PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

June 29, 2015

VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, Washington 98504-7250

RE: Actual Results for the Quarter Ended March 31, 2015

In compliance with WAC 480-100-275, Pacific Power & Light Company, a division of PacifiCorp (Company), submits for filing the actual results for Washington operations for the quarter ended March 31, 2015. These results are based on unadjusted data and do not reflect normalized results or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area inter-jurisdictional allocation methodology. In Docket No. UE-072123, Order 03, the Company was granted a 30-day extension of time to file these reports changing the due date from 60 to 90 days following the end of each quarter through the quarter ending June 30, 2017.

Also enclosed is the Company's Average Customer Count and kWh data for its Washington jurisdiction for the quarter ended March 31, 2015.

In addition, enclosed is the Company's Semi-Annual Environmental Remediation Report for the six months ended March 31, 2014. This report includes environmental remediation expenditures for non-major and major projects in accordance with Order 01 in Docket No. UE-031658.

If you have any informal inquiries regarding this matter, please contact Ariel Son, Manager, Regulatory Projects, at (503) 813-5410.

Sincerely,

R. Bryce Dalley /AS

R. Bryce Dalley
Vice President, Regulation

Enclosures

SEMI-ANNUAL ENVIRONMENTAL REMEDIATION REPORT

SIX MONTHS ENDED

March 31, 2015

ENVIRONMENTAL REMEDIATION COSTS
STATE OF WASHINGTON
Six Months, Ending 3/15/2015

	3/15/2015
Additions per 6 mo ending 3/15/2015 reconciliation	4,793,478.44
Washington Non-Deferred included in Beg Bal	0.00
Less Third West Substation 6 mo ending 3/31/2015 Activity	0.00
6 mo ending 3/31/2015 Minor Envirnonmental Cleanup Activity	**4,793,478.44**

6 mo ending 3/31/2015 Amortization per reconciliation	(1,446,594.32)
Washington Non-Deferred Amort included in Beg Bal	0.00
6 mo ending 3/31/2015 Amortization (Third West)	0.00
6 mo ending 3/31/2015 Minor Environmental Cleanup Amortization	**(1,446,594.32)**

Proof

Third West 6 mo ending 3/31/2015 Activity	0.00
Third West 6 mo ending 3/31/2015 Amortization	0.00
6 mo ending 3/31/2015 Minor Environmental Cleanup Activity	4,793,478.44
6 mo ending 3/31/2015 Minor Environmental Cleanup Amortization	(1,446,594.32)
Environmental Cleanup Activity - 6 mo ending 3/31/2015	**3,346,884.12**

Beginning Environmental Cleanup Balance 9/30/2014	17,164,086.41
Beginning Balance Adjustments	1,903.56
Ending Environmental Cleanup Balance 3/31/2015	(20,512,874.09)
Environmental Cleanup Activity - 6 mo ending 3/31/2015	**(3,346,884.12)**

ENVIRONMENTAL REMEDIATION REPORT
STATE OF WASHINGTON
Period Ending 3/31/15

	6 month activity	End Bal 3/31/2014	6 month activity	End Bal 9/30/2014	6 month activity	End Bal 3/31/2015
Beginning Balance at October 13, 2003						
Third West Substation Cleanup						
FYE 3/31/2005 Activity		$ 4,291,773.25		$ 4,291,773.25		$ 4,291,773.25
FYE 3/31/2006 Activity		$ 357,614.60		$ 357,614.60		$ 357,614.60
FYE 3/31/2006 Transfers (Note)		$ (1,212,815.31)		$ (1,212,815.31)		$ (1,212,815.31)
FYE 3/31/2006 Activity (2nd Half reporting)		$ -		$ -		$ -
QTR 9/30/2006 Activity		$ -		$ -		$ -
QTR 3/31/2007 Activity		$ -		$ -		$ -
QTR 9/30/2007 Activity		$ -		$ -		$ -
QTR 3/31/2008 Activity		$ -		$ -		$ -
QTR 9/30/2008 Activity		$ 1,326.00		$ 1,326.00		$ 1,326.00
QTR 3/31/2009 Activity		$ 468.00		$ 468.00		$ 468.00
QTR 9/30/2009 Activity		$ 1,390.41		$ 1,390.41		$ 1,390.41
QTR 3/31/2010 Activity		$ 1,015.50		$ 1,015.50		$ 1,015.50
QTR 9/30/2010 Activity		$ 21,855.60		$ 21,855.60		$ 21,855.60
QTR 3/31/2011 Activity		$ 151,286.69		$ 151,286.69		$ 151,286.69
QTR 9/30/2011 Activity		$ 37,816.50		$ 37,816.50		$ 37,816.50
QTR 3/31/2012 Activity		$ -		$ -		$ -
QTR 9/30/2012 Activity		$ -		$ -		$ -
QTR 3/31/2013 Activity		$ -		$ -		$ -
QTR 9/30/2013 Activity		$ -		$ -		$ -
QTR 3/31/2014 Activity		$ -		$ -		$ -
QTR 9/30/2014 Activity	$ -	$ -	$ -	$ -		$ -
QTR 3/31/2015 Activity					$ -	$ -
Total Activity		$ 3,651,731.24		$ 3,651,731.24		$ 3,651,731.24
Third West Substation Cleanup						
FYE 3/31/2005 Amortization		$ (429,579.25)		$ (429,579.25)		$ (429,579.25)
FYE 3/31/2006 Amortization (1st half reporting)		$ (50,547.16)		$ (50,547.16)		$ (50,547.16)
FYE 3/31/2006 Amortization (2nd Half reporting)		$ (171,828.57)		$ (171,828.57)		$ (171,828.57)
QTR 9/30/2006 Amortization		$ (171,828.63)		$ (171,828.63)		$ (171,828.63)
QTR 3/31/2007 Amortization		$ (171,828.62)		$ (171,828.62)		$ (171,828.62)
QTR 9/30/2007 Amortization		$ (171,828.63)		$ (171,828.63)		$ (171,828.63)
QTR 3/31/2008 Amortization		$ (171,828.62)		$ (171,828.62)		$ (171,828.62)
QTR 9/30/2008 Amortization		$ (171,928.08)		$ (171,928.08)		$ (171,928.08)
QTR 3/31/2009 Amortization		$ (171,953.42)		$ (171,953.42)		$ (171,953.42)
QTR 9/30/2009 Amortization		$ (172,022.61)		$ (172,022.61)		$ (172,022.61)
QTR 3/31/2010 Amortization		$ (172,075.78)		$ (172,075.78)		$ (172,075.78)
QTR 9/30/2010 Amortization		$ (173,677.79)		$ (173,677.79)		$ (173,677.79)
QTR 3/31/2011 Amortization		$ (178,624.70)		$ (178,624.70)		$ (178,624.70)
QTR 9/30/2011 Amortization		$ (183,531.97)		$ (183,531.97)		$ (183,531.97)
QTR 3/31/2012 Amortization		$ (182,586.56)		$ (182,586.56)		$ (182,586.56)
QTR 9/30/2012 Amortization		$ (182,586.56)		$ (182,586.56)		$ (182,586.56)
QTR 3/31/2013 Amortization		$ (182,586.56)		$ (182,586.56)		$ (182,586.56)
QTR 9/30/2013 Amortization		$ (182,586.56)		$ (182,586.56)		$ (182,586.56)
QTR 3/31/2014 Amortization		$ (182,586.56)		$ (182,586.56)		$ (182,586.56)
QTR 9/30/2014 Amortization			$ (175,714.59)	$ (175,714.59)		$ (175,714.59)
QTR 3/31/2015 Amortization					$ -	$ -
Total Amortization		$ (3,476,016.63)		$ (3,651,731.22)		$ (3,651,731.22)
Ending Balance at (March 31, 2015)		**$ 175,714.59**		**$ (0.00)**		**$ (0.00)**

Minor Environmental Cleanup Sites	Activity QTR 3/31/2014	Activity QTR 9/30/2014	Activity QTR 3/31/2015
The total Minor Cleanup site dollars spent	$ 2,291,026.85	$ 4,121,214.24	$ 4,793,478.44
Minor Environmental Cleanup Sites Amortization less major cleanup site above	$ (1,086,891.97)	$ (1,195,169.89)	$ (1,446,594.32)
Net Activity of Minor Sites	**$ 1,204,134.88**	**$ 2,926,044.35**	**$ 3,346,884.12**

AVERAGE CUSTOMER COUNT
AND KWH
THREE MONTHS ENDED

March 31, 2015

PacifiCorp
Average Customer Count and KWH
Washington Jurisdiction
For the 1st Quarter of Calendar Year 2015

Washington Only	Jan-15	Feb-15	Mar-15
Average Customer Count			
Residential Sales	107,472	107,507	107,477
Commercial Sales	15,475	15,486	15,494
Industrial Sales	511	510	508
Irrigation Sales	5,079	5,071	5,073
Public Street & Highway Lighting	242	242	242
KWH			
Residential Sales	183,993,459	123,977,597	123,325,977
Commercial Sales	122,207,224	115,295,648	119,537,913
Industrial Sales	70,026,855	64,152,428	65,989,567
Irrigation Sales	554,725	375,275	5,293,809
Public Street & Highway Lighting	852,312	722,296	820,190

PACIFIC POWER

Washington Jurisdiction
RESULTS OF OPERATIONS

For the 12 Month Period Ended
March 31, 2015

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME MARCH 2015
FILE:	WA JAM 12 Months Ending March 2015
PREPARED BY:	Revenue Requirement Department
DATE:	June 29, 2015
TIME:	10:38:04 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.609
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.30%

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.

The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

12 ME MARCH 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	WASHINGTON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,700,217,799	4,384,931,332	315,286,467	0	315,286,467
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	69,195,674	55,978,746	13,216,928	0	13,216,928
5	Other Operating Revenues	2.4	180,232,774	170,025,844	10,206,930	0	10,206,930
6	Total Operating Revenues	2.4	4,949,646,247	4,610,935,922	338,710,325	0	338,710,325
7							
8	Operating Expenses:						
9	Steam Production	2.6	541,939,642	478,072,205	63,867,437	0	63,867,437
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	40,968,391	33,935,715	7,032,676	0	7,032,676
12	Other Power Supply	2.10	438,012,900	354,111,054	83,901,845	0	83,901,845
13	Transmission	2.12	166,589,027	137,373,309	29,215,718	0	29,215,718
14	Distribution	2.13	207,331,128	196,379,212	10,951,916	0	10,951,916
15	Customer Accounts	2.14	82,911,464	77,203,886	5,707,578	0	5,707,578
16	Customer Service	2.14	131,256,706	119,034,696	12,222,010	0	12,222,010
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	100,710,262	93,096,333	7,613,929	0	7,613,929
19							
20	Total O & M Expenses	2.16	1,709,719,520	1,489,206,411	220,513,110	0	220,513,110
21							
22	Depreciation	2.18	657,089,957	612,899,129	44,190,827	0	44,190,827
23	Amortization Expense	2.19	45,992,839	41,593,300	4,399,539	0	4,399,539
24	Taxes Other Than Income	2.19	174,890,356	153,877,534	21,012,822	0	21,012,822
25	Income Taxes - Federal	2.22	392,997,485	394,743,397	(1,745,913)	0	(1,745,913)
26	Income Taxes - State	2.22	60,152,242	60,152,242	0	0	-
27	Income Taxes - Def Net	2.21	278,150,143	269,714,171	8,435,972	0	8,435,972
28	Investment Tax Credit Adj.	2.20	(4,881,709)	(4,881,709)	0	0	0
29	Misc Revenue & Expense	2.6	(185,103)	(175,531)	(9,573)	0	(9,573)
30							
31	Total Operating Expenses	2.22	3,313,925,730	3,017,128,945	296,796,784	0	296,796,784
32							
33	Operating Revenue for Return		1,635,720,517	1,593,806,976	41,913,541	0	41,913,541
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,439,870,549	23,738,603,326	1,701,267,223	0	1,701,267,223
37	Plant Held for Future Use	2.33	53,676,629	53,279,797	396,832	0	396,832
38	Misc Deferred Debits	2.35	389,830,699	378,258,388	11,572,311	0	11,572,311
39	Elec Plant Acq Adj	2.33	37,438,513	37,438,513	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	43,240,910	41,450,079	1,790,831	0	1,790,831
42	Fuel Stock	2.34	202,188,070	196,013,981	6,174,088	0	6,174,088
43	Material & Supplies	2.34	220,655,673	213,402,638	7,253,035	0	7,253,035
44	Working Capital	2.35	(20,992,472)	(23,217,171)	2,224,700	0	2,224,700
45	Weatherization Loans	2.34	14,109,566	12,188,451	1,921,115	0	1,921,115
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,380,018,138	24,647,418,003	1,732,600,135	0	1,732,600,135
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,195,958,886)	(7,547,331,367)	(648,627,519)	0	(648,627,519)
52	Accum Prov For Amort	2.41	(536,338,943)	(486,634,008)	(49,704,935)	0	(49,704,935)
53	Accum Def Income Taxes	2.37	(4,098,344,135)	(3,843,069,852)	(255,274,283)	0	(255,274,283)
54	Unamortized ITC	2.37	(1,117,530)	(994,202)	(123,328)	0	(123,328)
55	Customer Adv for Const	2.36	(28,281,648)	(28,305,842)	24,194	0	24,194
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(91,567,135)	(86,710,131)	(4,857,004)	0	(4,857,004)
58							
59	Total Rate Base Deductions		(12,951,608,277)	(11,993,045,402)	(958,562,875)	0	(958,562,875)
60							
61	Total Rate Base		13,428,409,860	12,654,372,601	774,037,260	0	774,037,260
62							
63							
64							
65							
66							
67							
68							
69							

12 ME MARCH 2015 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		1,714,759,131	1,583,213,984	131,545,147	-	131,545,147
				B1	1,714,759,131	1,583,213,984	131,545,147	-	131,545,147
442	Commercial & Industrial Sales								
		0	S		2,947,805,274	2,765,301,886	182,503,388	-	182,503,388
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	2,947,805,274	2,765,301,886	182,503,388	-	182,503,388
444	Public Street & Highway Lighting								
		0	S		19,964,071	18,726,139	1,237,932	-	1,237,932
		0	SO		-	-	-	-	-
				B1	19,964,071	18,726,139	1,237,932	-	1,237,932
445	Other Sales to Public Authority								
		0	S		17,689,323	17,689,323	-	-	-
				B1	17,689,323	17,689,323	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**4,700,217,799**	**4,384,931,332**	**315,286,467**	**-**	**315,286,467**
447	Sales for Resale-Non NPC								
		P	S		11,942,073	11,942,073	-	-	-
			SG		-	-	-	-	-
			CAGW		-	-	-	-	-
					11,942,073	11,942,073	-	-	-
447NPC	Sales for Resale-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	CAGW		57,253,601	44,036,672	13,216,928	-	13,216,928
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B1	57,253,601	44,036,672	13,216,928	-	13,216,928
	Total Sales for Resale				69,195,674	55,978,746	13,216,928	-	13,216,928
449	Provision for Rate Refund								
		P	S		0	0	-	-	-
		P	SG		-	-	-	-	-
					0	0	-	-	-
Total Sales from Electricity					**4,769,413,474**	**4,440,910,078**	**328,503,395**	**-**	**328,503,395**
450	Forfeited Discounts & Interest								
		CUST	S		9,188,780	8,539,049	649,731	-	649,731
		CUST	SO		-	-	-	-	-
				B1	9,188,780	8,539,049	649,731	-	649,731
451	Misc Electric Revenue								
		CUST	S		5,801,388	5,641,496	159,892	-	159,892
		GP	SG		-	-	-	-	-
		GP	SO		330	307	23	-	23
				B1	5,801,718	5,641,804	159,914	-	159,914
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		8,801,000	7,923,732	877,268	-	877,268
		T	CAGW		422,549	325,004	97,545	-	97,545
		T	CAGE		3,828,618	3,828,618	-	-	-
		T	JBG		9,148	7,048	2,100	-	2,100
		T	SG		1,059,944	976,148	83,796	-	83,796
		GP	SO		3,796,200	3,536,011	260,189	-	260,189
				B1	17,917,458	16,596,560	1,320,898	-	1,320,898

12 ME MARCH 2015 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
157										
158	456	Other Electric Revenue								
159			DMSC	S		15,471,067	15,523,260	(52,193)	-	(52,193)
160			CUST	CAGE		16,168,762	16,168,762	-	-	-
161			OTHSE	CAGW		9,697,228	7,458,634	2,238,594	-	2,238,594
162			OTHSO	SO		642,263	598,242	44,020	-	44,020
163			OTHSGR	SG		13,845,003	12,750,454	1,094,548	-	1,094,548
164			OTHSGR	JBG		2,144,425	1,652,196	492,229	-	492,229
165			OTHSGR	WRG		78,629,599	74,874,985	3,754,614	-	3,754,614
166			OTHSGR	WRE		10,726,471	10,221,897	504,574	-	504,574
167			P	CAEW		-	-	-	-	-
168			P	SE		-	-	-	-	-
169					B1	147,324,817	139,248,431	8,076,386	-	8,076,386
170										
171		**Total Other Electric Revenues**				**180,232,773**	**170,025,844**	**10,206,930**	**-**	**10,206,930**
172										
173	**Total Electric Operating Revenues**				**B1**	**4,949,646,247**	**4,610,935,922**	**338,710,325**	**-**	**338,710,325**
174										
175	Summary of Revenues by Factor									
176		S				4,751,422,108	4,434,500,942	316,921,165	-	316,921,165
177		JBG				2,153,573	1,659,244	494,329	-	494,329
178		SE				-	-	-	-	-
179		SO				4,438,792	4,134,561	304,232	-	304,232
180		SG				14,904,946	13,726,602	1,178,344	-	1,178,344
181		CAEW				-	-	-	-	-
182		CAEE				-	-	-	-	-
183		CAGW				67,373,378	51,820,311	15,553,067	-	15,553,067
184		CAGE				19,997,379	19,997,379	-	-	-
185		WRG				78,629,599	74,874,985	3,754,614	-	3,754,614
186		WRE				10,726,471	10,221,897	504,574	-	504,574
187	Total Electric Operating Revenues				B1	4,949,646,247	4,610,935,922	338,710,325	-	338,710,325
188	Miscellaneous Revenues									
189	41160	Gain on Sale of Utility Plant - CR								
190			DPW	S		-	-	-	-	-
191			T	SG		-	-	-	-	-
192			G	SO		-	-	-	-	-
193			T	DGU		-	-	-	-	-
194			P	DGP		-	-	-	-	-
195						-	-	-	-	-
196										
197	41170	Loss on Sale of Utility Plant								
198			DPW	S		-	-	-	-	-
199			T	CAGW		-	-	-	-	-
200			T	CAGE		-	-	-	-	-
201			T	SG		-	-	-	-	-
202						-	-	-	-	-
203										
204	4118	Gain from Emission Allowances								
205			P	S		-	-	-	-	-
206			P	CAEW		-	-	-	-	-
207			P	CAEE		-	-	-	-	-
208			P	SE		(1,117)	(1,032)	(85)	-	(85)
209					B1	(1,117)	(1,032)	(85)	-	(85)
210										
211	41181	Gain from Disposition of NOX Credits								
212			P	SE		-	-	-	-	-
213						-	-	-	-	-
214										
215	4194	Impact Housing Interest Income								
216			P	DGU		-	-	-	-	-
217						-	-	-	-	-
218										
219	421	(Gain) / Loss on Sale of Utility Plant								
220			DPW	S		61,847	54,486	7,361	-	7,361
221			T	DGP		-	-	-	-	-
222			T	DGU		-	-	-	-	-
223			CUST	CN		-	-	-	-	-
224			PTD	SO		(245,834)	(228,985)	(16,849)	-	(16,849)
225			P	CAGW		-	-	-	-	-
226			P	CAGE		-	-	-	-	-
227			P	SG		-	-	-	-	-
228					B1	(183,987)	(174,498)	(9,488)	-	(9,488)
229										
230	**Total Miscellaneous Revenues**					**(185,103)**	**(175,531)**	**(9,573)**	**-**	**(9,573)**
231	Miscellaneous Expenses									
232	4311	Interest on Customer Deposits								
233			CUST	S		-	-	-	-	-
234						-	-	-	-	-
235	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
236										
237	**Net Misc Revenue and Expense**					**(185,103)**	**(175,531)**	**(9,573)**	**-**	**(9,573)**
238										

12 ME MARCH 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
239	500	Operation Supervision & Engineering								
240			P	SG		-	-	-	-	-
241			P	CAGW		27,691	21,298	6,392	-	6,392
242			P	CAGE		2,897,699	2,897,699	-	-	-
243			P	JBG		14,556,209	11,214,993	3,341,216	-	3,341,216
244			P	CAGE		-	-	-	-	-
245					B2	17,481,599	14,133,991	3,347,608	-	3,347,608
246										
247	501	Fuel Related								
248			P	SE		103,118	95,312	7,806	-	7,806
249			P	SE		-	-	-	-	-
250			P	SE		-	-	-	-	-
251			P	CAGW		1,973,840	1,518,181	455,659	-	455,659
252			P	CAGE		-	-	-	-	-
253			P	CAEW		-	-	-	-	-
254			P	CAEE		16,069,576	16,069,576	-	-	-
255			P	JBE		661,957	512,273	149,684	-	149,684
256			P	CAEE		-	-	-	-	-
257			P	JBG		-	-	-	-	-
258					B2	18,808,491	18,195,343	613,148	-	613,148
259										
260	501NPC	Fuel Related								
261				SE		-	-	-	-	-
262				SE		-	-	-	-	-
263				SE		-	-	-	-	-
264				CAGW		-	-	-	-	-
265				CAGE		-	-	-	-	-
266				CAEW		212,869,661	164,460,178	48,409,484	-	48,409,484
267				CAEE		-	-	-	-	-
268				JBE		-	-	-	-	-
269				CAEE		-	-	-	-	-
270				JBG		-	-	-	-	-
271					B2	212,869,661	164,460,178	48,409,484	-	48,409,484
272										
273		Total Fuel Related				231,678,153	182,655,521	49,022,632	-	49,022,632
274										
275	502	Steam Expenses								
276			P	SG		-	-	-	-	-
277			P	CAGW		1,046,321	804,779	241,542	-	241,542
278			P	CAGE		43,049,466	43,049,466	-	-	-
279			P	JBG		7,607,207	5,861,057	1,746,150	-	1,746,150
280			P	CAGE		-	-	-	-	-
281					B2	51,702,994	49,715,302	1,987,692	-	1,987,692
282										
283	503	Steam From Other Sources								
284			P	SE		-	-	-	-	-
285			P	CAEW		-	-	-	-	-
286			P	CAEE		-	-	-	-	-
287					B2	-	-	-	-	-
288										
289	503NPC	Steam From Other Sources-NPC								
290				SE		-	-	-	-	-
291				CAEW		-	-	-	-	-
292				CAEE	B2	-	-	-	-	-
293						-	-	-	-	-
294										
295	505	Electric Expenses								
296			P	SG		-	-	-	-	-
297			P	CAGW		75,509	58,078	17,431	-	17,431
298			P	CAGE		3,988,701	3,988,701	-	-	-
299			P	JBG		-	-	-	-	-
300			P	CAGE		-	-	-	-	-
301					B2	4,064,210	4,046,779	17,431	-	17,431
302										
303	506	Misc. Steam Expense								
304			P	SG		-	-	-	-	-
305			P	SE		-	-	-	-	-
306			P	CAGW		674,968	519,152	155,816	-	155,816
307			P	CAGE		51,213,100	51,213,100	-	-	-
308			P	JBG		(16,697,771)	(12,864,983)	(3,832,787)	-	(3,832,787)
309			P	CAGE		-	-	-	-	-
310					B2	35,190,298	38,867,270	(3,676,972)	-	(3,676,972)

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
311										
312	507	Rents								
313			P	SG		-	-	-	-	-
314			P	CAGW		29,509	22,697	6,812	-	6,812
315			P	CAGE		133,946	133,946	-	-	-
316			P	JBG		280,881	216,408	64,473	-	64,473
317			P	CAGE		-	-	-	-	-
318					B2	444,336	373,051	71,285	-	71,285
319										
320	510	Maint Supervision & Engineering								
321			P	SG		-	-	-	-	-
322			P	CAGW		286,315	220,219	66,095	-	66,095
323			P	CAGE		6,458,135	6,458,135	-	-	-
324			P	JBG		690,802	532,236	158,566	-	158,566
325			P	CAGE		-	-	-	-	-
326					B2	7,435,252	7,210,591	224,661	-	224,661
327										
328										
329										
330	511	Maintenance of Structures								
331			P	SG		-	-	-	-	-
332			P	CAGW		497,874	382,940	114,934	-	114,934
333			P	CAGE		16,977,688	16,977,688	-	-	-
334			P	JBG		10,916,755	8,410,936	2,505,820	-	2,505,820
335			P	CAGE		-	-	-	-	-
336					B2	28,392,317	25,771,564	2,620,753	-	2,620,753
337										
338	512	Maintenance of Boiler Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		3,073,057	2,363,645	709,412	-	709,412
341			P	CAGE		84,478,981	84,478,981	-	-	-
342			P	JBG		25,682,755	19,787,564	5,895,191	-	5,895,191
343			P	CAGE		-	-	-	-	-
344					B2	113,234,792	106,630,190	6,604,602	-	6,604,602
345										
346	513	Maintenance of Electric Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		1,020,542	784,951	235,591	-	235,591
349			P	CAGE		27,586,265	27,586,265	-	-	-
350			P	JBG		12,260,783	9,446,456	2,814,326	-	2,814,326
351			P	CAGE		-	-	-	-	-
352					B2	40,867,590	37,817,673	3,049,917	-	3,049,917
353										
354	514	Maintenance of Misc. Steam Plant								
355			P	SG		-	-	-	-	-
356			P	CAGW		409,946	315,310	94,636	-	94,636
357			P	CAGE		8,845,976	8,845,976	-	-	-
358			P	JBG		2,192,179	1,688,989	503,190	-	503,190
359			P	CAGE		-	-	-	-	-
360					B2	11,448,101	10,850,275	597,826	-	597,826
361										
362	**Total Steam Power Generation**				B2	**541,939,642**	**478,072,205**	**63,867,437**	**-**	**63,867,437**

12 ME MARCH 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
363	517	Operation Super & Engineering								
364			P	SG		-	-	-	-	-
365						-	-	-	-	-
366										
367	518	Nuclear Fuel Expense								
368			P	SE		-	-	-	-	-
369										
370						-	-	-	-	-
371										
372	519	Coolants and Water								
373			P	SG		-	-	-	-	-
374						-	-	-	-	-
375										
376	520	Steam Expenses								
377			P	SG		-	-	-	-	-
378						-	-	-	-	-
379										
380										
381										
382	523	Electric Expenses								
383			P	SG		-	-	-	-	-
384						-	-	-	-	-
385										
386	524	Misc. Nuclear Expenses								
387			P	SG		-	-	-	-	-
388						-	-	-	-	-
389										
390	528	Maintenance Super & Engineering								
391			P	SG		-	-	-	-	-
392						-	-	-	-	-
393										
394	529	Maintenance of Structures								
395			P	SG		-	-	-	-	-
396						-	-	-	-	-
397										
398	530	Maintenance of Reactor Plant								
399			P	SG		-	-	-	-	-
400						-	-	-	-	-
401										
402	531	Maintenance of Electric Plant								
403			P	SG		-	-	-	-	-
404						-	-	-	-	-
405										
406	532	Maintenance of Misc Nuclear								
407			P	SG		-	-	-	-	-
408						-	-	-	-	-
409										
410	**Total Nuclear Power Generation**					-	-	-	-	-
411										

12 ME MARCH 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
412	535	Operation Super & Engineering								
413			P	DGP		-	-	-	-	-
414			P	CN		-	-	-	-	-
415			P	SG		-	-	-	-	-
416			P	CAGW		6,612,120	5,085,720	1,526,400	-	1,526,400
417			P	CAGE		1,277,646	1,277,646	-	-	-
418					B2	7,889,766	6,363,365	1,526,400	-	1,526,400
419										
420	536	Water For Power								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		235,463	181,107	54,356	-	54,356
425			P	CAGE		(29,305)	(29,305)	-	-	-
426					B2	206,159	151,802	54,356	-	54,356
427										
428	537	Hydraulic Expenses								
429			P	DGP		-	-	-	-	-
430			P	CAGW		-	-	-	-	-
431			P	CAGE		-	-	-	-	-
432			P	CAGW		4,122,080	3,170,503	951,577	-	951,577
433			P	CAGE		339,767	339,767	-	-	-
434					B2	4,461,847	3,510,270	951,577	-	951,577
435										
436	538	Electric Expenses								
437			P	DGP		-	-	-	-	-
438			P	CAGW		-	-	-	-	-
439			P	CAGE		-	-	-	-	-
440			P	CAGW		-	-	-	-	-
441			P	CAGE		-	-	-	-	-
442					B2	-	-	-	-	-
443										
444	539	Misc. Hydro Expenses								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		11,592,031	8,916,024	2,676,007	-	2,676,007
449			P	CAGE		6,928,752	6,928,752	-	-	-
450					B2	18,520,783	15,844,776	2,676,007	-	2,676,007
451										
452	540	Rents (Hydro Generation)								
453			P	DGP		-	-	-	-	-
454			P	CAGW		-	-	-	-	-
455			P	CAGE		-	-	-	-	-
456			P	CAGW		1,055,434	811,788	243,646	-	243,646
457			P	CAGE		14,828	14,828	-	-	-
458					B2	1,070,263	826,617	243,646	-	243,646
459										
460	541	Maint Supervision & Engineering								
461			P	DGP		-	-	-	-	-
462			P	CAGW		-	-	-	-	-
463			P	CAGE		-	-	-	-	-
464			P	CAGW		388	298	90	-	90
465			P	CAGE		-	-	-	-	-
466					B2	388	298	90	-	90
467										
468	542	Maintenance of Structures								
469			P	DGP		-	-	-	-	-
470			P	CAGW		-	-	-	-	-
471			P	CAGE		-	-	-	-	-
472			P	CAGW		798,334	614,040	184,295	-	184,295
473			P	CAGE		143,279	143,279	-	-	-
474					B2	941,613	757,319	184,295	-	184,295
475										
476										
477										
478										
479	543	Maintenance of Dams & Waterways								
480			P	DGP		-	-	-	-	-
481			P	CAGW		-	-	-	-	-
482			P	CAGE		-	-	-	-	-
483			P	CAGW		1,719,327	1,322,422	396,905	-	396,905
484			P	CAGE		454,056	454,056	-	-	-
485					B2	2,173,383	1,776,478	396,905	-	396,905
486										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,496,120	1,150,743	345,378	-	345,378
		P	CAGE		547,230	547,230	-	-	-
				B2	2,043,350	1,697,972	345,378	-	345,378
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		2,833,120	2,179,098	654,023	-	654,023
		P	CAGE		827,718	827,718	-	-	-
				B2	3,660,838	3,006,816	654,023	-	654,023
Total Hydraulic Power Generation				B2	**40,968,391**	**33,935,715**	**7,032,676**	**-**	**7,032,676**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		137,709	105,919	31,790	-	31,790
		P	CAGE		207,512	207,512	-	-	-
		P	CAGE		-	-	-	-	-
				B2	345,221	313,431	31,790	-	31,790
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		116,760,008	90,207,179	26,552,829	-	26,552,829
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	116,760,008	90,207,179	26,552,829	-	26,552,829
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		12,130,179	9,329,941	2,800,238	-	2,800,238
		P	CAGE		6,544,718	6,544,718	-	-	-
		P	S		-	-	-	-	-
				B2	18,674,898	15,874,660	2,800,238	-	2,800,238
549	Miscellaneous Other								
		0	S		(13,495)	(13,495)	-	-	-
		P	SG		1,482,612	1,365,401	117,211	-	117,211
		P	CAGW		3,166,894	2,435,820	731,074	-	731,074
		P	CAGE		3,990,794	3,990,794	-	-	-
		P	CAGE		-	-	-	-	-
				B2	8,626,805	7,778,520	848,285	-	848,285
550	Maint Supervision & Engineering								
			S		469,383	469,383	-	-	-
		P	SG		13,472	12,407	1,065	-	1,065
		P	CAGW		1,855,829	1,427,413	428,416	-	428,416
		P	CAGE		1,666,299	1,666,299	-	-	-
		P	CAGE		-	-	-	-	-
				B2	4,004,983	3,575,502	429,481	-	429,481
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		36,590	28,143	8,447	-	8,447
		P	CAGE		3,188,180	3,188,180	-	-	-
		P	CAGE		-	-	-	-	-
				B2	3,224,770	3,216,323	8,447	-	8,447
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		7,271,839	5,593,143	1,678,696	-	1,678,696
		P	CAGE		13,584,738	13,584,738	-	-	-
		P	CAGE		-	-	-	-	-
				B2	20,856,577	19,177,881	1,678,696	-	1,678,696

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
573	554	Maintenance of Misc. Other								
574			P	SG		-	-	-	-	-
575			P	CAGW		413,771	318,253	95,519	-	95,519
576			P	CAGE		2,577,079	2,577,079	-	-	-
577			P	CAGE		-	-	-	-	-
578					B2	2,990,850	2,895,332	95,519	-	95,519
579										
580	**Total Other Power Generation**				**B2**	**175,484,112**	**143,038,828**	**32,445,284**	**-**	**32,445,284**
581										
582										
583	555	Purchased Power								
584			P	S		98,406	98,406	-	-	-
585				CAEW		-	-	-	-	-
586				CAGW		-	-	-	-	-
587						98,406	98,406	-	-	-
588	555NPC	Purchased Power-NPC								
589			P	SG		-	-	-	-	-
590			P	SE		-	-	-	-	-
591			P	CAGW		-	-	-	-	-
592			P	CAGW		205,557,895	158,105,090	47,452,805	-	47,452,805
593			P	CAGE		-	-	-	-	-
594			P	CAEW		520,335	402,004	118,331	-	118,331
595			P	CAEE		-	-	-	-	-
596				DGP		-	-	-	-	-
597				S		457,760	-	457,760	-	457,760
598						206,535,990	158,507,094	48,028,896	-	48,028,896
599										
600		Total Purchased Power			B2	206,634,396	158,605,500	48,028,896	-	48,028,896
601										
602	556	System Control & Load Dispatch								
603			P	SG		1,327,328	1,222,393	104,935	-	104,935
604			P	CAGW		-	-	-	-	-
605			P	CAGE		-	-	-	-	-
606										
607					B2	1,327,328	1,222,393	104,935	-	104,935
608										
609										
610										
611	557	Other Expenses								
612			P	S		416,030	513,036	(97,006)	-	(97,006)
613			P	SG		36,673,155	33,773,875	2,899,280	-	2,899,280
614			P	SGCT		-	-	-	-	-
615			P	SE		-	-	-	-	-
616			P	CAGE		-	-	-	-	-
617			P	TROJP		-	-	-	-	-
618			P	CAGW		164,508	126,531	37,976	-	37,976
619			P	CAGE		15,211,280	15,211,280	-	-	-
620			P	JBG		2,092,892	1,612,492	480,400	-	480,400
621			P	CAEW		-	-	-	-	-
622			P	JBE		9,199	7,119	2,080	-	2,080
623					B2	54,567,064	51,244,334	3,322,730	-	3,322,730
624										
625										
626										
627										
628										
629										
630										
631										
632										
633										
634										
635	**Total Other Power Supply**				B2	**262,528,788**	**211,072,227**	**51,456,561**	**-**	**51,456,561**
636										
637	**TOTAL PRODUCTION EXPENSE**				B2	**1,020,920,932**	**866,118,974**	**154,801,958**	**-**	**154,801,958**
638										
639										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Summary of Production Expense by Factor									
	S				1,428,084	1,067,331	360,754	-	360,754
	SG				39,496,567	36,374,076	3,122,491	-	3,122,491
	SE				103,118	95,312	7,806	-	7,806
	JBG				59,582,693	45,906,149	13,676,544	-	13,676,544
	TROJP				-	-	-	-	-
	JBE				671,156	519,392	151,764	-	151,764
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				270,315,204	207,913,248	62,401,956	-	62,401,956
	CAGE				303,104,529	303,104,529	-	-	-
	CAEW				330,150,005	255,069,361	75,080,644	-	75,080,644
	CAEE				16,069,576	16,069,576	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	1,020,920,932	866,118,974	154,801,958	-	154,801,958
560	Operation Supervision & Engineering								
		T	SG		5,019,854	4,622,998	396,856	-	396,856
		T	JBG		-	-	-	-	-
		T	CAGW		348,205	267,822	80,383	-	80,383
		T	CAGE		414,358	414,358	-	-	-
				B2	5,782,417	5,305,178	477,239	-	477,239
561	Load Dispatching								
		T	SG		18,448,389	16,989,910	1,458,479	-	1,458,479
		T	CAGW		309,914	238,371	71,543	-	71,543
		T	CAGE		1,176,510	1,176,510	-	-	-
				B2	19,934,813	18,404,791	1,530,023	-	1,530,023
562	Station Expense								
		T	SG		1,031,436	949,894	81,543	-	81,543
		T	JBG		35,767	27,557	8,210	-	8,210
		T	CAGW		427,904	329,123	98,781	-	98,781
		T	CAGE		1,768,394	1,768,394	-	-	-
				B2	3,263,502	3,074,968	188,534	-	188,534
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		53,206	40,924	12,283	-	12,283
		T	CAGE		435,543	435,543	-	-	-
				B2	488,750	476,467	12,283	-	12,283
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC								
			SG		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		103,593,650	79,679,174	23,914,476	-	23,914,476
			CAGE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE		-	-	-	-	-
					103,593,650	79,679,174	23,914,476	-	23,914,476
	Total Transmission of Electricity by Others				103,593,650	79,679,174	23,914,476	-	23,914,476
566	Misc. Transmission Expense								
		T	SG		2,855,726	2,629,960	225,766	-	225,766
		T	CAGW		682,053	524,602	157,451	-	157,451
		T	CAGE		331,409	331,409	-	-	-
		0	S		-	-	-	-	-
				B2	3,869,188	3,485,971	383,217	-	383,217
567	Rents - Transmission								
		T	SG		(110)	(101)	(9)	-	(9)
		T	CAGW		798,386	614,080	184,307	-	184,307
		T	JBG		1,024	789	235	-	235
		T	CAGE		1,194,223	1,194,223	-	-	-
				B2	1,993,522	1,808,990	184,533	-	184,533

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
729	568	Maint Supervision & Engineering								
730			T	SG		802,805	739,338	63,468	-	63,468
731			T	CAGW		207,129	159,313	47,815	-	47,815
732			T	CAGE		414,210	414,210	-	-	-
733					B2	1,424,144	1,312,861	111,283	-	111,283
734										
735	569	Maintenance of Structures								
736			T	SG		3,923,468	3,613,289	310,179	-	310,179
737			T	CAGW		263,156	202,406	60,749	-	60,749
738			T	CAGE		34,507	34,507	-	-	-
739					B2	4,221,130	3,850,202	370,928	-	370,928
740										
741	570	Maintenance of Station Equipment								
742			T	SG		303,501	279,507	23,994	-	23,994
743			T	JBG		100,616	77,521	23,095	-	23,095
744			T	CAGW		2,736,543	2,104,815	631,728	-	631,728
745			T	CAGE		4,333,951	4,333,951	-	-	-
746					B2	7,474,611	6,795,794	678,817	-	678,817
747										
748	571	Maintenance of Overhead Lines								
749			T	SG		105,747	97,387	8,360	-	8,360
750			T	JBG		-	-	-	-	-
751			T	CAGW		6,424,908	4,941,725	1,483,183	-	1,483,183
752			T	CAGE		9,645,898	9,645,898	-	-	-
753					B2	16,176,552	14,685,009	1,491,543	-	1,491,543
754										
755	572	Maintenance of Underground Lines								
756			T	SG		-	-	-	-	-
757			T	CAGW		35,357	27,195	8,162	-	8,162
758			T	CAGE		9,270	9,270	-	-	-
759					B2	44,627	36,465	8,162	-	8,162
760										
761	573	Maint of Misc. Transmission Plant								
762			T	SG		(1,711,645)	(1,576,327)	(135,318)	-	(135,318)
763			T	CAGW		-	-	-	-	-
764			T	CAGE		33,765	33,765	-	-	-
765					B2	(1,677,880)	(1,542,562)	(135,318)	-	(135,318)
766										
767	**TOTAL TRANSMISSION EXPENSE**				B2	**166,589,027**	**137,373,309**	**29,215,718**	**-**	**29,215,718**
768										
769	Summary of Transmission Expense by Factor									
770		SE				-	-	-	-	-
771		SG				30,779,172	28,345,854	2,433,317	-	2,433,317
772		CAGW				115,880,410	89,129,550	26,750,860	-	26,750,860
773		CAGE				19,792,038	19,792,038	-	-	-
774		JBG				137,407	105,867	31,540	-	31,540
775	Total Transmission Expense by Factor				B2	166,589,027	137,373,309	29,215,718	-	29,215,718
776	580	Operation Supervision & Engineering								
777			DPW	S		1,363,637	1,273,158	90,479	-	90,479
778			DPW	SNPD		8,508,545	7,974,180	534,365	-	534,365
779					B2	9,872,181	9,247,338	624,844	-	624,844
780										
781	581	Load Dispatching								
782			DPW	S		-	-	-	-	-
783			DPW	SNPD		10,936,802	10,249,935	686,867	-	686,867
784					B2	10,936,802	10,249,935	686,867	-	686,867
785										
786	582	Station Expense								
787			DPW	S		4,631,058	4,382,175	248,884	-	248,884
788			DPW	SNPD		28,239	26,465	1,773	-	1,773
789					B2	4,659,297	4,408,640	250,657	-	250,657
790										
791	583	Overhead Line Expenses								
792			DPW	S		5,931,269	5,588,321	342,947	-	342,947
793			DPW	SNPD		7,788	7,299	489	-	489
794					B2	5,939,057	5,595,620	343,437	-	343,437
795										
796	584	Underground Line Expense								
797			DPW	S		163	163	-	-	-
798			DPW	SNPD		-	-	-	-	-
799					B2	163	163	-	-	-
800										
801	585	Street Lighting & Signal Systems								
802			DPW	S		-	-	-	-	-
803			DPW	SNPD		202,808	190,071	12,737	-	12,737
804					B2	202,808	190,071	12,737	-	12,737
805										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
586	Meter Expenses								
		DPW	S		6,828,988	6,367,197	461,791	-	461,791
		DPW	SNPD		486,791	456,219	30,572	-	30,572
				B2	7,315,779	6,823,416	492,363	-	492,363
587	Customer Installation Expenses								
		DPW	S		10,128,480	9,164,841	963,640	-	963,640
		DPW	SNPD		-	-	-	-	-
				B2	10,128,480	9,164,841	963,640	-	963,640
588	Misc. Distribution Expenses								
		DPW	S		74,944	57,975	16,969	-	16,969
		DPW	SNPD		5,568,087	5,218,393	349,694	-	349,694
				B2	5,643,031	5,276,367	366,664	-	366,664
589	Rents								
		DPW	S		2,836,453	2,735,038	101,415	-	101,415
		DPW	SNPD		9,241	8,661	580	-	580
				B2	2,845,694	2,743,699	101,995	-	101,995
590	Maint Supervision & Engineering								
		DPW	S		3,247,339	3,109,286	138,054	-	138,054
		DPW	SNPD		2,599,565	2,436,303	163,261	-	163,261
				B2	5,846,904	5,545,589	301,315	-	301,315
591	Maintenance of Structures								
		DPW	S		2,121,221	1,915,768	205,452	-	205,452
		DPW	SNPD		108,873	102,035	6,838	-	6,838
				B2	2,230,093	2,017,804	212,290	-	212,290
592	Maintenance of Station Equipment								
		DPW	S		9,887,997	9,283,383	604,614	-	604,614
		DPW	SNPD		1,992,716	1,867,567	125,149	-	125,149
				B2	11,880,713	11,150,950	729,764	-	729,764
593	Maintenance of Overhead Lines								
		DPW	S		92,480,756	88,700,877	3,779,879	-	3,779,879
		DPW	SNPD		1,755,881	1,645,606	110,275	-	110,275
				B2	94,236,637	90,346,483	3,890,154	-	3,890,154
594	Maintenance of Underground Lines								
		DPW	S		21,498,783	20,400,774	1,098,009	-	1,098,009
		DPW	SNPD		5,462	5,119	343	-	343
				B2	21,504,244	20,405,892	1,098,352	-	1,098,352
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		904,551	847,742	56,809	-	56,809
				B2	904,551	847,742	56,809	-	56,809
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		3,409,292	3,227,453	181,839	-	181,839
		DPW	SNPD		-	-	-	-	-
				B2	3,409,292	3,227,453	181,839	-	181,839
597	Maintenance of Meters								
		DPW	S		4,539,695	4,222,429	317,266	-	317,266
		DPW	SNPD		1,542,806	1,445,913	96,893	-	96,893
				B2	6,082,501	5,668,342	414,159	-	414,159
598	Maint of Misc. Distribution Plant								
		DPW	S		1,922,556	1,809,707	112,849	-	112,849
		DPW	SNPD		1,770,344	1,659,161	111,183	-	111,183
				B2	3,692,900	3,468,868	224,032	-	224,032
TOTAL DISTRIBUTION EXPENSE				B2	**207,331,128**	**196,379,212**	**10,951,916**	**-**	**10,951,916**
Summary of Distribution Expense by Factor									
	S				170,902,630	162,238,544	8,664,086	-	8,664,086
	SNPD				36,428,498	34,140,668	2,287,830	-	2,287,830
Total Distribution Expense by Factor				B2	207,331,128	196,379,212	10,951,916	-	10,951,916
901	Supervision								
		CUST	S		1,784	1,784	-	-	-
		CUST	CN		2,599,373	2,419,565	179,808	-	179,808
				B2	2,601,157	2,421,349	179,808	-	179,808

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		14,930,072	14,313,920	616,152	-	616,152
		CUST	CN		1,895,346	1,764,239	131,108	-	131,108
				B2	16,825,418	16,078,158	747,260	-	747,260
903	Customer Receipts & Collections								
		CUST	S		8,606,292	7,937,389	668,902	-	668,902
		CUST	CN		44,777,868	41,680,423	3,097,445	-	3,097,445
				B2	53,384,160	49,617,812	3,766,348	-	3,766,348
904	Uncollectible Accounts								
		CUST	S		9,992,968	8,986,260	1,006,709	-	1,006,709
		P	SG		-	-	-	-	-
		CUST	CN		6,142	5,717	425	-	425
				B2	9,999,111	8,991,977	1,007,134	-	1,007,134
905	Misc. Customer Accounts Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		101,619	94,589	7,029	-	7,029
				B2	101,619	94,589	7,029	-	7,029
TOTAL CUSTOMER ACCOUNTS EXP				B2	**82,911,464**	**77,203,886**	**5,707,578**	**-**	**5,707,578**
Summary of Customer Accts Exp by Factor									
	S				33,531,116	31,239,353	2,291,763	-	2,291,763
	CN				49,380,349	45,964,533	3,415,815	-	3,415,815
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	82,911,464	77,203,886	5,707,578	-	5,707,578
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		126,870	118,094	8,776	-	8,776
				B2	126,870	118,094	8,776	-	8,776
908	Customer Assistance								
		CUST	S		126,058,466	114,205,474	11,852,992	-	11,852,992
		CUST	CN		1,253,707	1,166,984	86,723	-	86,723
				B2	127,312,173	115,372,458	11,939,715	-	11,939,715
909	Informational & Instructional Adv								
		CUST	S		1,669,694	1,544,783	124,911	-	124,911
		CUST	CN		2,070,542	1,927,315	143,227	-	143,227
				B2	3,740,236	3,472,098	268,137	-	268,137
910	Misc. Customer Service								
		CUST	S		(360)	(360)	-	-	-
		CUST	CN		77,787	72,406	5,381	-	5,381
				B2	77,427	72,046	5,381	-	5,381
TOTAL CUSTOMER SERVICE EXPENSE				B2	**131,256,706**	**119,034,696**	**12,222,010**	**-**	**12,222,010**
Summary of Customer Service Exp by Factor									
	S				127,727,800	115,749,897	11,977,903	-	11,977,903
	CN				3,528,906	3,284,799	244,107	-	244,107
Total Customer Service Expense by Factor				B2	131,256,706	119,034,696	12,222,010	-	12,222,010
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**131,256,706**	**119,034,696**	**12,222,010**	**-**	**12,222,010**
920	Administrative & General Salaries								
		PTD	S		(334,208)	(334,207)	(1)	-	(1)
		CUST	CN		-	-	-	-	-
		PTD	SO		76,933,210	71,660,257	5,272,953	-	5,272,953
				B2	76,599,001	71,326,050	5,272,951	-	5,272,951
921	Office Supplies & expenses								
		PTD	S		271,053	263,787	7,265	-	7,265
		CUST	CN		95,265	88,676	6,590	-	6,590
		PTD	SO		8,095,149	7,540,313	554,836	-	554,836
				B2	8,461,467	7,892,776	568,691	-	568,691
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(35,337,786)	(32,915,756)	(2,422,029)	-	(2,422,029)
				B2	(35,337,786)	(32,915,756)	(2,422,029)	-	(2,422,029)
923	Outside Services								
		PTD	S		163,978	11,120	152,858	-	152,858
		P	CAGW		-	-	-	-	-
		PTD	SO		14,909,245	13,887,375	1,021,870	-	1,021,870
				B2	15,073,223	13,898,496	1,174,728	-	1,174,728
924	Property Insurance								
			S		8,484,400	8,484,400	-	-	-
			CAGW		-	-	-	-	-
		PTD	SO		6,865,513	6,394,955	470,558	-	470,558
				B2	15,349,913	14,879,355	470,558	-	470,558
925	Injuries & Damages								
			S		2,048,706	2,048,706	-	-	-
		PTD	SO		(26,819,417)	(24,981,232)	(1,838,186)	-	(1,838,186)
				B2	(24,770,711)	(22,932,526)	(1,838,186)	-	(1,838,186)
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		17,610,154	15,384,292	2,225,862	-	2,225,862
		CUST	CN		-	-	-	-	-
		DMSC	SO		2,630,149	2,449,880	180,269	-	180,269
		CUST	CAGW		1,761,834	1,355,116	406,717	-	406,717
		DMSC	CAGE		133,358	133,358	-	-	-
		FERC	SG		1,827,368	1,682,902	144,467	-	144,467
				B2	23,962,863	21,005,549	2,957,315	-	2,957,315
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		FERC	CAGW		-	-	-	-	-
		0	CN		-	-	-	-	-
		0	JBG		-	-	-	-	-
		0	SG		-	-	-	-	-
		LABOR	SNPD		-	-	-	-	-
		LABOR	SO		(7,787,018)	(7,253,301)	(533,717)	-	(533,717)
				B2	(7,787,018)	(7,253,301)	(533,717)	-	(533,717)
930	Misc General Expenses								
		PTD	S		280,287	270,497	9,791	-	9,791
		CUST	CAGE		-	-	-	-	-
		LABOR	SO		1,018,030	948,254	69,775	-	69,775
				B2	1,298,317	1,218,751	79,566	-	79,566
931	Rents								
		PTD	S		338,806	330,771	8,035	-	8,035
		PTD	SO		5,353,363	4,986,447	366,916	-	366,916
				B2	5,692,170	5,317,218	374,951	-	374,951
935	Maintenance of General Plant								
		G	S		893,041	842,212	50,830	-	50,830
		CUST	CN		68,639	63,891	4,748	-	4,748
		G	SO		21,207,141	19,753,617	1,453,524	-	1,453,524
				B2	22,168,821	20,659,720	1,509,101	-	1,509,101
TOTAL ADMINISTRATIVE & GEN EXP				B2	**100,710,262**	**93,096,333**	**7,613,929**	**-**	**7,613,929**
Summary of A&G Expense by Factor									
	S				29,756,218	27,301,579	2,454,639	-	2,454,639
	SO				67,067,579	62,470,811	4,596,769	-	4,596,769
	SG				1,827,368	1,682,902	144,467	-	144,467
	CN				163,905	152,567	11,338	-	11,338
	CAGW				1,761,834	1,355,116	406,717	-	406,717
	CAGE				133,358	133,358	-	-	-
Total A&G Expense by Factor				B2	100,710,262	93,096,333	7,613,929	-	7,613,929
TOTAL O&M EXPENSE				B2	**1,709,719,520**	**1,489,206,411**	**220,513,110**	**-**	**220,513,110**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1067	403SP	Steam Depreciation								
1068			P	DGP		-	-	-	-	-
1069			P	DGU		-	-	-	-	-
1070			P	SG		-	-	-	-	-
1071			P	CAGW		5,478,100	4,213,487	1,264,613	-	1,264,613
1072			P	CAGE		198,277,609	198,277,609	-	-	-
1073			P	JBG		30,649,449	23,614,209	7,035,240	-	7,035,240
1074			P	S		-	-	-	-	-
1075					B3	234,405,158	226,105,305	8,299,853	-	8,299,853
1076										
1077	403NP	Nuclear Depreciation								
1078			P	DGP		-	-	-	-	-
1079						-	-	-	-	-
1080										
1081	403HP	Hydro Depreciation								
1082			P	DGP		-	-	-	-	-
1083			P	DGU		-	-	-	-	-
1084			P	CAGW		26,891,024	20,683,262	6,207,762	-	6,207,762
1085			P	CAGE		6,707,805	6,707,805	-	-	-
1086			P	CAGW		-	-	-	-	-
1087			P	CAGE		-	-	-	-	-
1088					B3	33,598,829	27,391,067	6,207,762	-	6,207,762
1089										
1090	403OP	Other Production Depreciation								
1091			P	DGU		-	-	-	-	-
1092			P	SG		-	-	-	-	-
1093			P	CAGW		39,728,332	30,557,092	9,171,240	-	9,171,240
1094			P	CAGE		82,876,615	82,876,615	-	-	-
1095			P	CAGE		-	-	-	-	-
1096			P	CAGE		-	-	-	-	-
1097					B3	122,604,947	113,433,707	9,171,240	-	9,171,240
1098										
1099	403TP	Transmission Depreciation								
1100			T	DGP		-	-	-	-	-
1101			T	DGU		-	-	-	-	-
1102			T	CAGW		22,382,173	17,215,274	5,166,899	-	5,166,899
1103			T	CAGE		69,188,776	69,188,776	-	-	-
1104			T	JBG		883,360	680,594	202,765	-	202,765
1105			T	SG		32,238	29,690	2,549	-	2,549
1106					B3	92,486,547	87,114,334	5,372,213	-	5,372,213
1107										
1108										
1109										
1110	403	Distribution Depreciation								
1111	360	Land& Land Right	DPW	S		423,189	417,907	5,282	-	5,282
1112	361	Structures	DPW	S		1,767,129	1,723,120	44,009	-	44,009
1113	362	Station Equipment	DPW	S		(7,248,667)	(8,460,382)	1,211,715	-	1,211,715
1114	363	StorageBatteryEq	DPW	S		-	-	-	-	-
1115	364	Poles & Towers	DPW	S		38,132,294	34,605,952	3,526,342	-	3,526,342
1116	365	OH Conductors	DPW	S		18,661,643	17,109,258	1,552,385	-	1,552,385
1117	366	UG Conduit	DPW	S		8,253,186	7,774,062	479,124	-	479,124
1118	367	UG Conductor	DPW	S		19,420,295	18,810,565	609,730	-	609,730
1119	368	Line Trans	DPW	S		30,227,150	27,474,248	2,752,902	-	2,752,902
1120	369	Services	DPW	S		15,553,189	14,147,893	1,405,296	-	1,405,296
1121	370	Meters	DPW	S		6,901,592	6,443,555	458,037	-	458,037
1122	371	Inst Cust Prem	DPW	S		499,668	481,876	17,793	-	17,793
1123	372	Leased Property	DPW	S		-	-	-	-	-
1124	373	Street Lighting	DPW	S		2,202,995	2,091,674	111,321	-	111,321
1125					B3	134,793,663	122,619,727	12,173,936	-	12,173,936
1126										
1127	403GP	General Depreciation								
1128			G-SITUS	S		14,178,367	12,946,955	1,231,412	-	1,231,412
1129			G-DGP	DGP		-	-	-	-	-
1130			G-DGU	DGU		-	-	-	-	-
1131			P	SE		-	-	-	-	-
1132			CUST	CN		1,252,369	1,165,738	86,631	-	86,631
1133			G-SG	SG		1,452	1,338	115	-	115
1134			PTD	SO		14,940,908	13,916,868	1,024,040	-	1,024,040
1135			G-SG	CAGW		2,283,833	1,756,613	527,220	-	527,220
1136			G-SG	CAGE		6,095,520	6,095,520	-	-	-
1137			P	JBG		419,781	323,425	96,356	-	96,356
1138			P	JBE		214	166	48	-	48
1139			P	CAEE		28,368	28,368	-	-	-
1140			G-SG	CAGE		-	-	-	-	-
1141			G-SG	CAGE		-	-	-	-	-
1142					B3	39,200,813	36,234,990	2,965,823	-	2,965,823
1143										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1144	403GV0	General Vehicles								
1145			G-SG	SG		-	-	-	-	-
1146						-	-	-	-	-
1147										
1148	403MP	Mining Depreciation								
1149			P	CAEE		-	-	-	-	-
1150					B3	-	-	-	-	-
1151										
1152	403EP	Experimental Plant Depreciation								
1153			P	DGP		-	-	-	-	-
1154			P	SG		-	-	-	-	-
1155						-	-	-	-	-
1156	4031	ARO Depreciation								
1157				S		-	-	-	-	-
1158						-	-	-	-	-
1159										
1160										
1161	**TOTAL DEPRECIATION EXPENSE**				B3	**657,089,957**	**612,899,129**	**44,190,827**	**-**	**44,190,827**
1162										
1163	Summary of Depreciation Expense by Factor									
1164		S				148,972,031	135,566,682	13,405,349	-	13,405,349
1165		DGP				-	-	-	-	-
1166		DGU				-	-	-	-	-
1167		SG				33,691	31,027	2,664	-	2,664
1168		SO				14,940,908	13,916,868	1,024,040	-	1,024,040
1169		CN				1,252,369	1,165,738	86,631	-	86,631
1170		SE				-	-	-	-	-
1171		CAGW				96,763,461	74,425,727	22,337,734	-	22,337,734
1172		CAGE				363,146,325	363,146,325	-	-	-
1173		CAEW				-	-	-	-	-
1174		CAEE				28,368	28,368	-	-	-
1175		JBG				31,952,589	24,618,228	7,334,361	-	7,334,361
1176		JBE				214	166	48	-	48
1177	Total Depreciation Expense By Factor				B3	657,089,957	612,899,129	44,190,827	-	44,190,827
1178										
1179	404GP	Amort of LT Plant - Capital Lease Gen								
1180			I-SITUS	S		630,990	558,170	72,820	-	72,820
1181			I-SG	SG		-	-	-	-	-
1182			PTD	SO		486,526	453,180	33,346	-	33,346
1183			I-DGU	DGU		-	-	-	-	-
1184			CUST	CN		42,854	39,889	2,964	-	2,964
1185			I-SG	CAGW		-	-	-	-	-
1186			I-SG	CAGE		-	-	-	-	-
1187			I-DGP	DGP		-	-	-	-	-
1188					B4	1,160,370	1,051,240	109,131	-	109,131
1189										
1190	404SP	Amort of LT Plant - Cap Lease Steam								
1191			P	SG		-	-	-	-	-
1192			P	DGP		-	-	-	-	-
1193						-	-	-	-	-
1194										
1195	404IP	Amort of LT Plant - Intangible Plant								
1196			I-SITUS	S		2,742,475	2,742,475	-	-	-
1197			P	SE		-	-	-	-	-
1198			I-SG	SG		4,707,292	4,335,146	372,146	-	372,146
1199			PTD	SO		13,366,569	12,450,433	916,136	-	916,136
1200			CUST	CN		2,370,033	2,206,089	163,944	-	163,944
1201			I-SG	CAGW		-	-	-	-	-
1202			I-SG	CAGE		-	-	-	-	-
1203			I-DGP	DGP		-	-	-	-	-
1204			I-SG	CAGE		-	-	-	-	-
1205			I-SG	CAGE		-	-	-	-	-
1206			I-SG	CAGW		11,802,011	9,077,530	2,724,481	-	2,724,481
1207			I-SG	CAGE		4,147,466	4,147,466	-	-	-
1208			P	JBG		219,425	169,058	50,367	-	50,367
1209			P	CAEW		-	-	-	-	-
1210			P	CAEE		48,953	48,953	-	-	-
1211			I-DGU	DGU		-	-	-	-	-
1212					B4	39,404,223	35,177,151	4,227,073	-	4,227,073
1213										
1214	404MP	Amort of LT Plant - Mining Plant								
1215			P	SE		-	-	-	-	-
1216						-	-	-	-	-
1217										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1218	404OP	Amort of LT Plant - Other Plant								
1219			P	CAGE		-	-	-	-	-
1220			P	CAGE		-	-	-	-	-
1221					B4	-	-	-	-	-
1222										
1223										
1224	404HP	Amortization of Other Electric Plant								
1225			P	DGP		-	-	-	-	-
1226			P	DGU		-	-	-	-	-
1227			P	CAGW		274,362	211,026	63,336	-	63,336
1228			P	CAGE		-	-	-	-	-
1229			P	SG		-	-	-	-	-
1230					B4	274,362	211,026	63,336	-	63,336
1231										
1232	**Total Amortization of Limited Term Plant**				B4	40,838,956	36,439,416	4,399,539	-	4,399,539
1233										
1234										
1235	405	Amortization of Other Electric Plant								
1236			GP	S		-	-	-	-	-
1237										
1238					B4	-	-	-	-	-
1239										
1240	406	Amortization of Plant Acquisition Adj								
1241			P	S		-	-	-	-	-
1242			P	DGP		-	-	-	-	-
1243			P	DGU		-	-	-	-	-
1244			P	CAGW		-	-	-	-	-
1245			P	CAGE		4,806,472	4,806,472	-	-	-
1246			P	SG		-	-	-	-	-
1247			P	SO		-	-	-	-	-
1248					B4	4,806,472	4,806,472	-	-	-
1249	407	Amort of Prop Losses, Unrec Plant, etc								
1250			DPW	S		347,412	347,412	-	-	-
1251			GP	SO		-	-	-	-	-
1252			P	DGP		-	-	-	-	-
1253			P	SE		-	-	-	-	-
1254			P	CAGW		-	-	-	-	-
1255			P	CAGE		-	-	-	-	-
1256			P	CAEW		-	-	-	-	-
1257			P	SG-P		-	-	-	-	-
1258			P	SG		-	-	-	-	-
1259			P	TROJP		-	-	-	-	-
1260					B4	347,412	347,412	-	-	-
1261										
1262	**TOTAL AMORTIZATION EXPENSE**				B4	**45,992,839**	**41,593,300**	**4,399,539**	**-**	**4,399,539**
1263										
1264										
1265										
1266	Summary of Amortization Expense by Factor									
1267		S				3,720,877	3,648,057	72,820	-	72,820
1268		SE				-	-	-	-	-
1269		TROJP				-	-	-	-	-
1270		SG-P				-	-	-	-	-
1271		DGU				-	-	-	-	-
1272		SO				13,853,095	12,903,613	949,482	-	949,482
1273		JBG				219,425	169,058	50,367	-	50,367
1274		SSGCH				-	-	-	-	-
1275		CN				2,412,886	2,245,978	166,908	-	166,908
1276		CAGW				12,076,373	9,288,556	2,787,817	-	2,787,817
1277		CAGE				8,953,938	8,953,938	-	-	-
1278		CAEW				-	-	-	-	-
1279		CAEE				48,953	48,953	-	-	-
1280		SG				4,707,292	4,335,146	372,146	-	372,146
1281	Total Amortization Expense by Factor				B4	45,992,839	41,593,300	4,399,539	-	4,399,539
1282	408	Taxes Other Than Income								
1283			GP	S		44,934,168	32,671,116	12,263,052	-	12,263,052
1284			GP	GPS		129,627,325	120,742,752	8,884,573	-	8,884,573
1285			GP	SO		(2,445,648)	(2,278,025)	(167,623)	-	(167,623)
1286			P	SE		433,554	400,735	32,819	-	32,819
1287			P	CAGE		1,906,719	1,906,719	-	-	-
1288			DMSC	OPRV-ID		-	-	-	-	-
1289			GP	EXCTAX		-	-	-	-	-
1290			GP	DGP		-	-	-	-	-
1291			P	CAEW		-	-	-	-	-
1292			P	CAEE		434,238	434,238	-	-	-
1293										
1294	**TOTAL TAXES OTHER THAN INCOME**				B5	174,890,356	153,877,534	21,012,822	-	21,012,822
1295										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(4,881,709)	(4,881,709)	-	-	-
				B7	(4,881,709)	(4,881,709)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(4,881,709)	(4,881,709)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		358,392,691	336,098,079	22,294,613	-	22,294,613
					358,392,691	336,098,079	22,294,613	-	22,294,613
428	Amortization of Debt Disc & Exp								
		GP	SNP		4,983,631	4,673,614	310,018	-	310,018
					4,983,631	4,673,614	310,018	-	310,018
429	Amortization of Premium on Debt								
		GP	SNP		(11,026)	(10,340)	(686)	-	(686)
					(11,026)	(10,340)	(686)	-	(686)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		13,364,193	12,532,843	831,349	-	831,349
					13,364,193	12,532,843	831,349	-	831,349
432	AFUDC - Borrowed								
		GP	SNP		(22,740,759)	(21,326,120)	(1,414,639)	-	(1,414,639)
					(22,740,759)	(21,326,120)	(1,414,639)	-	(1,414,639)
	Total Elec. Interest Deductions for Tax			B6	353,988,730	331,968,076	22,020,654	-	22,020,654
	Non-Utility Portion of Interest								
	427	NUTIL	NUTIL		-	-	-	-	-
	428	NUTIL	NUTIL		-	-	-	-	-
	429	NUTIL	NUTIL		-	-	-	-	-
	431	NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				353,988,730	331,968,076	22,020,654	-	22,020,654
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(44,923,351)	(42,128,794)	(2,794,557)	-	(2,794,557)
	Total Operating Deductions for Tax				(44,923,351)	(42,128,794)	(2,794,557)	-	(2,794,557)
41010	Deferred Income Tax - Federal-DR								
		P	S		9,595,599	9,597,945	(2,346)	-	(2,346)
		P	TROJD		-	-	-	-	-
		IBT	CIAC		-	-	-	-	-
		LABOR	SO		11,689,829	10,888,616	801,213	-	801,213
		GP	SNP		19,569,660	18,352,286	1,217,374	-	1,217,374
		P	SE		(174,435)	(161,231)	(13,204)	-	(13,204)
		PT	SG		46,474,644	42,800,485	3,674,159	-	3,674,159
		GP	GPS		13,995,329	13,036,098	959,231	-	959,231
		TAXDEPR	TAXDEPR		414,071,671	394,071,463	20,000,208	-	20,000,208
		CUST	CAEW		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		6,720,775	5,201,052	1,519,723	-	1,519,723
		PT	CAGW		156,546	120,408	36,138	-	36,138
		PT	CAGE		348,786	348,786	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		85,613,542	85,613,542	-	-	-
		DPW	SNPD		(465,128)	(435,916)	(29,212)	-	(29,212)
				B7	607,596,818	579,433,534	28,163,284	-	28,163,284

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1374	41110	Deferred Income Tax- Federal-CR								
1375			GP	S		5,274,573	6,862,817	(1,588,244)	-	(1,588,244)
1376			DPW	CIAC		(23,164,712)	(21,709,891)	(1,454,821)	-	(1,454,821)
1377			GP	SCHMDEXP		(224,352,848)	(207,965,940)	(16,386,908)	-	(16,386,908)
1378			GP	SNP		(9,376,978)	(8,793,662)	(583,316)	-	(583,316)
1379			PT	SG		12,449,032	11,464,845	984,187	-	984,187
1380			PT	SNPD		(713,280)	(668,484)	(44,796)	-	(44,796)
1381			LABOR	SO		10,994,293	10,240,751	753,542	-	753,542
1382			IBT	TAXDEPR		-	-	-	-	-
1383			CUST	JBG		-	-	-	-	-
1384			CUST	BADDEBT		954,425	840,506	113,919	-	113,919
1385			GP	GPS		(74,073)	(68,996)	(5,077)	-	(5,077)
1386			P	SGCT		-	-	-	-	-
1387			P	JBE		(6,615,460)	(5,119,551)	(1,495,909)	-	(1,495,909)
1388			PT	CAGW		(86,156)	(66,267)	(19,889)	-	(19,889)
1389			PT	CAGE		(743,096)	(743,096)	-	-	-
1390			P	SE		-	-	-	-	-
1391			P	CAEE		(93,992,395)	(93,992,395)	-	-	-
1392					B7	(329,446,675)	(309,719,362)	(19,727,313)	-	(19,727,313)
1393										
1394	**TOTAL DEFERRED INCOME TAXES**				B7	278,150,143	269,714,171	8,435,972	-	8,435,972
1395	SCHMAF	Additions- Flow Through								
1396			SCHMAF	S		-	-	-	-	-
1397			SCHMAF	SNP		-	-	-	-	-
1398			SCHMAF	SO		-	-	-	-	-
1399			SCHMAF	SE		-	-	-	-	-
1400			SCHMAF	TROJP		-	-	-	-	-
1401			SCHMAF	DGP		-	-	-	-	-
1402					B6	-	-	-	-	-
1403										
1404	SCHMAP	Additions - Permanent								
1405			P	S		-	-	-	-	-
1406			P	BADDEBT		-	-	-	-	-
1407			P	JBE		43,663	33,790	9,873	-	9,873
1408			P	SCHMDEXP		43,696	40,504	3,192	-	3,192
1409			P	CAEE		(4,756,422)	(4,756,422)	-	-	-
1410			P	CAGW		-	-	-	-	-
1411			P	CAGE		-	-	-	-	-
1412			LABOR	SNP		-	-	-	-	-
1413			SCHMAP-SO	SO		741,253	690,448	50,805	-	50,805
1414										
1415					B6	(3,927,810)	(3,991,680)	63,870	-	63,870
1416										
1417	SCHMAT	Additions - Temporary								
1418			SCHMAT-SITUS	S		3,220,146	(576,626)	3,796,772	-	3,796,772
1419			P	JBE		17,431,583	13,489,897	3,941,686	-	3,941,686
1420			DPW	CIAC		61,038,478	57,205,060	3,833,418	-	3,833,418
1421			SCHMAT-SNP	SNP		24,708,120	23,171,097	1,537,023	-	1,537,023
1422			P	TROJD		-	-	-	-	-
1423			P	CN		-	-	-	-	-
1424			SCHMAT-SE	SE		-	-	-	-	-
1425			P	SG		(32,802,906)	(30,209,598)	(2,593,308)	-	(2,593,308)
1426			SCHMAT	GPS		195,183	181,805	13,378	-	13,378
1427			SCHMAT-SO	SO		(28,969,708)	(26,984,143)	(1,985,565)	-	(1,985,565)
1428			SCHMAT-SNP	SNPD		1,879,476	1,761,439	118,037	-	118,037
1429			P	JBG		-	-	-	-	-
1430			CUST	BADDEBT		(2,514,889)	(2,214,716)	(300,173)	-	(300,173)
1431			P	CAGW		231,806	178,294	53,512	-	53,512
1432			P	CAGE		853,425	853,425	-	-	-
1433			SCHMAT-SE	CAEW		-	-	-	-	-
1434			SCHMAT-SE	CAEE		247,667,767	247,667,767	-	-	-
1435			BOOKDEPR	SCHMDEXP		591,164,523	547,985,403	43,179,120	-	43,179,120
1436					B6	884,103,004	832,509,104	51,593,900	-	51,593,900
1437										
1438	TOTAL SCHEDULE - M ADDITIONS				B6	880,175,194	828,517,424	51,657,770	-	51,657,770
1439										
1440	SCHMDF	Deductions- Flow Through								
1441			SCHMDF	S		-	-	-	-	-
1442			SCHMDF	CAGW		-	-	-	-	-
1443			SCHMDF	CAGE		-	-	-	-	-
1444			SCHMDF	DGP		-	-	-	-	-
1445			SCHMDF	DGU		-	-	-	-	-
1446					B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1447	SCHMDF	Deductions - Permanent								
1448			SCHMDP	S		-	-	-	-	-
1449			P	SE		-	-	-	-	-
1450			P	CAEW		-	-	-	-	-
1451			P	CAEE		378,593	378,593	-	-	-
1452			PTD	SNP		50,425	47,288	3,137	-	3,137
1453			SCHMDP	JBE		-	-	-	-	-
1454			P	SCHMDEXP		(10,910)	(10,113)	(797)	-	(797)
1455			SCHMDP-SO	SO		69,076	64,342	4,734	-	4,734
1456					B6	487,184	480,110	7,074	-	7,074
1457										
1458	SCHMDT	Deductions - Temporary								
1459			GP	S		25,284,174	25,290,356	(6,182)	-	(6,182)
1460			CUST	BADDEBT		-	-	-	-	-
1461			CUST	CN		-	-	-	-	-
1462			SCHMDT-SNP	SNP		51,565,598	48,357,846	3,207,752	-	3,207,752
1463			DPW	SNPD		(1,225,602)	(1,148,630)	(76,972)	-	(76,972)
1464			P	JBE		17,709,081	13,704,646	4,004,435	-	4,004,435
1465			P	SE		(459,633)	(424,840)	(34,793)	-	(34,793)
1466			SCHMDT-SG	SG		122,459,605	112,778,283	9,681,322	-	9,681,322
1467			SCHMDT-GPS	GPS		36,877,364	34,349,813	2,527,551	-	2,527,551
1468			SCHMDT-SO	SO		30,802,434	28,691,255	2,111,179	-	2,111,179
1469			TAXDEPR	TAXDEPR		1,091,069,197	1,038,369,117	52,700,080	-	52,700,080
1470			SCHMDT-SG	CAGW		412,497	317,273	95,224	-	95,224
1471			SCHMDT-SG	CAGE		919,046	919,046	-	-	-
1472			P	JBG		-	-	-	-	-
1473			P	CAEE		225,589,689	225,589,689	-	-	-
1474			P	TROJD		-	-	-	-	-
1475					B6	1,601,003,450	1,526,793,853	74,209,597	-	74,209,597
1476										
1477	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,601,490,634	1,527,273,962	74,216,672	-	74,216,672
1478										
1479	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(721,315,440)	(698,756,538)	(22,558,902)	-	(22,558,902)
1480										
1481										
1482	40911	State Income Taxes								
1483			IBT	IBT		60,152,242	60,152,242	-	-	-
1484		Credits	IBT	IBT		-	-	-	-	-
1485				CAGE		-	-	-	-	-
1486			IBT	IBT		-	-	-	-	-
1487	**TOTAL STATE TAXES**				B6	60,152,242	60,152,242	-	-	-
1488										
1489										
1490	Calculation of Taxable Income:									
1491		Operating Revenues				4,949,646,247	4,610,935,922	338,710,325	-	338,710,325
1492		Operating Deductions:								
1493		O & M Expenses				1,709,719,520	1,489,206,411	220,513,110	-	220,513,110
1494		Depreciation Expense				657,089,957	612,899,129	44,190,827	-	44,190,827
1495		Amortization Expense				45,992,839	41,593,300	4,399,539	-	4,399,539
1496		Taxes Other Than Income				174,890,356	153,877,534	21,012,822	-	21,012,822
1497		Interest & Dividends (AFUDC-Equity)				(44,923,351)	(42,128,794)	(2,794,557)	-	(2,794,557)
1498		Misc Revenue & Expense				(185,103)	(175,531)	(9,573)	-	(9,573)
1499		Total Operating Deductions				2,542,584,218	2,255,272,050	287,312,168	-	287,312,168
1500		Other Deductions:								
1501		Interest Deductions				353,988,730	331,968,076	22,020,654	-	22,020,654
1502		Interest on PCRBS				-	-	-	-	-
1503		Schedule M Adjustments				(721,315,440)	(698,756,538)	(22,558,902)	-	(22,558,902)
1504										
1505		Income Before State Taxes				1,331,757,859	1,324,939,258	6,818,601	-	6,818,601
1506										
1507		State Income Taxes				60,152,242	60,152,242	-	-	-
1508										
1509	Total Taxable Income					1,271,605,617	1,264,787,015	6,818,601	-	6,818,601
1510										
1511	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1512										
1513	Federal Income Tax - Calculated					445,061,966	442,675,455	2,386,510	-	2,386,510
1514										
1515	Adjustments to Calculated Tax:									
1516	40910	Fed. Credit	P	SE		(11,939)	(11,035)	(904)	-	(904)
1517	40910	Fed. Credit	P	JBE		(17,815)	(13,787)	(4,028)	-	(4,028)
1518	40910	Fed. Credit	P	SO		(406)	(378)	(28)	-	(28)
1519	40910	Fed. Credit	P	SG		(51,884,642)	(47,782,784)	(4,101,858)	-	(4,101,858)
1520	40910	Fed. Credit		CAGW		(110,915)	(85,310)	(25,605)	-	(25,605)
1521	40910	Fed. Credit		CAEE		(38,764)	(38,764)	-	-	-
1522	**FEDERAL INCOME TAX**					392,997,485	394,743,397	(1,745,913)	-	(1,745,913)
1523										
1524	**TOTAL OPERATING EXPENSES**					**3,313,925,730**	**3,017,128,945**	**296,796,784**	**-**	**296,796,784**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1525	310	Land and Land Rights								
1526			P	DGP		-	-	-	-	-
1527			P	DGU		-	-	-	-	-
1528			P	SG		-	-	-	-	-
1529			P	CAGW		1,788,577	1,375,686	412,891	-	412,891
1530			P	CAGE		90,654,683	90,654,683	-	-	-
1531			P	JBG		1,161,925	895,218	266,707	-	266,707
1532			P	S		-	-	-	-	-
1533			P	CAGE		-	-	-	-	-
1534					B8	93,605,185	92,925,587	679,598	-	679,598
1535										
1536	311	Structures and Improvements								
1537			P	DGP		-	-	-	-	-
1538			P	DGU		-	-	-	-	-
1539			P	SG		-	-	-	-	-
1540			P	CAGW		66,433,940	51,097,741	15,336,199	-	15,336,199
1541			P	CAGE		809,310,650	809,310,650	-	-	-
1542			P	JBG		139,688,009	107,624,181	32,063,829	-	32,063,829
1543			P	CAGE		-	-	-	-	-
1544					B8	1,015,432,599	968,032,572	47,400,028	-	47,400,028
1545										
1546	312	Boiler Plant Equipment								
1547			P	DGP		-	-	-	-	-
1548			P	DGU		-	-	-	-	-
1549			P	SG		-	-	-	-	-
1550			P	CAGW		123,108,568	94,689,095	28,419,472	-	28,419,472
1551			P	CAGE		3,376,445,956	3,376,445,956	-	-	-
1552			P	JBG		698,604,149	538,247,338	160,356,811	-	160,356,811
1553			P	S		-	-	-	-	-
1554					B8	4,198,158,672	4,009,382,390	188,776,283	-	188,776,283
1555										
1556	314	Turbogenerator Units								
1557			P	DGP		-	-	-	-	-
1558			P	DGU		-	-	-	-	-
1559			P	SG		-	-	-	-	-
1560			P	CAGW		56,380,973	43,365,490	13,015,483	-	13,015,483
1561			P	CAGE		736,699,409	736,699,409	-	-	-
1562			P	JBG		201,977,988	155,616,188	46,361,800	-	46,361,800
1563			P	CAGE		-	-	-	-	-
1564					B8	995,058,371	935,681,088	59,377,284	-	59,377,284
1565										
1566	315	Accessory Electric Equipment								
1567			P	DGP		-	-	-	-	-
1568			P	DGU		-	-	-	-	-
1569			P	SG		-	-	-	-	-
1570			P	CAGW		13,355,630	10,272,498	3,083,132	-	3,083,132
1571			P	CAGE		414,834,181	414,834,181	-	-	-
1572			P	JBG		60,625,149	46,709,321	13,915,829	-	13,915,829
1573			P	CAGE		-	-	-	-	-
1574					B8	488,814,961	471,816,000	16,998,961	-	16,998,961
1575										
1576										
1577										
1578	316	Misc Power Plant Equipment								
1579			P	DGP		-	-	-	-	-
1580			P	DGU		-	-	-	-	-
1581			P	SG		-	-	-	-	-
1582			P	CAGW		321,058	246,942	74,116	-	74,116
1583			P	CAGE		26,655,594	26,655,594	-	-	-
1584			P	JBG		4,115,099	3,170,524	944,575	-	944,575
1585			P	CAGE		-	-	-	-	-
1586					B8	31,091,751	30,073,060	1,018,691	-	1,018,691
1587										
1588	317	Steam Plant ARO								
1589			P	S		-	-	-	-	-
1590						-	-	-	-	-
1591										
1592	SP	Unclassified Steam Plant - Account 300								
1593			P	CAGW		-	-	-	-	-
1594			P	CAGE		(2,348,046)	(2,348,046)	-	-	-
1595			P	SG		9,176,635	8,451,155	725,480	-	725,480
1596						6,828,589	6,103,109	725,480	-	725,480
1597										
1598										
1599	**Total Steam Production Plant**				B8	**6,828,990,129**	**6,514,013,805**	**314,976,323**	**-**	**314,976,323**
1600										
1601										

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1602	Summary of Steam Production Plant by Factor									
1603		S				-	-	-	-	-
1604		JBG				1,106,172,320	852,262,770	253,909,551	-	253,909,551
1605		JBE				-	-	-	-	-
1606		SG				9,176,635	8,451,155	725,480	-	725,480
1607		CAGW				261,388,746	201,047,453	60,341,293	-	60,341,293
1608		CAGE				5,452,252,428	5,452,252,428	-	-	-
1609		SSGCH				-	-	-	-	-
1610	Total Steam Production Plant by Factor				B8	6,828,990,129	6,514,013,805	314,976,323	-	314,976,323
1611	320	Land and Land Rights								
1612			P	DGP		-	-	-	-	-
1613			P	SG		-	-	-	-	-
1614						-	-	-	-	-
1615										
1616	321	Structures and Improvements								
1617			P	DGP		-	-	-	-	-
1618			P	SG		-	-	-	-	-
1619						-	-	-	-	-
1620										
1621	322	Reactor Plant Equipment								
1622			P	DGP		-	-	-	-	-
1623			P	SG		-	-	-	-	-
1624						-	-	-	-	-
1625										
1626	323	Turbogenerator Units								
1627			P	DGP		-	-	-	-	-
1628			P	SG		-	-	-	-	-
1629						-	-	-	-	-
1630										
1631	324	Land and Land Rights								
1632			P	DGP		-	-	-	-	-
1633			P	SG		-	-	-	-	-
1634						-	-	-	-	-
1635										
1636	325	Misc. Power Plant Equipment								
1637			P	DGP		-	-	-	-	-
1638			P	SG		-	-	-	-	-
1639						-	-	-	-	-
1640										
1641										
1642	NP	Unclassified Nuclear Plant - Acct 300								
1643			P	SG		-	-	-	-	-
1644						-	-	-	-	-
1645										
1646										
1647	**Total Nuclear Production Plant**					-	-	-	-	-
1648										
1649										
1650										
1651	Summary of Nuclear Production Plant by Factor									
1652		DGP				-	-	-	-	-
1653		DGU				-	-	-	-	-
1654		SG				-	-	-	-	-
1655										
1656	Total Nuclear Plant by Factor					-	-	-	-	-
1657										
1658	330	Land and Land Rights								
1659			P	DGP		-	-	-	-	-
1660			P	DGU		-	-	-	-	-
1661			P	CAGW		25,370,020	19,513,380	5,856,640	-	5,856,640
1662			P	CAGE		5,946,696	5,946,696	-	-	-
1663			P	CAGW		-	-	-	-	-
1664			P	CAGE		-	-	-	-	-
1665					B8	31,316,716	25,460,076	5,856,640	-	5,856,640
1666										
1667	331	Structures and Improvements								
1668			P	DGP		-	-	-	-	-
1669			P	DGU		-	-	-	-	-
1670			P	CAGW		228,803,489	175,984,465	52,819,024	-	52,819,024
1671			P	CAGE		15,563,342	15,563,342	-	-	-
1672			P	CAGW		-	-	-	-	-
1673			P	CAGE		-	-	-	-	-
1674					B8	244,366,831	191,547,807	52,819,024	-	52,819,024
1675										

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	FERC		BUS	WCA			UNADJUSTED RESULTS			WASHINGTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1676	332	Reservoirs, Dams & Waterways								
1677			P	DGP		-	-	-	-	-
1678			P	DGU		-	-	-	-	-
1679			P	CAGW		385,515,396	296,519,608	88,995,788	-	88,995,788
1680			P	CAGE		92,928,318	92,928,318	-	-	-
1681			P	CAGW		-	-	-	-	-
1682			P	CAGE		-	-	-	-	-
1683					B8	478,443,714	389,447,926	88,995,788	-	88,995,788
1684										
1685	333	Water Wheel, Turbines, & Generators								
1686			P	DGP		-	-	-	-	-
1687			P	DGU		-	-	-	-	-
1688			P	CAGW		83,896,037	64,528,733	19,367,304	-	19,367,304
1689			P	CAGE		40,377,808	40,377,808	-	-	-
1690			P	CAGW		-	-	-	-	-
1691			P	CAGE		-	-	-	-	-
1692					B8	124,273,845	104,906,541	19,367,304	-	19,367,304
1693										
1694	334	Accessory Electric Equipment								
1695			P	DGP		-	-	-	-	-
1696			P	DGU		-	-	-	-	-
1697			P	CAGW		64,972,337	49,973,547	14,998,790	-	14,998,790
1698			P	CAGE		11,591,559	11,591,559	-	-	-
1699			P	CAGW		-	-	-	-	-
1700			P	CAGE		-	-	-	-	-
1701					B8	76,563,896	61,565,106	14,998,790	-	14,998,790
1702										
1703										
1704										
1705	335	Misc. Power Plant Equipment								
1706			P	DGP		-	-	-	-	-
1707			P	DGU		-	-	-	-	-
1708			P	CAGW		2,190,630	1,684,926	505,705	-	505,705
1709			P	CAGE		171,607	171,607	-	-	-
1710			P	CAGW		-	-	-	-	-
1711			P	CAGE		-	-	-	-	-
1712					B8	2,362,237	1,856,533	505,705	-	505,705
1713										
1714	336	Roads, Railroads & Bridges								
1715			P	DGP		-	-	-	-	-
1716			P	DGU		-	-	-	-	-
1717			P	CAGW		18,162,023	13,969,341	4,192,682	-	4,192,682
1718			P	CAGE		2,068,430	2,068,430	-	-	-
1719			P	CAGW		-	-	-	-	-
1720			P	CAGE		-	-	-	-	-
1721					B8	20,230,453	16,037,771	4,192,682	-	4,192,682
1722										
1723	337	Hydro Plant ARO								
1724			P	S		-	-	-	-	-
1725						-	-	-	-	-
1726										
1727	HP	Unclassified Hydro Plant - Acct 300								
1728			P	S		-	-	-	-	-
1729			P	DGU		-	-	-	-	-
1730			P	CAGW		-	-	-	-	-
1731			P	CAGE		-	-	-	-	-
1732			P	CAGW		-	-	-	-	-
1733			P	CAGE		-	-	-	-	-
1734						-	-	-	-	-
1735										
1736	**Total Hydraulic Plant**				B8	**977,557,693**	**790,821,760**	**186,735,933**	**-**	**186,735,933**
1737										
1738	Summary of Hydraulic Plant by Factor									
1739		S				-	-	-	-	-
1740		SG				-	-	-	-	-
1741		CAGW				808,909,933	622,174,000	186,735,933	-	186,735,933
1742		CAGE				168,647,760	168,647,760	-	-	-
1743		DGP				-	-	-	-	-
1744		DGU				-	-	-	-	-
1745	Total Hydraulic Plant by Factor				B8	977,557,693	790,821,760	186,735,933	-	186,735,933
1746										
1747	340	Land and Land Rights								
1748				S		74,986	74,986	-	-	-
1749			P	SG		-	-	-	-	-
1750			P	DGU		-	-	-	-	-
1751			P	CAGW		2,816,036	2,165,957	650,079	-	650,079
1752			P	CAGE		38,459,329	38,459,329	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	41,350,350	40,700,271	650,079	-	650,079
1755										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1756	341	Structures and Improvements								
1757			P	SG		-	-	-	-	-
1758			P	DGU		-	-	-	-	-
1759			P	CAGW		57,409,681	44,156,722	13,252,959	-	13,252,959
1760			P	CAGE		160,494,001	160,494,001	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	217,903,682	204,650,723	13,252,959	-	13,252,959
1763										
1764	342	Fuel Holders, Producers & Accessories								
1765			P	SG		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	CAGW		1,622,667	1,248,076	374,591	-	374,591
1768			P	CAGE		13,618,928	13,618,928	-	-	-
1769			P	CAGE		-	-	-	-	-
1770					B8	15,241,595	14,867,004	374,591	-	374,591
1771										
1772	343	Prime Movers								
1773			P	S		-	-	-	-	-
1774			P	DGU		-	-	-	-	-
1775			P	SG		-	-	-	-	-
1776			P	CAGW		955,175,889	734,674,628	220,501,262	-	220,501,262
1777			P	CAGE		1,898,747,354	1,898,747,354	-	-	-
1778			P	CAGE		-	-	-	-	-
1779					B8	2,853,923,243	2,633,421,981	220,501,262	-	220,501,262
1780										
1781	344	Generators								
1782			P	S		-	-	-	-	-
1783			P	DGU		-	-	-	-	-
1784			P	SG		-	-	-	-	-
1785			P	CAGW		131,823,914	101,392,515	30,431,400	-	30,431,400
1786			P	CAGE		318,132,535	318,132,535	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	449,956,450	419,525,050	30,431,400	-	30,431,400
1789										
1790	345	Accessory Electric Plant								
1791			P	SG		-	-	-	-	-
1792			P	DGU		-	-	-	-	-
1793			P	CAGW		87,525,482	67,320,324	20,205,157	-	20,205,157
1794			P	CAGE		227,711,167	227,711,167	-	-	-
1795			P	CAGE		-	-	-	-	-
1796					B8	315,236,649	295,031,491	20,205,157	-	20,205,157
1797										
1798										
1799										
1800	346	Misc. Power Plant Equipment								
1801			P	SG		-	-	-	-	-
1802			P	DGU		-	-	-	-	-
1803			P	CAGW		4,028,332	3,098,396	929,936	-	929,936
1804			P	CAGE		10,698,687	10,698,687	-	-	-
1805					B8	14,727,019	13,797,084	929,936	-	929,936
1806										
1807	347	Other Production ARO								
1808			P	S		-	-	-	-	-
1809						-	-	-	-	-
1810										
1811	OP	Unclassified Other Prod Plant-Acct 300								
1812			P	S		-	-	-	-	-
1813			P	SG		-	-	-	-	-
1814			P	CAGW		-	-	-	-	-
1815			P	CAGE		1,335,640	1,335,640	-	-	-
1816						1,335,640	1,335,640	-	-	-
1817										
1818	**Total Other Production Plant**				B8	**3,909,674,628**	**3,623,329,244**	**286,345,384**	**-**	**286,345,384**
1819										
1820	Summary of Other Production Plant by Factor									
1821		S				74,986	74,986	-	-	-
1822		DGU				-	-	-	-	-
1823		SG				-	-	-	-	-
1824		CAGW				1,240,402,001	954,056,618	286,345,384	-	286,345,384
1825		CAGE				2,669,197,640	2,669,197,640	-	-	-
1826		SSGCT				-	-	-	-	-
1827	Total of Other Production Plant by Factor				B8	3,909,674,628	3,623,329,244	286,345,384	-	286,345,384
1828										
1829	Experimental Plant									
1830	103	Experimental Plant								
1831			P	DGP		-	-	-	-	-
1832	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1833										
1834	**TOTAL PRODUCTION PLANT**				B8	**11,716,222,450**	**10,928,164,810**	**788,057,640**	**-**	**788,057,640**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1835	350	Land and Land Rights								
1836			T	DGP		-	-	-	-	-
1837			T	DGU		-	-	-	-	-
1838			T	CAGW		30,306,753	23,310,474	6,996,279	-	6,996,279
1839			T	CAGE		198,190,578	198,190,578	-	-	-
1840			T	JBG		1,061,187	817,604	243,584	-	243,584
1841			T	SG		100,388	92,451	7,936	-	7,936
1842					B8	229,658,907	222,411,107	7,247,800	-	7,247,800
1843										
1844	352	Structures and Improvements								
1845			T	S		-	-	-	-	-
1846			T	DGP		-	-	-	-	-
1847			T	DGU		-	-	-	-	-
1848			T	CAGW		41,601,286	31,997,677	9,603,609	-	9,603,609
1849			T	CAGE		162,015,089	162,015,089	-	-	-
1850			T	JBG		1,391,649	1,072,211	319,437	-	319,437
1851			T	SG		3,167	2,917	250	-	250
1852					B8	205,011,191	195,087,894	9,923,297	-	9,923,297
1853										
1854	353	Station Equipment								
1855			T	DGP		-	-	-	-	-
1856			T	DGU		-	-	-	-	-
1857			T	CAGW		439,937,891	338,378,732	101,559,159	-	101,559,159
1858			T	CAGE		1,353,032,444	1,353,032,444	-	-	-
1859			T	JBG		33,752,661	26,005,113	7,747,548	-	7,747,548
1860			T	SG		952,147	876,872	75,274	-	75,274
1861					B8	1,827,675,143	1,718,293,162	109,381,981	-	109,381,981
1862										
1863	354	Towers and Fixtures								
1864			T	DGP		-	-	-	-	-
1865			T	DGU		-	-	-	-	-
1866			T	CAGW		172,160,490	132,417,438	39,743,052	-	39,743,052
1867			T	CAGE		1,028,260,146	1,028,260,146	-	-	-
1868			T	JBG		14,243,743	10,974,250	3,269,493	-	3,269,493
1869			T	SG		123,630	113,856	9,774	-	9,774
1870					B8	1,214,788,008	1,171,765,690	43,022,319	-	43,022,319
1871										
1872	355	Poles and Fixtures								
1873			T	DGP		-	-	-	-	-
1874			T	DGU		-	-	-	-	-
1875			T	CAGW		247,675,135	190,499,613	57,175,522	-	57,175,522
1876			T	CAGE		479,269,128	479,269,128	-	-	-
1877			T	JBG		3,944	3,038	905	-	905
1878			T	SG		661,717	609,403	52,314	-	52,314
1879					B8	727,609,924	670,381,184	57,228,740	-	57,228,740
1880										
1881	356	Clearing and Grading								
1882			T	DGP		-	-	-	-	-
1883			T	DGU		-	-	-	-	-
1884			T	CAGW		295,210,900	227,061,801	68,149,099	-	68,149,099
1885			T	CAGE		762,620,530	762,620,530	-	-	-
1886			T	JBG		7,623,350	5,873,495	1,749,855	-	1,749,855
1887			T	SG		1,498,025	1,379,595	118,430	-	118,430
1888					B8	1,066,952,805	996,935,421	70,017,384	-	70,017,384
1889										
1890	357	Underground Conduit								
1891			T	DGP		-	-	-	-	-
1892			T	DGU		-	-	-	-	-
1893			T	CAGW		233,715	179,762	53,953	-	53,953
1894			T	CAGE		3,263,907	3,263,907	-	-	-
1895			T	SG		-	-	-	-	-
1896					B8	3,497,622	3,443,669	53,953	-	53,953
1897										
1898	358	Underground Conductors								
1899			T	DGP		-	-	-	-	-
1900			T	DGU		-	-	-	-	-
1901			T	CAGW		322,933	248,385	74,549	-	74,549
1902			T	CAGE		7,645,434	7,645,434	-	-	-
1903			T	SG		-	-	-	-	-
1904					B8	7,968,367	7,893,818	74,549	-	74,549
1905										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1906	359	Roads and Trails								
1907			T	DGP		-	-	-	-	-
1908			T	DGU		-	-	-	-	-
1909			T	CAGW		7,055,229	5,426,537	1,628,691	-	1,628,691
1910			T	CAGE		4,859,486	4,859,486	-	-	-
1911			T	SG		15,883	14,627	1,256	-	1,256
1912					B8	11,930,598	10,300,651	1,629,947	-	1,629,947
1913										
1914	TP	Unclassified Trans Plant - Acct 300								
1915			T	SG		-	-	-	-	-
1916			T	CAGW		8,037,017	6,181,681	1,855,336	-	1,855,336
1917			T	CAGE		28,814,481	28,814,481	-	-	-
1918						36,851,499	34,996,162	1,855,336	-	1,855,336
1919										
1920	TS0	Unclassified Trans Sub Plant - Acct 300								
1921			T	SG		-	-	-	-	-
1922						-	-	-	-	-
1923										
1924	**TOTAL TRANSMISSION PLANT**				B8	**5,331,944,064**	**5,031,508,758**	**300,435,306**	**-**	**300,435,306**
1925	Summary of Transmission Plant by Factor									
1926		JBG				58,076,533	44,745,711	13,330,822	-	13,330,822
1927		JBE				-	-	-	-	-
1928		CAGW				1,242,541,350	955,702,100	286,839,250	-	286,839,250
1929		CAGE				4,027,971,224	4,027,971,224	-	-	-
1930		SG				3,354,957	3,089,723	265,234	-	265,234
1931	Total Transmission Plant by Factor				B8	5,331,944,064	5,031,508,758	300,435,306	-	300,435,306
1932	360	Land and Land Rights								
1933			DPW	S		62,697,850	60,972,668	1,725,182	-	1,725,182
1934					B8	62,697,850	60,972,668	1,725,182	-	1,725,182
1935										
1936	361	Structures and Improvements								
1937			DPW	S		102,045,984	99,361,411	2,684,573	-	2,684,573
1938					B8	102,045,984	99,361,411	2,684,573	-	2,684,573
1939										
1940	362	Station Equipment								
1941			DPW	S		912,255,286	859,197,642	53,057,644	-	53,057,644
1942					B8	912,255,286	859,197,642	53,057,644	-	53,057,644
1943										
1944	363	Storage Battery Equipment								
1945			DPW	S		-	-	-	-	-
1946					B8	-	-	-	-	-
1947										
1948	364	Poles, Towers & Fixtures								
1949			DPW	S		1,070,553,652	973,600,644	96,953,008	-	96,953,008
1950					B8	1,070,553,652	973,600,644	96,953,008	-	96,953,008
1951										
1952	365	Overhead Conductors								
1953			DPW	S		702,019,714	640,303,291	61,716,423	-	61,716,423
1954					B8	702,019,714	640,303,291	61,716,423	-	61,716,423
1955										
1956	366	Underground Conduit								
1957			DPW	S		336,875,493	319,993,446	16,882,047	-	16,882,047
1958					B8	336,875,493	319,993,446	16,882,047	-	16,882,047
1959										
1960										
1961										
1962										
1963	367	Underground Conductors								
1964			DPW	S		787,581,971	763,768,913	23,813,058	-	23,813,058
1965					B8	787,581,971	763,768,913	23,813,058	-	23,813,058
1966										
1967	368	Line Transformers								
1968			DPW	S		1,218,823,314	1,114,523,135	104,300,180	-	104,300,180
1969					B8	1,218,823,314	1,114,523,135	104,300,180	-	104,300,180
1970										
1971	369	Services								
1972			DPW	S		672,952,437	616,737,266	56,215,171	-	56,215,171
1973					B8	672,952,437	616,737,266	56,215,171	-	56,215,171
1974										
1975	370	Meters								
1976			DPW	S		180,116,473	168,480,074	11,636,399	-	11,636,399
1977					B8	180,116,473	168,480,074	11,636,399	-	11,636,399
1978										
1979	371	Installations on Customers' Premises								
1980			DPW	S		8,829,308	8,317,765	511,543	-	511,543
1981					B8	8,829,308	8,317,765	511,543	-	511,543
1982										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
1983	372	Leased Property								
1984			DPW	S		-	-	-	-	-
1985					B8	-	-	-	-	-
1986										
1987	373	Street Lights								
1988			DPW	S		61,262,831	57,044,806	4,218,025	-	4,218,025
1989					B8	61,262,831	57,044,806	4,218,025	-	4,218,025
1990										
1991	DP	Unclassified Dist Plant - Acct 300								
1992			DPW	S		22,200,144	19,490,745	2,709,399	-	2,709,399
1993						22,200,144	19,490,745	2,709,399	-	2,709,399
1994										
1995	DS0	Unclassified Dist Sub Plant - Acct 300								
1996			DPW	S		-	-	-	-	-
1997						-	-	-	-	-
1998										
1999										
2000	**TOTAL DISTRIBUTION PLANT**				B8	**6,138,214,457**	**5,701,791,805**	**436,422,652**	**-**	**436,422,652**
2001										
2002	Summary of Distribution Plant by Factor									
2003		S				6,138,214,457	5,701,791,805	436,422,652	-	436,422,652
2004										
2005	Total Distribution Plant by Factor				B8	6,138,214,457	5,701,791,805	436,422,652	-	436,422,652
2006	389	Land and Land Rights								
2007			G-SITUS	S		12,750,242	11,651,416	1,098,826	-	1,098,826
2008			CUST	CN		1,128,506	1,050,443	78,063	-	78,063
2009			G-DGU	DGU		-	-	-	-	-
2010			G-SG	SG		-	-	-	-	-
2011			G-SG	CAGW		-	-	-	-	-
2012			G-SG	CAGE		1,560	1,560	-	-	-
2013			PTD	SO		7,516,139	7,000,987	515,151	-	515,151
2014					B8	21,396,447	19,704,406	1,692,040	-	1,692,040
2015										
2016	390	Structures and Improvements								
2017			G-SITUS	S		120,936,855	107,235,007	13,701,848	-	13,701,848
2018			G-DGP	CAEE		8,922	8,922	-	-	-
2019			G-DGU	DGU		-	-	-	-	-
2020			CUST	CN		10,387,794	9,669,233	718,561	-	718,561
2021			G-SG	SG		-	-	-	-	-
2022			G-SG	CAGW		3,252,622	2,501,758	750,864	-	750,864
2023			G-SG	CAGE		4,321,774	4,321,774	-	-	-
2024			PTD	JBG		19,191	14,786	4,405	-	4,405
2025			PTD	SO		96,227,385	89,632,022	6,595,363	-	6,595,363
2026					B8	235,154,542	213,383,501	21,771,041	-	21,771,041
2027										
2028	391	Office Furniture & Equipment								
2029			G-SITUS	S		10,000,721	8,944,614	1,056,107	-	1,056,107
2030			G-DGP	DGP		-	-	-	-	-
2031			G-DGU	DGU		-	-	-	-	-
2032			CUST	CN		6,842,306	6,368,999	473,307	-	473,307
2033			G-SG	SG		-	-	-	-	-
2034			P	SE		-	-	-	-	-
2035			PTD	SO		63,779,789	59,408,363	4,371,426	-	4,371,426
2036			G-SG	CAGW		605,277	465,549	139,727	-	139,727
2037			G-SG	CAGE		3,042,947	3,042,947	-	-	-
2038			P	JBG		426,196	328,367	97,829	-	97,829
2039			P	JBE		1,070	828	242	-	242
2040			P	CAEE		49,998	49,998	-	-	-
2041			G-SG	CAGE		-	-	-	-	-
2042			G-SG	CAGE		-	-	-	-	-
2043					B8	84,748,304	78,609,666	6,138,637	-	6,138,637
2044										
2045	392	Transportation Equipment								
2046			G-SITUS	S		78,701,831	73,642,904	5,058,927	-	5,058,927
2047			PTD	SO		7,176,649	6,684,766	491,883	-	491,883
2048			G-SG	SG		-	-	-	-	-
2049			CUST	CN		-	-	-	-	-
2050			G-DGU	DGU		-	-	-	-	-
2051			P	SE		-	-	-	-	-
2052			G-DGP	DGP		-	-	-	-	-
2053			G-SG	CAGW		5,281,288	4,062,109	1,219,179	-	1,219,179
2054			G-SG	CAGE		13,269,922	13,269,922	-	-	-
2055			P	JBG		1,485,029	1,144,157	340,872	-	340,872
2056			P	CAEW		-	-	-	-	-
2057			P	CAEE		429,830	429,830	-	-	-
2058			G-SG	CAGE		-	-	-	-	-
2059			G-SG	CAGE		-	-	-	-	-
2060					B8	106,344,549	99,233,688	7,110,861	-	7,110,861
2061										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2062	393	Stores Equipment								
2063			G-SITUS	S		8,862,785	8,098,416	764,369	-	764,369
2064			G-DGP	DGP		-	-	-	-	-
2065			G-DGU	DGU		-	-	-	-	-
2066			PTD	SO		185,370	172,665	12,705	-	12,705
2067			G-SG	SG		-	-	-	-	-
2068			G-SG	CAGW		700,369	538,690	161,679	-	161,679
2069			G-SG	CAGE		4,070,994	4,070,994	-	-	-
2070			G-SG	JBG		665,414	512,676	152,738	-	152,738
2071			G-SG	CAGE		-	-	-	-	-
2072					B8	14,484,932	13,393,440	1,091,492	-	1,091,492
2073										
2074	394	Tools, Shop & Garage Equipment								
2075			G-SITUS	S		33,309,807	30,431,452	2,878,355	-	2,878,355
2076			G-DGP	DGP		-	-	-	-	-
2077			G-SG	SG		-	-	-	-	-
2078			PTD	SO		3,720,629	3,465,619	255,010	-	255,010
2079			P	SE		-	-	-	-	-
2080			G-DGU	DGU		-	-	-	-	-
2081			G-SG	CAGW		2,864,446	2,203,192	661,254	-	661,254
2082			G-SG	CAGE		18,744,392	18,744,392	-	-	-
2083			P	JBG		3,225,724	2,485,295	740,429	-	740,429
2084			P	CAEW		-	-	-	-	-
2085			P	CAEE		5,617	5,617	-	-	-
2086			G-SG	CAGE		-	-	-	-	-
2087			G-SG	CAGE		-	-	-	-	-
2088					B8	61,870,616	57,335,568	4,535,048	-	4,535,048
2089										
2090	395	Laboratory Equipment								
2091			G-SITUS	S		21,925,515	20,316,487	1,609,028	-	1,609,028
2092			G-DGP	DGP		-	-	-	-	-
2093			G-DGU	DGU		-	-	-	-	-
2094			PTD	SO		4,575,341	4,261,750	313,591	-	313,591
2095			P	SE		-	-	-	-	-
2096			G-SG	SG		-	-	-	-	-
2097			G-SG	CAGW		1,397,717	1,075,056	322,661	-	322,661
2098			G-SG	CAGE		4,887,775	4,887,775	-	-	-
2099			P	JBG		201,359	155,139	46,220	-	46,220
2100			P	CAEW		-	-	-	-	-
2101			P	CAEE		-	-	-	-	-
2102			G-SG	CAGE		-	-	-	-	-
2103			G-SG	CAGE		-	-	-	-	-
2104					B8	32,987,707	30,696,207	2,291,500	-	2,291,500
2105										
2106	396	Power Operated Equipment								
2107			G-SITUS	S		116,078,847	108,741,771	7,337,076	-	7,337,076
2108			G-DGP	DGP		-	-	-	-	-
2109			G-SG	SG		-	-	-	-	-
2110			PTD	SO		1,779,132	1,657,191	121,941	-	121,941
2111			G-DGU	DGU		-	-	-	-	-
2112			P	SE		-	-	-	-	-
2113			G-SG	CAGW		2,439,599	1,876,420	563,179	-	563,179
2114			G-SG	CAGE		30,651,384	30,651,384	-	-	-
2115			P	JBG		9,859,459	7,596,330	2,263,129	-	2,263,129
2116			P	CAEW		-	-	-	-	-
2117			P	CAEE		45,031	45,031	-	-	-
2118			G-SG	CAGE		-	-	-	-	-
2119			G-SG	CAGE		-	-	-	-	-
2120					B8	160,853,452	150,568,128	10,285,324	-	10,285,324
2121	397	Communication Equipment								
2122			G-SITUS	S		170,108,257	157,235,351	12,872,906	-	12,872,906
2123			COM_EQ	DGP		-	-	-	-	-
2124			COM_EQ	DGU		-	-	-	-	-
2125			PTD	SO		78,128,460	72,773,586	5,354,874	-	5,354,874
2126			CUST	CN		3,491,612	3,250,084	241,527	-	241,527
2127			G-SG	SG		138,684	127,720	10,964	-	10,964
2128			COM_EQ	SE		-	-	-	-	-
2129			G-SG	CAGW		39,336,281	30,255,545	9,080,735	-	9,080,735
2130			COM_EQ	CAGE		104,341,835	104,341,835	-	-	-
2131			COM_EQ	JBG		4,443,039	3,423,189	1,019,850	-	1,019,850
2132			COM_EQ	CAEW		-	-	-	-	-
2133			COM_EQ	CAEE		325,429	325,429	-	-	-
2134			COM_EQ	CAGE		-	-	-	-	-
2135			COM_EQ	CAGE		-	-	-	-	-
2136					B8	400,313,596	371,732,739	28,580,857	-	28,580,857
2137										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2138	398	Misc. Equipment								
2139			G-SITUS	S		2,508,631	2,311,919	196,712	-	196,712
2140			G-DGP	DGP		-	-	-	-	-
2141			G-DGU	DGU		-	-	-	-	-
2142			CUST	CN		216,484	201,509	14,975	-	14,975
2143			PTD	SO		2,672,876	2,489,679	183,197	-	183,197
2144			P	SE		-	-	-	-	-
2145			G-SG	SG		-	-	-	-	-
2146			G-SG	CAGW		331,252	254,783	76,469	-	76,469
2147			G-SG	CAGE		1,883,585	1,883,585	-	-	-
2148			P	JBG		118,023	90,932	27,091	-	27,091
2149			P	CAEW		-	-	-	-	-
2150			P	CAEE		561	561	-	-	-
2151			G-SG	CAGE		-	-	-	-	-
2152					B8	7,731,413	7,232,969	498,444	-	498,444
2153										
2154	399	Coal Mine								
2155			P	SE		-	-	-	-	-
2156			P	CAEW		-	-	-	-	-
2157			P	CAEE		299,325,633	299,325,633	-	-	-
2158	MP		P	JBE		-	-	-	-	-
2159					B8	299,325,633	299,325,633	-	-	-
2160										
2161	399L	WIDCO Capital Lease								
2162			P	SE		-	-	-	-	-
2163						-	-	-	-	-
2164										
2165		Remove Capital Leases				-	-	-	-	-
2166						-	-	-	-	-
2167										
2168	1011390	General Capital Leases								
2169			G-SITUS	S		8,307,067	8,307,067	-	-	-
2170			P	CAGW		3,692,183	2,839,847	852,336	-	852,336
2171			P	CAGE		9,290,001	9,290,001	-	-	-
2172			PTD	SO		2,984,130	2,779,599	204,530	-	204,530
2173					B9	24,273,380	23,216,514	1,056,867	-	1,056,867
2174										
2175		Remove Capital Leases				(24,273,380)	(23,216,514)	(1,056,867)	-	(1,056,867)
2176					B9	-	-	-	-	-
2177										
2178	1011392	General Vehicles Capital Leases								
2179			LABOR	SO		-	-	-	-	-
2180					B9	-	-	-	-	-
2181										
2182		Remove Capital Leases				-	-	-	-	-
2183					B9	-	-	-	-	-
2184										
2185	GP	Unclassified Gen Plant - Acct 300								
2186			G-SITUS	S		-	-	-	-	-
2187			PTD	SO		3,439,622	3,203,872	235,749	-	235,749
2188			CUST	CN		-	-	-	-	-
2189			G-SG	SG		-	-	-	-	-
2190			G-SG	CAGE		-	-	-	-	-
2191			G-DGU	CAGW		-	-	-	-	-
2192						3,439,622	3,203,872	235,749	-	235,749
2193										
2194	399G	Unclassified Gen Plant - Acct 300								
2195			G-SITUS	S		-	-	-	-	-
2196			PTD	SO		-	-	-	-	-
2197			G-SG	SG		-	-	-	-	-
2198			G-DGP	DGP		-	-	-	-	-
2199			G-DGU	DGU		-	-	-	-	-
2200						-	-	-	-	-
2201										
2202	**TOTAL GENERAL PLANT**				B8	**1,428,650,812**	**1,344,419,817**	**84,230,994**	**-**	**84,230,994**
2203										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2204	Summary of General Plant by Factor									
2205		S				583,490,559	536,916,404	46,574,154	-	46,574,154
2206		JBG				20,443,434	15,750,871	4,692,563	-	4,692,563
2207		JBE				1,070	828	242	-	242
2208		SG				138,684	127,720	10,964	-	10,964
2209		SO				272,185,521	253,530,101	18,655,420	-	18,655,420
2210		SE				-	-	-	-	-
2211		CN				22,066,702	20,540,269	1,526,433	-	1,526,433
2212		DEU				-	-	-	-	-
2213		CAGW				59,901,034	46,072,949	13,828,085	-	13,828,085
2214		CAGE				194,506,168	194,506,168	-	-	-
2215		CAEW				-	-	-	-	-
2216		CAEE				300,191,021	300,191,021	-	-	-
2217		SSGCT				-	-	-	-	-
2218		SSGCH				-	-	-	-	-
2219		Less Capital Leases				(24,273,380)	(23,216,514)	(1,056,867)	-	(1,056,867)
2220	Total General Plant by Factor				B8	1,428,650,812	1,344,419,817	84,230,994	-	84,230,994
2221	301	Organization								
2222			I-SITUS	S		-	-	-	-	-
2223			PTD	SO		-	-	-	-	-
2224			I-SG	CAGW		-	-	-	-	-
2225			I-SG	CAGE		-	-	-	-	-
2226			I-SG	SG		-	-	-	-	-
2227					B8	-	-	-	-	-
2228	302	Franchise & Consent								
2229			I-SITUS	S		(16,377,325)	(16,377,325)	-	-	-
2230			I-SG	SG		-	-	-	-	-
2231			I-SG	CAGW		-	-	-	-	-
2232			I-SG	CAGE		-	-	-	-	-
2233			I-SG	CAGW		164,522,525	126,542,688	37,979,837	-	37,979,837
2234			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2235			I-DGP	DGP		-	-	-	-	-
2236			I-DGU	DGU		-	-	-	-	-
2237					B8	162,531,445	124,551,608	37,979,837	-	37,979,837
2238										
2239	303	Miscellaneous Intangible Plant								
2240			I-SITUS	S		14,131,648	12,623,599	1,508,049	-	1,508,049
2241			I-SG	SG		1,581,299	1,456,286	125,013	-	125,013
2242			PTD	SO		360,974,554	336,233,591	24,740,963	-	24,740,963
2243			P	SE		-	-	-	-	-
2244			CUST	CN		128,974,238	120,052,629	8,921,609	-	8,921,609
2245			I-SG	CAGW		80,798,573	62,146,315	18,652,258	-	18,652,258
2246			I-SG	CAGE		71,319,059	71,319,059	-	-	-
2247			P	JBG		840,387	647,486	192,902	-	192,902
2248			P	CAEW		-	-	-	-	-
2249			P	CAEE		3,687,563	3,687,563	-	-	-
2250			I-SG	CAGE		-	-	-	-	-
2251			I-SG	CAGE		-	-	-	-	-
2252					B8	662,307,321	608,166,527	54,140,794	-	54,140,794
2253	303	Less Non-Utility Plant								
2254			I-SITUS	S		-	-	-	-	-
2255					B8	662,307,321	608,166,527	54,140,794	-	54,140,794
2256	IP	Unclassified Intangible Plant - Acct 300								
2257			I-SITUS	S		-	-	-	-	-
2258			I-SG	SG		-	-	-	-	-
2259			I-DGU	DGU		-	-	-	-	-
2260			PTD	SO		-	-	-	-	-
2261						-	-	-	-	-
2262										
2263	**TOTAL INTANGIBLE PLANT**				B8	**824,838,766**	**732,718,136**	**92,120,631**	**-**	**92,120,631**
2264										
2265	Summary of Intangible Plant by Factor									
2266		S				(2,245,677)	(3,753,725)	1,508,049	-	1,508,049
2267		JBG				840,387	647,486	192,902	-	192,902
2268		JBE				-	-	-	-	-
2269		SG				1,581,299	1,456,286	125,013	-	125,013
2270		SO				360,974,554	336,233,591	24,740,963	-	24,740,963
2271		CN				128,974,238	120,052,629	8,921,609	-	8,921,609
2272		CAGW				245,321,098	188,689,003	56,632,095	-	56,632,095
2273		CAGE				85,705,304	85,705,304	-	-	-
2274		CAEW				-	-	-	-	-
2275		CAEE				3,687,563	3,687,563	-	-	-
2276		SSGCT				-	-	-	-	-
2277		SSGCH				-	-	-	-	-
2278		SE				-	-	-	-	-
2279	Total Intangible Plant by Factor				B8	824,838,766	732,718,136	92,120,631	-	92,120,631
2280	Summary of Unclassified Plant (Account 106)									
2281		DP				22,200,144	19,490,745	2,709,399	-	2,709,399
2282		DS0				-	-	-	-	-
2283		GP				3,439,622	3,203,872	235,749	-	235,749
2284		HP				-	-	-	-	-
2285		NP				-	-	-	-	-
2286		OP				1,335,640	1,335,640	-	-	-
2287		TP				36,851,499	34,996,162	1,855,336	-	1,855,336
2288		TS0				-	-	-	-	-
2289		IP				-	-	-	-	-
2290		MP								
2291		SP				6,828,589	6,103,109	725,480	-	725,480
2292	Total Unclassified Plant by Factor					70,655,494	65,129,529	5,525,965	-	5,525,965
2293										
2294	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**25,439,870,549**	**23,738,603,326**	**1,701,267,223**	**-**	**1,701,267,223**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Summary of Electric Plant by Factor									
	S				6,719,534,325	6,235,029,470	484,504,855	-	484,504,855
	SE				-	-	-	-	-
	JBG				1,185,532,674	913,406,837	272,125,837	-	272,125,837
	JBE				1,070	828	242	-	242
	SG				14,251,574	13,124,883	1,126,691	-	1,126,691
	SO				633,160,075	589,763,692	43,396,383	-	43,396,383
	CN				151,040,940	140,592,898	10,448,042	-	10,448,042
	DEU				-	-	-	-	-
	CAGW				3,858,464,163	2,967,742,123	890,722,040	-	890,722,040
	CAGE				12,598,280,525	12,598,280,525	-	-	-
	CAEW				-	-	-	-	-
	CAEE				303,878,584	303,878,584	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(24,273,380)	(23,216,514)	(1,056,867)	-	(1,056,867)
				B8	25,439,870,549	23,738,603,326	1,701,267,223	-	1,701,267,223
105	Plant Held For Future Use								
		DPW	S		9,785,142	9,785,142	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		4,740,465	4,381,622	358,843	-	358,843
		P	SG		-	-	-	-	-
		P	CAGW		164,561	126,572	37,989	-	37,989
		P	CAGE		12,438,269	12,438,269	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		26,548,192	26,548,192	-	-	-
Total Plant Held For Future Use				B10	53,676,629	53,279,797	396,832	-	396,832
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		143,951,668	143,951,668	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	143,951,668	143,951,668	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(106,513,155)	(106,513,155)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(106,513,155)	(106,513,155)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		1,412,631	(508,790)	1,921,421	-	1,921,421
		DMSC	SO		(4,454)	(4,148)	(305)	-	(305)
				B16	1,408,177	(512,938)	1,921,115	-	1,921,115
182W	Weatherization								
		DMSC	S		12,701,389	12,701,389	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	12,701,389	12,701,389	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					14,109,566	12,188,451	1,921,115	-	1,921,115
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		2,045,474	1,580,305	465,169	-	465,169
		P	CAEE		181,237,611	181,237,611	-	-	-
		P	JBE		25,246,938	19,538,019	5,708,920	-	5,708,920
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	208,530,023	202,355,934	6,174,088	-	6,174,088
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(3,457,958)	(3,457,958)	-	-	-
				B13	(3,457,958)	(3,457,958)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(2,883,995)	(2,883,995)	-	-	-
				B13	(2,883,995)	(2,883,995)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	202,188,070	196,013,981	6,174,088	-	6,174,088
154	Materials and Supplies								
		MSS	S		92,686,654	88,267,131	4,419,523	-	4,419,523
		MSS	SG		945,541	870,789	74,752	-	74,752
		MSS	SE		-	-	-	-	-
		MSS	SO		151,112	140,755	10,357	-	10,357
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(1,640,735)	(1,537,691)	(103,044)	-	(103,044)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	JBE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		6,988,468	5,375,188	1,613,280	-	1,613,280
		MSS	CAGE		110,597,964	110,597,964	-	-	-
		MSS	JBG		5,394,149	4,155,982	1,238,167	-	1,238,167
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		5,805,520	5,805,520	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	220,928,673	213,675,638	7,253,035	-	7,253,035
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		-	-	-	-	-
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		(273,000)	(273,000)	-	-	-
				B13	(273,000)	(273,000)	-	-	-
	Total Materials & Supplies			B13	220,655,673	213,402,638	7,253,035	-	7,253,035

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2436	165	Prepayments								
2437			DMSC	S		13,851,975	13,851,975	-	-	-
2438			GP	GPS		4,726,109	4,402,185	323,924	-	323,924
2439			PT	SG		958,905	883,097	75,808	-	75,808
2440			PT	CAGW		928,512	714,166	214,346	-	214,346
2441			PT	CAGE		1,135,008	1,135,008	-	-	-
2442			P	CAEW		4,055	3,133	922	-	922
2443			P	CAEE		4,480,804	4,480,804	-	-	-
2444			P	SE		-	-	-	-	-
2445			PTD	SO		17,155,543	15,979,713	1,175,830	-	1,175,830
2446	**Total Prepayments**				B15	43,240,910	41,450,079	1,790,831	-	1,790,831
2447										
2448	182M	Misc Regulatory Assets								
2449			P	S		239,908,980	236,917,948	2,991,031	-	2,991,031
2450			DEFSG	SG		-	-	-	-	-
2451			P	CAGE		-	-	-	-	-
2452			P	CAGE		4,157,918	4,157,918	-	-	-
2453			P	CAGW		-	-	-	-	-
2454			DEFSG	JBG		-	-	-	-	-
2455			P	SE		10,608,209	9,805,189	803,019	-	803,019
2456			P	CAEW		-	-	-	-	-
2457			P	CAEE		15,806,953	15,806,953	-	-	-
2458			T	SO		17,395,478	16,203,203	1,192,275	-	1,192,275
2459					B11	287,877,538	282,891,212	4,986,326	-	4,986,326
2460										
2461	186M	Misc Deferred Debits								
2462			LABOR	S		13,596,015	13,596,015	-	-	-
2463			P	CAEW		-	-	-	-	-
2464			P	CAEE		-	-	-	-	-
2465			P	SG		15,304,735	14,094,784	1,209,951	-	1,209,951
2466			LABOR	SO		5,417	5,046	371	-	371
2467			P	SE		-	-	-	-	-
2468			P	CAGW		23,286,506	17,910,842	5,375,663	-	5,375,663
2469			DEFSG	CAGE		39,804,325	39,804,325	-	-	-
2470			P	CAEW		-	-	-	-	-
2471			P	CAEE		9,956,164	9,956,164	-	-	-
2472			P	JBE		-	-	-	-	-
2473			GP	EXCTAX		-	-	-	-	-
2474	**Total Misc. Deferred Debits**				B11	101,953,161	95,367,176	6,585,985	-	6,585,985
2475										
2476	Working Capital									
2477	CWC	Cash Working Capital								
2478			CWC	S		-	-	-	-	-
2479			CWC	SO		-	-	-	-	-
2480			CWC	SE		-	-	-	-	-
2481					B14	-	-	-	-	-
2482										
2483	OWC	Other Work. Cap.								
2484	131	Cash	GP	SNP		-	-	-	-	-
2485	135	Working Funds	GP	SG		-	-	-	-	-
2486	141	Other A/R	GP	SO		-	-	-	-	-
2487	143	Other A/R	PTD	SO		39,506,401	36,798,658	2,707,743	-	2,707,743
2488	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2489	232	A/P	P	SO		(7,047,681)	(6,564,637)	(483,044)	-	(483,044)
2490	232	A/P	P	CAEE		(2,077,112)	(2,077,112)	-	-	-
2491	232	A/P	T	CAGE		(83,022)	(83,022)	-	-	-
2492	232	A/P	P	S		(169,637)	(169,637)	-	-	-
2493	2533	Other Msc. Df. Crd	P	S		(5,889,332)	(5,889,332)	-	-	-
2494	2533	Other Msc. Df. Crd	P	CAEW		-	-	-	-	-
2495	2533	Other Msc. Df. Crd	P	CAEE		(36,893,552)	(36,893,552)	-	-	-
2496	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2497	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2498	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2499	230	Asset Retir. Oblig.	P	S		(8,338,536)	(8,338,536)	-	-	-
2500	254105	ARO Reg Liability	P	S		-	-	-	-	-
2501	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2502	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2503	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
2504	2533	Cholla Reclamatior	P	CAEE		-	-	-	-	-
2505					B14	(20,992,472)	(23,217,171)	2,224,700	-	2,224,700
2506										
2507	**Total Working Capital**					(20,992,472)	(23,217,171)	2,224,700	-	2,224,700

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B14	-	-	-	-	-
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					-	-	-	-	-
TOTAL RATE BASE ADDITIONS					**940,147,589**	**908,814,677**	**31,332,912**	**-**	**31,332,912**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(23,963,198)	(22,320,775)	(1,642,422)	-	(1,642,422)
2283	Pen & Ben	PTD	SO		(3,165,239)	(2,948,295)	(216,943)	-	(216,943)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		-	-	-	-	-
				B15	(27,128,436)	(25,269,071)	(1,859,366)	-	(1,859,366)
22841	Accum Misc Oper Provisions - Other								
		P	S		-	-	-	-	-
		P	CAGW		(1,344,947)	(1,034,467)	(310,479)	-	(310,479)
				B15	(1,344,947)	(1,034,467)	(310,479)	-	(310,479)
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		-	-	-	-	-
254105	ARO	P	S		279,365	-	279,365	-	279,365
254	RegulatoryLiabil	P	CAEE		-	-	-	-	-
254	RegulatoryLiabil	P	SE		-	-	-	-	-
254		P	S		(33,666,802)	(33,163,776)	(503,026)	-	(503,026)
				B15	(33,387,437)	(33,163,776)	(223,661)	-	(223,661)
252	Customer Advances for Construction								
		DPW	S		(1,594,993)	(1,593,698)	(1,295)	-	(1,295)
		T	SG		322,409	296,920	25,489	-	25,489
		T	CAGE		(27,009,064)	(27,009,064)	-	-	-
		DPW	CAGW		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Advances for Constr.				B19	(28,281,648)	(28,305,842)	24,194	-	24,194
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(4,781,486)	(4,407,898)	(373,587)	-	(373,587)
		GP	GPS		-	-	-	-	-
		GP	SO		(21,887,965)	(20,387,778)	(1,500,187)	-	(1,500,187)
		P	CAGW		(1,100)	(846)	(254)	-	(254)
		P	CAGE		4,420,471	4,420,471	-	-	-
		P	SG		(7,456,235)	(6,866,765)	(589,470)	-	(589,470)
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B19	(29,706,314)	(27,242,816)	(2,463,498)	-	(2,463,498)

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		30,557,451	29,273,131	1,284,320	-	1,284,320
		CUST	CN		-	-	-	-	-
		LABOR	SO		35,097,865	32,692,280	2,405,585	-	2,405,585
		P	IBT		-	-	-	-	-
		CUST	BADDEBT		3,495,167	3,077,990	417,177	-	417,177
		P	TROJD		2,088,026	1,607,290	480,736	-	480,736
		P	SG		7,881,699	7,258,593	623,106	-	623,106
		P	SE		859,049	794,021	65,028	-	65,028
		PTD	SNP		-	-	-	-	-
		P	CAGW		282,124	216,996	65,128	-	65,128
		P	CAGE		37,998,403	37,998,403	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		13,496,399	13,496,399	-	-	-
		DPW	JBE		(14,752,652)	(11,416,734)	(3,335,917)	-	(3,335,917)
		DPW	SNPD		1,042,339	976,876	65,462	-	65,462
Total Accum Deferred Income Taxes				B19	118,045,870	115,975,245	2,070,625	-	2,070,625
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		(242,284,758)	(223,130,386)	(19,154,372)	-	(19,154,372)
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	(242,284,758)	(223,130,386)	(19,154,372)	-	(19,154,372)
282	Accumulated Deferred Income Taxes								
		GP	S		2,580,399	2,580,399	-	-	-
		ACCMDIT	CIAC		-	-	-	-	-
		ACCMDIT	DITBAL		(3,799,386,817)	(3,569,391,398)	(229,995,419)	-	(229,995,419)
		GP	JBE		-	-	-	-	-
		LABOR	SO		(1,112,347)	(1,036,107)	(76,240)	-	(76,240)
		PTD	SNPD		-	-	-	-	-
		P	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(3,359,872)	(3,359,872)	-	-	-
		P	SE		-	-	-	-	-
		P	CAEE		(5,020,262)	(5,020,262)	-	-	-
		P	CN		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B19	(3,806,298,898)	(3,576,227,240)	(230,071,658)	-	(230,071,658)
283	Accumulated Deferred Income Taxes								
		GP	S		(97,248,879)	(96,158,634)	(1,090,245)	-	(1,090,245)
		P	SG		(203,119)	(187,061)	(16,058)	-	(16,058)
		P	SE		(135)	(125)	(10)	-	(10)
		LABOR	SO		(21,605,250)	(20,124,440)	(1,480,810)	-	(1,480,810)
		GP	GPS		(8,329,681)	(7,758,770)	(570,911)	-	(570,911)
		PTD	SNP		(2,811,972)	(2,637,047)	(174,925)	-	(174,925)
		P	TROJD		-	-	-	-	-
		PTD	SGCT		-	-	-	-	-
		P	CAGW		(2,530,937)	(1,946,673)	(584,264)	-	(584,264)
		P	CAGE		(1,238,239)	(1,238,239)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(15,256,877)	(15,256,877)	-	-	-
		P	JBE		(18,581,260)	(14,379,605)	(4,201,655)	-	(4,201,655)
		P	SGCT		-	-	-	-	-
				B19	(167,806,349)	(159,687,471)	(8,118,878)	-	(8,118,878)
TOTAL ACCUM DEF INCOME TAX				B19	(4,098,344,135)	(3,843,069,852)	(255,274,283)	-	(255,274,283)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		-	-	-	-	-
		PTD	ITC85		(92,633)	(80,257)	(12,376)	-	(12,376)
		PTD	ITC86		(308,295)	(267,828)	(40,467)	-	(40,467)
		PTD	ITC88		(81,513)	(69,319)	(12,194)	-	(12,194)
		PTD	ITC89		(206,959)	(175,359)	(31,600)	-	(31,600)
		PTD	ITC90		(179,220)	(172,207)	(7,013)	-	(7,013)
		PTD	SG		(248,911)	(229,232)	(19,678)	-	(19,678)
Total Accumulated ITC				B19	(1,117,530)	(994,202)	(123,328)	-	(123,328)
TOTAL RATE BASE DEDUCTIONS					**(4,219,310,448)**	**(3,959,080,027)**	**(260,230,421)**	**-**	**(260,230,421)**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2657	108SP	Steam Prod Plant Accumulated Depr								
2658			P	S		6,448,225	6,448,225	-	-	-
2659			P	DGP		-	-	-	-	-
2660			P	DGU		-	-	-	-	-
2661			P	SG		-	-	-	-	-
2662			P	CAGW		(154,058,500)	(118,494,271)	(35,564,229)	-	(35,564,229)
2663			P	CAGE		(2,037,167,041)	(2,037,167,041)	-	-	-
2664			P	JBG		(512,743,831)	(395,049,189)	(117,694,643)	-	(117,694,643)
2665			P	CAGE		-	-	-	-	-
2666					B17	(2,697,521,147)	(2,544,262,276)	(153,258,871)	-	(153,258,871)
2667										
2668	108NP	Nuclear Prod Plant Accumulated Depr								
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	SG		-	-	-	-	-
2672						-	-	-	-	-
2673										
2674										
2675	108HP	Hydraulic Prod Plant Accum Depr								
2676			P	S		373,125	373,125	-	-	-
2677			P	DGP		-	-	-	-	-
2678			P	DGU		-	-	-	-	-
2679			P	CAGW		(239,643,256)	(184,321,885)	(55,321,372)	-	(55,321,372)
2680			P	CAGE		(59,674,187)	(59,674,187)	-	-	-
2681			P	CAGW		-	-	-	-	-
2682			P	CAGE		-	-	-	-	-
2683					B17	(298,944,318)	(243,622,946)	(55,321,372)	-	(55,321,372)
2684										
2685	108OP	Other Production Plant - Accum Depr								
2686			P	S		-	-	-	-	-
2687			P	DGU		-	-	-	-	-
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690			P	CAGW		(346,410,540)	(266,442,063)	(79,968,477)	-	(79,968,477)
2691			P	CAGE		(408,378,352)	(408,378,352)	-	-	-
2692			P	CAGE		-	-	-	-	-
2693					B17	(754,788,892)	(674,820,415)	(79,968,477)	-	(79,968,477)
2694										
2695	108EP	Experimental Plant - Accum Depr								
2696			P	DGP		-	-	-	-	-
2697			P	SG		-	-	-	-	-
2698						-	-	-	-	-
2699										
2700	**TOTAL PRODUCTION PLANT DEPR**					**(3,751,254,357)**	**(3,462,705,637)**	**(288,548,720)**	**-**	**(288,548,720)**
2701										
2702	Summary of Prod Plant Depreciation by Factor									
2703		S				6,821,351	6,821,351	-	-	-
2704		DGP				-	-	-	-	-
2705		DGU				-	-	-	-	-
2706		SG				-	-	-	-	-
2707		CAGW				(740,112,296)	(569,258,219)	(170,854,077)	-	(170,854,077)
2708		CAGE				(2,505,219,580)	(2,505,219,580)	-	-	-
2709		JBG				(512,743,831)	(395,049,189)	(117,694,643)	-	(117,694,643)
2710		SSGCT				-	-	-	-	-
2711	Total of Prod Plant Depreciation by Factor					(3,751,254,357)	(3,462,705,637)	(288,548,720)	-	(288,548,720)
2712										
2713										
2714	108TP	Transmission Plant Accumulated Depr								
2715			T	DGP		-	-	-	-	-
2716			T	DGU		-	-	-	-	-
2717			T	CAGW		(472,157,488)	(363,160,472)	(108,997,016)	-	(108,997,016)
2718			T	CAGE		(897,277,131)	(897,277,131)	-	-	-
2719			T	JBG		(45,976,529)	(35,423,128)	(10,553,401)	-	(10,553,401)
2720			T	SG		(1,049,128)	(966,187)	(82,941)	-	(82,941)
2721	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,416,460,276)**	**(1,296,826,918)**	**(119,633,358)**	**-**	**(119,633,358)**
2722	108360	Land and Land Rights								
2723			DPW	S		(8,844,864)	(8,689,373)	(155,491)	-	(155,491)
2724					B17	(8,844,864)	(8,689,373)	(155,491)	-	(155,491)
2725										
2726	108361	Structures and Improvements								
2727			DPW	S		(21,235,732)	(20,363,553)	(872,179)	-	(872,179)
2728					B17	(21,235,732)	(20,363,553)	(872,179)	-	(872,179)
2729										
2730	108362	Station Equipment								
2731			DPW	S		(243,910,108)	(225,383,038)	(18,527,071)	-	(18,527,071)
2732					B17	(243,910,108)	(225,383,038)	(18,527,071)	-	(18,527,071)
2733										

12 ME MARCH 2015 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2734	108363	Storage Battery Equipment								
2735			DPW	S		-	-	-	-	-
2736					B17	-	-	-	-	-
2738	108364	Poles, Towers & Fixtures								
2739			DPW	S		(559,837,762)	(501,625,785)	(58,211,977)	-	(58,211,977)
2740					B17	(559,837,762)	(501,625,785)	(58,211,977)	-	(58,211,977)
2742	108365	Overhead Conductors								
2743			DPW	S		(294,517,214)	(265,330,450)	(29,186,764)	-	(29,186,764)
2744					B17	(294,517,214)	(265,330,450)	(29,186,764)	-	(29,186,764)
2746	108366	Underground Conduit								
2747			DPW	S		(144,786,141)	(135,734,439)	(9,051,701)	-	(9,051,701)
2748					B17	(144,786,141)	(135,734,439)	(9,051,701)	-	(9,051,701)
2750	108367	Underground Conductors								
2751			DPW	S		(342,690,289)	(332,031,779)	(10,658,510)	-	(10,658,510)
2752					B17	(342,690,289)	(332,031,779)	(10,658,510)	-	(10,658,510)
2754	108368	Line Transformers								
2755			DPW	S		(467,452,648)	(416,014,893)	(51,437,755)	-	(51,437,755)
2756					B17	(467,452,648)	(416,014,893)	(51,437,755)	-	(51,437,755)
2758	108369	Services								
2759			DPW	S		(257,195,257)	(234,357,788)	(22,837,469)	-	(22,837,469)
2760					B17	(257,195,257)	(234,357,788)	(22,837,469)	-	(22,837,469)
2762	108370	Meters								
2763			DPW	S		(86,339,417)	(83,112,405)	(3,227,012)	-	(3,227,012)
2764					B17	(86,339,417)	(83,112,405)	(3,227,012)	-	(3,227,012)
2768	108371	Installations on Customers' Premises								
2769			DPW	S		(7,192,428)	(6,837,602)	(354,826)	-	(354,826)
2770					B17	(7,192,428)	(6,837,602)	(354,826)	-	(354,826)
2772	108372	Leased Property								
2773			DPW	S		-	-	-	-	-
2774					B17	-	-	-	-	-
2776	108373	Street Lights								
2777			DPW	S		(29,398,593)	(27,501,106)	(1,897,487)	-	(1,897,487)
2778					B17	(29,398,593)	(27,501,106)	(1,897,487)	-	(1,897,487)
2780	108D00	Unclassified Dist Plant - Acct 300								
2781			DPW	S		-	-	-	-	-
2782						-	-	-	-	-
2784	108DS	Unclassified Dist Sub Plant - Acct 300								
2785			DPW	S		-	-	-	-	-
2786						-	-	-	-	-
2788	108DP	Unclassified Dist Sub Plant - Acct 300								
2789			DPW	S		4,300,201	3,985,479	314,722	-	314,722
2790						4,300,201	3,985,479	314,722	-	314,722
2793	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,459,100,253)**	**(2,252,996,733)**	**(206,103,520)**	**-**	**(206,103,520)**
2795	Summary of Distribution Plant Depr by Factor									
2796		S				(2,459,100,253)	(2,252,996,733)	(206,103,520)	-	(206,103,520)
2798	Total Distribution Depreciation by Factor				B17	(2,459,100,253)	(2,252,996,733)	(206,103,520)	-	(206,103,520)

12 ME MARCH 2015 West Control Area AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2799	108GP	General Plant Accumulated Depr								
2800			G-SITUS	S		(199,873,226)	(178,359,734)	(21,513,492)	-	(21,513,492)
2801			G-DGP	DGP		-	-	-	-	-
2802			G-DGU	DGU		-	-	-	-	-
2803			G-SG	SG		-	-	-	-	-
2804			CUST	CN		(6,963,519)	(6,481,828)	(481,692)	-	(481,692)
2805			PTD	SO		(93,496,433)	(87,088,248)	(6,408,185)	-	(6,408,185)
2806			P	SE		-	-	-	-	-
2807			G-SG	CAGW		(19,846,180)	(15,264,712)	(4,581,468)	-	(4,581,468)
2808			G-SG	CAGE		(58,491,542)	(58,491,542)	-	-	-
2809			P	JBG		(5,912,220)	(4,555,136)	(1,357,084)	-	(1,357,084)
2810			P	CAEW		-	-	-	-	-
2811			P	CAEE		(395,063)	(395,063)	-	-	-
2812			G-SG	CAGE		-	-	-	-	-
2813			G-SG	CAGE		-	-	-	-	-
2814					B17	(384,978,183)	(350,636,262)	(34,341,921)	-	(34,341,921)
2815										
2816										
2817	108MP	Mining Plant Accumulated Depr.								
2818			P	S		-	-	-	-	-
2819			P	CAEW		-	-	-	-	-
2820			P	CAEE		(184,165,818)	(184,165,818)	-	-	-
2821			P	JBE		-	-	-	-	-
2822					B17	(184,165,818)	(184,165,818)	-	-	-
2823	108MP	Less Centralia Situs Depreciation								
2824			P	S		-	-	-	-	-
2825					B17	(184,165,818)	(184,165,818)	-	-	-
2826										
2827	1081390	Accum Depr - Capital Lease								
2828			PTD	SO		-	-	-	-	-
2829						-	-	-	-	-
2830										
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833										
2834	1081399	Accum Depr - Capital Lease								
2835			P	S		-	-	-	-	-
2836			P	SE		-	-	-	-	-
2837						-	-	-	-	-
2838										
2839		Remove Capital Leases				-	-	-	-	-
2840						-	-	-	-	-
2841										
2842										
2843	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(569,144,001)**	**(534,802,080)**	**(34,341,921)**	**-**	**(34,341,921)**
2844										
2845										
2846										
2847	Summary of General Depreciation by Factor									
2848		S				(199,873,226)	(178,359,734)	(21,513,492)	-	(21,513,492)
2849		DGP				-	-	-	-	-
2850		DGU				-	-	-	-	-
2851		SE				-	-	-	-	-
2852		SO				(93,496,433)	(87,088,248)	(6,408,185)	-	(6,408,185)
2853		CN				(6,963,519)	(6,481,828)	(481,692)	-	(481,692)
2854		SG				-	-	-	-	-
2855		DEU				-	-	-	-	-
2856		CAGW				(19,846,180)	(15,264,712)	(4,581,468)	-	(4,581,468)
2857		CAGE				(58,491,542)	(58,491,542)	-	-	-
2858		CAEW				-	-	-	-	-
2859		CAEE				(184,560,881)	(184,560,881)	-	-	-
2860		SSGCT				-	-	-	-	-
2861		JBG				(5,912,220)	(4,555,136)	(1,357,084)	-	(1,357,084)
2862		Remove Capital Leases				-	-	-	-	-
2863	Total General Depreciation by Factor				B17	(569,144,001)	(534,802,080)	(34,341,921)	-	(34,341,921)
2864										
2865										
2866	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,195,958,886)**	**(7,547,331,367)**	**(648,627,519)**	**-**	**(648,627,519)**
2867	111SP	Accum Prov for Amort-Steam								
2868			P	CAGW		-	-	-	-	-
2869			P	CAGW		-	-	-	-	-
2870			P	CAGE		-	-	-	-	-
2871			P	SG		-	-	-	-	-
2872						-	-	-	-	-
2873										
2874										

12 ME MARCH 2015 West Control Area
AMA

Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
						UNADJUSTED RESULTS				
2875	111GP	Accum Prov for Amort-General								
2876			G-SITUS	S		(10,892,605)	(9,555,067)	(1,337,538)	-	(1,337,538)
2877			CUST	CN		(2,352,011)	(2,189,314)	(162,697)	-	(162,697)
2878			I-SG	SG		-	-	-	-	-
2879			PTD	SO		(5,268,886)	(4,907,760)	(361,126)	-	(361,126)
2880			I-SG	CAGW		(101,960)	(78,422)	(23,537)	-	(23,537)
2881			I-SG	CAGE		-	-	-	-	-
2882			P	CAEW		-	-	-	-	-
2883			P	CAEE		-	-	-	-	-
2884			P	SE		-	-	-	-	-
2885					B18	(18,615,462)	(16,730,564)	(1,884,898)	-	(1,884,898)
2886										
2887										
2888	111HP	Accum Prov for Amort-Hydro								
2889			P	DGP		-	-	-	-	-
2890			P	DGU		-	-	-	-	-
2891			P	SG		-	-	-	-	-
2892			P	CAGW		(1,090,742)	(838,945)	(251,797)	-	(251,797)
2893			P	CAGE		-	-	-	-	-
2894			P	CAGE		-	-	-	-	-
2895					B18	(1,090,742)	(838,945)	(251,797)	-	(251,797)
2896										
2897										
2898	111IP	Accum Prov for Amort-Intangible Plant								
2899			I-SITUS	S		5,998,854	5,998,854	-	-	-
2900			I-DGP	DGP		-	-	-	-	-
2901			I-DGU	DGU		-	-	-	-	-
2902			P	CAEW		-	-	-	-	-
2903			P	CAEE		(2,459,408)	(2,459,408)	-	-	-
2904			P	SE		-	-	-	-	-
2905			I-SG	SG		(14,138,945)	(13,021,158)	(1,117,786)	-	(1,117,786)
2906			I-SG	CAGW		-	-	-	-	-
2907			I-SG	CAGE		-	-	-	-	-
2908			CUST	CN		(112,089,584)	(104,335,946)	(7,753,637)	-	(7,753,637)
2909			P	CAGE		-	-	-	-	-
2910			P	CAGE		-	-	-	-	-
2911			I-SG	CAGW		(82,063,828)	(63,119,487)	(18,944,341)	-	(18,944,341)
2912			I-SG	CAGE		(23,924,231)	(23,924,231)	-	-	-
2913			PTD	JBG		(100,526)	(77,452)	(23,075)	-	(23,075)
2914			PTD	SO		(287,855,070)	(268,125,669)	(19,729,401)	-	(19,729,401)
2915					B18	(516,632,739)	(469,064,499)	(47,568,240)	-	(47,568,240)
2916	111IP	Less Non-Utility Plant								
2917			NUTIL	OTH		-	-	-	-	-
2918					B18	(516,632,739)	(469,064,499)	(47,568,240)	-	(47,568,240)
2919										
2920	111390	Accum Amtr - Capital Lease								
2921			G-SITUS	S		396,357	396,357	-	-	-
2922			G-SITUS	SG		910,304	838,338	71,966	-	71,966
2923			P	CAGE		-	-	-	-	-
2924			PTD	CAGW		-	-	-	-	-
2925			PTD	SO		8,673,284	8,078,823	594,461	-	594,461
2926						9,979,946	9,313,518	666,427	-	666,427
2927										
2928		Remove Capital Lease Amtr				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2929										
2930	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(536,338,943)**	**(486,634,008)**	**(49,704,935)**	-	**(49,704,935)**
2931	AMA									
2932										
2933										
2934										
2935	Summary of Amortization by Factor									
2936		S				(4,497,394)	(3,159,856)	(1,337,538)	-	(1,337,538)
2937		DGP				-	-	-	-	-
2938		DGU				-	-	-	-	-
2939		SE				-	-	-	-	-
2940		SO				(284,450,673)	(264,954,607)	(19,496,066)	-	(19,496,066)
2941		CN				(114,441,594)	(106,525,260)	(7,916,334)	-	(7,916,334)
2942		SSGCT				-	-	-	-	-
2943		JBG				(100,526)	(77,452)	(23,075)	-	(23,075)
2944		CAGW				(83,256,529)	(64,036,855)	(19,219,675)	-	(19,219,675)
2945		CAGE				(23,924,231)	(23,924,231)	-	-	-
2946		CAEW				-	-	-	-	-
2947		CAEE				(2,459,408)	(2,459,408)	-	-	-
2948		SG				(13,228,641)	(12,182,820)	(1,045,820)	-	(1,045,820)
2949		Less Capital Lease				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2950	Total Provision For Amortization by Factor				B18	(536,338,943)	(486,634,008)	(49,704,935)	-	(49,704,935)

PACIFIC POWER

Washington Jurisdiction
RESULTS OF OPERATIONS

January 2015

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JANUARY 2015
FILE:	WA JAM January 2015
PREPARED BY:	Revenue Requirement Department
DATE:	June 29, 2015
TIME:	10:38:04 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.30%

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.

The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

January 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
Operating Revenues						
General Business Revenues	2.3	407,045,699	375,672,935	31,372,764	0	31,372,764
Interdepartmental	2.3	0	0	0	0	0
Special Sales	2.3	2,426,215	2,078,936	347,279	0	347,279
Other Operating Revenues	2.4	11,267,333	10,537,993	729,340	0	729,340
Total Operating Revenues	2.4	420,739,247	388,289,863	32,449,383	0	32,449,383
Operating Expenses:						
Steam Production	2.6	41,095,564	36,135,589	4,959,974	0	4,959,974
Nuclear Production	2.7	0	0	0	0	0
Hydro Production	2.9	4,156,377	3,386,566	769,811	0	769,811
Other Power Supply	2.10	33,028,126	26,782,524	6,245,602	0	6,245,602
Transmission	2.12	12,764,104	10,601,301	2,162,803	0	2,162,803
Distribution	2.13	16,988,898	16,317,639	671,259	0	671,259
Customer Accounts	2.14	7,596,274	6,999,889	596,385	0	596,385
Customer Service	2.14	11,120,455	10,039,503	1,080,952	0	1,080,952
Sales	2.15	0	0	0	0	0
Administrative & General	2.16	12,371,331	11,573,366	797,964	0	797,964
Total O & M Expenses	2.16	139,121,128	121,836,378	17,284,749	0	17,284,749
Depreciation	2.18	56,082,448	52,369,609	3,712,839	0	3,712,839
Amortization Expense	2.19	3,894,295	3,488,568	405,727	0	405,727
Taxes Other Than Income	2.19	15,206,240	13,354,065	1,852,175	0	1,852,175
Income Taxes - Federal	2.22	60,493,568	57,836,074	2,657,494	0	2,657,494
Income Taxes - State	2.22	7,858,962	7,858,962	0	0	-
Income Taxes - Def Net	2.21	0	0	0	0	0
Investment Tax Credit Adj.	2.20	(396,367)	(396,367)	0	0	0
Misc Revenue & Expense	2.6	0	0	0	0	0
Total Operating Expenses	2.22	282,260,273	256,347,289	25,912,984	0	25,912,984
Operating Revenue for Return		138,478,974	131,942,575	6,536,399	0	6,536,399
Rate Base:						
Electric Plant in Service	2.33	25,717,523,658	23,997,108,149	1,720,415,509	0	1,720,415,509
Plant Held for Future Use	2.33	54,727,642	54,256,776	470,866	0	470,866
Misc Deferred Debits	2.35	444,452,834	432,650,652	11,802,182	0	11,802,182
Elec Plant Acq Adj	2.33	35,840,993	35,840,993	0	0	0
Nuclear Fuel	2.33	0	0	0	0	0
Prepayments	2.35	51,730,706	49,354,082	2,376,624	0	2,376,624
Fuel Stock	2.34	186,469,515	179,577,866	6,891,648	0	6,891,648
Material & Supplies	2.34	225,521,697	218,193,047	7,328,650	0	7,328,650
Working Capital	2.35	(1,834,621)	(4,096,031)	2,261,410	0	2,261,410
Weatherization Loans	2.34	18,668,203	16,748,017	1,920,186	0	1,920,186
Miscellaneous Rate Base	2.36	0	0	0	0	0
Total Electric Plant		26,733,100,627	24,979,633,551	1,753,467,076	0	1,753,467,076
Rate Base Deductions:						
Accum Prov For Depr	2.40	(8,366,351,282)	(7,706,663,939)	(659,687,344)	0	(659,687,344)
Accum Prov For Amort	2.41	(542,866,780)	(490,737,235)	(52,129,544)	0	(52,129,544)
Accum Def Income Taxes	2.37	(4,192,383,552)	(3,935,073,312)	(257,310,241)	0	(257,310,241)
Unamortized ITC	2.37	(922,859)	(826,024)	(96,835)	0	(96,835)
Customer Adv for Const	2.36	(29,262,617)	(29,288,106)	25,489	0	25,489
Customer Service Deposits	2.36	0	0	0	0	0
Misc. Rate Base Deductions	2.36	(83,027,975)	(78,731,856)	(4,296,119)	0	(4,296,119)
Total Rate Base Deductions		(13,214,815,065)	(12,241,320,471)	(973,494,593)	0	(973,494,593)
Total Rate Base		13,518,285,562	12,738,313,080	779,972,482	0	779,972,482

January 2015 West Control Area AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		173,906,810	156,730,086	17,176,724	-	17,176,724
				B1	173,906,810	156,730,086	17,176,724	-	17,176,724
442	Commercial & Industrial Sales								
		0	S		230,301,019	216,206,819	14,094,200	-	14,094,200
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	230,301,019	216,206,819	14,094,200	-	14,094,200
444	Public Street & Highway Lighting								
		0	S		1,641,768	1,539,928	101,840	-	101,840
		0	SO		-	-	-	-	-
				B1	1,641,768	1,539,928	101,840	-	101,840
445	Other Sales to Public Authority								
		0	S		1,196,102	1,196,102	-	-	-
				B1	1,196,102	1,196,102	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**407,045,699**	**375,672,935**	**31,372,764**	**-**	**31,372,764**
447	Sales for Resale-Non NPC								
		P	S		921,858	921,858	-	-	-
			SG		-	-	-	-	-
			CAGW		-	-	-	-	-
					921,858	921,858	-	-	-
447NPC	Sales for Resale-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	CAGW		1,504,357	1,157,078	347,279	-	347,279
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B1	1,504,357	1,157,078	347,279	-	347,279
	Total Sales for Resale				2,426,215	2,078,936	347,279	-	347,279
449	Provision for Rate Refund								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**409,471,914**	**377,751,871**	**31,720,043**	**-**	**31,720,043**
450	Forfeited Discounts & Interest								
		CUST	S		841,533	773,781	67,752	-	67,752
		CUST	SO		-	-	-	-	-
				B1	841,533	773,781	67,752	-	67,752
451	Misc Electric Revenue								
		CUST	S		487,860	470,795	17,065	-	17,065
		GP	SG		-	-	-	-	-
		GP	SO		2	2	0	-	0
				B1	487,862	470,797	17,065	-	17,065
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		741,900	668,691	73,209	-	73,209
		T	CAGW		86,984	66,904	20,080	-	20,080
		T	CAGE		305,022	305,022	-	-	-
		T	JBG		3,520	2,712	808	-	808
		T	SG		163,644	150,707	12,937	-	12,937
		GP	SO		300,261	279,681	20,580	-	20,580
				B1	1,601,331	1,473,717	127,614	-	127,614

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	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
157										
158	456	Other Electric Revenue								
159			DMSC	S		(1,034,289)	(1,029,968)	(4,321)	-	(4,321)
160			CUST	CAGE		1,506,126	1,506,126	-	-	-
161			OTHSE	CAGW		622,110	478,496	143,613	-	143,613
162			OTHSO	SO		-	-	-	-	-
163			OTHSGR	SG		170,730	157,232	13,497	-	13,497
164			OTHSGR	JBG		147,475	113,624	33,851	-	33,851
165			OTHSGR	WRG		6,390,993	6,085,819	305,174	-	305,174
166			OTHSGR	WRE		533,462	508,368	25,094	-	25,094
167			P	CAEW		-	-	-	-	-
168			P	SE		-	-	-	-	-
169					B1	8,336,607	7,819,698	516,909	-	516,909
170										
171		**Total Other Electric Revenues**				**11,267,333**	**10,537,993**	**729,340**	**-**	**729,340**
172										
173	**Total Electric Operating Revenues**				**B1**	**420,739,247**	**388,289,863**	**32,449,383**	**-**	**32,449,383**
174										
175	Summary of Revenues by Factor									
176		S				409,004,562	377,478,092	31,526,469	-	31,526,469
177		JBG				150,995	116,336	34,659	-	34,659
178		SE				-	-	-	-	-
179		SO				300,263	279,683	20,580	-	20,580
180		SG				334,373	307,939	26,435	-	26,435
181		CAEW				-	-	-	-	-
182		CAEE				-	-	-	-	-
183		CAGW				2,213,451	1,702,478	510,973	-	510,973
184		CAGE				1,811,148	1,811,148	-	-	-
185		WRG				6,390,993	6,085,819	305,174	-	305,174
186		WRE				533,462	508,368	25,094	-	25,094
187	Total Electric Operating Revenues				B1	420,739,247	388,289,863	32,449,383	-	32,449,383
188	Miscellaneous Revenues									
189	41160	Gain on Sale of Utility Plant - CR								
190			DPW	S		-	-	-	-	-
191			T	SG		-	-	-	-	-
192			G	SO		-	-	-	-	-
193			T	DGU		-	-	-	-	-
194			P	DGP		-	-	-	-	-
195						-	-	-	-	-
196										
197	41170	Loss on Sale of Utility Plant								
198			DPW	S		-	-	-	-	-
199			T	CAGW		-	-	-	-	-
200			T	CAGE		-	-	-	-	-
201			T	SG		-	-	-	-	-
202						-	-	-	-	-
203										
204	4118	Gain from Emission Allowances								
205			P	S		-	-	-	-	-
206			P	CAEW		-	-	-	-	-
207			P	CAEE		-	-	-	-	-
208			P	SE		-	-	-	-	-
209					B1	-	-	-	-	-
210										
211	41181	Gain from Disposition of NOX Credits								
212			P	SE		-	-	-	-	-
213						-	-	-	-	-
214										
215	4194	Impact Housing Interest Income								
216			P	DGU		-	-	-	-	-
217						-	-	-	-	-
218										
219	421	(Gain) / Loss on Sale of Utility Plant								
220			DPW	S		-	-	-	-	-
221			T	DGP		-	-	-	-	-
222			T	DGU		-	-	-	-	-
223			CUST	CN		-	-	-	-	-
224			PTD	SO		-	-	-	-	-
225			P	CAGW		-	-	-	-	-
226			P	CAGE		-	-	-	-	-
227			P	SG		-	-	-	-	-
228					B1	-	-	-	-	-
229										
230	**Total Miscellaneous Revenues**					**-**	**-**	**-**	**-**	**-**
231	Miscellaneous Expenses									
232	4311	Interest on Customer Deposits								
233			CUST	S		-	-	-	-	-
234						-	-	-	-	-
235	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
236										
237	**Net Misc Revenue and Expense**					**-**	**-**	**-**	**-**	**-**
238										

January 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering								
240			P	SG		-	-	-	-	-
241			P	CAGW		1,692	1,301	391	-	391
242			P	CAGE		377,413	377,413	-	-	-
243			P	JBG		918,887	707,967	210,920	-	210,920
244			P	CAGE		-	-	-	-	-
245					B2	1,297,992	1,086,681	211,311	-	211,311
246										
247	501	Fuel Related								
248			P	SE		19,731	18,237	1,494	-	1,494
249			P	SE		-	-	-	-	-
250			P	SE		-	-	-	-	-
251			P	CAGW		226,261	174,029	52,232	-	52,232
252			P	CAGE		-	-	-	-	-
253			P	CAEW		-	-	-	-	-
254			P	CAEE		1,399,357	1,399,357	-	-	-
255			P	JBE		65,836	50,949	14,887	-	14,887
256			P	CAEE		-	-	-	-	-
257			P	JBG		-	-	-	-	-
258					B2	1,711,185	1,642,572	68,613	-	68,613
259										
260	501 NPC	Fuel Related								
261				SE		-	-	-	-	-
262				SE		-	-	-	-	-
263				SE		-	-	-	-	-
264				CAGW		-	-	-	-	-
265				CAGE		-	-	-	-	-
266				CAEW		17,002,934	13,136,233	3,866,701	-	3,866,701
267				CAEE		-	-	-	-	-
268				JBE		-	-	-	-	-
269				CAEE		-	-	-	-	-
270				JBG		-	-	-	-	-
271					B2	17,002,934	13,136,233	3,866,701	-	3,866,701
272										
273		Total Fuel Related				18,714,119	14,778,805	3,935,313	-	3,935,313
274										
275	502	Steam Expenses								
276			P	SG		-	-	-	-	-
277			P	CAGW		73,036	56,175	16,860	-	16,860
278			P	CAGE		4,892,639	4,892,639	-	-	-
279			P	JBG		1,286,110	990,898	295,212	-	295,212
280			P	CAGE		-	-	-	-	-
281					B2	6,251,785	5,939,712	312,072	-	312,072
282										
283	503	Steam From Other Sources								
284			P	SE		-	-	-	-	-
285			P	CAEW		-	-	-	-	-
286			P	CAEE		-	-	-	-	-
287					B2	-	-	-	-	-
288										
289	503NPC	Steam From Other Sources-NPC								
290				SE		-	-	-	-	-
291				CAEW		-	-	-	-	-
292				CAEE	B2	-	-	-	-	-
293						-	-	-	-	-
294										
295	505	Electric Expenses								
296			P	SG		-	-	-	-	-
297			P	CAGW		6,106	4,697	1,410	-	1,410
298			P	CAGE		330,451	330,451	-	-	-
299			P	JBG		-	-	-	-	-
300			P	CAGE		-	-	-	-	-
301					B2	336,557	335,148	1,410	-	1,410
302										
303	506	Misc. Steam Expense								
304			P	SG		-	-	-	-	-
305			P	SE		-	-	-	-	-
306			P	CAGW		(96,580)	(74,285)	(22,295)	-	(22,295)
307			P	CAGE		4,338,889	4,338,889	-	-	-
308			P	JBG		(1,279,722)	(985,976)	(293,746)	-	(293,746)
309			P	CAGE		-	-	-	-	-
310					B2	2,962,587	3,278,629	(316,041)	-	(316,041)

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		1,597	1,228	369	-	369
		P	CAGE		11,412	11,412	-	-	-
		P	JBG		39,131	30,149	8,982	-	8,982
		P	CAGE		-	-	-	-	-
				B2	52,139	42,788	9,351	-	9,351
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		23,785	18,294	5,491	-	5,491
		P	CAGE		578,308	578,308	-	-	-
		P	JBG		61,621	47,477	14,145	-	14,145
		P	CAGE		-	-	-	-	-
				B2	663,714	644,078	19,635	-	19,635
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		64,409	49,540	14,869	-	14,869
		P	CAGE		1,162,196	1,162,196	-	-	-
		P	JBG		826,401	636,710	189,691	-	189,691
		P	CAGE		-	-	-	-	-
				B2	2,053,007	1,848,447	204,560	-	204,560
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		179,546	138,098	41,448	-	41,448
		P	CAGE		4,739,270	4,739,270	-	-	-
		P	JBG		1,445,209	1,113,478	331,732	-	331,732
		P	CAGE		-	-	-	-	-
				B2	6,364,024	5,990,845	373,180	-	373,180
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		110,423	84,932	25,491	-	25,491
		P	CAGE		931,978	931,978	-	-	-
		P	JBG		617,827	476,012	141,815	-	141,815
		P	CAGE		-	-	-	-	-
				B2	1,660,229	1,492,922	167,306	-	167,306
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		22,445	17,264	5,181	-	5,181
		P	CAGE		557,097	557,097	-	-	-
		P	JBG		159,869	123,173	36,696	-	36,696
		P	CAGE		-	-	-	-	-
				B2	739,411	697,534	41,878	-	41,878
Total Steam Power Generation				B2	**41,095,564**	**36,135,589**	**4,959,974**	**-**	**4,959,974**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
363	517	Operation Super & Engineering								
364			P	SG		-	-	-	-	-
365						-	-	-	-	-
366										
367	518	Nuclear Fuel Expense								
368			P	SE		-	-	-	-	-
369										
370						-	-	-	-	-
371										
372	519	Coolants and Water								
373			P	SG		-	-	-	-	-
374						-	-	-	-	-
375										
376	520	Steam Expenses								
377			P	SG		-	-	-	-	-
378						-	-	-	-	-
379										
380										
381										
382	523	Electric Expenses								
383			P	SG		-	-	-	-	-
384						-	-	-	-	-
385										
386	524	Misc. Nuclear Expenses								
387			P	SG		-	-	-	-	-
388						-	-	-	-	-
389										
390	528	Maintenance Super & Engineering								
391			P	SG		-	-	-	-	-
392						-	-	-	-	-
393										
394	529	Maintenance of Structures								
395			P	SG		-	-	-	-	-
396						-	-	-	-	-
397										
398	530	Maintenance of Reactor Plant								
399			P	SG		-	-	-	-	-
400						-	-	-	-	-
401										
402	531	Maintenance of Electric Plant								
403			P	SG		-	-	-	-	-
404						-	-	-	-	-
405										
406	532	Maintenance of Misc Nuclear								
407			P	SG		-	-	-	-	-
408						-	-	-	-	-
409										
410	**Total Nuclear Power Generation**					-	-	-	-	-
411										

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FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CN		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		550,461	423,388	127,073	-	127,073
		P	CAGE		227,797	227,797	-	-	-
				B2	778,258	651,185	127,073	-	127,073
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		16,301	12,538	3,763	-	3,763
		P	CAGE		-	-	-	-	-
				B2	16,301	12,538	3,763	-	3,763
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		296,056	227,712	68,344	-	68,344
		P	CAGE		18,661	18,661	-	-	-
				B2	314,717	246,373	68,344	-	68,344
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		1,963,155	1,509,963	453,192	-	453,192
		P	CAGE		505,321	505,321	-	-	-
				B2	2,468,476	2,015,284	453,192	-	453,192
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		81,616	62,775	18,841	-	18,841
		P	CAGE		(2,150)	(2,150)	-	-	-
				B2	79,466	60,625	18,841	-	18,841
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		77,009	59,232	17,778	-	17,778
		P	CAGE		8,378	8,378	-	-	-
				B2	85,387	67,610	17,778	-	17,778
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		53,760	41,350	12,410	-	12,410
		P	CAGE		14,105	14,105	-	-	-
				B2	67,865	55,454	12,410	-	12,410

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		118,447	91,104	27,343	-	27,343
		P	CAGE		38,781	38,781	-	-	-
				B2	157,229	129,886	27,343	-	27,343
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		177,890	136,824	41,066	-	41,066
		P	CAGE		10,788	10,788	-	-	-
				B2	188,678	147,612	41,066	-	41,066
Total Hydraulic Power Generation				B2	**4,156,377**	**3,386,566**	**769,811**	**-**	**769,811**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		1,958	1,506	452	-	452
		P	CAGE		10,340	10,340	-	-	-
		P	CAGE		-	-	-	-	-
				B2	12,297	11,845	452	-	452
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		5,824,395	4,499,847	1,324,547	-	1,324,547
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	5,824,395	4,499,847	1,324,547	-	1,324,547
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		765,937	589,121	176,816	-	176,816
		P	CAGE		563,550	563,550	-	-	-
		P	S		-	-	-	-	-
				B2	1,329,487	1,152,671	176,816	-	176,816
549	Miscellaneous Other								
		0	S		(868)	(868)	-	-	-
		P	SG		165,267	152,201	13,066	-	13,066
		P	CAGW		244,103	187,752	56,351	-	56,351
		P	CAGE		275,408	275,408	-	-	-
		P	CAGE		-	-	-	-	-
				B2	683,910	614,494	69,417	-	69,417
550	Maint Supervision & Engineering								
			S		39,115	39,115	-	-	-
		P	SG		3,009	2,771	238	-	238
		P	CAGW		120,685	92,825	27,860	-	27,860
		P	CAGE		130,248	130,248	-	-	-
		P	CAGE		-	-	-	-	-
				B2	293,057	264,959	28,098	-	28,098
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		2,029	1,561	468	-	468
		P	CAGE		109,889	109,889	-	-	-
		P	CAGE		-	-	-	-	-
				B2	111,919	111,450	468	-	468
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		407,082	313,108	93,974	-	93,974
		P	CAGE		941,533	941,533	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,348,615	1,254,641	93,974	-	93,974

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		60,080	46,211	13,870	-	13,870
		P	CAGE		94,665	94,665	-	-	-
		P	CAGE		-	-	-	-	-
				B2	154,746	140,876	13,870	-	13,870
Total Other Power Generation				**B2**	**9,758,425**	**8,050,783**	**1,707,642**	**-**	**1,707,642**
555	Purchased Power								
		P	S		7,498	7,498	-	-	-
			CAEW		-	-	-	-	-
			CAGW		-	-	-	-	-
					7,498	7,498	-	-	-
555NPC	Purchased Power-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		18,002,414	13,846,577	4,155,837	-	4,155,837
		P	CAGE		-	-	-	-	-
		P	CAEW		205,673	158,900	46,773	-	46,773
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
			S		9,938	-	9,938	-	9,938
					18,218,025	14,005,478	4,212,548	-	4,212,548
	Total Purchased Power			B2	18,225,523	14,012,976	4,212,548	-	4,212,548
556	System Control & Load Dispatch								
		P	SG		114,304	105,267	9,037	-	9,037
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	114,304	105,267	9,037	-	9,037
557	Other Expenses								
		P	S		211,328	219,412	(8,084)	-	(8,084)
		P	SG		3,491,432	3,215,409	276,023	-	276,023
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		15,860	12,198	3,661	-	3,661
		P	CAGE		1,016,188	1,016,188	-	-	-
		P	JBG		195,066	150,291	44,775	-	44,775
		P	CAEW		-	-	-	-	-
		P	JBE		-	-	-	-	-
				B2	4,929,874	4,613,498	316,376	-	316,376
Total Other Power Supply				B2	**23,269,701**	**18,731,741**	**4,537,960**	**-**	**4,537,960**
TOTAL PRODUCTION EXPENSE				B2	**78,280,067**	**66,304,680**	**11,975,387**	**-**	**11,975,387**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
640	Summary of Production Expense by Factor									
641		S				267,011	265,157	1,854	-	1,854
642		SG				3,774,011	3,475,648	298,363	-	298,363
643		SE				19,731	18,237	1,494	-	1,494
644		JBG				4,270,401	3,290,178	980,223	-	980,223
645		TROJP				-	-	-	-	-
646		JBE				65,836	50,949	14,887	-	14,887
647		DGP				-	-	-	-	-
648		DEU				-	-	-	-	-
649		DEP				-	-	-	-	-
650		CAGW				23,567,564	18,127,019	5,440,545	-	5,440,545
651		CAGE				21,883,153	21,883,153	-	-	-
652		CAEW				23,033,002	17,794,981	5,238,021	-	5,238,021
653		CAEE				1,399,357	1,399,357	-	-	-
654		SNPPS				-	-	-	-	-
655		SNPPO				-	-	-	-	-
656		DGU				-	-	-	-	-
657		MC				-	-	-	-	-
658		SSGCT				-	-	-	-	-
659		SSECT				-	-	-	-	-
660		SSGC				-	-	-	-	-
661		SSGCH				-	-	-	-	-
662		SSECH				-	-	-	-	-
663	Total Production Expense by Factor				B2	78,280,067	66,304,680	11,975,387	-	11,975,387
664	560	Operation Supervision & Engineering								
665			T	SG		945,218	870,491	74,726	-	74,726
666			T	JBG		-	-	-	-	-
667			T	CAGW		40,145	30,878	9,267	-	9,267
668			T	CAGE		166,513	166,513	-	-	-
669					B2	1,151,876	1,067,882	83,994	-	83,994
670										
671	561	Load Dispatching								
672			T	SG		1,130,618	1,041,234	89,384	-	89,384
673			T	CAGW		38,620	29,704	8,915	-	8,915
674			T	CAGE		120,453	120,453	-	-	-
675					B2	1,289,690	1,191,391	98,299	-	98,299
676	562	Station Expense								
677			T	SG		84,158	77,505	6,653	-	6,653
678			T	JBG		5,108	3,936	1,173	-	1,173
679			T	CAGW		20,297	15,611	4,685	-	4,685
680			T	CAGE		165,116	165,116	-	-	-
681					B2	274,679	262,168	12,511	-	12,511
682										
683	563	Overhead Line Expense								
684			T	SG		-	-	-	-	-
685			T	CAGW		7,949	6,114	1,835	-	1,835
686			T	CAGE		16,095	16,095	-	-	-
687					B2	24,043	22,208	1,835	-	1,835
688										
689	564	Underground Line Expense								
690			T	SG		-	-	-	-	-
691			T	CAGW		-	-	-	-	-
692			T	CAGE		-	-	-	-	-
693					B2	-	-	-	-	-
694										
695	565	Transmission of Electricity by Others								
696			T	SG		-	-	-	-	-
697			T	SE		-	-	-	-	-
698			T	CAGW		-	-	-	-	-
699			T	CAGE		-	-	-	-	-
700			T	CAEW		-	-	-	-	-
701			T	CAEE		-	-	-	-	-
702					B2	-	-	-	-	-
703										
704	565NPC	Transmission of Electricity by Others-NPC								
705				SG		-	-	-	-	-
706				SE		-	-	-	-	-
707				CAGW		7,858,033	6,044,015	1,814,018	-	1,814,018
708				CAGE		-	-	-	-	-
709				CAEW		-	-	-	-	-
710				CAEE		-	-	-	-	-
711						7,858,033	6,044,015	1,814,018	-	1,814,018
712										
713		Total Transmission of Electricity by Others				7,858,033	6,044,015	1,814,018	-	1,814,018
714										
715	566	Misc. Transmission Expense								
716			T	SG		122,978	113,256	9,722	-	9,722
717			T	CAGW		22,216	17,088	5,129	-	5,129
718			T	CAGE		6,341	6,341	-	-	-
719			0	S		-	-	-	-	-
720					B2	151,535	136,684	14,851	-	14,851
721										
722	567	Rents - Transmission								
723			T	SG		-	-	-	-	-
724			T	CAGW		27,700	21,306	6,395	-	6,395
725			T	JBG		-	-	-	-	-
726			T	CAGE		90,279	90,279	-	-	-
727					B2	117,980	111,585	6,395	-	6,395
728										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		96,787	89,136	7,652	-	7,652
		T	CAGW		18,472	14,208	4,264	-	4,264
		T	CAGE		39,293	39,293	-	-	-
				B2	154,553	142,637	11,916	-	11,916
569	Maintenance of Structures								
		T	SG		352,905	325,005	27,900	-	27,900
		T	CAGW		17,893	13,762	4,130	-	4,130
		T	CAGE		2,814	2,814	-	-	-
				B2	373,611	341,581	32,030	-	32,030
570	Maintenance of Station Equipment								
		T	SG		27,389	25,224	2,165	-	2,165
		T	JBG		(12)	(9)	(3)	-	(3)
		T	CAGW		87,174	67,050	20,124	-	20,124
		T	CAGE		335,089	335,089	-	-	-
				B2	449,641	427,354	22,287	-	22,287
571	Maintenance of Overhead Lines								
		T	SG		161,679	148,897	12,782	-	12,782
		T	JBG		-	-	-	-	-
		T	CAGW		224,360	172,567	51,793	-	51,793
		T	CAGE		531,572	531,572	-	-	-
				B2	917,611	853,036	64,575	-	64,575
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		3	3	-	-	-
				B2	3	3	-	-	-
573	Maint of Misc. Transmission Plant								
		T	SG		1,169	1,076	92	-	92
		T	CAGW		-	-	-	-	-
		T	CAGE		(318)	(318)	-	-	-
				B2	850	758	92	-	92
TOTAL TRANSMISSION EXPENSE				B2	**12,764,104**	**10,601,301**	**2,162,803**	**-**	**2,162,803**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				2,922,900	2,691,824	231,077	-	231,077
	CAGW				8,362,858	6,432,302	1,930,556	-	1,930,556
	CAGE				1,473,249	1,473,249	-	-	-
	JBG				5,096	3,927	1,170	-	1,170
Total Transmission Expense by Factor				B2	12,764,104	10,601,301	2,162,803	-	2,162,803
580	Operation Supervision & Engineering								
		DPW	S		63,480	57,304	6,176	-	6,176
		DPW	SNPD		1,352,153	1,267,233	84,920	-	84,920
				B2	1,415,633	1,324,537	91,095	-	91,095
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		942,709	883,504	59,205	-	59,205
				B2	942,709	883,504	59,205	-	59,205
582	Station Expense								
		DPW	S		316,617	303,045	13,572	-	13,572
		DPW	SNPD		854	801	54	-	54
				B2	317,471	303,845	13,626	-	13,626
583	Overhead Line Expenses								
		DPW	S		540,194	513,932	26,262	-	26,262
		DPW	SNPD		272	255	17	-	17
				B2	540,466	514,187	26,279	-	26,279
584	Underground Line Expense								
		DPW	S		29	29	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	29	29	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		22,518	21,104	1,414	-	1,414
				B2	22,518	21,104	1,414	-	1,414

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586	Meter Expenses								
		DPW	S		520,701	481,805	38,896	-	38,896
		DPW	SNPD		24,670	23,120	1,549	-	1,549
				B2	545,370	504,925	40,445	-	40,445
587	Customer Installation Expenses								
		DPW	S		717,253	652,512	64,741	-	64,741
		DPW	SNPD		-	-	-	-	-
				B2	717,253	652,512	64,741	-	64,741
588	Misc. Distribution Expenses								
		DPW	S		128,490	117,668	10,822	-	10,822
		DPW	SNPD		531,271	497,906	33,366	-	33,366
				B2	659,762	615,574	44,188	-	44,188
589	Rents								
		DPW	S		251,184	247,294	3,890	-	3,890
		DPW	SNPD		3,940	3,693	247	-	247
				B2	255,124	250,987	4,138	-	4,138
590	Maint Supervision & Engineering								
		DPW	S		190,290	180,418	9,872	-	9,872
		DPW	SNPD		465,269	436,049	29,220	-	29,220
				B2	655,560	616,467	39,093	-	39,093
591	Maintenance of Structures								
		DPW	S		(42,961)	(37,626)	(5,336)	-	(5,336)
		DPW	SNPD		7,167	6,717	450	-	450
				B2	(35,794)	(30,909)	(4,885)	-	(4,885)
592	Maintenance of Station Equipment								
		DPW	S		651,851	686,903	(35,051)	-	(35,051)
		DPW	SNPD		139,515	130,753	8,762	-	8,762
				B2	791,366	817,656	(26,289)	-	(26,289)
593	Maintenance of Overhead Lines								
		DPW	S		7,393,043	7,224,759	168,284	-	168,284
		DPW	SNPD		134,226	125,797	8,430	-	8,430
				B2	7,527,269	7,350,556	176,714	-	176,714
594	Maintenance of Underground Lines								
		DPW	S		1,377,275	1,303,879	73,396	-	73,396
		DPW	SNPD		-	-	-	-	-
				B2	1,377,275	1,303,879	73,396	-	73,396
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		93,734	87,848	5,887	-	5,887
				B2	93,734	87,848	5,887	-	5,887
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		318,285	305,018	13,267	-	13,267
		DPW	SNPD		-	-	-	-	-
				B2	318,285	305,018	13,267	-	13,267
597	Maintenance of Meters								
		DPW	S		328,312	306,193	22,119	-	22,119
		DPW	SNPD		150,608	141,150	9,459	-	9,459
				B2	478,920	447,343	31,578	-	31,578
598	Maint of Misc. Distribution Plant								
		DPW	S		205,660	198,359	7,302	-	7,302
		DPW	SNPD		160,286	150,220	10,067	-	10,067
				B2	365,947	348,579	17,368	-	17,368
TOTAL DISTRIBUTION EXPENSE				B2	**16,988,898**	**16,317,639**	**671,259**	**-**	**671,259**
Summary of Distribution Expense by Factor									
	S				12,959,704	12,541,492	418,212	-	418,212
	SNPD				4,029,194	3,776,147	253,047	-	253,047
Total Distribution Expense by Factor				B2	16,988,898	16,317,639	671,259	-	671,259
901	Supervision								
		CUST	S		135	135	-	-	-
		CUST	CN		181,541	168,983	12,558	-	12,558
				B2	181,676	169,118	12,558	-	12,558

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,326,226	1,257,806	68,420	-	68,420
		CUST	CN		224,301	208,785	15,516	-	15,516
				B2	1,550,526	1,466,591	83,935	-	83,935
903	Customer Receipts & Collections								
		CUST	S		692,211	647,936	44,276	-	44,276
		CUST	CN		3,881,667	3,613,158	268,509	-	268,509
				B2	4,573,878	4,261,094	312,784	-	312,784
904	Uncollectible Accounts								
		CUST	S		1,326,280	1,136,676	189,603	-	189,603
		P	SG		-	-	-	-	-
		CUST	CN		(40,002)	(37,234)	(2,767)	-	(2,767)
				B2	1,286,278	1,099,442	186,836	-	186,836
905	Misc. Customer Accounts Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		3,915	3,644	271	-	271
				B2	3,915	3,644	271	-	271
TOTAL CUSTOMER ACCOUNTS EXP				B2	**7,596,274**	**6,999,889**	**596,385**	**-**	**596,385**
Summary of Customer Accts Exp by Factor									
	S				3,344,852	3,042,553	302,299	-	302,299
	CN				4,251,422	3,957,336	294,086	-	294,086
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	7,596,274	6,999,889	596,385	-	596,385
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		12,389	11,532	857	-	857
				B2	12,389	11,532	857	-	857
908	Customer Assistance								
		CUST	S		10,816,782	9,755,203	1,061,578	-	1,061,578
		CUST	CN		183,009	170,350	12,659	-	12,659
				B2	10,999,791	9,925,553	1,074,238	-	1,074,238
909	Informational & Instructional Adv								
		CUST	S		23,805	23,805	-	-	-
		CUST	CN		84,586	78,734	5,851	-	5,851
				B2	108,390	102,539	5,851	-	5,851
910	Misc. Customer Service								
		CUST	S		(205)	(205)	-	-	-
		CUST	CN		89	83	6	-	6
				B2	(116)	(122)	6	-	6
TOTAL CUSTOMER SERVICE EXPENSE				B2	**11,120,455**	**10,039,503**	**1,080,952**	**-**	**1,080,952**
Summary of Customer Service Exp by Factor									
	S				10,840,381	9,778,803	1,061,578	-	1,061,578
	CN				280,073	260,700	19,374	-	19,374
Total Customer Service Expense by Factor				B2	11,120,455	10,039,503	1,080,952	-	1,080,952
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
959	916	Misc. Sales Expense								
960			CUST	S		-	-	-	-	-
961			CUST	CN		-	-	-	-	-
962					B2	-	-	-	-	-
963										
964	**TOTAL SALES EXPENSE**					-	-	-	-	-
965										
966										
967	Total Sales Expense by Factor									
968		S				-	-	-	-	-
969		CN				-	-	-	-	-
970	Total Sales Expense by Factor				B2	-	-	-	-	-
971										
972	**Total Customer Service Exp Including Sales**					**11,120,455**	**10,039,503**	**1,080,952**	-	**1,080,952**
973	920	Administrative & General Salaries								
974			PTD	S		(27,852)	(27,851)	(1)	-	(1)
975			CUST	CN		-	-	-	-	-
976			PTD	SO		6,972,407	6,494,523	477,884	-	477,884
977					B2	6,944,555	6,466,672	477,883	-	477,883
978										
979	921	Office Supplies & expenses								
980			PTD	S		12,315	11,632	683	-	683
981			CUST	CN		6,981	6,498	483	-	483
982			PTD	SO		605,602	564,094	41,508	-	41,508
983					B2	624,898	582,225	42,673	-	42,673
984										
985	922	A&G Expenses Transferred								
986			PTD	S		-	-	-	-	-
987			CUST	CN		-	-	-	-	-
988			PTD	SO		(2,973,078)	(2,769,305)	(203,773)	-	(203,773)
989					B2	(2,973,078)	(2,769,305)	(203,773)	-	(203,773)
990										
991	923	Outside Services								
992			PTD	S		717	717	-	-	-
993			P	CAGW		-	-	-	-	-
994			PTD	SO		1,263,815	1,177,194	86,621	-	86,621
995					B2	1,264,532	1,177,911	86,621	-	86,621
996										
997	924	Property Insurance								
998				S		807,013	807,013	-	-	-
999				CAGW		-	-	-	-	-
1000			PTD	SO		560,473	522,058	38,414	-	38,414
1001					B2	1,367,486	1,329,072	38,414	-	38,414
1002										
1003	925	Injuries & Damages								
1004				S		350,548	350,548	-	-	-
1005			PTD	SO		294,735	274,534	20,201	-	20,201
1006					B2	645,283	625,082	20,201	-	20,201
1007										
1008	926	Employee Pensions & Benefits								
1009			LABOR	S		-	-	-	-	-
1010			CUST	CN		-	-	-	-	-
1011			LABOR	SO		-	-	-	-	-
1012					B2	-	-	-	-	-
1013										
1014	927	Franchise Requirements								
1015			DMSC	S		-	-	-	-	-
1016			DMSC	SO		-	-	-	-	-
1017					B2	-	-	-	-	-
1018										
1019	928	Regulatory Commission Expense								
1020			DMSC	S		1,202,872	1,123,316	79,555	-	79,555
1021			CUST	CN		-	-	-	-	-
1022			DMSC	SO		191,613	178,480	13,133	-	13,133
1023			CUST	CAGW		198,169	152,422	45,747	-	45,747
1024			DMSC	CAGE		15,556	15,556	-	-	-
1025			FERC	SG		160,504	147,815	12,689	-	12,689
1026					B2	1,768,714	1,617,590	151,124	-	151,124
1027										
1028	929	Duplicate Charges								
1029			LABOR	S		-	-	-	-	-
1030			FERC	CAGW		-	-	-	-	-
1031			0	CN		-	-	-	-	-
1032			0	JBG		-	-	-	-	-
1033			0	SG		-	-	-	-	-
1034			LABOR	SNPD		-	-	-	-	-
1035			LABOR	SO		(312,157)	(290,762)	(21,395)	-	(21,395)
1036					B2	(312,157)	(290,762)	(21,395)	-	(21,395)
1037										
1038	930	Misc General Expenses								
1039			PTD	S		18,401	17,441	960	-	960
1040			CUST	CAGE		-	-	-	-	-
1041			LABOR	SO		966,970	900,695	66,276	-	66,276
1042					B2	985,371	918,135	67,236	-	67,236
1043										
1044	931	Rents								
1045			PTD	S		8,846	8,653	193	-	193
1046			PTD	SO		426,849	397,593	29,256	-	29,256
1047					B2	435,695	406,246	29,449	-	29,449
1048										
1049	935	Maintenance of General Plant								
1050			G	S		58,592	56,081	2,511	-	2,511
1051			CUST	CN		239	223	17	-	17
1052			G	SO		1,561,201	1,454,197	107,004	-	107,004
1053					B2	1,620,032	1,510,500	109,531	-	109,531
1054										
1055	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**12,371,331**	**11,573,366**	**797,964**	-	**797,964**
1056										
1057	Summary of A&G Expense by Factor									
1058		S				2,431,451	2,347,551	83,900	-	83,900
1059		SO				9,558,431	8,903,302	655,129	-	655,129
1060		SG				160,504	147,815	12,689	-	12,689
1061		CN				7,220	6,721	499	-	499
1062		CAGW				198,169	152,422	45,747	-	45,747
1063		CAGE				15,556	15,556	-	-	-
1064	Total A&G Expense by Factor				B2	12,371,331	11,573,366	797,964	-	797,964
1065										
1066	**TOTAL O&M EXPENSE**				B2	**139,121,128**	**121,836,378**	**17,284,749**	-	**17,284,749**

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	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1067	403SP	Steam Depreciation								
1068			P	DGP		-	-	-	-	-
1069			P	DGU		-	-	-	-	-
1070			P	SG		-	-	-	-	-
1071			P	CAGW		458,564	352,705	105,859	-	105,859
1072			P	CAGE		17,343,622	17,343,622	-	-	-
1073			P	JBG		2,559,974	1,972,360	587,614	-	587,614
1074			P	S		-	-	-	-	-
1075					B3	20,362,160	19,668,687	693,473	-	693,473
1076										
1077	403NP	Nuclear Depreciation								
1078			P	DGP		-	-	-	-	-
1079						-	-	-	-	-
1080										
1081	403HP	Hydro Depreciation								
1082			P	DGP		-	-	-	-	-
1083			P	DGU		-	-	-	-	-
1084			P	CAGW		2,260,837	1,738,925	521,912	-	521,912
1085			P	CAGE		565,757	565,757	-	-	-
1086			P	CAGW		-	-	-	-	-
1087			P	CAGE		-	-	-	-	-
1088					B3	2,826,593	2,304,682	521,912	-	521,912
1089										
1090	403OP	Other Production Depreciation								
1091			P	DGU		-	-	-	-	-
1092			P	SG		-	-	-	-	-
1093			P	CAGW		3,323,071	2,555,944	767,127	-	767,127
1094			P	CAGE		7,187,628	7,187,628	-	-	-
1095			P	CAGE		-	-	-	-	-
1096			P	CAGE		-	-	-	-	-
1097					B3	10,510,699	9,743,572	767,127	-	767,127
1098										
1099	403TP	Transmission Depreciation								
1100			T	DGP		-	-	-	-	-
1101			T	DGU		-	-	-	-	-
1102			T	CAGW		1,889,136	1,453,031	436,105	-	436,105
1103			T	CAGE		5,838,117	5,838,117	-	-	-
1104			T	JBG		75,497	58,167	17,329	-	17,329
1105			T	SG		2,687	2,474	212	-	212
1106					B3	7,805,436	7,351,790	453,647	-	453,647
1107										
1108										
1109										
1110	403	Distribution Depreciation								
1111	360	Land & Land Right	DPW	S		35,625	35,069	556	-	556
1112	361	Structures	DPW	S		150,500	146,652	3,847	-	3,847
1113	362	Station Equipment	DPW	S		(580,122)	(692,581)	112,459	-	112,459
1114	363	Storage Battery Eq	DPW	S		-	-	-	-	-
1115	364	Poles & Towers	DPW	S		3,210,705	2,915,174	295,531	-	295,531
1116	365	OH Conductors	DPW	S		1,565,126	1,434,968	130,158	-	130,158
1117	366	UG Conduit	DPW	S		694,711	654,023	40,687	-	40,687
1118	367	UG Conductor	DPW	S		1,631,333	1,579,458	51,875	-	51,875
1119	368	Line Trans	DPW	S		2,543,050	2,312,275	230,775	-	230,775
1120	369	Services	DPW	S		1,311,570	1,193,373	118,197	-	118,197
1121	370	Meters	DPW	S		578,488	540,096	38,392	-	38,392
1122	371	Inst Cust Prem	DPW	S		41,630	40,146	1,484	-	1,484
1123	372	Leased Property	DPW	S		-	-	-	-	-
1124	373	Street Lighting	DPW	S		183,912	174,628	9,284	-	9,284
1125					B3	11,366,528	10,333,281	1,033,247	-	1,033,247
1126										
1127	403GP	General Depreciation								
1128			G-SITUS	S		1,183,177	1,083,089	100,088	-	100,088
1129			G-DGP	DGP		-	-	-	-	-
1130			G-DGU	DGU		-	-	-	-	-
1131			P	SE		-	-	-	-	-
1132			CUST	CN		98,459	91,649	6,811	-	6,811
1133			G-SG	SG		121	111	10	-	10
1134			PTD	SO		1,222,347	1,138,568	83,779	-	83,779
1135			G-SG	CAGW		193,160	148,569	44,591	-	44,591
1136			G-SG	CAGE		475,832	475,832	-	-	-
1137			P	JBG		35,515	27,363	8,152	-	8,152
1138			P	JBE		18	14	4	-	4
1139			P	CAEE		2,402	2,402	-	-	-
1140			G-SG	CAGE		-	-	-	-	-
1141			G-SG	CAGE		-	-	-	-	-
1142					B3	3,211,031	2,967,597	243,434	-	243,434
1143										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**56,082,448**	**52,369,609**	**3,712,839**	**-**	**3,712,839**
Summary of Depreciation Expense by Factor									
	S				12,549,705	11,416,370	1,133,335	-	1,133,335
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				2,808	2,586	222	-	222
	SO				1,222,347	1,138,568	83,779	-	83,779
	CN				98,459	91,649	6,811	-	6,811
	SE				-	-	-	-	-
	CAGW				8,124,767	6,249,174	1,875,593	-	1,875,593
	CAGE				31,410,956	31,410,956	-	-	-
	CAEW				-	-	-	-	-
	CAEE				2,402	2,402	-	-	-
	JBG				2,670,985	2,057,890	613,095	-	613,095
	JBE				18	14	4	-	4
Total Depreciation Expense By Factor				B3	56,082,448	52,369,609	3,712,839	-	3,712,839
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		62,957	56,859	6,099	-	6,099
		I-SG	SG		-	-	-	-	-
		PTD	SO		48,534	45,208	3,327	-	3,327
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		2,255	2,099	156	-	156
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	113,747	104,166	9,581	-	9,581
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		90,810	90,810	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		427,605	393,800	33,805	-	33,805
		PTD	SO		988,697	920,932	67,765	-	67,765
		CUST	CN		263,329	245,114	18,215	-	18,215
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		1,151,413	885,610	265,802	-	265,802
		I-SG	CAGE		379,390	379,390	-	-	-
		P	JBG		23,002	17,722	5,280	-	5,280
		P	CAEW		-	-	-	-	-
		P	CAEE		4,079	4,079	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	3,328,325	2,937,458	390,868	-	390,868
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant								
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		22,864	17,586	5,278	-	5,278
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B4	22,864	17,586	5,278	-	5,278
Total Amortization of Limited Term Plant				B4	3,464,936	3,059,209	405,727	-	405,727
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		395,902	395,902	-	-	-
		P	SG		-	-	-	-	-
		P	SO		-	-	-	-	-
				B4	395,902	395,902	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		33,457	33,457	-	-	-
		GP	SO		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	SG-P		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		-	-	-	-	-
				B4	33,457	33,457	-	-	-
TOTAL AMORTIZATION EXPENSE				B4	**3,894,295**	**3,488,568**	**405,727**	**-**	**405,727**
Summary of Amortization Expense by Factor									
	S				187,225	181,126	6,099	-	6,099
	SE				-	-	-	-	-
	TROJP				-	-	-	-	-
	SG-P				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				1,037,231	966,140	71,091	-	71,091
	JBG				23,002	17,722	5,280	-	5,280
	SSGCH				-	-	-	-	-
	CN				265,585	247,213	18,371	-	18,371
	CAGW				1,174,276	903,196	271,080	-	271,080
	CAGE				775,292	775,292	-	-	-
	CAEW				-	-	-	-	-
	CAEE				4,079	4,079	-	-	-
	SG				427,605	393,800	33,805	-	33,805
Total Amortization Expense by Factor				B4	3,894,295	3,488,568	405,727	-	405,727
408	Taxes Other Than Income								
		GP	S		4,283,622	3,165,195	1,118,427	-	1,118,427
		GP	GPS		10,872,659	10,127,454	745,205	-	745,205
		GP	SO		(205,868)	(191,757)	(14,110)	-	(14,110)
		P	SE		35,045	32,393	2,653	-	2,653
		P	CAGE		184,081	184,081	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	DGP		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		36,701	36,701	-	-	-
TOTAL TAXES OTHER THAN INCOME				B5	15,206,240	13,354,065	1,852,175	-	1,852,175

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(396,367)	(396,367)	-	-	-
				B7	(396,367)	(396,367)	-	-	-
41141	Deferred Investment Tax Credit- Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(396,367)	(396,367)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		29,505,038	27,669,612	1,835,426	-	1,835,426
					29,505,038	27,669,612	1,835,426	-	1,835,426
428	Amortization of Debt Disc & Exp								
		GP	SNP		408,289	382,890	25,399	-	25,399
					408,289	382,890	25,399	-	25,399
429	Amortization of Premium on Debt								
		GP	SNP		(919)	(862)	(57)	-	(57)
					(919)	(862)	(57)	-	(57)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		1,099,322	1,030,936	68,386	-	68,386
					1,099,322	1,030,936	68,386	-	68,386
432	AFUDC - Borrowed								
		GP	SNP		(1,827,875)	(1,714,168)	(113,707)	-	(113,707)
					(1,827,875)	(1,714,168)	(113,707)	-	(113,707)
	Total Elec. Interest Deductions for Tax			B6	29,183,855	27,368,409	1,815,446	-	1,815,446
	Non-Utility Portion of Interest								
	427	NUTIL	NUTIL		-	-	-	-	-
	428	NUTIL	NUTIL		-	-	-	-	-
	429	NUTIL	NUTIL		-	-	-	-	-
	431	NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				29,183,855	27,368,409	1,815,446	-	1,815,446
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(3,446,446)	(3,232,053)	(214,394)	-	(214,394)
	Total Operating Deductions for Tax				(3,446,446)	(3,232,053)	(214,394)	-	(214,394)
41010	Deferred Income Tax- Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		IBT	CIAC		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		CUST	CAEW		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

January 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1374	41110	Deferred Income Tax - Federal-CR								
1375			GP	S		-	-	-	-	-
1376			DPW	CIAC		-	-	-	-	-
1377			GP	SCHMDEXP		-	-	-	-	-
1378			GP	SNP		-	-	-	-	-
1379			PT	SG		-	-	-	-	-
1380			PT	SNPD		-	-	-	-	-
1381			LABOR	SO		-	-	-	-	-
1382			IBT	TAXDEPR		-	-	-	-	-
1383			CUST	JBG		-	-	-	-	-
1384			CUST	BADDEBT		-	-	-	-	-
1385			GP	GPS		-	-	-	-	-
1386			P	SGCT		-	-	-	-	-
1387			P	JBE		-	-	-	-	-
1388			PT	CAGW		-	-	-	-	-
1389			PT	CAGE		-	-	-	-	-
1390			P	SE		-	-	-	-	-
1391			P	CAEE		-	-	-	-	-
1392					B7	-	-	-	-	-
1393										
1394	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1395	SCHMAF	Additions - Flow Through								
1396			SCHMAF	S		-	-	-	-	-
1397			SCHMAF	SNP		-	-	-	-	-
1398			SCHMAF	SO		-	-	-	-	-
1399			SCHMAF	SE		-	-	-	-	-
1400			SCHMAF	TROJP		-	-	-	-	-
1401			SCHMAF	DGP		-	-	-	-	-
1402					B6	-	-	-	-	-
1403										
1404	SCHMAP	Additions - Permanent								
1405			P	S		-	-	-	-	-
1406			P	BADDEBT		-	-	-	-	-
1407			P	JBE		-	-	-	-	-
1408			P	SCHMDEXP		-	-	-	-	-
1409			P	CAEE		-	-	-	-	-
1410			P	CAGW		-	-	-	-	-
1411			P	CAGE		-	-	-	-	-
1412			LABOR	SNP		-	-	-	-	-
1413			SCHMAP-SO	SO		-	-	-	-	-
1414										
1415					B6	-	-	-	-	-
1416										
1417	SCHMAT	Additions - Temporary								
1418			SCHMAT-SITUS	S		-	-	-	-	-
1419			P	JBE		-	-	-	-	-
1420			DPW	CIAC		-	-	-	-	-
1421			SCHMAT-SNP	SNP		-	-	-	-	-
1422			P	TROJD		-	-	-	-	-
1423			P	CN		-	-	-	-	-
1424			SCHMAT-SE	SE		-	-	-	-	-
1425			P	SG		-	-	-	-	-
1426			SCHMAT	GPS		-	-	-	-	-
1427			SCHMAT-SO	SO		-	-	-	-	-
1428			SCHMAT-SNP	SNPD		-	-	-	-	-
1429			P	JBG		-	-	-	-	-
1430			CUST	BADDEBT		-	-	-	-	-
1431			P	CAGW		-	-	-	-	-
1432			P	CAGE		-	-	-	-	-
1433			SCHMAT-SE	CAEW		-	-	-	-	-
1434			SCHMAT-SE	CAEE		-	-	-	-	-
1435			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1436					B6	-	-	-	-	-
1437										
1438	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1439										
1440	SCHMDF	Deductions - Flow Through								
1441			SCHMDF	S		-	-	-	-	-
1442			SCHMDF	CAGW		-	-	-	-	-
1443			SCHMDF	CAGE		-	-	-	-	-
1444			SCHMDF	DGP		-	-	-	-	-
1445			SCHMDF	DGU		-	-	-	-	-
1446					B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1447	SCHMDF	Deductions - Permanent								
1448			SCHMDP	S		-	-	-	-	-
1449			P	SE		-	-	-	-	-
1450			P	CAEW		-	-	-	-	-
1451			P	CAEE		-	-	-	-	-
1452			PTD	SNP		-	-	-	-	-
1453			SCHMDP	JBE		-	-	-	-	-
1454			P	SCHMDEXP		-	-	-	-	-
1455			SCHMDP-SO	SO		-	-	-	-	-
1456					B6	-	-	-	-	-
1457										
1458	SCHMDT	Deductions - Temporary								
1459			GP	S		-	-	-	-	-
1460			CUST	BADDEBT		-	-	-	-	-
1461			CUST	CN		-	-	-	-	-
1462			SCHMDT-SNP	SNP		-	-	-	-	-
1463			DPW	SNPD		-	-	-	-	-
1464			P	JBE		-	-	-	-	-
1465			P	SE		-	-	-	-	-
1466			SCHMDT-SG	SG		-	-	-	-	-
1467			SCHMDT-GPS	GPS		-	-	-	-	-
1468			SCHMDT-SO	SO		-	-	-	-	-
1469			TAXDEPR	TAXDEPR		-	-	-	-	-
1470			SCHMDT-SG	CAGW		-	-	-	-	-
1471			SCHMDT-SG	CAGE		-	-	-	-	-
1472			P	JBG		-	-	-	-	-
1473			P	CAEE		-	-	-	-	-
1474			P	TROJD		-	-	-	-	-
1475					B6	-	-	-	-	-
1476										
1477	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1478										
1479	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1480										
1481										
1482	40911	State Income Taxes								
1483			IBT	IBT		7,858,962	7,858,962	-	-	-
1484		Credits	IBT	IBT		-	-	-	-	-
1485				CAGE		-	-	-	-	-
1486			IBT	IBT		-	-	-	-	-
1487	**TOTAL STATE TAXES**				B6	7,858,962	7,858,962	-	-	-
1488										
1489										
1490	Calculation of Taxable Income:									
1491		Operating Revenues				420,739,247	388,289,863	32,449,383	-	32,449,383
1492		Operating Deductions:								
1493		O & M Expenses				139,121,128	121,836,378	17,284,749	-	17,284,749
1494		Depreciation Expense				56,082,448	52,369,609	3,712,839	-	3,712,839
1495		Amortization Expense				3,894,295	3,488,568	405,727	-	405,727
1496		Taxes Other Than Income				15,206,240	13,354,065	1,852,175	-	1,852,175
1497		Interest & Dividends (AFUDC-Equity)				(3,446,446)	(3,232,053)	(214,394)	-	(214,394)
1498		Misc Revenue & Expense				-	-	-	-	-
1499		Total Operating Deductions				210,857,665	187,816,568	23,041,096	-	23,041,096
1500		Other Deductions:								
1501		Interest Deductions				29,183,855	27,368,409	1,815,446	-	1,815,446
1502		Interest on PCRBS				-	-	-	-	-
1503		Schedule M Adjustments				-	-	-	-	-
1504										
1505		Income Before State Taxes				180,697,727	173,104,887	7,592,841	-	7,592,841
1506										
1507		State Income Taxes				7,858,962	7,858,962	-	-	-
1508										
1509	Total Taxable Income					172,838,765	165,245,925	7,592,841	-	7,592,841
1510										
1511	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1512										
1513	Federal Income Tax - Calculated					60,493,568	57,836,074	2,657,494	-	2,657,494
1514										
1515	Adjustments to Calculated Tax:									
1516	40910	Fed. Credit	P	SE		-	-	-	-	-
1517	40910	Fed. Credit	P	JBE		-	-	-	-	-
1518	40910	Fed. Credit	P	SO		-	-	-	-	-
1519	40910	Fed. Credit	P	SG		-	-	-	-	-
1520	40910	Fed. Credit		CAGW		-	-	-	-	-
1521	40910	Fed. Credit		CAEE		-	-	-	-	-
1522	**FEDERAL INCOME TAX**					60,493,568	57,836,074	2,657,494	-	2,657,494
1523										
1524	**TOTAL OPERATING EXPENSES**					**282,260,273**	**256,347,289**	**25,912,984**	**-**	**25,912,984**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1525	310	Land and Land Rights								
1526			P	DGP		-	-	-	-	-
1527			P	DGU		-	-	-	-	-
1528			P	SG		-	-	-	-	-
1529			P	CAGW		1,788,644	1,375,738	412,906	-	412,906
1530			P	CAGE		90,654,894	90,654,894	-	-	-
1531			P	JBG		1,161,925	895,218	266,707	-	266,707
1532			P	S		-	-	-	-	-
1533			P	CAGE		-	-	-	-	-
1534					B8	93,605,464	92,925,850	679,613	-	679,613
1535										
1536	311	Structures and Improvements								
1537			P	DGP		-	-	-	-	-
1538			P	DGU		-	-	-	-	-
1539			P	SG		-	-	-	-	-
1540			P	CAGW		66,438,268	51,101,070	15,337,198	-	15,337,198
1541			P	CAGE		809,389,196	809,389,196	-	-	-
1542			P	JBG		139,959,478	107,833,337	32,126,141	-	32,126,141
1543			P	CAGE		-	-	-	-	-
1544					B8	1,015,786,943	968,323,603	47,463,339	-	47,463,339
1545										
1546	312	Boiler Plant Equipment								
1547			P	DGP		-	-	-	-	-
1548			P	DGU		-	-	-	-	-
1549			P	SG		-	-	-	-	-
1550			P	CAGW		123,898,660	95,296,796	28,601,864	-	28,601,864
1551			P	CAGE		3,413,899,394	3,413,899,394	-	-	-
1552			P	JBG		699,199,579	538,706,094	160,493,485	-	160,493,485
1553			P	S		-	-	-	-	-
1554					B8	4,236,997,633	4,047,902,284	189,095,349	-	189,095,349
1555										
1556	314	Turbogenerator Units								
1557			P	DGP		-	-	-	-	-
1558			P	DGU		-	-	-	-	-
1559			P	SG		-	-	-	-	-
1560			P	CAGW		56,563,331	43,505,751	13,057,580	-	13,057,580
1561			P	CAGE		737,164,187	737,164,187	-	-	-
1562			P	JBG		201,834,700	155,505,790	46,328,910	-	46,328,910
1563			P	CAGE		-	-	-	-	-
1564					B8	995,562,219	936,175,728	59,386,490	-	59,386,490
1565										
1566	315	Accessory Electric Equipment								
1567			P	DGP		-	-	-	-	-
1568			P	DGU		-	-	-	-	-
1569			P	SG		-	-	-	-	-
1570			P	CAGW		13,355,117	10,272,104	3,083,014	-	3,083,014
1571			P	CAGE		417,332,889	417,332,889	-	-	-
1572			P	JBG		60,804,688	46,847,648	13,957,040	-	13,957,040
1573			P	CAGE		-	-	-	-	-
1574					B8	491,492,694	474,452,641	17,040,053	-	17,040,053
1575										
1576										
1577										
1578	316	Misc Power Plant Equipment								
1579			P	DGP		-	-	-	-	-
1580			P	DGU		-	-	-	-	-
1581			P	SG		-	-	-	-	-
1582			P	CAGW		321,058	246,942	74,116	-	74,116
1583			P	CAGE		26,682,874	26,682,874	-	-	-
1584			P	JBG		4,114,814	3,170,304	944,510	-	944,510
1585			P	CAGE		-	-	-	-	-
1586					B8	31,118,746	30,100,120	1,018,626	-	1,018,626
1587										
1588	317	Steam Plant ARO								
1589			P	S		-	-	-	-	-
1590						-	-	-	-	-
1591										
1592	SP	Unclassified Steam Plant - Account 300								
1593			P	CAGW		-	-	-	-	-
1594			P	CAGE		(1,812,769)	(1,812,769)	-	-	-
1595			P	SG		14,046,442	12,935,969	1,110,473	-	1,110,473
1596						12,233,673	11,123,200	1,110,473	-	1,110,473
1597										
1598										
1599	**Total Steam Production Plant**				B8	**6,876,797,371**	**6,561,003,426**	**315,793,945**	**-**	**315,793,945**
1600										
1601										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1602	Summary of Steam Production Plant by Factor									
1603		S				-	-	-	-	-
1604		JBG				1,107,075,184	852,958,391	254,116,793	-	254,116,793
1605		JBE				-	-	-	-	-
1606		SG				14,046,442	12,935,969	1,110,473	-	1,110,473
1607		CAGW				262,365,079	201,798,400	60,566,678	-	60,566,678
1608		CAGE				5,493,310,666	5,493,310,666	-	-	-
1609		SSGCH				-	-	-	-	-
1610	Total Steam Production Plant by Factor				B8	6,876,797,371	6,561,003,426	315,793,945	-	315,793,945
1611	320	Land and Land Rights								
1612			P	DGP		-	-	-	-	-
1613			P	SG		-	-	-	-	-
1614						-	-	-	-	-
1615										
1616	321	Structures and Improvements								
1617			P	DGP		-	-	-	-	-
1618			P	SG		-	-	-	-	-
1619						-	-	-	-	-
1620										
1621	322	Reactor Plant Equipment								
1622			P	DGP		-	-	-	-	-
1623			P	SG		-	-	-	-	-
1624						-	-	-	-	-
1625										
1626	323	Turbogenerator Units								
1627			P	DGP		-	-	-	-	-
1628			P	SG		-	-	-	-	-
1629						-	-	-	-	-
1630										
1631	324	Land and Land Rights								
1632			P	DGP		-	-	-	-	-
1633			P	SG		-	-	-	-	-
1634						-	-	-	-	-
1635										
1636	325	Misc. Power Plant Equipment								
1637			P	DGP		-	-	-	-	-
1638			P	SG		-	-	-	-	-
1639						-	-	-	-	-
1640										
1641										
1642	NP	Unclassified Nuclear Plant - Acct 300								
1643			P	SG		-	-	-	-	-
1644						-	-	-	-	-
1645										
1646										
1647	**Total Nuclear Production Plant**					-	-	-	-	-
1648										
1649										
1650										
1651	Summary of Nuclear Production Plant by Factor									
1652		DGP				-	-	-	-	-
1653		DGU				-	-	-	-	-
1654		SG				-	-	-	-	-
1655										
1656	Total Nuclear Plant by Factor					-	-	-	-	-
1657										
1658	330	Land and Land Rights								
1659			P	DGP		-	-	-	-	-
1660			P	DGU		-	-	-	-	-
1661			P	CAGW		25,370,020	19,513,380	5,856,640	-	5,856,640
1662			P	CAGE		5,946,696	5,946,696	-	-	-
1663			P	CAGW		-	-	-	-	-
1664			P	CAGE		-	-	-	-	-
1665					B8	31,316,716	25,460,076	5,856,640	-	5,856,640
1666										
1667	331	Structures and Improvements								
1668			P	DGP		-	-	-	-	-
1669			P	DGU		-	-	-	-	-
1670			P	CAGW		230,559,151	177,334,835	53,224,316	-	53,224,316
1671			P	CAGE		15,580,311	15,580,311	-	-	-
1672			P	CAGW		-	-	-	-	-
1673			P	CAGE		-	-	-	-	-
1674					B8	246,139,463	192,915,146	53,224,316	-	53,224,316
1675										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1676	332	Reservoirs, Dams & Waterways								
1677			P	DGP		-	-	-	-	-
1678			P	DGU		-	-	-	-	-
1679			P	CAGW		387,264,681	297,865,073	89,399,609	-	89,399,609
1680			P	CAGE		93,559,654	93,559,654	-	-	-
1681			P	CAGW		-	-	-	-	-
1682			P	CAGE		-	-	-	-	-
1683					B8	480,824,336	391,424,727	89,399,609	-	89,399,609
1684										
1685	333	Water Wheel, Turbines, & Generators								
1686			P	DGP		-	-	-	-	-
1687			P	DGU		-	-	-	-	-
1688			P	CAGW		86,517,031	66,544,673	19,972,358	-	19,972,358
1689			P	CAGE		40,506,911	40,506,911	-	-	-
1690			P	CAGW		-	-	-	-	-
1691			P	CAGE		-	-	-	-	-
1692					B8	127,023,942	107,051,584	19,972,358	-	19,972,358
1693										
1694	334	Accessory Electric Equipment								
1695			P	DGP		-	-	-	-	-
1696			P	DGU		-	-	-	-	-
1697			P	CAGW		65,310,462	50,233,616	15,076,845	-	15,076,845
1698			P	CAGE		11,870,647	11,870,647	-	-	-
1699			P	CAGW		-	-	-	-	-
1700			P	CAGE		-	-	-	-	-
1701					B8	77,181,109	62,104,264	15,076,845	-	15,076,845
1702										
1703										
1704										
1705	335	Misc. Power Plant Equipment								
1706			P	DGP		-	-	-	-	-
1707			P	DGU		-	-	-	-	-
1708			P	CAGW		2,190,668	1,684,955	505,713	-	505,713
1709			P	CAGE		178,853	178,853	-	-	-
1710			P	CAGW		-	-	-	-	-
1711			P	CAGE		-	-	-	-	-
1712					B8	2,369,522	1,863,809	505,713	-	505,713
1713										
1714	336	Roads, Railroads & Bridges								
1715			P	DGP		-	-	-	-	-
1716			P	DGU		-	-	-	-	-
1717			P	CAGW		18,297,603	14,073,622	4,223,981	-	4,223,981
1718			P	CAGE		2,068,425	2,068,425	-	-	-
1719			P	CAGW		-	-	-	-	-
1720			P	CAGE		-	-	-	-	-
1721					B8	20,366,027	16,142,047	4,223,981	-	4,223,981
1722										
1723	337	Hydro Plant ARO								
1724			P	S		-	-	-	-	-
1725						-	-	-	-	-
1726										
1727	HP	Unclassified Hydro Plant - Acct 300								
1728			P	S		-	-	-	-	-
1729			P	DGU		-	-	-	-	-
1730			P	CAGW		-	-	-	-	-
1731			P	CAGE		-	-	-	-	-
1732			P	CAGW		-	-	-	-	-
1733			P	CAGE		-	-	-	-	-
1734						-	-	-	-	-
1735										
1736	**Total Hydraulic Plant**				B8	**985,221,115**	**796,961,652**	**188,259,462**	**-**	**188,259,462**
1737										
1738	Summary of Hydraulic Plant by Factor									
1739		S				-	-	-	-	-
1740		SG				-	-	-	-	-
1741		CAGW				815,509,617	627,250,154	188,259,462	-	188,259,462
1742		CAGE				169,711,498	169,711,498	-	-	-
1743		DGP				-	-	-	-	-
1744		DGU				-	-	-	-	-
1745	Total Hydraulic Plant by Factor				B8	985,221,115	796,961,652	188,259,462	-	188,259,462
1746										
1747	340	Land and Land Rights								
1748				S		74,986	74,986	-	-	-
1749			P	SG		-	-	-	-	-
1750			P	DGU		-	-	-	-	-
1751			P	CAGW		2,816,036	2,165,957	650,079	-	650,079
1752			P	CAGE		40,126,798	40,126,798	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	43,017,819	42,367,741	650,079	-	650,079
1755										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1756	341	Structures and Improvements								
1757			P	SG		-	-	-	-	-
1758			P	DGU		-	-	-	-	-
1759			P	CAGW		57,411,174	44,157,870	13,253,304	-	13,253,304
1760			P	CAGE		169,029,928	169,029,928	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	226,441,102	213,187,798	13,253,304	-	13,253,304
1763										
1764	342	Fuel Holders, Producers & Accessories								
1765			P	SG		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	CAGW		1,622,667	1,248,076	374,591	-	374,591
1768			P	CAGE		14,246,743	14,246,743	-	-	-
1769			P	CAGE		-	-	-	-	-
1770					B8	15,869,410	15,494,819	374,591	-	374,591
1771										
1772	343	Prime Movers								
1773			P	S		-	-	-	-	-
1774			P	DGU		-	-	-	-	-
1775			P	SG		-	-	-	-	-
1776			P	CAGW		956,029,383	735,331,093	220,698,290	-	220,698,290
1777			P	CAGE		1,941,953,393	1,941,953,393	-	-	-
1778			P	CAGE		-	-	-	-	-
1779					B8	2,897,982,776	2,677,284,486	220,698,290	-	220,698,290
1780										
1781	344	Generators								
1782			P	S		-	-	-	-	-
1783			P	DGU		-	-	-	-	-
1784			P	SG		-	-	-	-	-
1785			P	CAGW		132,863,755	102,192,309	30,671,446	-	30,671,446
1786			P	CAGE		338,129,634	338,129,634	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	470,993,389	440,321,943	30,671,446	-	30,671,446
1789										
1790	345	Accessory Electric Plant								
1791			P	SG		-	-	-	-	-
1792			P	DGU		-	-	-	-	-
1793			P	CAGW		87,679,698	67,438,940	20,240,758	-	20,240,758
1794			P	CAGE		237,376,530	237,376,530	-	-	-
1795			P	CAGE		-	-	-	-	-
1796					B8	325,056,228	304,815,470	20,240,758	-	20,240,758
1797										
1798										
1799										
1800	346	Misc. Power Plant Equipment								
1801			P	SG		-	-	-	-	-
1802			P	DGU		-	-	-	-	-
1803			P	CAGW		4,028,379	3,098,432	929,947	-	929,947
1804			P	CAGE		11,073,479	11,073,479	-	-	-
1805					B8	15,101,858	14,171,911	929,947	-	929,947
1806										
1807	347	Other Production ARO								
1808			P	S		-	-	-	-	-
1809						-	-	-	-	-
1810										
1811	OP	Unclassified Other Prod Plant-Acct 300								
1812			P	S		-	-	-	-	-
1813			P	SG		-	-	-	-	-
1814			P	CAGW		-	-	-	-	-
1815			P	CAGE		-	-	-	-	-
1816						-	-	-	-	-
1817										
1818	**Total Other Production Plant**				B8	**3,994,462,583**	**3,707,644,169**	**286,818,414**	**-**	**286,818,414**
1819										
1820	Summary of Other Production Plant by Factor									
1821		S				74,986	74,986	-	-	-
1822		DGU				-	-	-	-	-
1823		SG				-	-	-	-	-
1824		CAGW				1,242,451,092	955,632,678	286,818,414	-	286,818,414
1825		CAGE				2,751,936,505	2,751,936,505	-	-	-
1826		SSGCT				-	-	-	-	-
1827	Total of Other Production Plant by Factor				B8	3,994,462,583	3,707,644,169	286,818,414	-	286,818,414
1828										
1829	Experimental Plant									
1830	103	Experimental Plant								
1831			P	DGP		-	-	-	-	-
1832	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1833										
1834	**TOTAL PRODUCTION PLANT**				B8	**11,856,481,068**	**11,065,609,247**	**790,871,821**	**-**	**790,871,821**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		30,247,138	23,264,621	6,982,517	-	6,982,517
		T	CAGE		198,961,574	198,961,574	-	-	-
		T	JBG		1,061,187	817,604	243,584	-	243,584
		T	SG		100,388	92,451	7,936	-	7,936
				B8	230,370,288	223,136,250	7,234,037	-	7,234,037
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		41,933,910	32,253,514	9,680,395	-	9,680,395
		T	CAGE		167,191,019	167,191,019	-	-	-
		T	JBG		1,391,649	1,072,211	319,437	-	319,437
		T	SG		3,167	2,917	250	-	250
				B8	210,519,745	200,519,662	10,000,083	-	10,000,083
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		444,112,897	341,589,942	102,522,954	-	102,522,954
		T	CAGE		1,375,101,910	1,375,101,910	-	-	-
		T	JBG		35,054,004	27,007,747	8,046,257	-	8,046,257
		T	SG		952,147	876,872	75,274	-	75,274
				B8	1,855,220,958	1,744,576,472	110,644,485	-	110,644,485
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		172,582,324	132,741,892	39,840,432	-	39,840,432
		T	CAGE		1,031,680,392	1,031,680,392	-	-	-
		T	JBG		14,240,850	10,972,021	3,268,829	-	3,268,829
		T	SG		123,630	113,856	9,774	-	9,774
				B8	1,218,627,195	1,175,508,161	43,119,035	-	43,119,035
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		251,676,630	193,577,368	58,099,262	-	58,099,262
		T	CAGE		488,546,685	488,546,685	-	-	-
		T	JBG		3,944	3,038	905	-	905
		T	SG		661,717	609,403	52,314	-	52,314
				B8	740,888,976	682,736,495	58,152,481	-	58,152,481
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		297,277,335	228,651,202	68,626,133	-	68,626,133
		T	CAGE		769,316,177	769,316,177	-	-	-
		T	JBG		7,623,350	5,873,495	1,749,855	-	1,749,855
		T	SG		1,497,850	1,379,434	118,416	-	118,416
				B8	1,075,714,712	1,005,220,308	70,494,404	-	70,494,404
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		233,089	179,280	53,808	-	53,808
		T	CAGE		3,286,477	3,286,477	-	-	-
		T	SG		-	-	-	-	-
				B8	3,519,566	3,465,757	53,808	-	53,808
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		322,933	248,385	74,549	-	74,549
		T	CAGE		7,712,420	7,712,420	-	-	-
		T	SG		-	-	-	-	-
				B8	8,035,354	7,960,805	74,549	-	74,549

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		7,055,229	5,426,537	1,628,691	-	1,628,691
		T	CAGE		4,866,089	4,866,089	-	-	-
		T	SG		15,883	14,627	1,256	-	1,256
				B8	11,937,200	10,307,253	1,629,947	-	1,629,947
TP	Unclassified Trans Plant - Acct 300								
		T	SG		-	-	-	-	-
		T	CAGW		10,993,557	8,455,707	2,537,850	-	2,537,850
		T	CAGE		27,049,968	27,049,968	-	-	-
					38,043,524	35,505,674	2,537,850	-	2,537,850
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**5,392,877,518**	**5,088,936,838**	**303,940,679**	**-**	**303,940,679**
Summary of Transmission Plant by Factor									
	JBG				59,374,983	45,746,116	13,628,867	-	13,628,867
	JBE				-	-	-	-	-
	CAGW				1,256,435,041	966,388,448	290,046,592	-	290,046,592
	CAGE				4,073,712,712	4,073,712,712	-	-	-
	SG				3,354,781	3,089,562	265,220	-	265,220
Total Transmission Plant by Factor				B8	5,392,877,518	5,088,936,838	303,940,679	-	303,940,679
360	Land and Land Rights								
		DPW	S		63,169,357	61,358,631	1,810,726	-	1,810,726
				B8	63,169,357	61,358,631	1,810,726	-	1,810,726
361	Structures and Improvements								
		DPW	S		104,243,733	101,427,551	2,816,182	-	2,816,182
				B8	104,243,733	101,427,551	2,816,182	-	2,816,182
362	Station Equipment								
		DPW	S		920,483,047	863,607,957	56,875,089	-	56,875,089
				B8	920,483,047	863,607,957	56,875,089	-	56,875,089
363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		1,082,316,226	984,808,788	97,507,438	-	97,507,438
				B8	1,082,316,226	984,808,788	97,507,438	-	97,507,438
365	Overhead Conductors								
		DPW	S		707,042,474	644,831,833	62,210,641	-	62,210,641
				B8	707,042,474	644,831,833	62,210,641	-	62,210,641
366	Underground Conduit								
		DPW	S		340,328,468	323,120,629	17,207,838	-	17,207,838
				B8	340,328,468	323,120,629	17,207,838	-	17,207,838
367	Underground Conductors								
		DPW	S		794,078,197	769,747,215	24,330,982	-	24,330,982
				B8	794,078,197	769,747,215	24,330,982	-	24,330,982
368	Line Transformers								
		DPW	S		1,231,037,834	1,126,056,694	104,981,140	-	104,981,140
				B8	1,231,037,834	1,126,056,694	104,981,140	-	104,981,140
369	Services								
		DPW	S		681,829,343	625,048,779	56,780,564	-	56,780,564
				B8	681,829,343	625,048,779	56,780,564	-	56,780,564
370	Meters								
		DPW	S		181,185,630	169,474,470	11,711,161	-	11,711,161
				B8	181,185,630	169,474,470	11,711,161	-	11,711,161
371	Installations on Customers' Premises								
		DPW	S		8,828,845	8,317,003	511,842	-	511,842
				B8	8,828,845	8,317,003	511,842	-	511,842

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1983	372	Leased Property								
1984			DPW	S		-	-	-	-	-
1985					B8	-	-	-	-	-
1986										
1987	373	Street Lights								
1988			DPW	S		61,416,988	57,192,363	4,224,625	-	4,224,625
1989					B8	61,416,988	57,192,363	4,224,625	-	4,224,625
1990										
1991	DP	Unclassified Dist Plant - Acct 300								
1992			DPW	S		23,514,555	19,427,289	4,087,266	-	4,087,266
1993						23,514,555	19,427,289	4,087,266	-	4,087,266
1994										
1995	DS0	Unclassified Dist Sub Plant - Acct 300								
1996			DPW	S		-	-	-	-	-
1997						-	-	-	-	-
1998										
1999										
2000	**TOTAL DISTRIBUTION PLANT**				B8	**6,199,474,697**	**5,754,419,203**	**445,055,494**	**-**	**445,055,494**
2001										
2002	Summary of Distribution Plant by Factor									
2003		S				6,199,474,697	5,754,419,203	445,055,494	-	445,055,494
2004										
2005	Total Distribution Plant by Factor				B8	6,199,474,697	5,754,419,203	445,055,494	-	445,055,494
2006	389	Land and Land Rights								
2007			G-SITUS	S		12,750,242	11,651,416	1,098,826	-	1,098,826
2008			CUST	CN		1,128,506	1,050,443	78,063	-	78,063
2009			G-DGU	DGU		-	-	-	-	-
2010			G-SG	SG		-	-	-	-	-
2011			G-SG	CAGW		-	-	-	-	-
2012			G-SG	CAGE		1,560	1,560	-	-	-
2013			PTD	SO		7,516,302	7,001,140	515,163	-	515,163
2014					B8	21,396,610	19,704,559	1,692,052	-	1,692,052
2015										
2016	390	Structures and Improvements								
2017			G-SITUS	S		121,984,930	108,281,284	13,703,646	-	13,703,646
2018			G-DGP	CAEE		8,922	8,922	-	-	-
2019			G-DGU	DGU		-	-	-	-	-
2020			CUST	CN		8,028,157	7,472,821	555,336	-	555,336
2021			G-SG	SG		-	-	-	-	-
2022			G-SG	CAGW		3,252,622	2,501,758	750,864	-	750,864
2023			G-SG	CAGE		4,375,398	4,375,398	-	-	-
2024			PTD	JBG		19,191	14,786	4,405	-	4,405
2025			PTD	SO		98,328,409	91,589,043	6,739,366	-	6,739,366
2026					B8	235,997,629	214,244,012	21,753,617	-	21,753,617
2027										
2028	391	Office Furniture & Equipment								
2029			G-SITUS	S		9,711,818	8,696,321	1,015,497	-	1,015,497
2030			G-DGP	DGP		-	-	-	-	-
2031			G-DGU	DGU		-	-	-	-	-
2032			CUST	CN		6,416,401	5,972,556	443,845	-	443,845
2033			G-SG	SG		-	-	-	-	-
2034			P	SE		-	-	-	-	-
2035			PTD	SO		60,994,113	56,813,616	4,180,497	-	4,180,497
2036			G-SG	CAGW		555,550	427,302	128,248	-	128,248
2037			G-SG	CAGE		2,937,542	2,937,542	-	-	-
2038			P	JBG		395,996	305,099	90,896	-	90,896
2039			P	JBE		1,070	828	242	-	242
2040			P	CAEE		50,087	50,087	-	-	-
2041			G-SG	CAGE		-	-	-	-	-
2042			G-SG	CAGE		-	-	-	-	-
2043					B8	81,062,576	75,203,350	5,859,226	-	5,859,226
2044										
2045	392	Transportation Equipment								
2046			G-SITUS	S		79,112,722	74,012,861	5,099,861	-	5,099,861
2047			PTD	SO		7,221,567	6,726,606	494,962	-	494,962
2048			G-SG	SG		-	-	-	-	-
2049			CUST	CN		-	-	-	-	-
2050			G-DGU	DGU		-	-	-	-	-
2051			P	SE		-	-	-	-	-
2052			G-DGP	DGP		-	-	-	-	-
2053			G-SG	CAGW		5,271,180	4,054,334	1,216,846	-	1,216,846
2054			G-SG	CAGE		13,295,919	13,295,919	-	-	-
2055			P	JBG		1,485,029	1,144,157	340,872	-	340,872
2056			P	CAEW		-	-	-	-	-
2057			P	CAEE		429,830	429,830	-	-	-
2058			G-SG	CAGE		-	-	-	-	-
2059			G-SG	CAGE		-	-	-	-	-
2060					B8	106,816,247	99,663,707	7,152,540	-	7,152,540
2061										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2062	393	Stores Equipment								
2063			G-SITUS	S		8,814,476	8,060,087	754,390	-	754,390
2064			G-DGP	DGP		-	-	-	-	-
2065			G-DGU	DGU		-	-	-	-	-
2066			PTD	SO		184,262	171,633	12,629	-	12,629
2067			G-SG	SG		-	-	-	-	-
2068			G-SG	CAGW		700,869	539,075	161,795	-	161,795
2069			G-SG	CAGE		4,100,657	4,100,657	-	-	-
2070			G-SG	JBG		659,931	508,451	151,480	-	151,480
2071			G-SG	CAGE		-	-	-	-	-
2072					B8	14,460,195	13,379,902	1,080,293	-	1,080,293
2073										
2074	394	Tools, Shop & Garage Equipment								
2075			G-SITUS	S		32,899,939	30,051,289	2,848,650	-	2,848,650
2076			G-DGP	DGP		-	-	-	-	-
2077			G-SG	SG		-	-	-	-	-
2078			PTD	SO		3,643,436	3,393,717	249,719	-	249,719
2079			P	SE		-	-	-	-	-
2080			G-DGU	DGU		-	-	-	-	-
2081			G-SG	CAGW		2,838,997	2,183,618	655,379	-	655,379
2082			G-SG	CAGE		18,648,861	18,648,861	-	-	-
2083			P	JBG		3,167,435	2,440,385	727,049	-	727,049
2084			P	CAEW		-	-	-	-	-
2085			P	CAEE		5,617	5,617	-	-	-
2086			G-SG	CAGE		-	-	-	-	-
2087			G-SG	CAGE		-	-	-	-	-
2088					B8	61,204,285	56,723,487	4,480,798	-	4,480,798
2089										
2090	395	Laboratory Equipment								
2091			G-SITUS	S		20,601,061	19,101,544	1,499,517	-	1,499,517
2092			G-DGP	DGP		-	-	-	-	-
2093			G-DGU	DGU		-	-	-	-	-
2094			PTD	SO		4,294,755	4,000,395	294,360	-	294,360
2095			P	SE		-	-	-	-	-
2096			G-SG	SG		-	-	-	-	-
2097			G-SG	CAGW		1,306,188	1,004,656	301,532	-	301,532
2098			G-SG	CAGE		4,649,347	4,649,347	-	-	-
2099			P	JBG		201,359	155,139	46,220	-	46,220
2100			P	CAEW		-	-	-	-	-
2101			P	CAEE		-	-	-	-	-
2102			G-SG	CAGE		-	-	-	-	-
2103			G-SG	CAGE		-	-	-	-	-
2104					B8	31,052,710	28,911,081	2,141,628	-	2,141,628
2105										
2106	396	Power Operated Equipment								
2107			G-SITUS	S		117,843,519	110,506,444	7,337,076	-	7,337,076
2108			G-DGP	DGP		-	-	-	-	-
2109			G-SG	SG		-	-	-	-	-
2110			PTD	SO		2,070,227	1,928,335	141,892	-	141,892
2111			G-DGU	DGU		-	-	-	-	-
2112			P	SE		-	-	-	-	-
2113			G-SG	CAGW		2,442,539	1,878,682	563,857	-	563,857
2114			G-SG	CAGE		30,895,262	30,895,262	-	-	-
2115			P	JBG		9,914,891	7,639,038	2,275,853	-	2,275,853
2116			P	CAEW		-	-	-	-	-
2117			P	CAEE		45,031	45,031	-	-	-
2118			G-SG	CAGE		-	-	-	-	-
2119			G-SG	CAGE		-	-	-	-	-
2120					B8	163,211,470	152,892,792	10,318,678	-	10,318,678
2121	397	Communication Equipment								
2122			G-SITUS	S		172,537,465	160,064,444	12,473,021	-	12,473,021
2123			COM_EQ	DGP		-	-	-	-	-
2124			COM_EQ	DGU		-	-	-	-	-
2125			PTD	SO		78,994,092	73,579,888	5,414,204	-	5,414,204
2126			CUST	CN		3,500,304	3,258,176	242,129	-	242,129
2127			G-SG	SG		138,684	127,720	10,964	-	10,964
2128			COM_EQ	SE		-	-	-	-	-
2129			G-SG	CAGW		40,274,676	30,977,313	9,297,363	-	9,297,363
2130			COM_EQ	CAGE		105,730,267	105,730,267	-	-	-
2131			COM_EQ	JBG		4,685,939	3,610,334	1,075,605	-	1,075,605
2132			COM_EQ	CAEW		-	-	-	-	-
2133			COM_EQ	CAEE		334,869	334,869	-	-	-
2134			COM_EQ	CAGE		-	-	-	-	-
2135			COM_EQ	CAGE		-	-	-	-	-
2136					B8	406,196,295	377,683,010	28,513,285	-	28,513,285
2137										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2138	398	Misc. Equipment								
2139			G-SITUS	S		2,465,022	2,282,445	182,577	-	182,577
2140			G-DGP	DGP		-	-	-	-	-
2141			G-DGU	DGU		-	-	-	-	-
2142			CUST	CN		216,484	201,509	14,975	-	14,975
2143			PTD	SO		2,461,244	2,292,551	168,692	-	168,692
2144			P	SE		-	-	-	-	-
2145			G-SG	SG		-	-	-	-	-
2146			G-SG	CAGW		326,913	251,445	75,467	-	75,467
2147			G-SG	CAGE		1,839,013	1,839,013	-	-	-
2148			P	JBG		117,241	90,330	26,911	-	26,911
2149			P	CAEW		-	-	-	-	-
2150			P	CAEE		561	561	-	-	-
2151			G-SG	CAGE		-	-	-	-	-
2152					B8	7,426,478	6,957,855	468,623	-	468,623
2153										
2154	399	Coal Mine								
2155			P	SE		-	-	-	-	-
2156			P	CAEW		-	-	-	-	-
2157			P	CAEE		298,459,062	298,459,062	-	-	-
2158	MP		P	JBE		-	-	-	-	-
2159					B8	298,459,062	298,459,062	-	-	-
2160										
2161	399L	WIDCO Capital Lease								
2162			P	SE		-	-	-	-	-
2163						-	-	-	-	-
2164										
2165		Remove Capital Leases				-	-	-	-	-
2166						-	-	-	-	-
2167										
2168	1011390	General Capital Leases								
2169			G-SITUS	S		8,349,694	8,349,694	-	-	-
2170			P	CAGW		3,659,540	2,814,739	844,801	-	844,801
2171			P	CAGE		9,172,446	9,172,446	-	-	-
2172			PTD	SO		2,650,275	2,468,627	181,648	-	181,648
2173					B9	23,831,955	22,805,506	1,026,449	-	1,026,449
2174										
2175		Remove Capital Leases				(23,831,955)	(22,805,506)	(1,026,449)	-	(1,026,449)
2176					B9	-	-	-	-	-
2177										
2178	1011392	General Vehicles Capital Leases								
2179			LABOR	SO		-	-	-	-	-
2180					B9	-	-	-	-	-
2181										
2182		Remove Capital Leases				-	-	-	-	-
2183					B9	-	-	-	-	-
2184										
2185	GP	Unclassified Gen Plant - Acct 300								
2186			G-SITUS	S		-	-	-	-	-
2187			PTD	SO		5,389,410	5,020,023	369,387	-	369,387
2188			CUST	CN		-	-	-	-	-
2189			G-SG	SG		-	-	-	-	-
2190			G-SG	CAGE		-	-	-	-	-
2191			G-DGU	CAGW		-	-	-	-	-
2192						5,389,410	5,020,023	369,387	-	369,387
2193										
2194	399G	Unclassified Gen Plant - Acct 300								
2195			G-SITUS	S		-	-	-	-	-
2196			PTD	SO		-	-	-	-	-
2197			G-SG	SG		-	-	-	-	-
2198			G-DGP	DGP		-	-	-	-	-
2199			G-DGU	DGU		-	-	-	-	-
2200						-	-	-	-	-
2201										
2202	TOTAL GENERAL PLANT				B8	**1,432,672,968**	**1,348,842,841**	**83,830,127**	**-**	**83,830,127**
2203										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2204	Summary of General Plant by Factor									
2205		S				587,070,889	541,057,829	46,013,060	-	46,013,060
2206		JBG				20,647,011	15,907,719	4,739,292	-	4,739,292
2207		JBE				1,070	828	242	-	242
2208		SG				138,684	127,720	10,964	-	10,964
2209		SO				273,748,090	254,985,573	18,762,518	-	18,762,518
2210		SE				-	-	-	-	-
2211		CN				19,289,853	17,955,505	1,334,348	-	1,334,348
2212		DEU				-	-	-	-	-
2213		CAGW				60,629,074	46,632,922	13,996,152	-	13,996,152
2214		CAGE				195,646,272	195,646,272	-	-	-
2215		CAEW				-	-	-	-	-
2216		CAEE				299,333,980	299,333,980	-	-	-
2217		SSGCT				-	-	-	-	-
2218		SSGCH				-	-	-	-	-
2219		Less Capital Leases				(23,831,955)	(22,805,506)	(1,026,449)	-	(1,026,449)
2220	Total General Plant by Factor				B8	1,432,672,968	1,348,842,841	83,830,127	-	83,830,127
2221	301	Organization								
2222			I-SITUS	S		-	-	-	-	-
2223			PTD	SO		-	-	-	-	-
2224			I-SG	CAGW		-	-	-	-	-
2225			I-SG	CAGE		-	-	-	-	-
2226			I-SG	SG		-	-	-	-	-
2227					B8	-	-	-	-	-
2228	302	Franchise & Consent								
2229			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2230			I-SG	SG		-	-	-	-	-
2231			I-SG	CAGW		-	-	-	-	-
2232			I-SG	CAGE		-	-	-	-	-
2233			I-SG	CAGW		178,725,803	137,467,156	41,258,647	-	41,258,647
2234			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2235			I-DGP	DGP		-	-	-	-	-
2236			I-DGU	DGU		-	-	-	-	-
2237					B8	162,030,833	120,772,186	41,258,647	-	41,258,647
2238										
2239	303	Miscellaneous Intangible Plant								
2240			I-SITUS	S		14,174,864	12,666,816	1,508,049	-	1,508,049
2241			I-SG	SG		1,581,299	1,456,286	125,013	-	125,013
2242			PTD	SO		364,213,514	339,250,555	24,962,959	-	24,962,959
2243			P	SE		-	-	-	-	-
2244			CUST	CN		132,603,265	123,430,623	9,172,642	-	9,172,642
2245			I-SG	CAGW		84,259,142	64,808,015	19,451,127	-	19,451,127
2246			I-SG	CAGE		72,425,922	72,425,922	-	-	-
2247			P	JBG		1,041,005	802,054	238,951	-	238,951
2248			P	CAEW		-	-	-	-	-
2249			P	CAEE		3,687,563	3,687,563	-	-	-
2250			I-SG	CAGE		-	-	-	-	-
2251			I-SG	CAGE		-	-	-	-	-
2252					B8	673,986,575	618,527,834	55,458,741	-	55,458,741
2253	303	Less Non-Utility Plant								
2254			I-SITUS	S		-	-	-	-	-
2255					B8	673,986,575	618,527,834	55,458,741	-	55,458,741
2256	IP	Unclassified Intangible Plant - Acct 300								
2257			I-SITUS	S		-	-	-	-	-
2258			I-SG	SG		-	-	-	-	-
2259			I-DGU	DGU		-	-	-	-	-
2260			PTD	SO		-	-	-	-	-
2261						-	-	-	-	-
2262										
2263	**TOTAL INTANGIBLE PLANT**				B8	**836,017,407**	**739,300,019**	**96,717,388**	**-**	**96,717,388**
2264										
2265	Summary of Intangible Plant by Factor									
2266		S				(16,906,351)	(18,414,399)	1,508,049	-	1,508,049
2267		JBG				1,041,005	802,054	238,951	-	238,951
2268		JBE				-	-	-	-	-
2269		SG				1,581,299	1,456,286	125,013	-	125,013
2270		SO				364,213,514	339,250,555	24,962,959	-	24,962,959
2271		CN				132,603,265	123,430,623	9,172,642	-	9,172,642
2272		CAGW				262,984,945	202,275,171	60,709,774	-	60,709,774
2273		CAGE				86,812,167	86,812,167	-	-	-
2274		CAEW				-	-	-	-	-
2275		CAEE				3,687,563	3,687,563	-	-	-
2276		SSGCT				-	-	-	-	-
2277		SSGCH				-	-	-	-	-
2278		SE				-	-	-	-	-
2279	Total Intangible Plant by Factor				B8	836,017,407	739,300,019	96,717,388	-	96,717,388
2280	Summary of Unclassified Plant (Account 106)									
2281		DP				23,514,555	19,427,289	4,087,266	-	4,087,266
2282		DS0				-	-	-	-	-
2283		GP				5,389,410	5,020,023	369,387	-	369,387
2284		HP				-	-	-	-	-
2285		NP				-	-	-	-	-
2286		OP				-	-	-	-	-
2287		TP				38,043,524	35,505,674	2,537,850	-	2,537,850
2288		TS0				-	-	-	-	-
2289		IP				-	-	-	-	-
2290		MP								
2291		SP				12,233,673	11,123,200	1,110,473	-	1,110,473
2292	Total Unclassified Plant by Factor					79,181,162	71,076,186	8,104,976	-	8,104,976
2293										
2294	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**25,717,523,658**	**23,997,108,149**	**1,720,415,509**	**-**	**1,720,415,509**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2295	Summary of Electric Plant by Factor									
2296		S				6,769,714,221	6,277,137,619	492,576,603	-	492,576,603
2297		SE				-	-	-	-	-
2298		JBG				1,188,138,184	915,414,281	272,723,903	-	272,723,903
2299		JBE				1,070	828	242	-	242
2300		SG				19,121,206	17,609,536	1,511,670	-	1,511,670
2301		SO				637,961,605	594,236,128	43,725,477	-	43,725,477
2302		CN				151,893,118	141,386,128	10,506,990	-	10,506,990
2303		DEU				-	-	-	-	-
2304		CAGW				3,900,374,847	2,999,977,774	900,397,073	-	900,397,073
2305		CAGE				12,771,129,820	12,771,129,820	-	-	-
2306		CAEW				-	-	-	-	-
2307		CAEE				303,021,543	303,021,543	-	-	-
2308		SSGCH				-	-	-	-	-
2309		SSGCT				-	-	-	-	-
2310		Less Capital Leases				(23,831,955)	(22,805,506)	(1,026,449)	-	(1,026,449)
2311					B8	25,717,523,658	23,997,108,149	1,720,415,509	-	1,720,415,509
2312	105	Plant Held For Future Use								
2313			DPW	S		9,785,367	9,785,367	-	-	-
2314			P	SG		-	-	-	-	-
2315			T	SG		-	-	-	-	-
2316			P	SG		-	-	-	-	-
2317			P	SE		5,726,460	5,292,979	433,481	-	433,481
2318			P	SG		-	-	-	-	-
2319			P	CAGW		161,944	124,559	37,385	-	37,385
2320			P	CAGE		12,418,892	12,418,892	-	-	-
2321			P	CAEW		-	-	-	-	-
2322			P	CAEE		26,634,978	26,634,978	-	-	-
2323	**Total Plant Held For Future Use**				B10	54,727,642	54,256,776	470,866	-	470,866
2324										
2325	114	Electric Plant Acquisition Adjustments								
2326			P	S		-	-	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		143,167,971	143,167,971	-	-	-
2330			P	DGP		-	-	-	-	-
2331	**Total Electric Plant Acquisition Adjustments**				B15	143,167,971	143,167,971	-	-	-
2332										
2333	115	Accum Provision for Asset Acquisition Adjustments								
2334			P	S		-	-	-	-	-
2335			P	SG		-	-	-	-	-
2336			P	CAGW		-	-	-	-	-
2337			P	CAGE		(107,326,978)	(107,326,978)	-	-	-
2338			P	DGP		-	-	-	-	-
2339					B15	(107,326,978)	(107,326,978)	-	-	-
2340										
2341	120	Nuclear Fuel								
2342			P	SE		-	-	-	-	-
2343	**Total Nuclear Fuel**					-	-	-	-	-
2344										
2345	124	Weatherization								
2346			DMSC	S		1,382,660	(537,831)	1,920,491	-	1,920,491
2347			DMSC	SO		(4,454)	(4,148)	(305)	-	(305)
2348					B16	1,378,206	(541,980)	1,920,186	-	1,920,186
2349										
2350	182W	Weatherization								
2351			DMSC	S		17,289,997	17,289,997	-	-	-
2352			DMSC	SG		-	-	-	-	-
2353			DMSC	SGCT		-	-	-	-	-
2354			DMSC	SO		-	-	-	-	-
2355					B16	17,289,997	17,289,997	-	-	-
2356										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2357	186W	Weatherization								
2358			DMSC	S		-	-	-	-	-
2359			DMSC	CN		-	-	-	-	-
2360			DMSC	CNP		-	-	-	-	-
2361			DMSC	SG		-	-	-	-	-
2362			DMSC	SO		-	-	-	-	-
2363					B16	-	-	-	-	-
2364										
2365	**Total Weatherization**					18,668,203	16,748,017	1,920,186	-	1,920,186
2366										
2367	151	Fuel Stock								
2368			P	DEU		-	-	-	-	-
2369			P	SE		-	-	-	-	-
2370			P	CAEW		1,788,856	1,382,046	406,810	-	406,810
2371			P	CAEE		161,625,136	161,625,136	-	-	-
2372			P	JBE		28,678,333	22,193,495	6,484,838	-	6,484,838
2373			P	CAEE		-	-	-	-	-
2374			P	CAEE		-	-	-	-	-
2375	**Total Fuel Stock**				B13	192,092,326	185,200,677	6,891,648	-	6,891,648
2376										
2377	152	Fuel Stock - Undistributed								
2378			P	SE		-	-	-	-	-
2379			P	CAEW		-	-	-	-	-
2380			P	CAEE		-	-	-	-	-
2381						-	-	-	-	-
2382										
2383	25316	DG&T Working Capital Deposit								
2384			P	SE		-	-	-	-	-
2385			P	CAEW		-	-	-	-	-
2386			P	CAEE		(2,637,000)	(2,637,000)	-	-	-
2387					B13	(2,637,000)	(2,637,000)	-	-	-
2388										
2389	25317	DG&T Working Capital Deposit								
2390			P	SE		-	-	-	-	-
2391			P	CAEW		-	-	-	-	-
2392			P	CAEE		(2,985,811)	(2,985,811)	-	-	-
2393					B13	(2,985,811)	(2,985,811)	-	-	-
2394										
2395	25319	Provo Working Capital Deposit								
2396			P	SE		-	-	-	-	-
2397			P	CAEW		-	-	-	-	-
2398			P	CAEE		-	-	-	-	-
2399						-	-	-	-	-
2400										
2401		Total Fuel Stock			B13	186,469,515	179,577,866	6,891,648	-	6,891,648
2402	154	Materials and Supplies								
2403			MSS	S		94,413,212	89,948,073	4,465,139	-	4,465,139
2404			MSS	SG		1,078,155	992,919	85,236	-	85,236
2405			MSS	SE		-	-	-	-	-
2406			MSS	SO		238,396	222,057	16,340	-	16,340
2407			MSS	SNPPS		-	-	-	-	-
2408			MSS	SNPPH		-	-	-	-	-
2409			MSS	SNPD		(1,493,657)	(1,399,851)	(93,807)	-	(93,807)
2410			MSS	SNPT		-	-	-	-	-
2411			MSS	DGU		-	-	-	-	-
2412			MSS	DGP		-	-	-	-	-
2413			MSS	JBE		-	-	-	-	-
2414			MSS	SNPP		-	-	-	-	-
2415			MSS	CAGW		7,075,892	5,442,431	1,633,462	-	1,633,462
2416			MSS	CAGE		113,650,741	113,650,741	-	-	-
2417			MSS	JBG		5,324,940	4,102,659	1,222,281	-	1,222,281
2418			MSS	CAEW		-	-	-	-	-
2419			MSS	CAEE		5,507,019	5,507,019	-	-	-
2420			MSS	CAGE		-	-	-	-	-
2421	**Total Materials and Supplies**				B13	225,794,697	218,466,047	7,328,650	-	7,328,650
2422										
2423	163	Stores Expense Undistributed								
2424			MSS	SO		-	-	-	-	-
2425										
2426					B13	-	-	-	-	-
2427										
2428	25318	Provo Working Capital Deposit								
2429			MSS	SNPPS		-	-	-	-	-
2430			MSS	CAGW		-	-	-	-	-
2431			MSS	CAGE		(273,000)	(273,000)	-	-	-
2432					B13	(273,000)	(273,000)	-	-	-
2433										
2434		Total Materials & Supplies			B13	225,521,697	218,193,047	7,328,650	-	7,328,650
2435										

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2436	165	Prepayments								
2437			DMSC	S		10,120,884	10,120,884	-	-	-
2438			GP	GPS		9,950,210	9,268,229	681,981	-	681,981
2439			PT	SG		1,263,377	1,163,498	99,879	-	99,879
2440			PT	CAGW		983,688	756,605	227,083	-	227,083
2441			PT	CAGE		1,600,661	1,600,661	-	-	-
2442			P	CAEW		4,055	3,133	922	-	922
2443			P	CAEE		7,866,604	7,866,604	-	-	-
2444			P	SE		-	-	-	-	-
2445			PTD	SO		19,941,226	18,574,467	1,366,759	-	1,366,759
2446	**Total Prepayments**				B15	51,730,706	49,354,082	2,376,624	-	2,376,624
2447										
2448	182M	Misc Regulatory Assets								
2449			P	S		220,037,031	217,502,785	2,534,246	-	2,534,246
2450			DEFSG	SG		-	-	-	-	-
2451			P	CAGE		-	-	-	-	-
2452			P	CAGE		5,127,382	5,127,382	-	-	-
2453			P	CAGW		-	-	-	-	-
2454			DEFSG	JBG		-	-	-	-	-
2455			P	SE		10,608,209	9,805,189	803,019	-	803,019
2456			P	CAEW		-	-	-	-	-
2457			P	CAEE		79,966,401	79,966,401	-	-	-
2458			T	SO		19,473,453	18,138,755	1,334,698	-	1,334,698
2459					B11	335,212,476	330,540,513	4,671,963	-	4,671,963
2460										
2461	186M	Misc Deferred Debits								
2462			LABOR	S		12,548,097	12,548,097	-	-	-
2463			P	CAEW		-	-	-	-	-
2464			P	CAEE		-	-	-	-	-
2465			P	SG		15,002,559	13,816,498	1,186,061	-	1,186,061
2466			LABOR	SO		1,250	1,164	86	-	86
2467			P	SE		-	-	-	-	-
2468			P	CAGW		25,748,760	19,804,688	5,944,072	-	5,944,072
2469			DEFSG	CAGE		47,354,332	47,354,332	-	-	-
2470			P	CAEW		-	-	-	-	-
2471			P	CAEE		8,585,359	8,585,359	-	-	-
2472			P	JBE		-	-	-	-	-
2473			GP	EXCTAX		-	-	-	-	-
2474	**Total Misc. Deferred Debits**				B11	109,240,358	102,110,139	7,130,219	-	7,130,219
2475										
2476	Working Capital									
2477	CWC	Cash Working Capital								
2478			CWC	S		-	-	-	-	-
2479			CWC	SO		-	-	-	-	-
2480			CWC	SE		-	-	-	-	-
2481					B14	-	-	-	-	-
2482										
2483	OWC	Other Work. Cap.								
2484	131	Cash	GP	SNP		-	-	-	-	-
2485	135	Working Funds	GP	SG		-	-	-	-	-
2486	141	Other A/R	GP	SO		-	-	-	-	-
2487	143	Other A/R	PTD	SO		39,819,310	37,090,121	2,729,190	-	2,729,190
2488	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2489	232	A/P	P	SO		(6,824,976)	(6,357,196)	(467,779)	-	(467,779)
2490	232	A/P	P	CAEE		(1,909,202)	(1,909,202)	-	-	-
2491	232	A/P	T	CAGE		(82,005)	(82,005)	-	-	-
2492	232	A/P	P	S		(169,635)	(169,635)	-	-	-
2493	2533	Other Msc. Df. Crd	P	S		(5,936,413)	(5,936,413)	-	-	-
2494	2533	Other Msc. Df. Crd	P	CAEW		-	-	-	-	-
2495	2533	Other Msc. Df. Crd	P	CAEE		(18,446,776)	(18,446,776)	-	-	-
2496	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2497	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2498	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2499	230	Asset Retir. Oblig.	P	S		(8,284,925)	(8,284,925)	-	-	-
2500	254105	ARO Reg Liability	P	S		-	-	-	-	-
2501	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2502	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2503	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
2504	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2505					B14	(1,834,621)	(4,096,031)	2,261,410	-	2,261,410
2506										
2507	**Total Working Capital**					(1,834,621)	(4,096,031)	2,261,410	-	2,261,410

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2508	Miscellaneous Rate Base									
2509	18221	UnrecPlant & Reg Study Costs								
2510			P	S		-	-	-	-	-
2511										
2512						-	-	-	-	-
2513										
2514	18222	Nuclear Plant - Trojan								
2515			P	S		-	-	-	-	-
2516			P	TROJP		-	-	-	-	-
2517			P	TROJD		-	-	-	-	-
2518					B14	-	-	-	-	-
2519										
2520										
2521										
2522	1869	Misc Deferred Debits-Trojan								
2523			P	S		-	-	-	-	-
2524			P	SNPPN		-	-	-	-	-
2525						-	-	-	-	-
2526										
2527	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2528										
2529	**TOTAL RATE BASE ADDITIONS**					**1,015,576,969**	**982,525,402**	**33,051,566**	**-**	**33,051,566**
2530	235	Customer Service Deposits								
2531			CUST	S		-	-	-	-	-
2532			CUST	CN		-	-	-	-	-
2533	**Total Customer Service Deposits**				B15	-	-	-	-	-
2534										
2535	2281	Prop Ins	PTD	SO		-	-	-	-	-
2536	2282	Inj & Dam	PTD	SO		(13,877,364)	(12,926,219)	(951,146)	-	(951,146)
2537	2283	Pen & Ben	PTD	SO		(3,727,490)	(3,472,010)	(255,480)	-	(255,480)
2538	2283	Pen & Ben	PTD	S		-	-	-	-	-
2539	254	Ins Prov	PTD	SO		-	-	-	-	-
2540					B15	(17,604,854)	(16,398,229)	(1,206,625)	-	(1,206,625)
2541										
2542	22841	Accum Misc Oper Provisions - Other								
2543			P	S		-	-	-	-	-
2544			P	CAGW		(1,339,579)	(1,030,339)	(309,240)	-	(309,240)
2545					B15	(1,339,579)	(1,030,339)	(309,240)	-	(309,240)
2546										
2547	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2548	230	ARO	P	TROJP		-	-	-	-	-
2549	254105	ARO	P	S		276,097	-	276,097	-	276,097
2550	254	RegulatoryLiabil	P	CAEE		-	-	-	-	-
2551	254	RegulatoryLiabil	P	SE		-	-	-	-	-
2552	254		P	S		(35,787,361)	(35,063,241)	(724,119)	-	(724,119)
2553					B15	(35,511,263)	(35,063,241)	(448,022)	-	(448,022)
2554										
2555	252	Customer Advances for Construction								
2556			DPW	S		(2,563,484)	(2,563,484)	-	-	-
2557			T	SG		322,409	296,920	25,489	-	25,489
2558			T	CAGE		(27,021,542)	(27,021,542)	-	-	-
2559			DPW	CAGW		-	-	-	-	-
2560			CUST	CN		-	-	-	-	-
2561	**Total Customer Advances for Constr.**				B19	(29,262,617)	(29,288,106)	25,489	-	25,489
2562										
2563	25398	SO2 Emissions								
2564			P	S		-	-	-	-	-
2565						-	-	-	-	-
2566										
2567	25399	Other Deferred Credits								
2568			P	S		(5,008,979)	(4,655,919)	(353,060)	-	(353,060)
2569			GP	GPS		-	-	-	-	-
2570			GP	SO		(21,314,804)	(19,853,901)	(1,460,903)	-	(1,460,903)
2571			P	CAGW		(1,100)	(846)	(254)	-	(254)
2572			P	CAGE		4,304,999	4,304,999	-	-	-
2573			P	SG		(6,552,395)	(6,034,380)	(518,014)	-	(518,014)
2574			P	CAEW		-	-	-	-	-
2575			P	CAEE		-	-	-	-	-
2576			P	SE		-	-	-	-	-
2577					B19	(28,572,278)	(26,240,047)	(2,332,231)	-	(2,332,231)
2578										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2579	190	Accumulated Deferred Income Taxes								
2580			P	S		39,046,903	38,876,842	170,061	-	170,061
2581			CUST	CN		-	-	-	-	-
2582			LABOR	SO		30,291,448	28,215,291	2,076,156	-	2,076,156
2583			P	IBT		-	-	-	-	-
2584			CUST	BADDEBT		3,104,294	2,733,771	370,523	-	370,523
2585			P	TROJD		2,119,554	1,631,559	487,995	-	487,995
2586			P	SG		7,456,209	6,866,742	589,468	-	589,468
2587			P	SE		796,958	736,630	60,328	-	60,328
2588			PTD	SNP		-	-	-	-	-
2589			P	CAGW		191,373	147,195	44,178	-	44,178
2590			P	CAGE		37,861,220	37,861,220	-	-	-
2591			P	CAEW		-	-	-	-	-
2592			P	CAEE		43,223,228	43,223,228	-	-	-
2593			DPW	JBE		1,699,031	1,314,840	384,190	-	384,190
2594			DPW	SNPD		1,030,627	965,900	64,727	-	64,727
2595										
2596	**Total Accum Deferred Income Taxes**				B19	166,820,845	162,573,218	4,247,627	-	4,247,627
2597										
2598	281	Accumulated Deferred Income Taxes								
2599			P	S		-	-	-	-	-
2600			PT	SG		(252,151,842)	(232,217,405)	(19,934,437)	-	(19,934,437)
2601			PT	CAGW		-	-	-	-	-
2602			PT	CAGE		-	-	-	-	-
2603			T	SNPT		-	-	-	-	-
2604					B19	(252,151,842)	(232,217,405)	(19,934,437)	-	(19,934,437)
2605										
2606	282	Accumulated Deferred Income Taxes								
2607			GP	S		1,030,022	1,030,022	-	-	-
2608			ACCMDIT	CIAC		-	-	-	-	-
2609			ACCMDIT	DITBAL		(3,927,377,218)	(3,689,633,916)	(237,743,302)	-	(237,743,302)
2610			GP	JBE		-	-	-	-	-
2611			LABOR	SO		(1,141,484)	(1,063,229)	(78,235)	-	(78,235)
2612			PTD	SNPD		-	-	-	-	-
2613			P	SNP		-	-	-	-	-
2614			P	CAGW		-	-	-	-	-
2615			P	CAGE		(3,199,339)	(3,199,339)	-	-	-
2616			P	SE		-	-	-	-	-
2617			P	CAEE		(4,926,723)	(4,926,723)	-	-	-
2618			P	CN		-	-	-	-	-
2619			P	JBG		-	-	-	-	-
2620			P	SG		-	-	-	-	-
2621					B19	(3,935,614,722)	(3,697,793,184)	(237,821,537)	-	(237,821,537)
2622										
2623	283	Accumulated Deferred Income Taxes								
2624			GP	S		(89,997,969)	(89,274,240)	(723,728)	-	(723,728)
2625			P	SG		(412,348)	(379,749)	(32,599)	-	(32,599)
2626			P	SE		-	-	-	-	-
2627			LABOR	SO		(25,292,116)	(23,558,611)	(1,733,505)	-	(1,733,505)
2628			GP	GPS		(8,301,728)	(7,732,733)	(568,995)	-	(568,995)
2629			PTD	SNP		(2,697,885)	(2,530,057)	(167,828)	-	(167,828)
2630			P	TROJD		-	-	-	-	-
2631			PTD	SGCT		-	-	-	-	-
2632			P	CAGW		(2,491,838)	(1,916,600)	(575,238)	-	(575,238)
2633			P	CAGE		(1,094,291)	(1,094,291)	-	-	-
2634			P	CAEW		-	-	-	-	-
2635			P	CAEE		(41,149,659)	(41,149,659)	-	-	-
2636			P	JBE		-	-	-	-	-
2637			P	SGCT		-	-	-	-	-
2638										
2639					B19	(171,437,833)	(167,635,940)	(3,801,894)	-	(3,801,894)
2640										
2641	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,192,383,552)	(3,935,073,312)	(257,310,241)	-	(257,310,241)
2642	255	Accumulated Investment Tax Credit								
2643			PTD	S		-	-	-	-	-
2644			PTD	ITC84		-	-	-	-	-
2645			PTD	ITC85		-	-	-	-	-
2646			PTD	ITC86		(226,087)	(196,411)	(29,676)	-	(29,676)
2647			PTD	ITC88		(71,637)	(60,920)	(10,717)	-	(10,717)
2648			PTD	ITC89		(187,323)	(158,721)	(28,602)	-	(28,602)
2649			PTD	ITC90		(169,628)	(162,990)	(6,638)	-	(6,638)
2650			PTD	SG		(268,184)	(246,982)	(21,202)	-	(21,202)
2651	**Total Accumulated ITC**				B19	(922,859)	(826,024)	(96,835)	-	(96,835)
2652										
2653	**TOTAL RATE BASE DEDUCTIONS**					**(4,305,597,003)**	**(4,043,919,297)**	**(261,677,706)**	**-**	**(261,677,706)**
2654										
2655										
2656										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2657	108SP	Steam Prod Plant Accumulated Depr								
2658			P	S		10,981,374	10,981,374	-	-	-
2659			P	DGP		-	-	-	-	-
2660			P	DGU		-	-	-	-	-
2661			P	SG		-	-	-	-	-
2662			P	CAGW		(155,438,788)	(119,555,921)	(35,882,866)	-	(35,882,866)
2663			P	CAGE		(2,093,965,674)	(2,093,965,674)	-	-	-
2664			P	JBG		(519,569,654)	(400,308,220)	(119,261,434)	-	(119,261,434)
2665			P	CAGE		-	-	-	-	-
2666					B17	(2,757,992,743)	(2,602,848,442)	(155,144,301)	-	(155,144,301)
2667										
2668	108NP	Nuclear Prod Plant Accumulated Depr								
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	SG		-	-	-	-	-
2672						-	-	-	-	-
2673										
2674										
2675	108HP	Hydraulic Prod Plant Accum Depr								
2676			P	S		546,831	546,831	-	-	-
2677			P	DGP		-	-	-	-	-
2678			P	DGU		-	-	-	-	-
2679			P	CAGW		(245,453,556)	(188,790,883)	(56,662,673)	-	(56,662,673)
2680			P	CAGE		(61,790,155)	(61,790,155)	-	-	-
2681			P	CAGW		-	-	-	-	-
2682			P	CAGE		-	-	-	-	-
2683					B17	(306,696,880)	(250,034,208)	(56,662,673)	-	(56,662,673)
2684										
2685	108OP	Other Production Plant - Accum Depr								
2686			P	S		-	-	-	-	-
2687			P	DGU		-	-	-	-	-
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690			P	CAGW		(357,413,415)	(274,904,937)	(82,508,478)	-	(82,508,478)
2691			P	CAGE		(434,241,379)	(434,241,379)	-	-	-
2692			P	CAGE		-	-	-	-	-
2693					B17	(791,654,793)	(709,146,315)	(82,508,478)	-	(82,508,478)
2694										
2695	108EP	Experimental Plant - Accum Depr								
2696			P	DGP		-	-	-	-	-
2697			P	SG		-	-	-	-	-
2698						-	-	-	-	-
2699										
2700	**TOTAL PRODUCTION PLANT DEPR**					**(3,856,344,416)**	**(3,562,028,965)**	**(294,315,452)**	**-**	**(294,315,452)**
2701										
2702	Summary of Prod Plant Depreciation by Factor									
2703		S				11,528,205	11,528,205	-	-	-
2704		DGP				-	-	-	-	-
2705		DGU				-	-	-	-	-
2706		SG				-	-	-	-	-
2707		CAGW				(758,305,759)	(583,251,741)	(175,054,017)	-	(175,054,017)
2708		CAGE				(2,589,997,208)	(2,589,997,208)	-	-	-
2709		JBG				(519,569,654)	(400,308,220)	(119,261,434)	-	(119,261,434)
2710		SSGCT				-	-	-	-	-
2711	Total of Prod Plant Depreciation by Factor					(3,856,344,416)	(3,562,028,965)	(294,315,452)	-	(294,315,452)
2712										
2713										
2714	108TP	Transmission Plant Accumulated Depr								
2715			T	DGP		-	-	-	-	-
2716			T	DGU		-	-	-	-	-
2717			T	CAGW		(480,638,849)	(369,683,921)	(110,954,929)	-	(110,954,929)
2718			T	CAGE		(912,094,768)	(912,094,768)	-	-	-
2719			T	JBG		(46,736,439)	(36,008,610)	(10,727,830)	-	(10,727,830)
2720			T	SG		(1,070,399)	(985,777)	(84,623)	-	(84,623)
2721	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,440,540,456)**	**(1,318,773,074)**	**(121,767,381)**	**-**	**(121,767,381)**
2722	108360	Land and Land Rights								
2723			DPW	S		(8,976,424)	(8,818,333)	(158,092)	-	(158,092)
2724					B17	(8,976,424)	(8,818,333)	(158,092)	-	(158,092)
2725										
2726	108361	Structures and Improvements								
2727			DPW	S		(21,530,303)	(20,646,752)	(883,550)	-	(883,550)
2728					B17	(21,530,303)	(20,646,752)	(883,550)	-	(883,550)
2729										
2730	108362	Station Equipment								
2731			DPW	S		(246,481,705)	(227,700,162)	(18,781,543)	-	(18,781,543)
2732					B17	(246,481,705)	(227,700,162)	(18,781,543)	-	(18,781,543)
2733										

January 2015 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(566,755,869)	(507,692,633)	(59,063,236)	-	(59,063,236)
				B17	(566,755,869)	(507,692,633)	(59,063,236)	-	(59,063,236)
108365	Overhead Conductors								
		DPW	S		(298,495,426)	(268,878,819)	(29,616,608)	-	(29,616,608)
				B17	(298,495,426)	(268,878,819)	(29,616,608)	-	(29,616,608)
108366	Underground Conduit								
		DPW	S		(146,613,485)	(137,425,180)	(9,188,305)	-	(9,188,305)
				B17	(146,613,485)	(137,425,180)	(9,188,305)	-	(9,188,305)
108367	Underground Conductors								
		DPW	S		(347,109,712)	(336,299,480)	(10,810,233)	-	(10,810,233)
				B17	(347,109,712)	(336,299,480)	(10,810,233)	-	(10,810,233)
108368	Line Transformers								
		DPW	S		(473,006,946)	(420,858,190)	(52,148,756)	-	(52,148,756)
				B17	(473,006,946)	(420,858,190)	(52,148,756)	-	(52,148,756)
108369	Services								
		DPW	S		(260,592,030)	(237,418,608)	(23,173,422)	-	(23,173,422)
				B17	(260,592,030)	(237,418,608)	(23,173,422)	-	(23,173,422)
108370	Meters								
		DPW	S		(86,952,902)	(83,701,503)	(3,251,399)	-	(3,251,399)
				B17	(86,952,902)	(83,701,503)	(3,251,399)	-	(3,251,399)
108371	Installations on Customers' Premises								
		DPW	S		(7,276,245)	(6,916,693)	(359,552)	-	(359,552)
				B17	(7,276,245)	(6,916,693)	(359,552)	-	(359,552)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(29,750,144)	(27,823,945)	(1,926,199)	-	(1,926,199)
				B17	(29,750,144)	(27,823,945)	(1,926,199)	-	(1,926,199)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		3,776,755	3,687,346	89,409	-	89,409
					3,776,755	3,687,346	89,409	-	89,409
TOTAL DISTRIBUTION PLANT DEPR				B17	**(2,489,764,436)**	**(2,280,492,950)**	**(209,271,485)**	**-**	**(209,271,485)**
Summary of Distribution Plant Depr by Factor									
	S				(2,489,764,436)	(2,280,492,950)	(209,271,485)	-	(209,271,485)
Total Distribution Depreciation by Factor				B17	(2,489,764,436)	(2,280,492,950)	(209,271,485)	-	(209,271,485)

January 2015 West Control Area
AMA

Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2799	108GP	General Plant Accumulated Depr								
2800			G-SITUS	S		(202,094,689)	(180,721,554)	(21,373,135)	-	(21,373,135)
2801			G-DGP	DGP		-	-	-	-	-
2802			G-DGU	DGU		-	-	-	-	-
2803			G-SG	SG		-	-	-	-	-
2804			CUST	CN		(6,839,146)	(6,366,058)	(473,088)	-	(473,088)
2805			PTD	SO		(93,301,815)	(86,906,968)	(6,394,846)	-	(6,394,846)
2806			P	SE		-	-	-	-	-
2807			G-SG	CAGW		(20,377,596)	(15,673,452)	(4,704,145)	-	(4,704,145)
2808			G-SG	CAGE		(60,133,980)	(60,133,980)	-	-	-
2809			P	JBG		(6,046,084)	(4,658,272)	(1,387,811)	-	(1,387,811)
2810			P	CAEW		-	-	-	-	-
2811			P	CAEE		(411,483)	(411,483)	-	-	-
2812			G-SG	CAGE		-	-	-	-	-
2813			G-SG	CAGE		-	-	-	-	-
2814					B17	(389,204,792)	(354,871,767)	(34,333,026)	-	(34,333,026)
2815										
2816										
2817	108MP	Mining Plant Accumulated Depr.								
2818			P	S		-	-	-	-	-
2819			P	CAEW		-	-	-	-	-
2820			P	CAEE		(190,497,183)	(190,497,183)	-	-	-
2821			P	JBE		-	-	-	-	-
2822					B17	(190,497,183)	(190,497,183)	-	-	-
2823	108MP	Less Centralia Situs Depreciation								
2824			P	S		-	-	-	-	-
2825					B17	(190,497,183)	(190,497,183)	-	-	-
2826										
2827	1081390	Accum Depr - Capital Lease								
2828			PTD	SO		-	-	-	-	-
2829						-	-	-	-	-
2830										
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833										
2834	1081399	Accum Depr - Capital Lease								
2835			P	S		-	-	-	-	-
2836			P	SE		-	-	-	-	-
2837						-	-	-	-	-
2838										
2839		Remove Capital Leases				-	-	-	-	-
2840						-	-	-	-	-
2841										
2842										
2843	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(579,701,975)**	**(545,368,949)**	**(34,333,026)**	**-**	**(34,333,026)**
2844										
2845										
2846										
2847	Summary of General Depreciation by Factor									
2848		S				(202,094,689)	(180,721,554)	(21,373,135)	-	(21,373,135)
2849		DGP				-	-	-	-	-
2850		DGU				-	-	-	-	-
2851		SE				-	-	-	-	-
2852		SO				(93,301,815)	(86,906,968)	(6,394,846)	-	(6,394,846)
2853		CN				(6,839,146)	(6,366,058)	(473,088)	-	(473,088)
2854		SG				-	-	-	-	-
2855		DEU				-	-	-	-	-
2856		CAGW				(20,377,596)	(15,673,452)	(4,704,145)	-	(4,704,145)
2857		CAGE				(60,133,980)	(60,133,980)	-	-	-
2858		CAEW				-	-	-	-	-
2859		CAEE				(190,908,665)	(190,908,665)	-	-	-
2860		SSGCT				-	-	-	-	-
2861		JBG				(6,046,084)	(4,658,272)	(1,387,811)	-	(1,387,811)
2862		Remove Capital Leases				-	-	-	-	-
2863	Total General Depreciation by Factor				B17	(579,701,975)	(545,368,949)	(34,333,026)	-	(34,333,026)
2864										
2865										
2866	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,366,351,282)**	**(7,706,663,939)**	**(659,687,344)**	**-**	**(659,687,344)**
2867	111SP	Accum Prov for Amort-Steam								
2868			P	CAGW		-	-	-	-	-
2869			P	CAGW		-	-	-	-	-
2870			P	CAGE		-	-	-	-	-
2871			P	SG		-	-	-	-	-
2872						-	-	-	-	-
2873										
2874										

January 2015 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2875	111GP	Accum Prov for Amort-General								
2876			G-SITUS	S		(11,067,923)	(9,708,708)	(1,359,215)	-	(1,359,215)
2877			CUST	CN		-	-	-	-	-
2878			I-SG	SG		-	-	-	-	-
2879			PTD	SO		(5,408,215)	(5,037,539)	(370,676)	-	(370,676)
2880			I-SG	CAGW		(123,243)	(94,793)	(28,451)	-	(28,451)
2881			I-SG	CAGE		-	-	-	-	-
2882			P	CAEW		-	-	-	-	-
2883			P	CAEE		-	-	-	-	-
2884			P	SE		-	-	-	-	-
2885					B18	(16,599,381)	(14,841,040)	(1,758,341)	-	(1,758,341)
2886										
2887										
2888	111HP	Accum Prov for Amort-Hydro								
2889			P	DGP		-	-	-	-	-
2890			P	DGU		-	-	-	-	-
2891			P	SG		-	-	-	-	-
2892			P	CAGW		(1,182,196)	(909,287)	(272,909)	-	(272,909)
2893			P	CAGE		-	-	-	-	-
2894			P	CAGE		-	-	-	-	-
2895					B18	(1,182,196)	(909,287)	(272,909)	-	(272,909)
2896										
2897										
2898	111IP	Accum Prov for Amort-Intangible Plant								
2899			I-SITUS	S		12,782,776	12,782,776	-	-	-
2900			I-DGP	DGP		-	-	-	-	-
2901			I-DGU	DGU		-	-	-	-	-
2902			P	CAEW		-	-	-	-	-
2903			P	CAEE		(2,548,423)	(2,548,423)	-	-	-
2904			P	SE		-	-	-	-	-
2905			I-SG	SG		(13,159,635)	(12,119,270)	(1,040,365)	-	(1,040,365)
2906			I-SG	CAGW		-	-	-	-	-
2907			I-SG	CAGE		-	-	-	-	-
2908			CUST	CN		(112,966,660)	(105,152,352)	(7,814,308)	-	(7,814,308)
2909			P	CAGE		-	-	-	-	-
2910			P	CAGE		-	-	-	-	-
2911			I-SG	CAGW		(91,852,901)	(70,648,764)	(21,204,137)	-	(21,204,137)
2912			I-SG	CAGE		(25,399,073)	(25,399,073)	-	-	-
2913			PTD	JBG		(186,441)	(143,645)	(42,795)	-	(42,795)
2914			PTD	SO		(291,754,847)	(271,758,157)	(19,996,689)	-	(19,996,689)
2915					B18	(525,085,203)	(474,986,908)	(50,098,294)	-	(50,098,294)
2916	111IP	Less Non-Utility Plant								
2917			NUTIL	OTH		-	-	-	-	-
2918					B18	(525,085,203)	(474,986,908)	(50,098,294)	-	(50,098,294)
2919										
2920	111390	Accum Amtr - Capital Lease								
2921			G-SITUS	S		396,357	396,357	-	-	-
2922			G-SITUS	SG		910,304	838,338	71,966	-	71,966
2923			P	CAGE		-	-	-	-	-
2924			PTD	CAGW		-	-	-	-	-
2925			PTD	SO		8,673,284	8,078,823	594,461	-	594,461
2926						9,979,946	9,313,518	666,427	-	666,427
2927										
2928		Remove Capital Lease Amtr				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2929										
2930	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(542,866,780)**	**(490,737,235)**	**(52,129,544)**	-	**(52,129,544)**
2931	AMA									
2932										
2933										
2934										
2935	Summary of Amortization by Factor									
2936		S				2,111,210	3,470,426	(1,359,215)	-	(1,359,215)
2937		DGP				-	-	-	-	-
2938		DGU				-	-	-	-	-
2939		SE				-	-	-	-	-
2940		SO				(288,489,777)	(268,716,874)	(19,772,903)	-	(19,772,903)
2941		CN				(112,966,660)	(105,152,352)	(7,814,308)	-	(7,814,308)
2942		SSGCT				-	-	-	-	-
2943		JBG				(186,441)	(143,645)	(42,795)	-	(42,795)
2944		CAGW				(93,158,340)	(71,652,844)	(21,505,496)	-	(21,505,496)
2945		CAGE				(25,399,073)	(25,399,073)	-	-	-
2946		CAEW				-	-	-	-	-
2947		CAEE				(2,548,423)	(2,548,423)	-	-	-
2948		SG				(12,249,331)	(11,280,932)	(968,399)	-	(968,399)
2949		Less Capital Lease				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2950	Total Provision For Amortization by Factor				B18	(542,866,780)	(490,737,235)	(52,129,544)	-	(52,129,544)

Washington Jurisdiction
RESULTS OF OPERATIONS

February 2015

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RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	FEBRUARY 2015
FILE:	WA JAM February 2015
PREPARED BY:	Revenue Requirement Department
DATE:	June 29, 2015
TIME:	10:38:04 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.606
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.30%

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.

The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

February 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
Operating Revenues						
General Business Revenues	2.3	346,121,056	321,215,608	24,905,449	0	24,905,449
Interdepartmental	2.3	0	0	0	0	0
Special Sales	2.3	3,301,905	2,748,232	553,673	0	553,673
Other Operating Revenues	2.4	11,435,167	10,683,005	752,162	0	752,162
Total Operating Revenues	2.4	360,858,129	334,646,845	26,211,284	0	26,211,284
Operating Expenses:						
Steam Production	2.6	40,997,028	36,268,737	4,728,291	0	4,728,291
Nuclear Production	2.7	0	0	0	0	0
Hydro Production	2.9	2,784,336	2,283,212	501,124	0	501,124
Other Power Supply	2.10	25,108,462	20,490,471	4,617,991	0	4,617,991
Transmission	2.12	13,501,503	11,206,769	2,294,734	0	2,294,734
Distribution	2.13	15,570,077	14,794,838	775,239	0	775,239
Customer Accounts	2.14	6,322,536	5,941,406	381,130	0	381,130
Customer Service	2.14	10,546,517	9,572,921	973,596	0	973,596
Sales	2.15	0	0	0	0	0
Administrative & General	2.16	10,747,067	9,939,906	807,161	0	807,161
Total O & M Expenses	2.16	125,577,526	110,498,260	15,079,266	0	15,079,266
Depreciation	2.18	56,185,550	52,465,429	3,720,122	0	3,720,122
Amortization Expense	2.19	3,865,299	3,459,092	406,207	0	406,207
Taxes Other Than Income	2.19	14,766,084	13,006,346	1,759,738	0	1,759,738
Income Taxes - Federal	2.22	45,003,542	43,732,230	1,271,311	0	1,271,311
Income Taxes - State	2.22	5,942,484	5,942,484	0	0	-
Income Taxes - Def Net	2.21	0	0	0	0	0
Investment Tax Credit Adj.	2.20	(396,367)	(396,367)	0	0	0
Misc Revenue & Expense	2.6	2	2	0	0	0
Total Operating Expenses	2.22	250,944,119	228,707,475	22,236,644	0	22,236,644
Operating Revenue for Return		109,914,009	105,939,370	3,974,639	0	3,974,639
Rate Base:						
Electric Plant in Service	2.33	25,760,019,403	24,033,416,799	1,726,602,604	0	1,726,602,604
Plant Held for Future Use	2.33	54,727,642	54,256,776	470,866	0	470,866
Misc Deferred Debits	2.35	441,472,697	429,863,482	11,609,215	0	11,609,215
Elec Plant Acq Adj	2.33	35,445,091	35,445,091	0	0	0
Nuclear Fuel	2.33	0	0	0	0	0
Prepayments	2.35	45,944,591	43,852,819	2,091,773	0	2,091,773
Fuel Stock	2.34	186,002,412	179,283,780	6,718,632	0	6,718,632
Material & Supplies	2.34	227,828,831	220,481,347	7,347,483	0	7,347,483
Working Capital	2.35	(11,537,208)	(13,787,601)	2,250,394	0	2,250,394
Weatherization Loans	2.34	19,222,806	17,302,831	1,919,976	0	1,919,976
Miscellaneous Rate Base	2.36	0	0	0	0	0
Total Electric Plant		26,759,126,265	25,000,115,324	1,759,010,941	0	1,759,010,941
Rate Base Deductions:						
Accum Prov For Depr	2.40	(8,424,689,816)	(7,761,319,933)	(663,369,883)	0	(663,369,883)
Accum Prov For Amort	2.41	(545,773,453)	(493,241,473)	(52,531,980)	0	(52,531,980)
Accum Def Income Taxes	2.37	(4,193,082,304)	(3,935,851,000)	(257,231,304)	0	(257,231,304)
Unamortized ITC	2.37	(891,556)	(798,709)	(92,847)	0	(92,847)
Customer Adv for Const	2.36	(27,830,965)	(27,856,454)	25,489	0	25,489
Customer Service Deposits	2.36	0	0	0	0	0
Misc. Rate Base Deductions	2.36	(82,531,805)	(78,349,120)	(4,182,686)	0	(4,182,686)
Total Rate Base Deductions		(13,274,799,899)	(12,297,416,688)	(977,383,211)	0	(977,383,211)
Total Rate Base		13,484,326,366	12,702,698,636	781,627,730	0	781,627,730

February 2015 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		128,400,950	117,195,481	11,205,469	-	11,205,469
				B1	128,400,950	117,195,481	11,205,469	-	11,205,469
442	Commercial & Industrial Sales								
		0	S		214,825,548	201,219,008	13,606,540	-	13,606,540
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	214,825,548	201,219,008	13,606,540	-	13,606,540
444	Public Street & Highway Lighting								
		0	S		1,682,744	1,589,304	93,441	-	93,441
		0	SO		-	-	-	-	-
				B1	1,682,744	1,589,304	93,441	-	93,441
445	Other Sales to Public Authority								
		0	S		1,211,814	1,211,814	-	-	-
				B1	1,211,814	1,211,814	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**346,121,056**	**321,215,608**	**24,905,449**	**-**	**24,905,449**
447	Sales for Resale-Non NPC								
		P	S		903,483	903,483	-	-	-
			SG		-	-	-	-	-
			CAGW		-	-	-	-	-
					903,483	903,483	-	-	-
447NPC	Sales for Resale-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	CAGW		2,398,423	1,844,749	553,673	-	553,673
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B1	2,398,423	1,844,749	553,673	-	553,673
	Total Sales for Resale				3,301,905	2,748,232	553,673	-	553,673
449	Provision for Rate Refund								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**349,422,962**	**323,963,840**	**25,459,122**	**-**	**25,459,122**
450	Forfeited Discounts & Interest								
		CUST	S		921,632	850,266	71,366	-	71,366
		CUST	SO		-	-	-	-	-
				B1	921,632	850,266	71,366	-	71,366
451	Misc Electric Revenue								
		CUST	S		429,752	410,058	19,694	-	19,694
		GP	SG		-	-	-	-	-
		GP	SO		80	75	5	-	5
				B1	429,832	410,133	19,699	-	19,699
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		738,919	665,345	73,574	-	73,574
		T	CAGW		20,311	15,622	4,689	-	4,689
		T	CAGE		306,228	306,228	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		112,628	103,724	8,904	-	8,904
		GP	SO		325,864	303,529	22,334	-	22,334
				B1	1,503,950	1,394,448	109,502	-	109,502

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		(1,256,113)	(1,251,764)	(4,349)	-	(4,349)
		CUST	CAGE		1,292,461	1,292,461	-	-	-
		OTHSE	CAGW		610,950	469,913	141,037	-	141,037
		OTHSO	SO		113,967	106,156	7,811	-	7,811
		OTHSGR	SG		516,191	475,382	40,809	-	40,809
		OTHSGR	JBG		100,526	77,451	23,075	-	23,075
		OTHSGR	WRG		6,249,415	5,951,002	298,414	-	298,414
		OTHSGR	WRE		952,355	907,556	44,799	-	44,799
		P	CAEW		-	-	-	-	-
		P	SE		-	-	-	-	-
				B1	8,579,753	8,028,158	551,595	-	551,595
	Total Other Electric Revenues				**11,435,167**	**10,683,005**	**752,162**	**-**	**752,162**
Total Electric Operating Revenues				B1	**360,858,129**	**334,646,845**	**26,211,284**	**-**	**26,211,284**
Summary of Revenues by Factor									
	S				347,858,729	322,792,996	25,065,733	-	25,065,733
	JBG				100,526	77,451	23,075	-	23,075
	SE				-	-	-	-	-
	SO				439,911	409,760	30,151	-	30,151
	SG				628,819	579,106	49,713	-	49,713
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				3,029,684	2,330,285	699,399	-	699,399
	CAGE				1,598,689	1,598,689	-	-	-
	WRG				6,249,415	5,951,002	298,414	-	298,414
	WRE				952,355	907,556	44,799	-	44,799
Total Electric Operating Revenues				B1	360,858,129	334,646,845	26,211,284	-	26,211,284
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B1	-	-	-	-	-
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		2	2	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	2	2	-	-	-
Total Miscellaneous Revenues					**2**	**2**	**-**	**-**	**-**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense					**2**	**2**	**-**	**-**	**-**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering								
240			P	SG		-	-	-	-	-
241			P	CAGW		3,021	2,324	697	-	697
242			P	CAGE		255,941	255,941	-	-	-
243			P	JBG		1,108,477	854,039	254,439	-	254,439
244			P	CAGE		-	-	-	-	-
245					B2	1,367,440	1,112,304	255,136	-	255,136
246										
247	501	Fuel Related								
248			P	SE		17,072	15,780	1,292	-	1,292
249			P	SE		-	-	-	-	-
250			P	SE		-	-	-	-	-
251			P	CAGW		258,832	199,081	59,751	-	59,751
252			P	CAGE		-	-	-	-	-
253			P	CAEW		-	-	-	-	-
254			P	CAEE		1,359,677	1,359,677	-	-	-
255			P	JBE		47,200	36,527	10,673	-	10,673
256			P	CAEE		-	-	-	-	-
257			P	JBG		-	-	-	-	-
258					B2	1,682,780	1,611,064	71,716	-	71,716
259										
260	501 NPC	Fuel Related								
261				SE		-	-	-	-	-
262				SE		-	-	-	-	-
263				SE		-	-	-	-	-
264				CAGW		-	-	-	-	-
265				CAGE		-	-	-	-	-
266				CAEW		15,711,953	12,138,839	3,573,114	-	3,573,114
267				CAEE		-	-	-	-	-
268				JBE		-	-	-	-	-
269				CAEE		-	-	-	-	-
270				JBG		-	-	-	-	-
271					B2	15,711,953	12,138,839	3,573,114	-	3,573,114
272										
273		Total Fuel Related				17,394,733	13,749,903	3,644,830	-	3,644,830
274										
275	502	Steam Expenses								
276			P	SG		-	-	-	-	-
277			P	CAGW		90,821	69,855	20,966	-	20,966
278			P	CAGE		4,669,402	4,669,402	-	-	-
279			P	JBG		1,242,719	957,467	285,252	-	285,252
280			P	CAGE		-	-	-	-	-
281					B2	6,002,942	5,696,723	306,218	-	306,218
282										
283	503	Steam From Other Sources								
284			P	SE		-	-	-	-	-
285			P	CAEW		-	-	-	-	-
286			P	CAEE		-	-	-	-	-
287					B2	-	-	-	-	-
288										
289	503NPC	Steam From Other Sources-NPC								
290				SE		-	-	-	-	-
291				CAEW		-	-	-	-	-
292				CAEE	B2	-	-	-	-	-
293						-	-	-	-	-
294										
295	505	Electric Expenses								
296			P	SG		-	-	-	-	-
297			P	CAGW		4,521	3,477	1,044	-	1,044
298			P	CAGE		293,199	293,199	-	-	-
299			P	JBG		-	-	-	-	-
300			P	CAGE		-	-	-	-	-
301					B2	297,720	296,676	1,044	-	1,044
302										
303	506	Misc. Steam Expense								
304			P	SG		-	-	-	-	-
305			P	SE		-	-	-	-	-
306			P	CAGW		318,878	245,266	73,613	-	73,613
307			P	CAGE		3,700,188	3,700,188	-	-	-
308			P	JBG		(1,837,483)	(1,415,709)	(421,774)	-	(421,774)
309			P	CAGE		-	-	-	-	-
310					B2	2,181,583	2,529,744	(348,161)	-	(348,161)

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS			WASHINGTON	
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		4,710	3,623	1,087	-	1,087
		P	CAGE		(540)	(540)	-	-	-
		P	JBG		19,444	14,981	4,463	-	4,463
		P	CAGE		-	-	-	-	-
				B2	23,615	18,064	5,551	-	5,551
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		20,956	16,118	4,838	-	4,838
		P	CAGE		722,354	722,354	-	-	-
		P	JBG		83,480	64,318	19,162	-	19,162
		P	CAGE		-	-	-	-	-
				B2	826,789	802,789	23,999	-	23,999
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		37,355	28,732	8,623	-	8,623
		P	CAGE		1,362,029	1,362,029	-	-	-
		P	JBG		889,712	685,488	204,223	-	204,223
		P	CAGE		-	-	-	-	-
				B2	2,289,096	2,076,249	212,847	-	212,847
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		160,065	123,114	36,951	-	36,951
		P	CAGE		5,432,842	5,432,842	-	-	-
		P	JBG		1,750,559	1,348,737	401,821	-	401,821
		P	CAGE		-	-	-	-	-
				B2	7,343,466	6,904,694	438,772	-	438,772
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		(20,510)	(15,775)	(4,735)	-	(4,735)
		P	CAGE		1,758,098	1,758,098	-	-	-
		P	JBG		666,459	513,480	152,978	-	152,978
		P	CAGE		-	-	-	-	-
				B2	2,404,046	2,255,803	148,243	-	148,243
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		23,534	18,101	5,433	-	5,433
		P	CAGE		692,291	692,291	-	-	-
		P	JBG		149,774	115,395	34,379	-	34,379
		P	CAGE		-	-	-	-	-
				B2	865,598	825,787	39,812	-	39,812
Total Steam Power Generation				B2	**40,997,028**	**36,268,737**	**4,728,291**	**-**	**4,728,291**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
363	517	Operation Super & Engineenng								
364			P	SG		-	-	-	-	-
365						-	-	-	-	-
366										
367	518	Nuclear Fuel Expense								
368			P	SE		-	-	-	-	-
369										
370						-	-	-	-	-
371										
372	519	Coolants and Water								
373			P	SG		-	-	-	-	-
374						-	-	-	-	-
375										
376	520	Steam Expenses								
377			P	SG		-	-	-	-	-
378						-	-	-	-	-
379										
380										
381										
382	523	Electric Expenses								
383			P	SG		-	-	-	-	-
384						-	-	-	-	-
385										
386	524	Misc. Nuclear Expenses								
387			P	SG		-	-	-	-	-
388						-	-	-	-	-
389										
390	528	Maintenance Super & Engineering								
391			P	SG		-	-	-	-	-
392						-	-	-	-	-
393										
394	529	Maintenance of Structures								
395			P	SG		-	-	-	-	-
396						-	-	-	-	-
397										
398	530	Maintenance of Reactor Plant								
399			P	SG		-	-	-	-	-
400						-	-	-	-	-
401										
402	531	Maintenance of Electric Plant								
403			P	SG		-	-	-	-	-
404						-	-	-	-	-
405										
406	532	Maintenance of Misc Nuclear								
407			P	SG		-	-	-	-	-
408						-	-	-	-	-
409										
410	**Total Nuclear Power Generation**					-	-	-	-	-
411										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CN		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		387,013	297,671	89,342	-	89,342
		P	CAGE		(52,270)	(52,270)	-	-	-
				B2	334,743	245,401	89,342	-	89,342
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		6,787	5,220	1,567	-	1,567
		P	CAGE		-	-	-	-	-
				B2	6,787	5,220	1,567	-	1,567
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		297,060	228,484	68,576	-	68,576
		P	CAGE		11,023	11,023	-	-	-
				B2	308,084	239,508	68,576	-	68,576
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		927,612	713,474	214,138	-	214,138
		P	CAGE		551,572	551,572	-	-	-
				B2	1,479,184	1,265,046	214,138	-	214,138
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		17,331	13,330	4,001	-	4,001
		P	CAGE		-	-	-	-	-
				B2	17,331	13,330	4,001	-	4,001
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		126,643	97,407	29,235	-	29,235
		P	CAGE		6,024	6,024	-	-	-
				B2	132,666	103,431	29,235	-	29,235
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		126,112	97,000	29,113	-	29,113
		P	CAGE		12,248	12,248	-	-	-
				B2	138,360	109,247	29,113	-	29,113

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		72,160	55,502	16,658	-	16,658
		P	CAGE		30,733	30,733	-	-	-
				B2	102,894	86,236	16,658	-	16,658
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		210,071	161,576	48,495	-	48,495
		P	CAGE		54,217	54,217	-	-	-
				B2	264,288	215,793	48,495	-	48,495
Total Hydraulic Power Generation				B2	**2,784,336**	**2,283,212**	**501,124**	**-**	**501,124**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		21,380	16,445	4,936	-	4,936
		P	CAGE		39,899	39,899	-	-	-
		P	CAGE		-	-	-	-	-
				B2	61,279	56,343	4,936	-	4,936
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		2,623,666	2,027,008	596,658	-	596,658
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	2,623,666	2,027,008	596,658	-	596,658
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		658,412	506,418	151,994	-	151,994
		P	CAGE		467,805	467,805	-	-	-
		P	S		-	-	-	-	-
				B2	1,126,217	974,223	151,994	-	151,994
549	Miscellaneous Other								
		0	S		11,112	11,112	-	-	-
		P	SG		87,584	80,660	6,924	-	6,924
		P	CAGW		182,882	140,664	42,218	-	42,218
		P	CAGE		270,886	270,886	-	-	-
		P	CAGE		-	-	-	-	-
				B2	552,464	503,321	49,142	-	49,142
550	Maint Supervision & Engineering								
			S		39,115	39,115	-	-	-
		P	SG		3,259	3,001	258	-	258
		P	CAGW		113,752	87,493	26,260	-	26,260
		P	CAGE		143,378	143,378	-	-	-
		P	CAGE		-	-	-	-	-
				B2	299,505	272,987	26,517	-	26,517
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		1,182	909	273	-	273
		P	CAGE		134,728	134,728	-	-	-
		P	CAGE		-	-	-	-	-
				B2	135,911	135,638	273	-	273
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		433,048	333,080	99,969	-	99,969
		P	CAGE		1,112,789	1,112,789	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,545,837	1,445,869	99,969	-	99,969

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
573	554	Maintenance of Misc. Other								
574			P	SG		-	-	-	-	-
575			P	CAGW		39,418	30,319	9,100	-	9,100
576			P	CAGE		174,628	174,628	-	-	-
577			P	CAGE		-	-	-	-	-
578					B2	214,046	204,947	9,100	-	9,100
579										
580	**Total Other Power Generation**				**B2**	**6,558,925**	**5,620,337**	**938,588**	**-**	**938,588**
581										
582										
583	555	Purchased Power								
584			P	S		11,950	11,950	-	-	-
585				CAEW		-	-	-	-	-
586				CAGW		-	-	-	-	-
587						11,950	11,950	-	-	-
588	555NPC	Purchased Power-NPC								
589			P	SG		-	-	-	-	-
590			P	SE		-	-	-	-	-
591			P	CAGW		-	-	-	-	-
592			P	CAGW		14,654,927	11,271,854	3,383,073	-	3,383,073
593			P	CAGE		-	-	-	-	-
594			P	CAEW		298,654	230,736	67,918	-	67,918
595			P	CAEE		-	-	-	-	-
596				DGP		-	-	-	-	-
597				S		8,985	-	8,985	-	8,985
598						14,962,565	11,502,590	3,459,976	-	3,459,976
599										
600		Total Purchased Power			B2	14,974,515	11,514,540	3,459,976	-	3,459,976
601										
602	556	System Control & Load Dispatch								
603			P	SG		121,750	112,125	9,625	-	9,625
604			P	CAGW		-	-	-	-	-
605			P	CAGE		-	-	-	-	-
606										
607					B2	121,750	112,125	9,625	-	9,625
608										
609										
610										
611	557	Other Expenses								
612			P	S		192,909	200,993	(8,084)	-	(8,084)
613			P	SG		2,238,405	2,061,443	176,962	-	176,962
614			P	SGCT		-	-	-	-	-
615			P	SE		-	-	-	-	-
616			P	CAGE		-	-	-	-	-
617			P	TROJP		-	-	-	-	-
618			P	CAGW		13,110	10,084	3,027	-	3,027
619			P	CAGE		843,724	843,724	-	-	-
620			P	JBG		163,685	126,113	37,572	-	37,572
621			P	CAEW		-	-	-	-	-
622			P	JBE		1,438	1,113	325	-	325
623					B2	3,453,272	3,243,469	209,802	-	209,802
624										
625										
626										
627										
628										
629										
630										
631										
632										
633										
634										
635	**Total Other Power Supply**				B2	**18,549,537**	**14,870,134**	**3,679,403**	**-**	**3,679,403**
636										
637	**TOTAL PRODUCTION EXPENSE**				B2	**68,889,826**	**59,042,420**	**9,847,406**	**-**	**9,847,406**
638										
639										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor									
	S				264,071	263,170	901	-	901
	SG				2,450,997	2,257,228	193,769	-	193,769
	SE				17,072	15,780	1,292	-	1,292
	JBG				4,236,825	3,264,309	972,516	-	972,516
	TROJP				-	-	-	-	-
	JBE				48,638	37,640	10,998	-	10,998
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				19,191,086	14,760,846	4,430,240	-	4,430,240
	CAGE				22,687,187	22,687,187	-	-	-
	CAEW				18,634,272	14,396,583	4,237,689	-	4,237,689
	CAEE				1,359,677	1,359,677	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	68,889,826	59,042,420	9,847,406	-	9,847,406
560	Operation Supervision & Engineering								
		T	SG		81,969	75,489	6,480	-	6,480
		T	JBG		-	-	-	-	-
		T	CAGW		39,984	30,754	9,230	-	9,230
		T	CAGE		(57,607)	(57,607)	-	-	-
				B2	64,345	48,635	15,710	-	15,710
561	Load Dispatching								
		T	SG		2,476,063	2,280,313	195,751	-	195,751
		T	CAGW		10,289	7,914	2,375	-	2,375
		T	CAGE		73,609	73,609	-	-	-
				B2	2,559,961	2,361,835	198,126	-	198,126
562	Station Expense								
		T	SG		84,167	77,513	6,654	-	6,654
		T	JBG		5,011	3,861	1,150	-	1,150
		T	CAGW		30,744	23,647	7,097	-	7,097
		T	CAGE		127,965	127,965	-	-	-
				B2	247,886	232,985	14,901	-	14,901
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		(78)	(60)	(18)	-	(18)
		T	CAGE		12,808	12,808	-	-	-
				B2	12,731	12,749	(18)	-	(18)
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC								
			SG		-	-	-	-	-
			SE		-	-	-	-	-
			CAGW		7,789,655	5,991,422	1,798,233	-	1,798,233
			CAGE		-	-	-	-	-
			CAEW		-	-	-	-	-
			CAEE		-	-	-	-	-
					7,789,655	5,991,422	1,798,233	-	1,798,233
	Total Transmission of Electricity by Others				7,789,655	5,991,422	1,798,233	-	1,798,233
566	Misc. Transmission Expense								
		T	SG		127,391	117,320	10,071	-	10,071
		T	CAGW		32,117	24,703	7,414	-	7,414
		T	CAGE		15,750	15,750	-	-	-
		0	S		-	-	-	-	-
				B2	175,258	157,772	17,485	-	17,485
567	Rents - Transmission								
		T	SG		(55)	(51)	(4)	-	(4)
		T	CAGW		82,527	63,476	19,051	-	19,051
		T	JBG		-	-	-	-	-
		T	CAGE		105,897	105,897	-	-	-
				B2	188,369	169,322	19,047	-	19,047

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
729	568	Maint Supervision & Engineering								
730			T	SG		15,773	14,526	1,247	-	1,247
731			T	CAGW		18,592	14,300	4,292	-	4,292
732			T	CAGE		37,714	37,714	-	-	-
733					B2	72,079	66,540	5,539	-	5,539
734										
735	569	Maintenance of Structures								
736			T	SG		436,373	401,874	34,498	-	34,498
737			T	CAGW		2,970	2,284	686	-	686
738			T	CAGE		4,245	4,245	-	-	-
739					B2	443,588	408,404	35,184	-	35,184
740										
741	570	Maintenance of Station Equipment								
742			T	SG		22,927	21,114	1,813	-	1,813
743			T	JBG		10,263	7,907	2,356	-	2,356
744			T	CAGW		241,429	185,696	55,734	-	55,734
745			T	CAGE		410,867	410,867	-	-	-
746					B2	685,486	625,584	59,902	-	59,902
747										
748	571	Maintenance of Overhead Lines								
749			T	SG		58,961	54,300	4,661	-	4,661
750			T	JBG		-	-	-	-	-
751			T	CAGW		543,604	418,114	125,490	-	125,490
752			T	CAGE		648,538	648,538	-	-	-
753					B2	1,251,104	1,120,952	130,152	-	130,152
754										
755	572	Maintenance of Underground Lines								
756			T	SG		-	-	-	-	-
757			T	CAGW		-	-	-	-	-
758			T	CAGE		8	8	-	-	-
759					B2	8	8	-	-	-
760										
761	573	Maint of Misc. Transmission Plant								
762			T	SG		5,971	5,499	472	-	472
763			T	CAGW		-	-	-	-	-
764			T	CAGE		5,062	5,062	-	-	-
765					B2	11,033	10,561	472	-	472
766										
767	**TOTAL TRANSMISSION EXPENSE**				B2	**13,501,503**	**11,206,769**	**2,294,734**	-	**2,294,734**
768										
769	Summary of Transmission Expense by Factor									
770		SE				-	-	-	-	-
771		SG				3,309,539	3,047,896	261,643	-	261,643
772		CAGW				8,791,833	6,762,248	2,029,585	-	2,029,585
773		CAGE				1,384,856	1,384,856	-	-	-
774		JBG				15,274	11,768	3,506	-	3,506
775	Total Transmission Expense by Factor				B2	13,501,503	11,206,769	2,294,734	-	2,294,734
776	580	Operation Supervision & Engineering								
777			DPW	S		120,492	111,704	8,788	-	8,788
778			DPW	SNPD		476,707	446,768	29,939	-	29,939
779					B2	597,199	558,472	38,727	-	38,727
780										
781	581	Load Dispatching								
782			DPW	S		-	-	-	-	-
783			DPW	SNPD		885,492	829,880	55,612	-	55,612
784					B2	885,492	829,880	55,612	-	55,612
785										
786	582	Station Expense								
787			DPW	S		358,883	336,561	22,322	-	22,322
788			DPW	SNPD		3,586	3,361	225	-	225
789					B2	362,469	339,921	22,548	-	22,548
790										
791	583	Overhead Line Expenses								
792			DPW	S		508,794	500,927	7,867	-	7,867
793			DPW	SNPD		489	458	31	-	31
794					B2	509,283	501,386	7,897	-	7,897
795										
796	584	Underground Line Expense								
797			DPW	S		13	13	-	-	-
798			DPW	SNPD		(102)	(96)	(6)	-	(6)
799					B2	(90)	(83)	(6)	-	(6)
800										
801	585	Street Lighting & Signal Systems								
802			DPW	S		-	-	-	-	-
803			DPW	SNPD		18,069	16,934	1,135	-	1,135
804					B2	18,069	16,934	1,135	-	1,135
805										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		650,252	602,058	48,193	-	48,193
		DPW	SNPD		67,407	63,173	4,233	-	4,233
				B2	717,658	665,232	52,427	-	52,427
587	Customer Installation Expenses								
		DPW	S		808,285	741,906	66,379	-	66,379
		DPW	SNPD		-	-	-	-	-
				B2	808,285	741,906	66,379	-	66,379
588	Misc. Distribution Expenses								
		DPW	S		8,215	1,149	7,065	-	7,065
		DPW	SNPD		347,016	325,222	21,794	-	21,794
				B2	355,230	326,371	28,859	-	28,859
589	Rents								
		DPW	S		253,248	249,183	4,066	-	4,066
		DPW	SNPD		(11,754)	(11,016)	(738)	-	(738)
				B2	241,494	238,167	3,328	-	3,328
590	Maint Supervision & Engineering								
		DPW	S		321,558	307,797	13,762	-	13,762
		DPW	SNPD		52,861	49,541	3,320	-	3,320
				B2	374,419	357,338	17,081	-	17,081
591	Maintenance of Structures								
		DPW	S		106,586	102,905	3,682	-	3,682
		DPW	SNPD		(314)	(294)	(20)	-	(20)
				B2	106,273	102,611	3,662	-	3,662
592	Maintenance of Station Equipment								
		DPW	S		839,902	779,409	60,493	-	60,493
		DPW	SNPD		129,067	120,961	8,106	-	8,106
				B2	968,969	900,370	68,599	-	68,599
593	Maintenance of Overhead Lines								
		DPW	S		7,200,622	6,929,446	271,177	-	271,177
		DPW	SNPD		106,271	99,597	6,674	-	6,674
				B2	7,306,894	7,029,043	277,851	-	277,851
594	Maintenance of Underground Lines								
		DPW	S		1,300,443	1,251,468	48,975	-	48,975
		DPW	SNPD		3,221	3,019	202	-	202
				B2	1,303,664	1,254,486	49,178	-	49,178
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		64,147	60,118	4,029	-	4,029
				B2	64,147	60,118	4,029	-	4,029
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		307,865	294,120	13,745	-	13,745
		DPW	SNPD		-	-	-	-	-
				B2	307,865	294,120	13,745	-	13,745
597	Maintenance of Meters								
		DPW	S		432,988	402,814	30,174	-	30,174
		DPW	SNPD		71,086	66,621	4,464	-	4,464
				B2	504,074	469,435	34,639	-	34,639
598	Maint of Misc. Distribution Plant								
		DPW	S		161,488	130,505	30,984	-	30,984
		DPW	SNPD		(22,805)	(21,372)	(1,432)	-	(1,432)
				B2	138,684	109,132	29,551	-	29,551
TOTAL DISTRIBUTION EXPENSE				B2	**15,570,077**	**14,794,838**	**775,239**	**-**	**775,239**
Summary of Distribution Expense by Factor									
	S				13,379,634	12,741,962	637,672	-	637,672
	SNPD				2,190,444	2,052,876	137,567	-	137,567
Total Distribution Expense by Factor				B2	15,570,077	14,794,838	775,239	-	775,239
901	Supervision								
		CUST	S		134	134	-	-	-
		CUST	CN		154,607	143,912	10,695	-	10,695
				B2	154,741	144,046	10,695	-	10,695

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
884	902	Meter Reading Expense								
885			CUST	S		854,489	839,416	15,073	-	15,073
886			CUST	CN		118,418	110,227	8,191	-	8,191
887					B2	972,907	949,643	23,264	-	23,264
888										
889	903	Customer Receipts & Collections								
890			CUST	S		775,089	712,238	62,850	-	62,850
891			CUST	CN		3,674,649	3,420,460	254,189	-	254,189
892					B2	4,449,738	4,132,699	317,039	-	317,039
893										
894	904	Uncollectible Accounts								
895			CUST	S		747,752	717,440	30,312	-	30,312
896			P	SG		-	-	-	-	-
897			CUST	CN		-	-	-	-	-
898					B2	747,752	717,440	30,312	-	30,312
899										
900	905	Misc. Customer Accounts Expense								
901			CUST	S		-	-	-	-	-
902			CUST	CN		(2,601)	(2,421)	(180)	-	(180)
903					B2	(2,601)	(2,421)	(180)	-	(180)
904										
905	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**6,322,536**	**5,941,406**	**381,130**	**-**	**381,130**
906										
907	Summary of Customer Accts Exp by Factor									
908		S				2,377,464	2,269,228	108,235	-	108,235
909		CN				3,945,073	3,672,178	272,895	-	272,895
910		SG				-	-	-	-	-
911	Total Customer Accounts Expense by Factor				B2	6,322,536	5,941,406	381,130	-	381,130
912										
913	907	Supervision								
914			CUST	S		-	-	-	-	-
915			CUST	CN		25,913	24,120	1,792	-	1,792
916					B2	25,913	24,120	1,792	-	1,792
917										
918	908	Customer Assistance								
919			CUST	S		10,224,429	9,270,406	954,022	-	954,022
920			CUST	CN		34,829	32,420	2,409	-	2,409
921					B2	10,259,258	9,302,827	956,432	-	956,432
922										
923	909	Informational & Instructional Adv								
924			CUST	S		111,347	106,298	5,049	-	5,049
925			CUST	CN		149,093	138,780	10,313	-	10,313
926					B2	260,440	245,078	15,362	-	15,362
927										
928	910	Misc. Customer Service								
929			CUST	S		771	771	-	-	-
930			CUST	CN		135	126	9	-	9
931										
932					B2	906	897	9	-	9
933										
934	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**10,546,517**	**9,572,921**	**973,596**	**-**	**973,596**
935										
936										
937	Summary of Customer Service Exp by Factor									
938		S				10,336,547	9,377,475	959,071	-	959,071
939		CN				209,970	195,446	14,524	-	14,524
940										
941	Total Customer Service Expense by Factor				B2	10,546,517	9,572,921	973,596	-	973,596
942										
943										
944	911	Supervision								
945			CUST	S		-	-	-	-	-
946			CUST	CN		-	-	-	-	-
947						-	-	-	-	-
948										
949	912	Demonstration & Selling Expense								
950			CUST	S		-	-	-	-	-
951			CUST	CN		-	-	-	-	-
952						-	-	-	-	-
953										
954	913	Advertising Expense								
955			CUST	S		-	-	-	-	-
956			CUST	CN		-	-	-	-	-
957						-	-	-	-	-
958										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					10,546,517	9,572,921	973,596	-	973,596
920	Administrative & General Salaries								
		PTD	S		(27,851)	(27,851)	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		6,479,156	6,035,079	444,077	-	444,077
				B2	6,451,306	6,007,229	444,077	-	444,077
921	Office Supplies & expenses								
		PTD	S		25,449	24,598	851	-	851
		CUST	CN		5,655	5,264	391	-	391
		PTD	SO		635,069	591,542	43,527	-	43,527
				B2	666,174	621,404	44,770	-	44,770
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(2,952,966)	(2,750,572)	(202,394)	-	(202,394)
				B2	(2,952,966)	(2,750,572)	(202,394)	-	(202,394)
923	Outside Services								
		PTD	S		21,585	8,509	13,076	-	13,076
		P	CAGW		-	-	-	-	-
		PTD	SO		1,068,476	995,244	73,233	-	73,233
				B2	1,090,062	1,003,753	86,309	-	86,309
924	Property Insurance								
			S		747,828	747,828	-	-	-
			CAGW		-	-	-	-	-
		PTD	SO		632,896	589,518	43,378	-	43,378
				B2	1,380,724	1,337,346	43,378	-	43,378
925	Injuries & Damages								
			S		285,958	285,958	-	-	-
		PTD	SO		438,056	408,032	30,024	-	30,024
				B2	724,014	693,990	30,024	-	30,024
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		1,582,982	1,389,914	193,067	-	193,067
		CUST	CN		-	-	-	-	-
		DMSC	SO		92,854	86,490	6,364	-	6,364
		CUST	CAGW		198,169	152,422	45,747	-	45,747
		DMSC	CAGE		15,556	15,556	-	-	-
		FERC	SG		160,504	147,815	12,689	-	12,689
				B2	2,050,065	1,792,197	257,868	-	257,868
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		FERC	CAGW		-	-	-	-	-
		0	CN		-	-	-	-	-
		0	JBG		-	-	-	-	-
		0	SG		-	-	-	-	-
		LABOR	SNPD		-	-	-	-	-
		LABOR	SO		(421,217)	(392,347)	(28,870)	-	(28,870)
				B2	(421,217)	(392,347)	(28,870)	-	(28,870)
930	Misc General Expenses								
		PTD	S		22,810	17,270	5,540	-	5,540
		CUST	CAGE		-	-	-	-	-
		LABOR	SO		(392,739)	(365,821)	(26,918)	-	(26,918)
				B2	(369,929)	(348,551)	(21,378)	-	(21,378)
931	Rents								
		PTD	S		19,410	19,218	193	-	193
		PTD	SO		375,557	349,816	25,740	-	25,740
				B2	394,967	369,034	25,933	-	25,933
935	Maintenance of General Plant								
		G	S		64,609	51,575	13,034	-	13,034
		CUST	CN		1,329	1,237	92	-	92
		G	SO		1,667,930	1,553,611	114,319	-	114,319
				B2	1,733,868	1,606,424	127,445	-	127,445
TOTAL ADMINISTRATIVE & GEN EXP				B2	10,747,067	9,939,906	807,161	-	807,161
Summary of A&G Expense by Factor									
	S				2,742,781	2,517,020	225,761	-	225,761
	SO				7,623,073	7,100,592	522,480	-	522,480
	SG				160,504	147,815	12,689	-	12,689
	CN				6,984	6,501	483	-	483
	CAGW				198,169	152,422	45,747	-	45,747
	CAGE				15,556	15,556	-	-	-
Total A&G Expense by Factor				B2	10,747,067	9,939,906	807,161	-	807,161
TOTAL O&M EXPENSE				B2	125,577,526	110,498,260	15,079,266	-	15,079,266

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1067	403SP	Steam Depreciation								
1068			P	DGP		-	-	-	-	-
1069			P	DGU		-	-	-	-	-
1070			P	SG		-	-	-	-	-
1071			P	CAGW		460,225	353,983	106,242	-	106,242
1072			P	CAGE		17,346,148	17,346,148	-	-	-
1073			P	JBG		2,560,526	1,972,786	587,740	-	587,740
1074			P	S		-	-	-	-	-
1075					B3	20,366,900	19,672,917	693,983	-	693,983
1076										
1077	403NP	Nuclear Depreciation								
1078			P	DGP		-	-	-	-	-
1079						-	-	-	-	-
1080										
1081	403HP	Hydro Depreciation								
1082			P	DGP		-	-	-	-	-
1083			P	DGU		-	-	-	-	-
1084			P	CAGW		2,262,140	1,739,928	522,212	-	522,212
1085			P	CAGE		562,842	562,842	-	-	-
1086			P	CAGW		-	-	-	-	-
1087			P	CAGE		-	-	-	-	-
1088					B3	2,824,982	2,302,770	522,212	-	522,212
1089										
1090	403OP	Other Production Depreciation								
1091			P	DGU		-	-	-	-	-
1092			P	SG		-	-	-	-	-
1093			P	CAGW		3,315,916	2,550,440	765,475	-	765,475
1094			P	CAGE		7,186,884	7,186,884	-	-	-
1095			P	CAGE		-	-	-	-	-
1096			P	CAGE		-	-	-	-	-
1097					B3	10,502,800	9,737,324	765,475	-	765,475
1098										
1099	403TP	Transmission Depreciation								
1100			T	DGP		-	-	-	-	-
1101			T	DGU		-	-	-	-	-
1102			T	CAGW		1,889,391	1,453,228	436,164	-	436,164
1103			T	CAGE		5,848,586	5,848,586	-	-	-
1104			T	JBG		75,494	58,165	17,329	-	17,329
1105			T	SG		2,687	2,474	212	-	212
1106					B3	7,816,158	7,362,453	453,705	-	453,705
1107										
1108										
1109										
1110	403	Distribution Depreciation								
1111	360	Land& LandRight	DPW	S		35,692	35,134	558	-	558
1112	361	Structures	DPW	S		150,578	146,731	3,847	-	3,847
1113	362	Station Equipment	DPW	S		(586,566)	(697,807)	111,241	-	111,241
1114	363	StorageBattery Eq	DPW	S		-	-	-	-	-
1115	364	Poles& Towers	DPW	S		3,228,090	2,929,983	298,107	-	298,107
1116	365	OH Conductors	DPW	S		1,573,942	1,440,283	133,659	-	133,659
1117	366	UG Conduit	DPW	S		698,825	657,915	40,910	-	40,910
1118	367	UG Conductor	DPW	S		1,637,907	1,585,688	52,219	-	52,219
1119	368	LineTrans	DPW	S		2,556,580	2,323,897	232,684	-	232,684
1120	369	Services	DPW	S		1,316,653	1,198,030	118,623	-	118,623
1121	370	Meters	DPW	S		579,043	540,623	38,421	-	38,421
1122	371	Inst Cust Prem	DPW	S		41,703	40,220	1,484	-	1,484
1123	372	Leased Property	DPW	S		-	-	-	-	-
1124	373	Street Lighting	DPW	S		184,429	175,086	9,343	-	9,343
1125					B3	11,416,877	10,375,782	1,041,095	-	1,041,095
1126										
1127	403GP	General Depreciation								
1128			G-SITUS	S		1,190,581	1,090,497	100,084	-	100,084
1129			G-DGP	DGP		-	-	-	-	-
1130			G-DGU	DGU		-	-	-	-	-
1131			P	SE		-	-	-	-	-
1132			CUST	CN		98,520	91,705	6,815	-	6,815
1133			G-SG	SG		121	111	10	-	10
1134			PTD	SO		1,225,275	1,141,295	83,980	-	83,980
1135			G-SG	CAGW		193,374	148,734	44,640	-	44,640
1136			G-SG	CAGE		512,189	512,189	-	-	-
1137			P	JBG		35,370	27,251	8,119	-	8,119
1138			P	JBE		18	14	4	-	4
1139			P	CAEE		2,385	2,385	-	-	-
1140			G-SG	CAGE		-	-	-	-	-
1141			G-SG	CAGE		-	-	-	-	-
1142					B3	3,257,833	3,014,182	243,651	-	243,651
1143										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**56,185,550**	**52,465,429**	**3,720,122**	**-**	**3,720,122**
Summary of Depreciation Expense by Factor									
	S				12,607,458	11,466,280	1,141,179	-	1,141,179
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				2,808	2,586	222	-	222
	SO				1,225,275	1,141,295	83,980	-	83,980
	CN				98,520	91,705	6,815	-	6,815
	SE				-	-	-	-	-
	CAGW				8,121,047	6,246,313	1,874,734	-	1,874,734
	CAGE				31,456,649	31,456,649	-	-	-
	CAEW				-	-	-	-	-
	CAEE				2,385	2,385	-	-	-
	JBG				2,671,390	2,058,202	613,188	-	613,188
	JBE				18	14	4	-	4
Total Depreciation Expense By Factor				B3	56,185,550	52,465,429	3,720,122	-	3,720,122
404GP	Amort of LT Plant- Capital Lease Gen								
		I-SITUS	S		63,533	57,430	6,103	-	6,103
		I-SG	SG		-	-	-	-	-
		PTD	SO		48,633	45,300	3,333	-	3,333
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	112,166	102,729	9,436	-	9,436
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		90,326	90,326	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		435,500	401,071	34,429	-	34,429
		PTD	SO		981,293	914,036	67,257	-	67,257
		CUST	CN		260,684	242,651	18,032	-	18,032
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		1,154,407	887,914	266,494	-	266,494
		I-SG	CAGE		351,619	351,619	-	-	-
		P	JBG		23,002	17,722	5,280	-	5,280
		P	CAEW		-	-	-	-	-
		P	CAEE		4,079	4,079	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	3,300,910	2,909,418	391,493	-	391,493
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1218	404OP	Amort of LT Plant - Other Plant								
1219			P	CAGE		-	-	-	-	-
1220			P	CAGE		-	-	-	-	-
1221					B4	-	-	-	-	-
1222										
1223										
1224	404HP	Amortization of Other Electric Plant								
1225			P	DGP		-	-	-	-	-
1226			P	DGU		-	-	-	-	-
1227			P	CAGW		22,864	17,586	5,278	-	5,278
1228			P	CAGE		-	-	-	-	-
1229			P	SG		-	-	-	-	-
1230					B4	22,864	17,586	5,278	-	5,278
1231										
1232	**Total Amortization of Limited Term Plant**				B4	3,435,940	3,029,733	406,207	-	406,207
1233										
1234										
1235	405	Amortization of Other Electric Plant								
1236			GP	S		-	-	-	-	-
1237										
1238					B4	-	-	-	-	-
1239										
1240	406	Amortization of Plant Acquisition Adj								
1241			P	S		-	-	-	-	-
1242			P	DGP		-	-	-	-	-
1243			P	DGU		-	-	-	-	-
1244			P	CAGW		-	-	-	-	-
1245			P	CAGE		395,902	395,902	-	-	-
1246			P	SG		-	-	-	-	-
1247			P	SO		-	-	-	-	-
1248					B4	395,902	395,902	-	-	-
1249	407	Amort of Prop Losses, Unrec Plant, etc								
1250			DPW	S		33,457	33,457	-	-	-
1251			GP	SO		-	-	-	-	-
1252			P	DGP		-	-	-	-	-
1253			P	SE		-	-	-	-	-
1254			P	CAGW		-	-	-	-	-
1255			P	CAGE		-	-	-	-	-
1256			P	CAEW		-	-	-	-	-
1257			P	SG-P		-	-	-	-	-
1258			P	SG		-	-	-	-	-
1259			P	TROJP		-	-	-	-	-
1260					B4	33,457	33,457	-	-	-
1261										
1262	**TOTAL AMORTIZATION EXPENSE**				B4	**3,865,299**	**3,459,092**	**406,207**	**-**	**406,207**
1263										
1264										
1265										
1266	Summary of Amortization Expense by Factor									
1267		S				187,316	181,213	6,103	-	6,103
1268		SE				-	-	-	-	-
1269		TROJP				-	-	-	-	-
1270		SG-P				-	-	-	-	-
1271		DGU				-	-	-	-	-
1272		SO				1,029,926	959,335	70,590	-	70,590
1273		JBG				23,002	17,722	5,280	-	5,280
1274		SSGCH				-	-	-	-	-
1275		CN				260,684	242,651	18,032	-	18,032
1276		CAGW				1,177,271	905,499	271,772	-	271,772
1277		CAGE				747,521	747,521	-	-	-
1278		CAEW				-	-	-	-	-
1279		CAEE				4,079	4,079	-	-	-
1280		SG				435,500	401,071	34,429	-	34,429
1281	Total Amortization Expense by Factor				B4	3,865,299	3,459,092	406,207	-	406,207
1282	408	Taxes Other Than Income								
1283			GP	S		3,822,128	2,796,734	1,025,394	-	1,025,394
1284			GP	GPS		10,881,952	10,136,110	745,842	-	745,842
1285			GP	SO		(206,057)	(191,934)	(14,123)	-	(14,123)
1286			P	SE		34,684	32,058	2,625	-	2,625
1287			P	CAGE		196,487	196,487	-	-	-
1288			DMSC	OPRV-ID		-	-	-	-	-
1289			GP	EXCTAX		-	-	-	-	-
1290			GP	DGP		-	-	-	-	-
1291			P	CAEW		-	-	-	-	-
1292			P	CAEE		36,891	36,891	-	-	-
1293										
1294	**TOTAL TAXES OTHER THAN INCOME**				B5	14,766,084	13,006,346	1,759,738	-	1,759,738
1295										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(396,367)	(396,367)	-	-	-
				B7	(396,367)	(396,367)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(396,367)	(396,367)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		29,502,160	27,666,913	1,835,247	-	1,835,247
					29,502,160	27,666,913	1,835,247	-	1,835,247
428	Amortization of Debt Disc & Exp								
		GP	SNP		408,289	382,890	25,399	-	25,399
					408,289	382,890	25,399	-	25,399
429	Amortization of Premium on Debt								
		GP	SNP		(919)	(862)	(57)	-	(57)
					(919)	(862)	(57)	-	(57)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		1,057,075	991,317	65,758	-	65,758
					1,057,075	991,317	65,758	-	65,758
432	AFUDC - Borrowed								
		GP	SNP		(1,744,286)	(1,635,778)	(108,507)	-	(108,507)
					(1,744,286)	(1,635,778)	(108,507)	-	(108,507)
	Total Elec. Interest Deductions for Tax			B6	29,222,319	27,404,480	1,817,839	-	1,817,839
	Non-Utility Portion of Interest								
	427	NUTIL	NUTIL		-	-	-	-	-
	428	NUTIL	NUTIL		-	-	-	-	-
	429	NUTIL	NUTIL		-	-	-	-	-
	431	NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				29,222,319	27,404,480	1,817,839	-	1,817,839
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(3,282,683)	(3,078,476)	(204,207)	-	(204,207)
	Total Operating Deductions for Tax				(3,282,683)	(3,078,476)	(204,207)	-	(204,207)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		IBT	CIAC		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		CUST	CAEW		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1374	41110	Deferred Income Tax- Federal-CR								
1375			GP	S		-	-	-	-	-
1376			DPW	CIAC		-	-	-	-	-
1377			GP	SCHMDEXP		-	-	-	-	-
1378			GP	SNP		-	-	-	-	-
1379			PT	SG		-	-	-	-	-
1380			PT	SNPD		-	-	-	-	-
1381			LABOR	SO		-	-	-	-	-
1382			IBT	TAXDEPR		-	-	-	-	-
1383			CUST	JBG		-	-	-	-	-
1384			CUST	BADDEBT		-	-	-	-	-
1385			GP	GPS		-	-	-	-	-
1386			P	SGCT		-	-	-	-	-
1387			P	JBE		-	-	-	-	-
1388			PT	CAGW		-	-	-	-	-
1389			PT	CAGE		-	-	-	-	-
1390			P	SE		-	-	-	-	-
1391			P	CAEE		-	-	-	-	-
1392					B7	-	-	-	-	-
1393										
1394	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1395	SCHMAF	Additions - Flow Through								
1396			SCHMAF	S		-	-	-	-	-
1397			SCHMAF	SNP		-	-	-	-	-
1398			SCHMAF	SO		-	-	-	-	-
1399			SCHMAF	SE		-	-	-	-	-
1400			SCHMAF	TROJP		-	-	-	-	-
1401			SCHMAF	DGP		-	-	-	-	-
1402					B6	-	-	-	-	-
1403										
1404	SCHMAP	Additions - Permanent								
1405			P	S		-	-	-	-	-
1406			P	BADDEBT		-	-	-	-	-
1407			P	JBE		-	-	-	-	-
1408			P	SCHMDEXP		-	-	-	-	-
1409			P	CAEE		-	-	-	-	-
1410			P	CAGW		-	-	-	-	-
1411			P	CAGE		-	-	-	-	-
1412			LABOR	SNP		-	-	-	-	-
1413			SCHMAP-SO	SO		-	-	-	-	-
1414										
1415					B6	-	-	-	-	-
1416										
1417	SCHMAT	Additions - Temporary								
1418			SCHMAT-SITUS	S		-	-	-	-	-
1419			P	JBE		-	-	-	-	-
1420			DPW	CIAC		-	-	-	-	-
1421			SCHMAT-SNP	SNP		-	-	-	-	-
1422			P	TROJD		-	-	-	-	-
1423			P	CN		-	-	-	-	-
1424			SCHMAT-SE	SE		-	-	-	-	-
1425			P	SG		-	-	-	-	-
1426			SCHMAT	GPS		-	-	-	-	-
1427			SCHMAT-SO	SO		-	-	-	-	-
1428			SCHMAT-SNP	SNPD		-	-	-	-	-
1429			P	JBG		-	-	-	-	-
1430			CUST	BADDEBT		-	-	-	-	-
1431			P	CAGW		-	-	-	-	-
1432			P	CAGE		-	-	-	-	-
1433			SCHMAT-SE	CAEW		-	-	-	-	-
1434			SCHMAT-SE	CAEE		-	-	-	-	-
1435			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1436					B6	-	-	-	-	-
1437										
1438	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1439										
1440	SCHMDF	Deductions - Flow Through								
1441			SCHMDF	S		-	-	-	-	-
1442			SCHMDF	CAGW		-	-	-	-	-
1443			SCHMDF	CAGE		-	-	-	-	-
1444			SCHMDF	DGP		-	-	-	-	-
1445			SCHMDF	DGU		-	-	-	-	-
1446					B6	-	-	-	-	-

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1447	SCHMDF	Deductions - Permanent								
1448			SCHMDP	S		-	-	-	-	-
1449			P	SE		-	-	-	-	-
1450			P	CAEW		-	-	-	-	-
1451			P	CAEE		-	-	-	-	-
1452			PTD	SNP		-	-	-	-	-
1453			SCHMDP	JBE		-	-	-	-	-
1454			P	SCHMDEXP		-	-	-	-	-
1455			SCHMDP-SO	SO		-	-	-	-	-
1456					B6	-	-	-	-	-
1457										
1458	SCHMDT	Deductions - Temporary								
1459			GP	S		-	-	-	-	-
1460			CUST	BADDEBT		-	-	-	-	-
1461			CUST	CN		-	-	-	-	-
1462			SCHMDT-SNP	SNP		-	-	-	-	-
1463			DPW	SNPD		-	-	-	-	-
1464			P	JBE		-	-	-	-	-
1465			P	SE		-	-	-	-	-
1466			SCHMDT-SG	SG		-	-	-	-	-
1467			SCHMDT-GPS	GPS		-	-	-	-	-
1468			SCHMDT-SO	SO		-	-	-	-	-
1469			TAXDEPR	TAXDEPR		-	-	-	-	-
1470			SCHMDT-SG	CAGW		-	-	-	-	-
1471			SCHMDT-SG	CAGE		-	-	-	-	-
1472			P	JBG		-	-	-	-	-
1473			P	CAEE		-	-	-	-	-
1474			P	TROJD		-	-	-	-	-
1475					B6	-	-	-	-	-
1476										
1477	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1478										
1479	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1480										
1481										
1482	40911	State Income Taxes								
1483			IBT	IBT		5,942,484	5,942,484	-	-	-
1484		Credits	IBT	IBT		-	-	-	-	-
1485				CAGE		-	-	-	-	-
1486			IBT	IBT		-	-	-	-	-
1487	**TOTAL STATE TAXES**				B6	5,942,484	5,942,484	-	-	-
1488										
1489										
1490	Calculation of Taxable Income:									
1491		Operating Revenues				360,858,129	334,646,845	26,211,284	-	26,211,284
1492		Operating Deductions:								
1493		O & M Expenses				125,577,526	110,498,260	15,079,266	-	15,079,266
1494		Depreciation Expense				56,185,550	52,465,429	3,720,122	-	3,720,122
1495		Amortization Expense				3,865,299	3,459,092	406,207	-	406,207
1496		Taxes Other Than Income				14,766,084	13,006,346	1,759,738	-	1,759,738
1497		Interest & Dividends (AFUDC-Equity)				(3,282,683)	(3,078,476)	(204,207)	-	(204,207)
1498		Misc Revenue & Expense				2	2	-	-	-
1499		Total Operating Deductions				197,111,778	176,350,652	20,761,126	-	20,761,126
1500		Other Deductions:								
1501		Interest Deductions				29,222,319	27,404,480	1,817,839	-	1,817,839
1502		Interest on PCRBS				-	-	-	-	-
1503		Schedule M Adjustments				-	-	-	-	-
1504										
1505		Income Before State Taxes				134,524,031	130,891,713	3,632,318	-	3,632,318
1506										
1507		State Income Taxes				5,942,484	5,942,484	-	-	-
1508										
1509	Total Taxable Income					128,581,547	124,949,229	3,632,318	-	3,632,318
1510										
1511	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1512										
1513	Federal Income Tax - Calculated					45,003,542	43,732,230	1,271,311	-	1,271,311
1514										
1515	Adjustments to Calculated Tax:									
1516	40910	Fed. Credit	P	SE		-	-	-	-	-
1517	40910	Fed. Credit	P	JBE		-	-	-	-	-
1518	40910	Fed. Credit	P	SO		-	-	-	-	-
1519	40910	Fed. Credit	P	SG		-	-	-	-	-
1520	40910	Fed. Credit		CAGW		-	-	-	-	-
1521	40910	Fed. Credit		CAEE		-	-	-	-	-
1522	**FEDERAL INCOME TAX**					45,003,542	43,732,230	1,271,311	-	1,271,311
1523										
1524	**TOTAL OPERATING EXPENSES**					**250,944,119**	**228,707,475**	**22,236,644**	**-**	**22,236,644**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
						UNADJUSTED RESULTS			WASHINGTON	
1525	310	Land and Land Rights								
1526			P	DGP		-	-	-	-	-
1527			P	DGU		-	-	-	-	-
1528			P	SG		-	-	-	-	-
1529			P	CAGW		1,788,644	1,375,738	412,906	-	412,906
1530			P	CAGE		90,654,894	90,654,894	-	-	-
1531			P	JBG		1,161,925	895,218	266,707	-	266,707
1532			P	S		-	-	-	-	-
1533			P	CAGE		-	-	-	-	-
1534					B8	93,605,464	92,925,850	679,613	-	679,613
1535										
1536	311	Structures and Improvements								
1537			P	DGP		-	-	-	-	-
1538			P	DGU		-	-	-	-	-
1539			P	SG		-	-	-	-	-
1540			P	CAGW		66,677,860	51,285,352	15,392,508	-	15,392,508
1541			P	CAGE		809,963,200	809,963,200	-	-	-
1542			P	JBG		140,292,345	108,089,798	32,202,547	-	32,202,547
1543			P	CAGE		-	-	-	-	-
1544					B8	1,016,933,405	969,338,350	47,595,055	-	47,595,055
1545										
1546	312	Boiler Plant Equipment								
1547			P	DGP		-	-	-	-	-
1548			P	DGU		-	-	-	-	-
1549			P	SG		-	-	-	-	-
1550			P	CAGW		123,899,700	95,297,596	28,602,104	-	28,602,104
1551			P	CAGE		3,412,902,666	3,412,902,666	-	-	-
1552			P	JBG		699,205,830	538,710,910	160,494,920	-	160,494,920
1553			P	S		-	-	-	-	-
1554					B8	4,236,008,196	4,046,911,172	189,097,024	-	189,097,024
1555										
1556	314	Turbogenerator Units								
1557			P	DGP		-	-	-	-	-
1558			P	DGU		-	-	-	-	-
1559			P	SG		-	-	-	-	-
1560			P	CAGW		56,562,153	43,504,845	13,057,308	-	13,057,308
1561			P	CAGE		737,332,610	737,332,610	-	-	-
1562			P	JBG		201,887,374	155,546,373	46,341,001	-	46,341,001
1563			P	CAGE		-	-	-	-	-
1564					B8	995,782,137	936,383,828	59,398,309	-	59,398,309
1565										
1566	315	Accessory Electric Equipment								
1567			P	DGP		-	-	-	-	-
1568			P	DGU		-	-	-	-	-
1569			P	SG		-	-	-	-	-
1570			P	CAGW		13,355,117	10,272,104	3,083,014	-	3,083,014
1571			P	CAGE		417,414,696	417,414,696	-	-	-
1572			P	JBG		60,806,875	46,849,333	13,957,542	-	13,957,542
1573			P	CAGE		-	-	-	-	-
1574					B8	491,576,689	474,536,134	17,040,555	-	17,040,555
1575										
1576										
1577										
1578	316	Misc Power Plant Equipment								
1579			P	DGP		-	-	-	-	-
1580			P	DGU		-	-	-	-	-
1581			P	SG		-	-	-	-	-
1582			P	CAGW		321,058	246,942	74,116	-	74,116
1583			P	CAGE		26,682,874	26,682,874	-	-	-
1584			P	JBG		4,114,814	3,170,304	944,510	-	944,510
1585			P	CAGE		-	-	-	-	-
1586					B8	31,118,746	30,100,120	1,018,626	-	1,018,626
1587										
1588	317	Steam Plant ARO								
1589			P	S		-	-	-	-	-
1590						-	-	-	-	-
1591										
1592	SP	Unclassified Steam Plant - Account 300								
1593			P	CAGW		-	-	-	-	-
1594			P	CAGE		(1,812,769)	(1,812,769)	-	-	-
1595			P	SG		11,516,343	10,605,892	910,451	-	910,451
1596						9,703,574	8,793,123	910,451	-	910,451
1597										
1598										
1599	**Total Steam Production Plant**				B8	**6,874,728,211**	**6,558,988,578**	**315,739,633**	**-**	**315,739,633**
1600										
1601										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1602	Summary of Steam Production Plant by Factor									
1603		S				-	-	-	-	-
1604		JBG				1,107,469,163	853,261,937	254,207,227	-	254,207,227
1605		JBE				-	-	-	-	-
1606		SG				11,516,343	10,605,892	910,451	-	910,451
1607		CAGW				262,604,533	201,982,577	60,621,956	-	60,621,956
1608		CAGE				5,493,138,171	5,493,138,171	-	-	-
1609		SSGCH				-	-	-	-	-
1610	Total Steam Production Plant by Factor				B8	6,874,728,211	6,558,988,578	315,739,633	-	315,739,633
1611	320	Land and Land Rights								
1612			P	DGP		-	-	-	-	-
1613			P	SG		-	-	-	-	-
1614						-	-	-	-	-
1615										
1616	321	Structures and Improvements								
1617			P	DGP		-	-	-	-	-
1618			P	SG		-	-	-	-	-
1619						-	-	-	-	-
1620										
1621	322	Reactor Plant Equipment								
1622			P	DGP		-	-	-	-	-
1623			P	SG		-	-	-	-	-
1624						-	-	-	-	-
1625										
1626	323	Turbogenerator Units								
1627			P	DGP		-	-	-	-	-
1628			P	SG		-	-	-	-	-
1629						-	-	-	-	-
1630										
1631	324	Land and Land Rights								
1632			P	DGP		-	-	-	-	-
1633			P	SG		-	-	-	-	-
1634						-	-	-	-	-
1635										
1636	325	Misc. Power Plant Equipment								
1637			P	DGP		-	-	-	-	-
1638			P	SG		-	-	-	-	-
1639						-	-	-	-	-
1640										
1641										
1642	NP	Unclassified Nuclear Plant - Acct 300								
1643			P	SG		-	-	-	-	-
1644						-	-	-	-	-
1645										
1646										
1647	**Total Nuclear Production Plant**					-	-	-	-	-
1648										
1649										
1650										
1651	Summary of Nuclear Production Plant by Factor									
1652		DGP				-	-	-	-	-
1653		DGU				-	-	-	-	-
1654		SG				-	-	-	-	-
1655										
1656	Total Nuclear Plant by Factor					-	-	-	-	-
1657										
1658	330	Land and Land Rights								
1659			P	DGP		-	-	-	-	-
1660			P	DGU		-	-	-	-	-
1661			P	CAGW		25,370,020	19,513,380	5,856,640	-	5,856,640
1662			P	CAGE		5,946,696	5,946,696	-	-	-
1663			P	CAGW		-	-	-	-	-
1664			P	CAGE		-	-	-	-	-
1665					B8	31,316,716	25,460,076	5,856,640	-	5,856,640
1666										
1667	331	Structures and Improvements								
1668			P	DGP		-	-	-	-	-
1669			P	DGU		-	-	-	-	-
1670			P	CAGW		231,593,110	178,130,105	53,463,005	-	53,463,005
1671			P	CAGE		15,591,308	15,591,308	-	-	-
1672			P	CAGW		-	-	-	-	-
1673			P	CAGE		-	-	-	-	-
1674					B8	247,184,418	193,721,413	53,463,005	-	53,463,005
1675										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1676	332	Reservoirs, Dams & Waterways								
1677			P	DGP		-	-	-	-	-
1678			P	DGU		-	-	-	-	-
1679			P	CAGW		387,247,716	297,852,023	89,395,692	-	89,395,692
1680			P	CAGE		93,277,818	93,277,818	-	-	-
1681			P	CAGW		-	-	-	-	-
1682			P	CAGE		-	-	-	-	-
1683					B8	480,525,534	391,129,842	89,395,692	-	89,395,692
1684										
1685	333	Water Wheel, Turbines, & Generators								
1686			P	DGP		-	-	-	-	-
1687			P	DGU		-	-	-	-	-
1688			P	CAGW		86,524,416	66,550,354	19,974,063	-	19,974,063
1689			P	CAGE		40,510,177	40,510,177	-	-	-
1690			P	CAGW		-	-	-	-	-
1691			P	CAGE		-	-	-	-	-
1692					B8	127,034,593	107,060,531	19,974,063	-	19,974,063
1693										
1694	334	Accessory Electric Equipment								
1695			P	DGP		-	-	-	-	-
1696			P	DGU		-	-	-	-	-
1697			P	CAGW		65,595,562	50,452,902	15,142,661	-	15,142,661
1698			P	CAGE		11,872,029	11,872,029	-	-	-
1699			P	CAGW		-	-	-	-	-
1700			P	CAGE		-	-	-	-	-
1701					B8	77,467,591	62,324,931	15,142,661	-	15,142,661
1702										
1703										
1704										
1705	335	Misc. Power Plant Equipment								
1706			P	DGP		-	-	-	-	-
1707			P	DGU		-	-	-	-	-
1708			P	CAGW		2,190,668	1,684,955	505,713	-	505,713
1709			P	CAGE		178,853	178,853	-	-	-
1710			P	CAGW		-	-	-	-	-
1711			P	CAGE		-	-	-	-	-
1712					B8	2,369,522	1,863,809	505,713	-	505,713
1713										
1714	336	Roads, Railroads & Bridges								
1715			P	DGP		-	-	-	-	-
1716			P	DGU		-	-	-	-	-
1717			P	CAGW		18,317,139	14,088,648	4,228,491	-	4,228,491
1718			P	CAGE		2,068,425	2,068,425	-	-	-
1719			P	CAGW		-	-	-	-	-
1720			P	CAGE		-	-	-	-	-
1721					B8	20,385,564	16,157,073	4,228,491	-	4,228,491
1722										
1723	337	Hydro Plant ARO								
1724			P	S		-	-	-	-	-
1725						-	-	-	-	-
1726										
1727	HP	Unclassified Hydro Plant - Acct 300								
1728			P	S		-	-	-	-	-
1729			P	DGU		-	-	-	-	-
1730			P	CAGW		-	-	-	-	-
1731			P	CAGE		-	-	-	-	-
1732			P	CAGW		-	-	-	-	-
1733			P	CAGE		-	-	-	-	-
1734						-	-	-	-	-
1735										
1736	**Total Hydraulic Plant**				B8	**986,283,938**	**797,717,674**	**188,566,264**	**-**	**188,566,264**
1737										
1738	Summary of Hydraulic Plant by Factor									
1739		S				-	-	-	-	-
1740		SG				-	-	-	-	-
1741		CAGW				816,838,631	628,272,367	188,566,264	-	188,566,264
1742		CAGE				169,445,307	169,445,307	-	-	-
1743		DGP				-	-	-	-	-
1744		DGU				-	-	-	-	-
1745	Total Hydraulic Plant by Factor				B8	986,283,938	797,717,674	188,566,264	-	188,566,264
1746										
1747	340	Land and Land Rights								
1748				S		74,986	74,986	-	-	-
1749			P	SG		-	-	-	-	-
1750			P	DGU		-	-	-	-	-
1751			P	CAGW		2,816,036	2,165,957	650,079	-	650,079
1752			P	CAGE		40,126,798	40,126,798	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	43,017,819	42,367,741	650,079	-	650,079
1755										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1756	341	Structures and Improvements								
1757			P	SG		-	-	-	-	-
1758			P	DGU		-	-	-	-	-
1759			P	CAGW		57,399,231	44,148,684	13,250,547	-	13,250,547
1760			P	CAGE		169,033,153	169,033,153	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	226,432,384	213,181,837	13,250,547	-	13,250,547
1763										
1764	342	Fuel Holders, Producers & Accessories								
1765			P	SG		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	CAGW		1,622,667	1,248,076	374,591	-	374,591
1768			P	CAGE		14,247,060	14,247,060	-	-	-
1769			P	CAGE		-	-	-	-	-
1770					B8	15,869,727	15,495,136	374,591	-	374,591
1771										
1772	343	Prime Movers								
1773			P	S		-	-	-	-	-
1774			P	DGU		-	-	-	-	-
1775			P	SG		-	-	-	-	-
1776			P	CAGW		955,862,221	735,202,520	220,659,701	-	220,659,701
1777			P	CAGE		1,942,082,308	1,942,082,308	-	-	-
1778			P	CAGE		-	-	-	-	-
1779					B8	2,897,944,529	2,677,284,828	220,659,701	-	220,659,701
1780										
1781	344	Generators								
1782			P	S		-	-	-	-	-
1783			P	DGU		-	-	-	-	-
1784			P	SG		-	-	-	-	-
1785			P	CAGW		132,863,848	102,192,381	30,671,467	-	30,671,467
1786			P	CAGE		338,139,378	338,139,378	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	471,003,226	440,331,759	30,671,467	-	30,671,467
1789										
1790	345	Accessory Electric Plant								
1791			P	SG		-	-	-	-	-
1792			P	DGU		-	-	-	-	-
1793			P	CAGW		87,662,181	67,425,466	20,236,714	-	20,236,714
1794			P	CAGE		237,419,527	237,419,527	-	-	-
1795			P	CAGE		-	-	-	-	-
1796					B8	325,081,708	304,844,993	20,236,714	-	20,236,714
1797										
1798										
1799										
1800	346	Misc. Power Plant Equipment								
1801			P	SG		-	-	-	-	-
1802			P	DGU		-	-	-	-	-
1803			P	CAGW		4,028,001	3,098,142	929,859	-	929,859
1804			P	CAGE		11,073,669	11,073,669	-	-	-
1805					B8	15,101,670	14,171,810	929,859	-	929,859
1806										
1807	347	Other Production ARO								
1808			P	S		-	-	-	-	-
1809						-	-	-	-	-
1810										
1811	OP	Unclassified Other Prod Plant-Acct 300								
1812			P	S		-	-	-	-	-
1813			P	SG		-	-	-	-	-
1814			P	CAGW		-	-	-	-	-
1815			P	CAGE		-	-	-	-	-
1816						-	-	-	-	-
1817										
1818	**Total Other Production Plant**				B8	**3,994,451,063**	**3,707,678,105**	**286,772,958**	**-**	**286,772,958**
1819										
1820	Summary of Other Production Plant by Factor									
1821		S				74,986	74,986	-	-	-
1822		DGU				-	-	-	-	-
1823		SG				-	-	-	-	-
1824		CAGW				1,242,254,185	955,481,227	286,772,958	-	286,772,958
1825		CAGE				2,752,121,892	2,752,121,892	-	-	-
1826		SSGCT				-	-	-	-	-
1827	Total of Other Production Plant by Factor				B8	3,994,451,063	3,707,678,105	286,772,958	-	286,772,958
1828										
1829	Experimental Plant									
1830	103	Experimental Plant								
1831			P	DGP		-	-	-	-	-
1832	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1833										
1834	**TOTAL PRODUCTION PLANT**				B8	**11,855,463,212**	**11,064,384,357**	**791,078,855**	**-**	**791,078,855**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1835	350	Land and Land Rights								
1836			T	DGP		-	-	-	-	-
1837			T	DGU		-	-	-	-	-
1838			T	CAGW		30,247,138	23,264,621	6,982,517	-	6,982,517
1839			T	CAGE		199,977,747	199,977,747	-	-	-
1840			T	JBG		1,061,187	817,604	243,584	-	243,584
1841			T	SG		100,388	92,451	7,936	-	7,936
1842					B8	231,386,461	224,152,423	7,234,037	-	7,234,037
1843										
1844	352	Structures and Improvements								
1845			T	S		-	-	-	-	-
1846			T	DGP		-	-	-	-	-
1847			T	DGU		-	-	-	-	-
1848			T	CAGW		41,933,347	32,253,082	9,680,265	-	9,680,265
1849			T	CAGE		167,192,219	167,192,219	-	-	-
1850			T	JBG		1,391,649	1,072,211	319,437	-	319,437
1851			T	SG		3,167	2,917	250	-	250
1852					B8	210,520,382	200,520,429	9,999,953	-	9,999,953
1853										
1854	353	Station Equipment								
1855			T	DGP		-	-	-	-	-
1856			T	DGU		-	-	-	-	-
1857			T	CAGW		444,063,084	341,551,629	102,511,455	-	102,511,455
1858			T	CAGE		1,379,818,787	1,379,818,787	-	-	-
1859			T	JBG		35,054,004	27,007,747	8,046,257	-	8,046,257
1860			T	SG		952,147	876,872	75,274	-	75,274
1861					B8	1,859,888,022	1,749,255,036	110,632,986	-	110,632,986
1862										
1863	354	Towers and Fixtures								
1864			T	DGP		-	-	-	-	-
1865			T	DGU		-	-	-	-	-
1866			T	CAGW		172,595,334	132,751,899	39,843,436	-	39,843,436
1867			T	CAGE		1,033,211,555	1,033,211,555	-	-	-
1868			T	JBG		14,240,850	10,972,021	3,268,829	-	3,268,829
1869			T	SG		123,630	113,856	9,774	-	9,774
1870					B8	1,220,171,369	1,177,049,331	43,122,038	-	43,122,038
1871										
1872	355	Poles and Fixtures								
1873			T	DGP		-	-	-	-	-
1874			T	DGU		-	-	-	-	-
1875			T	CAGW		252,377,566	194,116,493	58,261,072	-	58,261,072
1876			T	CAGE		490,252,494	490,252,494	-	-	-
1877			T	JBG		3,944	3,038	905	-	905
1878			T	SG		661,717	609,403	52,314	-	52,314
1879					B8	743,295,720	684,981,429	58,314,291	-	58,314,291
1880										
1881	356	Clearing and Grading								
1882			T	DGP		-	-	-	-	-
1883			T	DGU		-	-	-	-	-
1884			T	CAGW		297,386,844	228,735,431	68,651,413	-	68,651,413
1885			T	CAGE		770,424,336	770,424,336	-	-	-
1886			T	JBG		7,623,350	5,873,495	1,749,855	-	1,749,855
1887			T	SG		1,497,850	1,379,434	118,416	-	118,416
1888					B8	1,076,932,380	1,006,412,696	70,519,684	-	70,519,684
1889										
1890	357	Underground Conduit								
1891			T	DGP		-	-	-	-	-
1892			T	DGU		-	-	-	-	-
1893			T	CAGW		233,089	179,280	53,808	-	53,808
1894			T	CAGE		3,286,477	3,286,477	-	-	-
1895			T	SG		-	-	-	-	-
1896					B8	3,519,566	3,465,757	53,808	-	53,808
1897										
1898	358	Underground Conductors								
1899			T	DGP		-	-	-	-	-
1900			T	DGU		-	-	-	-	-
1901			T	CAGW		322,933	248,385	74,549	-	74,549
1902			T	CAGE		7,712,420	7,712,420	-	-	-
1903			T	SG		-	-	-	-	-
1904					B8	8,035,354	7,960,805	74,549	-	74,549
1905										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1906	359	Roads and Trails								
1907			T	DGP		-	-	-	-	-
1908			T	DGU		-	-	-	-	-
1909			T	CAGW		7,055,229	5,426,537	1,628,691	-	1,628,691
1910			T	CAGE		4,866,089	4,866,089	-	-	-
1911			T	SG		15,883	14,627	1,256	-	1,256
1912					B8	11,937,200	10,307,253	1,629,947	-	1,629,947
1913										
1914	TP	Unclassified Trans Plant - Acct 300								
1915			T	SG		-	-	-	-	-
1916			T	CAGW		10,055,319	7,734,060	2,321,259	-	2,321,259
1917			T	CAGE		43,084,765	43,084,765	-	-	-
1918						53,140,083	50,818,824	2,321,259	-	2,321,259
1919										
1920	TS0	Unclassified Trans Sub Plant - Acct 300								
1921			T	SG		-	-	-	-	-
1922						-	-	-	-	-
1923										
1924	**TOTAL TRANSMISSION PLANT**				B8	**5,418,826,536**	**5,114,923,984**	**303,902,553**	**-**	**303,902,553**
1925	Summary of Transmission Plant by Factor									
1926		JBG				59,374,983	45,746,116	13,628,867	-	13,628,867
1927		JBE				-	-	-	-	-
1928		CAGW				1,256,269,883	966,261,417	290,008,466	-	290,008,466
1929		CAGE				4,099,826,889	4,099,826,889	-	-	-
1930		SG				3,354,781	3,089,562	265,220	-	265,220
1931	Total Transmission Plant by Factor				B8	5,418,826,536	5,114,923,984	303,902,553	-	303,902,553
1932	360	Land and Land Rights								
1933			DPW	S		63,215,793	61,403,422	1,812,371	-	1,812,371
1934					B8	63,215,793	61,403,422	1,812,371	-	1,812,371
1935										
1936	361	Structures and Improvements								
1937			DPW	S		104,318,493	101,502,258	2,816,234	-	2,816,234
1938					B8	104,318,493	101,502,258	2,816,234	-	2,816,234
1939										
1940	362	Station Equipment								
1941			DPW	S		920,598,069	863,710,163	56,887,907	-	56,887,907
1942					B8	920,598,069	863,710,163	56,887,907	-	56,887,907
1943										
1944	363	Storage Battery Equipment								
1945			DPW	S		-	-	-	-	-
1946					B8	-	-	-	-	-
1947										
1948	364	Poles, Towers & Fixtures								
1949			DPW	S		1,085,242,675	987,236,656	98,006,019	-	98,006,019
1950					B8	1,085,242,675	987,236,656	98,006,019	-	98,006,019
1951										
1952	365	Overhead Conductors								
1953			DPW	S		709,527,748	646,485,611	63,042,137	-	63,042,137
1954					B8	709,527,748	646,485,611	63,042,137	-	63,042,137
1955										
1956	366	Underground Conduit								
1957			DPW	S		341,122,055	323,865,459	17,256,597	-	17,256,597
1958					B8	341,122,055	323,865,459	17,256,597	-	17,256,597
1959										
1960										
1961										
1962										
1963	367	Underground Conductors								
1964			DPW	S		795,789,938	771,378,953	24,410,985	-	24,410,985
1965					B8	795,789,938	771,378,953	24,410,985	-	24,410,985
1966										
1967	368	Line Transformers								
1968			DPW	S		1,233,750,826	1,128,356,915	105,393,910	-	105,393,910
1969					B8	1,233,750,826	1,128,356,915	105,393,910	-	105,393,910
1970										
1971	369	Services								
1972			DPW	S		683,894,584	626,981,666	56,912,918	-	56,912,918
1973					B8	683,894,584	626,981,666	56,912,918	-	56,912,918
1974										
1975	370	Meters								
1976			DPW	S		181,356,671	169,631,035	11,725,637	-	11,725,637
1977					B8	181,356,671	169,631,035	11,725,637	-	11,725,637
1978										
1979	371	Installations on Customers' Premises								
1980			DPW	S		8,834,947	8,323,105	511,842	-	511,842
1981					B8	8,834,947	8,323,105	511,842	-	511,842
1982										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		61,489,962	57,248,808	4,241,154	-	4,241,154
				B8	61,489,962	57,248,808	4,241,154	-	4,241,154
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		26,639,040	18,618,670	8,020,370	-	8,020,370
					26,639,040	18,618,670	8,020,370	-	8,020,370
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**6,215,780,802**	**5,764,742,720**	**451,038,082**	**-**	**451,038,082**
Summary of Distribution Plant by Factor									
	S				6,215,780,802	5,764,742,720	451,038,082	-	451,038,082
Total Distribution Plant by Factor				B8					
389	Land and Land Rights								
		G-SITUS	S		12,750,242	11,651,416	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,050,443	78,063	-	78,063
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		7,516,302	7,001,140	515,163	-	515,163
				B8	21,396,610	19,704,559	1,692,052	-	1,692,052
390	Structures and Improvements								
		G-SITUS	S		122,075,434	108,370,242	13,705,191	-	13,705,191
		G-DGP	CAEE		8,922	8,922	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,036,123	7,480,235	555,887	-	555,887
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		3,252,622	2,501,758	750,864	-	750,864
		G-SG	CAGE		4,379,702	4,379,702	-	-	-
		PTD	JBG		19,191	14,786	4,405	-	4,405
		PTD	SO		97,967,701	91,253,058	6,714,643	-	6,714,643
				B8	235,739,694	214,008,703	21,730,991	-	21,730,991
391	Office Furniture & Equipment								
		G-SITUS	S		9,738,788	8,723,291	1,015,497	-	1,015,497
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		6,419,240	5,975,198	444,042	-	444,042
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		61,105,831	56,917,677	4,188,154	-	4,188,154
		G-SG	CAGW		555,550	427,302	128,248	-	128,248
		G-SG	CAGE		2,937,542	2,937,542	-	-	-
		P	JBG		395,996	305,099	90,896	-	90,896
		P	JBE		1,070	828	242	-	242
		P	CAEE		50,087	50,087	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	81,204,104	75,337,024	5,867,080	-	5,867,080
392	Transportation Equipment								
		G-SITUS	S		79,133,173	74,032,890	5,100,283	-	5,100,283
		PTD	SO		7,252,478	6,755,398	497,080	-	497,080
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		5,271,180	4,054,334	1,216,846	-	1,216,846
		G-SG	CAGE		13,295,919	13,295,919	-	-	-
		P	JBG		1,485,029	1,144,157	340,872	-	340,872
		P	CAEW		-	-	-	-	-
		P	CAEE		429,830	429,830	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	106,867,609	99,712,528	7,155,081	-	7,155,081

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	FERC		BUS	WCA			UNADJUSTED RESULTS		WASHINGTON	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2062	393	Stores Equipment								
2063			G-SITUS	S		8,854,538	8,100,149	754,390	-	754,390
2064			G-DGP	DGP		-	-	-	-	-
2065			G-DGU	DGU		-	-	-	-	-
2066			PTD	SO		193,105	179,870	13,235	-	13,235
2067			G-SG	SG		-	-	-	-	-
2068			G-SG	CAGW		719,130	553,119	166,010	-	166,010
2069			G-SG	CAGE		4,161,534	4,161,534	-	-	-
2070			G-SG	JBG		659,931	508,451	151,480	-	151,480
2071			G-SG	CAGE		-	-	-	-	-
2072					B8	14,588,239	13,503,124	1,085,115	-	1,085,115
2073										
2074	394	Tools, Shop & Garage Equipment								
2075			G-SITUS	S		33,030,431	30,185,115	2,845,316	-	2,845,316
2076			G-DGP	DGP		-	-	-	-	-
2077			G-SG	SG		-	-	-	-	-
2078			PTD	SO		3,724,164	3,468,912	255,252	-	255,252
2079			P	SE		-	-	-	-	-
2080			G-DGU	DGU		-	-	-	-	-
2081			G-SG	CAGW		2,838,997	2,183,618	655,379	-	655,379
2082			G-SG	CAGE		18,728,419	18,728,419	-	-	-
2083			P	JBG		3,167,435	2,440,385	727,049	-	727,049
2084			P	CAEW		-	-	-	-	-
2085			P	CAEE		5,617	5,617	-	-	-
2086			G-SG	CAGE		-	-	-	-	-
2087			G-SG	CAGE		-	-	-	-	-
2088					B8	61,495,063	57,012,066	4,482,997	-	4,482,997
2089										
2090	395	Laboratory Equipment								
2091			G-SITUS	S		20,578,568	19,072,906	1,505,662	-	1,505,662
2092			G-DGP	DGP		-	-	-	-	-
2093			G-DGU	DGU		-	-	-	-	-
2094			PTD	SO		4,522,122	4,212,178	309,943	-	309,943
2095			P	SE		-	-	-	-	-
2096			G-SG	SG		-	-	-	-	-
2097			G-SG	CAGW		1,306,188	1,004,656	301,532	-	301,532
2098			G-SG	CAGE		4,648,273	4,648,273	-	-	-
2099			P	JBG		201,359	155,139	46,220	-	46,220
2100			P	CAEW		-	-	-	-	-
2101			P	CAEE		-	-	-	-	-
2102			G-SG	CAGE		-	-	-	-	-
2103			G-SG	CAGE		-	-	-	-	-
2104					B8	31,256,510	29,093,153	2,163,357	-	2,163,357
2105										
2106	396	Power Operated Equipment								
2107			G-SITUS	S		117,885,543	110,548,468	7,337,076	-	7,337,076
2108			G-DGP	DGP		-	-	-	-	-
2109			G-SG	SG		-	-	-	-	-
2110			PTD	SO		2,075,771	1,933,499	142,272	-	142,272
2111			G-DGU	DGU		-	-	-	-	-
2112			P	SE		-	-	-	-	-
2113			G-SG	CAGW		2,442,539	1,878,682	563,857	-	563,857
2114			G-SG	CAGE		31,562,988	31,562,988	-	-	-
2115			P	JBG		9,914,891	7,639,038	2,275,853	-	2,275,853
2116			P	CAEW		-	-	-	-	-
2117			P	CAEE		45,031	45,031	-	-	-
2118			G-SG	CAGE		-	-	-	-	-
2119			G-SG	CAGE		-	-	-	-	-
2120					B8	163,926,764	153,607,706	10,319,058	-	10,319,058
2121	397	Communication Equipment								
2122			G-SITUS	S		173,360,419	160,884,060	12,476,359	-	12,476,359
2123			COM_EQ	DGP		-	-	-	-	-
2124			COM_EQ	DGU		-	-	-	-	-
2125			PTD	SO		79,046,391	73,628,603	5,417,789	-	5,417,789
2126			CUST	CN		3,500,304	3,258,176	242,129	-	242,129
2127			G-SG	SG		138,684	127,720	10,964	-	10,964
2128			COM_EQ	SE		-	-	-	-	-
2129			G-SG	CAGW		40,296,156	30,993,835	9,302,322	-	9,302,322
2130			COM_EQ	CAGE		105,962,531	105,962,531	-	-	-
2131			COM_EQ	JBG		4,680,092	3,605,829	1,074,263	-	1,074,263
2132			COM_EQ	CAEW		-	-	-	-	-
2133			COM_EQ	CAEE		334,869	334,869	-	-	-
2134			COM_EQ	CAGE		-	-	-	-	-
2135			COM_EQ	CAGE		-	-	-	-	-
2136					B8	407,319,446	378,795,621	28,523,825	-	28,523,825
2137										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2138	398	Misc. Equipment								
2139			G-SITUS	S		2,479,220	2,295,147	184,072	-	184,072
2140			G-DGP	DGP		-	-	-	-	-
2141			G-DGU	DGU		-	-	-	-	-
2142			CUST	CN		216,484	201,509	14,975	-	14,975
2143			PTD	SO		2,484,588	2,314,296	170,292	-	170,292
2144			P	SE		-	-	-	-	-
2145			G-SG	SG		-	-	-	-	-
2146			G-SG	CAGW		326,913	251,445	75,467	-	75,467
2147			G-SG	CAGE		1,837,951	1,837,951	-	-	-
2148			P	JBG		117,241	90,330	26,911	-	26,911
2149			P	CAEW		-	-	-	-	-
2150			P	CAEE		561	561	-	-	-
2151			G-SG	CAGE		-	-	-	-	-
2152					B8	7,462,958	6,991,239	471,718	-	471,718
2153										
2154	399	Coal Mine								
2155			P	SE		-	-	-	-	-
2156			P	CAEW		-	-	-	-	-
2157			P	CAEE		298,455,757	298,455,757	-	-	-
2158	MP		P	JBE		-	-	-	-	-
2159					B8	298,455,757	298,455,757	-	-	-
2160										
2161	399L	WIDCO Capital Lease								
2162			P	SE		-	-	-	-	-
2163						-	-	-	-	-
2164										
2165		Remove Capital Leases				-	-	-	-	-
2166						-	-	-	-	-
2167										
2168	1011390	General Capital Leases								
2169			G-SITUS	S		8,417,562	8,417,562	-	-	-
2170			P	CAGW		3,650,975	2,808,152	842,823	-	842,823
2171			P	CAGE		9,141,939	9,141,939	-	-	-
2172			PTD	SO		2,563,503	2,387,802	175,701	-	175,701
2173					B9	23,773,979	22,755,455	1,018,524	-	1,018,524
2174										
2175		Remove Capital Leases				(23,773,979)	(22,755,455)	(1,018,524)	-	(1,018,524)
2176					B9	-	-	-	-	-
2177										
2178	1011392	General Vehicles Capital Leases								
2179			LABOR	SO		-	-	-	-	-
2180					B9	-	-	-	-	-
2181										
2182		Remove Capital Leases				-	-	-	-	-
2183					B9	-	-	-	-	-
2184										
2185	GP	Unclassified Gen Plant - Acct 300								
2186			G-SITUS	S		-	-	-	-	-
2187			PTD	SO		3,659,134	3,408,340	250,795	-	250,795
2188			CUST	CN		-	-	-	-	-
2189			G-SG	SG		-	-	-	-	-
2190			G-SG	CAGE		-	-	-	-	-
2191			G-DGU	CAGW		-	-	-	-	-
2192						3,659,134	3,408,340	250,795	-	250,795
2193										
2194	399G	Unclassified Gen Plant - Acct 300								
2195			G-SITUS	S		-	-	-	-	-
2196			PTD	SO		-	-	-	-	-
2197			G-SG	SG		-	-	-	-	-
2198			G-DGP	DGP		-	-	-	-	-
2199			G-DGU	DGU		-	-	-	-	-
2200						-	-	-	-	-
2201										
2202	**TOTAL GENERAL PLANT**				B8	**1,433,371,887**	**1,349,629,819**	**83,742,067**	**-**	**83,742,067**
2203										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of General Plant by Factor									
	S				588,303,919	542,281,246	46,022,673	-	46,022,673
	JBG				20,641,164	15,903,214	4,737,950	-	4,737,950
	JBE				1,070	828	242	-	242
	SG				138,684	127,720	10,964	-	10,964
	SO				272,111,090	253,460,771	18,650,319	-	18,650,319
	SE				-	-	-	-	-
	CN				19,300,657	17,965,562	1,335,095	-	1,335,095
	DEU				-	-	-	-	-
	CAGW				60,660,250	46,656,901	14,003,349	-	14,003,349
	CAGE				196,658,358	196,658,358	-	-	-
	CAEW				-	-	-	-	-
	CAEE				299,330,674	299,330,674	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	Less Capital Leases				(23,773,979)	(22,755,455)	(1,018,524)	-	(1,018,524)
Total General Plant by Factor				B8	1,433,371,887	1,349,629,819	83,742,067	-	83,742,067
301	Organization								
		I-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
				B8	-	-	-	-	-
302	Franchise & Consent								
		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
		I-SG	SG		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		178,725,803	137,467,156	41,258,647	-	41,258,647
		I-SG	CAGE		14,386,245	14,386,245	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B8	162,030,833	120,772,186	41,258,647	-	41,258,647
303	Miscellaneous Intangible Plant								
		I-SITUS	S		14,174,864	12,666,816	1,508,049	-	1,508,049
		I-SG	SG		1,581,299	1,456,286	125,013	-	125,013
		PTD	SO		364,169,817	339,209,853	24,959,964	-	24,959,964
		P	SE		-	-	-	-	-
		CUST	CN		132,641,422	123,466,141	9,175,281	-	9,175,281
		I-SG	CAGW		84,796,350	65,221,210	19,575,140	-	19,575,140
		I-SG	CAGE		72,453,812	72,453,812	-	-	-
		P	JBG		1,041,005	802,054	238,951	-	238,951
		P	CAEW		-	-	-	-	-
		P	CAEE		3,687,563	3,687,563	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
				B8	674,546,133	618,963,734	55,582,399	-	55,582,399
303	Less Non-Utility Plant								
		I-SITUS	S		-	-	-	-	-
				B8	674,546,133	618,963,734	55,582,399	-	55,582,399
IP	Unclassified Intangible Plant - Acct 300								
		I-SITUS	S		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		I-DGU	DGU		-	-	-	-	-
		PTD	SO		-	-	-	-	-
					-	-	-	-	-
TOTAL INTANGIBLE PLANT				B8	**836,576,966**	**739,735,919**	**96,841,047**	**-**	**96,841,047**
Summary of Intangible Plant by Factor									
	S				(16,906,351)	(18,414,399)	1,508,049	-	1,508,049
	JBG				1,041,005	802,054	238,951	-	238,951
	JBE				-	-	-	-	-
	SG				1,581,299	1,456,286	125,013	-	125,013
	SO				364,169,817	339,209,853	24,959,964	-	24,959,964
	CN				132,641,422	123,466,141	9,175,281	-	9,175,281
	CAGW				263,522,153	202,688,366	60,833,788	-	60,833,788
	CAGE				86,840,056	86,840,056	-	-	-
	CAEW				-	-	-	-	-
	CAEE				3,687,563	3,687,563	-	-	-
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SE				-	-	-	-	-
Total Intangible Plant by Factor				B8	836,576,966	739,735,919	96,841,047	-	96,841,047
Summary of Unclassified Plant (Account 106)									
	DP				26,639,040	18,618,670	8,020,370	-	8,020,370
	DS0				-	-	-	-	-
	GP				3,659,134	3,408,340	250,795	-	250,795
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				-	-	-	-	-
	TP				53,140,083	50,818,824	2,321,259	-	2,321,259
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				9,703,574	8,793,123	910,451	-	910,451
Total Unclassified Plant by Factor					93,141,832	81,638,957	11,502,874	-	11,502,874
TOTAL ELECTRIC PLANT IN SERVICE				B8	**25,760,019,403**	**24,033,416,799**	**1,726,602,604**	**-**	**1,726,602,604**

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2295	Summary of Electric Plant by Factor									
2296		S				6,787,253,356	6,288,684,553	498,568,803	-	498,568,803
2297		SE				-	-	-	-	-
2298		JBG				1,188,526,316	915,713,322	272,812,994	-	272,812,994
2299		JBE				1,070	828	242	-	242
2300		SG				16,591,108	15,279,460	1,311,648	-	1,311,648
2301		SO				636,280,907	592,670,624	43,610,283	-	43,610,283
2302		CN				151,942,080	141,431,703	10,510,377	-	10,510,377
2303		DEU				-	-	-	-	-
2304		CAGW				3,902,149,636	3,001,342,855	900,806,781	-	900,806,781
2305		CAGE				12,798,030,674	12,798,030,674	-	-	-
2306		CAEW				-	-	-	-	-
2307		CAEE				303,018,237	303,018,237	-	-	-
2308		SSGCH				-	-	-	-	-
2309		SSGCT				-	-	-	-	-
2310		Less Capital Leases				(23,773,979)	(22,755,455)	(1,018,524)	-	(1,018,524)
2311					B8	25,760,019,403	24,033,416,799	1,726,602,604	-	1,726,602,604
2312	105	Plant Held For Future Use								
2313			DPW	S		9,785,367	9,785,367	-	-	-
2314			P	SG		-	-	-	-	-
2315			T	SG		-	-	-	-	-
2316			P	SG		-	-	-	-	-
2317			P	SE		5,726,460	5,292,979	433,481	-	433,481
2318			P	SG		-	-	-	-	-
2319			P	CAGW		161,944	124,559	37,385	-	37,385
2320			P	CAGE		12,418,892	12,418,892	-	-	-
2321			P	CAEW		-	-	-	-	-
2322			P	CAEE		26,634,978	26,634,978	-	-	-
2323	**Total Plant Held For Future Use**				B10	54,727,642	54,256,776	470,866	-	470,866
2324										
2325	114	Electric Plant Acquisition Adjustments								
2326			P	S		-	-	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		143,167,971	143,167,971	-	-	-
2330			P	DGP		-	-	-	-	-
2331	**Total Electric Plant Acquisition Adjustments**				B15	143,167,971	143,167,971	-	-	-
2332										
2333	115	Accum Provision for Asset Acquisition Adjustments								
2334			P	S		-	-	-	-	-
2335			P	SG		-	-	-	-	-
2336			P	CAGW		-	-	-	-	-
2337			P	CAGE		(107,722,880)	(107,722,880)	-	-	-
2338			P	DGP		-	-	-	-	-
2339					B15	(107,722,880)	(107,722,880)	-	-	-
2340										
2341	120	Nuclear Fuel								
2342			P	SE		-	-	-	-	-
2343	**Total Nuclear Fuel**					-	-	-	-	-
2344										
2345	124	Weatherization								
2346			DMSC	S		1,367,878	(552,403)	1,920,281	-	1,920,281
2347			DMSC	SO		(4,454)	(4,148)	(305)	-	(305)
2348					B16	1,363,424	(556,551)	1,919,976	-	1,919,976
2349										
2350	182W	Weatherization								
2351			DMSC	S		17,859,382	17,859,382	-	-	-
2352			DMSC	SG		-	-	-	-	-
2353			DMSC	SGCT		-	-	-	-	-
2354			DMSC	SO		-	-	-	-	-
2355					B16	17,859,382	17,859,382	-	-	-
2356										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2357	186W	Weatherization								
2358			DMSC	S		-	-	-	-	-
2359			DMSC	CN		-	-	-	-	-
2360			DMSC	CNP		-	-	-	-	-
2361			DMSC	SG		-	-	-	-	-
2362			DMSC	SO		-	-	-	-	-
2363					B16	-	-	-	-	-
2364										
2365	**Total Weatherization**					19,222,806	17,302,831	1,919,976	-	1,919,976
2366										
2367	151	Fuel Stock								
2368			P	DEU		-	-	-	-	-
2369			P	SE		-	-	-	-	-
2370			P	CAEW		1,743,235	1,346,799	396,436	-	396,436
2371			P	CAEE		161,922,916	161,922,916	-	-	-
2372			P	JBE		27,959,072	21,636,876	6,322,196	-	6,322,196
2373			P	CAEE		-	-	-	-	-
2374			P	CAEE		-	-	-	-	-
2375	**Total Fuel Stock**				B13	191,625,223	184,906,591	6,718,632	-	6,718,632
2376										
2377	152	Fuel Stock - Undistributed								
2378			P	SE		-	-	-	-	-
2379			P	CAEW		-	-	-	-	-
2380			P	CAEE		-	-	-	-	-
2381						-	-	-	-	-
2382										
2383	25316	DG&T Working Capital Deposit								
2384			P	SE		-	-	-	-	-
2385			P	CAEW		-	-	-	-	-
2386			P	CAEE		(2,637,000)	(2,637,000)	-	-	-
2387					B13	(2,637,000)	(2,637,000)	-	-	-
2388										
2389	25317	DG&T Working Capital Deposit								
2390			P	SE		-	-	-	-	-
2391			P	CAEW		-	-	-	-	-
2392			P	CAEE		(2,985,811)	(2,985,811)	-	-	-
2393					B13	(2,985,811)	(2,985,811)	-	-	-
2394										
2395	25319	Provo Working Capital Deposit								
2396			P	SE		-	-	-	-	-
2397			P	CAEW		-	-	-	-	-
2398			P	CAEE		-	-	-	-	-
2399						-	-	-	-	-
2400										
2401		Total Fuel Stock			B13	186,002,412	179,283,780	6,718,632	-	6,718,632
2402	154	Materials and Supplies								
2403			MSS	S		96,153,327	91,671,553	4,481,774	-	4,481,774
2404			MSS	SG		1,078,155	992,919	85,236	-	85,236
2405			MSS	SE		-	-	-	-	-
2406			MSS	SO		92,417	86,083	6,334	-	6,334
2407			MSS	SNPPS		-	-	-	-	-
2408			MSS	SNPPH		-	-	-	-	-
2409			MSS	SNPD		(1,434,802)	(1,344,691)	(90,110)	-	(90,110)
2410			MSS	SNPT		-	-	-	-	-
2411			MSS	DGU		-	-	-	-	-
2412			MSS	DGP		-	-	-	-	-
2413			MSS	JBE		-	-	-	-	-
2414			MSS	SNPP		-	-	-	-	-
2415			MSS	CAGW		7,135,896	5,488,582	1,647,313	-	1,647,313
2416			MSS	CAGE		114,293,038	114,293,038	-	-	-
2417			MSS	JBG		5,301,655	4,084,719	1,216,936	-	1,216,936
2418			MSS	CAEW		-	-	-	-	-
2419			MSS	CAEE		5,482,145	5,482,145	-	-	-
2420			MSS	CAGE		-	-	-	-	-
2421	**Total Materials and Supplies**				B13	228,101,831	220,754,347	7,347,483	-	7,347,483
2422										
2423	163	Stores Expense Undistributed								
2424			MSS	SO		-	-	-	-	-
2425										
2426					B13	-	-	-	-	-
2427										
2428	25318	Provo Working Capital Deposit								
2429			MSS	SNPPS		-	-	-	-	-
2430			MSS	CAGW		-	-	-	-	-
2431			MSS	CAGE		(273,000)	(273,000)	-	-	-
2432					B13	(273,000)	(273,000)	-	-	-
2433										
2434		Total Materials & Supplies			B13	227,828,831	220,481,347	7,347,483	-	7,347,483
2435										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2436	165	Prepayments								
2437			DMSC	S		9,330,756	9,330,756	-	-	-
2438			GP	GPS		7,945,069	7,400,519	544,550	-	544,550
2439			PT	SG		1,381,068	1,271,885	109,183	-	109,183
2440			PT	CAGW		983,688	756,605	227,083	-	227,083
2441			PT	CAGE		1,346,713	1,346,713	-	-	-
2442			P	CAEW		4,055	3,133	922	-	922
2443			P	CAEE		7,298,658	7,298,658	-	-	-
2444			P	SE		-	-	-	-	-
2445			PTD	SO		17,654,584	16,444,550	1,210,034	-	1,210,034
2446	**Total Prepayments**				B15	45,944,591	43,852,819	2,091,773	-	2,091,773
2447										
2448	182M	Misc Regulatory Assets								
2449			P	S		214,044,601	211,752,343	2,292,258	-	2,292,258
2450			DEFSG	SG		-	-	-	-	-
2451			P	CAGE		-	-	-	-	-
2452			P	CAGE		7,921,830	7,921,830	-	-	-
2453			P	CAGW		-	-	-	-	-
2454			DEFSG	JBG		-	-	-	-	-
2455			P	SE		10,608,209	9,805,189	803,019	-	803,019
2456			P	CAEW		-	-	-	-	-
2457			P	CAEE		80,787,889	80,787,889	-	-	-
2458			T	SO		20,306,273	18,914,495	1,391,779	-	1,391,779
2459					B11	333,668,802	329,181,746	4,487,057	-	4,487,057
2460										
2461	186M	Misc Deferred Debits								
2462			LABOR	S		12,107,933	12,107,933	-	-	-
2463			P	CAEW		-	-	-	-	-
2464			P	CAEE		-	-	-	-	-
2465			P	SG		14,942,381	13,761,077	1,181,304	-	1,181,304
2466			LABOR	SO		1,250	1,164	86	-	86
2467			P	SE		-	-	-	-	-
2468			P	CAGW		25,734,452	19,793,683	5,940,769	-	5,940,769
2469			DEFSG	CAGE		48,423,274	48,423,274	-	-	-
2470			P	CAEW		-	-	-	-	-
2471			P	CAEE		6,594,604	6,594,604	-	-	-
2472			P	JBE		-	-	-	-	-
2473			GP	EXCTAX		-	-	-	-	-
2474	**Total Misc. Deferred Debits**				B11	107,803,894	100,681,736	7,122,158	-	7,122,158
2475										
2476	Working Capital									
2477	CWC	Cash Working Capital								
2478			CWC	S		-	-	-	-	-
2479			CWC	SO		-	-	-	-	-
2480			CWC	SE		-	-	-	-	-
2481					B14	-	-	-	-	-
2482										
2483	OWC	Other Work. Cap.								
2484	131	Cash	GP	SNP		-	-	-	-	-
2485	135	Working Funds	GP	SG		-	-	-	-	-
2486	141	Other A/R	GP	SO		-	-	-	-	-
2487	143	Other A/R	PTD	SO		39,728,518	37,005,551	2,722,967	-	2,722,967
2488	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2489	232	A/P	P	SO		(6,894,916)	(6,422,343)	(472,573)	-	(472,573)
2490	232	A/P	P	CAEE		(2,220,503)	(2,220,503)	-	-	-
2491	232	A/P	T	CAGE		(82,514)	(82,514)	-	-	-
2492	232	A/P	P	S		(169,637)	(169,637)	-	-	-
2493	2533	Other Msc. Df. Crd	P	S		(5,912,698)	(5,912,698)	-	-	-
2494	2533	Other Msc. Df. Crd	P	CAEW		-	-	-	-	-
2495	2533	Other Msc. Df. Crd	P	CAEE		(27,670,164)	(27,670,164)	-	-	-
2496	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2497	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2498	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2499	230	Asset Retir. Oblig.	P	S		(8,315,294)	(8,315,294)	-	-	-
2500	254105	ARO Reg Liability	P	S		-	-	-	-	-
2501	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2502	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2503	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
2504	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2505					B14	(11,537,208)	(13,787,601)	2,250,394	-	2,250,394
2506										
2507	**Total Working Capital**					(11,537,208)	(13,787,601)	2,250,394	-	2,250,394

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2508	Miscellaneous Rate Base									
2509	18221	Unrec Plant & Reg Study Costs								
2510			P	S		-	-	-	-	-
2511										
2512						-	-	-	-	-
2513										
2514	18222	Nuclear Plant - Trojan								
2515			P	S		-	-	-	-	-
2516			P	TROJP		-	-	-	-	-
2517			P	TROJD		-	-	-	-	-
2518					B14	-	-	-	-	-
2519										
2520										
2521										
2522	1869	Misc Deferred Debits-Trojan								
2523			P	S		-	-	-	-	-
2524			P	SNPPN		-	-	-	-	-
2525						-	-	-	-	-
2526										
2527	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2528										
2529	**TOTAL RATE BASE ADDITIONS**					**999,106,862**	**966,698,524**	**32,408,338**	**-**	**32,408,338**
2530	235	Customer Service Deposits								
2531			CUST	S		-	-	-	-	-
2532			CUST	CN		-	-	-	-	-
2533	**Total Customer Service Deposits**				B15	-	-	-	-	-
2534										
2535	2281	Prop Ins	PTD	SO		-	-	-	-	-
2536	2282	Inj & Dam	PTD	SO		(13,147,119)	(12,246,024)	(901,095)	-	(901,095)
2537	2283	Pen & Ben	PTD	SO		(3,678,287)	(3,426,180)	(252,107)	-	(252,107)
2538	2283	Pen & Ben	PTD	S		-	-	-	-	-
2539	254	Ins Prov	PTD	SO		-	-	-	-	-
2540					B15	(16,825,406)	(15,672,204)	(1,153,203)	-	(1,153,203)
2541										
2542	22841	Accum Misc Oper Provisions - Other								
2543			P	S		-	-	-	-	-
2544			P	CAGW		(1,339,079)	(1,029,954)	(309,125)	-	(309,125)
2545					B15	(1,339,079)	(1,029,954)	(309,125)	-	(309,125)
2546										
2547	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2548	230	ARO	P	TROJP		-	-	-	-	-
2549	254105	ARO	P	S		275,403	-	275,403	-	275,403
2550	254	Regulatory Liabil	P	CAEE		-	-	-	-	-
2551	254	Regulatory Liabil	P	SE		-	-	-	-	-
2552	254		P	S		(37,206,577)	(36,426,750)	(779,827)	-	(779,827)
2553					B15	(36,931,174)	(36,426,750)	(504,425)	-	(504,425)
2554										
2555	252	Customer Advances for Construction								
2556			DPW	S		(2,320,530)	(2,320,530)	-	-	-
2557			T	SG		322,409	296,920	25,489	-	25,489
2558			T	CAGE		(25,832,843)	(25,832,843)	-	-	-
2559			DPW	CAGW		-	-	-	-	-
2560			CUST	CN		-	-	-	-	-
2561	**Total Customer Advances for Constr.**				B19	(27,830,965)	(27,856,454)	25,489	-	25,489
2562										
2563	25398	SO2 Emissions								
2564			P	S		-	-	-	-	-
2565						-	-	-	-	-
2566										
2567	25399	Other Deferred Credits								
2568			P	S		(4,514,450)	(4,230,519)	(283,931)	-	(283,931)
2569			GP	GPS		-	-	-	-	-
2570			GP	SO		(21,001,180)	(19,561,772)	(1,439,407)	-	(1,439,407)
2571			P	CAGW		(1,100)	(846)	(254)	-	(254)
2572			P	CAGE		4,308,239	4,308,239	-	-	-
2573			P	SG		(6,227,655)	(5,735,314)	(492,341)	-	(492,341)
2574			P	CAEW		-	-	-	-	-
2575			P	CAEE		-	-	-	-	-
2576			P	SE		-	-	-	-	-
2577					B19	(27,436,145)	(25,220,212)	(2,215,934)	-	(2,215,934)
2578										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2579	190	Accumulated Deferred Income Taxes								
2580			P	S		38,146,114	37,954,647	191,467	-	191,467
2581			CUST	CN		-	-	-	-	-
2582			LABOR	SO		30,846,651	28,732,442	2,114,210	-	2,114,210
2583			P	IBT		-	-	-	-	-
2584			CUST	BADDEBT		3,007,047	2,648,131	358,916	-	358,916
2585			P	TROJD		2,116,464	1,629,180	487,284	-	487,284
2586			P	SG		7,351,269	6,770,098	581,171	-	581,171
2587			P	SE		627,324	579,837	47,487	-	47,487
2588			PTD	SNP		-	-	-	-	-
2589			P	CAGW		173,979	133,816	40,163	-	40,163
2590			P	CAGE		37,822,141	37,822,141	-	-	-
2591			P	CAEW		-	-	-	-	-
2592			P	CAEE		43,223,228	43,223,228	-	-	-
2593			DPW	JBE		1,699,031	1,314,840	384,190	-	384,190
2594			DPW	SNPD		832,551	780,264	52,287	-	52,287
2595										
2596	**Total Accum Deferred Income Taxes**				B19	165,845,799	161,588,624	4,257,175	-	4,257,175
2597										
2598	281	Accumulated Deferred Income Taxes								
2599			P	S		-	-	-	-	-
2600			PT	SG		(252,151,842)	(232,217,405)	(19,934,437)	-	(19,934,437)
2601			PT	CAGW		-	-	-	-	-
2602			PT	CAGE		-	-	-	-	-
2603			T	SNPT		-	-	-	-	-
2604					B19	(252,151,842)	(232,217,405)	(19,934,437)	-	(19,934,437)
2605										
2606	282	Accumulated Deferred Income Taxes								
2607			GP	S		765,978	765,978	-	-	-
2608			ACCMDIT	CIAC		-	-	-	-	-
2609			ACCMDIT	DITBAL		(3,928,323,080)	(3,690,522,521)	(237,800,560)	-	(237,800,560)
2610			GP	JBE		-	-	-	-	-
2611			LABOR	SO		(1,143,071)	(1,064,725)	(78,345)	-	(78,345)
2612			PTD	SNPD		-	-	-	-	-
2613			P	SNP		-	-	-	-	-
2614			P	CAGW		-	-	-	-	-
2615			P	CAGE		(3,176,010)	(3,176,010)	-	-	-
2616			P	SE		-	-	-	-	-
2617			P	CAEE		(4,932,413)	(4,932,413)	-	-	-
2618			P	CN		-	-	-	-	-
2619			P	JBG		-	-	-	-	-
2620			P	SG		-	-	-	-	-
2621					B19	(3,936,808,596)	(3,698,929,691)	(237,878,905)	-	(237,878,905)
2622										
2623	283	Accumulated Deferred Income Taxes								
2624			GP	S		(87,319,028)	(86,711,893)	(607,134)	-	(607,134)
2625			P	SG		(358,473)	(330,133)	(28,340)	-	(28,340)
2626			P	SE		-	-	-	-	-
2627			LABOR	SO		(25,264,783)	(23,533,151)	(1,731,632)	-	(1,731,632)
2628			GP	GPS		(8,301,728)	(7,732,733)	(568,995)	-	(568,995)
2629			PTD	SNP		(2,669,367)	(2,503,313)	(166,054)	-	(166,054)
2630			P	TROJD		-	-	-	-	-
2631			PTD	SGCT		-	-	-	-	-
2632			P	CAGW		(2,482,063)	(1,909,082)	(572,981)	-	(572,981)
2633			P	CAGE		(1,058,304)	(1,058,304)	-	-	-
2634			P	CAEW		-	-	-	-	-
2635			P	CAEE		(42,513,918)	(42,513,918)	-	-	-
2636			P	JBE		-	-	-	-	-
2637			P	SGCT		-	-	-	-	-
2638										
2639					B19	(169,967,665)	(166,292,528)	(3,675,137)	-	(3,675,137)
2640										
2641	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,193,082,304)	(3,935,851,000)	(257,231,304)	-	(257,231,304)
2642	255	Accumulated Investment Tax Credit								
2643			PTD	S		-	-	-	-	-
2644			PTD	ITC84		-	-	-	-	-
2645			PTD	ITC85		-	-	-	-	-
2646			PTD	ITC86		(205,535)	(178,556)	(26,979)	-	(26,979)
2647			PTD	ITC88		(69,168)	(58,820)	(10,348)	-	(10,348)
2648			PTD	ITC89		(182,414)	(154,562)	(27,852)	-	(27,852)
2649			PTD	ITC90		(167,230)	(160,686)	(6,544)	-	(6,544)
2650			PTD	SG		(267,209)	(246,084)	(21,125)	-	(21,125)
2651	**Total Accumulated ITC**				B19	(891,556)	(798,709)	(92,847)	-	(92,847)
2652										
2653	**TOTAL RATE BASE DEDUCTIONS**					**(4,304,336,630)**	**(4,042,855,282)**	**(261,481,349)**	**-**	**(261,481,349)**
2654										
2655										
2656										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS			WASHINGTON	
108SP	Steam Prod Plant Accumulated Depr								
		P	S		11,789,037	11,789,037	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(155,840,070)	(119,864,568)	(35,975,502)	-	(35,975,502)
		P	CAGE		(2,113,301,940)	(2,113,301,940)	-	-	-
		P	JBG		(522,008,987)	(402,187,631)	(119,821,356)	-	(119,821,356)
		P	CAGE		-	-	-	-	-
				B17	(2,779,361,959)	(2,623,565,101)	(155,796,858)	-	(155,796,858)
108NP	Nuclear Prod Plant Accumulated Depr								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr								
		P	S		588,329	588,329	-	-	-
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		(247,697,531)	(190,516,839)	(57,180,692)	-	(57,180,692)
		P	CAGE		(62,259,546)	(62,259,546)	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(309,368,748)	(252,188,056)	(57,180,692)	-	(57,180,692)
108OP	Other Production Plant - Accum Depr								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		(360,649,900)	(277,394,283)	(83,255,617)	-	(83,255,617)
		P	CAGE		(441,147,882)	(441,147,882)	-	-	-
		P	CAGE		-	-	-	-	-
				B17	(801,797,782)	(718,542,165)	(83,255,617)	-	(83,255,617)
108EP	Experimental Plant - Accum Depr								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR					**(3,890,528,489)**	**(3,594,295,323)**	**(296,233,167)**	**-**	**(296,233,167)**
Summary of Prod Plant Depreciation by Factor									
	S				12,377,366	12,377,366	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				(764,187,501)	(587,775,690)	(176,411,811)	-	(176,411,811)
	CAGE				(2,616,709,368)	(2,616,709,368)	-	-	-
	JBG				(522,008,987)	(402,187,631)	(119,821,356)	-	(119,821,356)
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(3,890,528,489)	(3,594,295,323)	(296,233,167)	-	(296,233,167)
108TP	Transmission Plant Accumulated Depr								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		(482,353,225)	(371,002,535)	(111,350,690)	-	(111,350,690)
		T	CAGE		(917,699,931)	(917,699,931)	-	-	-
		T	JBG		(46,876,364)	(36,116,416)	(10,759,948)	-	(10,759,948)
		T	SG		(1,073,086)	(988,251)	(84,835)	-	(84,835)
TOTAL TRANS PLANT ACCUM DEPR				B17	**(1,448,002,607)**	**(1,325,807,133)**	**(122,195,474)**	**-**	**(122,195,474)**
108360	Land and Land Rights								
		DPW	S		(9,012,116)	(8,853,467)	(158,649)	-	(158,649)
				B17	(9,012,116)	(8,853,467)	(158,649)	-	(158,649)
108361	Structures and Improvements								
		DPW	S		(21,682,775)	(20,795,377)	(887,398)	-	(887,398)
				B17	(21,682,775)	(20,795,377)	(887,398)	-	(887,398)
108362	Station Equipment								
		DPW	S		(248,042,560)	(229,161,048)	(18,881,511)	-	(18,881,511)
				B17	(248,042,560)	(229,161,048)	(18,881,511)	-	(18,881,511)

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2734	108363	Storage Battery Equipment								
2735			DPW	S		-	-	-	-	-
2736					B17	-	-	-	-	-
2738	108364	Poles, Towers & Fixtures								
2739			DPW	S		(569,706,986)	(510,357,423)	(59,349,563)	-	(59,349,563)
2740					B17	(569,706,986)	(510,357,423)	(59,349,563)	-	(59,349,563)
2742	108365	Overhead Conductors								
2743			DPW	S		(300,023,771)	(270,280,203)	(29,743,568)	-	(29,743,568)
2744					B17	(300,023,771)	(270,280,203)	(29,743,568)	-	(29,743,568)
2746	108366	Underground Conduit								
2747			DPW	S		(147,206,072)	(137,976,857)	(9,229,215)	-	(9,229,215)
2748					B17	(147,206,072)	(137,976,857)	(9,229,215)	-	(9,229,215)
2750	108367	Underground Conductors								
2751			DPW	S		(348,641,909)	(337,779,545)	(10,862,364)	-	(10,862,364)
2752					B17	(348,641,909)	(337,779,545)	(10,862,364)	-	(10,862,364)
2754	108368	Line Transformers								
2755			DPW	S		(475,205,184)	(422,842,531)	(52,362,653)	-	(52,362,653)
2756					B17	(475,205,184)	(422,842,531)	(52,362,653)	-	(52,362,653)
2758	108369	Services								
2759			DPW	S		(261,876,924)	(238,586,642)	(23,290,283)	-	(23,290,283)
2760					B17	(261,876,924)	(238,586,642)	(23,290,283)	-	(23,290,283)
2762	108370	Meters								
2763			DPW	S		(87,396,003)	(84,113,195)	(3,282,807)	-	(3,282,807)
2764					B17	(87,396,003)	(84,113,195)	(3,282,807)	-	(3,282,807)
2768	108371	Installations on Customers' Premises								
2769			DPW	S		(7,311,009)	(6,949,973)	(361,036)	-	(361,036)
2770					B17	(7,311,009)	(6,949,973)	(361,036)	-	(361,036)
2772	108372	Leased Property								
2773			DPW	S		-	-	-	-	-
2774					B17	-	-	-	-	-
2776	108373	Street Lights								
2777			DPW	S		(29,911,391)	(27,976,480)	(1,934,911)	-	(1,934,911)
2778					B17	(29,911,391)	(27,976,480)	(1,934,911)	-	(1,934,911)
2780	108D00	Unclassified Dist Plant - Acct 300								
2781			DPW	S		-	-	-	-	-
2782						-	-	-	-	-
2784	108DS	Unclassified Dist Sub Plant - Acct 300								
2785			DPW	S		-	-	-	-	-
2786						-	-	-	-	-
2788	108DP	Unclassified Dist Sub Plant - Acct 300								
2789			DPW	S		6,028,319	5,948,716	79,603	-	79,603
2790						6,028,319	5,948,716	79,603	-	79,603
2793	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,499,988,380)**	**(2,289,724,025)**	**(210,264,355)**	**-**	**(210,264,355)**
2795	Summary of Distribution Plant Depr by Factor									
2796		S				(2,499,988,380)	(2,289,724,025)	(210,264,355)	-	(210,264,355)
2798	Total Distribution Depreciation by Factor				B17	(2,499,988,380)	(2,289,724,025)	(210,264,355)	-	(210,264,355)

February 2015 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2799	108GP	General Plant Accumulated Depr								
2800			G-SITUS	S		(204,121,622)	(182,591,990)	(21,529,632)	-	(21,529,632)
2801			G-DGP	DGP		-	-	-	-	-
2802			G-DGU	DGU		-	-	-	-	-
2803			G-SG	SG		-	-	-	-	-
2804			CUST	CN		(6,935,293)	(6,455,554)	(479,739)	-	(479,739)
2805			PTD	SO		(94,892,300)	(88,388,443)	(6,503,857)	-	(6,503,857)
2806			P	SE		-	-	-	-	-
2807			G-SG	CAGW		(20,602,232)	(15,846,230)	(4,756,002)	-	(4,756,002)
2808			G-SG	CAGE		(60,837,949)	(60,837,949)	-	-	-
2809			P	JBG		(6,132,545)	(4,724,888)	(1,407,658)	-	(1,407,658)
2810			P	CAEW		-	-	-	-	-
2811			P	CAEE		(415,723)	(415,723)	-	-	-
2812			G-SG	CAGE		-	-	-	-	-
2813			G-SG	CAGE		-	-	-	-	-
2814					B17	(393,937,664)	(359,260,777)	(34,676,887)	-	(34,676,887)
2815										
2816										
2817	108MP	Mining Plant Accumulated Depr.								
2818			P	S		-	-	-	-	-
2819			P	CAEW		-	-	-	-	-
2820			P	CAEE		(192,232,676)	(192,232,676)	-	-	-
2821			P	JBE		-	-	-	-	-
2822					B17	(192,232,676)	(192,232,676)	-	-	-
2823	108MP	Less Centralia Situs Depreciation								
2824			P	S		-	-	-	-	-
2825					B17	(192,232,676)	(192,232,676)	-	-	-
2826										
2827	1081390	Accum Depr - Capital Lease								
2828			PTD	SO		-	-	-	-	-
2829						-	-	-	-	-
2830										
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833										
2834	1081399	Accum Depr - Capital Lease								
2835			P	S		-	-	-	-	-
2836			P	SE		-	-	-	-	-
2837						-	-	-	-	-
2838										
2839		Remove Capital Leases				-	-	-	-	-
2840						-	-	-	-	-
2841										
2842										
2843	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(586,170,340)**	**(551,493,453)**	**(34,676,887)**	**-**	**(34,676,887)**
2844										
2845										
2846										
2847	Summary of General Depreciation by Factor									
2848		S				(204,121,622)	(182,591,990)	(21,529,632)	-	(21,529,632)
2849		DGP				-	-	-	-	-
2850		DGU				-	-	-	-	-
2851		SE				-	-	-	-	-
2852		SO				(94,892,300)	(88,388,443)	(6,503,857)	-	(6,503,857)
2853		CN				(6,935,293)	(6,455,554)	(479,739)	-	(479,739)
2854		SG				-	-	-	-	-
2855		DEU				-	-	-	-	-
2856		CAGW				(20,602,232)	(15,846,230)	(4,756,002)	-	(4,756,002)
2857		CAGE				(60,837,949)	(60,837,949)	-	-	-
2858		CAEW				-	-	-	-	-
2859		CAEE				(192,648,399)	(192,648,399)	-	-	-
2860		SSGCT				-	-	-	-	-
2861		JBG				(6,132,545)	(4,724,888)	(1,407,658)	-	(1,407,658)
2862		Remove Capital Leases				-	-	-	-	-
2863	Total General Depreciation by Factor				B17	(586,170,340)	(551,493,453)	(34,676,887)	-	(34,676,887)
2864										
2865										
2866	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,424,689,816)**	**(7,761,319,933)**	**(663,369,883)**	**-**	**(663,369,883)**
2867	111SP	Accum Prov for Amort-Steam								
2868			P	CAGW		-	-	-	-	-
2869			P	CAGW		-	-	-	-	-
2870			P	CAGE		-	-	-	-	-
2871			P	SG		-	-	-	-	-
2872						-	-	-	-	-
2873										
2874										

February 2015 West Control Area
AMA

	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2875	111GP	Accum Prov for Amort-General								
2876			G-SITUS	S		(11,121,393)	(9,756,074)	(1,365,318)	-	(1,365,318)
2877			CUST	CN		-	-	-	-	-
2878			I-SG	SG		-	-	-	-	-
2879			PTD	SO		(5,451,525)	(5,077,881)	(373,644)	-	(373,644)
2880			I-SG	CAGW		(128,566)	(98,887)	(29,679)	-	(29,679)
2881			I-SG	CAGE		-	-	-	-	-
2882			P	CAEW		-	-	-	-	-
2883			P	CAEE		-	-	-	-	-
2884			P	SE		-	-	-	-	-
2885					B18	(16,701,484)	(14,932,842)	(1,768,642)	-	(1,768,642)
2886										
2887										
2888	111HP	Accum Prov for Amort-Hydro								
2889			P	DGP		-	-	-	-	-
2890			P	DGU		-	-	-	-	-
2891			P	SG		-	-	-	-	-
2892			P	CAGW		(1,205,059)	(926,873)	(278,187)	-	(278,187)
2893			P	CAGE		-	-	-	-	-
2894			P	CAGE		-	-	-	-	-
2895					B18	(1,205,059)	(926,873)	(278,187)	-	(278,187)
2896										
2897										
2898	111IP	Accum Prov for Amort-Intangible Plant								
2899			I-SITUS	S		13,066,071	13,066,071	-	-	-
2900			I-DGP	DGP		-	-	-	-	-
2901			I-DGU	DGU		-	-	-	-	-
2902			P	CAEW		-	-	-	-	-
2903			P	CAEE		(2,570,676)	(2,570,676)	-	-	-
2904			P	SE		-	-	-	-	-
2905			I-SG	SG		(13,407,827)	(12,347,841)	(1,059,986)	-	(1,059,986)
2906			I-SG	CAGW		-	-	-	-	-
2907			I-SG	CAGE		-	-	-	-	-
2908			CUST	CN		(113,227,343)	(105,395,003)	(7,832,340)	-	(7,832,340)
2909			P	CAGE		-	-	-	-	-
2910			P	CAGE		-	-	-	-	-
2911			I-SG	CAGW		(93,069,983)	(71,584,884)	(21,485,099)	-	(21,485,099)
2912			I-SG	CAGE		(25,774,244)	(25,774,244)	-	-	-
2913			PTD	JBG		(209,443)	(161,367)	(48,075)	-	(48,075)
2914			PTD	SO		(292,673,465)	(272,613,814)	(20,059,651)	-	(20,059,651)
2915					B18	(527,866,910)	(477,381,758)	(50,485,151)	-	(50,485,151)
2916	111IP	Less Non-Utility Plant								
2917			NUTIL	OTH		-	-	-	-	-
2918					B18	(527,866,910)	(477,381,758)	(50,485,151)	-	(50,485,151)
2919										
2920	111390	Accum Amtr - Capital Lease								
2921			G-SITUS	S		396,357	396,357	-	-	-
2922			G-SITUS	SG		910,304	838,338	71,966	-	71,966
2923			P	CAGE		-	-	-	-	-
2924			PTD	CAGW		-	-	-	-	-
2925			PTD	SO		8,673,284	8,078,823	594,461	-	594,461
2926						9,979,946	9,313,518	666,427	-	666,427
2927										
2928		Remove Capital Lease Amtr				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2929										
2930	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(545,773,453)**	**(493,241,473)**	**(52,531,980)**	**-**	**(52,531,980)**
2931	AMA									
2932										
2933										
2934										
2935	Summary of Amortization by Factor									
2936		S				2,341,035	3,706,354	(1,365,318)	-	(1,365,318)
2937		DGP				-	-	-	-	-
2938		DGU				-	-	-	-	-
2939		SE				-	-	-	-	-
2940		SO				(289,451,705)	(269,612,872)	(19,838,833)	-	(19,838,833)
2941		CN				(113,227,343)	(105,395,003)	(7,832,340)	-	(7,832,340)
2942		SSGCT				-	-	-	-	-
2943		JBG				(209,443)	(161,367)	(48,075)	-	(48,075)
2944		CAGW				(94,403,609)	(72,610,644)	(21,792,965)	-	(21,792,965)
2945		CAGE				(25,774,244)	(25,774,244)	-	-	-
2946		CAEW				-	-	-	-	-
2947		CAEE				(2,570,676)	(2,570,676)	-	-	-
2948		SG				(12,497,523)	(11,509,503)	(988,020)	-	(988,020)
2949		Less Capital Lease				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2950	Total Provision For Amortization by Factor				B18	(545,773,453)	(493,241,473)	(52,531,980)	-	(52,531,980)

PACIFIC POWER

Washington Jurisdiction
RESULTS OF OPERATIONS

March 2015

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MARCH 2015
FILE:	WA JAM March 2015
PREPARED BY:	Revenue Requirement Department
DATE:	June 29, 2015
TIME:	10:38:04 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.610
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.30%

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.

The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

March 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	372,922,788	346,774,135	26,148,652	0	26,148,652
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	4,193,024	3,403,078	789,945	0	789,945
5	Other Operating Revenues	2.4	11,353,270	10,566,269	787,001	0	787,001
6	Total Operating Revenues	2.4	388,469,081	360,743,483	27,725,599	0	27,725,599
7							
8	Operating Expenses:						
9	Steam Production	2.6	50,437,970	44,475,304	5,962,666	0	5,962,666
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	4,270,288	3,554,239	716,049	0	716,049
12	Other Power Supply	2.10	34,239,366	28,502,702	5,736,664	0	5,736,664
13	Transmission	2.12	12,645,149	10,467,733	2,177,416	0	2,177,416
14	Distribution	2.13	18,467,586	17,446,431	1,021,156	0	1,021,156
15	Customer Accounts	2.14	6,756,971	6,283,108	473,863	0	473,863
16	Customer Service	2.14	10,155,938	9,342,664	813,274	0	813,274
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	11,616,750	10,709,023	907,727	0	907,727
19							
20	Total O & M Expenses	2.16	148,590,019	130,781,205	17,808,815	0	17,808,615
21							
22	Depreciation	2.18	56,222,926	52,495,912	3,727,014	0	3,727,014
23	Amortization Expense	2.19	3,722,111	3,317,876	404,234	0	404,234
24	Taxes Other Than Income	2.19	14,947,713	13,220,937	1,726,776	0	1,726,776
25	Income Taxes - Federal	2.22	46,701,739	45,833,017	868,723	0	868,723
26	Income Taxes - State	2.22	6,227,946	6,227,946	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	(396,367)	(396,367)	0	0	0
29	Misc Revenue & Expense	2.6	(35,475)	(34,577)	(898)	0	(898)
30							
31	Total Operating Expenses	2.22	275,980,611	251,445,948	24,534,663	0	24,534,663
32							
33	Operating Revenue for Return		112,488,470	109,297,534	3,190,936	0	3,190,936
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,841,377,393	24,108,589,334	1,732,788,059	0	1,732,788,059
37	Plant Held for Future Use	2.33	54,727,642	54,256,776	470,866	0	470,866
38	Misc Deferred Debits	2.35	412,774,381	401,394,277	11,380,104	0	11,380,104
39	Elec Plant Acq Adj	2.33	35,049,189	35,049,189	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	47,402,342	45,513,148	1,889,194	0	1,889,194
42	Fuel Stock	2.34	180,563,672	174,151,321	6,412,351	0	6,412,351
43	Material & Supplies	2.34	231,053,958	223,460,638	7,593,320	0	7,593,320
44	Working Capital	2.35	(20,992,472)	(23,217,171)	2,224,700	0	2,224,700
45	Weatherization Loans	2.34	19,442,438	17,522,636	1,919,801	0	1,919,801
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,801,398,544	25,036,720,149	1,764,678,395	0	1,764,678,395
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,462,016,014)	(7,798,755,045)	(663,260,969)	0	(663,260,969)
52	Accum Prov For Amort	2.41	(548,741,961)	(495,803,242)	(52,938,719)	0	(52,938,719)
53	Accum Def Income Taxes	2.37	(4,192,295,584)	(3,935,189,014)	(257,106,570)	0	(257,106,570)
54	Unamortized ITC	2.37	(860,253)	(771,393)	(88,860)	0	(88,860)
55	Customer Adv for Const	2.36	(27,319,836)	(27,345,325)	25,489	0	25,489
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(83,065,985)	(78,967,280)	(4,098,705)	0	(4,098,705)
58							
59	Total Rate Base Deductions		(13,314,299,633)	(12,336,831,299)	(977,468,334)	0	(977,468,334)
60							
61	Total Rate Base		13,487,098,911	12,699,888,850	787,210,061	0	787,210,061
62							
63							
64							
65							
66							
67							
68							
69							

March 2015 West Control Area AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		143,674,873	132,503,756	11,171,117	-	11,171,117
				B1	143,674,873	132,503,756	11,171,117	-	11,171,117
442	Commercial & Industrial Sales								
		0	S		226,065,641	211,190,986	14,874,655	-	14,874,655
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	226,065,641	211,190,986	14,874,655	-	14,874,655
444	Public Street & Highway Lighting								
		0	S		1,665,680	1,562,799	102,881	-	102,881
		0	SO		-	-	-	-	-
				B1	1,665,680	1,562,799	102,881	-	102,881
445	Other Sales to Public Authority								
		0	S		1,516,594	1,516,594	-	-	-
				B1	1,516,594	1,516,594	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**372,922,788**	**346,774,135**	**26,148,652**	**-**	**26,148,652**
447	Sales for Resale-Non NPC								
		P	S		771,108	771,108	-	-	-
			SG		-	-	-	-	-
			CAGW		-	-	-	-	-
					771,108	771,108	-	-	-
447NPC	Sales for Resale-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	DGP		-	-	-	-	-
		P	CAGW		3,421,915	2,631,970	789,945	-	789,945
		P	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B1	3,421,915	2,631,970	789,945	-	789,945
	Total Sales for Resale				4,193,024	3,403,078	789,945	-	789,945
449	Provision for Rate Refund								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**377,115,811**	**350,177,214**	**26,938,598**	**-**	**26,938,598**
450	Forfeited Discounts & Interest								
		CUST	S		751,570	692,509	59,060	-	59,060
		CUST	SO		-	-	-	-	-
				B1	751,570	692,509	59,060	-	59,060
451	Misc Electric Revenue								
		CUST	S		457,991	433,847	24,144	-	24,144
		GP	SG		-	-	-	-	-
		GP	SO		12	11	1	-	1
				B1	458,003	433,858	24,145	-	24,145
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		759,158	686,093	73,065	-	73,065
		T	CAGW		4,883	3,756	1,127	-	1,127
		T	CAGE		311,712	311,712	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		34,101	31,405	2,696	-	2,696
		GP	SO		346,498	322,749	23,749	-	23,749
				B1	1,456,351	1,355,714	100,637	-	100,637

March 2015 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		(1,200,329)	(1,195,980)	(4,349)	-	(4,349)
		CUST	CAGE		1,156,334	1,156,334	-	-	-
		OTHSE	CAGW		846,598	651,162	195,436	-	195,436
		OTHSO	SO		57,123	53,208	3,915	-	3,915
		OTHSGR	SG		315,152	290,237	24,915	-	24,915
		OTHSGR	JBG		137,876	106,228	31,648	-	31,648
		OTHSGR	WRG		6,603,319	6,288,007	315,313	-	315,313
		OTHSGR	WRE		771,271	734,991	36,281	-	36,281
		P	CAEW		-	-	-	-	-
		P	SE		-	-	-	-	-
				B1	8,687,346	8,084,187	603,159	-	603,159
	Total Other Electric Revenues				**11,353,270**	**10,566,269**	**787,001**	**-**	**787,001**
Total Electric Operating Revenues				**B1**	**388,469,081**	**360,743,483**	**27,725,599**	**-**	**27,725,599**
Summary of Revenues by Factor									
	S				374,462,286	348,161,713	26,300,573	-	26,300,573
	JBG				137,876	106,228	31,648	-	31,648
	SE				-	-	-	-	-
	SO				403,633	375,968	27,665	-	27,665
	SG				349,253	321,642	27,611	-	27,611
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				4,273,396	3,286,888	986,509	-	986,509
	CAGE				1,468,046	1,468,046	-	-	-
	WRG				6,603,319	6,288,007	315,313	-	315,313
	WRE				771,271	734,991	36,281	-	36,281
Total Electric Operating Revenues				B1	388,469,081	360,743,483	27,725,599	-	27,725,599
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B1	-	-	-	-	-
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(22,372)	(22,372)	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(13,103)	(12,205)	(898)	-	(898)
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	(35,475)	(34,577)	(898)	-	(898)
Total Miscellaneous Revenues					**(35,475)**	**(34,577)**	**(898)**	**-**	**(898)**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
					-	-	-	-	-
Total Miscellaneous Expenses					**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense					**(35,475)**	**(34,577)**	**(898)**	**-**	**(898)**

March 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering								
240			P	SG		-	-	-	-	-
241			P	CAGW		3,918	3,014	904	-	904
242			P	CAGE		225,615	225,615	-	-	-
243			P	JBG		896,627	690,816	205,811	-	205,811
244			P	CAGE		-	-	-	-	-
245					B2	1,126,160	919,445	206,715	-	206,715
246										
247	501	Fuel Related								
248			P	SE		20,719	19,151	1,568	-	1,568
249			P	SE		-	-	-	-	-
250			P	SE		-	-	-	-	-
251			P	CAGW		175,457	134,953	40,504	-	40,504
252			P	CAGE		-	-	-	-	-
253			P	CAEW		-	-	-	-	-
254			P	CAEE		1,140,015	1,140,015	-	-	-
255			P	JBE		(4,781)	(3,700)	(1,081)	-	(1,081)
256			P	CAEE		-	-	-	-	-
257			P	JBG		-	-	-	-	-
258					B2	1,331,410	1,290,418	40,991	-	40,991
259										
260	501NPC	Fuel Related								
261				SE		-	-	-	-	-
262				SE		-	-	-	-	-
263				SE		-	-	-	-	-
264				CAGW		-	-	-	-	-
265				CAGE		-	-	-	-	-
266				CAEW		20,719,082	16,007,278	4,711,804	-	4,711,804
267				CAEE		-	-	-	-	-
268				JBE		-	-	-	-	-
269				CAEE		-	-	-	-	-
270				JBG		-	-	-	-	-
271					B2	20,719,082	16,007,278	4,711,804	-	4,711,804
272										
273		Total Fuel Related				22,050,491	17,297,696	4,752,795	-	4,752,795
274										
275	502	Steam Expenses								
276			P	SG		-	-	-	-	-
277			P	CAGW		81,201	62,456	18,745	-	18,745
278			P	CAGE		4,241,121	4,241,121	-	-	-
279			P	JBG		1,911,297	1,472,580	438,717	-	438,717
280			P	CAGE		-	-	-	-	-
281					B2	6,233,619	5,776,157	457,462	-	457,462
282										
283	503	Steam From Other Sources								
284			P	SE		-	-	-	-	-
285			P	CAEW		-	-	-	-	-
286			P	CAEE		-	-	-	-	-
287					B2	-	-	-	-	-
288										
289	503NPC	Steam From Other Sources-NPC								
290				SE		-	-	-	-	-
291				CAEW		-	-	-	-	-
292				CAEE	B2	-	-	-	-	-
293						-	-	-	-	-
294										
295	505	Electric Expenses								
296			P	SG		-	-	-	-	-
297			P	CAGW		2,676	2,059	618	-	618
298			P	CAGE		302,292	302,292	-	-	-
299			P	JBG		-	-	-	-	-
300			P	CAGE		-	-	-	-	-
301					B2	304,969	304,351	618	-	618
302										
303	506	Misc. Steam Expense								
304			P	SG		-	-	-	-	-
305			P	SE		-	-	-	-	-
306			P	CAGW		181,274	139,427	41,847	-	41,847
307			P	CAGE		2,143,306	2,143,306	-	-	-
308			P	JBG		(1,921,047)	(1,480,092)	(440,955)	-	(440,955)
309			P	CAGE		-	-	-	-	-
310					B2	403,532	802,640	(399,108)	-	(399,108)

March 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
311										
312	507	Rents								
313			P	SG		-	-	-	-	-
314			P	CAGW		955	735	220	-	220
315			P	CAGE		2,252	2,252	-	-	-
316			P	JBG		19,727	15,199	4,528	-	4,528
317			P	CAGE		-	-	-	-	-
318					B2	22,934	18,185	4,749	-	4,749
319										
320	510	Maint Supervision & Engineering								
321			P	SG		-	-	-	-	-
322			P	CAGW		27,437	21,103	6,334	-	6,334
323			P	CAGE		567,268	567,268	-	-	-
324			P	JBG		68,895	53,081	15,814	-	15,814
325			P	CAGE		-	-	-	-	-
326					B2	663,599	641,451	22,148	-	22,148
327										
328										
329										
330	511	Maintenance of Structures								
331			P	SG		-	-	-	-	-
332			P	CAGW		34,048	26,188	7,860	-	7,860
333			P	CAGE		1,661,338	1,661,338	-	-	-
334			P	JBG		927,362	714,497	212,866	-	212,866
335			P	CAGE		-	-	-	-	-
336					B2	2,622,748	2,402,023	220,726	-	220,726
337										
338	512	Maintenance of Boiler Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		175,519	135,001	40,518	-	40,518
341			P	CAGE		10,265,021	10,265,021	-	-	-
342			P	JBG		2,043,811	1,574,677	469,134	-	469,134
343			P	CAGE		-	-	-	-	-
344					B2	12,484,351	11,974,698	509,652	-	509,652
345										
346	513	Maintenance of Electric Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		16,567	12,743	3,825	-	3,825
349			P	CAGE		2,811,487	2,811,487	-	-	-
350			P	JBG		557,594	429,604	127,989	-	127,989
351			P	CAGE		-	-	-	-	-
352					B2	3,385,648	3,253,834	131,814	-	131,814
353										
354	514	Maintenance of Misc. Steam Plant								
355			P	SG		-	-	-	-	-
356			P	CAGW		23,405	18,002	5,403	-	5,403
357			P	CAGE		900,027	900,027	-	-	-
358			P	JBG		216,487	166,795	49,692	-	49,692
359			P	CAGE		-	-	-	-	-
360					B2	1,139,919	1,084,824	55,095	-	55,095
361										
362	**Total Steam Power Generation**				B2	**50,437,970**	**44,475,304**	**5,962,666**	**-**	**5,962,666**

March 2015 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

March 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
412	535	Operation Super & Engineering								
413			P	DGP		-	-	-	-	-
414			P	CN		-	-	-	-	-
415			P	SG		-	-	-	-	-
416			P	CAGW		649,687	499,708	149,980	-	149,980
417			P	CAGE		257,434	257,434	-	-	-
418					B2	907,122	757,142	149,980	-	149,980
419										
420	536	Water For Power								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		23,002	17,692	5,310	-	5,310
425			P	CAGE		-	-	-	-	-
426					B2	23,002	17,692	5,310	-	5,310
427										
428	537	Hydraulic Expenses								
429			P	DGP		-	-	-	-	-
430			P	CAGW		-	-	-	-	-
431			P	CAGE		-	-	-	-	-
432			P	CAGW		365,063	280,788	84,274	-	84,274
433			P	CAGE		20,245	20,245	-	-	-
434					B2	385,307	301,033	84,274	-	84,274
435										
436	538	Electric Expenses								
437			P	DGP		-	-	-	-	-
438			P	CAGW		-	-	-	-	-
439			P	CAGE		-	-	-	-	-
440			P	CAGW		-	-	-	-	-
441			P	CAGE		-	-	-	-	-
442					B2	-	-	-	-	-
443										
444	539	Misc. Hydro Expenses								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		954,856	734,428	220,427	-	220,427
449			P	CAGE		770,039	770,039	-	-	-
450					B2	1,724,894	1,504,467	220,427	-	220,427
451										
452	540	Rents(Hydro Generation)								
453			P	DGP		-	-	-	-	-
454			P	CAGW		-	-	-	-	-
455			P	CAGE		-	-	-	-	-
456			P	CAGW		393,319	302,522	90,797	-	90,797
457			P	CAGE		12,726	12,726	-	-	-
458					B2	406,045	315,248	90,797	-	90,797
459										
460	541	Maint Supervision & Engineering								
461			P	DGP		-	-	-	-	-
462			P	CAGW		-	-	-	-	-
463			P	CAGE		-	-	-	-	-
464			P	CAGW		-	-	-	-	-
465			P	CAGE		-	-	-	-	-
466					B2	-	-	-	-	-
467										
468	542	Maintenance of Structures								
469			P	DGP		-	-	-	-	-
470			P	CAGW		-	-	-	-	-
471			P	CAGE		-	-	-	-	-
472			P	CAGW		62,529	48,095	14,435	-	14,435
473			P	CAGE		1,484	1,484	-	-	-
474					B2	64,013	49,578	14,435	-	14,435
475										
476										
477										
478										
479	543	Maintenance of Dams & Waterways								
480			P	DGP		-	-	-	-	-
481			P	CAGW		-	-	-	-	-
482			P	CAGE		-	-	-	-	-
483			P	CAGW		351,771	270,565	81,206	-	81,206
484			P	CAGE		14,719	14,719	-	-	-
485					B2	366,489	285,283	81,206	-	81,206
486										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		178,803	137,526	41,276	-	41,276
		P	CAGE		32,492	32,492	-	-	-
				B2	211,295	170,019	41,276	-	41,276
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		122,778	94,435	28,343	-	28,343
		P	CAGE		59,342	59,342	-	-	-
				B2	182,120	153,777	28,343	-	28,343
Total Hydraulic Power Generation				B2	**4,270,288**	**3,554,239**	**716,049**	**-**	**716,049**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		14,528	11,175	3,354	-	3,354
		P	CAGE		5,916	5,916	-	-	-
		P	CAGE		-	-	-	-	-
				B2	20,444	17,090	3,354	-	3,354
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
			SE		-	-	-	-	-
			CAEW		2,900,320	2,240,747	659,572	-	659,572
			CAEE		-	-	-	-	-
			SSECT		-	-	-	-	-
				B2	2,900,320	2,240,747	659,572	-	659,572
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		1,097,052	843,799	253,253	-	253,253
		P	CAGE		641,825	641,825	-	-	-
		P	S		-	-	-	-	-
				B2	1,738,877	1,485,624	253,253	-	253,253
549	Miscellaneous Other								
		0	S		-	-	-	-	-
		P	SG		143,666	132,308	11,358	-	11,358
		P	CAGW		221,219	170,151	51,068	-	51,068
		P	CAGE		266,895	266,895	-	-	-
		P	CAGE		-	-	-	-	-
				B2	631,780	569,354	62,426	-	62,426
550	Maint Supervision & Engineering								
			S		39,115	39,115	-	-	-
		P	SG		3,009	2,771	238	-	238
		P	CAGW		159,532	122,704	36,828	-	36,828
		P	CAGE		150,339	150,339	-	-	-
		P	CAGE		-	-	-	-	-
				B2	351,995	314,929	37,066	-	37,066
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		10,194	7,841	2,353	-	2,353
		P	CAGE		1,110,989	1,110,989	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,121,183	1,118,830	2,353	-	2,353
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		606,726	466,664	140,062	-	140,062
		P	CAGE		3,448,800	3,448,800	-	-	-
		P	CAGE		-	-	-	-	-
				B2	4,055,526	3,915,464	140,062	-	140,062

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		45,564	35,045	10,518	-	10,518
		P	CAGE		91,048	91,048	-	-	-
		P	CAGE		-	-	-	-	-
				B2	136,611	126,093	10,518	-	10,518
Total Other Power Generation				**B2**	**10,956,736**	**9,788,131**	**1,168,605**	**-**	**1,168,605**
555	Purchased Power								
		P	S		11,950	11,950	-	-	-
			CAEW		-	-	-	-	-
			CAGW		-	-	-	-	-
					11,950	11,950	-	-	-
555NPC	Purchased Power-NPC								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		17,297,085	13,304,073	3,993,012	-	3,993,012
		P	CAGE		-	-	-	-	-
		P	CAEW		1,084,745	838,059	246,686	-	246,686
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
			S		9,764	-	9,764	-	9,764
					18,391,594	14,142,132	4,249,462	-	4,249,462
	Total Purchased Power			B2	18,403,544	14,154,082	4,249,462	-	4,249,462
556	System Control & Load Dispatch								
		P	SG		123,534	113,768	9,766	-	9,766
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	123,534	113,768	9,766	-	9,766
557	Other Expenses								
		P	S		149,638	157,722	(8,084)	-	(8,084)
		P	SG		3,361,339	3,095,601	265,738	-	265,738
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		17,329	13,329	4,000	-	4,000
		P	CAGE		1,021,707	1,021,707	-	-	-
		P	JBG		204,617	157,649	46,968	-	46,968
		P	CAEW		-	-	-	-	-
		P	JBE		922	713	208	-	208
				B2	4,755,552	4,446,721	308,831	-	308,831
Total Other Power Supply				B2	**23,282,631**	**18,714,571**	**4,568,059**	**-**	**4,568,059**
TOTAL PRODUCTION EXPENSE				B2	**88,947,624**	**76,532,245**	**12,415,379**	**-**	**12,415,379**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
640	Summary of Production Expense by Factor									
641		S				210,467	208,787	1,680	-	1,680
642		SG				3,631,548	3,344,447	287,100	-	287,100
643		SE				20,719	19,151	1,568	-	1,568
644		JBG				4,925,369	3,794,805	1,130,564	-	1,130,564
645		TROJP				-	-	-	-	-
646		JBE				(3,860)	(2,987)	(873)	-	(873)
647		DGP				-	-	-	-	-
648		DEU				-	-	-	-	-
649		DEP				-	-	-	-	-
650		CAGW				23,293,495	17,916,219	5,377,277	-	5,377,277
651		CAGE				31,025,724	31,025,724	-	-	-
652		CAEW				24,704,146	19,086,084	5,618,062	-	5,618,062
653		CAEE				1,140,015	1,140,015	-	-	-
654		SNPPS				-	-	-	-	-
655		SNPPO				-	-	-	-	-
656		DGU				-	-	-	-	-
657		MC				-	-	-	-	-
658		SSGCT				-	-	-	-	-
659		SSECT				-	-	-	-	-
660		SSGC				-	-	-	-	-
661		SSGCH				-	-	-	-	-
662		SSECH				-	-	-	-	-
663	Total Production Expense by Factor				B2	88,947,624	76,532,245	12,415,379	-	12,415,379
664	560	Operation Supervision & Engineering								
665			T	SG		570,584	525,475	45,109	-	45,109
666			T	JBG		-	-	-	-	-
667			T	CAGW		35,117	27,011	8,107	-	8,107
668			T	CAGE		61,764	61,764	-	-	-
669					B2	667,465	614,250	53,216	-	53,216
670										
671	561	Load Dispatching								
672			T	SG		1,374,650	1,265,974	108,676	-	108,676
673			T	CAGW		23,847	18,342	5,505	-	5,505
674			T	CAGE		118,894	118,894	-	-	-
675					B2	1,517,391	1,403,210	114,181	-	114,181
676	562	Station Expense								
677			T	SG		84,169	77,515	6,654	-	6,654
678			T	JBG		2,427	1,870	557	-	557
679			T	CAGW		62,082	47,750	14,332	-	14,332
680			T	CAGE		115,484	115,484	-	-	-
681					B2	264,162	242,619	21,543	-	21,543
682										
683	563	Overhead Line Expense								
684			T	SG		-	-	-	-	-
685			T	CAGW		8,680	6,676	2,004	-	2,004
686			T	CAGE		12,979	12,979	-	-	-
687					B2	21,659	19,655	2,004	-	2,004
688										
689	564	Underground Line Expense								
690			T	SG		-	-	-	-	-
691			T	CAGW		-	-	-	-	-
692			T	CAGE		-	-	-	-	-
693					B2	-	-	-	-	-
694										
695	565	Transmission of Electricity by Others								
696			T	SG		-	-	-	-	-
697			T	SE		-	-	-	-	-
698			T	CAGW		-	-	-	-	-
699			T	CAGE		-	-	-	-	-
700			T	CAEW		-	-	-	-	-
701			T	CAEE		-	-	-	-	-
702					B2	-	-	-	-	-
703										
704	565NPC	Transmission of Electricity by Others-NPC								
705				SG		-	-	-	-	-
706				SE		-	-	-	-	-
707				CAGW		7,670,858	5,900,049	1,770,809	-	1,770,809
708				CAGE		-	-	-	-	-
709				CAEW		-	-	-	-	-
710				CAEE		-	-	-	-	-
711						7,670,858	5,900,049	1,770,809	-	1,770,809
712										
713		Total Transmission of Electricity by Others				7,670,858	5,900,049	1,770,809	-	1,770,809
714										
715	566	Misc. Transmission Expense								
716			T	SG		128,642	118,472	10,170	-	10,170
717			T	CAGW		27,856	21,425	6,430	-	6,430
718			T	CAGE		19,420	19,420	-	-	-
719			0	S		-	-	-	-	-
720					B2	175,918	159,317	16,601	-	16,601
721										
722	567	Rents - Transmission								
723			T	SG		(55)	(51)	(4)	-	(4)
724			T	CAGW		63,012	48,466	14,546	-	14,546
725			T	JBG		1,024	789	235	-	235
726			T	CAGE		41,800	41,800	-	-	-
727					B2	105,780	91,004	14,777	-	14,777
728										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		71,548	65,891	5,656	-	5,656
		T	CAGW		30,939	23,797	7,142	-	7,142
		T	CAGE		41,941	41,941	-	-	-
				B2	144,428	131,629	12,799	-	12,799
569	Maintenance of Structures								
		T	SG		345,172	317,883	27,288	-	27,288
		T	CAGW		9,745	7,495	2,250	-	2,250
		T	CAGE		1,092	1,092	-	-	-
				B2	356,008	326,470	29,538	-	29,538
570	Maintenance of Station Equipment								
		T	SG		26,917	24,789	2,128	-	2,128
		T	JBG		4,093	3,154	940	-	940
		T	CAGW		235,255	180,947	54,308	-	54,308
		T	CAGE		420,246	420,246	-	-	-
				B2	686,511	629,136	57,376	-	57,376
571	Maintenance of Overhead Lines								
		T	SG		(69,634)	(64,129)	(5,505)	-	(5,505)
		T	JBG		-	-	-	-	-
		T	CAGW		413,287	317,880	95,407	-	95,407
		T	CAGE		750,778	750,778	-	-	-
				B2	1,094,432	1,004,530	89,902	-	89,902
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		455	455	-	-	-
				B2	455	455	-	-	-
573	Maint of Misc. Transmission Plant								
		T	SG		(67,396)	(62,068)	(5,328)	-	(5,328)
		T	CAGW		-	-	-	-	-
		T	CAGE		7,477	7,477	-	-	-
				B2	(59,919)	(54,591)	(5,328)	-	(5,328)
TOTAL TRANSMISSION EXPENSE				B2	**12,645,149**	**10,467,733**	**2,177,416**	**-**	**2,177,416**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				2,464,596	2,269,752	194,844	-	194,844
	CAGW				8,580,678	6,599,838	1,980,840	-	1,980,840
	CAGE				1,592,330	1,592,330	-	-	-
	JBG				7,544	5,813	1,732	-	1,732
Total Transmission Expense by Factor				B2	12,645,149	10,467,733	2,177,416	-	2,177,416
580	Operation Supervision & Engineering								
		DPW	S		81,485	73,669	7,816	-	7,816
		DPW	SNPD		925,856	867,709	58,147	-	58,147
				B2	1,007,340	941,378	65,963	-	65,963
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		940,249	881,198	59,051	-	59,051
				B2	940,249	881,198	59,051	-	59,051
582	Station Expense								
		DPW	S		431,094	413,103	17,991	-	17,991
		DPW	SNPD		2,196	2,058	138	-	138
				B2	433,290	415,161	18,129	-	18,129
583	Overhead Line Expenses								
		DPW	S		587,651	550,673	36,979	-	36,979
		DPW	SNPD		245	229	15	-	15
				B2	587,896	550,902	36,994	-	36,994
584	Underground Line Expense								
		DPW	S		-	-	-	-	-
		DPW	SNPD		102	96	6	-	6
				B2	102	96	6	-	6
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		20,228	18,958	1,270	-	1,270
				B2	20,228	18,958	1,270	-	1,270

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		655,183	608,307	46,877	-	46,877
		DPW	SNPD		38,487	36,070	2,417	-	2,417
				B2	693,670	644,376	49,294	-	49,294
587	Customer Installation Expenses								
		DPW	S		842,712	767,383	75,329	-	75,329
		DPW	SNPD		-	-	-	-	-
				B2	842,712	767,383	75,329	-	75,329
588	Misc. Distribution Expenses								
		DPW	S		(3,769)	(4,976)	1,207	-	1,207
		DPW	SNPD		555,004	520,148	34,856	-	34,856
				B2	551,235	515,172	36,063	-	36,063
589	Rents								
		DPW	S		183,259	177,611	5,648	-	5,648
		DPW	SNPD		2,412	2,260	151	-	151
				B2	185,671	179,871	5,800	-	5,800
590	Maint Supervision & Engineering								
		DPW	S		305,766	293,149	12,617	-	12,617
		DPW	SNPD		282,067	264,352	17,715	-	17,715
				B2	587,833	557,501	30,332	-	30,332
591	Maintenance of Structures								
		DPW	S		119,671	111,884	7,787	-	7,787
		DPW	SNPD		13,499	12,652	848	-	848
				B2	133,170	124,535	8,635	-	8,635
592	Maintenance of Station Equipment								
		DPW	S		908,063	850,761	57,302	-	57,302
		DPW	SNPD		146,839	137,617	9,222	-	9,222
				B2	1,054,902	988,378	66,524	-	66,524
593	Maintenance of Overhead Lines								
		DPW	S		7,532,380	7,209,527	322,853	-	322,853
		DPW	SNPD		205,447	192,544	12,903	-	12,903
				B2	7,737,827	7,402,071	335,756	-	335,756
594	Maintenance of Underground Lines								
		DPW	S		1,653,575	1,553,888	99,687	-	99,687
		DPW	SNPD		467	437	29	-	29
				B2	1,654,042	1,554,325	99,716	-	99,716
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		102,492	96,055	6,437	-	6,437
				B2	102,492	96,055	6,437	-	6,437
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		289,198	272,774	16,424	-	16,424
		DPW	SNPD		-	-	-	-	-
				B2	289,198	272,774	16,424	-	16,424
597	Maintenance of Meters								
		DPW	S		413,885	387,231	26,654	-	26,654
		DPW	SNPD		117,034	109,684	7,350	-	7,350
				B2	530,919	496,915	34,004	-	34,004
598	Maint of Misc. Distribution Plant								
		DPW	S		248,105	227,108	20,997	-	20,997
		DPW	SNPD		866,704	812,272	54,432	-	54,432
				B2	1,114,809	1,039,381	75,429	-	75,429
TOTAL DISTRIBUTION EXPENSE				B2	**18,467,586**	**17,446,431**	**1,021,156**	**-**	**1,021,156**
Summary of Distribution Expense by Factor									
	S				14,248,258	13,492,090	756,168	-	756,168
	SNPD				4,219,328	3,954,340	264,988	-	264,988
Total Distribution Expense by Factor				B2	18,467,586	17,446,431	1,021,156	-	1,021,156
901	Supervision								
		CUST	S		139	139	-	-	-
		CUST	CN		185,635	172,794	12,841	-	12,841
				B2	185,774	172,933	12,841	-	12,841

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,070,077	1,044,979	25,098	-	25,098
		CUST	CN		138,855	129,250	9,605	-	9,605
				B2	1,208,931	1,174,229	34,703	-	34,703
903	Customer Receipts & Collections								
		CUST	S		770,401	700,248	70,153	-	70,153
		CUST	CN		3,791,459	3,529,191	262,269	-	262,269
				B2	4,561,861	4,229,439	332,422	-	332,422
904	Uncollectible Accounts								
		CUST	S		786,685	693,737	92,948	-	92,948
		P	SG		-	-	-	-	-
		CUST	CN		924	860	64	-	64
				B2	787,609	694,597	93,012	-	93,012
905	Misc. Customer Accounts Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		12,796	11,911	885	-	885
				B2	12,796	11,911	885	-	885
TOTAL CUSTOMER ACCOUNTS EXP				B2	**6,756,971**	**6,283,108**	**473,863**	**-**	**473,863**
Summary of Customer Accts Exp by Factor									
	S				2,627,302	2,439,103	188,199	-	188,199
	CN				4,129,669	3,844,005	285,664	-	285,664
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	6,756,971	6,283,108	473,863	-	473,863
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		42,519	39,578	2,941	-	2,941
				B2	42,519	39,578	2,941	-	2,941
908	Customer Assistance								
		CUST	S		9,658,633	8,873,742	784,891	-	784,891
		CUST	CN		161,502	150,330	11,172	-	11,172
				B2	9,820,135	9,024,072	796,063	-	796,063
909	Informational & Instructional Adv								
		CUST	S		110,002	108,480	1,522	-	1,522
		CUST	CN		184,205	171,463	12,742	-	12,742
				B2	294,207	279,943	14,264	-	14,264
910	Misc. Customer Service								
		CUST	S		(1,012)	(1,012)	-	-	-
		CUST	CN		89	83	6	-	6
				B2	(923)	(929)	6	-	6
TOTAL CUSTOMER SERVICE EXPENSE				B2	**10,155,938**	**9,342,664**	**813,274**	**-**	**813,274**
Summary of Customer Service Exp by Factor									
	S				9,767,623	8,981,210	786,413	-	786,413
	CN				388,315	361,454	26,861	-	26,861
Total Customer Service Expense by Factor				B2	10,155,938	9,342,664	813,274	-	813,274
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

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Line	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
959	916	Misc. Sales Expense								
960			CUST	S		-	-	-	-	-
961			CUST	CN		-	-	-	-	-
962					B2	-	-	-	-	-
963										
964	**TOTAL SALES EXPENSE**					-	-	-	-	-
965										
966										
967	Total Sales Expense by Factor									
968		S				-	-	-	-	-
969		CN				-	-	-	-	-
970	Total Sales Expense by Factor				B2	-	-	-	-	-
971										
972	**Total Customer Service Exp Including Sales**					10,155,938	9,342,664	813,274	-	813,274
973	920	Administrative & General Salaries								
974			PTD	S		(27,851)	(27,851)	-	-	-
975			CUST	CN		-	-	-	-	-
976			PTD	SO		7,098,384	6,611,866	486,519	-	486,519
977					B2	7,070,534	6,584,015	486,519	-	486,519
978										
979	921	Office Supplies & expenses								
980			PTD	S		41,272	40,804	468	-	468
981			CUST	CN		6,462	6,015	447	-	447
982			PTD	SO		778,318	724,973	53,345	-	53,345
983					B2	826,053	771,792	54,261	-	54,261
984										
985	922	A&G Expenses Transferred								
986			PTD	S		-	-	-	-	-
987			CUST	CN		-	-	-	-	-
988			PTD	SO		(3,558,670)	(3,314,761)	(243,909)	-	(243,909)
989					B2	(3,558,670)	(3,314,761)	(243,909)	-	(243,909)
990										
991	923	Outside Services								
992			PTD	S		38,052	27,187	10,865	-	10,865
993			P	CAGW		-	-	-	-	-
994			PTD	SO		1,197,663	1,115,576	82,087	-	82,087
995					B2	1,235,715	1,142,763	92,952	-	92,952
996										
997	924	Property Insurance								
998				S		763,566	763,566	-	-	-
999				CAGW		-	-	-	-	-
1000			PTD	SO		595,221	554,425	40,796	-	40,796
1001					B2	1,358,786	1,317,990	40,796	-	40,796
1002										
1003	925	Injuries & Damages								
1004				S		221,939	221,939	-	-	-
1005			PTD	SO		852,392	793,969	58,422	-	58,422
1006					B2	1,074,330	1,015,908	58,422	-	58,422
1007										
1008	926	Employee Pensions & Benefits								
1009			LABOR	S		-	-	-	-	-
1010			CUST	CN		-	-	-	-	-
1011			LABOR	SO		-	-	-	-	-
1012					B2	-	-	-	-	-
1013										
1014	927	Franchise Requirements								
1015			DMSC	S		-	-	-	-	-
1016			DMSC	SO		-	-	-	-	-
1017					B2	-	-	-	-	-
1018										
1019	928	Regulatory Commission Expense								
1020			DMSC	S		1,463,597	1,225,792	237,805	-	237,805
1021			CUST	CN		-	-	-	-	-
1022			DMSC	SO		146,220	136,198	10,022	-	10,022
1023			CUST	CAGW		198,169	152,422	45,747	-	45,747
1024			DMSC	CAGE		15,556	15,556	-	-	-
1025			FERC	SG		160,504	147,815	12,689	-	12,689
1026					B2	1,984,045	1,677,782	306,263	-	306,263
1027										
1028	929	Duplicate Charges								
1029			LABOR	S		-	-	-	-	-
1030			FERC	CAGW		-	-	-	-	-
1031			0	CN		-	-	-	-	-
1032			0	JBG		-	-	-	-	-
1033			0	SG		-	-	-	-	-
1034			LABOR	SNPD		-	-	-	-	-
1035			LABOR	SO		(740,988)	(690,201)	(50,787)	-	(50,787)
1036					B2	(740,988)	(690,201)	(50,787)	-	(50,787)
1037										
1038	930	Misc General Expenses								
1039			PTD	S		16,865	16,798	67	-	67
1040			CUST	CAGE		-	-	-	-	-
1041			LABOR	SO		141,769	132,052	9,717	-	9,717
1042					B2	158,634	148,850	9,784	-	9,784
1043										
1044	931	Rents								
1045			PTD	S		17,441	17,249	193	-	193
1046			PTD	SO		340,293	316,969	23,323	-	23,323
1047					B2	357,734	334,218	23,516	-	23,516
1048										
1049	935	Maintenance of General Plant								
1050			G	S		56,510	49,572	6,938	-	6,938
1051			CUST	CN		13,868	12,909	959	-	959
1052			G	SO		1,780,198	1,658,184	122,014	-	122,014
1053					B2	1,850,576	1,720,666	129,911	-	129,911
1054										
1055	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	11,616,750	10,709,023	907,727	-	907,727
1056										
1057	Summary of A&G Expense by Factor									
1058		S				2,591,392	2,335,057	256,335	-	256,335
1059		SO				8,630,799	8,039,250	591,549	-	591,549
1060		SG				160,504	147,815	12,689	-	12,689
1061		CN				20,330	18,924	1,406	-	1,406
1062		CAGW				198,169	152,422	45,747	-	45,747
1063		CAGE				15,556	15,556	-	-	-
1064	Total A&G Expense by Factor				B2	11,616,750	10,709,023	907,727	-	907,727
1065										
1066	**TOTAL O&M EXPENSE**				B2	148,590,019	130,781,205	17,808,815	-	17,808,815

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1067	403SP	Steam Depreciation								
1068			P	DGP		-	-	-	-	-
1069			P	DGU		-	-	-	-	-
1070			P	SG		-	-	-	-	-
1071			P	CAGW		460,052	353,849	106,202	-	106,202
1072			P	CAGE		17,357,850	17,357,850	-	-	-
1073			P	JBG		2,558,443	1,971,181	587,262	-	587,262
1074			P	S		-	-	-	-	-
1075					B3	20,376,345	19,682,880	693,464	-	693,464
1076										
1077	403NP	Nuclear Depreciation								
1078			P	DGP		-	-	-	-	-
1079						-	-	-	-	-
1080										
1081	403HP	Hydro Depreciation								
1082			P	DGP		-	-	-	-	-
1083			P	DGU		-	-	-	-	-
1084			P	CAGW		2,267,980	1,744,420	523,561	-	523,561
1085			P	CAGE		562,616	562,616	-	-	-
1086			P	CAGW		-	-	-	-	-
1087			P	CAGE		-	-	-	-	-
1088					B3	2,830,597	2,307,036	523,561	-	523,561
1089										
1090	403OP	Other Production Depreciation								
1091			P	DGU		-	-	-	-	-
1092			P	SG		-	-	-	-	-
1093			P	CAGW		3,315,889	2,550,420	765,469	-	765,469
1094			P	CAGE		7,177,903	7,177,903	-	-	-
1095			P	CAGE		-	-	-	-	-
1096			P	CAGE		-	-	-	-	-
1097					B3	10,493,792	9,728,323	765,469	-	765,469
1098										
1099	403TP	Transmission Depreciation								
1100			T	DGP		-	-	-	-	-
1101			T	DGU		-	-	-	-	-
1102			T	CAGW		1,888,662	1,452,666	435,995	-	435,995
1103			T	CAGE		5,875,867	5,875,867	-	-	-
1104			T	JBG		75,496	58,166	17,329	-	17,329
1105			T	SG		2,687	2,474	212	-	212
1106					B3	7,842,711	7,389,174	453,537	-	453,537
1107										
1108										
1109										
1110	403	Distribution Depreciation								
1111	360	Land & Land Right	DPW	S		35,803	35,244	559	-	559
1112	361	Structures	DPW	S		150,634	146,787	3,847	-	3,847
1113	362	Station Equipment	DPW	S		(578,780)	(699,290)	120,509	-	120,509
1114	363	Storage Battery Eq	DPW	S		-	-	-	-	-
1115	364	Poles & Towers	DPW	S		3,225,755	2,928,648	297,108	-	297,108
1116	365	OH Conductors	DPW	S		1,571,902	1,439,664	132,238	-	132,238
1117	366	UG Conduit	DPW	S		698,054	657,249	40,805	-	40,805
1118	367	UG Conductor	DPW	S		1,637,492	1,585,396	52,096	-	52,096
1119	368	Line Trans	DPW	S		2,554,570	2,322,745	231,824	-	231,824
1120	369	Services	DPW	S		1,319,720	1,200,969	118,751	-	118,751
1121	370	Meters	DPW	S		579,493	541,040	38,453	-	38,453
1122	371	Inst Cust Prem	DPW	S		41,695	40,212	1,484	-	1,484
1123	372	Leased Property	DPW	S		-	-	-	-	-
1124	373	Street Lighting	DPW	S		184,303	174,949	9,354	-	9,354
1125					B3	11,420,641	10,373,613	1,047,027	-	1,047,027
1126										
1127	403GP	General Depreciation								
1128			G-SITUS	S		1,188,014	1,087,824	100,190	-	100,190
1129			G-DGP	DGP		-	-	-	-	-
1130			G-DGU	DGU		-	-	-	-	-
1131			P	SE		-	-	-	-	-
1132			CUST	CN		98,642	91,819	6,823	-	6,823
1133			G-SG	SG		121	111	10	-	10
1134			PTD	SO		1,228,354	1,144,163	84,191	-	84,191
1135			G-SG	CAGW		193,315	148,688	44,627	-	44,627
1136			G-SG	CAGE		512,675	512,675	-	-	-
1137			P	JBG		35,334	27,223	8,111	-	8,111
1138			P	JBE		18	14	4	-	4
1139			P	CAEE		2,367	2,367	-	-	-
1140			G-SG	CAGE		-	-	-	-	-
1141			G-SG	CAGE		-	-	-	-	-
1142					B3	3,258,840	3,014,886	243,955	-	243,955
1143										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**56,222,926**	**52,495,912**	**3,727,014**	**-**	**3,727,014**
Summary of Depreciation Expense by Factor									
	S				12,608,655	11,461,438	1,147,218	-	1,147,218
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				2,808	2,586	222	-	222
	SO				1,228,354	1,144,163	84,191	-	84,191
	CN				98,642	91,819	6,823	-	6,823
	SE				-	-	-	-	-
	CAGW				8,125,897	6,250,043	1,875,854	-	1,875,854
	CAGE				31,486,913	31,486,913	-	-	-
	CAEW				-	-	-	-	-
	CAEE				2,367	2,367	-	-	-
	JBG				2,669,272	2,056,571	612,702	-	612,702
	JBE				18	14	4	-	4
Total Depreciation Expense By Factor				B3	56,222,926	52,495,912	3,727,014	-	3,727,014
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		66,716	60,606	6,111	-	6,111
		I-SG	SG		-	-	-	-	-
		PTD	SO		49,053	45,691	3,362	-	3,362
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	115,770	106,297	9,473	-	9,473
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		86,640	86,640	-	-	-
		P	SE		-	-	-	-	-
		I-SG	SG		421,964	388,605	33,359	-	33,359
		PTD	SO		970,760	904,225	66,535	-	66,535
		CUST	CN		261,173	243,107	18,066	-	18,066
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		1,153,322	887,079	266,243	-	266,243
		I-SG	CAGE		351,927	351,927	-	-	-
		P	JBG		23,002	17,722	5,280	-	5,280
		P	CAEW		-	-	-	-	-
		P	CAEE		4,079	4,079	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	3,272,868	2,883,384	389,484	-	389,484
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1218	404OP	Amort of LT Plant - Other Plant								
1219			P	CAGE		-	-	-	-	-
1220			P	CAGE		-	-	-	-	-
1221					B4	-	-	-	-	-
1222										
1223										
1224	404HP	Amortization of Other Electric Plant								
1225			P	DGP		-	-	-	-	-
1226			P	DGU		-	-	-	-	-
1227			P	CAGW		22,864	17,586	5,278	-	5,278
1228			P	CAGE		-	-	-	-	-
1229			P	SG		-	-	-	-	-
1230					B4	22,864	17,586	5,278	-	5,278
1231										
1232	**Total Amortization of Limited Term Plant**				B4	3,411,501	3,007,266	404,234	-	404,234
1233										
1234										
1235	405	Amortization of Other Electric Plant								
1236			GP	S		-	-	-	-	-
1237										
1238					B4	-	-	-	-	-
1239										
1240	406	Amortization of Plant Acquisition Adj								
1241			P	S		-	-	-	-	-
1242			P	DGP		-	-	-	-	-
1243			P	DGU		-	-	-	-	-
1244			P	CAGW		-	-	-	-	-
1245			P	CAGE		395,902	395,902	-	-	-
1246			P	SG		-	-	-	-	-
1247			P	SO		-	-	-	-	-
1248					B4	395,902	395,902	-	-	-
1249	407	Amort of Prop Losses, Unrec Plant, etc								
1250			DPW	S		(85,292)	(85,292)	-	-	-
1251			GP	SO		-	-	-	-	-
1252			P	DGP		-	-	-	-	-
1253			P	SE		-	-	-	-	-
1254			P	CAGW		-	-	-	-	-
1255			P	CAGE		-	-	-	-	-
1256			P	CAEW		-	-	-	-	-
1257			P	SG-P		-	-	-	-	-
1258			P	SG		-	-	-	-	-
1259			P	TROJP		-	-	-	-	-
1260					B4	(85,292)	(85,292)	-	-	-
1261										
1262	**TOTAL AMORTIZATION EXPENSE**				B4	**3,722,111**	**3,317,876**	**404,234**	**-**	**404,234**
1263										
1264										
1265										
1266	Summary of Amortization Expense by Factor									
1267		S				68,064	61,953	6,111	-	6,111
1268		SE				-	-	-	-	-
1269		TROJP				-	-	-	-	-
1270		SG-P				-	-	-	-	-
1271		DGU				-	-	-	-	-
1272		SO				1,019,814	949,916	69,897	-	69,897
1273		JBG				23,002	17,722	5,280	-	5,280
1274		SSGCH				-	-	-	-	-
1275		CN				261,173	243,107	18,066	-	18,066
1276		CAGW				1,176,185	904,664	271,521	-	271,521
1277		CAGE				747,829	747,829	-	-	-
1278		CAEW				-	-	-	-	-
1279		CAEE				4,079	4,079	-	-	-
1280		SG				421,964	388,605	33,359	-	33,359
1281	Total Amortization Expense by Factor				B4	3,722,111	3,317,876	404,234	-	404,234
1282	408	Taxes Other Than Income								
1283			GP	S		3,818,193	2,839,990	978,203	-	978,203
1284			GP	GPS		11,088,083	10,328,113	759,970	-	759,970
1285			GP	SO		(206,068)	(191,944)	(14,124)	-	(14,124)
1286			P	SE		36,011	33,285	2,726	-	2,726
1287			P	CAGE		174,592	174,592	-	-	-
1288			DMSC	OPRV-ID		-	-	-	-	-
1289			GP	EXCTAX		-	-	-	-	-
1290			GP	DGP		-	-	-	-	-
1291			P	CAEW		-	-	-	-	-
1292			P	CAEE		36,901	36,901	-	-	-
1293										
1294	**TOTAL TAXES OTHER THAN INCOME**				B5	14,947,713	13,220,937	1,726,776	-	1,726,776
1295										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(396,367)	(396,367)	-	-	-
				B7	(396,367)	(396,367)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(396,367)	(396,367)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		29,475,455	27,641,869	1,833,586	-	1,833,586
					29,475,455	27,641,869	1,833,586	-	1,833,586
428	Amortization of Debt Disc & Exp								
		GP	SNP		408,289	382,890	25,399	-	25,399
					408,289	382,890	25,399	-	25,399
429	Amortization of Premium on Debt								
		GP	SNP		(919)	(862)	(57)	-	(57)
					(919)	(862)	(57)	-	(57)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		1,144,426	1,073,234	71,192	-	71,192
					1,144,426	1,073,234	71,192	-	71,192
432	AFUDC - Borrowed								
		GP	SNP		(1,974,867)	(1,852,016)	(122,851)	-	(122,851)
					(1,974,867)	(1,852,016)	(122,851)	-	(122,851)
	Total Elec. Interest Deductions for Tax			B6	29,052,384	27,245,116	1,807,268	-	1,807,268
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				29,052,384	27,245,116	1,807,268	-	1,807,268
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(3,692,083)	(3,462,409)	(229,674)	-	(229,674)
	Total Operating Deductions for Tax				(3,692,083)	(3,462,409)	(229,674)	-	(229,674)
41010	Deferred Income Tax- Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		IBT	CIAC		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	SNP		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		CUST	CAEW		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1374	41110	Deferred Income Tax - Federal-CR								
1375			GP	S		-	-	-	-	-
1376			DPW	CIAC		-	-	-	-	-
1377			GP	SCHMDEXP		-	-	-	-	-
1378			GP	SNP		-	-	-	-	-
1379			PT	SG		-	-	-	-	-
1380			PT	SNPD		-	-	-	-	-
1381			LABOR	SO		-	-	-	-	-
1382			IBT	TAXDEPR		-	-	-	-	-
1383			CUST	JBG		-	-	-	-	-
1384			CUST	BADDEBT		-	-	-	-	-
1385			GP	GPS		-	-	-	-	-
1386			P	SGCT		-	-	-	-	-
1387			P	JBE		-	-	-	-	-
1388			PT	CAGW		-	-	-	-	-
1389			PT	CAGE		-	-	-	-	-
1390			P	SE		-	-	-	-	-
1391			P	CAEE		-	-	-	-	-
1392					B7	-	-	-	-	-
1393										
1394	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1395	SCHMAF	Additions - Flow Through								
1396			SCHMAF	S		-	-	-	-	-
1397			SCHMAF	SNP		-	-	-	-	-
1398			SCHMAF	SO		-	-	-	-	-
1399			SCHMAF	SE		-	-	-	-	-
1400			SCHMAF	TROJP		-	-	-	-	-
1401			SCHMAF	DGP		-	-	-	-	-
1402					B6	-	-	-	-	-
1403										
1404	SCHMAP	Additions - Permanent								
1405			P	S		-	-	-	-	-
1406			P	BADDEBT		-	-	-	-	-
1407			P	JBE		-	-	-	-	-
1408			P	SCHMDEXP		-	-	-	-	-
1409			P	CAEE		-	-	-	-	-
1410			P	CAGW		-	-	-	-	-
1411			P	CAGE		-	-	-	-	-
1412			LABOR	SNP		-	-	-	-	-
1413			SCHMAP-SO	SO		-	-	-	-	-
1414										
1415					B6	-	-	-	-	-
1416										
1417	SCHMAT	Additions - Temporary								
1418			SCHMAT-SITUS	S		-	-	-	-	-
1419			P	JBE		-	-	-	-	-
1420			DPW	CIAC		-	-	-	-	-
1421			SCHMAT-SNP	SNP		-	-	-	-	-
1422			P	TROJD		-	-	-	-	-
1423			P	CN		-	-	-	-	-
1424			SCHMAT-SE	SE		-	-	-	-	-
1425			P	SG		-	-	-	-	-
1426			SCHMAT	GPS		-	-	-	-	-
1427			SCHMAT-SO	SO		-	-	-	-	-
1428			SCHMAT-SNP	SNPD		-	-	-	-	-
1429			P	JBG		-	-	-	-	-
1430			CUST	BADDEBT		-	-	-	-	-
1431			P	CAGW		-	-	-	-	-
1432			P	CAGE		-	-	-	-	-
1433			SCHMAT-SE	CAEW		-	-	-	-	-
1434			SCHMAT-SE	CAEE		-	-	-	-	-
1435			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1436					B6	-	-	-	-	-
1437										
1438	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1439										
1440	SCHMDF	Deductions - Flow Through								
1441			SCHMDF	S		-	-	-	-	-
1442			SCHMDF	CAGW		-	-	-	-	-
1443			SCHMDF	CAGE		-	-	-	-	-
1444			SCHMDF	DGP		-	-	-	-	-
1445			SCHMDF	DGU		-	-	-	-	-
1446					B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1447	SCHMDF	Deductions - Permanent								
1448			SCHMDP	S		-	-	-	-	-
1449			P	SE		-	-	-	-	-
1450			P	CAEW		-	-	-	-	-
1451			P	CAEE		-	-	-	-	-
1452			PTD	SNP		-	-	-	-	-
1453			SCHMDP	JBE		-	-	-	-	-
1454			P	SCHMDEXP		-	-	-	-	-
1455			SCHMDP-SO	SO		-	-	-	-	-
1456					B6	-	-	-	-	-
1457										
1458	SCHMDT	Deductions - Temporary								
1459			GP	S		-	-	-	-	-
1460			CUST	BADDEBT		-	-	-	-	-
1461			CUST	CN		-	-	-	-	-
1462			SCHMDT-SNP	SNP		-	-	-	-	-
1463			DPW	SNPD		-	-	-	-	-
1464			P	JBE		-	-	-	-	-
1465			P	SE		-	-	-	-	-
1466			SCHMDT-SG	SG		-	-	-	-	-
1467			SCHMDT-GPS	GPS		-	-	-	-	-
1468			SCHMDT-SO	SO		-	-	-	-	-
1469			TAXDEPR	TAXDEPR		-	-	-	-	-
1470			SCHMDT-SG	CAGW		-	-	-	-	-
1471			SCHMDT-SG	CAGE		-	-	-	-	-
1472			P	JBG		-	-	-	-	-
1473			P	CAEE		-	-	-	-	-
1474			P	TROJD		-	-	-	-	-
1475					B6	-	-	-	-	-
1476										
1477	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1478										
1479	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1480										
1481										
1482	40911	State Income Taxes								
1483			IBT	IBT		6,227,946	6,227,946	-	-	-
1484		Credits	IBT	IBT		-	-	-	-	-
1485				CAGE		-	-	-	-	-
1486			IBT	IBT		-	-	-	-	-
1487	**TOTAL STATE TAXES**				B6	6,227,946	6,227,946	-	-	-
1488										
1489										
1490	Calculation of Taxable Income:									
1491		Operating Revenues				388,469,081	360,743,483	27,725,599	-	27,725,599
1492		Operating Deductions:								
1493		O & M Expenses				148,590,019	130,781,205	17,808,815	-	17,808,815
1494		Depreciation Expense				56,222,926	52,495,912	3,727,014	-	3,727,014
1495		Amortization Expense				3,722,111	3,317,876	404,234	-	404,234
1496		Taxes Other Than Income				14,947,713	13,220,937	1,726,776	-	1,726,776
1497		Interest & Dividends (AFUDC-Equity)				(3,692,083)	(3,462,409)	(229,674)	-	(229,674)
1498		Misc Revenue & Expense				(35,475)	(34,577)	(898)	-	(898)
1499		Total Operating Deductions				219,755,211	196,318,945	23,436,266	-	23,436,266
1500		Other Deductions:								
1501		Interest Deductions				29,052,384	27,245,116	1,807,268	-	1,807,268
1502		Interest on PCRBS				-	-	-	-	-
1503		Schedule M Adjustments				-	-	-	-	-
1504										
1505		Income Before State Taxes				139,661,487	137,179,422	2,482,065	-	2,482,065
1506										
1507		State Income Taxes				6,227,946	6,227,946	-	-	-
1508										
1509	Total Taxable Income					133,433,541	130,951,476	2,482,065	-	2,482,065
1510										
1511	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1512										
1513	Federal Income Tax - Calculated					46,701,739	45,833,017	868,723	-	868,723
1514										
1515	Adjustments to Calculated Tax:									
1516	40910	Fed. Credit	P	SE		-	-	-	-	-
1517	40910	Fed. Credit	P	JBE		-	-	-	-	-
1518	40910	Fed. Credit	P	SO		-	-	-	-	-
1519	40910	Fed. Credit	P	SG		-	-	-	-	-
1520	40910	Fed. Credit		CAGW		-	-	-	-	-
1521	40910	Fed. Credit		CAEE		-	-	-	-	-
1522	**FEDERAL INCOME TAX**					46,701,739	45,833,017	868,723	-	868,723
1523										
1524	**TOTAL OPERATING EXPENSES**					275,980,611	251,445,948	24,534,663	-	24,534,663

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1525	310	Land and Land Rights								
1526			P	DGP		-	-	-	-	-
1527			P	DGU		-	-	-	-	-
1528			P	SG		-	-	-	-	-
1529			P	CAGW		1,788,644	1,375,738	412,906	-	412,906
1530			P	CAGE		90,654,894	90,654,894	-	-	-
1531			P	JBG		1,161,925	895,218	266,707	-	266,707
1532			P	S		-	-	-	-	-
1533			P	CAGE		-	-	-	-	-
1534					B8	93,605,464	92,925,850	679,613	-	679,613
1535										
1536	311	Structures and Improvements								
1537			P	DGP		-	-	-	-	-
1538			P	DGU		-	-	-	-	-
1539			P	SG		-	-	-	-	-
1540			P	CAGW		66,680,940	51,287,721	15,393,219	-	15,393,219
1541			P	CAGE		810,446,565	810,446,565	-	-	-
1542			P	JBG		140,293,312	108,090,543	32,202,769	-	32,202,769
1543			P	CAGE		-	-	-	-	-
1544					B8	1,017,420,817	969,824,829	47,595,988	-	47,595,988
1545										
1546	312	Boiler Plant Equipment								
1547			P	DGP		-	-	-	-	-
1548			P	DGU		-	-	-	-	-
1549			P	SG		-	-	-	-	-
1550			P	CAGW		124,038,634	95,404,457	28,634,177	-	28,634,177
1551			P	CAGE		3,413,931,152	3,413,931,152	-	-	-
1552			P	JBG		698,910,273	538,483,195	160,427,078	-	160,427,078
1553			P	S		-	-	-	-	-
1554					B8	4,236,880,059	4,047,818,804	189,061,255	-	189,061,255
1555										
1556	314	Turbogenerator Units								
1557			P	DGP		-	-	-	-	-
1558			P	DGU		-	-	-	-	-
1559			P	SG		-	-	-	-	-
1560			P	CAGW		56,568,324	43,509,591	13,058,733	-	13,058,733
1561			P	CAGE		737,400,375	737,400,375	-	-	-
1562			P	JBG		201,857,110	155,523,056	46,334,054	-	46,334,054
1563			P	CAGE		-	-	-	-	-
1564					B8	995,825,810	936,433,023	59,392,787	-	59,392,787
1565										
1566	315	Accessory Electric Equipment								
1567			P	DGP		-	-	-	-	-
1568			P	DGU		-	-	-	-	-
1569			P	SG		-	-	-	-	-
1570			P	CAGW		13,355,117	10,272,104	3,083,014	-	3,083,014
1571			P	CAGE		418,690,219	418,690,219	-	-	-
1572			P	JBG		60,808,034	46,850,226	13,957,808	-	13,957,808
1573			P	CAGE		-	-	-	-	-
1574					B8	492,853,371	475,812,549	17,040,821	-	17,040,821
1575										
1576										
1577										
1578	316	Misc Power Plant Equipment								
1579			P	DGP		-	-	-	-	-
1580			P	DGU		-	-	-	-	-
1581			P	SG		-	-	-	-	-
1582			P	CAGW		321,058	246,942	74,116	-	74,116
1583			P	CAGE		26,816,994	26,816,994	-	-	-
1584			P	JBG		4,114,814	3,170,304	944,510	-	944,510
1585			P	CAGE		-	-	-	-	-
1586					B8	31,252,867	30,234,241	1,018,626	-	1,018,626
1587										
1588	317	Steam Plant ARO								
1589			P	S		-	-	-	-	-
1590						-	-	-	-	-
1591										
1592	SP	Unclassified Steam Plant - Account 300								
1593			P	CAGW		-	-	-	-	-
1594			P	CAGE		(2,226,247)	(2,226,247)	-	-	-
1595			P	SG		8,547,345	7,871,615	675,730	-	675,730
1596						6,321,098	5,645,368	675,730	-	675,730
1597										
1598										
1599	**Total Steam Production Plant**				B8	**6,874,159,485**	**6,558,694,664**	**315,464,820**	**-**	**315,464,820**
1600										
1601										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1602	Summary of Steam Production Plant by Factor									
1603		S				-	-	-	-	-
1604		JBG				1,107,145,469	853,012,543	254,132,926	-	254,132,926
1605		JBE				-	-	-	-	-
1606		SG				8,547,345	7,871,615	675,730	-	675,730
1607		CAGW				262,752,718	202,096,553	60,656,164	-	60,656,164
1608		CAGE				5,495,713,953	5,495,713,953	-	-	-
1609		SSGCH				-	-	-	-	-
1610	Total Steam Production Plant by Factor				B8	6,874,159,485	6,558,694,664	315,464,820	-	315,464,820
1611	320	Land and Land Rights								
1612			P	DGP		-	-	-	-	-
1613			P	SG		-	-	-	-	-
1614						-	-	-	-	-
1615										
1616	321	Structures and Improvements								
1617			P	DGP		-	-	-	-	-
1618			P	SG		-	-	-	-	-
1619						-	-	-	-	-
1620										
1621	322	Reactor Plant Equipment								
1622			P	DGP		-	-	-	-	-
1623			P	SG		-	-	-	-	-
1624						-	-	-	-	-
1625										
1626	323	Turbogenerator Units								
1627			P	DGP		-	-	-	-	-
1628			P	SG		-	-	-	-	-
1629						-	-	-	-	-
1630										
1631	324	Land and Land Rights								
1632			P	DGP		-	-	-	-	-
1633			P	SG		-	-	-	-	-
1634						-	-	-	-	-
1635										
1636	325	Misc. Power Plant Equipment								
1637			P	DGP		-	-	-	-	-
1638			P	SG		-	-	-	-	-
1639						-	-	-	-	-
1640										
1641										
1642	NP	Unclassified Nuclear Plant - Acct 300								
1643			P	SG		-	-	-	-	-
1644						-	-	-	-	-
1645										
1646										
1647	**Total Nuclear Production Plant**					-	-	-	-	-
1648										
1649										
1650										
1651	Summary of Nuclear Production Plant by Factor									
1652		DGP				-	-	-	-	-
1653		DGU				-	-	-	-	-
1654		SG				-	-	-	-	-
1655										
1656	Total Nuclear Plant by Factor					-	-	-	-	-
1657										
1658	330	Land and Land Rights								
1659			P	DGP		-	-	-	-	-
1660			P	DGU		-	-	-	-	-
1661			P	CAGW		25,370,020	19,513,380	5,856,640	-	5,856,640
1662			P	CAGE		5,946,696	5,946,696	-	-	-
1663			P	CAGW		-	-	-	-	-
1664			P	CAGE		-	-	-	-	-
1665					B8	31,316,716	25,460,076	5,856,640	-	5,856,640
1666										
1667	331	Structures and Improvements								
1668			P	DGP		-	-	-	-	-
1669			P	DGU		-	-	-	-	-
1670			P	CAGW		237,621,212	182,766,627	54,854,585	-	54,854,585
1671			P	CAGE		15,591,308	15,591,308	-	-	-
1672			P	CAGW		-	-	-	-	-
1673			P	CAGE		-	-	-	-	-
1674					B8	253,212,520	198,357,935	54,854,585	-	54,854,585
1675										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		387,173,901	297,795,249	89,378,652	-	89,378,652
		P	CAGE		93,544,115	93,544,115	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	480,718,017	391,339,364	89,378,652	-	89,378,652
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		86,578,383	66,591,862	19,986,521	-	19,986,521
		P	CAGE		40,510,177	40,510,177	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	127,088,560	107,102,039	19,986,521	-	19,986,521
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		65,709,523	50,540,555	15,168,968	-	15,168,968
		P	CAGE		11,872,029	11,872,029	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	77,581,552	62,412,584	15,168,968	-	15,168,968
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,190,668	1,684,955	505,713	-	505,713
		P	CAGE		178,853	178,853	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,369,522	1,863,809	505,713	-	505,713
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		18,317,139	14,088,648	4,228,491	-	4,228,491
		P	CAGE		2,068,425	2,068,425	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	20,385,564	16,157,073	4,228,491	-	4,228,491
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**992,672,450**	**802,692,880**	**189,979,570**	**-**	**189,979,570**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				822,960,847	632,981,276	189,979,570	-	189,979,570
	CAGE				169,711,603	169,711,603	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	992,672,450	802,692,880	189,979,570	-	189,979,570
340	Land and Land Rights								
			S		74,986	74,986	-	-	-
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,165,957	650,079	-	650,079
		P	CAGE		40,126,798	40,126,798	-	-	-
		P	CAGE		-	-	-	-	-
				B8	43,017,819	42,367,741	650,079	-	650,079

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1756	341	Structures and Improvements								
1757			P	SG		-	-	-	-	-
1758			P	DGU		-	-	-	-	-
1759			P	CAGW		57,399,231	44,148,684	13,250,547	-	13,250,547
1760			P	CAGE		169,035,359	169,035,359	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	226,434,590	213,184,043	13,250,547	-	13,250,547
1763										
1764	342	Fuel Holders, Producers & Accessories								
1765			P	SG		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	CAGW		1,622,667	1,248,076	374,591	-	374,591
1768			P	CAGE		14,247,246	14,247,246	-	-	-
1769			P	CAGE		-	-	-	-	-
1770					B8	15,869,913	15,495,322	374,591	-	374,591
1771										
1772	343	Prime Movers								
1773			P	S		-	-	-	-	-
1774			P	DGU		-	-	-	-	-
1775			P	SG		-	-	-	-	-
1776			P	CAGW		955,881,758	735,217,547	220,664,211	-	220,664,211
1777			P	CAGE		1,942,639,708	1,942,639,708	-	-	-
1778			P	CAGE		-	-	-	-	-
1779					B8	2,898,521,466	2,677,857,255	220,664,211	-	220,664,211
1780										
1781	344	Generators								
1782			P	S		-	-	-	-	-
1783			P	DGU		-	-	-	-	-
1784			P	SG		-	-	-	-	-
1785			P	CAGW		132,857,908	102,187,812	30,670,096	-	30,670,096
1786			P	CAGE		338,143,365	338,143,365	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	471,001,273	440,331,177	30,670,096	-	30,670,096
1789										
1790	345	Accessory Electric Plant								
1791			P	SG		-	-	-	-	-
1792			P	DGU		-	-	-	-	-
1793			P	CAGW		87,662,181	67,425,466	20,236,714	-	20,236,714
1794			P	CAGE		237,422,302	237,422,302	-	-	-
1795			P	CAGE		-	-	-	-	-
1796					B8	325,084,482	304,847,768	20,236,714	-	20,236,714
1797										
1798										
1799										
1800	346	Misc. Power Plant Equipment								
1801			P	SG		-	-	-	-	-
1802			P	DGU		-	-	-	-	-
1803			P	CAGW		4,028,001	3,098,142	929,859	-	929,859
1804			P	CAGE		11,073,780	11,073,780	-	-	-
1805					B8	15,101,781	14,171,922	929,859	-	929,859
1806										
1807	347	Other Production ARO								
1808			P	S		-	-	-	-	-
1809						-	-	-	-	-
1810										
1811	OP	Unclassified Other Prod Plant-Acct 300								
1812			P	S		-	-	-	-	-
1813			P	SG		-	-	-	-	-
1814			P	CAGW		-	-	-	-	-
1815			P	CAGE		32,055,360	32,055,360	-	-	-
1816						32,055,360	32,055,360	-	-	-
1817										
1818	**Total Other Production Plant**				B8	**4,027,086,685**	**3,740,310,588**	**286,776,097**	**-**	**286,776,097**
1819										
1820	Summary of Other Production Plant by Factor									
1821		S				74,986	74,986	-	-	-
1822		DGU				-	-	-	-	-
1823		SG				-	-	-	-	-
1824		CAGW				1,242,267,782	955,491,685	286,776,097	-	286,776,097
1825		CAGE				2,784,743,918	2,784,743,918	-	-	-
1826		SSGCT				-	-	-	-	-
1827	Total of Other Production Plant by Factor				B8	4,027,086,685	3,740,310,588	286,776,097	-	286,776,097
1828										
1829	Experimental Plant									
1830	103	Experimental Plant								
1831			P	DGP		-	-	-	-	-
1832	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1833										
1834	**TOTAL PRODUCTION PLANT**				B8	**11,893,918,620**	**11,101,698,133**	**792,220,487**	**-**	**792,220,487**

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
350	Land and Land Rights								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		32,255,918	24,809,676	7,446,242	-	7,446,242
		T	CAGE		200,026,273	200,026,273	-	-	-
		T	JBG		1,061,187	817,604	243,584	-	243,584
		T	SG		100,388	92,451	7,936	-	7,936
				B8	233,443,766	225,746,004	7,697,762	-	7,697,762
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		41,933,565	32,253,250	9,680,316	-	9,680,316
		T	CAGE		167,192,333	167,192,333	-	-	-
		T	JBG		1,391,649	1,072,211	319,437	-	319,437
		T	SG		3,167	2,917	250	-	250
				B8	210,520,714	200,520,711	10,000,004	-	10,000,004
353	Station Equipment								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		444,117,541	341,593,514	102,524,026	-	102,524,026
		T	CAGE		1,379,570,473	1,379,570,473	-	-	-
		T	JBG		35,054,004	27,007,747	8,046,257	-	8,046,257
		T	SG		952,147	876,872	75,274	-	75,274
				B8	1,859,694,165	1,749,048,608	110,645,557	-	110,645,557
354	Towers and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		172,595,277	132,751,855	39,843,422	-	39,843,422
		T	CAGE		1,033,342,146	1,033,342,146	-	-	-
		T	JBG		14,240,850	10,972,021	3,268,829	-	3,268,829
		T	SG		123,630	113,856	9,774	-	9,774
				B8	1,220,301,903	1,177,179,878	43,122,025	-	43,122,025
355	Poles and Fixtures								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		252,409,668	194,141,185	58,268,483	-	58,268,483
		T	CAGE		491,300,820	491,300,820	-	-	-
		T	JBG		3,944	3,038	905	-	905
		T	SG		661,717	609,403	52,314	-	52,314
				B8	744,376,149	686,054,447	58,321,702	-	58,321,702
356	Clearing and Grading								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		297,470,333	228,799,647	68,670,686	-	68,670,686
		T	CAGE		771,161,684	771,161,684	-	-	-
		T	JBG		7,623,350	5,873,495	1,749,855	-	1,749,855
		T	SG		1,497,850	1,379,434	118,416	-	118,416
				B8	1,077,753,217	1,007,214,259	70,538,957	-	70,538,957
357	Underground Conduit								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		233,089	179,280	53,808	-	53,808
		T	CAGE		3,286,477	3,286,477	-	-	-
		T	SG		-	-	-	-	-
				B8	3,519,566	3,465,757	53,808	-	53,808
358	Underground Conductors								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		322,933	248,385	74,549	-	74,549
		T	CAGE		7,712,420	7,712,420	-	-	-
		T	SG		-	-	-	-	-
				B8	8,035,354	7,960,805	74,549	-	74,549

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1906	359	Roads and Trails								
1907			T	DGP		-	-	-	-	-
1908			T	DGU		-	-	-	-	-
1909			T	CAGW		7,055,229	5,426,537	1,628,691	-	1,628,691
1910			T	CAGE		4,866,089	4,866,089	-	-	-
1911			T	SG		15,883	14,627	1,256	-	1,256
1912					B8	11,937,200	10,307,253	1,629,947	-	1,629,947
1913										
1914	TP	Unclassified Trans Plant - Acct 300								
1915			T	SG		-	-	-	-	-
1916			T	CAGW		26,439,513	20,335,982	6,103,531	-	6,103,531
1917			T	CAGE		47,938,177	47,938,177	-	-	-
1918						74,377,690	68,274,159	6,103,531	-	6,103,531
1919										
1920	TS0	Unclassified Trans Sub Plant - Acct 300								
1921			T	SG		-	-	-	-	-
1922						-	-	-	-	-
1923										
1924	**TOTAL TRANSMISSION PLANT**				B8	**5,443,959,724**	**5,135,771,881**	**308,187,842**	**-**	**308,187,842**
1925	Summary of Transmission Plant by Factor									
1926		JBG				59,374,983	45,746,116	13,628,867	-	13,628,867
1927		JBE				-	-	-	-	-
1928		CAGW				1,274,833,067	980,539,311	294,293,756	-	294,293,756
1929		CAGE				4,106,396,892	4,106,396,892	-	-	-
1930		SG				3,354,781	3,089,562	265,220	-	265,220
1931	Total Transmission Plant by Factor				B8	5,443,959,724	5,135,771,881	308,187,842	-	308,187,842
1932	360	Land and Land Rights								
1933			DPW	S		63,320,786	61,508,415	1,812,371	-	1,812,371
1934					B8	63,320,786	61,508,415	1,812,371	-	1,812,371
1935										
1936	361	Structures and Improvements								
1937			DPW	S		104,318,886	101,502,652	2,816,234	-	2,816,234
1938					B8	104,318,886	101,502,652	2,816,234	-	2,816,234
1939										
1940	362	Station Equipment								
1941			DPW	S		920,875,522	863,971,020	56,904,502	-	56,904,502
1942					B8	920,875,522	863,971,020	56,904,502	-	56,904,502
1943										
1944	363	Storage Battery Equipment								
1945			DPW	S		-	-	-	-	-
1946					B8	-	-	-	-	-
1947										
1948	364	Poles, Towers & Fixtures								
1949			DPW	S		1,087,447,723	989,311,851	98,135,872	-	98,135,872
1950					B8	1,087,447,723	989,311,851	98,135,872	-	98,135,872
1951										
1952	365	Overhead Conductors								
1953			DPW	S		710,459,459	647,407,089	63,052,370	-	63,052,370
1954					B8	710,459,459	647,407,089	63,052,370	-	63,052,370
1955										
1956	366	Underground Conduit								
1957			DPW	S		341,886,670	324,623,412	17,263,258	-	17,263,258
1958					B8	341,886,670	324,623,412	17,263,258	-	17,263,258
1959										
1960										
1961										
1962										
1963	367	Underground Conductors								
1964			DPW	S		797,280,587	772,827,467	24,453,119	-	24,453,119
1965					B8	797,280,587	772,827,467	24,453,119	-	24,453,119
1966										
1967	368	Line Transformers								
1968			DPW	S		1,236,926,248	1,131,395,412	105,530,836	-	105,530,836
1969					B8	1,236,926,248	1,131,395,412	105,530,836	-	105,530,836
1970										
1971	369	Services								
1972			DPW	S		686,331,175	629,219,919	57,111,256	-	57,111,256
1973					B8	686,331,175	629,219,919	57,111,256	-	57,111,256
1974										
1975	370	Meters								
1976			DPW	S		181,560,426	169,829,760	11,730,666	-	11,730,666
1977					B8	181,560,426	169,829,760	11,730,666	-	11,730,666
1978										
1979	371	Installations on Customers' Premises								
1980			DPW	S		8,848,851	8,337,009	511,842	-	511,842
1981					B8	8,848,851	8,337,009	511,842	-	511,842
1982										

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		61,504,951	57,261,005	4,243,946	-	4,243,946
				B8	61,504,951	57,261,005	4,243,946	-	4,243,946
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		29,078,463	21,106,850	7,971,613	-	7,971,613
					29,078,463	21,106,850	7,971,613	-	7,971,613
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**6,229,839,746**	**5,778,301,860**	**451,537,886**	**-**	**451,537,886**
Summary of Distribution Plant by Factor									
	S				6,229,839,746	5,778,301,860	451,537,886	-	451,537,886
Total Distribution Plant by Factor				B8	6,229,839,746	5,778,301,860	451,537,886	-	451,537,886
389	Land and Land Rights								
		G-SITUS	S		12,750,242	11,651,416	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,050,443	78,063	-	78,063
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		7,516,302	7,001,140	515,163	-	515,163
				B8	21,396,610	19,704,559	1,692,052	-	1,692,052
390	Structures and Improvements								
		G-SITUS	S		122,119,548	108,413,734	13,705,814	-	13,705,814
		G-DGP	CAEE		8,922	8,922	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,036,123	7,480,235	555,887	-	555,887
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		3,252,622	2,501,758	750,864	-	750,864
		G-SG	CAGE		4,379,749	4,379,749	-	-	-
		PTD	JBG		19,191	14,786	4,405	-	4,405
		PTD	SO		97,977,637	91,262,313	6,715,324	-	6,715,324
				B8	235,793,791	214,061,497	21,732,295	-	21,732,295
391	Office Furniture & Equipment								
		G-SITUS	S		9,779,302	8,770,262	1,009,040	-	1,009,040
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		6,438,178	5,992,827	445,352	-	445,352
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		61,824,632	57,587,211	4,237,420	-	4,237,420
		G-SG	CAGW		549,702	422,804	126,898	-	126,898
		G-SG	CAGE		2,954,810	2,954,810	-	-	-
		P	JBG		392,285	302,240	90,045	-	90,045
		P	JBE		1,070	828	242	-	242
		P	CAEE		47,951	47,951	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	81,987,929	76,078,932	5,908,997	-	5,908,997
392	Transportation Equipment								
		G-SITUS	S		79,211,918	74,105,843	5,106,076	-	5,106,076
		PTD	SO		7,406,870	6,899,208	507,662	-	507,662
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		5,271,180	4,054,334	1,216,846	-	1,216,846
		G-SG	CAGE		13,268,647	13,268,647	-	-	-
		P	JBG		1,485,029	1,144,157	340,872	-	340,872
		P	CAEW		-	-	-	-	-
		P	CAEE		429,830	429,830	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	107,073,474	99,902,019	7,171,455	-	7,171,455

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2062	393	Stores Equipment								
2063			G-SITUS	S		8,854,538	8,100,149	754,390	-	754,390
2064			G-DGP	DGP		-	-	-	-	-
2065			G-DGU	DGU		-	-	-	-	-
2066			PTD	SO		193,163	179,924	13,239	-	13,239
2067			G-SG	SG		-	-	-	-	-
2068			G-SG	CAGW		719,130	553,119	166,010	-	166,010
2069			G-SG	CAGE		4,231,008	4,231,008	-	-	-
2070			G-SG	JBG		659,931	508,451	151,480	-	151,480
2071			G-SG	CAGE		-	-	-	-	-
2072					B8	14,657,770	13,572,651	1,085,119	-	1,085,119
2073										
2074	394	Tools, Shop & Garage Equipment								
2075			G-SITUS	S		33,146,424	30,258,652	2,887,772	-	2,887,772
2076			G-DGP	DGP		-	-	-	-	-
2077			G-SG	SG		-	-	-	-	-
2078			PTD	SO		3,724,164	3,468,912	255,252	-	255,252
2079			P	SE		-	-	-	-	-
2080			G-DGU	DGU		-	-	-	-	-
2081			G-SG	CAGW		2,838,997	2,183,618	655,379	-	655,379
2082			G-SG	CAGE		18,738,426	18,738,426	-	-	-
2083			P	JBG		3,167,435	2,440,385	727,049	-	727,049
2084			P	CAEW		-	-	-	-	-
2085			P	CAEE		5,617	5,617	-	-	-
2086			G-SG	CAGE		-	-	-	-	-
2087			G-SG	CAGE		-	-	-	-	-
2088					B8	61,621,063	57,095,610	4,525,453	-	4,525,453
2089										
2090	395	Laboratory Equipment								
2091			G-SITUS	S		20,678,098	19,147,942	1,530,157	-	1,530,157
2092			G-DGP	DGP		-	-	-	-	-
2093			G-DGU	DGU		-	-	-	-	-
2094			PTD	SO		4,522,122	4,212,178	309,943	-	309,943
2095			P	SE		-	-	-	-	-
2096			G-SG	SG		-	-	-	-	-
2097			G-SG	CAGW		1,306,188	1,004,656	301,532	-	301,532
2098			G-SG	CAGE		4,648,273	4,648,273	-	-	-
2099			P	JBG		201,359	155,139	46,220	-	46,220
2100			P	CAEW		-	-	-	-	-
2101			P	CAEE		-	-	-	-	-
2102			G-SG	CAGE		-	-	-	-	-
2103			G-SG	CAGE		-	-	-	-	-
2104					B8	31,356,040	29,168,189	2,187,852	-	2,187,852
2105										
2106	396	Power Operated Equipment								
2107			G-SITUS	S		117,900,885	110,563,809	7,337,076	-	7,337,076
2108			G-DGP	DGP		-	-	-	-	-
2109			G-SG	SG		-	-	-	-	-
2110			PTD	SO		2,075,771	1,933,499	142,272	-	142,272
2111			G-DGU	DGU		-	-	-	-	-
2112			P	SE		-	-	-	-	-
2113			G-SG	CAGW		2,442,539	1,878,682	563,857	-	563,857
2114			G-SG	CAGE		31,562,988	31,562,988	-	-	-
2115			P	JBG		9,964,556	7,677,303	2,287,253	-	2,287,253
2116			P	CAEW		-	-	-	-	-
2117			P	CAEE		45,031	45,031	-	-	-
2118			G-SG	CAGE		-	-	-	-	-
2119			G-SG	CAGE		-	-	-	-	-
2120					B8	163,991,771	153,661,313	10,330,458	-	10,330,458
2121	397	Communication Equipment								
2122			G-SITUS	S		173,356,057	160,889,044	12,467,013	-	12,467,013
2123			COM_EQ	DGP		-	-	-	-	-
2124			COM_EQ	DGU		-	-	-	-	-
2125			PTD	SO		79,142,026	73,717,682	5,424,343	-	5,424,343
2126			CUST	CN		3,500,304	3,258,176	242,129	-	242,129
2127			G-SG	SG		138,684	127,720	10,964	-	10,964
2128			COM_EQ	SE		-	-	-	-	-
2129			G-SG	CAGW		40,312,633	31,006,508	9,306,125	-	9,306,125
2130			COM_EQ	CAGE		106,101,826	106,101,826	-	-	-
2131			COM_EQ	JBG		4,680,410	3,606,074	1,074,336	-	1,074,336
2132			COM_EQ	CAEW		-	-	-	-	-
2133			COM_EQ	CAEE		334,869	334,869	-	-	-
2134			COM_EQ	CAGE		-	-	-	-	-
2135			COM_EQ	CAGE		-	-	-	-	-
2136					B8	407,566,809	379,041,898	28,524,911	-	28,524,911
2137										

March 2015 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
398	Misc. Equipment								
		G-SITUS	S		2,524,757	2,340,684	184,072	-	184,072
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		216,484	201,509	14,975	-	14,975
		PTD	SO		2,489,348	2,318,729	170,618	-	170,618
		P	SE		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		326,913	251,445	75,467	-	75,467
		G-SG	CAGE		1,837,951	1,837,951	-	-	-
		P	JBG		117,241	90,330	26,911	-	26,911
		P	CAEW		-	-	-	-	-
		P	CAEE		561	561	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	7,513,254	7,041,210	472,044	-	472,044
399	Coal Mine								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		298,455,757	298,455,757	-	-	-
MP		P	JBE		-	-	-	-	-
				B8	298,455,757	298,455,757	-	-	-
399L	WIDCO Capital Lease								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
1011390	General Capital Leases								
		G-SITUS	S		8,314,511	8,314,511	-	-	-
		P	CAGW		3,642,306	2,801,484	840,822	-	840,822
		P	CAGE		9,111,146	9,111,146	-	-	-
		PTD	SO		2,475,883	2,306,187	169,695	-	169,695
				B9	23,543,845	22,533,328	1,010,518	-	1,010,518
	Remove Capital Leases				(23,543,845)	(22,533,328)	(1,010,518)	-	(1,010,518)
				B9	-	-	-	-	-
1011392	General Vehicles Capital Leases								
		LABOR	SO		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		4,951,453	4,612,084	339,369	-	339,369
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGW		-	-	-	-	-
					4,951,453	4,612,084	339,369	-	339,369
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
					-	-	-	-	-
TOTAL GENERAL PLANT				B8	**1,436,365,722**	**1,352,395,717**	**83,970,004**	**-**	**83,970,004**

March 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2204	Summary of General Plant by Factor									
2205		S				588,636,282	542,556,045	46,080,236	-	46,080,236
2206		JBG				20,687,436	15,938,865	4,748,571	-	4,748,571
2207		JBE				1,070	828	242	-	242
2208		SG				138,684	127,720	10,964	-	10,964
2209		SO				274,299,370	255,499,068	18,800,302	-	18,800,302
2210		SE				-	-	-	-	-
2211		CN				19,319,596	17,983,190	1,336,406	-	1,336,406
2212		DEU				-	-	-	-	-
2213		CAGW				60,662,210	46,658,408	14,003,802	-	14,003,802
2214		CAGE				196,836,383	196,836,383	-	-	-
2215		CAEW				-	-	-	-	-
2216		CAEE				299,328,538	299,328,538	-	-	-
2217		SSGCT				-	-	-	-	-
2218		SSGCH				-	-	-	-	-
2219		Less Capital Leases				(23,543,845)	(22,533,328)	(1,010,518)	-	(1,010,518)
2220	Total General Plant by Factor				B8	1,436,365,722	1,352,395,717	83,970,004	-	83,970,004
2221	301	Organization								
2222			I-SITUS	S		-	-	-	-	-
2223			PTD	SO		-	-	-	-	-
2224			I-SG	CAGW		-	-	-	-	-
2225			I-SG	CAGE		-	-	-	-	-
2226			I-SG	SG		-	-	-	-	-
2227					B8	-	-	-	-	-
2228	302	Franchise & Consent								
2229			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2230			I-SG	SG		-	-	-	-	-
2231			I-SG	CAGW		-	-	-	-	-
2232			I-SG	CAGE		-	-	-	-	-
2233			I-SG	CAGW		178,725,803	137,467,156	41,258,647	-	41,258,647
2234			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2235			I-DGP	DGP		-	-	-	-	-
2236			I-DGU	DGU		-	-	-	-	-
2237					B8	162,030,833	120,772,186	41,258,647	-	41,258,647
2238										
2239	303	Miscellaneous Intangible Plant								
2240			I-SITUS	S		14,174,864	12,666,816	1,508,049	-	1,508,049
2241			I-SG	SG		1,581,299	1,456,286	125,013	-	125,013
2242			PTD	SO		364,361,418	339,388,321	24,973,097	-	24,973,097
2243			P	SE		-	-	-	-	-
2244			CUST	CN		132,641,422	123,466,141	9,175,281	-	9,175,281
2245			I-SG	CAGW		84,872,853	65,280,052	19,592,801	-	19,592,801
2246			I-SG	CAGE		72,902,325	72,902,325	-	-	-
2247			P	JBG		1,041,005	802,054	238,951	-	238,951
2248			P	CAEW		-	-	-	-	-
2249			P	CAEE		3,687,563	3,687,563	-	-	-
2250			I-SG	CAGE		-	-	-	-	-
2251			I-SG	CAGE		-	-	-	-	-
2252					B8	675,262,749	619,649,557	55,613,192	-	55,613,192
2253	303	Less Non-Utility Plant								
2254			I-SITUS	S		-	-	-	-	-
2255					B8	675,262,749	619,649,557	55,613,192	-	55,613,192
2256	IP	Unclassified Intangible Plant - Acct 300								
2257			I-SITUS	S		-	-	-	-	-
2258			I-SG	SG		-	-	-	-	-
2259			I-DGU	DGU		-	-	-	-	-
2260			PTD	SO		-	-	-	-	-
2261						-	-	-	-	-
2262										
2263	**TOTAL INTANGIBLE PLANT**				B8	**837,293,582**	**740,421,743**	**96,871,839**	**-**	**96,871,839**
2264										
2265	Summary of Intangible Plant by Factor									
2266		S				(16,906,351)	(18,414,399)	1,508,049	-	1,508,049
2267		JBG				1,041,005	802,054	238,951	-	238,951
2268		JBE				-	-	-	-	-
2269		SG				1,581,299	1,456,286	125,013	-	125,013
2270		SO				364,361,418	339,388,321	24,973,097	-	24,973,097
2271		CN				132,641,422	123,466,141	9,175,281	-	9,175,281
2272		CAGW				263,598,656	202,747,208	60,851,448	-	60,851,448
2273		CAGE				87,288,569	87,288,569	-	-	-
2274		CAEW				-	-	-	-	-
2275		CAEE				3,687,563	3,687,563	-	-	-
2276		SSGCT				-	-	-	-	-
2277		SSGCH				-	-	-	-	-
2278		SE				-	-	-	-	-
2279	Total Intangible Plant by Factor				B8	837,293,582	740,421,743	96,871,839	-	96,871,839
2280	Summary of Unclassified Plant (Account 106)									
2281		DP				29,078,463	21,106,850	7,971,613	-	7,971,613
2282		DS0				-	-	-	-	-
2283		GP				4,951,453	4,612,084	339,369	-	339,369
2284		HP				-	-	-	-	-
2285		NP				-	-	-	-	-
2286		OP				32,055,360	32,055,360	-	-	-
2287		TP				74,377,690	68,274,159	6,103,531	-	6,103,531
2288		TS0				-	-	-	-	-
2289		IP				-	-	-	-	-
2290		MP								
2291		SP				6,321,098	5,645,368	675,730	-	675,730
2292	Total Unclassified Plant by Factor					146,784,064	131,693,821	15,090,243	-	15,090,243
2293										
2294	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**25,841,377,393**	**24,108,589,334**	**1,732,788,059**	**-**	**1,732,788,059**

March 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2295	Summary of Electric Plant by Factor									
2296		S				6,801,644,663	6,302,518,493	499,126,170	-	499,126,170
2297		SE				-	-	-	-	-
2298		JBG				1,188,248,893	915,499,578	272,749,315	-	272,749,315
2299		JBE				1,070	828	242	-	242
2300		SG				13,622,109	12,545,183	1,076,927	-	1,076,927
2301		SO				638,660,787	594,887,389	43,773,399	-	43,773,399
2302		CN				151,961,018	141,449,331	10,511,687	-	10,511,687
2303		DEU				-	-	-	-	-
2304		CAGW				3,927,075,279	3,020,514,441	906,560,837	-	906,560,837
2305		CAGE				12,840,691,319	12,840,691,319	-	-	-
2306		CAEW				-	-	-	-	-
2307		CAEE				303,016,100	303,016,100	-	-	-
2308		SSGCH				-	-	-	-	-
2309		SSGCT				-	-	-	-	-
2310		Less Capital Leases				(23,543,845)	(22,533,328)	(1,010,518)	-	(1,010,518)
2311					B8	25,841,377,393	24,108,589,334	1,732,788,059	-	1,732,788,059
2312	105	Plant Held For Future Use								
2313			DPW	S		9,785,367	9,785,367	-	-	-
2314			P	SG		-	-	-	-	-
2315			T	SG		-	-	-	-	-
2316			P	SG		-	-	-	-	-
2317			P	SE		5,726,460	5,292,979	433,481	-	433,481
2318			P	SG		-	-	-	-	-
2319			P	CAGW		161,944	124,559	37,385	-	37,385
2320			P	CAGE		12,418,892	12,418,892	-	-	-
2321			P	CAEW		-	-	-	-	-
2322			P	CAEE		26,634,978	26,634,978	-	-	-
2323	**Total Plant Held For Future Use**				B10	54,727,642	54,256,776	470,866	-	470,866
2324										
2325	114	Electric Plant Acquisition Adjustments								
2326			P	S		-	-	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		143,167,971	143,167,971	-	-	-
2330			P	DGP		-	-	-	-	-
2331	**Total Electric Plant Acquisition Adjustments**				B15	143,167,971	143,167,971	-	-	-
2332										
2333	115	Accum Provision for Asset Acquisition Adjustments								
2334			P	S		-	-	-	-	-
2335			P	SG		-	-	-	-	-
2336			P	CAGW		-	-	-	-	-
2337			P	CAGE		(108,118,782)	(108,118,782)	-	-	-
2338			P	DGP		-	-	-	-	-
2339					B15	(108,118,782)	(108,118,782)	-	-	-
2340										
2341	120	Nuclear Fuel								
2342			P	SE		-	-	-	-	-
2343	**Total Nuclear Fuel**					-	-	-	-	-
2344										
2345	124	Weatherization								
2346			DMSC	S		1,356,037	(564,070)	1,920,107	-	1,920,107
2347			DMSC	SO		(4,454)	(4,148)	(305)	-	(305)
2348					B16	1,351,583	(568,218)	1,919,801	-	1,919,801
2349										
2350	182W	Weatherization								
2351			DMSC	S		18,090,855	18,090,855	-	-	-
2352			DMSC	SG		-	-	-	-	-
2353			DMSC	SGCT		-	-	-	-	-
2354			DMSC	SO		-	-	-	-	-
2355					B16	18,090,855	18,090,855	-	-	-
2356										

March 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2357	186W	Weatherization								
2358			DMSC	S		-	-	-	-	-
2359			DMSC	CN		-	-	-	-	-
2360			DMSC	CNP		-	-	-	-	-
2361			DMSC	SG		-	-	-	-	-
2362			DMSC	SO		-	-	-	-	-
2363					B16	-	-	-	-	-
2364										
2365	**Total Weatherization**					19,442,438	17,522,636	1,919,801	-	1,919,801
2366										
2367	151	Fuel Stock								
2368			P	DEU		-	-	-	-	-
2369			P	SE		-	-	-	-	-
2370			P	CAEW		1,833,852	1,416,809	417,043	-	417,043
2371			P	CAEE		157,839,178	157,839,178	-	-	-
2372			P	JBE		26,513,453	20,518,145	5,995,308	-	5,995,308
2373			P	CAEE		-	-	-	-	-
2374			P	CAEE		-	-	-	-	-
2375	**Total Fuel Stock**				B13	186,186,483	179,774,132	6,412,351	-	6,412,351
2376										
2377	152	Fuel Stock - Undistributed								
2378			P	SE		-	-	-	-	-
2379			P	CAEW		-	-	-	-	-
2380			P	CAEE		-	-	-	-	-
2381						-	-	-	-	-
2382										
2383	25316	DG&T Working Capital Deposit								
2384			P	SE		-	-	-	-	-
2385			P	CAEW		-	-	-	-	-
2386			P	CAEE		(2,637,000)	(2,637,000)	-	-	-
2387					B13	(2,637,000)	(2,637,000)	-	-	-
2388										
2389	25317	DG&T Working Capital Deposit								
2390			P	SE		-	-	-	-	-
2391			P	CAEW		-	-	-	-	-
2392			P	CAEE		(2,985,811)	(2,985,811)	-	-	-
2393					B13	(2,985,811)	(2,985,811)	-	-	-
2394										
2395	25319	Provo Working Capital Deposit								
2396			P	SE		-	-	-	-	-
2397			P	CAEW		-	-	-	-	-
2398			P	CAEE		-	-	-	-	-
2399						-	-	-	-	-
2400										
2401		Total Fuel Stock			B13	180,563,672	174,151,321	6,412,351	-	6,412,351
2402	154	Materials and Supplies								
2403			MSS	S		98,380,664	93,686,871	4,693,793	-	4,693,793
2404			MSS	SG		1,013,782	933,635	80,147	-	80,147
2405			MSS	SE		-	-	-	-	-
2406			MSS	SO		117,199	109,166	8,033	-	8,033
2407			MSS	SNPPS		-	-	-	-	-
2408			MSS	SNPPH		-	-	-	-	-
2409			MSS	SNPD		(1,619,219)	(1,517,527)	(101,692)	-	(101,692)
2410			MSS	SNPT		-	-	-	-	-
2411			MSS	DGU		-	-	-	-	-
2412			MSS	DGP		-	-	-	-	-
2413			MSS	JBE		-	-	-	-	-
2414			MSS	SNPP		-	-	-	-	-
2415			MSS	CAGW		7,313,014	5,624,813	1,688,201	-	1,688,201
2416			MSS	CAGE		115,284,549	115,284,549	-	-	-
2417			MSS	JBG		5,336,084	4,111,245	1,224,839	-	1,224,839
2418			MSS	CAEW		-	-	-	-	-
2419			MSS	CAEE		5,500,885	5,500,885	-	-	-
2420			MSS	CAGE		-	-	-	-	-
2421	**Total Materials and Supplies**				B13	231,326,958	223,733,638	7,593,320	-	7,593,320
2422										
2423	163	Stores Expense Undistributed								
2424			MSS	SO		-	-	-	-	-
2425										
2426					B13	-	-	-	-	-
2427										
2428	25318	Provo Working Capital Deposit								
2429			MSS	SNPPS		-	-	-	-	-
2430			MSS	CAGW		-	-	-	-	-
2431			MSS	CAGE		(273,000)	(273,000)	-	-	-
2432					B13	(273,000)	(273,000)	-	-	-
2433										
2434		Total Materials & Supplies			B13	231,053,958	223,460,638	7,593,320	-	7,593,320
2435										

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	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2436	165	Prepayments								
2437			DMSC	S		14,632,810	14,632,810	-	-	-
2438			GP	GPS		5,905,656	5,500,886	404,770	-	404,770
2439			PT	SG		1,268,850	1,168,539	100,312	-	100,312
2440			PT	CAGW		983,688	756,605	227,083	-	227,083
2441			PT	CAGE		1,092,765	1,092,765	-	-	-
2442			P	CAEW		4,055	3,133	922	-	922
2443			P	CAEE		6,646,742	6,646,742	-	-	-
2444			P	SE		-	-	-	-	-
2445			PTD	SO		16,867,776	15,711,670	1,156,107	-	1,156,107
2446	**Total Prepayments**				B15	47,402,342	45,513,148	1,889,194	-	1,889,194
2447										
2448	182M	Misc Regulatory Assets								
2449			P	S		211,476,720	209,426,449	2,050,271	-	2,050,271
2450			DEFSG	SG		-	-	-	-	-
2451			P	CAGE		-	-	-	-	-
2452			P	CAGE		11,022,872	11,022,872	-	-	-
2453			P	CAGW		-	-	-	-	-
2454			DEFSG	JBG		-	-	-	-	-
2455			P	SE		10,608,209	9,805,189	803,019	-	803,019
2456			P	CAEW		-	-	-	-	-
2457			P	CAEE		80,009,709	80,009,709	-	-	-
2458			T	SO		20,430,945	19,030,622	1,400,324	-	1,400,324
2459					B11	333,548,455	329,294,841	4,253,614	-	4,253,614
2460										
2461	186M	Misc Deferred Debits								
2462			LABOR	S		11,262,854	11,262,854	-	-	-
2463			P	CAEW		-	-	-	-	-
2464			P	CAEE		-	-	-	-	-
2465			P	SG		14,920,231	13,740,678	1,179,553	-	1,179,553
2466			LABOR	SO		47,750	44,477	3,273	-	3,273
2467			P	SE		-	-	-	-	-
2468			P	CAGW		25,746,998	19,803,333	5,943,665	-	5,943,665
2469			DEFSG	CAGE		21,908,341	21,908,341	-	-	-
2470			P	CAEW		-	-	-	-	-
2471			P	CAEE		5,339,753	5,339,753	-	-	-
2472			P	JBE		-	-	-	-	-
2473			GP	EXCTAX		-	-	-	-	-
2474	**Total Misc. Deferred Debits**				B11	79,225,926	72,099,436	7,126,491	-	7,126,491
2475										
2476	Working Capital									
2477	CWC	Cash Working Capital								
2478			CWC	S		-	-	-	-	-
2479			CWC	SO		-	-	-	-	-
2480			CWC	SE		-	-	-	-	-
2481					B14	-	-	-	-	-
2482										
2483	OWC	Other Work. Cap.								
2484	131	Cash	GP	SNP		-	-	-	-	-
2485	135	Working Funds	GP	SG		-	-	-	-	-
2486	141	Other A/R	GP	SO		-	-	-	-	-
2487	143	Other A/R	PTD	SO		39,506,401	36,798,658	2,707,743	-	2,707,743
2488	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2489	232	A/P	P	SO		(7,047,681)	(6,564,637)	(483,044)	-	(483,044)
2490	232	A/P	P	CAEE		(2,077,112)	(2,077,112)	-	-	-
2491	232	A/P	T	CAGE		(83,022)	(83,022)	-	-	-
2492	232	A/P	P	S		(169,637)	(169,637)	-	-	-
2493	2533	Other Msc. Df. Crd	P	S		(5,889,332)	(5,889,332)	-	-	-
2494	2533	Other Msc. Df. Crd	P	CAEW		-	-	-	-	-
2495	2533	Other Msc. Df. Crd	P	CAEE		(36,893,552)	(36,893,552)	-	-	-
2496	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2497	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2498	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2499	230	Asset Retir. Oblig.	P	S		(8,338,536)	(8,338,536)	-	-	-
2500	254105	ARO Reg Liability	P	S		-	-	-	-	-
2501	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2502	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2503	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
2504	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2505					B14	(20,992,472)	(23,217,171)	2,224,700	-	2,224,700
2506										
2507	**Total Working Capital**					(20,992,472)	(23,217,171)	2,224,700	-	2,224,700

March 2015 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Miscellaneous Rate Base									
18221	Unrec Plant & Reg Study Costs								
		P	S		-	-	-	-	-
					-	-	-	-	-
18222	Nuclear Plant - Trojan								
		P	S		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B14	-	-	-	-	-
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
					-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE					-	-	-	-	-
TOTAL RATE BASE ADDITIONS					**960,021,150**	**928,130,815**	**31,890,336**	**-**	**31,890,336**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				B15	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(12,111,567)	(11,281,448)	(830,119)	-	(830,119)
2283	Pen & Ben	PTD	SO		(2,982,275)	(2,777,872)	(204,403)	-	(204,403)
2283	Pen & Ben	PTD	S		-	-	-	-	-
254	Ins Prov	PTD	SO		-	-	-	-	-
				B15	(15,093,842)	(14,059,320)	(1,034,522)	-	(1,034,522)
22841	Accum Misc Oper Provisions - Other								
		P	S		-	-	-	-	-
		P	CAGW		(1,339,079)	(1,029,954)	(309,125)	-	(309,125)
				B15	(1,339,079)	(1,029,954)	(309,125)	-	(309,125)
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		-	-	-	-	-
254105	ARO	P	S		274,708	-	274,708	-	274,708
254	Regulatory Liabil	P	CAEE		-	-	-	-	-
254	Regulatory Liabil	P	SE		-	-	-	-	-
254		P	S		(38,564,860)	(37,687,601)	(877,259)	-	(877,259)
				B15	(38,290,152)	(37,687,601)	(602,551)	-	(602,551)
252	Customer Advances for Construction								
		DPW	S		(2,457,009)	(2,457,009)	-	-	-
		T	SG		322,409	296,920	25,489	-	25,489
		T	CAGE		(25,185,236)	(25,185,236)	-	-	-
		DPW	CAGW		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Advances for Constr.				B19	(27,319,836)	(27,345,325)	25,489	-	25,489
25398	SO2 Emissions								
		P	S		-	-	-	-	-
					-	-	-	-	-
25399	Other Deferred Credits								
		P	S		(4,019,421)	(3,804,619)	(214,802)	-	(214,802)
		GP	GPS		-	-	-	-	-
		GP	SO		(21,137,231)	(19,688,499)	(1,448,732)	-	(1,448,732)
		P	CAGW		(1,100)	(846)	(254)	-	(254)
		P	CAGE		2,996,663	2,996,663	-	-	-
		P	SG		(6,181,822)	(5,693,104)	(488,718)	-	(488,718)
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B19	(28,342,911)	(26,190,405)	(2,152,506)	-	(2,152,506)

March 2015 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		35,277,444	35,048,737	228,707	-	228,707
		CUST	CN		-	-	-	-	-
		LABOR	SO		30,987,379	28,863,524	2,123,855	-	2,123,855
		P	IBT		-	-	-	-	-
		CUST	BADDEBT		3,109,088	2,737,993	371,095	-	371,095
		P	TROJD		2,112,952	1,626,477	486,475	-	486,475
		P	SG		7,759,841	7,146,369	613,472	-	613,472
		P	SE		840,858	777,207	63,651	-	63,651
		PTD	SNP		-	-	-	-	-
		P	CAGW		664,779	511,315	153,463	-	153,463
		P	CAGE		37,781,860	37,781,860	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		43,854,418	43,854,418	-	-	-
		DPW	JBE		845,350	654,196	191,153	-	191,153
		DPW	SNPD		634,477	594,629	39,847	-	39,847
Total Accum Deferred Income Taxes				B19	163,868,444	159,596,725	4,271,719	-	4,271,719
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		(254,860,454)	(234,711,882)	(20,148,573)	-	(20,148,573)
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	(254,860,454)	(234,711,882)	(20,148,573)	-	(20,148,573)
282	Accumulated Deferred Income Taxes								
		GP	S		503,046	503,046	-	-	-
		ACCMDIT	CIAC		-	-	-	-	-
		ACCMDIT	DITBAL		(3,924,369,021)	(3,686,807,820)	(237,561,201)	-	(237,561,201)
		GP	JBE		-	-	-	-	-
		LABOR	SO		(1,163,359)	(1,083,623)	(79,736)	-	(79,736)
		PTD	SNPD		-	-	-	-	-
		P	SNP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(3,150,573)	(3,150,573)	-	-	-
		P	SE		-	-	-	-	-
		P	CAEE		(4,938,103)	(4,938,103)	-	-	-
		P	CN		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B19	(3,933,118,009)	(3,695,477,072)	(237,640,937)	-	(237,640,937)
283	Accumulated Deferred Income Taxes								
		GP	S		(87,568,887)	(87,059,631)	(509,255)	-	(509,255)
		P	SG		(325,835)	(300,075)	(25,760)	-	(25,760)
		P	SE		(3,234)	(2,990)	(245)	-	(245)
		LABOR	SO		(25,327,817)	(23,591,865)	(1,735,952)	-	(1,735,952)
		GP	GPS		(8,499,675)	(7,917,113)	(582,562)	-	(582,562)
		PTD	SNP		(2,640,849)	(2,476,569)	(164,280)	-	(164,280)
		P	TROJD		-	-	-	-	-
		PTD	SGCT		-	-	-	-	-
		P	CAGW		(2,472,288)	(1,901,563)	(570,725)	-	(570,725)
		P	CAGE		(1,022,317)	(1,022,317)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(40,324,661)	(40,324,661)	-	-	-
		P	JBE		-	-	-	-	-
		P	SGCT		-	-	-	-	-
				B19	(168,185,565)	(164,596,785)	(3,588,779)	-	(3,588,779)
TOTAL ACCUM DEF INCOME TAX				B19	(4,192,295,584)	(3,935,189,014)	(257,106,570)	-	(257,106,570)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		-	-	-	-	-
		PTD	ITC85		-	-	-	-	-
		PTD	ITC86		(184,983)	(160,702)	(24,281)	-	(24,281)
		PTD	ITC88		(66,699)	(56,721)	(9,978)	-	(9,978)
		PTD	ITC89		(177,505)	(150,402)	(27,103)	-	(27,103)
		PTD	ITC90		(164,832)	(158,382)	(6,450)	-	(6,450)
		PTD	SG		(266,234)	(245,187)	(21,048)	-	(21,048)
Total Accumulated ITC				B19	(860,253)	(771,393)	(88,860)	-	(88,860)
TOTAL RATE BASE DEDUCTIONS					**(4,303,541,658)**	**(4,042,273,012)**	**(261,268,645)**	**-**	**(261,268,645)**

March 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2657	108SP	Steam Prod Plant Accumulated Depr								
2658			P	S		12,593,772	12,593,772	-	-	-
2659			P	DGP		-	-	-	-	-
2660			P	DGU		-	-	-	-	-
2661			P	SG		-	-	-	-	-
2662			P	CAGW		(156,220,027)	(120,156,812)	(36,063,214)	-	(36,063,214)
2663			P	CAGE		(2,127,094,535)	(2,127,094,535)	-	-	-
2664			P	JBG		(523,732,697)	(403,515,682)	(120,217,014)	-	(120,217,014)
2665			P	CAGE		-	-	-	-	-
2666					B17	(2,794,453,486)	(2,638,173,257)	(156,280,229)	-	(156,280,229)
2667										
2668	108NP	Nuclear Prod Plant Accumulated Depr								
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	SG		-	-	-	-	-
2672						-	-	-	-	-
2673										
2674										
2675	108HP	Hydraulic Prod Plant Accum Depr								
2676			P	S		629,953	629,953	-	-	-
2677			P	DGP		-	-	-	-	-
2678			P	DGU		-	-	-	-	-
2679			P	CAGW		(249,476,259)	(191,884,950)	(57,591,309)	-	(57,591,309)
2680			P	CAGE		(62,448,122)	(62,448,122)	-	-	-
2681			P	CAGW		-	-	-	-	-
2682			P	CAGE		-	-	-	-	-
2683					B17	(311,294,428)	(253,703,119)	(57,591,309)	-	(57,591,309)
2684										
2685	108OP	Other Production Plant - Accum Depr								
2686			P	S		-	-	-	-	-
2687			P	DGU		-	-	-	-	-
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690			P	CAGW		(363,497,024)	(279,584,152)	(83,912,872)	-	(83,912,872)
2691			P	CAGE		(446,980,796)	(446,980,796)	-	-	-
2692			P	CAGE		-	-	-	-	-
2693					B17	(810,477,820)	(726,564,948)	(83,912,872)	-	(83,912,872)
2694										
2695	108EP	Experimental Plant - Accum Depr								
2696			P	DGP		-	-	-	-	-
2697			P	SG		-	-	-	-	-
2698						-	-	-	-	-
2699										
2700	**TOTAL PRODUCTION PLANT DEPR**					**(3,916,225,734)**	**(3,618,441,324)**	**(297,784,410)**	**-**	**(297,784,410)**
2701										
2702	Summary of Prod Plant Depreciation by Factor									
2703		S				13,223,725	13,223,725	-	-	-
2704		DGP				-	-	-	-	-
2705		DGU				-	-	-	-	-
2706		SG				-	-	-	-	-
2707		CAGW				(769,193,310)	(591,625,914)	(177,567,396)	-	(177,567,396)
2708		CAGE				(2,636,523,453)	(2,636,523,453)	-	-	-
2709		JBG				(523,732,697)	(403,515,682)	(120,217,014)	-	(120,217,014)
2710		SSGCT				-	-	-	-	-
2711	Total of Prod Plant Depreciation by Factor					(3,916,225,734)	(3,618,441,324)	(297,784,410)	-	(297,784,410)
2712										
2713										
2714	108TP	Transmission Plant Accumulated Depr								
2715			T	DGP		-	-	-	-	-
2716			T	DGU		-	-	-	-	-
2717			T	CAGW		(475,624,023)	(365,826,761)	(109,797,262)	-	(109,797,262)
2718			T	CAGE		(928,580,713)	(928,580,713)	-	-	-
2719			T	JBG		(45,869,124)	(35,340,377)	(10,528,747)	-	(10,528,747)
2720			T	SG		(1,038,042)	(955,977)	(82,065)	-	(82,065)
2721	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,451,111,902)**	**(1,330,703,828)**	**(120,408,074)**	**-**	**(120,408,074)**
2722	108360	Land and Land Rights								
2723			DPW	S		(9,009,661)	(8,849,720)	(159,941)	-	(159,941)
2724					B17	(9,009,661)	(8,849,720)	(159,941)	-	(159,941)
2725										
2726	108361	Structures and Improvements								
2727			DPW	S		(22,092,399)	(21,202,936)	(889,463)	-	(889,463)
2728					B17	(22,092,399)	(21,202,936)	(889,463)	-	(889,463)
2729										
2730	108362	Station Equipment								
2731			DPW	S		(248,306,415)	(229,390,716)	(18,915,699)	-	(18,915,699)
2732					B17	(248,306,415)	(229,390,716)	(18,915,699)	-	(18,915,699)
2733										

March 2015 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(569,246,580)	(509,800,498)	(59,446,082)	-	(59,446,082)
				B17	(569,246,580)	(509,800,498)	(59,446,082)	-	(59,446,082)
108365	Overhead Conductors								
		DPW	S		(297,033,006)	(267,507,643)	(29,525,362)	-	(29,525,362)
				B17	(297,033,006)	(267,507,643)	(29,525,362)	-	(29,525,362)
108366	Underground Conduit								
		DPW	S		(147,332,999)	(138,036,198)	(9,296,801)	-	(9,296,801)
				B17	(147,332,999)	(138,036,198)	(9,296,801)	-	(9,296,801)
108367	Underground Conductors								
		DPW	S		(347,810,298)	(336,824,571)	(10,985,727)	-	(10,985,727)
				B17	(347,810,298)	(336,824,571)	(10,985,727)	-	(10,985,727)
108368	Line Transformers								
		DPW	S		(474,412,666)	(422,077,621)	(52,335,045)	-	(52,335,045)
				B17	(474,412,666)	(422,077,621)	(52,335,045)	-	(52,335,045)
108369	Services								
		DPW	S		(264,892,712)	(241,351,790)	(23,540,922)	-	(23,540,922)
				B17	(264,892,712)	(241,351,790)	(23,540,922)	-	(23,540,922)
108370	Meters								
		DPW	S		(88,713,535)	(85,153,545)	(3,559,990)	-	(3,559,990)
				B17	(88,713,535)	(85,153,545)	(3,559,990)	-	(3,559,990)
108371	Installations on Customers' Premises								
		DPW	S		(7,079,883)	(6,729,635)	(350,248)	-	(350,248)
				B17	(7,079,883)	(6,729,635)	(350,248)	-	(350,248)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(29,586,192)	(27,663,371)	(1,922,821)	-	(1,922,821)
				B17	(29,586,192)	(27,663,371)	(1,922,821)	-	(1,922,821)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		2,197,103	2,055,755	141,348	-	141,348
					2,197,103	2,055,755	141,348	-	141,348
TOTAL DISTRIBUTION PLANT DEPR				B17	**(2,503,319,242)**	**(2,292,532,489)**	**(210,786,753)**	**-**	**(210,786,753)**
Summary of Distribution Plant Depr by Factor									
	S				(2,503,319,242)	(2,292,532,489)	(210,786,753)	-	(210,786,753)
Total Distribution Depreciation by Factor				B17	(2,503,319,242)	(2,292,532,489)	(210,786,753)	-	(210,786,753)

March 2015 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2799	108GP	General Plant Accumulated Depr								
2800			G-SITUS	S		(204,812,215)	(183,977,878)	(20,834,337)	-	(20,834,337)
2801			G-DGP	DGP		-	-	-	-	-
2802			G-DGU	DGU		-	-	-	-	-
2803			G-SG	SG		-	-	-	-	-
2804			CUST	CN		(7,062,086)	(6,573,576)	(488,510)	-	(488,510)
2805			PTD	SO		(95,804,484)	(89,238,107)	(6,566,378)	-	(6,566,378)
2806			P	SE		-	-	-	-	-
2807			G-SG	CAGW		(21,468,867)	(16,512,804)	(4,956,063)	-	(4,956,063)
2808			G-SG	CAGE		(61,573,375)	(61,573,375)	-	-	-
2809			P	JBG		(6,257,955)	(4,821,511)	(1,436,444)	-	(1,436,444)
2810			P	CAEW		-	-	-	-	-
2811			P	CAEE		(411,923)	(411,923)	-	-	-
2812			G-SG	CAGE		-	-	-	-	-
2813			G-SG	CAGE		-	-	-	-	-
2814					B17	(397,390,906)	(363,109,174)	(34,281,732)	-	(34,281,732)
2815										
2816										
2817	108MP	Mining Plant Accumulated Depr.								
2818			P	S		-	-	-	-	-
2819			P	CAEW		-	-	-	-	-
2820			P	CAEE		(193,968,230)	(193,968,230)	-	-	-
2821			P	JBE		-	-	-	-	-
2822					B17	(193,968,230)	(193,968,230)	-	-	-
2823	108MP	Less Centralia Situs Depreciation								
2824			P	S		-	-	-	-	-
2825					B17	(193,968,230)	(193,968,230)	-	-	-
2826										
2827	1081390	Accum Depr - Capital Lease								
2828			PTD	SO		-	-	-	-	-
2829						-	-	-	-	-
2830										
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833										
2834	1081399	Accum Depr - Capital Lease								
2835			P	S		-	-	-	-	-
2836			P	SE		-	-	-	-	-
2837						-	-	-	-	-
2838										
2839		Remove Capital Leases				-	-	-	-	-
2840						-	-	-	-	-
2841										
2842										
2843	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(591,359,136)**	**(557,077,404)**	**(34,281,732)**	**-**	**(34,281,732)**
2844										
2845										
2846										
2847	Summary of General Depreciation by Factor									
2848		S				(204,812,215)	(183,977,878)	(20,834,337)	-	(20,834,337)
2849		DGP				-	-	-	-	-
2850		DGU				-	-	-	-	-
2851		SE				-	-	-	-	-
2852		SO				(95,804,484)	(89,238,107)	(6,566,378)	-	(6,566,378)
2853		CN				(7,062,086)	(6,573,576)	(488,510)	-	(488,510)
2854		SG				-	-	-	-	-
2855		DEU				-	-	-	-	-
2856		CAGW				(21,468,867)	(16,512,804)	(4,956,063)	-	(4,956,063)
2857		CAGE				(61,573,375)	(61,573,375)	-	-	-
2858		CAEW				-	-	-	-	-
2859		CAEE				(194,380,153)	(194,380,153)	-	-	-
2860		SSGCT				-	-	-	-	-
2861		JBG				(6,257,955)	(4,821,511)	(1,436,444)	-	(1,436,444)
2862		Remove Capital Leases				-	-	-	-	-
2863	Total General Depreciation by Factor				B17	(591,359,136)	(557,077,404)	(34,281,732)	-	(34,281,732)
2864										
2865										
2866	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,462,016,014)**	**(7,798,755,045)**	**(663,260,969)**	**-**	**(663,260,969)**
2867	111SP	Accum Prov for Amort-Steam								
2868			P	CAGW		-	-	-	-	-
2869			P	CAGW		-	-	-	-	-
2870			P	CAGE		-	-	-	-	-
2871			P	SG		-	-	-	-	-
2872						-	-	-	-	-
2873										
2874										

March 2015 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2875	111GP	Accum Prov for Amort-General								
2876			G-SITUS	S		(11,188,109)	(9,816,680)	(1,371,429)	-	(1,371,429)
2877			CUST	CN		-	-	-	-	-
2878			I-SG	SG		-	-	-	-	-
2879			PTD	SO		(5,495,256)	(5,118,614)	(376,641)	-	(376,641)
2880			I-SG	CAGW		(133,889)	(102,981)	(30,908)	-	(30,908)
2881			I-SG	CAGE		-	-	-	-	-
2882			P	CAEW		-	-	-	-	-
2883			P	CAEE		-	-	-	-	-
2884			P	SE		-	-	-	-	-
2885					B18	(16,817,253)	(15,038,275)	(1,778,978)	-	(1,778,978)
2886										
2887										
2888	111HP	Accum Prov for Amort-Hydro								
2889			P	DGP		-	-	-	-	-
2890			P	DGU		-	-	-	-	-
2891			P	SG		-	-	-	-	-
2892			P	CAGW		(1,227,923)	(944,458)	(283,465)	-	(283,465)
2893			P	CAGE		-	-	-	-	-
2894			P	CAGE		-	-	-	-	-
2895					B18	(1,227,923)	(944,458)	(283,465)	-	(283,465)
2896										
2897										
2898	111IP	Accum Prov for Amort-Intangible Plant								
2899			I-SITUS	S		13,353,051	13,353,051	-	-	-
2900			I-DGP	DGP		-	-	-	-	-
2901			I-DGU	DGU		-	-	-	-	-
2902			P	CAEW		-	-	-	-	-
2903			P	CAEE		(2,592,930)	(2,592,930)	-	-	-
2904			P	SE		-	-	-	-	-
2905			I-SG	SG		(13,721,856)	(12,637,044)	(1,084,813)	-	(1,084,813)
2906			I-SG	CAGW		-	-	-	-	-
2907			I-SG	CAGE		-	-	-	-	-
2908			CUST	CN		(113,488,516)	(105,638,110)	(7,850,406)	-	(7,850,406)
2909			P	CAGE		-	-	-	-	-
2910			P	CAGE		-	-	-	-	-
2911			I-SG	CAGW		(94,287,073)	(72,521,010)	(21,766,063)	-	(21,766,063)
2912			I-SG	CAGE		(26,149,124)	(26,149,124)	-	-	-
2913			PTD	JBG		(232,444)	(179,089)	(53,355)	-	(53,355)
2914			PTD	SO		(293,577,892)	(273,456,252)	(20,121,639)	-	(20,121,639)
2915					B18	(530,696,785)	(479,820,508)	(50,876,276)	-	(50,876,276)
2916	111IP	Less Non-Utility Plant								
2917			NUTIL	OTH		-	-	-	-	-
2918					B18	(530,696,785)	(479,820,508)	(50,876,276)	-	(50,876,276)
2919										
2920	111390	Accum Amtr- Capital Lease								
2921			G-SITUS	S		396,357	396,357	-	-	-
2922			G-SITUS	SG		910,304	838,338	71,966	-	71,966
2923			P	CAGE		-	-	-	-	-
2924			PTD	CAGW		-	-	-	-	-
2925			PTD	SO		8,673,284	8,078,823	594,461	-	594,461
2926						9,979,946	9,313,518	666,427	-	666,427
2927										
2928		Remove Capital Lease Amtr				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2929										
2930	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(548,741,961)**	**(495,803,242)**	**(52,938,719)**	**-**	**(52,938,719)**
2931	AMA									
2932										
2933										
2934										
2935	Summary of Amortization by Factor									
2936		S				2,561,300	3,932,729	(1,371,429)	-	(1,371,429)
2937		DGP				-	-	-	-	-
2938		DGU				-	-	-	-	-
2939		SE				-	-	-	-	-
2940		SO				(290,399,863)	(270,496,044)	(19,903,819)	-	(19,903,819)
2941		CN				(113,488,516)	(105,638,110)	(7,850,406)	-	(7,850,406)
2942		SSGCT				-	-	-	-	-
2943		JBG				(232,444)	(179,089)	(53,355)	-	(53,355)
2944		CAGW				(95,648,885)	(73,568,449)	(22,080,436)	-	(22,080,436)
2945		CAGE				(26,149,124)	(26,149,124)	-	-	-
2946		CAEW				-	-	-	-	-
2947		CAEE				(2,592,930)	(2,592,930)	-	-	-
2948		SG				(12,811,552)	(11,798,706)	(1,012,846)	-	(1,012,846)
2949		Less Capital Lease				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2950	Total Provision For Amortization by Factor				B18	(548,741,961)	(495,803,242)	(52,938,719)	-	(52,938,719)