P	S			-	-	-	-	-
1789						-	-	-	-	-
1790						-	-	-	-	-
1791	OP	Unclassified Other Prod Plant-Acct 300								
1792		P	S			-	-	-	-	-
1793		P	SG			(135)	(124)	(11)	-	(11)
1794		P	CAGW			-	-	-	-	-
1795		P	CAGE			-	-	-	-	-
1796						(135)	(124)	(11)	-	(11)
1797										
1798		Total Other Production Plant		B8		3,745,857,021	3,466,584,553	279,272,468	-	279,272,468
1799										
1800		Summary of Other Production Plant by Factor								
1801		S				-	-	-	-	-
1802		DGU				-	-	-	-	-
1803		SG				(135)	(124)	(11)	-	(11)
1804		CAGW				1,239,361,578	960,089,100	279,272,478	-	279,272,478
1805		CAGE				2,506,495,578	2,506,495,578	-	-	-
1806		SSGCT				-	-	-	-	-
1807		Total of Other Production Plant by Factor		B8		3,745,857,021	3,466,584,553	279,272,468	-	279,272,468
1808										
1809		Experimental Plant								
1810	103	Experimental Plant								
1811		P	DGP			-	-	-	-	-
1812		Total Experimental Plant				-	-	-	-	-
1813										
1814		TOTAL PRODUCTION PLANT		B8		11,498,786,973	10,734,019,583	764,767,390	-	764,767,390

12 ME December 2014 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2184	Summary of General Plant by Factor									
2185	S				580,142,235	533,499,773	46,642,463	-	46,642,463	
2186	JBG				20,283,050	15,738,489	4,544,560	-	4,544,560	
2187	JBE				1,070	829	241	-	241	
2188	SG				138,684	127,529	11,155	-	11,155	
2189	SO				271,999,165	253,796,151	18,201,014	-	18,201,014	
2190	SE				-	-	-	-	-	
2191	CN				22,827,064	21,245,125	1,581,939	-	1,581,939	
2192	DEU				-	-	-	-	-	
2193	CAGW				59,181,812	45,846,034	13,335,778	-	13,335,778	
2194	CAGE				195,263,824	195,263,824	-	-	-	
2195	CAEW				-	-	-	-	-	
2196	CAEE				301,011,791	301,011,791	-	-	-	
2197	SSGCT				-	-	-	-	-	
2198	SSGCH				-	-	-	-	-	
2199	Less Capital Leases									
2200	Total General Plant by Factor				B8	<u>1,423,511,461</u>	<u>1,340,247,808</u>	<u>83,263,653</u>	-	<u>83,263,653</u>
2201	301	Organization								
2202		I-SITUS	S		-	-	-	-	-	
2203		PTD	SO		-	-	-	-	-	
2204		I-SG	CAGW		-	-	-	-	-	
2205		I-SG	CAGE		-	-	-	-	-	
2206		I-SG	SG		-	-	-	-	-	
2207				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2208	302	Franchise & Consent								
2209		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-	
2210		I-SG	SG		-	-	-	-	-	
2211		I-SG	CAGW		-	-	-	-	-	
2212		I-SG	CAGE		-	-	-	-	-	
2213		I-SG	CAGW		179,426,660	138,995,418	40,431,242	-	40,431,242	
2214		I-SG	CAGE		14,386,245	14,386,245	-	-	-	
2215		I-DGP	DGP		-	-	-	-	-	
2216		I-DGU	DGU		-	-	-	-	-	
2217				B8	<u>162,731,690</u>	<u>122,300,448</u>	<u>40,431,242</u>	<u>-</u>	<u>40,431,242</u>	
2218					-	-	-	-	-	
2219	303	Miscellaneous Intangible Plant								
2220		I-SITUS	S		14,037,726	12,529,678	1,508,049	-	1,508,049	
2221		I-SG	SG		1,581,299	1,454,109	127,190	-	127,190	
2222		PTD	SO		360,046,553	335,953,786	24,092,766	-	24,092,766	
2223		P	SE		-	-	-	-	-	
2224		CUST	CN		126,925,320	118,129,264	8,796,056	-	8,796,056	
2225		I-SG	CAGW		79,406,561	61,513,423	17,893,137	-	17,893,137	
2226		I-SG	CAGE		70,408,624	70,408,624	-	-	-	
2227		P	JBG		589,849	457,689	132,160	-	132,160	
2228		P	CAEW		-	-	-	-	-	
2229		P	CAEE		3,687,563	3,687,563	-	-	-	
2230		I-SG	CAGE		-	-	-	-	-	
2231		I-SG	CAGE		-	-	-	-	-	
2232				B8	<u>656,683,495</u>	<u>604,134,137</u>	<u>52,549,358</u>	<u>-</u>	<u>52,549,358</u>	
2233	303	Less Non-Utility Plant								
2234		I-SITUS	S		-	-	-	-	-	
2235				B8	<u>656,683,495</u>	<u>604,134,137</u>	<u>52,549,358</u>	<u>-</u>	<u>52,549,358</u>	
2236	IP	Unclassified Intangible Plant - Acct 300								
2237		I-SITUS	S		-	-	-	-	-	
2238		I-SG	SG		-	-	-	-	-	
2239		I-DGU	DGU		-	-	-	-	-	
2240		PTD	SO		-	-	-	-	-	
2241					-	-	-	-	-	
2242					-	-	-	-	-	
2243	TOTAL INTANGIBLE PLANT				B8	<u>819,415,185</u>	<u>726,434,585</u>	<u>92,980,600</u>	<u>-</u>	<u>92,980,600</u>
2244					-	-	-	-	-	
2245	Summary of Intangible Plant by Factor									
2246	S				(17,043,489)	(18,551,537)	1,508,049	-	1,508,049	
2247	JBG				589,849	457,689	132,160	-	132,160	
2248	JBE				-	-	-	-	-	
2249	SG				1,581,299	1,454,109	127,190	-	127,190	
2250	SO				360,046,553	335,953,786	24,092,766	-	24,092,766	
2251	CN				126,925,320	118,129,264	8,796,056	-	8,796,056	
2252	CAGW				258,833,221	200,508,841	58,324,380	-	58,324,380	
2253	CAGE				84,794,869	84,794,869	-	-	-	
2254	CAEW				-	-	-	-	-	
2255	CAEE				3,687,563	3,687,563	-	-	-	
2256	SSGCT				-	-	-	-	-	
2257	SSGCH				-	-	-	-	-	
2258	SE				-	-	-	-	-	
2259	Total Intangible Plant by Factor				B8	<u>819,415,185</u>	<u>726,434,585</u>	<u>92,980,600</u>	<u>-</u>	<u>92,980,600</u>
2260	Summary of Unclassified Plant (Account 106)									
2261	DP				20,850,832	19,359,528	1,491,303	-	1,491,303	
2262	DS0				-	-	-	-	-	
2263	GP				3,659,980	3,415,070	244,910	-	244,910	
2264	HP				-	-	-	-	-	
2265	NP				-	-	-	-	-	
2266	OP				(135)	(124)	(11)	-	(11)	
2267	TP				31,732,887	30,370,972	1,361,915	-	1,361,915	
2268	TS0				-	-	-	-	-	
2269	IP				-	-	-	-	-	
2270	MP				-	-	-	-	-	
2271	SP				4,417,108	3,897,679	519,429	-	519,429	
2272	Total Unclassified Plant by Factor					<u>60,660,672</u>	<u>57,043,126</u>	<u>3,617,546</u>	<u>-</u>	<u>3,617,546</u>
2273					-	-	-	-	-	
2274	TOTAL ELECTRIC PLANT IN SERVICE				B8	<u>25,126,956,067</u>	<u>23,463,752,446</u>	<u>1,663,203,621</u>	<u>-</u>	<u>1,663,203,621</u>

12 ME December 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2275	Summary of Electric Plant by Factor									
2276	S				6,658,992,510	6,180,026,720	478,965,790	-	478,965,790	
2277	SE				-	-	-	-	-	
2278	JBG				1,181,734,173	916,958,288	264,775,885	-	264,775,885	
2279	JBE				1,070	829	241	-	241	
2280	SG				11,532,889	10,605,253	927,636	-	927,636	
2281	SO				632,045,718	589,751,938	42,293,781	-	42,293,781	
2282	CN				149,752,385	139,374,390	10,377,995	-	10,377,995	
2283	DEU				-	-	-	-	-	
2284	CAGW				3,847,218,063	2,980,302,271	866,915,792	-	866,915,792	
2285	CAGE				12,368,392,126	12,368,392,126	-	-	-	
2286	CAEW				-	-	-	-	-	
2287	CAEE				304,699,354	304,699,354	-	-	-	
2288	SSGCH				-	-	-	-	-	
2289	SSGCT				-	-	-	-	-	
2290	Less Capital Leases									
2291				B8	(27,337,234)	(26,283,737)	(1,053,497)	-	(1,053,497)	
2292	105 Plant Held For Future Use									
2293	DPW		S		9,784,992	9,784,992	-	-	-	
2294	P		SG		-	-	-	-	-	
2295	T		SG		-	-	-	-	-	
2296	P		SG		-	-	-	-	-	
2297	P		SE		4,420,516	4,085,847	334,669	-	334,669	
2298	P		SG		-	-	-	-	-	
2299	P		CAGW		166,306	128,831	37,475	-	37,475	
2300	P		CAGE		12,448,878	12,448,878	-	-	-	
2301	P		CAEW		-	-	-	-	-	
2302	P		CAEE		26,504,620	26,504,620	-	-	-	
2303	Total Plant Held For Future Use				B10	53,325,312	52,953,168	372,144	372,144	
2304	114 Electric Plant Acquisition Adjustments									
2306	P		S		-	-	-	-	-	
2307	P		SG		-	-	-	-	-	
2308	P		CAGW		-	-	-	-	-	
2309	P		CAGE		144,920,071	144,920,071	-	-	-	
2310	P		DGP		-	-	-	-	-	
2311	Total Electric Plant Acquisition Adjustments				B15	144,920,071	144,920,071	-	-	
2312	115 Accum Provision for Asset Acquisition Adjustments									
2314	P		S		-	-	-	-	-	
2315	P		SG		-	-	-	-	-	
2316	P		CAGW		-	-	-	-	-	
2317	P		CAGE		(106,276,462)	(106,276,462)	-	-	-	
2318	P		DGP		-	-	-	-	-	
2319					B15	(106,276,462)	(106,276,462)	-	-	
2320	120 Nuclear Fuel									
2321	P		SE		-	-	-	-	-	
2322	Total Nuclear Fuel									
2323										
2324	124 Weatherization									
2325										
2326	DMSC		S		1,443,395	(479,090)	1,922,485	-	1,922,485	
2327	DMSC		SO		(4,454)	(4,156)	(298)	-	(298)	
2328					B16	1,438,941	(483,245)	1,922,187	1,922,187	
2329	182W Weatherization									
2330										
2331	DMSC		S		7,457,032	7,457,032	-	-	-	
2332	DMSC		SG		-	-	-	-	-	
2333	DMSC		SGCT		-	-	-	-	-	
2334	DMSC		SO		-	-	-	-	-	
2335					B16	7,457,032	7,457,032	-	-	
2336										

12 ME December 2014 West Control Area									
AMA									
FERC									
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2416	165	Prepayments							
2417		DMSC	S		13,671,030	13,671,030	-	-	-
2418		GP	GPS		4,673,226	4,360,513	312,712	-	312,712
2419		PT	SG		1,078,650	991,890	86,760	-	86,760
2420		PT	CAGW		898,416	695,971	202,445	-	202,445
2421		PT	CAGE		1,045,977	1,045,977	-	-	-
2422		P	CAEW		4,055	3,136	918	-	918
2423		P	CAEE		3,581,557	3,581,557	-	-	-
2424		P	SE		-	-	-	-	-
2425		PTD	SO		16,817,111	15,691,782	1,125,329	-	1,125,329
2426		Total Prepayments		B15	41,770,021	40,041,856	1,728,165	-	1,728,165
2427									
2428	182M	Misc Regulatory Assets							
2429		P	S		244,928,154	241,268,673	3,659,481	-	3,659,481
2430		DEFSG	SG		-	-	-	-	-
2431		P	CAGE		-	-	-	-	-
2432		P	CAGE		3,460,811	3,460,811	-	-	-
2433		P	CAGW		-	-	-	-	-
2434		P	JBG		-	-	-	-	-
2435		P	SE		10,608,209	9,805,081	803,128	-	803,128
2436		P	CAEW		-	-	-	-	-
2437		P	CAEE		(7,020,791)	(7,020,791)	-	-	-
2438		T	SO		15,970,310	14,901,645	1,068,664	-	1,068,664
2439				B11	267,946,692	262,415,418	5,531,274	-	5,531,274
2440									
2441	186M	Misc Deferred Debits							
2442		T	S		14,546,769	14,546,769	-	-	-
2443		P	CAEW		-	-	-	-	-
2444		P	CAEE		-	-	-	-	-
2445		DEFSG	SG		15,577,292	14,324,349	1,252,943	-	1,252,943
2446		LABOR	SO		13,667	12,752	915	-	915
2447		P	SE		-	-	-	-	-
2448		P	CAGW		21,527,792	16,676,811	4,850,981	-	4,850,981
2449		DEFSG	CAGE		36,319,506	36,319,506	-	-	-
2450		P	CAEW		-	-	-	-	-
2451		P	CAEE		10,963,315	10,963,315	-	-	-
2452		P	JBE		-	-	-	-	-
2453		GP	EXCTAX		-	-	-	-	-
2454		Total Misc. Deferred Debits		B11	98,948,342	92,843,502	6,104,839	-	6,104,839
2455									
2456		Working Capital							
2457	CWC	Cash Working Capital							
2458		CWC	S		-	-	-	-	-
2459		CWC	SO		-	-	-	-	-
2460		CWC	SE		-	-	-	-	-
2461				B14	-	-	-	-	-
2462									
2463	OWC	Other Work. Cap.							
2464	131	Cash	GP	SNP	-	-	-	-	-
2465	135	Working Funds	GP	SG	-	-	-	-	-
2466	141	Other A/R	GP	SO	-	-	-	-	-
2467	143	Other A/R	GP	SO	39,902,491	37,232,388	2,670,103	-	2,670,103
2468	232	A/P	PTD	SE	(0)	(0)	(0)	-	(0)
2469	232	A/P	PTD	SO	(6,503,725)	(6,068,524)	(435,201)	-	(435,201)
2470	232	A/P	P	CAEE	(1,645,673)	(1,645,673)	-	-	-
2471	232	A/P	T	CAGE	(81,497)	(81,497)	-	-	-
2472	232	A/P	P	S	(169,637)	(169,637)	-	-	-
2473	2533	Other Misc. Df. Crd	P	SE	-	-	-	-	-
2474	2533	Other Misc. Df. Crd	P	CAEW	-	-	-	-	-
2475	2533	Other Misc. Df. Crd	P	CAEE	(15,184,739)	(15,184,739)	-	-	-
2476	230	Asset Retr. Oblig.	P	SE	-	-	-	-	-
2477	230	Asset Retr. Oblig.	P	CAEW	-	-	-	-	-
2478	230	Asset Retr. Oblig.	P	CAEE	(8,253,367)	(8,253,367)	-	-	-
2479	230	Asset Retr. Oblig.	P	S	-	-	-	-	-
2480	254105	ARO Reg Liability	P	S	281,600	-	281,600	-	281,600
2481	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2482	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
2483	254105	ARO Reg Liability	P	CAEE	19,803	19,803	-	-	-
2484	2533	Cholla Reclamator	P	CAEE	-	-	-	-	-
2485				B14	8,345,453	5,826,951	2,516,502	-	2,516,502
2486									
2487		Total Working Capital			8,345,453	5,826,951	2,516,502	-	2,516,502

12 ME December 2014 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2488	Miscellaneous Rate Base								
2489	18221	Unrec Plant & Reg Study Costs			-	-	-	-	-
2490		P	S		-	-	-	-	-
2491					-	-	-	-	-
2492					-	-	-	-	-
2493					-	-	-	-	-
2494	18222	Nuclear Plant - Trojan			-	-	-	-	-
2495		P	S		-	-	-	-	-
2496		P	TROJP		-	-	-	-	-
2497		P	TROJD		-	-	-	-	-
2498				B14	-	-	-	-	-
2499					-	-	-	-	-
2500					-	-	-	-	-
2501					-	-	-	-	-
2502	1869	Misc Deferred Debits-Trojan			-	-	-	-	-
2503		P	S		-	-	-	-	-
2504		P	SNPPN		-	-	-	-	-
2505					-	-	-	-	-
2506					-	-	-	-	-
2507	TOTAL MISCELLANEOUS RATE BASE								
2508					-	-	-	-	-
2509	TOTAL RATE BASE ADDITIONS								
2510	235	Customer Service Deposits			947,704,511	916,396,713	31,307,798	-	31,307,798
2511		CUST	S		-	-	-	-	-
2512		CUST	CN		-	-	-	-	-
2513	Total Customer Service Deposits								
2514				B15	-	-	-	-	-
2515	2281	Prop Ins	PTD	SO	-	-	-	-	-
2516	2282	Inj & Dam	PTD	SO	(34,400,588)	(32,098,648)	(2,301,939)	-	(2,301,939)
2517	2283	Pen & Ben	PTD	SO	(3,014,282)	(2,812,579)	(201,703)	-	(201,703)
2518	2283	Pen & Ben	PTD	S	-	-	-	-	-
2519	254	Ins Prov	PTD	SO	-	-	-	-	-
2520				B15	(37,414,870)	(34,911,227)	(2,503,642)	-	(2,503,642)
2521					-	-	-	-	-
2522	22841	Accum Misc Oper Provisions - Other			-	-	-	-	-
2523		P	S		-	-	-	-	-
2524		P	CAGW		(1,377,653)	(1,067,219)	(310,435)	-	(310,435)
2525				B15	(1,377,653)	(1,067,219)	(310,435)	-	(310,435)
2526					-	-	-	-	-
2527	22842	Prv-Trojan	P	TROJD	-	-	-	-	-
2528	230	ARO	P	TROJP	-	-	-	-	-
2529	254105	ARO	P	TROJP	-	-	-	-	-
2530	254	Regulatory Liabl	P	CAEE	-	-	-	-	-
2531	254	Regulatory Liabl	P	CAGE	-	-	-	-	-
2532	254		P	S	(34,798,481)	(34,464,319)	(334,163)	-	(334,163)
2533				B15	(34,798,481)	(34,464,319)	(334,163)	-	(334,163)
2534					-	-	-	-	-
2535	252	Customer Advances for Construction			-	-	-	-	-
2536		DPW	S		(1,288,065)	(1,287,114)	(971)	-	(971)
2537		T	SG		322,409	296,476	25,933	-	25,933
2538		T	CAGE		(26,169,549)	(26,169,549)	-	-	-
2539		DPW	CAGW		-	-	-	-	-
2540		CUST	CN		-	-	-	-	-
2541	Total Customer Advances for Constr.								
2542				B19	(27,135,225)	(27,160,187)	24,962	-	24,962
2543	25398	SO2 Emissions			-	-	-	-	-
2544		P	S		-	-	-	-	-
2545					-	-	-	-	-
2546					-	-	-	-	-
2547	25399	Other Deferred Credits			-	-	-	-	-
2548		P	S		(4,626,804)	(4,252,169)	(374,635)	-	(374,635)
2549		GP	GPS		-	-	-	-	-
2550		GP	SO		(22,413,334)	(20,913,530)	(1,499,804)	-	(1,499,804)
2551		P	CAGW		(1,100)	(852)	(248)	-	(248)
2552		P	CAGE		4,598,184	4,598,184	-	-	-
2553		P	SG		(7,593,740)	(6,982,946)	(610,795)	-	(610,795)
2554		P	CAEW		-	-	-	-	-
2555		P	CAEE		-	-	-	-	-
2556		P	SE		-	-	-	-	-
2557				B19	(30,036,795)	(27,551,313)	(2,485,481)	-	(2,485,481)
2558					-	-	-	-	-

12 ME December 2014 West Control Area

AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2712	108363	Storage Battery Equipment								
2713		DPW	S		-	-	-	-	-	
2714				B17	-	-	-	-	-	
2715										
2716	108364	Poles, Towers & Fixtures								
2717		DPW	S		(554,646,046)	(497,087,302)	(57,558,743)	-	(57,558,743)	
2718				B17	(554,646,046)	(497,087,302)	(57,558,743)	-	(57,558,743)	
2719										
2720	108365	Overhead Conductors								
2721		DPW	S		(292,369,431)	(263,426,892)	(28,942,539)	-	(28,942,539)	
2722				B17	(292,369,431)	(263,426,892)	(28,942,539)	-	(28,942,539)	
2723										
2724	108366	Underground Conduit								
2725		DPW	S		(143,427,483)	(134,488,835)	(8,938,649)	-	(8,938,649)	
2726				B17	(143,427,483)	(134,488,835)	(8,938,649)	-	(8,938,649)	
2727										
2728	108367	Underground Conductors								
2729		DPW	S		(339,675,823)	(329,160,894)	(10,514,929)	-	(10,514,929)	
2730				B17	(339,675,823)	(329,160,894)	(10,514,929)	-	(10,514,929)	
2731										
2732	108368	Line Transformers								
2733		DPW	S		(463,443,419)	(412,513,878)	(50,929,541)	-	(50,929,541)	
2734				B17	(463,443,419)	(412,513,878)	(50,929,541)	-	(50,929,541)	
2735										
2736	108369	Services								
2737		DPW	S		(253,865,137)	(231,344,480)	(22,520,657)	-	(22,520,657)	
2738				B17	(253,865,137)	(231,344,480)	(22,520,657)	-	(22,520,657)	
2739										
2740	108370	Meters								
2741		DPW	S		(85,411,062)	(82,292,938)	(3,118,124)	-	(3,118,124)	
2742				B17	(85,411,062)	(82,292,938)	(3,118,124)	-	(3,118,124)	
2743										
2744										
2745										
2746	108371	Installations on Customers' Premises								
2747		DPW	S		(7,191,207)	(6,836,713)	(354,494)	-	(354,494)	
2748				B17	(7,191,207)	(6,836,713)	(354,494)	-	(354,494)	
2749										
2750	108372	Leased Property								
2751		DPW	S		-	-	-	-	-	
2752				B17	-	-	-	-	-	
2753										
2754	108373	Street Lights								
2755		DPW	S		(29,204,419)	(27,322,980)	(1,881,439)	-	(1,881,439)	
2756				B17	(29,204,419)	(27,322,980)	(1,881,439)	-	(1,881,439)	
2757										
2758	108D00	Unclassified Dist Plant - Acct 300								
2759		DPW	S		-	-	-	-	-	
2760					-	-	-	-	-	
2761										
2762	108DS	Unclassified Dist Sub Plant - Acct 300								
2763		DPW	S		-	-	-	-	-	
2764					-	-	-	-	-	
2765										
2766	108DP	Unclassified Dist Sub Plant - Acct 300								
2767		DPW	S		4,872,213	4,377,740	494,473	-	494,473	
2768					4,872,213	4,377,740	494,473	-	494,473	
2769										
2770										
2771		TOTAL DISTRIBUTION PLANT DEPR		B17	(2,435,929,405)	(2,232,278,507)	(203,650,898)	-	(203,650,898)	
2772										
2773		Summary of Distribution Plant Depr by Factor								
2774		S			(2,435,929,405)	(2,232,278,507)	(203,650,898)	-	(203,650,898)	
2775										
2776		Total Distribution Depreciation by Factor		B17	(2,435,929,405)	(2,232,278,507)	(203,650,898)	-	(203,650,898)	

12 ME December 2014 West Control Area											
AMA											
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2777	108GP	General Plant Accumulated Depr									
2778		G-SITUS	S		(196,535,492)	(175,131,764)	(21,403,728)	-	(21,403,728)		
2779		G-DGP	DGP		-	-	-	-	-		
2780		G-DGU	DGU		-	-	-	-	-		
2781		G-SG	SG		-	-	-	-	-		
2782		CUST	CN		(6,931,540)	(6,451,177)	(480,363)	-	(480,363)		
2783		PTD	SO		(93,503,363)	(87,246,539)	(6,256,844)	-	(6,256,844)		
2784		P	SE		-	-	-	-	-		
2785		G-SG	CAGW		(19,308,849)	(14,957,875)	(4,350,974)	-	(4,350,974)		
2786		G-SG	CAGE		(56,929,450)	(56,929,450)	-	-	-		
2787		P	JBG		(5,754,225)	(4,464,951)	(1,289,275)	-	(1,289,275)		
2788		P	CAEW		-	-	-	-	-		
2789		P	CAEE		(384,672)	(384,672)	-	-	-		
2790		G-SG	CAGE		-	-	-	-	-		
2791		G-SG	CAGE		-	-	-	-	-		
2792				B17	(379,347,612)	(345,566,428)	(33,781,184)	-	(33,781,184)		
2793					-	-	-	-	-		
2794					-	-	-	-	-		
2795	108MP	Mining Plant Accumulated Depr.									
2796		P	S		-	-	-	-	-		
2797		P	CAEW		-	-	-	-	-		
2798		P	CAEE		(179,523,219)	(179,523,219)	-	-	-		
2799		P	JBE		-	-	-	-	-		
2800				B17	(179,523,219)	(179,523,219)	-	-	-		
2801	108MP	Less Centralia Situs Depreciation									
2802		P	S		-	-	-	-	-		
2803				B17	(179,523,219)	(179,523,219)	-	-	-		
2804					-	-	-	-	-		
2805	1081390	Accum Depr - Capital Lease									
2806		PTD	SO		-	-	-	-	-		
2807					-	-	-	-	-		
2808					-	-	-	-	-		
2809		Remove Capital Leases									
2810					-	-	-	-	-		
2811					-	-	-	-	-		
2812	1081399	Accum Depr - Capital Lease									
2813		P	S		-	-	-	-	-		
2814		P	SE		-	-	-	-	-		
2815					-	-	-	-	-		
2816					-	-	-	-	-		
2817		Remove Capital Leases									
2818					-	-	-	-	-		
2819					-	-	-	-	-		
2820					-	-	-	-	-		
2821		TOTAL GENERAL PLANT ACCUM DEPR				B17	(558,870,831)	(525,089,647)	(33,781,184)	-	(33,781,184)
2822					-	-	-	-	-		
2823					-	-	-	-	-		
2824					-	-	-	-	-		
2825		Summary of General Depreciation by Factor									
2826		S			(196,535,492)	(175,131,764)	(21,403,728)	-	(21,403,728)		
2827		DGP			-	-	-	-	-		
2828		DGU			-	-	-	-	-		
2829		SE			-	-	-	-	-		
2830		SO			(93,503,363)	(87,246,539)	(6,256,844)	-	(6,256,844)		
2831		CN			(6,931,540)	(6,451,177)	(480,363)	-	(480,363)		
2832		SG			-	-	-	-	-		
2833		DEU			-	-	-	-	-		
2834		CAGW			(19,308,849)	(14,957,875)	(4,350,974)	-	(4,350,974)		
2835		CAGE			(56,929,450)	(56,929,450)	-	-	-		
2836		CAEW			-	-	-	-	-		
2837		CAEE			(179,907,891)	(179,907,891)	-	-	-		
2838		SSGCT			-	-	-	-	-		
2839		JBG			(5,754,225)	(4,464,951)	(1,289,275)	-	(1,289,275)		
2840		Remove Capital Leases									
2841		Total General Depreciation by Factor				B17	(558,870,831)	(525,089,647)	(33,781,184)	-	(33,781,184)
2842					-	-	-	-	-		
2843					-	-	-	-	-		
2844		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(8,068,206,176)	(7,437,345,888)	(630,860,288)	-	(630,860,288)
2845	111SP	Accum Prov for Amort-Steam									
2846		P	CAGW		-	-	-	-	-		
2847		P	CAGW		-	-	-	-	-		
2848		P	CAGE		-	-	-	-	-		
2849		P	SG		-	-	-	-	-		
2850					-	-	-	-	-		
2851					-	-	-	-	-		
2852					-	-	-	-	-		

12 ME December 2014 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
2853	111GP	Accum Prov for Amort-General									
2854		G-SITUS	S			(10,753,096)	(9,432,533)	(1,320,564)	-	(1,320,564)	
2855		CUST	CN			(2,963,126)	(2,757,778)	(205,348)	-	(205,348)	
2856		I-SG	SG			-	-	-	-	-	
2857		PTD	SO			(5,478,195)	(5,111,617)	(366,577)	-	(366,577)	
2858		I-SG	CAGW			(86,068)	(66,674)	(19,394)	-	(19,394)	
2859		I-SG	CAGE			-	-	-	-	-	
2860		P	CAEW			-	-	-	-	-	
2861		P	CAEE			-	-	-	-	-	
2862		P	SE			-	-	-	-	-	
2863					B18	(19,280,485)	(17,368,602)	(1,911,883)	-	(1,911,883)	
2864											
2865											
2866	111HP	Accum Prov for Amort-Hydro									
2867		P	DGP			-	-	-	-	-	
2868		P	DGU			-	-	-	-	-	
2869		P	SG			-	-	-	-	-	
2870		P	CAGW			(1,022,151)	(791,824)	(230,327)	-	(230,327)	
2871		P	CAGE			-	-	-	-	-	
2872		P	CAGE			-	-	-	-	-	
2873					B18	(1,022,151)	(791,824)	(230,327)	-	(230,327)	
2874											
2875											
2876	111IP	Accum Prov for Amort-Intangible Plant									
2877		I-SITUS	S			10,791,426	10,791,426	-	-	-	
2878		I-DGP	DGP			-	-	-	-	-	
2879		I-DGU	DGU			-	-	-	-	-	
2880		P	CAEW			-	-	-	-	-	
2881		P	CAEE			(2,392,647)	(2,392,647)	-	-	-	
2882		P	SE			-	-	-	-	-	
2883		I-SG	SG			(14,632,732)	(13,455,763)	(1,176,969)	-	(1,176,969)	
2884		I-SG	CAGW			-	-	-	-	-	
2885		I-SG	CAGE			-	-	-	-	-	
2886		CUST	CN			(111,532,509)	(103,803,191)	(7,729,318)	-	(7,729,318)	
2887		P	CAGE			-	-	-	-	-	
2888		P	CAGE			-	-	-	-	-	
2889		I-SG	CAGW			(84,508,897)	(65,466,021)	(19,042,876)	-	(19,042,876)	
2890		I-SG	CAGE			(22,824,801)	(22,824,801)	-	-	-	
2891		PTD	JBG			(54,236)	(42,084)	(12,152)	-	(12,152)	
2892		PTD	SO			(284,849,393)	(265,788,497)	(19,060,896)	-	(19,060,896)	
2893					B18	(510,003,788)	(462,981,578)	(47,022,211)	-	(47,022,211)	
2894	111IP	Less Non-Utility Plant									
2895		NUTIL	OTH			-	-	-	-	-	
2896					B18	(510,003,788)	(462,981,578)	(47,022,211)	-	(47,022,211)	
2897											
2898	111390	Accum Amtr - Capital Lease									
2899		G-SITUS	S			396,357	396,357	-	-	-	
2900		P	SG			910,304	837,085	73,219	-	73,219	
2901		PTD	CAGW			-	-	-	-	-	
2902		PTD	CAGE			-	-	-	-	-	
2903		PTD	SO			8,673,284	8,092,905	580,379	-	580,379	
2904						9,979,946	9,326,348	653,598	-	653,598	
2905											
2906		Remove Capital Lease Amtr									
2907						(9,979,946)	(9,326,348)	(653,598)	-	(653,598)	
2908											
2909											
2910											
2911											
2912											
2913		Summary of Amortization by Factor									
2914		S				434,687	1,755,251	(1,320,564)	-	(1,320,564)	
2915		DGP				-	-	-	-	-	
2916		DGU				-	-	-	-	-	
2917		SE				-	-	-	-	-	
2918		SO				(281,654,303)	(262,807,209)	(18,847,094)	-	(18,847,094)	
2919		CN				(114,495,635)	(106,560,969)	(7,934,666)	-	(7,934,666)	
2920		SSGCT				-	-	-	-	-	
2921		JBG				(54,236)	(42,084)	(12,152)	-	(12,152)	
2922		CAGW				(85,617,116)	(66,324,519)	(19,292,598)	-	(19,292,598)	
2923		CAGE				(22,824,801)	(22,824,801)	-	-	-	
2924		CAEW				-	-	-	-	-	
2925		CAEE				(2,392,647)	(2,392,647)	-	-	-	
2926		SG				(13,722,427)	(12,618,678)	(1,103,749)	-	(1,103,749)	
2927		Less Capital Lease									
2928						(9,979,946)	(9,326,348)	(653,598)	-	(653,598)	
2928		Total Provision For Amortization by Factor									
					B18	(530,306,424)	(481,142,004)	(49,164,421)	-	(49,164,421)	

**RESULTS OF OPERATIONS
WASHINGTON**

October 2014

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	OCTOBER 2014
FILE:	WA JAM October 2014
PREPARED BY:	Revenue Requirement Department
DATE:	March 27, 2015
TIME:	11:25:25 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.613
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

OCTOBER 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	349,957,401	324,685,575	25,271,826	0	25,271,826
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	7,889,627	6,376,282	1,513,345	0	1,513,345
5	Other Operating Revenues	2.4	19,440,848	18,565,258	875,590	0	875,590
6	Total Operating Revenues	2.4	377,287,877	349,627,115	27,660,762	0	27,660,762
7							
8	Operating Expenses:						
9	Steam Production	2.6	51,739,722	46,373,984	5,365,739	0	5,365,739
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	3,609,877	3,028,355	581,523	0	581,523
12	Other Power Supply	2.10	33,119,606	26,274,992	6,844,614	0	6,844,614
13	Transmission	2.12	12,346,147	10,042,430	2,303,717	0	2,303,717
14	Distribution	2.13	18,762,147	17,692,499	1,069,648	0	1,069,648
15	Customer Accounts	2.14	7,471,940	6,916,741	555,198	0	555,198
16	Customer Service	2.14	10,614,085	9,707,570	906,515	0	906,515
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	12,906,615	12,010,009	896,606	0	896,606
19							
20	Total O & M Expenses	2.16	150,570,140	132,046,580	18,523,561	0	18,523,561
21							
22	Depreciation	2.18	54,892,472	51,266,250	3,626,222	0	3,626,222
23	Amortization Expense	2.19	3,751,781	3,375,077	376,704	0	376,704
24	Taxes Other Than Income	2.19	14,844,075	13,155,253	1,688,822	0	1,688,822
25	Income Taxes - Federal	2.22	42,676,296	42,032,952	643,344	0	643,344
26	Income Taxes - State	2.22	5,697,775	5,697,775	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	(410,290)	(410,290)	0	0	0
29	Misc Revenue & Expense	2.6	(57,532)	(58,903)	1,370	0	1,370
30							
31	Total Operating Expenses	2.22	271,964,718	247,104,695	24,860,023	0	24,860,023
32							
33	Operating Revenue for Return		105,323,159	102,522,421	2,800,738	0	2,800,738
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,540,706,429	23,860,391,229	1,680,315,200	0	1,680,315,200
37	Plant Held for Future Use	2.33	53,455,762	53,080,023	375,739	0	375,739
38	Misc Deferred Debits	2.35	373,746,483	362,530,249	11,216,234	0	11,216,234
39	Elec Plant Acq Adj	2.33	37,028,699	37,028,699	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	42,137,159	40,404,748	1,732,411	0	1,732,411
42	Fuel Stock	2.34	201,000,275	194,847,357	6,152,918	0	6,152,918
43	Material & Supplies	2.34	219,960,743	212,696,898	7,263,845	0	7,263,845
44	Working Capital	2.35	16,744,980	14,227,639	2,517,342	0	2,517,342
45	Weatherization Loans	2.34	12,250,360	10,329,428	1,920,932	0	1,920,932
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,497,030,892	24,785,536,270	1,711,494,622	0	1,711,494,622
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,233,476,982)	(7,592,528,493)	(640,948,489)	0	(640,948,489)
52	Accum Prov For Amort	2.41	(539,072,528)	(488,197,988)	(50,874,540)	0	(50,874,540)
53	Accum Def Income Taxes	2.37	(4,055,979,560)	(3,804,960,970)	(251,018,590)	0	(251,018,590)
54	Unamortized ITC	2.37	(1,071,669)	(955,163)	(116,505)	0	(116,505)
55	Customer Adv for Const	2.36	(33,775,620)	(33,801,553)	25,933	0	25,933
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(80,999,998)	(76,197,898)	(4,802,100)	0	(4,802,100)
58							
59	Total Rate Base Deductions		(12,944,376,356)	(11,996,642,065)	(947,734,291)	0	(947,734,291)
60							
61	Total Rate Base		13,552,654,535	12,788,894,205	763,760,331	0	763,760,331

OCTOBER 2014 West Control Area										
AMA										
FERC	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
230	500	Operation Supervision & Engineering								
231		P		SG		(19,534)	(17,963)	(1,571)	-	(1,571)
232		P		CAGW		2,035	1,577	459	-	459
233		P		CAGE		291,113	291,113	-	-	-
234		P		JBG		1,339,071	1,039,043	300,028	-	300,028
235		P		CAGE		-	-	-	-	-
236					B2	1,612,685	1,313,769	298,916	-	298,916
237										
238	501	Fuel Related								
239		P		SE		2,081	1,924	158	-	158
240		P		SE		-	-	-	-	-
241		P		SE		-	-	-	-	-
242		P		CAGW		172,279	133,458	38,821	-	38,821
243		P		CAGE		-	-	-	-	-
244		P		CAEW		-	-	-	-	-
245		P		CAEE		1,256,813	1,256,813	-	-	-
246		P		JBE		139,633	108,188	31,445	-	31,445
247		P		CAEE		-	-	-	-	-
248		P		JBG		-	-	-	-	-
249					B2	1,570,806	1,500,384	70,423	-	70,423
250										
251	501NPC	Fuel Related								
252				SE		-	-	-	-	-
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				CAGW		-	-	-	-	-
256				CAGE		-	-	-	-	-
257				CAEW		18,256,608	14,121,839	4,134,769	-	4,134,769
258				CAEE		-	-	-	-	-
259				JBE		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBG		-	-	-	-	-
262					B2	18,256,608	14,121,839	4,134,769	-	4,134,769
263										
264		Total Fuel Related				19,827,415	15,622,223	4,205,192	-	4,205,192
265										
266	502	Steam Expenses								
267		P		SG		-	-	-	-	-
268		P		CAGW		89,572	69,388	20,184	-	20,184
269		P		CAGE		2,987,069	2,987,069	-	-	-
270		P		JBG		362,904	281,592	81,311	-	81,311
271		P		CAGE		-	-	-	-	-
272					B2	3,439,545	3,338,050	101,495	-	101,495
273										
274	503	Steam From Other Sources								
275		P		SE		-	-	-	-	-
276		P		CAEW		-	-	-	-	-
277		P		CAEE		-	-	-	-	-
278					B2	-	-	-	-	-
279										
280	503NPC	Steam From Other Sources-NPC								
281				SE		-	-	-	-	-
282				CAEW		-	-	-	-	-
283				CAEE		-	-	-	-	-
284					B2	-	-	-	-	-
285										
286	505	Electric Expenses								
287		P		SG		-	-	-	-	-
288		P		CAGW		6,288	4,871	1,417	-	1,417
289		P		CAGE		341,134	341,134	-	-	-
290		P		JBG		-	-	-	-	-
291		P		CAGE		-	-	-	-	-
292					B2	347,422	346,005	1,417	-	1,417
293										
294	506	Misc. Steam Expense								
295		P		SG		-	-	-	-	-
296		P		SE		-	-	-	-	-
297		P		CAGW		14,755	11,430	3,325	-	3,325
298		P		CAGE		4,932,012	4,932,012	-	-	-
299		P		JBG		(995,519)	(772,466)	(223,053)	-	(223,053)
300		P		CAGE		-	-	-	-	-
301					B2	3,951,249	4,170,977	(219,728)	-	(219,728)

OCTOBER 2014 West Control Area											
AMA											
302	FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
						ACCT	FUNC	FACTOR	TOTAL	OTHER	WASHINGTON
303	507	Rents									
304		P	SG			-	-	-	-	-	-
305		P	CAGW			10,906	8,448	2,457	-	-	2,457
306		P	CAGE			19,809	19,809	-	-	-	-
307		P	JBG			19,444	15,088	4,357	-	-	4,357
308		P	CAGE			-	-	-	-	-	-
309				B2		50,159	43,345	6,814	-	-	6,814
310											
311	510	Maint Supervision & Engineering									
312		P	SG			-	-	-	-	-	-
313		P	CAGW			24,429	18,924	5,505	-	-	5,505
314		P	CAGE			591,596	591,596	-	-	-	-
315		P	JBG			57,423	44,557	12,866	-	-	12,866
316		P	CAGE			-	-	-	-	-	-
317				B2		673,448	655,078	18,371	-	-	18,371
318											
319											
320											
321	511	Maintenance of Structures									
322		P	SG			-	-	-	-	-	-
323		P	CAGW			44,301	34,318	9,982	-	-	9,982
324		P	CAGE			1,558,904	1,558,904	-	-	-	-
325		P	JBG			948,205	735,753	212,452	-	-	212,452
326		P	CAGE			-	-	-	-	-	-
327				B2		2,551,409	2,328,975	222,435	-	-	222,435
328											
329	512	Maintenance of Boiler Plant									
330		P	SG			-	-	-	-	-	-
331		P	CAGW			219,296	169,881	49,415	-	-	49,415
332		P	CAGE			11,652,324	11,652,324	-	-	-	-
333		P	JBG			2,012,512	1,561,594	450,918	-	-	450,918
334		P	CAGE			-	-	-	-	-	-
335				B2		13,884,132	13,383,799	500,333	-	-	500,333
336											
337	513	Maintenance of Electric Plant									
338		P	SG			-	-	-	-	-	-
339		P	CAGW			143,033	110,802	32,230	-	-	32,230
340		P	CAGE			3,621,024	3,621,024	-	-	-	-
341		P	JBG			685,861	532,189	153,672	-	-	153,672
342		P	CAGE			-	-	-	-	-	-
343				B2		4,449,918	4,264,016	185,902	-	-	185,902
344											
345	514	Maintenance of Misc. Steam Plant									
346		P	SG			-	-	-	-	-	-
347		P	CAGW			24,891	19,282	5,609	-	-	5,609
348		P	CAGE			753,458	753,458	-	-	-	-
349		P	JBG			173,992	135,008	38,984	-	-	38,984
350		P	CAGE			-	-	-	-	-	-
351				B2		952,340	907,747	44,593	-	-	44,593
352											
353				B2		51,739,722	46,373,984	5,365,739	-	-	5,365,739

OCTOBER 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
354	517	Operation Super & Engineering								
355		P	SG			-	-	-	-	-
356						-	-	-	-	-
357						-	-	-	-	-
358	518	Nuclear Fuel Expense								
359		P	SE			-	-	-	-	-
360						-	-	-	-	-
361						-	-	-	-	-
362						-	-	-	-	-
363	519	Coolants and Water								
364		P	SG			-	-	-	-	-
365						-	-	-	-	-
366						-	-	-	-	-
367	520	Steam Expenses								
368		P	SG			-	-	-	-	-
369						-	-	-	-	-
370						-	-	-	-	-
371						-	-	-	-	-
372						-	-	-	-	-
373	523	Electric Expenses								
374		P	SG			-	-	-	-	-
375						-	-	-	-	-
376						-	-	-	-	-
377	524	Misc. Nuclear Expenses								
378		P	SG			-	-	-	-	-
379						-	-	-	-	-
380						-	-	-	-	-
381	528	Maintenance Super & Engineering								
382		P	SG			-	-	-	-	-
383						-	-	-	-	-
384						-	-	-	-	-
385	529	Maintenance of Structures								
386		P	SG			-	-	-	-	-
387						-	-	-	-	-
388						-	-	-	-	-
389	530	Maintenance of Reactor Plant								
390		P	SG			-	-	-	-	-
391						-	-	-	-	-
392						-	-	-	-	-
393	531	Maintenance of Electric Plant								
394		P	SG			-	-	-	-	-
395						-	-	-	-	-
396						-	-	-	-	-
397	532	Maintenance of Misc Nuclear								
398		P	SG			-	-	-	-	-
399						-	-	-	-	-
400						-	-	-	-	-
401		Total Nuclear Power Generation				-	-	-	-	-
402						-	-	-	-	-

OCTOBER 2014 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref							
629	Summary of Production Expense by Factor										
630	S					54,823	40,136	14,686	242	14,928	
631	SG					3,087,089	2,838,783	248,307	-	248,307	
632	SE					2,081	1,924	158	-	158	
633	JBG					4,790,895	3,717,453	1,073,432	-	1,073,432	
634	TROJP					-	-	-	-	-	
635	JBE					140,444	108,817	31,627	-	31,627	
636	DGP					-	-	-	-	-	
637	DEU					-	-	-	-	-	
638	DEP					-	-	-	-	-	
639	CAGW					19,294,024	14,946,391	4,347,633	-	4,347,633	
640	CAGE					28,639,488	28,639,488	-	-	-	
641	CAEW					31,243,429	24,167,396	7,076,033	-	7,076,033	
642	CAEE					1,256,813	1,256,813	-	-	-	
643	SNPPS					-	-	-	-	-	
644	SNPPO					-	-	-	-	-	
645	DGU					-	-	-	-	-	
646	MC					-	-	-	-	-	
647	SSGCT					-	-	-	-	-	
648	SSECT					-	-	-	-	-	
649	SSGC					-	-	-	-	-	
650	SSGCH					-	-	-	-	-	
651	SSECH					-	-	-	-	-	
652	Total Production Expense by Factor					B2	88,509,076	75,717,201	12,791,876	242	12,792,118
653	560	Operation Supervision & Engineering									
654	T	SG				658,843	605,850	52,993	-	52,993	
655	T	JBG				-	-	-	-	-	
656	T	CAGW				35,002	27,115	7,887	-	7,887	
657	T	CAGE				28,594	28,594	-	-	-	
658						B2	722,439	661,558	60,881	-	60,881
659	561	Load Dispatching									
660	T	SG				827,122	760,593	66,529	-	66,529	
662	T	CAGW				19,458	15,073	4,384	-	4,384	
663	T	CAGE				100,706	100,706	-	-	-	
664						B2	947,285	876,372	70,913	-	70,913
665	562	Station Expense									
666	T	SG				84,156	77,387	6,769	-	6,769	
667	T	JBG				2,543	1,973	570	-	570	
668	T	CAGW				26,904	20,842	6,062	-	6,062	
669	T	CAGE				161,317	161,317	-	-	-	
670						B2	274,920	261,519	13,401	-	13,401
671	563	Overhead Line Expense									
673	T	SG				-	-	-	-	-	
674	T	CAGW				(2,940)	(2,278)	(663)	-	(663)	
675	T	CAGE				55,248	55,248	-	-	-	
676						B2	52,307	52,970	(663)	-	(663)
677	564	Underground Line Expense									
678	T	SG				-	-	-	-	-	
680	T	CAGW				-	-	-	-	-	
681	T	CAGE				-	-	-	-	-	
682						B2	-	-	-	-	-
683	565	Transmission of Electricity by Others									
684	T	SG				-	-	-	-	-	
686	T	SE				-	-	-	-	-	
687	T	CAGW				-	-	-	-	-	
688	T	CAGE				-	-	-	-	-	
689	T	CAEW				-	-	-	-	-	
690	T	CAEE				-	-	-	-	-	
691						B2	-	-	-	-	-
692	565NPC	Transmission of Electricity by Others-NPC									
694	T	SG				-	-	-	-	-	
695	T	SE				-	-	-	-	-	
696	T	CAGW				8,827,323	6,838,212	1,989,112	-	1,989,112	
697	T	CAGE				-	-	-	-	-	
698	T	CAEW				-	-	-	-	-	
699	T	CAEE				-	-	-	-	-	
700							8,827,323	6,838,212	1,989,112	-	1,989,112
701											
702	Total Transmission of Electricity by Others						8,827,323	6,838,212	1,989,112	-	1,989,112
703	566	Misc. Transmission Expense									
704	T	SG				266,485	245,051	21,434	-	21,434	
706	T	CAGW				39,295	30,440	8,855	-	8,855	
707	T	CAGE				29,367	29,367	-	-	-	
708						B2	335,147	304,858	30,289	-	30,289
709	567	Rents - Transmission									
711	T	SG				(110)	(101)	(9)	-	(9)	
712	T	CAGW				31,832	24,659	7,173	-	7,173	
713	T	CAGE				89,517	89,517	-	-	-	
714						B2	121,239	114,075	7,164	-	7,164
715											

OCTOBER 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
871	902	Meter Reading Expense								
872			CUST	S		1,428,742	1,355,989	72,753	-	72,753
873			CUST	CN		193,993	180,549	13,444	-	13,444
874					B2	1,622,736	1,536,538	86,197	-	86,197
875										
876	903	Customer Receipts & Collections								
877			CUST	S		698,663	649,123	49,540	-	49,540
878			CUST	CN		3,830,001	3,564,578	265,423	-	265,423
879					B2	4,528,664	4,213,701	314,963	-	314,963
880										
881	904	Uncollectible Accounts								
882			CUST	S		1,127,657	986,983	140,674	-	140,674
883			P	SG		-	-	-	-	-
884			CUST	CN		(4)	(4)	(0)	-	(0)
885					B2	1,127,653	986,979	140,674	-	140,674
886										
887	905	Misc. Customer Accounts Expense								
888			CUST	S		-	-	-	-	-
889			CUST	CN		10,530	9,800	730	-	730
890					B2	10,530	9,800	730	-	730
891										
892		TOTAL CUSTOMER ACCOUNTS EXP			B2	7,471,940	6,916,741	555,198	-	555,198
893										
894		Summary of Customer Accts Exp by Factor								
895			S			3,255,103	2,992,136	262,967	-	262,967
896			CN			4,216,837	3,924,606	292,231	-	292,231
897			SG			-	-	-	-	-
898		Total Customer Accounts Expense by Factor			B2	7,471,940	6,916,741	555,198	-	555,198
899										
900	907	Supervision								
901			CUST	S		-	-	-	-	-
902			CUST	CN		12,910	12,015	895	-	895
903					B2	12,910	12,015	895	-	895
904										
905	908	Customer Assistance								
906			CUST	S		10,135,794	9,278,216	857,577	-	857,577
907			CUST	CN		111,800	104,052	7,748	-	7,748
908					B2	10,247,594	9,382,269	865,325	-	865,325
909										
910	909	Informational & Instructional Adv								
911			CUST	S		127,311	102,696	24,615	-	24,615
912			CUST	CN		213,311	198,528	14,783	-	14,783
913					B2	340,622	301,224	39,397	-	39,397
914										
915	910	Misc. Customer Service								
916			CUST	S		-	-	-	-	-
917			CUST	CN		12,960	12,062	898	-	898
918										
919					B2	12,960	12,062	898	-	898
920										
921		TOTAL CUSTOMER SERVICE EXPENSE			B2	10,614,085	9,707,570	906,515	-	906,515
922										
923										
924		Summary of Customer Service Exp by Factor								
925			S			10,263,105	9,380,913	882,192	-	882,192
926			CN			350,981	326,658	24,323	-	24,323
927										
928		Total Customer Service Expense by Factor			B2	10,614,085	9,707,570	906,515	-	906,515
929										
930										
931	911	Supervision								
932			CUST	S		-	-	-	-	-
933			CUST	CN		-	-	-	-	-
934						-	-	-	-	-
935						-	-	-	-	-
936	912	Demonstration & Selling Expense								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940						-	-	-	-	-
941	913	Advertising Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945						-	-	-	-	-

OCTOBER 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
946	916	Misc. Sales Expense								
947		CUST	S		-	-	-	-	-	
948		CUST	CN		-	-	-	-	-	
949				B2	-	-	-	-	-	
950										
951		TOTAL SALES EXPENSE			-	-	-	-	-	
952										
953										
954		Total Sales Expense by Factor								
955		S			-	-	-	-	-	
956		CN			-	-	-	-	-	
957		Total Sales Expense by Factor		B2	-	-	-	-	-	
958										
959		Total Customer Service Exp Including Sales			10,614,085	9,707,570	906,515	-	906,515	
960	920	Administrative & General Salaries								
961		PTD	S		(27,851)	(27,851)	-	-	-	
962		CUST	CN		-	-	-	-	-	
963		PTD	SO		6,921,008	6,448,202	472,805	-	472,805	
964				B2	6,893,157	6,420,352	472,805	-	472,805	
965										
966	921	Office Supplies & expenses								
967		PTD	S		25,474	25,003	471	-	471	
968		CUST	CN		11,780	10,963	816	-	816	
969		PTD	SO		593,681	553,124	40,557	-	40,557	
970				B2	630,935	589,090	41,845	-	41,845	
971										
972	922	A&G Expenses Transferred								
973		PTD	S		-	-	-	-	-	
974		CUST	CN		-	-	-	-	-	
975		PTD	SO		(2,929,693)	(2,729,552)	(200,141)	-	(200,141)	
976				B2	(2,929,693)	(2,729,552)	(200,141)	-	(200,141)	
977										
978	923	Outside Services								
979		PTD	S		15,110	11,744	3,366	-	3,366	
980		P	CAGW		-	-	-	-	-	
981		PTD	SO		1,623,771	1,512,844	110,927	-	110,927	
982				B2	1,638,881	1,524,588	114,293	-	114,293	
983										
984	924	Property Insurance								
985			S		807,013	807,013	-	-	-	
986			CAGW		-	-	-	-	-	
987		PTD	SO		575,235	535,938	39,297	-	39,297	
988				B2	1,382,248	1,342,951	39,297	-	39,297	
989										
990	925	Injuries & Damages								
991		PTD	SO		1,383,294	1,288,795	94,499	-	94,499	
992				B2	1,383,294	1,288,795	94,499	-	94,499	
993										
994	926	Employee Pensions & Benefits								
995		LABOR	S		-	-	-	-	-	
996		CUST	CN		-	-	-	-	-	
997		LABOR	SO		-	-	-	-	-	
998				B2	-	-	-	-	-	
999										
1000	927	Franchise Requirements								
1001		DMSC	S		-	-	-	-	-	
1002		DMSC	SO		-	-	-	-	-	
1003				B2	-	-	-	-	-	
1004										
1005	928	Regulatory Commission Expense								
1006		DMSC	S		1,454,225	1,316,851	137,374	-	137,374	
1007		CUST	CN		-	-	-	-	-	
1008		DMSC	SO		238,598	222,298	16,300	-	16,300	
1009		CUST	CAGW		198,169	153,514	44,655	-	44,655	
1010		DMSC	CAGE		15,556	15,556	-	-	-	
1011		FERC	SG		160,504	147,594	12,910	-	12,910	
1012				B2	2,067,052	1,855,814	211,238	-	211,238	
1013										
1014	929	Duplicate Charges								
1015		LABOR	S		-	-	-	-	-	
1016		LABOR	SO		(1,358,659)	(1,265,843)	(92,816)	-	(92,816)	
1017				B2	(1,358,659)	(1,265,843)	(92,816)	-	(92,816)	
1018										
1019	930	Misc General Expenses								
1020		PTD	S		7,441	7,441	-	-	-	
1021		CUST	CAGE		-	-	-	-	-	
1022		LABOR	SO		819,228	763,263	55,965	-	55,965	
1023				B2	826,669	770,704	55,965	-	55,965	
1024										
1025	931	Rents								
1026		PTD	S		24,189	23,214	975	-	975	
1027		PTD	SO		449,152	418,468	30,684	-	30,684	
1028				B2	473,341	441,682	31,659	-	31,659	
1029										
1030	935	Maintenance of General Plant								
1031		G	S		82,655	78,809	3,846	-	3,846	
1032		CUST	CN		5,557	5,172	385	-	385	
1033		G	SO		1,811,178	1,687,449	123,730	-	123,730	
1034				B2	1,899,391	1,771,429	127,961	-	127,961	
1035										
1036		TOTAL ADMINISTRATIVE & GEN EXP		B2	12,906,615	12,010,009	896,606	-	896,606	
1037										
1038		Summary of A&G Expense by Factor								
1039		S			2,638,649	2,492,616	146,033	94,499	240,532	
1040		SO			10,126,793	9,434,986	691,807	-	691,807	
1041		SG			160,504	147,594	12,910	-	12,910	
1042		CN			17,337	16,135	1,201	-	1,201	
1043		CAGW			198,169	153,514	44,655	-	44,655	
1044		CAGE			15,556	15,556	-	-	-	
1045		Total A&G Expense by Factor		B2	13,157,008	12,260,402	896,606	94,499	991,105	
1046										
1047		TOTAL O&M EXPENSE		B2	150,570,140	132,046,580	18,523,561	-	18,523,561	

OCTOBER 2014 West Control Area											
AMA											
FERC	BUS	WCA				UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1125	403GV0	General Vehicles									
1126		G-SG	SG		-	-	-	-	-		
1127					-	-	-	-	-		
1128											
1129	403MP	Mining Depreciation									
1130		P	CAEE		-	-	-	-	-		
1131				B3	-	-	-	-	-		
1132											
1133	403EP	Experimental Plant Depreciation									
1134		P	DGP		-	-	-	-	-		
1135		P	SG		-	-	-	-	-		
1136					-	-	-	-	-		
1137	4031	ARO Depreciation									
1138			S		-	-	-	-	-		
1139					-	-	-	-	-		
1140											
1141											
1142		TOTAL DEPRECIATION EXPENSE		B3	54,892,472	51,266,250	3,626,222	-	3,626,222		
1143											
1144		Summary of Depreciation Expense by Factor									
1145		S			12,420,035	11,298,427	1,121,608	-	1,121,608		
1146		DGP			-	-	-	-	-		
1147		DGU			-	-	-	-	-		
1148		SG			2,808	2,582	226	-	226		
1149		SO			1,210,954	1,128,229	82,726	-	82,726		
1150		CN			100,380	93,424	6,956	-	6,956		
1151		SE			-	-	-	-	-		
1152		CAGW			8,059,587	6,243,474	1,816,113	-	1,816,113		
1153		CAGE			30,424,712	30,424,712	-	-	-		
1154		CAEW			-	-	-	-	-		
1155		CAEE			2,390	2,390	-	-	-		
1156		JBG			2,671,589	2,073,001	598,588	-	598,588		
1157		JBE			18	14	4	-	4		
1158		Total Depreciation Expense By Factor		B3	54,892,472	51,266,250	3,626,222	-	3,626,222		
1159											
1160	404GP	Amort of LT Plant - Capital Lease Gen									
1161		I-SITUS	S		48,261	42,191	6,070	-	6,070		
1162		I-SG	SG		-	-	-	-	-		
1163		PTD	SO		37,494	34,933	2,561	-	2,561		
1164		I-DGU	DGU		-	-	-	-	-		
1165		CUST	CN		4,511	4,198	313	-	313		
1166		I-SG	CAGW		-	-	-	-	-		
1167		I-SG	CAGE		-	-	-	-	-		
1168		I-DGP	DGP		-	-	-	-	-		
1169				B4	90,266	81,322	8,944	-	8,944		
1170											
1171	404SP	Amort of LT Plant - Cap Lease Steam									
1172		P	SG		-	-	-	-	-		
1173		P	DGP		-	-	-	-	-		
1174					-	-	-	-	-		
1175											
1176	404IP	Amort of LT Plant - Intangible Plant									
1177		I-SITUS	S		166,520	166,520	-	-	-		
1178		P	SE		-	-	-	-	-		
1179		I-SG	SG		354,821	326,281	28,540	-	28,540		
1180		PTD	SO		969,948	903,686	66,262	-	66,262		
1181		CUST	CN		204,553	190,377	14,176	-	14,176		
1182		I-SG	CAGW		-	-	-	-	-		
1183		I-SG	CAGE		-	-	-	-	-		
1184		I-DGP	DGP		-	-	-	-	-		
1185		I-SG	CAGE		-	-	-	-	-		
1186		I-SG	CAGE		-	-	-	-	-		
1187		I-SG	CAGW		1,102,673	854,201	248,472	-	248,472		
1188		I-SG	CAGE		339,777	339,777	-	-	-		
1189		P	JBG		23,027	17,868	5,159	-	5,159		
1190		P	CAEW		-	-	-	-	-		
1191		P	CAEE		4,079	4,079	-	-	-		
1192		I-DGU	DGU		-	-	-	-	-		
1193				B4	3,165,397	2,802,789	362,608	-	362,608		
1194											
1195	404MP	Amort of LT Plant - Mining Plant									
1196		P	SE		-	-	-	-	-		
1197					-	-	-	-	-		
1198					-	-	-	-	-		

OCTOBER 2014 West Control Area										
AMA										
FERC	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1355	41110	Deferred Income Tax - Federal-CR								
1356		GP	S			-	-	-	-	-
1357		DPW	CIAC			-	-	-	-	-
1358		GP	SCHMDEXP			-	-	-	-	-
1359		GP	SNP			-	-	-	-	-
1360		PT	SG			-	-	-	-	-
1361		PT	SNPD			-	-	-	-	-
1362		LABOR	SO			-	-	-	-	-
1363		IBT	TAXDEPR			-	-	-	-	-
1364		CUST	JBG			-	-	-	-	-
1365		CUST	BADDEBT			-	-	-	-	-
1366		GP	GPS			-	-	-	-	-
1367		P	TROJD			-	-	-	-	-
1368		P	JBE			-	-	-	-	-
1369		PT	CAGW			-	-	-	-	-
1370		PT	CAGE			-	-	-	-	-
1371		P	SE			-	-	-	-	-
1372		P	CAEE			-	-	-	-	-
1373					B7	-	-	-	-	-
1374						-	-	-	-	-
1375		TOTAL DEFERRED INCOME TAXES			B7	-	-	-	-	-
1376	SCHMAF	Additions - Flow Through								
1377		SCHMAF	S			-	-	-	-	-
1378		SCHMAF	SNP			-	-	-	-	-
1379		SCHMAF	SO			-	-	-	-	-
1380		SCHMAF	SE			-	-	-	-	-
1381		SCHMAF	TROJP			-	-	-	-	-
1382		SCHMAF	DGP			-	-	-	-	-
1383					B6	-	-	-	-	-
1384						-	-	-	-	-
1385	SCHMAF	Additions - Permanent								
1386		P	S			-	-	-	-	-
1387		P	BADDEBT			-	-	-	-	-
1388		P	JBE			-	-	-	-	-
1389		P	SCHMDEXP			-	-	-	-	-
1390		P	CAEE			-	-	-	-	-
1391		P	CAGW			-	-	-	-	-
1392		P	CAGE			-	-	-	-	-
1393		LABOR	SNP			-	-	-	-	-
1394		SCHMAP-SO	SO			-	-	-	-	-
1395						-	-	-	-	-
1396					B6	-	-	-	-	-
1397						-	-	-	-	-
1398	SCHMAT	Additions - Temporary								
1399		SCHMAT-SITUS	S			-	-	-	-	-
1400		P	JBE			-	-	-	-	-
1401		DPW	CIAC			-	-	-	-	-
1402		SCHMAT-SNP	SNP			-	-	-	-	-
1403		P	TROJD			-	-	-	-	-
1404		P	CN			-	-	-	-	-
1405		SCHMAT-SE	SE			-	-	-	-	-
1406		P	SG			-	-	-	-	-
1407		SCHMAT-GPS	GPS			-	-	-	-	-
1408		SCHMAT-SO	SO			-	-	-	-	-
1409		SCHMAT-SNP	SNPD			-	-	-	-	-
1410		P	JBG			-	-	-	-	-
1411		CUST	BADDEBT			-	-	-	-	-
1412		P	CAGW			-	-	-	-	-
1413		P	CAGE			-	-	-	-	-
1414		SCHMAT-SE	CAEW			-	-	-	-	-
1415		SCHMAT-SE	CAEE			-	-	-	-	-
1416		BOOKDEPR	SCHMDEXP			-	-	-	-	-
1417					B6	-	-	-	-	-
1418						-	-	-	-	-
1419		TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1420						-	-	-	-	-
1421	SCHMDF	Deductions - Flow Through								
1422		SCHMDF	S			-	-	-	-	-
1423		SCHMDF	CAGW			-	-	-	-	-
1424		SCHMDF	CAGE			-	-	-	-	-
1425		SCHMDF	DGP			-	-	-	-	-
1426		SCHMDF	DGU			-	-	-	-	-
1427					B6	-	-	-	-	-

OCTOBER 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
1428	SCHMDF	Deductions - Permanent								
1429		SCHMDP	S			-	-	-	-	-
1430		P	SE			-	-	-	-	-
1431		P	CAEW			-	-	-	-	-
1432		P	CAEE			-	-	-	-	-
1433		PTD	SNP			-	-	-	-	-
1434		P	JBE			-	-	-	-	-
1435		P	SCHMDEXP			-	-	-	-	-
1436		SCHMDP-SO	SO			-	-	-	-	-
1437				B6		-	-	-	-	-
1438						-	-	-	-	-
1439	SCHMDT	Deductions - Temporary								
1440		GP	S			-	-	-	-	-
1441		CUST	BADDEBT			-	-	-	-	-
1442		CUST	CN			-	-	-	-	-
1443		SCHMDT-SNP	SNP			-	-	-	-	-
1444		DPW	SNPD			-	-	-	-	-
1445		P	JBE			-	-	-	-	-
1446		P	SE			-	-	-	-	-
1447		SCHMDT-SG	SG			-	-	-	-	-
1448		SCHMDT-GPS	GPS			-	-	-	-	-
1449		SCHMDT-SO	SO			-	-	-	-	-
1450		TAXDEPR	TAXDEPR			-	-	-	-	-
1451		SCHMDT-SG	CAGW			-	-	-	-	-
1452		SCHMDT-SG	CAGE			-	-	-	-	-
1453		P	JBG			-	-	-	-	-
1454		P	CAEE			-	-	-	-	-
1455		P	TROJD			-	-	-	-	-
1456				B6		-	-	-	-	-
1457						-	-	-	-	-
1458	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1459						-	-	-	-	-
1460	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1461						-	-	-	-	-
1462						-	-	-	-	-
1463	40911	State Income Taxes								
1464		IBT	IBT			5,697,775	5,697,775	-	-	-
1465		Credits	IBT			-	-	-	-	-
1466			CAGE			-	-	-	-	-
1467			IBT			-	-	-	-	-
1468	TOTAL STATE TAXES				B6	5,697,775	5,697,775	-	-	-
1469						-	-	-	-	-
1470						-	-	-	-	-
1471	Calculation of Taxable Income:									
1472		Operating Revenues				377,287,877	349,627,115	27,660,762	-	27,660,762
1473		Operating Deductions:								
1474		O & M Expenses				150,570,140	132,046,580	18,523,561	-	18,523,561
1475		Depreciation Expense				54,892,472	51,266,250	3,626,222	-	3,626,222
1476		Amortization Expense				3,751,781	3,375,077	376,704	-	376,704
1477		Taxes Other Than Income				14,844,075	13,155,253	1,688,822	-	1,688,822
1478		Interest & Dividends (AFUDC-Equity)				(3,557,297)	(3,334,633)	(222,664)	-	(222,664)
1479		Misc Revenue & Expense				(57,532)	(58,903)	1,370	-	1,370
1480		Total Operating Deductions				220,443,640	196,449,624	23,994,015	-	23,994,015
1481		Other Deductions:								
1482		Interest Deductions				29,214,189	27,385,568	1,828,621	-	1,828,621
1483		Interest on PCRBS				-	-	-	-	-
1484		Schedule M Adjustments				-	-	-	-	-
1485						-	-	-	-	-
1486		Income Before State Taxes				127,630,049	125,791,923	1,838,126	-	1,838,126
1487						-	-	-	-	-
1488		State Income Taxes				5,697,775	5,697,775	-	-	-
1489						-	-	-	-	-
1490		Total Taxable Income				121,932,273	120,094,148	1,838,126	-	1,838,126
1491						-	-	-	-	-
1492		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1493						-	-	-	-	-
1494		Federal Income Tax - Calculated				42,676,296	42,032,952	643,344	-	643,344
1495						-	-	-	-	-
1496	Adjustments to Calculated Tax:									
1497	40910	Fed. Credit	P		SE	-	-	-	-	-
1498	40910	Fed. Credit	P		JBE	-	-	-	-	-
1499	40910	Fed. Credit	P		SO	-	-	-	-	-
1500	40910	Fed. Credit	P		SG	-	-	-	-	-
1501	40910	Fed. Credit			CAGW	-	-	-	-	-
1502	40910	Fed. Credit			CAEE	-	-	-	-	-
1503	FEDERAL INCOME TAX					42,676,296	42,032,952	643,344	-	643,344
1504						-	-	-	-	-
1505	TOTAL OPERATING EXPENSES					271,964,718	247,104,695	24,860,023	-	24,860,023

OCTOBER 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1583	Summary of Steam Production Plant by Factor									
1584	S				-	-	-	-	-	
1585	JBG				1,106,136,887	858,299,108	247,837,779	-	247,837,779	
1586	JBE				-	-	-	-	-	
1587	SG				15,853,395	14,578,243	1,275,151	-	1,275,151	
1588	CAGW				262,521,882	203,366,315	59,155,567	-	59,155,567	
1589	CAGE				5,455,190,807	5,455,190,807	-	-	-	
1590	SSGCH				-	-	-	-	-	
1591	Total Steam Production Plant by Factor					B8	6,839,702,971	6,531,434,474	308,268,497	308,268,497
1592	320	Land and Land Rights								
1593	P		DGP		-	-	-	-	-	
1594	P		SG		-	-	-	-	-	
1595					-	-	-	-	-	
1596					-	-	-	-	-	
1597	321	Structures and Improvements								
1598	P		DGP		-	-	-	-	-	
1599	P		SG		-	-	-	-	-	
1600					-	-	-	-	-	
1601					-	-	-	-	-	
1602	322	Reactor Plant Equipment								
1603	P		DGP		-	-	-	-	-	
1604	P		SG		-	-	-	-	-	
1605					-	-	-	-	-	
1606					-	-	-	-	-	
1607	323	Turbogenerator Units								
1608	P		DGP		-	-	-	-	-	
1609	P		SG		-	-	-	-	-	
1610					-	-	-	-	-	
1611					-	-	-	-	-	
1612	324	Land and Land Rights								
1613	P		DGP		-	-	-	-	-	
1614	P		SG		-	-	-	-	-	
1615					-	-	-	-	-	
1616					-	-	-	-	-	
1617	325	Misc. Power Plant Equipment								
1618	P		DGP		-	-	-	-	-	
1619	P		SG		-	-	-	-	-	
1620					-	-	-	-	-	
1621					-	-	-	-	-	
1622					-	-	-	-	-	
1623	NP	Unclassified Nuclear Plant - Acct 300								
1624	P		SG		-	-	-	-	-	
1625					-	-	-	-	-	
1626					-	-	-	-	-	
1627					-	-	-	-	-	
1628	Total Nuclear Production Plant									
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631					-	-	-	-	-	
1632	Summary of Nuclear Production Plant by Factor									
1633	DGP				-	-	-	-	-	
1634	DGU				-	-	-	-	-	
1635	SG				-	-	-	-	-	
1636					-	-	-	-	-	
1637	Total Nuclear Plant by Factor									
1638					-	-	-	-	-	
1639	330	Land and Land Rights								
1640	P		DGP		-	-	-	-	-	
1641	P		DGU		-	-	-	-	-	
1642	P		CAGW		25,370,020	19,653,247	5,716,773	-	5,716,773	
1643	P		CAGE		5,946,696	5,946,696	-	-	-	
1644	P		CAGW		-	-	-	-	-	
1645	P		CAGE		-	-	-	-	-	
1646				B8	31,316,716	25,599,943	5,716,773	-	5,716,773	
1647					-	-	-	-	-	
1648	331	Structures and Improvements								
1649	P		DGP		-	-	-	-	-	
1650	P		DGU		-	-	-	-	-	
1651	P		CAGW		227,613,472	176,324,018	51,289,454	-	51,289,454	
1652	P		CAGE		15,575,205	15,575,205	-	-	-	
1653	P		CAGW		-	-	-	-	-	
1654	P		CAGE		-	-	-	-	-	
1655				B8	243,188,677	191,899,223	51,289,454	-	51,289,454	
1656					-	-	-	-	-	

OCTOBER 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1736	341	Structures and Improvements								
1737		P	CAGW		-	-	-	-	-	
1738		P	DGU		-	-	-	-	-	
1739		P	CAGW		57,411,174	44,474,384	12,936,790	-	12,936,790	
1740		P	CAGE		167,341,919	167,341,919	-	-	-	
1741		P	CAGE		-	-	-	-	-	
1742				B8	224,753,093	211,816,303	12,936,790	-	12,936,790	
1743										
1744	342	Fuel Holders, Producers & Accessories								
1745		P	CAGW		-	-	-	-	-	
1746		P	DGU		-	-	-	-	-	
1747		P	CAGW		1,622,667	1,257,022	365,645	-	365,645	
1748		P	CAGE		14,244,975	14,244,975	-	-	-	
1749		P	CAGE		-	-	-	-	-	
1750				B8	15,867,643	15,501,998	365,645	-	365,645	
1751										
1752	343	Prime Movers								
1753		P	S		-	-	-	-	-	
1754		P	DGU		-	-	-	-	-	
1755		P	SG		-	-	-	-	-	
1756		P	CAGW		954,178,410	739,167,897	215,010,514	-	215,010,514	
1757		P	CAGE		1,939,992,921	1,939,992,921	-	-	-	
1758		P	CAGE		-	-	-	-	-	
1759				B8	2,894,171,331	2,679,160,818	215,010,514	-	215,010,514	
1760										
1761	344	Generators								
1762		P	S		-	-	-	-	-	
1763		P	DGU		-	-	-	-	-	
1764		P	SG		-	-	-	-	-	
1765		P	CAGW		132,671,291	102,775,706	29,895,586	-	29,895,586	
1766		P	CAGE		337,863,924	337,863,924	-	-	-	
1767		P	CAGE		-	-	-	-	-	
1768				B8	470,535,216	440,639,630	29,895,586	-	29,895,586	
1769										
1770	345	Accessory Electric Plant								
1771		P	CAGW		-	-	-	-	-	
1772		P	DGU		-	-	-	-	-	
1773		P	CAGW		87,473,729	67,762,770	19,710,959	-	19,710,959	
1774		P	CAGE		236,885,692	236,885,692	-	-	-	
1775		P	CAGE		-	-	-	-	-	
1776				B8	324,359,421	304,648,462	19,710,959	-	19,710,959	
1777										
1778										
1779										
1780	346	Misc. Power Plant Equipment								
1781		P	SG		-	-	-	-	-	
1782		P	DGU		-	-	-	-	-	
1783		P	CAGW		4,028,379	3,120,641	907,738	-	907,738	
1784		P	CAGE		11,072,418	11,072,418	-	-	-	
1785				B8	15,100,797	14,193,059	907,738	-	907,738	
1786										
1787	347	Other Production ARO								
1788		P	S		-	-	-	-	-	
1789					-	-	-	-	-	
1790					-	-	-	-	-	
1791	OP	Unclassified Other Prod Plant-Acct 300								
1792		P	S		-	-	-	-	-	
1793		P	SG		-	-	-	-	-	
1794		P	CAGW		-	-	-	-	-	
1795		P	CAGE		-	-	-	-	-	
1796					-	-	-	-	-	
1797					-	-	-	-	-	
1798		Total Other Production Plant		B8	3,987,730,334	3,708,268,549	279,461,785	-	279,461,785	
1799										
1800		Summary of Other Production Plant by Factor								
1801		S			-	-	-	-	-	
1802		DGU			-	-	-	-	-	
1803		SG			-	-	-	-	-	
1804		CAGW			1,240,201,687	960,739,902	279,461,785	-	279,461,785	
1805		CAGE			2,747,528,647	2,747,528,647	-	-	-	
1806		SSGCT			-	-	-	-	-	
1807		Total of Other Production Plant by Factor		B8	3,987,730,334	3,708,268,549	279,461,785	-	279,461,785	
1808										
1809		Experimental Plant								
1810	103	Experimental Plant								
1811		P	DGP		-	-	-	-	-	
1812		Total Experimental Plant			-	-	-	-	-	
1813										
1814		TOTAL PRODUCTION PLANT		B8	11,806,846,893	11,036,504,885	770,342,008	-	770,342,008	

OCTOBER 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
2184	Summary of General Plant by Factor									
2185	S			585,910,709	539,142,030	46,768,680	-	46,768,680		
2186	JBG			20,458,735	15,874,811	4,583,924	-	4,583,924		
2187	JBE			1,070	829	241	-	241		
2188	SG			138,684	127,529	11,155	-	11,155		
2189	SO			270,041,010	251,593,288	18,447,722	-	18,447,722		
2190	SE			-	-	-	-	-		
2191	CN			22,375,536	20,824,888	1,550,648	-	1,550,648		
2192	DEU			-	-	-	-	-		
2193	CAGW			60,555,833	46,910,439	13,645,394	-	13,645,394		
2194	CAGE			194,802,514	194,802,514	-	-	-		
2195	CAEW			-	-	-	-	-		
2196	CAEE			299,329,212	299,329,212	-	-	-		
2197	SSGCT			-	-	-	-	-		
2198	SSGCH			-	-	-	-	-		
2199	Less Capital Leases			(24,170,039)	(23,141,269)	(1,028,770)	-	(1,028,770)		
2200	Total General Plant by Factor			B8 1,429,443,263	1,345,464,270	83,978,993	-	83,978,993		
2201	301	Organization								
2202		I-SITUS	S	-	-	-	-	-		
2203		PTD	SO	-	-	-	-	-		
2204		I-SG	CAGW	-	-	-	-	-		
2205		I-SG	CAGE	-	-	-	-	-		
2206		I-SG	SG	-	-	-	-	-		
2207				B8 -	-	-	-	-		
2208	302	Franchise & Consent								
2209		I-SITUS	S	(31,081,215)	(31,081,215)	-	-	-		
2210		I-SG	SG	-	-	-	-	-		
2211		I-SG	CAGW	-	-	-	-	-		
2212		I-SG	CAGE	-	-	-	-	-		
2213		I-SG	CAGW	179,526,783	139,072,979	40,453,803	-	40,453,803		
2214		I-SG	CAGE	14,386,245	14,386,245	-	-	-		
2215		I-DGP	DGP	-	-	-	-	-		
2216		I-DGU	DGU	-	-	-	-	-		
2217				B8 162,831,812	122,378,009	40,453,803	-	40,453,803		
2218										
2219	303	Miscellaneous Intangible Plant								
2220		I-SITUS	S	14,174,864	12,666,816	1,508,049	-	1,508,049		
2221		I-SG	SG	1,581,299	1,454,109	127,190	-	127,190		
2222		PTD	SO	358,404,484	333,920,254	24,484,230	-	24,484,230		
2223		P	SE	-	-	-	-	-		
2224		CUST	CN	129,912,170	120,909,123	9,003,048	-	9,003,048		
2225		I-SG	CAGW	79,256,551	61,397,216	17,859,335	-	17,859,335		
2226		I-SG	CAGE	71,014,811	71,014,811	-	-	-		
2227		P	JBG	1,041,005	807,761	233,245	-	233,245		
2228		P	CAEW	-	-	-	-	-		
2229		P	CAEE	3,687,563	3,687,563	-	-	-		
2230		I-SG	CAGE	-	-	-	-	-		
2231		I-SG	CAGE	-	-	-	-	-		
2232				B8 659,072,748	605,857,653	53,215,096	-	53,215,096		
2233	303	Less Non-Utility Plant								
2234		I-SITUS	S	-	-	-	-	-		
2235				B8 659,072,748	605,857,653	53,215,096	-	53,215,096		
2236	IP	Unclassified Intangible Plant - Acct 300								
2237		I-SITUS	S	-	-	-	-	-		
2238		I-SG	SG	-	-	-	-	-		
2239		I-DGU	DGU	-	-	-	-	-		
2240		PTD	SO	-	-	-	-	-		
2241				-	-	-	-	-		
2242				-	-	-	-	-		
2243	TOTAL INTANGIBLE PLANT			B8 821,904,561	728,235,662	93,668,899	-	93,668,899		
2244										
2245	Summary of Intangible Plant by Factor									
2246	S			(16,906,351)	(18,414,399)	1,508,049	-	1,508,049		
2247	JBG			1,041,005	807,761	233,245	-	233,245		
2248	JBE			-	-	-	-	-		
2249	SG			1,581,299	1,454,109	127,190	-	127,190		
2250	SO			358,404,484	333,920,254	24,484,230	-	24,484,230		
2251	CN			129,912,170	120,909,123	9,003,048	-	9,003,048		
2252	CAGW			258,783,334	200,470,195	58,313,138	-	58,313,138		
2253	CAGE			85,401,056	85,401,056	-	-	-		
2254	CAEW			-	-	-	-	-		
2255	CAEE			3,687,563	3,687,563	-	-	-		
2256	SSGCT			-	-	-	-	-		
2257	SSGCH			-	-	-	-	-		
2258	SE			-	-	-	-	-		
2259	Total Intangible Plant by Factor			B8 821,904,561	728,235,662	93,668,899	-	93,668,899		
2260	Summary of Unclassified Plant (Account 106)									
2261	DP			18,465,973	16,540,474	1,925,500	-	1,925,500		
2262	DS0			-	-	-	-	-		
2263	GP			4,725,388	4,402,575	322,813	-	322,813		
2264	HP			-	-	-	-	-		
2265	NP			-	-	-	-	-		
2266	OP			-	-	-	-	-		
2267	TP			17,802,303	16,066,389	1,735,914	-	1,735,914		
2268	TS0			-	-	-	-	-		
2269	IP			-	-	-	-	-		
2270	MP			-	-	-	-	-		
2271	SP			14,191,987	12,916,835	1,275,151	-	1,275,151		
2272	Total Unclassified Plant by Factor			55,185,651	49,926,273	5,259,378	-	5,259,378		
2273										
2274	TOTAL ELECTRIC PLANT IN SERVICE			B8 25,540,706,429	23,860,391,229	1,680,315,200	-	1,680,315,200		

OCTOBER 2014 West Control Area									
AMA									
FERC									
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2416	165	Prepayments							
2417		DMSC	S		16,037,799	16,037,799	-	-	-
2418		GP	GPS		102,955	95,921	7,033	-	7,033
2419		PT	SG		630,945	580,196	50,749	-	50,749
2420		PT	CAGW		983,688	762,028	221,660	-	221,660
2421		PT	CAGE		1,432,729	1,432,729	-	-	-
2422		P	CAEW		4,055	3,136	918	-	918
2423		P	CAEE		1,689,625	1,689,625	-	-	-
2424		P	SE		-	-	-	-	-
2425		PTD	SO		21,255,362	19,803,313	1,452,050	-	1,452,050
2426		Total Prepayments		B15	42,137,159	40,404,748	1,732,411	-	1,732,411
2427									
2428	182M	Misc Regulatory Assets							
2429		P	S		246,974,534	244,475,794	2,498,739	-	2,498,739
2430		DEFSG	SG		-	-	-	-	-
2431		P	CAGE		-	-	-	-	-
2432		P	CAGE		3,086,669	3,086,669	-	-	-
2433		P	CAGW		-	-	-	-	-
2434		P	JBG		-	-	-	-	-
2435		P	SE		10,608,209	9,805,081	803,128	-	803,128
2436		P	CAEW		-	-	-	-	-
2437		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2438		T	SO		18,075,201	16,840,403	1,234,799	-	1,234,799
2439				B11	268,136,404	263,599,738	4,536,666	-	4,536,666
2440									
2441	186M	Misc Deferred Debits							
2442		T	S		13,662,943	13,662,943	-	-	-
2443		P	CAEW		-	-	-	-	-
2444		P	CAEE		-	-	-	-	-
2445		DEFSG	SG		15,212,943	13,989,305	1,223,637	-	1,223,637
2446		LABOR	SO		1,250	1,164	85	-	85
2447		P	SE		-	-	-	-	-
2448		P	CAGW		24,212,072	18,756,227	5,455,846	-	5,455,846
2449		DEFSG	CAGE		43,134,841	43,134,841	-	-	-
2450		P	CAEW		-	-	-	-	-
2451		P	CAEE		9,386,030	9,386,030	-	-	-
2452		P	JBE		-	-	-	-	-
2453		GP	EXCTAX		-	-	-	-	-
2454		Total Misc. Deferred Debits		B11	105,610,079	98,930,511	6,679,568	-	6,679,568
2455									
2456		Working Capital							
2457	CWC	Cash Working Capital							
2458		CWC	S		-	-	-	-	-
2459		CWC	SO		-	-	-	-	-
2460		CWC	SE		-	-	-	-	-
2461				B14	-	-	-	-	-
2462									
2463	OWC	Other Work. Cap.							
2464	131	Cash	GP	SNP	-	-	-	-	-
2465	135	Working Funds	GP	SG	-	-	-	-	-
2466	141	Other A/R	GP	SO	-	-	-	-	-
2467	143	Other A/R	GP	SO	39,238,164	36,557,628	2,680,536	-	2,680,536
2468	232	A/P	FTD	SE	(0)	(0)	(0)	-	(0)
2469	232	A/P	PTD	SO	(6,470,766)	(6,028,719)	(442,047)	-	(442,047)
2470	232	A/P	P	CAEE	(1,841,822)	(1,841,822)	-	-	-
2471	232	A/P	T	CAGE	(80,481)	(80,481)	-	-	-
2472	232	A/P	P	S	(169,641)	(169,641)	-	-	-
2473	2533	Other Misc. Dt. Crd	P	SE	-	-	-	-	-
2474	2533	Other Misc. Dt. Crd	P	CAEW	-	-	-	-	-
2475	2533	Other Misc. Dt. Crd	P	CAEE	(5,976,649)	(5,976,649)	-	-	-
2476	230	Asset Retr. Oblig.	P	SE	-	-	-	-	-
2477	230	Asset Retr. Oblig.	P	CAEW	-	-	-	-	-
2478	230	Asset Retr. Oblig.	P	CAEE	(8,232,678)	(8,232,678)	-	-	-
2479	230	Asset Retr. Oblig.	P	S	-	-	-	-	-
2480	254105	ARO Reg Liability	P	S	278,853	-	278,853	-	278,853
2481	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2482	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
2483	254105	ARO Reg Liability	P	CAEE	19,803	19,803	-	-	-
2484	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2485				B14	16,744,960	14,227,639	2,517,342	-	2,517,342
2486									
2487		Total Working Capital			16,744,960	14,227,639	2,517,342	-	2,517,342

OCTOBER 2014 West Control Area											
AMA											
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2777	108GP	General Plant Accumulated Depr									
2778		G-SITUS	S		(201,606,546)	(179,715,286)	(21,891,260)	-	(21,891,260)		
2779		G-DGP	DGP		-	-	-	-	-		
2780		G-DGU	DGU		-	-	-	-	-		
2781		G-SG	SG		-	-	-	-	-		
2782		CUST	CN		(6,728,945)	(6,262,622)	(466,323)	-	(466,323)		
2783		PTD	SO		(91,951,763)	(85,670,123)	(6,281,640)	-	(6,281,640)		
2784		P	SE		-	-	-	-	-		
2785		G-SG	CAGW		(20,165,108)	(15,621,188)	(4,543,920)	-	(4,543,920)		
2786		G-SG	CAGE		(59,173,119)	(59,173,119)	-	-	-		
2787		P	JBG		(5,986,879)	(4,645,476)	(1,341,402)	-	(1,341,402)		
2788		P	CAEW		-	-	-	-	-		
2789		P	CAEE		(396,051)	(396,051)	-	-	-		
2790		G-SG	CAGE		-	-	-	-	-		
2791		G-SG	CAGE		-	-	-	-	-		
2792				B17	(386,008,412)	(351,483,867)	(34,524,546)	-	(34,524,546)		
2793											
2794											
2795	108MP	Mining Plant Accumulated Depr.									
2796		P	S		-	-	-	-	-		
2797		P	CAEW		-	-	-	-	-		
2798		P	CAEE		(185,154,985)	(185,154,985)	-	-	-		
2799		P	JBE		-	-	-	-	-		
2800				B17	(185,154,985)	(185,154,985)	-	-	-		
2801	108MP	Less Centralia Siltus Depreciation									
2802		P	S		-	-	-	-	-		
2803				B17	(185,154,985)	(185,154,985)	-	-	-		
2804											
2805	1081390	Accum Depr - Capital Lease									
2806		PTD	SO		-	-	-	-	-		
2807					-	-	-	-	-		
2808					-	-	-	-	-		
2809		Remove Capital Leases									
2810					-	-	-	-	-		
2811					-	-	-	-	-		
2812	1081399	Accum Depr - Capital Lease									
2813		P	S		-	-	-	-	-		
2814		P	SE		-	-	-	-	-		
2815					-	-	-	-	-		
2816					-	-	-	-	-		
2817		Remove Capital Leases									
2818					-	-	-	-	-		
2819					-	-	-	-	-		
2820					-	-	-	-	-		
2821		TOTAL GENERAL PLANT ACCUM DEPR				B17	(571,163,397)	(536,638,851)	(34,524,546)	-	(34,524,546)
2822											
2823											
2824											
2825		Summary of General Depreciation by Factor									
2826		S			(201,606,546)	(179,715,286)	(21,891,260)	-	(21,891,260)		
2827		DGP			-	-	-	-	-		
2828		DGU			-	-	-	-	-		
2829		SE			-	-	-	-	-		
2830		SO			(91,951,763)	(85,670,123)	(6,281,640)	-	(6,281,640)		
2831		CN			(6,728,945)	(6,262,622)	(466,323)	-	(466,323)		
2832		SG			-	-	-	-	-		
2833		DEU			-	-	-	-	-		
2834		CAGW			(20,165,108)	(15,621,188)	(4,543,920)	-	(4,543,920)		
2835		CAGE			(59,173,119)	(59,173,119)	-	-	-		
2836		CAEW			-	-	-	-	-		
2837		CAEE			(185,551,036)	(185,551,036)	-	-	-		
2838		SSGCT			-	-	-	-	-		
2839		JBG			(5,986,879)	(4,645,476)	(1,341,402)	-	(1,341,402)		
2840		Remove Capital Leases									
2841				B17	(571,163,397)	(536,638,851)	(34,524,546)	-	(34,524,546)		
2842											
2843											
2844		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(8,233,476,982)	(7,592,528,493)	(640,948,489)	-	(640,948,489)
2845	111SP	Accum Prov for Amort-Steam									
2846		P	CAGW		-	-	-	-	-		
2847		P	CAGW		-	-	-	-	-		
2848		P	CAGE		-	-	-	-	-		
2849		P	SG		-	-	-	-	-		
2850					-	-	-	-	-		
2851					-	-	-	-	-		
2852					-	-	-	-	-		

**RESULTS OF OPERATIONS
WASHINGTON**

November 2014

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	NOVEMBER 2014
FILE:	WA JAM November 2014
PREPARED BY:	Revenue Requirement Department
DATE:	March 27, 2015
TIME:	11:21:31 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.612
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

NOVEMBER 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	403,414,138	371,013,679	32,400,459	0	32,400,459
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	8,570,445	6,837,098	1,733,348	0	1,733,348
5 Other Operating Revenues	2.4	10,746,410	10,156,301	590,109	0	590,109
6 Total Operating Revenues	2.4	422,730,992	388,007,077	34,723,916	0	34,723,916
7						
8 Operating Expenses:						
9 Steam Production	2.6	46,017,008	40,674,911	5,342,098	0	5,342,098
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	3,149,813	2,739,817	409,996	0	409,996
12 Other Power Supply	2.10	40,515,325	32,533,241	7,982,084	0	7,982,084
13 Transmission	2.12	20,397,018	17,362,403	3,034,616	0	3,034,616
14 Distribution	2.13	17,584,256	16,342,563	1,241,693	0	1,241,693
15 Customer Accounts	2.14	7,445,588	6,859,297	586,291	0	586,291
16 Customer Service	2.14	12,195,013	10,225,129	1,969,885	0	1,969,885
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	8,353,467	7,609,943	743,525	0	743,525
19						
20 Total O & M Expenses	2.16	155,657,488	134,347,302	21,310,186	0	21,310,186
21						
22 Depreciation	2.18	55,257,370	51,615,023	3,642,347	0	3,642,347
23 Amortization Expense	2.19	3,631,705	3,232,312	399,393	0	399,393
24 Taxes Other Than Income	2.19	15,204,119	13,148,808	2,055,312	0	2,055,312
25 Income Taxes - Federal	2.22	55,927,384	53,933,453	1,993,931	0	1,993,931
26 Income Taxes - State	2.22	7,308,517	7,308,517	0	0	-
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(410,289)	(410,289)	0	0	0
29 Misc Revenue & Expense	2.6	(561)	(382)	(179)	0	(179)
30						
31 Total Operating Expenses	2.22	292,575,734	263,174,744	29,400,990	0	29,400,990
32						
33 Operating Revenue for Return		130,155,259	124,832,333	5,322,926	0	5,322,926
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	25,635,260,893	23,951,207,854	1,684,053,039	0	1,684,053,039
37 Plant Held for Future Use	2.33	53,455,762	53,080,023	375,739	0	375,739
38 Misc Deferred Debits	2.35	370,033,837	358,945,685	11,088,152	0	11,088,152
39 Elec Plant Acq Adj	2.33	36,632,797	36,632,797	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	56,763,618	54,227,647	2,535,970	0	2,535,970
42 Fuel Stock	2.34	189,584,811	184,297,065	5,287,745	0	5,287,745
43 Material & Supplies	2.34	220,891,688	213,738,820	7,152,867	0	7,152,867
44 Working Capital	2.35	17,270,448	14,726,926	2,543,522	0	2,543,522
45 Weatherization Loans	2.34	16,801,042	14,880,508	1,920,534	0	1,920,534
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		26,596,694,896	24,881,737,326	1,714,957,570	0	1,714,957,570
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,287,532,489)	(7,643,188,894)	(644,343,595)	0	(644,343,595)
52 Accum Prov For Amort	2.41	(540,702,078)	(489,657,153)	(51,044,925)	0	(51,044,925)
53 Accum Def Income Taxes	2.37	(4,070,229,418)	(3,818,169,721)	(252,059,697)	0	(252,059,697)
54 Unamortized ITC	2.37	(1,012,923)	(904,073)	(108,850)	0	(108,850)
55 Customer Adv for Const	2.36	(35,392,371)	(35,410,535)	18,165	0	18,165
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(83,137,789)	(78,438,739)	(4,699,051)	0	(4,699,051)
58						
59 Total Rate Base Deductions		(13,018,007,067)	(12,065,769,114)	(952,237,953)	0	(952,237,953)
60						
61 Total Rate Base		13,578,687,829	12,815,968,212	762,719,617	0	762,719,617

NOVEMBER 2014 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS		WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT		FUNC	FACTOR		TOTAL	OTHER		ADJUSTMENT		
230	500	Operation Supervision & Engineering								
231		P	SG		-	-	-	-	-	
232		P	CAGW		2,702	2,093	609	-	609	
233		P	CAGE		22,563	22,563	-	-	-	
234		P	JBG		1,359,166	1,054,635	304,531	-	304,531	
235		P	CAGE		-	-	-	-	-	
236				B2	1,384,432	1,079,292	305,140	-	305,140	
237										
238	501	Fuel Related								
239		P	SE		5,556	5,135	421	-	421	
240		P	SE		-	-	-	-	-	
241		P	SE		-	-	-	-	-	
242		P	CAGW		111,158	86,110	25,048	-	25,048	
243		P	CAGE		-	-	-	-	-	
244		P	CAEW		-	-	-	-	-	
245		P	CAEE		1,388,664	1,388,664	-	-	-	
246		P	JBE		34,325	26,595	7,730	-	7,730	
247		P	CAEE		-	-	-	-	-	
248		P	JBG		-	-	-	-	-	
249				B2	1,539,702	1,506,503	33,198	-	33,198	
250										
251	501NPC	Fuel Related								
252			SE		-	-	-	-	-	
253			SE		-	-	-	-	-	
254			SE		-	-	-	-	-	
255			CAGW		-	-	-	-	-	
256			CAGE		-	-	-	-	-	
257			CAEW		18,249,901	14,116,651	4,133,250	-	4,133,250	
258			CAEE		-	-	-	-	-	
259			JBE		-	-	-	-	-	
260			CAEE		-	-	-	-	-	
261			JBG		-	-	-	-	-	
262				B2	18,249,901	14,116,651	4,133,250	-	4,133,250	
263										
264		Total Fuel Related								
265					19,789,603	15,623,155	4,166,448	-	4,166,448	
266	502	Steam Expenses								
267		P	SG		-	-	-	-	-	
268		P	CAGW		92,203	71,426	20,777	-	20,777	
269		P	CAGE		4,140,719	4,140,719	-	-	-	
270		P	JBG		419,732	325,688	94,044	-	94,044	
271		P	CAGE		-	-	-	-	-	
272				B2	4,652,654	4,537,834	114,821	-	114,821	
273										
274	503	Steam From Other Sources								
275		P	SE		-	-	-	-	-	
276		P	CAEW		-	-	-	-	-	
277		P	CAEE		-	-	-	-	-	
278				B2	-	-	-	-	-	
279										
280	503NPC	Steam From Other Sources-NPC								
281			SE		-	-	-	-	-	
282			CAEW		-	-	-	-	-	
283			CAEE		-	-	-	-	-	
284				B2	-	-	-	-	-	
285										
286	505	Electric Expenses								
287		P	SG		-	-	-	-	-	
288		P	CAGW		5,748	4,453	1,295	-	1,295	
289		P	CAGE		376,163	376,163	-	-	-	
290		P	JBG		-	-	-	-	-	
291		P	CAGE		-	-	-	-	-	
292				B2	381,911	380,616	1,295	-	1,295	
293										
294	506	Misc. Steam Expense								
295		P	SG		-	-	-	-	-	
296		P	SE		-	-	-	-	-	
297		P	CAGW		159,578	123,620	35,959	-	35,959	
298		P	CAGE		6,195,758	6,195,758	-	-	-	
299		P	JBG		(590,926)	(458,524)	(132,401)	-	(132,401)	
300		P	CAGE		-	-	-	-	-	
301				B2	5,764,411	5,860,854	(96,442)	-	(96,442)	

NOVEMBER 2014 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
302									
303	507	Rents							
304		P	SG		-	-	-	-	-
305		P	CAGW		4,036	3,127	909	-	909
306		P	CAGE		7,513	7,513	-	-	-
307		P	JBG		46,944	36,426	10,518	-	10,518
308		P	CAGE		-	-	-	-	-
309				B2	58,494	47,066	11,428	-	11,428
310									
311	510	Maint Supervision & Engineering							
312		P	SG		-	-	-	-	-
313		P	CAGW		16,657	12,904	3,753	-	3,753
314		P	CAGE		502,445	502,445	-	-	-
315		P	JBG		58,049	45,043	13,006	-	13,006
316		P	CAGE		-	-	-	-	-
317				B2	577,151	560,391	16,760	-	16,760
318									
319									
320									
321	511	Maintenance of Structures							
322		P	SG		-	-	-	-	-
323		P	CAGW		31,172	24,147	7,024	-	7,024
324		P	CAGE		1,351,927	1,351,927	-	-	-
325		P	JBG		1,059,034	821,750	237,284	-	237,284
326		P	CAGE		-	-	-	-	-
327				B2	2,442,133	2,197,825	244,308	-	244,308
328									
329	512	Maintenance of Boiler Plant							
330		P	SG		-	-	-	-	-
331		P	CAGW		226,787	175,684	51,103	-	51,103
332		P	CAGE		6,007,028	6,007,028	-	-	-
333		P	JBG		1,446,393	1,122,318	324,075	-	324,075
334		P	CAGE		-	-	-	-	-
335				B2	7,680,208	7,305,030	375,178	-	375,178
336									
337	513	Maintenance of Electric Plant							
338		P	SG		-	-	-	-	-
339		P	CAGW		22,898	17,738	5,160	-	5,160
340		P	CAGE		1,572,520	1,572,520	-	-	-
341		P	JBG		634,346	492,216	142,130	-	142,130
342		P	CAGE		-	-	-	-	-
343				B2	2,229,763	2,082,474	147,289	-	147,289
344									
345	514	Maintenance of Misc. Steam Plant							
346		P	SG		-	-	-	-	-
347		P	CAGW		24,741	19,166	5,575	-	5,575
348		P	CAGE		807,017	807,017	-	-	-
349		P	JBG		224,490	174,192	50,299	-	50,299
350		P	CAGE		-	-	-	-	-
351				B2	1,056,248	1,000,375	55,874	-	55,874
352									
353		Total Steam Power Generation		B2	46,017,008	40,674,911	5,342,098	-	5,342,098

NOVEMBER 2014 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
354	517	Operation Super & Engineering								
355		P	SG		-	-	-	-	-	
356					-	-	-	-	-	
357					-	-	-	-	-	
358	518	Nuclear Fuel Expense								
359		P	SE		-	-	-	-	-	
360					-	-	-	-	-	
361					-	-	-	-	-	
362					-	-	-	-	-	
363	519	Coolants and Water								
364		P	SG		-	-	-	-	-	
365					-	-	-	-	-	
366					-	-	-	-	-	
367	520	Steam Expenses								
368		P	SG		-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371					-	-	-	-	-	
372					-	-	-	-	-	
373	523	Electric Expenses								
374		P	SG		-	-	-	-	-	
375					-	-	-	-	-	
376					-	-	-	-	-	
377	524	Misc. Nuclear Expenses								
378		P	SG		-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381	528	Maintenance Super & Engineering								
382		P	SG		-	-	-	-	-	
383					-	-	-	-	-	
384					-	-	-	-	-	
385	529	Maintenance of Structures								
386		P	SG		-	-	-	-	-	
387					-	-	-	-	-	
388					-	-	-	-	-	
389	530	Maintenance of Reactor Plant								
390		P	SG		-	-	-	-	-	
391					-	-	-	-	-	
392					-	-	-	-	-	
393	531	Maintenance of Electric Plant								
394		P	SG		-	-	-	-	-	
395					-	-	-	-	-	
396					-	-	-	-	-	
397	532	Maintenance of Misc Nuclear								
398		P	SG		-	-	-	-	-	
399					-	-	-	-	-	
400					-	-	-	-	-	
401	Total Nuclear Power Generation					-	-	-	-	
402					-	-	-	-	-	

NOVEMBER 2014 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON			WASHINGTON		
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref							
630	Summary of Production Expense by Factor										
631	S					230,645	227,249	3,396	(1,707)	1,689	
632	SG					3,041,115	2,796,506	244,609	-	244,609	
633	SE					5,556	5,135	421	-	421	
634	JBG					4,880,836	3,787,250	1,093,586	-	1,093,586	
635	TROJP					-	-	-	-	-	
636	JBE					34,991	27,111	7,880	-	7,880	
637	DGP					-	-	-	-	-	
638	DEU					-	-	-	-	-	
639	DEP					-	-	-	-	-	
640	CAGW					24,844,963	19,246,504	5,598,459	-	5,598,459	
641	CAGE					25,519,432	25,519,432	-	-	-	
642	CAEW					29,962,059	23,176,232	6,785,827	-	6,785,827	
643	CAEE					1,388,664	1,388,664	-	-	-	
644	SNPPS					-	-	-	-	-	
645	SNPPO					-	-	-	-	-	
646	DGU					-	-	-	-	-	
647	MC					-	-	-	-	-	
648	SSGCT					-	-	-	-	-	
649	SSECT					-	-	-	-	-	
650	SSGC					-	-	-	-	-	
651	SSGCH					-	-	-	-	-	
652	SSECH					-	-	-	-	-	
653	Total Production Expense by Factor					B2	89,908,261	76,174,084	13,734,177	(1,707)	13,732,470
654	560 Operation Supervision & Engineering										
655	T	SG				559,046	514,080	44,966	-	44,966	
656	T	JBG				-	-	-	-	-	
657	T	CAGW				29,365	22,748	6,617	-	6,617	
658	T	CAGE				36,416	36,416	-	-	-	
659						B2	624,828	573,244	51,583	-	51,583
660											
661	561 Load Dispatching										
662	T	SG				6,991,719	6,429,348	562,372	-	562,372	
663	T	CAGW				24,925	19,308	5,616	-	5,616	
664	T	CAGE				83,245	83,245	-	-	-	
665						B2	7,099,889	6,531,901	567,988	-	567,988
666	562 Station Expense										
667	T	SG				85,248	78,391	6,857	-	6,857	
668	T	JBG				1,463	1,136	328	-	328	
669	T	CAGW				28,411	22,009	6,402	-	6,402	
670	T	CAGE				130,298	130,298	-	-	-	
671						B2	245,420	231,833	13,587	-	13,587
672											
673	563 Overhead Line Expense										
674	T	SG				-	-	-	-	-	
675	T	CAGW				6,106	4,730	1,376	-	1,376	
676	T	CAGE				24,592	24,592	-	-	-	
677						B2	30,698	29,322	1,376	-	1,376
678											
679	564 Underground Line Expense										
680	T	SG				-	-	-	-	-	
681	T	CAGW				-	-	-	-	-	
682	T	CAGE				-	-	-	-	-	
683						B2	-	-	-	-	-
684											
685	565 Transmission of Electricity by Others										
686	T	SG				-	-	-	-	-	
687	T	SE				-	-	-	-	-	
688	T	CAGW				-	-	-	-	-	
689	T	CAGE				-	-	-	-	-	
690	T	CAEW				-	-	-	-	-	
691	T	CAEE				-	-	-	-	-	
692						B2	-	-	-	-	-
693											
694	565NPC Transmission of Electricity by Others-NPC										
695	T	SG				-	-	-	-	-	
696	T	SE				-	-	-	-	-	
697	T	CAGW				9,116,816	7,062,471	2,054,345	-	2,054,345	
698	T	CAGE				-	-	-	-	-	
699	T	CAEW				-	-	-	-	-	
700	T	CAEE				-	-	-	-	-	
701							9,116,816	7,062,471	2,054,345	-	2,054,345
702											
703	Total Transmission of Electricity by Others						9,116,816	7,062,471	2,054,345	-	2,054,345
704											
705	566 Misc. Transmission Expense										
706	T	SG				129,439	119,028	10,411	-	10,411	
707	T	CAGW				24,208	18,753	5,455	-	5,455	
708	T	CAGE				40,254	40,254	-	-	-	
709						B2	193,902	178,035	15,866	-	15,866
710											
711	567 Rents - Transmission										
712	T	SG				(16,560)	(15,228)	(1,332)	-	(1,332)	
713	T	CAGW				269,701	208,928	60,773	-	60,773	
714	T	CAGE				340,840	340,840	-	-	-	
715						B2	593,981	534,540	59,441	-	59,441
716											

NOVEMBER 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	ACCT	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
			FUNC	FACTOR						
872	902	Meter Reading Expense								
873			CUST	S		1,562,413	1,505,743	56,670	-	56,670
874			CUST	CN		165,175	153,728	11,447	-	11,447
875					B2	1,727,588	1,659,471	68,117	-	68,117
876										
877	903	Customer Receipts & Collections								
878			CUST	S		630,059	584,303	45,755	-	45,755
879			CUST	CN		4,066,000	3,784,222	281,778	-	281,778
880					B2	4,696,058	4,368,525	327,533	-	327,533
881										
882	904	Uncollectible Accounts								
883			CUST	S		706,247	537,476	168,772	-	168,772
884			P	SG					-	
885			CUST	CN		26,893	25,030	1,864	-	1,864
886					B2	733,141	562,505	170,635	-	170,635
887										
888	905	Misc. Customer Accounts Expense								
889			CUST	S		-	-	-	-	-
890			CUST	CN		10,622	9,886	736	-	736
891					B2	10,622	9,886	736	-	736
892										
893		TOTAL CUSTOMER ACCOUNTS EXP			B2	7,445,588	6,859,297	586,291	-	586,291
894										
895		Summary of Customer Accts Exp by Factor								
896			S			2,898,851	2,627,654	271,197	-	271,197
897			CN			4,546,736	4,231,643	315,094	-	315,094
898			SG			-	-	-	-	-
899		Total Customer Accounts Expense by Factor			B2	7,445,588	6,859,297	586,291	-	586,291
900										
901	907	Supervision								
902			CUST	S		-	-	-	-	-
903			CUST	CN		12,771	11,886	885	-	885
904					B2	12,771	11,886	885	-	885
905										
906	908	Customer Assistance								
907			CUST	S		11,138,268	9,214,974	1,923,294	-	1,923,294
908			CUST	CN		230,816	214,820	15,996	-	15,996
909					B2	11,369,084	9,429,794	1,939,290	-	1,939,290
910										
911	909	Informational & Instructional Adv								
912			CUST	S		522,519	512,951	9,568	-	9,568
913			CUST	CN		290,550	270,415	20,135	-	20,135
914					B2	813,069	783,366	29,703	-	29,703
915										
916	910	Misc. Customer Service								
917			CUST	S		-	-	-	-	-
918			CUST	CN		89	83	6	-	6
919					B2	89	83	6	-	6
920										
921		TOTAL CUSTOMER SERVICE EXPENSE			B2	12,195,013	10,225,129	1,969,885	-	1,969,885
922										
923										
924		Summary of Customer Service Exp by Factor								
925			S			11,660,787	9,727,925	1,932,862	-	1,932,862
926			CN			534,226	497,204	37,022	-	37,022
927		Total Customer Service Expense by Factor			B2	12,195,013	10,225,129	1,969,885	-	1,969,885
928										
929										
930										
931										
932	911	Supervision								
933			CUST	S		-	-	-	-	-
934			CUST	CN		-	-	-	-	-
935						-	-	-	-	-
936						-	-	-	-	-
937	912	Demonstration & Selling Expense								
938			CUST	S		-	-	-	-	-
939			CUST	CN		-	-	-	-	-
940						-	-	-	-	-
941						-	-	-	-	-
942	913	Advertising Expense								
943			CUST	S		-	-	-	-	-
944			CUST	CN		-	-	-	-	-
945						-	-	-	-	-
946						-	-	-	-	-

NOVEMBER 2014 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
947	916	Misc. Sales Expense								
948		CUST	S			-	-	-	-	-
949		CUST	CN			-	-	-	-	-
950				B2		-	-	-	-	-
951										
952		TOTAL SALES EXPENSE				-	-	-	-	-
953										
954										
955		Total Sales Expense by Factor								
956		S				-	-	-	-	-
957		CN				-	-	-	-	-
958		Total Sales Expense by Factor		B2		-	-	-	-	-
959										
960		Total Customer Service Exp Including Sales				12,195,013	10,225,129	1,969,885	-	1,969,885
961	920	Administrative & General Salaries								
962		PTD	S			(27,851)	(27,851)	-	-	-
963		CUST	CN			-	-	-	-	-
964		PTD	SO			6,815,705	6,350,094	465,612	-	465,612
965				B2		6,787,855	6,322,243	465,612	-	465,612
966										
967	921	Office Supplies & expenses								
968		PTD	S			40,721	39,762	958	-	958
969		CUST	CN			10,403	9,682	721	-	721
970		PTD	SO			830,764	774,011	56,753	-	56,753
971				B2		881,888	823,455	58,433	-	58,433
972										
973	922	A&G Expenses Transferred								
974		PTD	S			-	-	-	-	-
975		CUST	CN			-	-	-	-	-
976		PTD	SO			(3,542,005)	(3,300,035)	(241,970)	-	(241,970)
977				B2		(3,542,005)	(3,300,035)	(241,970)	-	(241,970)
978										
979	923	Outside Services								
980		PTD	S			32,624	1,110	31,514	-	31,514
981		P	CAGW			-	-	-	-	-
982		PTD	SO			1,980,748	1,845,434	135,314	-	135,314
983				B2		2,013,372	1,846,543	166,828	-	166,828
984										
985	924	Property Insurance								
986			S			805,874	805,874	-	-	-
987			CAGW			-	-	-	-	-
988		PTD	SO			17,419	16,229	1,190	-	1,190
989				B2		823,293	822,103	1,190	-	1,190
990										
991	925	Injuries & Damages								
992		PTD	SO			1,456,824	1,357,302	99,522	-	99,522
993				B2		1,456,824	1,357,302	99,522	-	99,522
994										
995	926	Employee Pensions & Benefits								
996		LABOR	S			-	-	-	-	-
997		CUST	CN			-	-	-	-	-
998		LABOR	SO			-	-	-	-	-
999				B2		-	-	-	-	-
1000										
1001	927	Franchise Requirements								
1002		DMSC	S			-	-	-	-	-
1003		DMSC	SO			-	-	-	-	-
1004				B2		-	-	-	-	-
1005										
1006	928	Regulatory Commission Expense								
1007		DMSC	S			1,506,325	1,231,926	274,399	-	274,399
1008		CUST	CN			-	-	-	-	-
1009		DMSC	SO			223,137	207,893	15,243	-	15,243
1010		CUST	CAGW			198,169	153,514	44,655	-	44,655
1011		DMSC	CAGE			15,556	15,556	-	-	-
1012		FERC	SG			160,504	147,594	12,910	-	12,910
1013				B2		2,103,690	1,756,483	347,207	-	347,207
1014										
1015	929	Duplicate Charges								
1016		LABOR	S			-	-	-	-	-
1017		LABOR	SO			(599,797)	(558,822)	(40,975)	-	(40,975)
1018				B2		(599,797)	(558,822)	(40,975)	-	(40,975)
1019										
1020	930	Misc General Expenses								
1021		PTD	S			55,861	55,637	224	-	224
1022		CUST	CAGE			-	-	-	-	-
1023		LABOR	SO			(4,802,553)	(4,474,468)	(328,084)	-	(328,084)
1024				B2		(4,746,692)	(4,418,831)	(327,860)	-	(327,860)
1025										
1026	931	Rents								
1027		PTD	S			103,633	98,620	5,013	-	5,013
1028		PTD	SO			480,847	447,998	32,849	-	32,849
1029				B2		584,480	546,618	37,862	-	37,862
1030										
1031	935	Maintenance of General Plant								
1032		G	S			91,084	84,174	6,910	-	6,910
1033		CUST	CN			15,660	14,575	1,085	-	1,085
1034		G	SO			2,483,816	2,314,135	169,681	-	169,681
1035				B2		2,590,560	2,412,884	177,676	-	177,676
1036										
1037		TOTAL ADMINISTRATIVE & GEN EXP		B2		8,353,467	7,609,943	743,525	-	743,525
1038										
1039		Summary of A&G Expense by Factor								
1040		S				2,805,693	2,486,674	319,019	99,522	418,542
1041		SO				5,344,905	4,979,770	365,135	-	365,135
1042		SG				160,504	147,594	12,910	-	12,910
1043		CN				26,063	24,257	1,806	-	1,806
1044		CAGW				198,169	153,514	44,655	-	44,655
1045		CAGE				15,556	15,556	-	-	-
1046		Total A&G Expense by Factor		B2		8,550,890	7,807,365	743,525	99,522	843,047
1047										
1048		TOTAL O&M EXPENSE		B2		155,657,488	134,347,302	21,310,186	-	21,310,186

NOVEMBER 2014 West Control Area											
AMA							UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref							
1126	403GV0	General Vehicles									
1127		G-SG	SG			-	-	-	-	-	
1128						-	-	-	-	-	
1129						-	-	-	-	-	
1130	403MP	Mining Depreciation									
1131		P	CAEE			-	-	-	-	-	
1132				B3		-	-	-	-	-	
1133						-	-	-	-	-	
1134	403EP	Experimental Plant Depreciation									
1135		P	DGP			-	-	-	-	-	
1136		P	SG			-	-	-	-	-	
1137						-	-	-	-	-	
1138	4031	ARO Depreciation									
1139			S			-	-	-	-	-	
1140						-	-	-	-	-	
1141						-	-	-	-	-	
1142						-	-	-	-	-	
1143						-	-	-	-	-	
1144						-	-	-	-	-	
1145						-	-	-	-	-	
1146						-	-	-	-	-	
1147						-	-	-	-	-	
1148						-	-	-	-	-	
1149						-	-	-	-	-	
1150						-	-	-	-	-	
1151						-	-	-	-	-	
1152						-	-	-	-	-	
1153						-	-	-	-	-	
1154						-	-	-	-	-	
1155						-	-	-	-	-	
1156						-	-	-	-	-	
1157						-	-	-	-	-	
1158						-	-	-	-	-	
1159						-	-	-	-	-	
1160						-	-	-	-	-	
1161	404GP	Amort of LT Plant - Capital Lease Gen									
1162		I-SITUS	S			55,710	49,611	6,099	-	6,099	
1163		I-SG	SG			-	-	-	-	-	
1164		PTD	SO			43,014	40,076	2,938	-	2,938	
1165		I-DGU	DGU			-	-	-	-	-	
1166		CUST	CN			4,511	4,198	313	-	313	
1167		I-SG	CAGW			-	-	-	-	-	
1168		I-SG	CAGE			-	-	-	-	-	
1169		I-DGP	DGP			-	-	-	-	-	
1170						-	-	-	-	-	
1171						-	-	-	-	-	
1172	404SP	Amort of LT Plant - Cap Lease Steam									
1173		P	SG			-	-	-	-	-	
1174		P	DGP			-	-	-	-	-	
1175						-	-	-	-	-	
1176						-	-	-	-	-	
1177	404IP	Amort of LT Plant - Intangible Plant									
1178		I-SITUS	S			91,483	91,483	-	-	-	
1179		P	SE			-	-	-	-	-	
1180		I-SG	SG			386,515	355,426	31,089	-	31,089	
1181		PTD	SO			1,012,733	943,549	69,184	-	69,184	
1182		CUST	CN			273,314	254,373	18,941	-	18,941	
1183		I-SG	CAGW			-	-	-	-	-	
1184		I-SG	CAGE			-	-	-	-	-	
1185		I-DGP	DGP			-	-	-	-	-	
1186		I-SG	CAGE			-	-	-	-	-	
1187		I-SG	CAGE			-	-	-	-	-	
1188		I-SG	CAGW			1,156,130	895,613	260,517	-	260,517	
1189		I-SG	CAGE			346,971	346,971	-	-	-	
1190		P	JBG			23,027	17,868	5,159	-	5,159	
1191		P	CAEW			-	-	-	-	-	
1192		P	CAEE			4,079	4,079	-	-	-	
1193		I-DGU	DGU			-	-	-	-	-	
1194						-	-	-	-	-	
1195						-	-	-	-	-	
1196	404MP	Amort of LT Plant - Mining Plant									
1197		P	SE			-	-	-	-	-	
1198						-	-	-	-	-	
1199						-	-	-	-	-	

NOVEMBER 2014 West Control Area											
AMA											
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON			
ACCT		FUNC	FACTOR			OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1356	41110	Deferred Income Tax - Federal-CR									
1357		GP	S		-	-	-	-	-	-	
1358		DPW	CIAC		-	-	-	-	-	-	
1359		GP	SCHMDEXP		-	-	-	-	-	-	
1360		GP	SNP		-	-	-	-	-	-	
1361		PT	SG		-	-	-	-	-	-	
1362		PT	SNPD		-	-	-	-	-	-	
1363		LABOR	SO		-	-	-	-	-	-	
1364		IBT	TAXDEPR		-	-	-	-	-	-	
1365		CUST	JBG		-	-	-	-	-	-	
1366		CUST	BADDEBT		-	-	-	-	-	-	
1367		GP	GPS		-	-	-	-	-	-	
1368		P	TROJD		-	-	-	-	-	-	
1369		P	JBE		-	-	-	-	-	-	
1370		PT	CAGW		-	-	-	-	-	-	
1371		PT	CAGE		-	-	-	-	-	-	
1372		P	SE		-	-	-	-	-	-	
1373		P	CAEE		-	-	-	-	-	-	
1374				B7	-	-	-	-	-	-	
1375					-	-	-	-	-	-	
1376		TOTAL DEFERRED INCOME TAXES			B7	-	-	-	-	-	
1377	SCHMAF	Additions - Flow Through									
1378		SCHMAF	S		-	-	-	-	-	-	
1379		SCHMAF	SNP		-	-	-	-	-	-	
1380		SCHMAF	SO		-	-	-	-	-	-	
1381		SCHMAF	SE		-	-	-	-	-	-	
1382		SCHMAF	TROJP		-	-	-	-	-	-	
1383		SCHMAF	DGP		-	-	-	-	-	-	
1384				B6	-	-	-	-	-	-	
1385					-	-	-	-	-	-	
1386	SCHMAP	Additions - Permanent									
1387		P	S		-	-	-	-	-	-	
1388		P	BADDEBT		-	-	-	-	-	-	
1389		P	JBE		-	-	-	-	-	-	
1390		P	SCHMDEXP		-	-	-	-	-	-	
1391		P	CAEE		-	-	-	-	-	-	
1392		P	CAGW		-	-	-	-	-	-	
1393		P	CAGE		-	-	-	-	-	-	
1394		LABOR	SNP		-	-	-	-	-	-	
1395		SCHMAP-SO	SO		-	-	-	-	-	-	
1396					-	-	-	-	-	-	
1397				B6	-	-	-	-	-	-	
1398					-	-	-	-	-	-	
1399	SCHMAT	Additions - Temporary									
1400		SCHMAT-SITUS	S		-	-	-	-	-	-	
1401		P	JBE		-	-	-	-	-	-	
1402		DPW	CIAC		-	-	-	-	-	-	
1403		SCHMAT-SNP	SNP		-	-	-	-	-	-	
1404		P	TROJD		-	-	-	-	-	-	
1405		P	CN		-	-	-	-	-	-	
1406		SCHMAT-SE	SE		-	-	-	-	-	-	
1407		P	SG		-	-	-	-	-	-	
1408		SCHMAT-GPS	GPS		-	-	-	-	-	-	
1409		SCHMAT-SO	SO		-	-	-	-	-	-	
1410		SCHMAT-SNP	SNPD		-	-	-	-	-	-	
1411		P	JBG		-	-	-	-	-	-	
1412		CUST	BADDEBT		-	-	-	-	-	-	
1413		P	CAGW		-	-	-	-	-	-	
1414		P	CAGE		-	-	-	-	-	-	
1415		SCHMAT-SE	CAEW		-	-	-	-	-	-	
1416		SCHMAT-SE	CAEE		-	-	-	-	-	-	
1417		BOOKDEPR	SCHMDEXP		-	-	-	-	-	-	
1418				B6	-	-	-	-	-	-	
1419					-	-	-	-	-	-	
1420		TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-	
1421					-	-	-	-	-	-	
1422	SCHMDF	Deductions - Flow Through									
1423		SCHMDF	S		-	-	-	-	-	-	
1424		SCHMDF	CAGW		-	-	-	-	-	-	
1425		SCHMDF	CAGE		-	-	-	-	-	-	
1426		SCHMDF	DGP		-	-	-	-	-	-	
1427		SCHMDF	DGU		-	-	-	-	-	-	
1428				B6	-	-	-	-	-	-	

NOVEMBER 2014 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
ACCT	FERC	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1429	SCHMDF	Deductions - Permanent									
1430			SCHMDP	S		-	-	-	-	-	
1431		P	SE			-	-	-	-	-	
1432		P	CAEW			-	-	-	-	-	
1433		P	CAEE			-	-	-	-	-	
1434		PTD	SNP			-	-	-	-	-	
1435		P	JBE			-	-	-	-	-	
1436		P	SCHMDEXP			-	-	-	-	-	
1437		SCHMDP-SO	SO			-	-	-	-	-	
1438					B6	-	-	-	-	-	
1439						-	-	-	-	-	
1440	SCHMDT	Deductions - Temporary									
1441		GP		S		-	-	-	-	-	
1442		CUST		BADDEBT		-	-	-	-	-	
1443		CUST		CN		-	-	-	-	-	
1444		SCHMDT-SNP	SNP			-	-	-	-	-	
1445		DPW	SNPD			-	-	-	-	-	
1446		P	JBE			-	-	-	-	-	
1447		P	SE			-	-	-	-	-	
1448		SCHMDT-SG	SG			-	-	-	-	-	
1449		SCHMDT-GPS	GPS			-	-	-	-	-	
1450		SCHMDT-SO	SO			-	-	-	-	-	
1451		TAXDEPR	TAXDEPR			-	-	-	-	-	
1452		SCHMDT-SG	CAGW			-	-	-	-	-	
1453		SCHMDT-SG	CAGE			-	-	-	-	-	
1454		P	JBG			-	-	-	-	-	
1455		P	CAEE			-	-	-	-	-	
1456		P	TROJD			-	-	-	-	-	
1457					B6	-	-	-	-	-	
1458						-	-	-	-	-	
1459		TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1460						-	-	-	-	-	
1461		TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1462						-	-	-	-	-	
1463						-	-	-	-	-	
1464	40911	State Income Taxes									
1465		IBT		IBT		7,308,517	7,308,517	-	-	-	
1466		Credits	IBT	IBT		-	-	-	-	-	
1467				CAGE		-	-	-	-	-	
1468			IBT	IBT		-	-	-	-	-	
1469		TOTAL STATE TAXES				B6	7,308,517	7,308,517	-	-	-
1470						-	-	-	-	-	
1471						-	-	-	-	-	
1472		Calculation of Taxable Income:									
1473		Operating Revenues					422,730,992	388,007,077	34,723,916	-	34,723,916
1474		Operating Deductions:									
1475		O & M Expenses					155,657,488	134,347,302	21,310,186	-	21,310,186
1476		Depreciation Expense					55,257,370	51,615,023	3,642,347	-	3,642,347
1477		Amortization Expense					3,631,705	3,232,312	399,393	-	399,393
1478		Taxes Other Than Income					15,204,119	13,148,808	2,055,312	-	2,055,312
1479		Interest & Dividends (AFUDC-Equity)					(3,709,519)	(3,477,327)	(232,192)	-	(232,192)
1480		Misc Revenue & Expense					(561)	(382)	(179)	-	(179)
1481		Total Operating Deductions					226,040,602	198,865,735	27,174,867	-	27,174,867
1482		Other Deductions:									
1483		Interest Deductions					29,589,346	27,737,243	1,852,103	-	1,852,103
1484		Interest on PCRBS					-	-	-	-	-
1485		Schedule M Adjustments					-	-	-	-	-
1486						-	-	-	-	-	
1487		Income Before State Taxes					167,101,044	161,404,099	5,696,946	-	5,696,946
1488						-	-	-	-	-	
1489		State Income Taxes					7,308,517	7,308,517	-	-	-
1490						-	-	-	-	-	
1491		Total Taxable Income					159,792,527	154,095,581	5,696,946	-	5,696,946
1492						-	-	-	-	-	
1493		Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1494						-	-	-	-	-	
1495		Federal Income Tax - Calculated					55,927,384	53,933,453	1,993,931	-	1,993,931
1496						-	-	-	-	-	
1497		Adjustments to Calculated Tax:									
1498		40910	Fed. Credit	P	SE	-	-	-	-	-	
1499		40910	Fed. Credit	P	JBE	-	-	-	-	-	
1500		40910	Fed. Credit	P	SO	-	-	-	-	-	
1501		40910	Fed. Credit	P	SG	-	-	-	-	-	
1502		40910	Fed. Credit	P	CAGW	-	-	-	-	-	
1503		40910	Fed. Credit	P	CAEE	-	-	-	-	-	
1504		FEDERAL INCOME TAX					55,927,384	53,933,453	1,993,931	-	1,993,931
1505						-	-	-	-	-	
1506		TOTAL OPERATING EXPENSES					292,575,734	263,174,744	29,400,990	-	29,400,990

NOVEMBER 2014 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1584	Summary of Steam Production Plant by Factor									
1585	S				-	-	-	-	-	-
1586	JBG				1,106,239,851	858,379,002	247,860,849	-	-	247,860,849
1587	JBE				-	-	-	-	-	-
1588	SG				12,675,930	11,656,355	1,019,575	-	-	1,019,575
1589	CAGW				262,495,508	203,345,884	59,149,624	-	-	59,149,624
1590	CAGE				5,490,232,658	5,490,232,658	-	-	-	-
1591	SSGCH				-	-	-	-	-	-
1592	Total Steam Production Plant by Factor									
B8					6,871,643,946	6,563,613,899	308,030,048	-	-	308,030,048
1593	320	Land and Land Rights			-	-	-	-	-	-
1594		P	DGP		-	-	-	-	-	-
1595		P	SG		-	-	-	-	-	-
1596					-	-	-	-	-	-
1597					-	-	-	-	-	-
1598	321	Structures and Improvements			-	-	-	-	-	-
1599		P	DGP		-	-	-	-	-	-
1600		P	SG		-	-	-	-	-	-
1601					-	-	-	-	-	-
1602					-	-	-	-	-	-
1603	322	Reactor Plant Equipment			-	-	-	-	-	-
1604		P	DGP		-	-	-	-	-	-
1605		P	SG		-	-	-	-	-	-
1606					-	-	-	-	-	-
1607					-	-	-	-	-	-
1608	323	Turbogenerator Units			-	-	-	-	-	-
1609		P	DGP		-	-	-	-	-	-
1610		P	SG		-	-	-	-	-	-
1611					-	-	-	-	-	-
1612					-	-	-	-	-	-
1613	324	Land and Land Rights			-	-	-	-	-	-
1614		P	DGP		-	-	-	-	-	-
1615		P	SG		-	-	-	-	-	-
1616					-	-	-	-	-	-
1617					-	-	-	-	-	-
1618	325	Misc. Power Plant Equipment			-	-	-	-	-	-
1619		P	DGP		-	-	-	-	-	-
1620		P	SG		-	-	-	-	-	-
1621					-	-	-	-	-	-
1622					-	-	-	-	-	-
1623					-	-	-	-	-	-
1624	NP	Unclassified Nuclear Plant - Acct 300			-	-	-	-	-	-
1625		P	SG		-	-	-	-	-	-
1626					-	-	-	-	-	-
1627					-	-	-	-	-	-
1628					-	-	-	-	-	-
1629	Total Nuclear Production Plant									
1630					-	-	-	-	-	-
1631					-	-	-	-	-	-
1632					-	-	-	-	-	-
1633	Summary of Nuclear Production Plant by Factor									
1634	DGP				-	-	-	-	-	-
1635	DGU				-	-	-	-	-	-
1636	SG				-	-	-	-	-	-
1637					-	-	-	-	-	-
1638	Total Nuclear Plant by Factor									
1639					-	-	-	-	-	-
1640	330	Land and Land Rights			-	-	-	-	-	-
1641		P	DGP		-	-	-	-	-	-
1642		P	DGU		-	-	-	-	-	-
1643		P	CAGW		25,370,020	19,653,247	5,716,773	-	-	5,716,773
1644		P	CAGE		5,946,696	5,946,696	-	-	-	-
1645		P	CAGW		-	-	-	-	-	-
1646		P	CAGE		-	-	-	-	-	-
1647					-	-	-	-	-	-
B8					31,316,716	25,599,943	5,716,773	-	-	5,716,773
1648					-	-	-	-	-	-
1649	331	Structures and Improvements			-	-	-	-	-	-
1650		P	DGP		-	-	-	-	-	-
1651		P	DGU		-	-	-	-	-	-
1652		P	CAGW		229,045,742	177,433,547	51,612,196	-	-	51,612,196
1653		P	CAGE		15,574,879	15,574,879	-	-	-	-
1654		P	CAGW		-	-	-	-	-	-
1655		P	CAGE		-	-	-	-	-	-
1656					-	-	-	-	-	-
B8					244,620,621	193,008,426	51,612,196	-	-	51,612,196
1657					-	-	-	-	-	-

NOVEMBER 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	ACCT	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
			FUNC	FACTOR						
1737	341	Structures and Improvements								
1738		P		CAGW		-	-	-	-	-
1739		P		DGU		-	-	-	-	-
1740		P		CAGW		57,411,174	44,474,384	12,936,790	-	12,936,790
1741		P		CAGE		168,499,846	168,499,846	-	-	-
1742		P		CAGE		-	-	-	-	-
1743					B8	225,911,020	212,974,230	12,936,790	-	12,936,790
1744										
1745	342	Fuel Holders, Producers & Accessories								
1746		P		CAGW		-	-	-	-	-
1747		P		DGU		-	-	-	-	-
1748		P		CAGW		1,622,667	1,257,022	365,645	-	365,645
1749		P		CAGE		14,246,807	14,246,807	-	-	-
1750		P		CAGE		-	-	-	-	-
1751					B8	15,869,475	15,503,830	365,645	-	365,645
1752										
1753	343	Prime Movers								
1754		P		S		-	-	-	-	-
1755		P		DGU		-	-	-	-	-
1756		P		SG		-	-	-	-	-
1757		P		CAGW		954,867,707	739,701,870	215,165,837	-	215,165,837
1758		P		CAGE		1,939,917,793	1,939,917,793	-	-	-
1759		P		CAGE		-	-	-	-	-
1760					B8	2,894,785,500	2,679,619,663	215,165,837	-	215,165,837
1761										
1762	344	Generators								
1763		P		S		-	-	-	-	-
1764		P		DGU		-	-	-	-	-
1765		P		SG		-	-	-	-	-
1766		P		CAGW		132,673,089	102,777,098	29,895,991	-	29,895,991
1767		P		CAGE		338,228,609	338,228,609	-	-	-
1768		P		CAGE		-	-	-	-	-
1769					B8	470,901,699	441,005,708	29,895,991	-	29,895,991
1770										
1771	345	Accessory Electric Plant								
1772		P		CAGW		-	-	-	-	-
1773		P		DGU		-	-	-	-	-
1774		P		CAGW		87,616,808	67,873,609	19,743,200	-	19,743,200
1775		P		CAGE		237,258,265	237,258,265	-	-	-
1776		P		CAGE		-	-	-	-	-
1777					B8	324,875,073	305,131,874	19,743,200	-	19,743,200
1778										
1779										
1780										
1781	346	Misc. Power Plant Equipment								
1782		P		SG		-	-	-	-	-
1783		P		DGU		-	-	-	-	-
1784		P		CAGW		4,028,379	3,120,641	907,738	-	907,738
1785		P		CAGE		11,073,517	11,073,517	-	-	-
1786					B8	15,101,897	14,194,159	907,738	-	907,738
1787										
1788	347	Other Production ARO								
1789		P		S		-	-	-	-	-
1790						-	-	-	-	-
1791						-	-	-	-	-
1792	OP	Unclassified Other Prod Plant-Acct 300								
1793		P		S		-	-	-	-	-
1794		P		SG		-	-	-	-	-
1795		P		CAGW		-	-	-	-	-
1796		P		CAGE		-	-	-	-	-
1797						-	-	-	-	-
1798						-	-	-	-	-
1799					B8	3,990,387,497	3,710,737,743	279,649,754	-	279,649,754
1800										
1801		Summary of Other Production Plant by Factor								
1802		S				-	-	-	-	-
1803		DGU				-	-	-	-	-
1804		SG				-	-	-	-	-
1805		CAGW				1,241,035,861	961,386,107	279,649,754	-	279,649,754
1806		CAGE				2,749,351,636	2,749,351,636	-	-	-
1807		SSGCT				-	-	-	-	-
1808		Total of Other Production Plant by Factor			B8	3,990,387,497	3,710,737,743	279,649,754	-	279,649,754
1809										
1810		Experimental Plant								
1811	103	Experimental Plant								
1812		P		DGP		-	-	-	-	-
1813		Total Experimental Plant				-	-	-	-	-
1814						-	-	-	-	-
1815		TOTAL PRODUCTION PLANT			B8	11,844,351,893	11,073,452,411	770,899,482	-	770,899,482

NOVEMBER 2014 West Control Area											
AMA											
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2185	Summary of General Plant by Factor										
2186	S				587,435,838	540,667,123	46,768,715	-	46,768,715		
2187	JBG				20,502,546	15,908,806	4,593,740	-	4,593,740		
2188	JBE				1,070	829	241	-	241		
2189	SG				138,684	127,529	11,155	-	11,155		
2190	SO				274,764,136	255,993,756	18,770,380	-	18,770,380		
2191	SE				-	-	-	-	-		
2192	CN				22,385,413	20,834,081	1,551,332	-	1,551,332		
2193	DEU				-	-	-	-	-		
2194	CAGW				60,786,807	47,089,366	13,697,441	-	13,697,441		
2195	CAGE				195,294,394	195,294,394	-	-	-		
2196	CAEW				-	-	-	-	-		
2197	CAEE				299,329,212	299,329,212	-	-	-		
2198	SSGCT				-	-	-	-	-		
2199	SSGCH				-	-	-	-	-		
2200	Less Capital Leases										
2201	Total General Plant by Factor				B8	(24,115,696)	(23,094,544)	(1,021,152)	-	(1,021,152)	
2202	301	Organization					1,436,522,402	1,352,150,551	84,371,852	-	84,371,852
2203		I-SITUS	S		-	-	-	-	-	-	
2204		PTD	SO		-	-	-	-	-	-	
2205		I-SG	CAGW		-	-	-	-	-	-	
2206		I-SG	CAGE		-	-	-	-	-	-	
2207		I-SG	SG		-	-	-	-	-	-	
2208				B8	-	-	-	-	-	-	
2209	302	Franchise & Consent									
2210		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-	-	
2211		I-SG	SG		-	-	-	-	-	-	
2212		I-SG	CAGW		-	-	-	-	-	-	
2213		I-SG	CAGE		-	-	-	-	-	-	
2214		I-SG	CAGW		178,725,803	138,452,489	40,273,314	-	40,273,314		
2215		I-SG	CAGE		14,386,245	14,386,245	-	-	-	-	
2216		I-DGP	DGP		-	-	-	-	-	-	
2217		I-DGU	DGU		-	-	-	-	-	-	
2218				B8	162,030,833	121,757,519	40,273,314	-	40,273,314		
2219					-	-	-	-	-	-	
2220	303	Miscellaneous Intangible Plant									
2221		I-SITUS	S		14,174,864	12,666,816	1,508,049	-	1,508,049		
2222		I-SG	SG		1,581,299	1,454,109	127,190	-	127,190		
2223		PTD	SO		360,470,248	335,844,897	24,625,352	-	24,625,352		
2224		P	SE		-	-	-	-	-	-	
2225		CUST	CN		131,926,599	122,783,949	9,142,649	-	9,142,649		
2226		I-SG	CAGW		83,203,959	64,455,132	18,748,827	-	18,748,827		
2227		I-SG	CAGE		71,014,811	71,014,811	-	-	-	-	
2228		P	JBG		1,041,005	807,761	233,245	-	233,245		
2229		P	CAEW		-	-	-	-	-	-	
2230		P	CAEE		3,687,563	3,687,563	-	-	-	-	
2231		I-SG	CAGE		-	-	-	-	-	-	
2232		I-SG	CAGE		-	-	-	-	-	-	
2233				B8	667,100,349	612,715,037	54,385,311	-	54,385,311		
2234	303	Less Non-Utility Plant									
2235		I-SITUS	S		-	-	-	-	-	-	
2236				B8	667,100,349	612,715,037	54,385,311	-	54,385,311		
2237	IP	Unclassified Intangible Plant - Acct 300									
2238		I-SITUS	S		-	-	-	-	-	-	
2239		I-SG	SG		-	-	-	-	-	-	
2240		I-DGU	DGU		-	-	-	-	-	-	
2241		PTD	SO		-	-	-	-	-	-	
2242					-	-	-	-	-	-	
2243					-	-	-	-	-	-	
2244	TOTAL INTANGIBLE PLANT				B8	829,131,182	734,472,556	94,658,625	-	94,658,625	
2245											
2246	Summary of Intangible Plant by Factor										
2247	S				(16,906,351)	(18,414,399)	1,508,049	-	1,508,049		
2248	JBG				1,041,005	807,761	233,245	-	233,245		
2249	JBE				-	-	-	-	-	-	
2250	SG				1,581,299	1,454,109	127,190	-	127,190		
2251	SO				360,470,248	335,844,897	24,625,352	-	24,625,352		
2252	CN				131,926,599	122,783,949	9,142,649	-	9,142,649		
2253	CAGW				261,929,762	202,907,621	59,022,141	-	59,022,141		
2254	CAGE				85,401,056	85,401,056	-	-	-	-	
2255	CAEW				-	-	-	-	-	-	
2256	CAEE				3,687,563	3,687,563	-	-	-	-	
2257	SSGCT				-	-	-	-	-	-	
2258	SSGCH				-	-	-	-	-	-	
2259	SE				-	-	-	-	-	-	
2260	Total Intangible Plant by Factor				B8	829,131,182	734,472,556	94,658,625	-	94,658,625	
2261	Summary of Unclassified Plant (Account 106)										
2262	DP				19,986,110	20,063,599	(77,489)	-	(77,489)		
2263	DS0				-	-	-	-	-	-	
2264	GP				9,245,209	8,613,627	631,582	-	631,582		
2265	HP				-	-	-	-	-	-	
2266	NP				-	-	-	-	-	-	
2267	OP				-	-	-	-	-	-	
2268	TP				40,787,114	38,526,619	2,260,495	-	2,260,495		
2269	TS0				-	-	-	-	-	-	
2270	IP				-	-	-	-	-	-	
2271	MP				-	-	-	-	-	-	
2272	SP				11,014,522	9,994,947	1,019,575	-	1,019,575		
2273	Total Unclassified Plant by Factor					81,032,954	77,198,791	3,834,163	-	3,834,163	
2274											
2275	TOTAL ELECTRIC PLANT IN SERVICE				B8	25,635,260,893	23,951,207,854	1,684,053,039	-	1,684,053,039	

NOVEMBER 2014 West Control Area										
AMA										
UNADJUSTED RESULTS										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2417	165	Prepayments								
2418			DMSC	S	15,574,914	15,574,914	-	-	-	
2419			GP	GPS	13,871,641	12,924,007	947,635	-	947,635	
2420			PT	SG	766,949	705,260	61,689	-	61,689	
2421			PT	CAGW	983,688	762,028	221,660	-	221,660	
2422			PT	CAGE	1,580,249	1,580,249	-	-	-	
2423			P	CAEW	4,055	3,136	918	-	918	
2424			P	CAEE	4,892,933	4,892,933	-	-	-	
2425			P	SE	-	-	-	-	-	
2426			PTD	SO	19,089,189	17,785,120	1,304,069	-	1,304,069	
2427		Total Prepayments			B15	56,763,618	54,227,647	2,535,970	-	2,535,970
2428										
2429	182M	Misc Regulatory Assets								
2430			P	S	241,185,941	238,992,177	2,193,764	-	2,193,764	
2431			DEFSG	SG	-	-	-	-	-	
2432			P	CAGE	-	-	-	-	-	
2433			P	CAGE	2,993,133	2,993,133	-	-	-	
2434			P	CAGW	-	-	-	-	-	
2435			P	JBG	-	-	-	-	-	
2436			P	SE	10,608,209	9,805,081	803,128	-	803,128	
2437			P	CAEW	-	-	-	-	-	
2438			P	CAEE	(10,608,209)	(10,608,209)	-	-	-	
2439			T	SO	18,874,743	17,585,324	1,289,419	-	1,289,419	
2440					B11	263,053,817	258,767,506	4,286,311	-	4,286,311
2441										
2442	186M	Misc Deferred Debits								
2443			T	S	13,519,910	13,519,910	-	-	-	
2444			P	CAEW	-	-	-	-	-	
2445			P	CAEE	-	-	-	-	-	
2446			DEFSG	SG	15,048,156	13,837,773	1,210,383	-	1,210,383	
2447			LABOR	SO	1,250	1,164	85	-	85	
2448			P	SE	-	-	-	-	-	
2449			P	CAGW	24,813,517	19,222,145	5,591,373	-	5,591,373	
2450			DEFSG	CAGE	44,514,990	44,514,990	-	-	-	
2451			P	CAEW	-	-	-	-	-	
2452			P	CAEE	9,082,197	9,082,197	-	-	-	
2453			P	JBE	-	-	-	-	-	
2454			GP	EXCTAX	-	-	-	-	-	
2455		Total Misc. Deferred Debits			B11	106,980,020	100,178,179	6,801,841	-	6,801,841
2456										
2457		Working Capital								
2458	CWC	Cash Working Capital								
2459			CWC	S	-	-	-	-	-	
2460			CWC	SO	-	-	-	-	-	
2461			CWC	SE	-	-	-	-	-	
2462					B14	-	-	-	-	
2463										
2464	OWC	Other Work. Cap.								
2465	131	Cash	GP	SNP	-	-	-	-	-	
2466	135	Working Funds	GP	SG	-	-	-	-	-	
2467	141	Other A/R	GP	SO	-	-	-	-	-	
2468	143	Other A/R	GP	SO	39,668,215	36,958,300	2,709,915	-	2,709,915	
2469	232	A/P	PTD	SE	(0)	(0)	(0)	-	(0)	
2470	232	A/P	PTD	SO	(6,517,585)	(6,072,340)	(445,246)	-	(445,246)	
2471	232	A/P	P	CAEE	(1,700,665)	(1,700,665)	-	-	-	
2472	232	A/P	T	CAGE	(80,989)	(80,989)	-	-	-	
2473	232	A/P	P	S	(169,639)	(169,639)	-	-	-	
2474	2533	Other Misc. Df Crd	P	SE	-	-	-	-	-	
2475	2533	Other Misc. Df Crd	P	CAEW	-	-	-	-	-	
2476	2533	Other Misc. Df Crd	P	CAEE	(5,986,410)	(5,986,410)	-	-	-	
2477	230	Asset Retr. Oblig.	P	SE	-	-	-	-	-	
2478	230	Asset Retr. Oblig.	P	CAEW	-	-	-	-	-	
2479	230	Asset Retr. Oblig.	P	CAEE	(8,221,332)	(8,221,332)	-	-	-	
2480	230	Asset Retr. Oblig.	P	S	-	-	-	-	-	
2481	254105	ARO Reg Liability	P	S	278,853	-	278,853	-	278,853	
2482	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2483	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-	
2484	254105	ARO Reg Liability	P	CAEE	19,803	19,803	-	-	-	
2485	2533	Cholla Reclamator	P	CAEE	-	-	-	-	-	
2486					B14	17,270,448	14,726,926	2,543,522	-	2,543,522
2487										
2488		Total Working Capital				17,270,448	14,726,926	2,543,522	-	2,543,522

NOVEMBER 2014 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR							
2560	190	Accumulated Deferred Income Taxes								
2561		P	S		28,505,960	26,912,412	1,593,548	-	1,593,548	
2562			CN		-	-	-	-	-	
2563		CUST	SO		31,776,889	29,606,066	2,170,823	-	2,170,823	
2564		LABOR	IBT		-	-	-	-	-	
2565		P	S		-	-	-	-	-	
2566		CUST	BADDEBT		3,116,198	2,681,811	434,386	-	434,386	
2567		P	TROJD		2,100,939	1,627,092	473,847	-	473,847	
2568		P	SG		9,154,438	8,418,110	736,328	-	736,328	
2569		P	SE		802,784	742,006	60,777	-	60,777	
2570		PTD	SNP		-	-	-	-	-	
2571		P	CAGW		226,161	175,199	50,962	-	50,962	
2572		P	CAGE		37,953,037	37,953,037	-	-	-	
2573		P	CAEW		-	-	-	-	-	
2574		P	CAEE		1,218,811	1,218,811	-	-	-	
2575		DPW	JBE		1,514,467	1,173,416	341,051	-	341,051	
2576		DPW	SNPD		-	-	-	-	-	
2577		Total Accum Deferred Income Taxes			B19	116,369,683	110,507,961	5,861,722	-	5,861,722
2578										
2579	281	Accumulated Deferred Income Taxes								
2580		P	S		-	-	-	-	-	
2581		PT	SG		(245,177,687)	(225,457,074)	(19,720,613)	-	(19,720,613)	
2582		PT	CAGW		-	-	-	-	-	
2583		PT	CAGE		-	-	-	-	-	
2584		T	SNPT		-	-	-	-	-	
2585					B19	(245,177,687)	(225,457,074)	(19,720,613)	-	(19,720,613)
2586										
2587	282	Accumulated Deferred Income Taxes								
2588		GP	S		1,574,217	1,574,217	-	-	-	
2589		ACCMDIT	DITBAL		(3,794,158,337)	(3,559,785,005)	(234,373,333)	-	(234,373,333)	
2590		GP	SCHMDEXP		-	-	-	-	-	
2591		LABOR	SO		(1,120,161)	(1,043,637)	(76,523)	-	(76,523)	
2592		PTD	SNP		-	-	-	-	-	
2593		P	CAGW		-	-	-	-	-	
2594		P	CAGE		(3,273,885)	(3,273,885)	-	-	-	
2595		P	CAEW		-	-	-	-	-	
2596		P	CAEE		(4,935,616)	(4,935,616)	-	-	-	
2597		P	CN		-	-	-	-	-	
2598		P	JBG		-	-	-	-	-	
2599		P	SG		-	-	-	-	-	
2600					B19	(3,901,913,782)	(3,567,463,926)	(234,449,856)	-	(234,449,856)
2601										
2602	283	Accumulated Deferred Income Taxes								
2603		GP	S		(97,165,354)	(96,332,798)	(832,556)	-	(832,556)	
2604		P	SG		(319,600)	(293,893)	(25,707)	-	(25,707)	
2605		P	SE		-	-	-	-	-	
2606		LABOR	SO		(23,096,674)	(21,518,836)	(1,577,838)	-	(1,577,838)	
2607		GP	GPS		(8,438,970)	(7,862,466)	(576,504)	-	(576,504)	
2608		PTD	SNP		(2,754,920)	(2,582,480)	(172,440)	-	(172,440)	
2609		P	TROJD		-	-	-	-	-	
2610		PTD	SNPD		-	-	-	-	-	
2611		P	CAGW		(2,511,387)	(1,945,482)	(565,905)	-	(565,905)	
2612		P	CAGE		(1,166,265)	(1,166,265)	-	-	-	
2613		P	CAEW		-	-	-	-	-	
2614		P	CAEE		(4,054,460)	(4,054,460)	-	-	-	
2615		P	JBE		-	-	-	-	-	
2616		P	SGCT		-	-	-	-	-	
2617										
2618					B19	(139,507,632)	(135,756,681)	(3,750,951)	-	(3,750,951)
2619										
2620		TOTAL ACCUM DEF INCOME TAX			B19	(4,070,229,418)	(3,818,169,721)	(252,059,697)	-	(252,059,697)
2621	255	Accumulated Investment Tax Credit								
2622		PTD	S		-	-	-	-	-	
2623		PTD	ITC84		-	-	-	-	-	
2624		PTD	ITC85		(27,459)	(23,790)	(3,669)	-	(3,669)	
2625		PTD	ITC86		(267,191)	(232,120)	(35,071)	-	(35,071)	
2626		PTD	ITC88		(76,575)	(65,119)	(11,456)	-	(11,456)	
2627		PTD	ITC89		(197,141)	(167,040)	(30,101)	-	(30,101)	
2628		PTD	ITC90		(174,424)	(167,598)	(6,826)	-	(6,826)	
2629		PTD	SG		(270,133)	(248,405)	(21,728)	-	(21,728)	
2630		Total Accumulated ITC			B19	(1,012,923)	(904,073)	(108,850)	-	(108,850)
2631										
2632		TOTAL RATE BASE DEDUCTIONS				(4,189,772,501)	(3,932,923,067)	(256,849,433)	-	(256,849,433)
2633										
2634										
2635										

NOVEMBER 2014 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
2778	108GP	General Plant Accumulated Depr									
2779		G-SITUS	S			(203,608,184)	(181,559,867)	(22,048,317)	-	(22,048,317)	
2780		G-DGP	DGP			-	-	-	-	-	
2781		G-DGU	DGU			-	-	-	-	-	
2782		G-SG	SG			-	-	-	-	-	
2783		CUST	CN			(6,828,134)	(6,354,937)	(473,197)	-	(473,197)	
2784		PTD	SO			(92,220,797)	(85,920,777)	(6,300,019)	-	(6,300,019)	
2785		P	SE			-	-	-	-	-	
2786		G-SG	CAGW			(20,367,808)	(15,778,213)	(4,589,595)	-	(4,589,595)	
2787		G-SG	CAGE			(59,793,298)	(59,793,298)	-	-	-	
2788		P	JBG			(6,063,119)	(4,704,634)	(1,358,485)	-	(1,358,485)	
2789		P	CAEW			-	-	-	-	-	
2790		P	CAEE			(400,310)	(400,310)	-	-	-	
2791		G-SG	CAGE			-	-	-	-	-	
2792		G-SG	CAGE			-	-	-	-	-	
2793					B17	(389,281,650)	(354,512,037)	(34,769,613)	-	(34,769,613)	
2794											
2795											
2796	108MP	Mining Plant Accumulated Depr.									
2797		P	S			-	-	-	-	-	
2798		P	CAEW			-	-	-	-	-	
2799		P	CAEE			(186,945,860)	(186,945,860)	-	-	-	
2800		P	JBE			-	-	-	-	-	
2801					B17	(186,945,860)	(186,945,860)	-	-	-	
2802	108MP	Less Centralia Situs Depreciation									
2803		P	S			-	-	-	-	-	
2804					B17	(186,945,860)	(186,945,860)	-	-	-	
2805											
2806	1081390	Accum Depr - Capital Lease									
2807		PTD	SO			-	-	-	-	-	
2808						-	-	-	-	-	
2809						-	-	-	-	-	
2810		Remove Capital Leases									
2811						-	-	-	-	-	
2812						-	-	-	-	-	
2813	1081399	Accum Depr - Capital Lease									
2814		P	S			-	-	-	-	-	
2815		P	SE			-	-	-	-	-	
2816						-	-	-	-	-	
2817						-	-	-	-	-	
2818		Remove Capital Leases									
2819						-	-	-	-	-	
2820						-	-	-	-	-	
2821						-	-	-	-	-	
2822		TOTAL GENERAL PLANT ACCUM DEPR				B17	(576,227,510)	(541,457,897)	(34,769,613)	-	(34,769,613)
2823											
2824											
2825											
2826		Summary of General Depreciation by Factor									
2827		S				(203,608,184)	(181,559,867)	(22,048,317)	-	(22,048,317)	
2828		DGP				-	-	-	-	-	
2829		DGU				-	-	-	-	-	
2830		SE				-	-	-	-	-	
2831		SO				(92,220,797)	(85,920,777)	(6,300,019)	-	(6,300,019)	
2832		CN				(6,828,134)	(6,354,937)	(473,197)	-	(473,197)	
2833		SG				-	-	-	-	-	
2834		DEU				-	-	-	-	-	
2835		CAGW				(20,367,808)	(15,778,213)	(4,589,595)	-	(4,589,595)	
2836		CAGE				(59,793,298)	(59,793,298)	-	-	-	
2837		CAEW				-	-	-	-	-	
2838		CAEE				(187,346,170)	(187,346,170)	-	-	-	
2839		SSGCT				-	-	-	-	-	
2840		JBG				(6,063,119)	(4,704,634)	(1,358,485)	-	(1,358,485)	
2841		Remove Capital Leases									
2842		Total General Depreciation by Factor				B17	(576,227,510)	(541,457,897)	(34,769,613)	-	(34,769,613)
2843											
2844											
2845		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(8,287,532,489)	(7,643,188,894)	(644,343,595)	-	(644,343,595)
2846	111SP	Accum Prov for Amort-Steam									
2847		P	CAGW			-	-	-	-	-	
2848		P	CAGW			-	-	-	-	-	
2849		P	CAGE			-	-	-	-	-	
2850		P	SG			-	-	-	-	-	
2851						-	-	-	-	-	
2852						-	-	-	-	-	
2853						-	-	-	-	-	

NOVEMBER 2014 West Control Area

AMA		WCA		UNADJUSTED RESULTS					
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2854	111GP	Accum Prov for Amort-General							
2855		G-SITUS	S		(10,989,640)	(9,642,622)	(1,347,018)	-	(1,347,018)
2856		CUST	CN		(2,985,681)	(2,778,770)	(206,911)	-	(206,911)
2857		I-SG	SG		-	-	-	-	-
2858		PTD	SO		(5,327,312)	(4,963,379)	(363,933)	-	(363,933)
2859		I-SG	CAGW		(112,598)	(87,226)	(25,372)	-	(25,372)
2860		I-SG	CAGE		-	-	-	-	-
2861		P	CAEW		-	-	-	-	-
2862		P	CAEE		-	-	-	-	-
2863		P	SE		-	-	-	-	-
2864				B18	(19,415,230)	(17,471,997)	(1,943,234)	-	(1,943,234)
2865									
2866									
2867	111HP	Accum Prov for Amort-Hydro							
2868		P	DGP		-	-	-	-	-
2869		P	DGU		-	-	-	-	-
2870		P	SG		-	-	-	-	-
2871		P	CAGW		(1,136,469)	(880,382)	(256,087)	-	(256,087)
2872		P	CAGE		-	-	-	-	-
2873		P	CAGE		-	-	-	-	-
2874				B18	(1,136,469)	(880,382)	(256,087)	-	(256,087)
2875									
2876									
2877	111IP	Accum Prov for Amort-Intangible Plant							
2878		I-SITUS	S		12,217,829	12,217,829	-	-	-
2879		I-DGP	DGP		-	-	-	-	-
2880		I-DGU	DGU		-	-	-	-	-
2881		P	CAEW		-	-	-	-	-
2882		P	CAEE		(2,503,915)	(2,503,915)	-	-	-
2883		P	SE		-	-	-	-	-
2884		I-SG	SG		(13,123,537)	(12,067,959)	(1,055,578)	-	(1,055,578)
2885		I-SG	CAGW		-	-	-	-	-
2886		I-SG	CAGE		-	-	-	-	-
2887		CUST	CN		(112,430,016)	(104,638,500)	(7,791,516)	-	(7,791,516)
2888		P	CAGE		-	-	-	-	-
2889		P	CAGE		-	-	-	-	-
2890		I-SG	CAGW		(89,417,125)	(69,268,250)	(20,148,876)	-	(20,148,876)
2891		I-SG	CAGE		(24,651,265)	(24,651,265)	-	-	-
2892		PTD	JBG		(140,412)	(108,952)	(31,460)	-	(31,460)
2893		PTD	SO		(290,101,937)	(270,283,763)	(19,818,174)	-	(19,818,174)
2894				B18	(520,150,378)	(471,304,774)	(48,845,604)	-	(48,845,604)
2895	111IP	Less Non-Utility Plant							
2896		NUTIL	OTH		-	-	-	-	-
2897				B18	(520,150,378)	(471,304,774)	(48,845,604)	-	(48,845,604)
2898									
2899	111390	Accum Amtr - Capital Lease							
2900		G-SITUS	S		396,357	396,357	-	-	-
2901		P	SG		910,304	837,085	73,219	-	73,219
2902		PTD	CAGW		-	-	-	592,511	592,511
2903		PTD	SO		8,673,284	8,080,773	592,511	-	592,511
2904					9,979,946	9,314,215	665,731	592,511	1,258,242
2905									
2906		Remove Capital Lease Amtr			(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2907									
2908				B18	(540,702,078)	(489,657,153)	(51,044,925)	-	(51,044,925)
2909	AMA								
2910									
2911									
2912									
2913		Summary of Amortization by Factor							
2914		S			1,624,547	2,971,564	(1,347,018)	-	(1,347,018)
2915		DGP			-	-	-	-	-
2916		DGU			-	-	-	-	-
2917		SE			-	-	-	-	-
2918		SO			(286,755,965)	(267,166,369)	(19,589,596)	-	(19,589,596)
2919		CN			(115,415,697)	(107,417,270)	(7,998,427)	-	(7,998,427)
2920		SSGCT			-	-	-	-	-
2921		JBG			(140,412)	(108,952)	(31,460)	-	(31,460)
2922		CAGW			(90,666,192)	(70,235,857)	(20,430,335)	592,511	(19,837,824)
2923		CAGE			(24,651,265)	(24,651,265)	-	-	-
2924		CAEW			-	-	-	-	-
2925		CAEE			(2,503,915)	(2,503,915)	-	-	-
2926		SG			(12,213,233)	(11,230,874)	(982,359)	-	(982,359)
2927		Less Capital Lease			(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)
2928		Total Provision For Amortization by Factor		B18	(540,702,078)	(489,657,153)	(51,044,925)	-	(51,044,925)

**RESULTS OF OPERATIONS
WASHINGTON**

December 2014

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2014
FILE:	WA JAM December 2014
PREPARED BY:	Revenue Requirement Department
DATE:	March 27, 2015
TIME:	11:27:39 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.612
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.62%	5.29%	2.68%
PREFERRED	0.28%	5.43%	0.02%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.36%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

DECEMBER 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	403,414,138	371,013,679	32,400,459	0	32,400,459
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	4,304,045	3,532,070	771,975	0	771,975
5 Other Operating Revenues	2.4	10,746,410	10,146,298	600,111	0	600,111
6 Total Operating Revenues	2.4	418,464,593	384,692,047	33,772,545	0	33,772,545
7						
8 Operating Expenses:						
9 Steam Production	2.6	44,342,362	39,379,539	4,962,823	0	4,962,823
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	3,149,813	2,739,817	409,996	0	409,996
12 Other Power Supply	2.10	39,482,635	31,733,599	7,749,036	0	7,749,036
13 Transmission	2.12	19,456,911	16,634,135	2,822,776	0	2,822,776
14 Distribution	2.13	17,584,256	16,342,563	1,241,693	0	1,241,693
15 Customer Accounts	2.14	7,445,588	6,859,297	586,291	0	586,291
16 Customer Service	2.14	12,195,013	10,225,129	1,969,885	0	1,969,885
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	8,353,467	7,609,943	743,525	0	743,525
19						
20 Total O & M Expenses	2.16	152,010,044	131,524,021	20,486,023	0	20,486,023
21						
22 Depreciation	2.18	55,257,370	51,615,023	3,642,347	0	3,642,347
23 Amortization Expense	2.19	3,631,705	3,232,312	399,393	0	399,393
24 Taxes Other Than Income	2.19	15,204,119	13,148,808	2,055,312	0	2,055,312
25 Income Taxes - Federal	2.22	55,718,578	53,769,169	1,949,408	0	1,949,408
26 Income Taxes - State	2.22	7,286,153	7,286,153	0	0	0
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.20	(410,289)	(410,289)	0	0	0
29 Misc Revenue & Expense	2.6	(581)	(382)	(179)	0	(179)
30						
31 Total Operating Expenses	2.22	288,697,118	260,164,814	28,532,304	0	28,532,304
32						
33 Operating Revenue for Return		129,767,474	124,527,233	5,240,241	0	5,240,241
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	25,709,321,107	24,016,901,549	1,692,419,558	0	1,692,419,558
37 Plant Held for Future Use	2.33	53,455,762	53,080,023	375,739	0	375,739
38 Misc Deferred Debits	2.35	448,374,430	437,371,033	11,003,397	0	11,003,397
39 Elec Plant Acq Adj	2.33	36,236,895	36,236,895	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	52,076,703	49,597,855	2,478,848	0	2,478,848
42 Fuel Stock	2.34	191,984,438	185,317,961	6,666,477	0	6,666,477
43 Material & Supplies	2.34	223,365,201	216,157,598	7,207,602	0	7,207,602
44 Working Capital	2.35	8,340,645	5,782,232	2,558,413	0	2,558,413
45 Weatherization Loans	2.34	20,901,820	18,981,458	1,920,363	0	1,920,363
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		26,744,057,002	25,019,426,604	1,724,630,398	0	1,724,630,398
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,314,691,435)	(7,668,264,912)	(646,426,523)	0	(646,426,523)
52 Accum Prov For Amort	2.41	(543,221,350)	(491,808,380)	(51,412,969)	0	(51,412,969)
53 Accum Def Income Taxes	2.37	(4,207,348,124)	(3,944,598,043)	(262,750,081)	0	(262,750,081)
54 Unamortized ITC	2.37	(954,177)	(852,982)	(101,195)	0	(101,195)
55 Customer Adv for Const	2.36	(31,404,180)	(31,422,344)	18,165	0	18,165
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36	(83,328,287)	(78,664,712)	(4,663,575)	0	(4,663,575)
58						
59 Total Rate Base Deductions		(13,180,947,553)	(12,215,611,374)	(965,336,179)	0	(965,336,179)
60						
61 Total Rate Base		13,563,109,450	12,803,815,230	759,294,220	0	759,294,220

DECEMBER 2014 West Control Area										
AMA										
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147	FERC	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
	ACCT	DESCRIP	FUNC		FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers										
440	Residential Sales									
	0		S		175,424,230	155,779,090	19,645,141	-	19,645,141	
				B1	175,424,230	155,779,090	19,645,141	-	19,645,141	
442	Commercial & Industrial Sales									
	0		S		225,151,061	212,452,902	12,698,159	-	12,698,159	
	P		SE		-	-	-	-	-	
	PT		SG		-	-	-	-	-	
				B1	225,151,061	212,452,902	12,698,159	-	12,698,159	
444	Public Street & Highway Lighting									
	0		S		1,579,482	1,522,323	57,159	-	57,159	
	0		SO		-	-	-	-	-	
				B1	1,579,482	1,522,323	57,159	-	57,159	
445	Other Sales to Public Authority									
	0		S		1,259,364	1,259,364	-	-	-	
				B1	1,259,364	1,259,364	-	-	-	
448	Interdepartmental									
	DPW		S		-	-	-	-	-	
	GP		SO		-	-	-	-	-	
				B1	-	-	-	-	-	
Total Sales to Ultimate Customers					403,414,138	371,013,679	32,400,459	-	32,400,459	
447	Sales for Resale-Non NPC									
	P		S		878,157	878,157	-	-	-	
			CAGW		-	-	-	-	-	
					878,157	878,157	-	-	-	
447NPC	Sales for Resale-NPC									
	P		SG		-	-	-	-	-	
	P		SE		-	-	-	-	-	
	P		DGP		-	-	-	-	-	
	P		CAGW		3,425,889	2,653,913	771,975	-	771,975	
	P		CAGE		-	-	-	-	-	
	P		CAEW		-	-	-	-	-	
	P		CAEE		-	-	-	-	-	
				B1	3,425,889	2,653,913	771,975	-	771,975	
Total Sales for Resale					4,304,045	3,532,070	771,975	-	771,975	
449	Provision for Rate Refund									
	P		S		-	-	-	-	-	
	P		SG		-	-	-	-	-	
Total Sales from Electricity					407,718,183	374,545,749	33,172,434	-	33,172,434	
450	Forfeited Discounts & Interest									
	CUST		S		684,361	634,727	49,634	-	49,634	
	CUST		SO		-	-	-	-	-	
				B1	684,361	634,727	49,634	-	49,634	
451	Misc Electric Revenue									
	CUST		S		377,570	395,456	(17,886)	-	(17,886)	
	GP		SG		-	-	-	-	-	
	GP		SO		92	86	6	-	6	
				B1	377,662	395,541	(17,879)	-	(17,879)	
453	Water Sales									
	P		CAGW		-	-	-	-	-	
	P		CAGE		-	-	-	-	-	
	P		JBG		-	-	-	-	-	
	P		SG		-	-	-	-	-	
				B1	-	-	-	-	-	
454	Rent of Electric Property									
	DPW		S		746,481	671,672	74,809	-	74,809	
	P		CAGW		4,288	3,321	966	-	966	
	P		CAGE		300,651	300,651	-	-	-	
	P		JBG		-	-	-	-	-	
	P		SG		216,635	199,210	17,425	-	17,425	
	GP		SO		316,247	294,642	21,604	-	21,604	
				B1	1,584,302	1,469,497	114,804	-	114,804	

DECEMBER 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
230	500	Operation Supervision & Engineering								
231		P	SG		-	-	-	-	-	
232		P	CAGW		2,702	2,093	609	-	609	
233		P	CAGE		22,563	22,563	-	-	-	
234		P	JBG		1,359,166	1,054,635	304,531	-	304,531	
235		P	CAGE		-	-	-	-	-	
236				B2	1,384,432	1,079,292	305,140	-	305,140	
237										
238	501	Fuel Related								
239		P	SE		5,556	5,135	421	-	421	
240		P	SE		-	-	-	-	-	
241		P	SE		-	-	-	-	-	
242		P	CAGW		111,158	86,110	25,048	-	25,048	
243		P	CAGE		-	-	-	-	-	
244		P	CAEW		-	-	-	-	-	
245		P	CAEE		1,388,664	1,388,664	-	-	-	
246		P	JBE		34,325	26,595	7,730	-	7,730	
247		P	CAEE		-	-	-	-	-	
248		P	JBG		-	-	-	-	-	
249				B2	1,539,702	1,506,503	33,198	-	33,198	
250										
251	501NPC	Fuel Related								
252			SE		-	-	-	-	-	
253			SE		-	-	-	-	-	
254			SE		-	-	-	-	-	
255			CAGW		-	-	-	-	-	
256			CAGE		-	-	-	-	-	
257			CAEW		16,575,255	12,821,280	3,753,975	-	3,753,975	
258			CAEE		-	-	-	-	-	
259			JBE		-	-	-	-	-	
260			CAEE		-	-	-	-	-	
261			JBG		-	-	-	-	-	
262				B2	16,575,255	12,821,280	3,753,975	-	3,753,975	
263										
264		Total Fuel Related								
265					18,114,956	14,327,783	3,787,173	-	3,787,173	
266	502	Steam Expenses								
267		P	SG		-	-	-	-	-	
268		P	CAGW		92,203	71,426	20,777	-	20,777	
269		P	CAGE		4,140,719	4,140,719	-	-	-	
270		P	JBG		419,732	325,688	94,044	-	94,044	
271		P	CAGE		-	-	-	-	-	
272				B2	4,652,654	4,537,834	114,821	-	114,821	
273										
274	503	Steam From Other Sources								
275		P	SE		-	-	-	-	-	
276		P	CAEW		-	-	-	-	-	
277		P	CAEE		-	-	-	-	-	
278				B2	-	-	-	-	-	
279										
280	503NPC	Steam From Other Sources-NPC								
281			SE		-	-	-	-	-	
282			CAEW		-	-	-	-	-	
283			CAEE		-	-	-	-	-	
284				B2	-	-	-	-	-	
285										
286	505	Electric Expenses								
287		P	SG		-	-	-	-	-	
288		P	CAGW		5,748	4,453	1,295	-	1,295	
289		P	CAGE		376,163	376,163	-	-	-	
290		P	JBG		-	-	-	-	-	
291		P	CAGE		-	-	-	-	-	
292				B2	381,911	380,616	1,295	-	1,295	
293										
294	506	Misc. Steam Expense								
295		P	SG		-	-	-	-	-	
296		P	SE		-	-	-	-	-	
297		P	CAGW		159,578	123,620	35,959	-	35,959	
298		P	CAGE		6,195,758	6,195,758	-	-	-	
299		P	JBG		(590,926)	(458,524)	(132,401)	-	(132,401)	
300		P	CAGE		-	-	-	-	-	
301				B2	5,764,411	5,860,854	(96,442)	-	(96,442)	

DECEMBER 2014 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	BUS	WCA						WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
302										
303	507	Rents								
304		P	SG		-	-	-	-	-	-
305		P	CAGW		4,036	3,127	909	-	909	-
306		P	CAGE		7,513	7,513	-	-	-	-
307		P	JBG		46,944	36,426	10,518	-	10,518	-
308		P	CAGE		-	-	-	-	-	-
309				B2	58,494	47,066	11,428	-	11,428	-
310										
311	510	Maint Supervision & Engineering								
312		P	SG		-	-	-	-	-	-
313		P	CAGW		16,657	12,904	3,753	-	3,753	-
314		P	CAGE		502,445	502,445	-	-	-	-
315		P	JBG		58,049	45,043	13,006	-	13,006	-
316		P	CAGE		-	-	-	-	-	-
317				B2	577,151	560,391	16,760	-	16,760	-
318										
319										
320										
321	511	Maintenance of Structures								
322		P	SG		-	-	-	-	-	-
323		P	CAGW		31,172	24,147	7,024	-	7,024	-
324		P	CAGE		1,351,927	1,351,927	-	-	-	-
325		P	JBG		1,059,034	821,750	237,284	-	237,284	-
326		P	CAGE		-	-	-	-	-	-
327				B2	2,442,133	2,197,825	244,308	-	244,308	-
328										
329	512	Maintenance of Boiler Plant								
330		P	SG		-	-	-	-	-	-
331		P	CAGW		226,787	175,684	51,103	-	51,103	-
332		P	CAGE		6,007,028	6,007,028	-	-	-	-
333		P	JBG		1,446,393	1,122,318	324,075	-	324,075	-
334		P	CAGE		-	-	-	-	-	-
335				B2	7,680,208	7,305,030	375,178	-	375,178	-
336										
337	513	Maintenance of Electric Plant								
338		P	SG		-	-	-	-	-	-
339		P	CAGW		22,898	17,738	5,160	-	5,160	-
340		P	CAGE		1,572,520	1,572,520	-	-	-	-
341		P	JBG		634,346	492,216	142,130	-	142,130	-
342		P	CAGE		-	-	-	-	-	-
343				B2	2,229,763	2,082,474	147,289	-	147,289	-
344										
345	514	Maintenance of Misc. Steam Plant								
346		P	SG		-	-	-	-	-	-
347		P	CAGW		24,741	19,166	5,575	-	5,575	-
348		P	CAGE		807,017	807,017	-	-	-	-
349		P	JBG		224,490	174,192	50,299	-	50,299	-
350		P	CAGE		-	-	-	-	-	-
351				B2	1,056,248	1,000,375	55,874	-	55,874	-
352										
353		Total Steam Power Generation		B2	44,342,362	39,379,539	4,962,823	-	4,962,823	-

DECEMBER 2014 West Control Area									
AMA	FERC	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	WASHINGTON	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR			OTHER	ADJUSTMENT		
354	517	Operation Super & Engineering			-	-	-	-	-
355		P	SG		-	-	-	-	-
356					-	-	-	-	-
357					-	-	-	-	-
358	518	Nuclear Fuel Expense			-	-	-	-	-
359		P	SE		-	-	-	-	-
360					-	-	-	-	-
361					-	-	-	-	-
362					-	-	-	-	-
363	519	Coolants and Water			-	-	-	-	-
364		P	SG		-	-	-	-	-
365					-	-	-	-	-
366					-	-	-	-	-
367	520	Steam Expenses			-	-	-	-	-
368		P	SG		-	-	-	-	-
369					-	-	-	-	-
370					-	-	-	-	-
371					-	-	-	-	-
372					-	-	-	-	-
373	523	Electric Expenses			-	-	-	-	-
374		P	SG		-	-	-	-	-
375					-	-	-	-	-
376					-	-	-	-	-
377	524	Misc. Nuclear Expenses			-	-	-	-	-
378		P	SG		-	-	-	-	-
379					-	-	-	-	-
380					-	-	-	-	-
381	528	Maintenance Super & Engineering			-	-	-	-	-
382		P	SG		-	-	-	-	-
383					-	-	-	-	-
384					-	-	-	-	-
385	529	Maintenance of Structures			-	-	-	-	-
386		P	SG		-	-	-	-	-
387					-	-	-	-	-
388					-	-	-	-	-
389	530	Maintenance of Reactor Plant			-	-	-	-	-
390		P	SG		-	-	-	-	-
391					-	-	-	-	-
392					-	-	-	-	-
393	531	Maintenance of Electric Plant			-	-	-	-	-
394		P	SG		-	-	-	-	-
395					-	-	-	-	-
396					-	-	-	-	-
397	532	Maintenance of Misc Nuclear			-	-	-	-	-
398		P	SG		-	-	-	-	-
399					-	-	-	-	-
400					-	-	-	-	-
401		Total Nuclear Power Generation			-	-	-	-	-
402					-	-	-	-	-

DECEMBER 2014 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS					
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON	ADJ TOTAL
871	902	Meter Reading Expense								
872		CUST	S		1,562,413	1,505,743	56,670	-	-	56,670
873		CUST	CN		165,175	153,728	11,447	-	-	11,447
874				B2	1,727,588	1,659,471	68,117	-	-	68,117
875										
876	903	Customer Receipts & Collections								
877		CUST	S		630,059	584,303	45,755	-	-	45,755
878		CUST	CN		4,066,000	3,784,222	281,778	-	-	281,778
879				B2	4,696,058	4,368,525	327,533	-	-	327,533
880										
881	904	Uncollectible Accounts								
882		CUST	S		706,247	537,476	168,772	-	-	168,772
883		P	SG		-	-	-	-	-	-
884		CUST	CN		26,893	25,030	1,864	-	-	1,864
885				B2	733,141	562,505	170,635	-	-	170,635
886										
887	905	Misc. Customer Accounts Expense								
888		CUST	S		-	-	-	-	-	-
889		CUST	CN		10,622	9,886	736	-	-	736
890				B2	10,622	9,886	736	-	-	736
891										
892		TOTAL CUSTOMER ACCOUNTS EXP		B2	7,445,588	6,859,297	586,291	-	-	586,291
893										
894		Summary of Customer Accts Exp by Factor								
895		S			2,898,851	2,627,654	271,197	-	-	271,197
896		CN			4,546,736	4,231,643	315,094	-	-	315,094
897		SG			-	-	-	-	-	-
898		Total Customer Accounts Expense by Factor		B2	7,445,588	6,859,297	586,291	-	-	586,291
899										
900	907	Supervision								
901		CUST	S		-	-	-	-	-	-
902		CUST	CN		12,771	11,886	885	-	-	885
903				B2	12,771	11,886	885	-	-	885
904										
905	908	Customer Assistance								
906		CUST	S		11,138,268	9,214,974	1,923,294	-	-	1,923,294
907		CUST	CN		230,816	214,820	15,996	-	-	15,996
908				B2	11,369,084	9,429,794	1,939,290	-	-	1,939,290
909										
910	909	Informational & Instructional Adv								
911		CUST	S		522,519	512,951	9,568	-	-	9,568
912		CUST	CN		290,550	270,415	20,135	-	-	20,135
913				B2	813,069	783,366	29,703	-	-	29,703
914										
915	910	Misc. Customer Service								
916		CUST	S		-	-	-	-	-	-
917		CUST	CN		89	83	6	-	-	6
918										
919				B2	89	83	6	-	-	6
920										
921		TOTAL CUSTOMER SERVICE EXPENSE		B2	12,195,013	10,225,129	1,969,885	-	-	1,969,885
922										
923										
924		Summary of Customer Service Exp by Factor								
925		S			11,660,787	9,727,925	1,932,862	-	-	1,932,862
926		CN			534,226	497,204	37,022	-	-	37,022
927										
928		Total Customer Service Expense by Factor		B2	12,195,013	10,225,129	1,969,885	-	-	1,969,885
929										
930										
931	911	Supervision								
932		CUST	S		-	-	-	-	-	-
933		CUST	CN		-	-	-	-	-	-
934					-	-	-	-	-	-
935					-	-	-	-	-	-
936	912	Demonstration & Selling Expense								
937		CUST	S		-	-	-	-	-	-
938		CUST	CN		-	-	-	-	-	-
939					-	-	-	-	-	-
940					-	-	-	-	-	-
941	913	Advertising Expense								
942		CUST	S		-	-	-	-	-	-
943		CUST	CN		-	-	-	-	-	-
944					-	-	-	-	-	-
945					-	-	-	-	-	-

DECEMBER 2014 West Control Area							UNADJUSTED RESULTS			
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR					ADJUSTMENT	ADJ TOTAL	
946	916	Misc. Sales Expense								
947		CUST	S		-	-	-	-	-	
948		CUST	CN		-	-	-	-	-	
949				B2	-	-	-	-	-	
950										
951		TOTAL SALES EXPENSE			-	-	-	-	-	
952										
953										
954		Total Sales Expense by Factor								
955		S			-	-	-	-	-	
956		CN			-	-	-	-	-	
957		Total Sales Expense by Factor		B2	-	-	-	-	-	
958										
959		Total Customer Service Exp Including Sales			12,195,013	10,225,129	1,969,885	-	1,969,885	
960	920	Administrative & General Salaries								
961		PTD	S		(27,851)	(27,851)	-	-	-	
962		CUST	CN		-	-	-	-	-	
963		PTD	SO		6,815,705	6,350,094	465,612	-	465,612	
964				B2	6,787,855	6,322,243	465,612	-	465,612	
965										
966	921	Office Supplies & expenses								
967		PTD	S		40,721	39,762	958	-	958	
968		CUST	CN		10,403	9,682	721	-	721	
969		PTD	SO		830,764	774,011	56,753	-	56,753	
970				B2	881,888	823,455	58,433	-	58,433	
971										
972	922	A&G Expenses Transferred								
973		PTD	S		-	-	-	-	-	
974		CUST	CN		-	-	-	-	-	
975		PTD	SO		(3,542,005)	(3,300,035)	(241,970)	-	(241,970)	
976				B2	(3,542,005)	(3,300,035)	(241,970)	-	(241,970)	
977										
978	923	Outside Services								
979		PTD	S		32,624	1,110	31,514	-	31,514	
980		P	CAGW		-	-	-	-	-	
981		PTD	SO		1,980,748	1,845,434	135,314	-	135,314	
982				B2	2,013,372	1,846,543	166,828	-	166,828	
983										
984	924	Property Insurance								
985			S		805,874	805,874	-	-	-	
986			CAGW		-	-	-	-	-	
987		PTD	SO		17,419	16,229	1,190	-	1,190	
988				B2	823,293	822,103	1,190	-	1,190	
989										
990	925	Injuries & Damages								
991		PTD	SO		1,456,824	1,357,302	99,522	-	99,522	
992				B2	1,456,824	1,357,302	99,522	-	99,522	
993										
994	926	Employee Pensions & Benefits								
995		LABOR	S		-	-	-	-	-	
996		CUST	CN		-	-	-	-	-	
997		LABOR	SO		-	-	-	-	-	
998				B2	-	-	-	-	-	
999										
1000	927	Franchise Requirements								
1001		DMSC	S		-	-	-	-	-	
1002		DMSC	SO		-	-	-	-	-	
1003				B2	-	-	-	-	-	
1004										
1005	928	Regulatory Commission Expense								
1006		DMSC	S		1,506,325	1,231,926	274,399	-	274,399	
1007		CUST	CN		-	-	-	-	-	
1008		DMSC	SO		223,137	207,893	15,243	-	15,243	
1009		CUST	CAGW		198,169	153,514	44,655	-	44,655	
1010		DMSC	CAGE		15,556	15,556	-	-	-	
1011		FERC	SG		160,504	147,594	12,910	-	12,910	
1012				B2	2,103,690	1,756,483	347,207	-	347,207	
1013										
1014	929	Duplicate Charges								
1015		LABOR	S		-	-	-	-	-	
1016		LABOR	SO		(599,797)	(558,822)	(40,975)	-	(40,975)	
1017				B2	(599,797)	(558,822)	(40,975)	-	(40,975)	
1018										
1019	930	Misc General Expenses								
1020		PTD	S		55,861	55,637	224	-	224	
1021		CUST	CAGE		-	-	-	-	-	
1022		LABOR	SO		(4,802,553)	(4,474,468)	(328,084)	-	(328,084)	
1023				B2	(4,746,692)	(4,418,831)	(327,860)	-	(327,860)	
1024										
1025	931	Rents								
1026		PTD	S		103,633	98,620	5,013	-	5,013	
1027		PTD	SO		480,847	447,998	32,849	-	32,849	
1028				B2	584,480	546,618	37,862	-	37,862	
1029										
1030	935	Maintenance of General Plant								
1031		G	S		91,084	84,174	6,910	-	6,910	
1032		CUST	CN		15,660	14,575	1,085	-	1,085	
1033		G	SO		2,483,816	2,314,135	169,681	-	169,681	
1034				B2	2,590,560	2,412,884	177,676	-	177,676	
1035										
1036		TOTAL ADMINISTRATIVE & GEN EXP		B2	8,353,467	7,609,943	743,525	-	743,525	
1037										
1038		Summary of A&G Expense by Factor								
1039		S			2,805,693	2,486,674	319,019	99,522	418,542	
1040		SO			5,344,905	4,979,770	365,135	-	365,135	
1041		SG			160,504	147,594	12,910	-	12,910	
1042		CN			26,063	24,257	1,806	-	1,806	
1043		CAGW			198,169	153,514	44,655	-	44,655	
1044		CAGE			15,556	15,556	-	-	-	
1045		Total A&G Expense by Factor		B2	8,550,890	7,807,365	743,525	99,522	843,047	
1046										
1047		TOTAL O&M EXPENSE		B2	152,010,044	131,524,021	20,486,023	-	20,486,023	

DECEMBER 2014 West Control Area											
AMA											
FERC	BUS	WCA					UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1125	403GV0	General Vehicles									
1126		G-SG	SG		-	-	-	-	-		
1127					-	-	-	-	-		
1128					-	-	-	-	-		
1129	403MP	Mining Depreciation									
1130		P	CAEE		-	-	-	-	-		
1131				B3	-	-	-	-	-		
1132					-	-	-	-	-		
1133	403EP	Experimental Plant Depreciation									
1134		P	DGP		-	-	-	-	-		
1135		P	SG		-	-	-	-	-		
1136					-	-	-	-	-		
1137	4031	ARO Depreciation									
1138			S		-	-	-	-	-		
1139					-	-	-	-	-		
1140					-	-	-	-	-		
1141					-	-	-	-	-		
1142					-	-	-	-	-		
1143					-	-	-	-	-		
1144					-	-	-	-	-		
1145					-	-	-	-	-		
1146					-	-	-	-	-		
1147					-	-	-	-	-		
1148					-	-	-	-	-		
1149					-	-	-	-	-		
1150					-	-	-	-	-		
1151					-	-	-	-	-		
1152					-	-	-	-	-		
1153					-	-	-	-	-		
1154					-	-	-	-	-		
1155					-	-	-	-	-		
1156					-	-	-	-	-		
1157					-	-	-	-	-		
1158					-	-	-	-	-		
1159					-	-	-	-	-		
1160	404GP	Amort of LT Plant - Capital Lease Gen									
1161		I-SITUS	S		55,710	49,611	6,099	-	-	6,099	
1162		I-SG	SG		-	-	-	-	-	-	
1163		PTD	SO		43,014	40,076	2,938	-	-	2,938	
1164		I-DGU	DGU		-	-	-	-	-	-	
1165		CUST	CN		4,511	4,198	313	-	-	313	
1166		I-SG	CAGW		-	-	-	-	-	-	
1167		I-SG	CAGE		-	-	-	-	-	-	
1168		I-DGP	DGP		-	-	-	-	-	-	
1169				B4	103,235	93,885	9,350	-	-	9,350	
1170					-	-	-	-	-	-	
1171	404SP	Amort of LT Plant - Cap Lease Steam									
1172		P	SG		-	-	-	-	-		
1173		P	DGP		-	-	-	-	-		
1174					-	-	-	-	-		
1175					-	-	-	-	-		
1176	404IP	Amort of LT Plant - Intangible Plant									
1177		I-SITUS	S		91,483	91,483	-	-	-	-	
1178		P	SE		-	-	-	-	-	-	
1179		I-SG	SG		386,515	355,426	31,089	-	-	31,089	
1180		PTD	SO		1,012,733	943,549	69,184	-	-	69,184	
1181		CUST	CN		273,314	254,373	18,941	-	-	18,941	
1182		I-SG	CAGW		-	-	-	-	-	-	
1183		I-SG	CAGE		-	-	-	-	-	-	
1184		I-DGP	DGP		-	-	-	-	-	-	
1185		I-SG	CAGE		-	-	-	-	-	-	
1186		I-SG	CAGE		-	-	-	-	-	-	
1187		I-SG	CAGW		1,156,130	895,613	260,517	-	-	260,517	
1188		I-SG	CAGE		346,971	346,971	-	-	-	-	
1189		P	JBG		23,027	17,868	5,159	-	-	5,159	
1190		P	CAEW		-	-	-	-	-	-	
1191		P	CAEE		4,079	4,079	-	-	-	-	
1192		I-DGU	DGU		-	-	-	-	-	-	
1193				B4	3,294,253	2,909,362	384,891	-	-	384,891	
1194					-	-	-	-	-	-	
1195	404MP	Amort of LT Plant - Mining Plant									
1196		P	SE		-	-	-	-	-	-	
1197					-	-	-	-	-	-	
1198					-	-	-	-	-	-	

DECEMBER 2014 West Control Area						
AMA						
ACCT	FERC	DESCRIP	BUS	WCA	Ref	
			FUNC	FACTOR		
						UNADJUSTED RESULTS
						WASHINGTON
						ADJUSTMENT
						ADJ TOTAL
						TOTAL
						OTHER
						WASHINGTON
						ADJUSTMENT
						ADJ TOTAL
1277						
1278	41140	Deferred Investment Tax Credit - Fed				
1279		PTD		CAGE		
1280						
1281						
1282					B7	
1283	41141	Deferred Investment Tax Credit - Idaho				
1284		PTD		CAGE		
1285						
1286					B7	
1287						
1288		TOTAL DEFERRED ITC			B7	
1289						
1290						
1291	427	Interest on Long-Term Debt				
1292		GP		S		
1293		GP		SNP		
1294						
1295						
1296	428	Amortization of Debt Disc & Exp				
1297		GP		SNP		
1298						
1299						
1300	429	Amortization of Premium on Debt				
1301		GP		SNP		
1302						
1303						
1304	431	Other Interest Expense				
1305		NUTIL		OTH		
1306		GP		SO		
1307		GP		SNP		
1308						
1309						
1310	432	AFUDC - Borrowed				
1311		GP		SNP		
1312						
1313						
1314		Total Elec. Interest Deductions for Tax			B6	
1315						
1316		Non-Utility Portion of Interest				
1317		427 NUTIL		NUTIL		
1318		428 NUTIL		NUTIL		
1319		429 NUTIL		NUTIL		
1320		431 NUTIL		NUTIL		
1321						
1322		Total Non-utility Interest				
1323						
1324		Total Interest Deductions for Tax				
1325						
1326						
1327	419	Interest & Dividends				
1328		GP		S		
1329		GP		SNP		
1330		Total Operating Deductions for Tax				
1331						
1332						
1333	41010	Deferred Income Tax - Federal-DR				
1334		P		S		
1335		P		CAEW		
1336		GP		SCHMDEXP		
1337		LABOR		SO		
1338		GP		SNP		
1339		P		SE		
1340		PT		SG		
1341		GP		GPS		
1342		TAXDEPR		TAXDEPR		
1343		CUST		CAEW		
1344		CUST		CN		
1345		P		JBE		
1346		PT		CAGW		
1347		PT		CAGE		
1348		P		JBG		
1349		P		CAEE		
1350		DPW		SNPD		
1351					B7	
1352						
1353						
1354						

DECEMBER 2014 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
1355	41110	Deferred Income Tax - Federal-CR								
1356		GP	S		-	-	-	-	-	-
1357		DPW	CIAC		-	-	-	-	-	-
1358		GP	SCHMDEXP		-	-	-	-	-	-
1359		GP	SNP		-	-	-	-	-	-
1360		PT	SG		-	-	-	-	-	-
1361		PT	SNPD		-	-	-	-	-	-
1362		LABOR	SO		-	-	-	-	-	-
1363		IBT	TAXDEPR		-	-	-	-	-	-
1364		CUST	JBG		-	-	-	-	-	-
1365		CUST	BADDEBT		-	-	-	-	-	-
1366		GP	GPS		-	-	-	-	-	-
1367		P	TROJD		-	-	-	-	-	-
1368		P	JBE		-	-	-	-	-	-
1369		PT	CAGW		-	-	-	-	-	-
1370		PT	CAGE		-	-	-	-	-	-
1371		P	SE		-	-	-	-	-	-
1372		P	CAEE		-	-	-	-	-	-
1373				B7	-	-	-	-	-	-
1374					-	-	-	-	-	-
1375		TOTAL DEFERRED INCOME TAXES		B7	-	-	-	-	-	-
1376	SCHMAF	Additions - Flow Through								
1377		SCHMAF	S		-	-	-	-	-	-
1378		SCHMAF	SNP		-	-	-	-	-	-
1379		SCHMAF	SO		-	-	-	-	-	-
1380		SCHMAF	SE		-	-	-	-	-	-
1381		SCHMAF	TROJP		-	-	-	-	-	-
1382		SCHMAF	DGP		-	-	-	-	-	-
1383				B6	-	-	-	-	-	-
1384					-	-	-	-	-	-
1385	SCHMAP	Additions - Permanent								
1386		P	S		-	-	-	-	-	-
1387		P	BADDEBT		-	-	-	-	-	-
1388		P	JBE		-	-	-	-	-	-
1389		P	SCHMDEXP		-	-	-	-	-	-
1390		P	CAEE		-	-	-	-	-	-
1391		P	CAGW		-	-	-	-	-	-
1392		P	CAGE		-	-	-	-	-	-
1393		LABOR	SNP		-	-	-	-	-	-
1394		SCHMAP-SO	SO		-	-	-	-	-	-
1395					-	-	-	-	-	-
1396				B6	-	-	-	-	-	-
1397					-	-	-	-	-	-
1398	SCHMAT	Additions - Temporary								
1399		SCHMAT-SITUS	S		-	-	-	-	-	-
1400		P	JBE		-	-	-	-	-	-
1401		DPW	CIAC		-	-	-	-	-	-
1402		SCHMAT-SNP	SNP		-	-	-	-	-	-
1403		P	TROJD		-	-	-	-	-	-
1404		P	CN		-	-	-	-	-	-
1405		SCHMAT-SE	SE		-	-	-	-	-	-
1406		P	SG		-	-	-	-	-	-
1407		SCHMAT-GPS	GPS		-	-	-	-	-	-
1408		SCHMAT-SO	SO		-	-	-	-	-	-
1409		SCHMAT-SNP	SNPD		-	-	-	-	-	-
1410		P	JBG		-	-	-	-	-	-
1411		CUST	BADDEBT		-	-	-	-	-	-
1412		P	CAGW		-	-	-	-	-	-
1413		P	CAGE		-	-	-	-	-	-
1414		SCHMAT-SE	CAEW		-	-	-	-	-	-
1415		SCHMAT-SE	CAEE		-	-	-	-	-	-
1416		BOOKDEPR	SCHMDEXP		-	-	-	-	-	-
1417				B6	-	-	-	-	-	-
1418					-	-	-	-	-	-
1419		TOTAL SCHEDULE - M ADDITIONS		B6	-	-	-	-	-	-
1420					-	-	-	-	-	-
1421	SCHMDF	Deductions - Flow Through								
1422		SCHMDF	S		-	-	-	-	-	-
1423		SCHMDF	CAGW		-	-	-	-	-	-
1424		SCHMDF	CAGE		-	-	-	-	-	-
1425		SCHMDF	DGP		-	-	-	-	-	-
1426		SCHMDF	DGU		-	-	-	-	-	-
1427				B6	-	-	-	-	-	-

DECEMBER 2014 West Control Area										
AMA										
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	WASHINGTON	ADJ TOTAL
			FUNC	FACTOR			OTHER		ADJUSTMENT	
1428	SCHMDF	Deductions - Permanent								
1429		SCHMDP	S			-	-	-	-	-
1430		P	SE			-	-	-	-	-
1431		P	CAEW			-	-	-	-	-
1432		P	CAEE			-	-	-	-	-
1433		PTD	SNP			-	-	-	-	-
1434		P	JBE			-	-	-	-	-
1435		P	SCHMDEXP			-	-	-	-	-
1436		SCHMDP-SO	SO			-	-	-	-	-
1437					B6	-	-	-	-	-
1438						-	-	-	-	-
1439	SCHMDT	Deductions - Temporary								
1440		GP	S			-	-	-	-	-
1441		CUST	BADDEBT			-	-	-	-	-
1442		CUST	CN			-	-	-	-	-
1443		SCHMDT-SNP	SNP			-	-	-	-	-
1444		DPW	SNPD			-	-	-	-	-
1445		P	JBE			-	-	-	-	-
1446		P	SE			-	-	-	-	-
1447		SCHMDT-SG	SG			-	-	-	-	-
1448		SCHMDT-GPS	GPS			-	-	-	-	-
1449		SCHMDT-SO	SO			-	-	-	-	-
1450		TAXDEPR	TAXDEPR			-	-	-	-	-
1451		SCHMDT-SG	CAGW			-	-	-	-	-
1452		SCHMDT-SG	CAGE			-	-	-	-	-
1453		P	JBG			-	-	-	-	-
1454		P	CAEE			-	-	-	-	-
1455		P	TROJD			-	-	-	-	-
1456					B6	-	-	-	-	-
1457						-	-	-	-	-
1458		TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1459						-	-	-	-	-
1460		TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1461						-	-	-	-	-
1462						-	-	-	-	-
1463	40911	State Income Taxes								
1464		IBT	IBT			7,286,153	7,286,153	-	-	-
1465		Credits	IBT			-	-	-	-	-
1466			CAGE			-	-	-	-	-
1467		IBT	IBT			-	-	-	-	-
1468		TOTAL STATE TAXES			B6	7,286,153	7,286,153	-	-	-
1469						-	-	-	-	-
1470						-	-	-	-	-
1471		Calculation of Taxable Income:								
1472		Operating Revenues				418,464,593	384,692,047	33,772,545	-	33,772,545
1473		Operating Deductions:								
1474		O & M Expenses				152,010,044	131,524,021	20,486,023	-	20,486,023
1475		Depreciation Expense				55,257,370	51,615,023	3,642,347	-	3,642,347
1476		Amortization Expense				3,631,705	3,232,312	399,393	-	399,393
1477		Taxes Other Than Income				15,204,119	13,148,808	2,055,312	-	2,055,312
1478		Interest & Dividends (AFUDC-Equity)				(3,709,519)	(3,477,327)	(232,192)	-	(232,192)
1479		Misc Revenue & Expense				(561)	(382)	(179)	-	(179)
1480		Total Operating Deductions				222,393,158	196,042,454	26,350,704	-	26,350,704
1481		Other Deductions:								
1482		Interest Deductions				29,589,346	27,737,243	1,852,103	-	1,852,103
1483		Interest on PCRBS				-	-	-	-	-
1484		Schedule M Adjustments				-	-	-	-	-
1485						-	-	-	-	-
1486		Income Before State Taxes				166,482,088	160,912,350	5,569,738	-	5,569,738
1487						-	-	-	-	-
1488		State Income Taxes				7,286,153	7,286,153	-	-	-
1489						-	-	-	-	-
1490		Total Taxable Income				159,195,936	153,626,197	5,569,738	-	5,569,738
1491						-	-	-	-	-
1492		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1493						-	-	-	-	-
1494		Federal Income Tax - Calculated				55,718,578	53,769,169	1,949,408	-	1,949,408
1495						-	-	-	-	-
1496		Adjustments to Calculated Tax:								
1497	40910	Fed. Credit	P	SE		-	-	-	-	-
1498	40910	Fed. Credit	P	JBE		-	-	-	-	-
1499	40910	Fed. Credit	P	SO		-	-	-	-	-
1500	40910	Fed. Credit	P	SG		-	-	-	-	-
1501	40910	Fed. Credit		CAGW		-	-	-	-	-
1502	40910	Fed. Credit		CAEE		-	-	-	-	-
1503		FEDERAL INCOME TAX				55,718,578	53,769,169	1,949,408	-	1,949,408
1504						-	-	-	-	-
1505		TOTAL OPERATING EXPENSES				288,697,118	260,164,814	28,532,304	-	28,532,304

DECEMBER 2014 West Control Area												
AMA												
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL			
1583	Summary of Steam Production Plant by Factor											
1584	S				-	-	-	-	-			
1585	JBG				1,107,051,139	859,008,515	248,042,624	-	248,042,624			
1586	JBE				-	-	-	-	-			
1587	SG				16,452,900	15,129,528	1,323,372	-	1,323,372			
1588	CAGW				262,329,966	203,217,645	59,112,321	-	59,112,321			
1589	CAGE				5,493,083,383	5,493,083,383	-	-	-			
1590	SSGCH				-	-	-	-	-			
1591	Total Steam Production Plant by Factor						B8	6,878,917,388	6,570,439,071	308,478,317	-	308,478,317
1592	320	Land and Land Rights										
1593		P		DGP	-	-	-	-	-			
1594		P		SG	-	-	-	-	-			
1595					-	-	-	-	-			
1596					-	-	-	-	-			
1597	321	Structures and Improvements										
1598		P		DGP	-	-	-	-	-			
1599		P		SG	-	-	-	-	-			
1600					-	-	-	-	-			
1601					-	-	-	-	-			
1602	322	Reactor Plant Equipment										
1603		P		DGP	-	-	-	-	-			
1604		P		SG	-	-	-	-	-			
1605					-	-	-	-	-			
1606					-	-	-	-	-			
1607	323	Turbogenerator Units										
1608		P		DGP	-	-	-	-	-			
1609		P		SG	-	-	-	-	-			
1610					-	-	-	-	-			
1611					-	-	-	-	-			
1612	324	Land and Land Rights										
1613		P		DGP	-	-	-	-	-			
1614		P		SG	-	-	-	-	-			
1615					-	-	-	-	-			
1616					-	-	-	-	-			
1617	325	Misc. Power Plant Equipment										
1618		P		DGP	-	-	-	-	-			
1619		P		SG	-	-	-	-	-			
1620					-	-	-	-	-			
1621					-	-	-	-	-			
1622					-	-	-	-	-			
1623	NP	Unclassified Nuclear Plant - Acct 300										
1624		P		SG	-	-	-	-	-			
1625					-	-	-	-	-			
1626					-	-	-	-	-			
1627					-	-	-	-	-			
1628					-	-	-	-	-			
1629					-	-	-	-	-			
1630					-	-	-	-	-			
1631					-	-	-	-	-			
1632	Summary of Nuclear Production Plant by Factor											
1633				DGP	-	-	-	-	-			
1634				DGU	-	-	-	-	-			
1635				SG	-	-	-	-	-			
1636					-	-	-	-	-			
1637	Total Nuclear Plant by Factor											
1638					-	-	-	-	-			
1639	330	Land and Land Rights										
1640		P		DGP	-	-	-	-	-			
1641		P		DGU	-	-	-	-	-			
1642		P		CAGW	25,370,020	19,653,247	5,716,773	-	5,716,773			
1643		P		CAGE	5,946,696	5,946,696	-	-	-			
1644		P		CAGW	-	-	-	-	-			
1645		P		CAGE	-	-	-	-	-			
1646					-	-	-	-	-			
1647					-	-	-	-	-			
1648	331	Structures and Improvements										
1649		P		DGP	-	-	-	-	-			
1650		P		DGU	-	-	-	-	-			
1651		P		CAGW	230,686,310	178,704,436	51,981,874	-	51,981,874			
1652		P		CAGE	15,574,879	15,574,879	-	-	-			
1653		P		CAGW	-	-	-	-	-			
1654		P		CAGE	-	-	-	-	-			
1655					-	-	-	-	-			
1656					-	-	-	-	-			
					B8	246,261,189	194,279,315	51,981,874	-	51,981,874		

DECEMBER 2014 West Control Area										
AMA										
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	WASHINGTON	ADJ TOTAL
			FUNC	FACTOR			OTHER	ADJUSTMENT		
1736	341	Structures and Improvements								
1737		P		CAGW		-	-	-	-	-
1738		P		DGU		-	-	-	-	-
1739		P		CAGW		57,411,174	44,474,384	12,936,790	-	12,936,790
1740		P		CAGE		169,049,533	169,049,533	-	-	-
1741		P		CAGE		-	-	-	-	-
1742					B8	226,460,708	213,523,917	12,936,790	-	12,936,790
1743										
1744	342	Fuel Holders, Producers & Accessories								
1745		P		CAGW		-	-	-	-	-
1746		P		DGU		-	-	-	-	-
1747		P		CAGW		1,622,667	1,257,022	365,645	-	365,645
1748		P		CAGE		14,247,167	14,247,167	-	-	-
1749		P		CAGE		-	-	-	-	-
1750					B8	15,869,834	15,504,189	365,645	-	365,645
1751										
1752	343	Prime Movers								
1753		P		S		-	-	-	-	-
1754		P		DGU		-	-	-	-	-
1755		P		SG		-	-	-	-	-
1756		P		CAGW		955,993,690	740,574,129	215,419,561	-	215,419,561
1757		P		CAGE		1,940,855,402	1,940,855,402	-	-	-
1758		P		CAGE		-	-	-	-	-
1759					B8	2,896,849,092	2,681,429,531	215,419,561	-	215,419,561
1760										
1761	344	Generators								
1762		P		S		-	-	-	-	-
1763		P		DGU		-	-	-	-	-
1764		P		SG		-	-	-	-	-
1765		P		CAGW		132,696,876	102,795,525	29,901,351	-	29,901,351
1766		P		CAGE		338,031,699	338,031,699	-	-	-
1767		P		CAGE		-	-	-	-	-
1768					B8	470,728,576	440,827,225	29,901,351	-	29,901,351
1769										
1770	345	Accessory Electric Plant								
1771		P		CAGW		-	-	-	-	-
1772		P		DGU		-	-	-	-	-
1773		P		CAGW		87,653,977	67,902,402	19,751,575	-	19,751,575
1774		P		CAGE		237,365,334	237,365,334	-	-	-
1775		P		CAGE		-	-	-	-	-
1776					B8	325,019,311	305,267,736	19,751,575	-	19,751,575
1777										
1778										
1779										
1780	346	Misc. Power Plant Equipment								
1781		P		SG		-	-	-	-	-
1782		P		DGU		-	-	-	-	-
1783		P		CAGW		4,028,379	3,120,641	907,738	-	907,738
1784		P		CAGE		11,073,733	11,073,733	-	-	-
1785					B8	15,102,112	14,194,374	907,738	-	907,738
1786										
1787	347	Other Production ARO								
1788		P		S		-	-	-	-	-
1789						-	-	-	-	-
1790						-	-	-	-	-
1791	OP	Unclassified Other Prod Plant-Acct 300								
1792		P		S		-	-	-	-	-
1793		P		SG		-	-	-	-	-
1794		P		CAGW		-	-	-	-	-
1795		P		CAGE		-	-	-	-	-
1796						-	-	-	-	-
1797						-	-	-	-	-
1798					B8	3,992,972,466	3,713,055,252	279,917,214	-	279,917,214
1799										
1800		Summary of Other Production Plant by Factor								
1801		S				-	-	-	-	-
1802		DGU				-	-	-	-	-
1803		SG				-	-	-	-	-
1804		CAGW				1,242,222,799	962,305,586	279,917,214	-	279,917,214
1805		CAGE				2,750,749,666	2,750,749,666	-	-	-
1806		SSGCT				-	-	-	-	-
1807		Total of Other Production Plant by Factor			B8	3,992,972,466	3,713,055,252	279,917,214	-	279,917,214
1808										
1809		Experimental Plant								
1810	103	Experimental Plant								
1811		P		DGP		-	-	-	-	-
1812		Total Experimental Plant				-	-	-	-	-
1813						-	-	-	-	-
1814		TOTAL PRODUCTION PLANT			B8	11,856,469,037	11,084,358,900	772,110,137	-	772,110,137

DECEMBER 2014 West Control Area						UNADJUSTED RESULTS					
AMA											
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
2184		Summary of General Plant by Factor									
2185		S				588,677,374	542,659,668	46,017,706	-	46,017,706	
2186		JBG				20,516,543	15,919,667	4,596,876	-	4,596,876	
2187		JBE				1,070	829	241	-	241	
2188		SG				138,684	127,529	11,155	-	11,155	
2189		SO				278,013,840	259,021,458	18,992,382	-	18,992,382	
2190		SE				-	-	-	-	-	
2191		CN				22,317,066	20,770,471	1,546,596	-	1,546,596	
2192		DEU				-	-	-	-	-	
2193		CAGW				60,642,338	46,977,451	13,664,887	-	13,664,887	
2194		CAGE				196,300,685	196,300,685	-	-	-	
2195		CAEW				-	-	-	-	-	
2196		CAEE				299,333,980	299,333,980	-	-	-	
2197		SSGCT				-	-	-	-	-	
2198		SSGCH				-	-	-	-	-	
2199		Less Capital Leases									
						(23,889,233)	(22,875,779)	(1,013,454)	-	(1,013,454)	
2200		Total General Plant by Factor				B8	1,442,052,346	1,358,235,958	83,816,388	-	83,816,388
2201	301	Organization									
2202		I-SITUS		S		-	-	-	-	-	
2203		PTD		SO		-	-	-	-	-	
2204		I-SG		CAGW		-	-	-	-	-	
2205		I-SG		CAGE		-	-	-	-	-	
2206		I-SG		SG		-	-	-	-	-	
2207						-	-	-	-	-	
2208	302	Franchise & Consent				B8					
2209		I-SITUS		S		(31,081,215)	(31,081,215)	-	-	-	
2210		I-SG		SG		-	-	-	-	-	
2211		I-SG		CAGW		-	-	-	-	-	
2212		I-SG		CAGE		-	-	-	-	-	
2213		I-SG		CAGW		178,725,803	138,452,489	40,273,314	-	40,273,314	
2214		I-SG		CAGE		14,386,245	14,386,245	-	-	-	
2215		I-DGP		DGP		-	-	-	-	-	
2216		I-DGU		DGU		-	-	-	-	-	
2217						-	-	-	-	-	
2218						-	-	-	-	-	
2219	303	Miscellaneous Intangible Plant				B8	162,030,833	121,757,519	40,273,314	-	40,273,314
2220		I-SITUS		S		14,174,864	12,666,816	1,508,049	-	1,508,049	
2221		I-SG		SG		1,581,299	1,454,109	127,190	-	127,190	
2222		PTD		SO		362,048,660	337,315,480	24,733,180	-	24,733,180	
2223		P		SE		-	-	-	-	-	
2224		CUST		CN		132,806,716	123,603,074	9,203,643	-	9,203,643	
2225		I-SG		CAGW		84,247,506	65,263,531	18,983,976	-	18,983,976	
2226		I-SG		CAGE		72,425,754	72,425,754	-	-	-	
2227		P		JBG		1,041,005	807,761	233,245	-	233,245	
2228		P		CAEW		-	-	-	-	-	
2229		P		CAEE		3,687,563	3,687,563	-	-	-	
2230		I-SG		CAGE		-	-	-	-	-	
2231		I-SG		CAGE		-	-	-	-	-	
2232						-	-	-	-	-	
2233						-	-	-	-	-	
2234	303	Less Non-Utility Plant				B8	672,013,368	617,224,086	54,789,281	-	54,789,281
2235		I-SITUS		S		-	-	-	-	-	
2236	IP	Unclassified Intangible Plant - Acct 300				B8	672,013,368	617,224,086	54,789,281	-	54,789,281
2237		I-SITUS		S		-	-	-	-	-	
2238		I-SG		SG		-	-	-	-	-	
2239		I-DGU		DGU		-	-	-	-	-	
2240		PTD		SO		-	-	-	-	-	
2241						-	-	-	-	-	
2242						-	-	-	-	-	
2243		TOTAL INTANGIBLE PLANT				B8	834,044,201	738,981,605	95,062,595	-	95,062,595
2244		Summary of Intangible Plant by Factor									
2245		S				(16,906,351)	(18,414,399)	1,508,049	-	1,508,049	
2246		JBG				1,041,005	807,761	233,245	-	233,245	
2247		JBE				-	-	-	-	-	
2248		SG				1,581,299	1,454,109	127,190	-	127,190	
2249		SO				362,048,660	337,315,480	24,733,180	-	24,733,180	
2250		CN				132,806,716	123,603,074	9,203,643	-	9,203,643	
2251		CAGW				262,973,310	203,716,020	59,257,290	-	59,257,290	
2252		CAGE				86,811,999	86,811,999	-	-	-	
2253		CAEW				-	-	-	-	-	
2254		CAEE				3,687,563	3,687,563	-	-	-	
2255		SSGCT				-	-	-	-	-	
2256		SSGCH				-	-	-	-	-	
2257		SE				-	-	-	-	-	
2258						-	-	-	-	-	
2259		Total Intangible Plant by Factor				B8	834,044,201	738,981,605	95,062,595	-	95,062,595
2260		Summary of Unclassified Plant (Account 106)									
2261		DP				26,709,399	22,074,439	4,634,959	-	4,634,959	
2262		DS0				-	-	-	-	-	
2263		GP				8,002,916	7,456,200	546,715	-	546,715	
2264		HP				-	-	-	-	-	
2265		NP				-	-	-	-	-	
2266		OP				-	-	-	-	-	
2267		TP				45,007,438	42,263,939	2,743,500	-	2,743,500	
2268		TS0				-	-	-	-	-	
2269		IP				-	-	-	-	-	
2270		MP				-	-	-	-	-	
2271		SP				14,640,131	13,316,759	1,323,372	-	1,323,372	
2272		Total Unclassified Plant by Factor					94,359,883	85,111,337	9,248,546	-	9,248,546
2273						-	-	-	-	-	
2274		TOTAL ELECTRIC PLANT IN SERVICE				B8	25,709,321,107	24,016,901,549	1,692,419,558	-	1,692,419,558

DECEMBER 2014 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2275	Summary of Electric Plant by Factor								
2276	S				6,760,730,656	6,268,369,700	492,360,956	-	492,360,956
2277	SE				-	-	-	-	-
2278	JBG				1,187,981,732	921,806,038	266,175,694	-	266,175,694
2279	JBE				1,070	829	241	-	241
2280	SG				21,527,664	19,796,109	1,731,555	-	1,731,555
2281	SO				640,062,499	596,336,937	43,725,562	-	43,725,562
2282	CN				155,123,782	144,373,544	10,750,238	-	10,750,238
2283	DEU				-	-	-	-	-
2284	CAGW				3,899,464,428	3,020,775,663	878,688,766	-	878,688,766
2285	CAGE				12,765,371,951	12,765,371,951	-	-	-
2286	CAEW				-	-	-	-	-
2287	CAEE				303,021,543	303,021,543	-	-	-
2288	SSGCH				-	-	-	-	-
2289	SSGCT				-	-	-	-	-
2290	Less Capital Leases				(23,889,233)	(22,875,779)	(1,013,454)	-	(1,013,454)
2291					25,709,396,093	24,016,976,534	1,692,419,558	-	1,692,419,558
2292	105	Plant Held For Future Use							
2293		DPW	S		9,785,367	9,785,367	-	-	-
2294		P	SG		-	-	-	-	-
2295		T	SG		-	-	-	-	-
2296		P	SG		-	-	-	-	-
2297		P	SE		4,480,993	4,141,745	339,248	-	339,248
2298		P	SG		-	-	-	-	-
2299		P	CAGW		161,944	125,452	36,492	-	36,492
2300		P	CAGE		12,418,892	12,418,892	-	-	-
2301		P	CAEW		-	-	-	-	-
2302		P	CAEE		26,608,566	26,608,566	-	-	-
2303		Total Plant Held For Future Use			53,455,762	53,080,023	375,739	-	375,739
2304									
2305	114	Electric Plant Acquisition Adjustments							
2306		P	S		-	-	-	-	-
2307		P	SG		-	-	-	-	-
2308		P	CAGW		-	-	-	-	-
2309		P	CAGE		143,167,971	143,167,971	-	-	-
2310		P	DGP		-	-	-	-	-
2311		Total Electric Plant Acquisition Adjustments			143,167,971	143,167,971	-	-	-
2312									
2313	115	Accum Provision for Asset Acquisition Adjustments							
2314		P	S		-	-	-	-	-
2315		P	SG		-	-	-	-	-
2316		P	CAGW		-	-	-	-	-
2317		P	CAGE		(106,931,076)	(106,931,076)	-	-	-
2318		P	DGP		-	-	-	-	-
2319		Total Nuclear Fuel			(106,931,076)	(106,931,076)	-	-	-
2320									
2321	120	Nuclear Fuel							
2322		P	SE		-	-	-	-	-
2323		Total Nuclear Fuel			-	-	-	-	-
2324									
2325	124	Weatherization							
2326		DMSC	S		1,392,990	(527,677)	1,920,667	-	1,920,667
2327		DMSC	SO		(4,454)	(4,149)	(304)	-	(304)
2328		Total Weatherization			1,388,536	(531,827)	1,920,363	-	1,920,363
2329									
2330	182W	Weatherization							
2331		DMSC	S		19,513,284	19,513,284	-	-	-
2332		DMSC	SG		-	-	-	-	-
2333		DMSC	SGCT		-	-	-	-	-
2334		DMSC	SO		-	-	-	-	-
2335		Total Weatherization			19,513,284	19,513,284	-	-	-
2336									

DECEMBER 2014 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2416	165	Prepayments							
2417		DMSC	S		10,600,762	10,600,762	-	-	-
2418		GP	GPS		11,893,809	11,081,289	812,520	-	812,520
2419		PT	SG		1,437,353	1,321,741	115,612	-	115,612
2420		PT	CAGW		983,688	762,028	221,660	-	221,660
2421		PT	CAGE		1,326,301	1,326,301	-	-	-
2422		P	CAEW		4,055	3,136	918	-	918
2423		P	CAEE		6,389,215	6,389,215	-	-	-
2424		P	SE		-	-	-	-	-
2425		PTD	SO		19,441,520	18,113,382	1,328,138	-	1,328,138
2426		Total Prepayments		B15	52,076,703	49,597,855	2,478,848	-	2,478,848
2427									
2428	182M	Misc Regulatory Assets							
2429		P	S		231,713,891	229,814,919	1,898,972	-	1,898,972
2430		DEFSG	SG		-	-	-	-	-
2431		P	CAGE		-	-	-	-	-
2432		P	CAGE		2,899,598	2,899,598	-	-	-
2433		P	CAGW		-	-	-	-	-
2434		P	JBG		-	-	-	-	-
2435		P	SE		10,608,209	9,805,081	803,128	-	803,128
2436		P	CAEW		-	-	-	-	-
2437		P	CAEE		75,489,807	75,489,807	-	-	-
2438		T	SO		19,526,182	18,192,260	1,333,922	-	1,333,922
2439				B11	340,237,687	336,201,665	4,036,021	-	4,036,021
2440									
2441	186M	Misc Deferred Debits							
2442		T	S		12,690,280	12,690,280	-	-	-
2443		P	CAEW		-	-	-	-	-
2444		P	CAEE		-	-	-	-	-
2445		DEFSG	SG		15,057,978	13,846,805	1,211,173	-	1,211,173
2446		LABOR	SO		1,250	1,164	85	-	85
2447		P	SE		-	-	-	-	-
2448		P	CAGW		25,544,625	19,788,508	5,756,117	-	5,756,117
2449		DEFSG	CAGE		46,132,440	46,132,440	-	-	-
2450		P	CAEW		-	-	-	-	-
2451		P	CAEE		8,710,171	8,710,171	-	-	-
2452		P	JBE		-	-	-	-	-
2453		GP	EXCTAX		-	-	-	-	-
2454		Total Misc. Deferred Debits		B11	108,136,744	101,169,368	6,967,376	-	6,967,376
2455									
2456		Working Capital							
2457	CWC	Cash Working Capital							
2458		CWC	S		-	-	-	-	-
2459		CWC	SO		-	-	-	-	-
2460		CWC	SE		-	-	-	-	-
2461				B14	-	-	-	-	-
2462									
2463	OWC	Other Work. Cap.							
2464	131	Cash	GP		-	-	-	-	-
2465	135	Working Funds	GP		-	-	-	-	-
2466	141	Other A/R	GP		-	-	-	-	-
2467	143	Other A/R	GP		39,902,491	37,176,572	2,725,919	-	2,725,919
2468	232	A/P	PTD		(0)	(0)	(0)	-	(0)
2469	232	A/P	PTD		(6,503,725)	(6,059,426)	(444,299)	-	(444,299)
2470	232	A/P	P		(1,645,673)	(1,645,673)	-	-	-
2471	232	A/P	T		(81,497)	(81,497)	-	-	-
2472	232	A/P	P		(169,637)	(169,637)	-	-	-
2473	2533	Other Misc. Dt. Crd	P		-	-	-	-	-
2474	2533	Other Misc. Dt. Crd	P		-	-	-	-	-
2475	2533	Other Misc. Dt. Crd	P		(15,184,739)	(15,184,739)	-	-	-
2476	230	Asset Retr. Oblig.	P		-	-	-	-	-
2477	230	Asset Retr. Oblig.	P		-	-	-	-	-
2478	230	Asset Retr. Oblig.	P		(8,253,367)	(8,253,367)	-	-	-
2479	230	Asset Retr. Oblig.	P		-	-	-	-	-
2480	254105	ARO Reg Liability	P		276,792	-	276,792	-	276,792
2481	254105	ARO Reg Liability	P		-	-	-	-	-
2482	254105	ARO Reg Liability	P		(19,803)	(19,803)	-	-	-
2483	254105	ARO Reg Liability	P		19,803	19,803	-	-	-
2484	2533	Cholla Reclamation	P		-	-	-	-	-
2485				B14	8,340,645	5,782,232	2,558,413	-	2,558,413
2486									
2487		Total Working Capital			8,340,645	5,782,232	2,558,413	-	2,558,413

DECEMBER 2014 West Control Area											
AMA											
FERC	BUS	WCA					UNADJUSTED RESULTS			WASHINGTON	
ACCT	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL			
2712	108363	Storage Battery Equipment									
2713		DPW	S								
2714				B17	-	-	-	-	-	-	
2715											
2716	108364	Poles, Towers & Fixtures									
2717		DPW	S		(563,845,682)	(505,061,889)	(58,783,793)	-	(58,783,793)		
2718				B17	(563,845,682)	(505,061,889)	(58,783,793)	-	(58,783,793)		
2719											
2720	108365	Overhead Conductors									
2721		DPW	S		(297,023,748)	(267,533,459)	(29,490,289)	-	(29,490,289)		
2722				B17	(297,023,748)	(267,533,459)	(29,490,289)	-	(29,490,289)		
2723											
2724	108366	Underground Conduit									
2725		DPW	S		(145,952,559)	(136,803,562)	(9,148,997)	-	(9,148,997)		
2726				B17	(145,952,559)	(136,803,562)	(9,148,997)	-	(9,148,997)		
2727											
2728	108367	Underground Conductors									
2729		DPW	S		(345,619,864)	(334,861,068)	(10,758,796)	-	(10,758,796)		
2730				B17	(345,619,864)	(334,861,068)	(10,758,796)	-	(10,758,796)		
2731											
2732	108368	Line Transformers									
2733		DPW	S		(470,736,943)	(418,794,428)	(51,942,515)	-	(51,942,515)		
2734				B17	(470,736,943)	(418,794,428)	(51,942,515)	-	(51,942,515)		
2735											
2736	108369	Services									
2737		DPW	S		(259,307,491)	(236,247,309)	(23,060,183)	-	(23,060,183)		
2738				B17	(259,307,491)	(236,247,309)	(23,060,183)	-	(23,060,183)		
2739											
2740	108370	Meters									
2741		DPW	S		(86,461,224)	(83,245,353)	(3,215,870)	-	(3,215,870)		
2742				B17	(86,461,224)	(83,245,353)	(3,215,870)	-	(3,215,870)		
2743											
2744											
2745											
2746	108371	Installations on Customers' Premises									
2747		DPW	S		(7,241,739)	(6,883,302)	(358,437)	-	(358,437)		
2748				B17	(7,241,739)	(6,883,302)	(358,437)	-	(358,437)		
2749											
2750	108372	Leased Property									
2751		DPW	S		-	-	-	-	-	-	
2752				B17	-	-	-	-	-	-	
2753											
2754	108373	Street Lights									
2755		DPW	S		(29,581,597)	(27,664,422)	(1,917,175)	-	(1,917,175)		
2756				B17	(29,581,597)	(27,664,422)	(1,917,175)	-	(1,917,175)		
2757											
2758	108D00	Unclassified Dist Plant - Acct 300									
2759		DPW	S		-	-	-	-	-	-	
2760											
2761											
2762	108DS	Unclassified Dist Sub Plant - Acct 300									
2763		DPW	S		-	-	-	-	-	-	
2764											
2765											
2766	108DP	Unclassified Dist Sub Plant - Acct 300									
2767		DPW	S		1,532,249	1,431,751	100,498	-	100,498		
2768					1,532,249	1,431,751	100,498	-	100,498		
2769											
2770											
2771				B17	(2,479,448,523)	(2,271,155,555)	(208,292,969)	-	(208,292,969)		
2772											
2773											
2774											
2775											
2776				B17	(2,479,448,523)	(2,271,155,555)	(208,292,969)	-	(208,292,969)		

DECEMBER 2014 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT			FUNC	FACTOR						
2777	108GP	General Plant Accumulated Depr								
2778		G-SITUS	S			(203,301,681)	(181,874,872)	(21,426,809)	-	(21,426,809)
2779		G-DGP	DGP			-	-	-	-	-
2780		G-DGU	DGU			-	-	-	-	-
2781		G-SG	SG			-	-	-	-	-
2782		CUST	CN			(6,775,036)	(6,305,519)	(469,517)	-	(469,517)
2783		PTD	SO			(93,745,796)	(87,341,597)	(6,404,199)	-	(6,404,199)
2784		P	SE			-	-	-	-	-
2785		G-SG	CAGW			(20,326,139)	(15,745,933)	(4,580,206)	-	(4,580,206)
2786		G-SG	CAGE			(60,330,042)	(60,330,042)	-	-	-
2787		P	JBG			(6,096,052)	(4,730,189)	(1,365,863)	-	(1,365,863)
2788		P	CAEW			-	-	-	-	-
2789		P	CAEE			(407,224)	(407,224)	-	-	-
2790		G-SG	CAGE			-	-	-	-	-
2791		G-SG	CAGE			-	-	-	-	-
2792					B17	(390,981,971)	(356,735,377)	(34,246,594)	-	(34,246,594)
2793						-	-	-	-	-
2794						-	-	-	-	-
2795	108MP	Mining Plant Accumulated Depr.								
2796		P	S			-	-	-	-	-
2797		P	CAEW			-	-	-	-	-
2798		P	CAEE			(188,761,612)	(188,761,612)	-	-	-
2799		P	JBE			-	-	-	-	-
2800					B17	(188,761,612)	(188,761,612)	-	-	-
2801	108MP	Less Centralia Sitis Depreciation								
2802		P	S			-	-	-	-	-
2803					B17	(188,761,612)	(188,761,612)	-	-	-
2804						-	-	-	-	-
2805	1081390	Accum Depr - Capital Lease								
2806		PTD	SO			-	-	-	-	-
2807						-	-	-	-	-
2808						-	-	-	-	-
2809		Remove Capital Leases				-	-	-	-	-
2810						-	-	-	-	-
2811						-	-	-	-	-
2812	1081399	Accum Depr - Capital Lease								
2813		P	S			-	-	-	-	-
2814		P	SE			-	-	-	-	-
2815						-	-	-	-	-
2816						-	-	-	-	-
2817		Remove Capital Leases				-	-	-	-	-
2818						-	-	-	-	-
2819						-	-	-	-	-
2820						-	-	-	-	-
2821		TOTAL GENERAL PLANT ACCUM DEPR			B17	(579,743,583)	(545,496,989)	(34,246,594)	-	(34,246,594)
2822						-	-	-	-	-
2823						-	-	-	-	-
2824						-	-	-	-	-
2825		Summary of General Depreciation by Factor								
2826		S				(203,301,681)	(181,874,872)	(21,426,809)	-	(21,426,809)
2827		DGP				-	-	-	-	-
2828		DGU				-	-	-	-	-
2829		SE				-	-	-	-	-
2830		SO				(93,745,796)	(87,341,597)	(6,404,199)	-	(6,404,199)
2831		CN				(6,775,036)	(6,305,519)	(469,517)	-	(469,517)
2832		SG				-	-	-	-	-
2833		DEU				-	-	-	-	-
2834		CAGW				(20,326,139)	(15,745,933)	(4,580,206)	-	(4,580,206)
2835		CAGE				(60,330,042)	(60,330,042)	-	-	-
2836		CAEW				-	-	-	-	-
2837		CAEE				(189,168,836)	(189,168,836)	-	-	-
2838		SSGCT				-	-	-	-	-
2839		JBG				(6,096,052)	(4,730,189)	(1,365,863)	-	(1,365,863)
2840		Remove Capital Leases				-	-	-	-	-
2841		Total General Depreciation by Factor			B17	(579,743,583)	(545,496,989)	(34,246,594)	-	(34,246,594)
2842						-	-	-	-	-
2843						-	-	-	-	-
2844		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(8,314,691,435)	(7,668,264,912)	(646,426,523)	-	(646,426,523)
2845	111SP	Accum Prov for Amort-Steam								
2846		P	CAGW			-	-	-	-	-
2847		P	CAGW			-	-	-	-	-
2848		P	CAGE			-	-	-	-	-
2849		P	SG			-	-	-	-	-
2850						-	-	-	-	-
2851						-	-	-	-	-
2852						-	-	-	-	-

DECEMBER 2014 West Control Area							UNADJUSTED RESULTS			WASHINGTON	
AMA							TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	FERC	DESCRIP	BUS	WCA	Ref						
			FUNC	FACTOR							
2853	111GP	Accum Prov for Amort-General									
2854		G-SITUS	S			(11,004,966)	(9,651,849)	(1,353,117)	-	(1,353,117)	
2855		CUST	CN			(2,990,191)	(2,782,968)	(207,223)	-	(207,223)	
2856		I-SG	SG			-	-	-	-	-	
2857		PTD	SO			(5,365,003)	(4,998,495)	(366,508)	-	(366,508)	
2858		I-SG	CAGW			(117,921)	(91,349)	(26,572)	-	(26,572)	
2859		I-SG	CAGE			-	-	-	-	-	
2860		P	CAEW			-	-	-	-	-	
2861		P	CAEE			-	-	-	-	-	
2862		P	SE			-	-	-	-	-	
2863					B18	(19,478,081)	(17,524,662)	(1,953,419)	-	(1,953,419)	
2864											
2865											
2866	111HP	Accum Prov for Amort-Hydro									
2867		P	DGP			-	-	-	-	-	
2868		P	DGU			-	-	-	-	-	
2869		P	SG			-	-	-	-	-	
2870		P	CAGW			(1,159,332)	(898,093)	(261,239)	-	(261,239)	
2871		P	CAGE			-	-	-	-	-	
2872		P	CAGE			-	-	-	-	-	
2873					B18	(1,159,332)	(898,093)	(261,239)	-	(261,239)	
2874											
2875											
2876	111IP	Accum Prov for Amort-Intangible Plant									
2877		I-SITUS	S			12,499,966	12,499,966	-	-	-	
2878		I-DGP	DGP			-	-	-	-	-	
2879		I-DGU	DGU			-	-	-	-	-	
2880		P	CAEW			-	-	-	-	-	
2881		P	CAEE			(2,526,169)	(2,526,169)	-	-	-	
2882		P	SE			-	-	-	-	-	
2883		I-SG	SG			(12,991,351)	(11,946,405)	(1,044,946)	-	(1,044,946)	
2884		I-SG	CAGW			-	-	-	-	-	
2885		I-SG	CAGE			-	-	-	-	-	
2886		CUST	CN			(112,703,330)	(104,892,873)	(7,810,457)	-	(7,810,457)	
2887		P	CAGE			-	-	-	-	-	
2888		P	CAGE			-	-	-	-	-	
2889		I-SG	CAGW			(90,639,400)	(70,215,102)	(20,424,298)	-	(20,424,298)	
2890		I-SG	CAGE			(25,024,118)	(25,024,118)	-	-	-	
2891		PTD	JBG			(163,439)	(126,819)	(36,620)	-	(36,620)	
2892		PTD	SO			(291,036,096)	(271,154,105)	(19,881,991)	-	(19,881,991)	
2893					B18	(522,583,936)	(473,385,625)	(49,198,311)	-	(49,198,311)	
2894	111IP	Less Non-Utility Plant									
2895		NUTIL	OTH			-	-	-	-	-	
2896					B18	(522,583,936)	(473,385,625)	(49,198,311)	-	(49,198,311)	
2897											
2898	111390	Accum Amtr - Capital Lease									
2899		G-SITUS	S			396,357	396,357	-	-	-	
2900		P	SG			910,304	837,085	73,219	-	73,219	
2901		PTD	CAGW			-	-	-	592,511	592,511	
2902		PTD	SO			8,673,284	8,080,773	592,511	-	592,511	
2903						9,979,946	9,314,215	665,731	592,511	1,258,242	
2904											
2905		Remove Capital Lease Amtr				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)	
2906											
2907		TOTAL ACCUM PROV FOR AMORTIZ			B18	(543,221,350)	(491,808,380)	(51,412,969)	-	(51,412,969)	
2908		AMA									
2909											
2910											
2911											
2912		Summary of Amortization by Factor									
2913		S				1,891,358	3,244,474	(1,353,117)	-	(1,353,117)	
2914		DGP				-	-	-	-	-	
2915		DGU				-	-	-	-	-	
2916		SE				-	-	-	-	-	
2917		SO				(287,727,814)	(268,071,827)	(19,655,987)	-	(19,655,987)	
2918		CN				(115,693,521)	(107,675,841)	(8,017,680)	-	(8,017,680)	
2919		SSGCT				-	-	-	-	-	
2920		JBG				(163,439)	(126,819)	(36,620)	-	(36,620)	
2921		CAGW				(91,916,653)	(71,204,544)	(20,712,108)	592,511	(20,119,597)	
2922		CAGE				(25,024,118)	(25,024,118)	-	-	-	
2923		CAEW				-	-	-	-	-	
2924		CAEE				(2,526,169)	(2,526,169)	-	-	-	
2925		SG				(12,081,047)	(11,109,320)	(971,726)	-	(971,726)	
2926		Less Capital Lease				(9,979,946)	(9,314,215)	(665,731)	(592,511)	(1,258,242)	
2927		Total Provision For Amortization by Factor			B18	(543,221,350)	(491,808,380)	(51,412,969)	-	(51,412,969)	