PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2016
FILE:	WA JAM - December 2016
PREPARED BY:	Revenue Requirement Department
DATE:	March 29, 2017
TIME:	1:30:54 PM
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	1.604
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.

DECEMBER 2016 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	447,521,466	409,797,257	37,724,209	-	37,724,209
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	2,937,401	2,297,375	640,026	-	640,026
5	Other Operating Revenues	2.4	14,845,714	13,823,273	1,022,441	-	1,022,441
6	Total Operating Revenues	2.4	465,304,581	425,917,905	39,386,676	-	39,386,676
7							
8	Operating Expenses:						
9	Steam Production	2.6	53,959,000	46,849,204	7,109,796	-	7,109,796
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	3,799,589	3,219,066	580,523	-	580,523
12	Other Power Supply	2.10	34,530,746	27,513,560	7,017,186	-	7,017,186
13	Transmission	2.12	15,953,815	13,251,812	2,702,003	-	2,702,003
14	Distribution	2.13	16,000,827	15,174,312	826,515	-	826,515
15	Customer Accounts	2.14	6,315,677	5,934,709	380,968	-	380,968
16	Customer Service	2.14	12,155,583	12,086,695	68,888	-	68,888
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	12,279,413	11,542,753	736,661	-	736,661
19							
20	Total O & M Expenses	2.16	154,994,650	135,572,110	19,422,540	-	19,422,540
21							
22	Depreciation	2.18	56,558,391	52,811,304	3,747,086	-	3,747,086
23	Amortization Expense	2.19	4,079,718	3,664,580	415,138	-	415,138
24	Taxes Other Than Income	2.19	16,335,352	14,412,634	1,922,718	-	1,922,718
25	Income Taxes - Federal	2.22	68,825,569	64,577,688	4,247,881	-	4,247,881
26	Income Taxes - State	2.22	8,775,154	8,775,154	0	-	-
27	Income Taxes - Def Net	2.21	0	0	0	-	0
28	Investment Tax Credit Adj.	2.20	(361,783)	(361,783)	0	-	0
29	Misc Revenue & Expense	2.6	(179,384)	(179,132)	(252)	-	(252)
30							
31	Total Operating Expenses	2.22	309,027,667	279,272,556	29,755,111	-	29,755,111
32							
33	Operating Revenue for Return		156,276,915	146,645,349	9,631,565	-	9,631,565
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	26,805,540,496	24,977,348,465	1,828,192,032	-	1,828,192,032
37	Plant Held for Future Use	2.33	23,502,790	23,466,247	36,543	-	36,543
38	Misc Deferred Debits	2.35	348,704,590	345,575,372	3,129,218	-	3,129,218
39	Elec Plant Acq Adj	2.33	37,958,847	37,958,847	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	63,217,883	60,348,369	2,869,514	-	2,869,514
42	Fuel Stock	2.34	209,873,477	204,411,357	5,462,120	-	5,462,120
43	Material & Supplies	2.34	227,988,286	220,403,763	7,584,523	-	7,584,523
44	Working Capital	2.35	26,088,092	23,452,278	2,635,814	-	2,635,814
45	Weatherization Loans	2.34	7,263,920	7,258,075	5,845	-	5,845
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		27,750,138,382	25,900,222,774	1,849,915,608	-	1,849,915,608
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,818,059,443)	(8,126,385,576)	(691,673,867)	-	(691,673,867)
52	Accum Prov For Amort	2.41	(536,390,826)	(482,261,375)	(54,129,450)	-	(54,129,450)
53	Accum Def Income Taxes	2.37	(4,525,709,310)	(4,247,888,327)	(277,820,983)	-	(277,820,983)
54	Unamortized ITC	2.37	(449,507)	(411,220)	(38,287)	-	(38,287)
55	Customer Adv for Const	2.36	(32,301,401)	(32,327,931)	26,529	-	26,529
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(119,756,661)	(114,205,590)	(5,551,071)	-	(5,551,071)
58							
59	Total Rate Base Deductions		(14,032,667,149)	(13,003,480,020)	(1,029,187,129)	-	(1,029,187,129)
60							
61	Total Rate Base		13,717,471,233	12,896,742,754	820,728,479	-	820,728,479

DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		205,275,551	183,346,302	21,929,249	-	21,929,249
65										
66					B1	205,275,551	183,346,302	21,929,249	-	21,929,249
67										
68	442	Commercial & Industrial Sales								
69			0	S		239,551,167	223,878,528	15,672,639	-	15,672,639
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	239,551,167	223,878,528	15,672,639	-	15,672,639
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,610,129	1,487,808	122,321	-	122,321
78			0	SO		-	-	-	-	-
79					B1	1,610,129	1,487,808	122,321	-	122,321
80										
81	445	Other Sales to Public Authority								
82			0	S		1,084,619	1,084,619	-	-	-
83										
84					B1	1,084,619	1,084,619	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**447,521,466**	**409,797,257**	**37,724,209**	**-**	**37,724,209**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		101,041	101,041	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						101,041	101,041	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		2,836,360	2,196,334	640,026	-	640,026
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	2,836,360	2,196,334	640,026	-	640,026
110										
111		Total Sales for Resale				2,937,401	2,297,375	640,026	-	640,026
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**450,458,867**	**412,094,632**	**38,364,235**	**-**	**38,364,235**
121	450	Forfeited Discounts & Interest								
122			CUST	S		695,774	644,698	51,076	-	51,076
123			CUST	SO		-	-	-	-	-
124					B1	695,774	644,698	51,076	-	51,076
125										
126	451	Misc Electric Revenue								
127			CUST	S		411,279	366,536	44,743	-	44,743
128			GP	SG		-	-	-	-	-
129			GP	SO		349	325	24	-	24
130					B1	411,628	366,861	44,767	-	44,767
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		1,800	1,800	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	1,800	1,800	-	-	-
138										
139	454	Rent of Electric Property								
140			DPW	S		940,669	877,513	63,156	-	63,156
141			T	CAGW		6,649	5,148	1,500	-	1,500
142			T	CAGE		346,613	346,613	-	-	-
143			T	JBG		-	-	-	-	-
144			T	SG		111,381	102,216	9,165	-	9,165
145			GP	SO		270,415	251,973	18,443	-	18,443
146					B1	1,675,727	1,583,463	92,264	-	92,264
147										
148										

DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
149										
150	456	Other Electric Revenue								
151			DMSC	S		(2,475,900)	(2,471,551)	(4,349)	-	(4,349)
152			CUST	CAGE		777,845	777,845	-	-	-
153			OTHSE	CAGW		896,108	693,901	202,207	-	202,207
154			OTHSO	SO		2,453	2,286	167	-	167
155			OTHSGR	SG		394,794	362,308	32,486	-	32,486
156			OTHSGR	JBG		199,609	154,823	44,786	-	44,786
157			OTHSGR	WRG		11,528,130	11,003,131	524,998	-	524,998
158			OTHSGR	WRE		737,746	703,708	34,038	-	34,038
159			P	CAEW		-	-	-	-	-
160			P	SE		-	-	-	-	-
161					B1	12,060,785	11,226,451	834,333	-	834,333
162										
163		**Total Other Electric Revenues**				**14,845,714**	**13,823,273**	**1,022,441**	**-**	**1,022,441**
164										
165	**Total Electric Operating Revenues**				**B1**	**465,304,581**	**425,917,905**	**39,386,676**	**-**	**39,386,676**
166										
167	Summary of Revenues by Factor									
168		S				447,194,330	409,315,495	37,878,836	-	37,878,836
169		JBG				199,609	154,823	44,786	-	44,786
170		SE				-	-	-	-	-
171		SO				273,217	254,583	18,634	-	18,634
172		SG				506,175	464,524	41,651	-	41,651
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				3,739,116	2,895,383	843,733	-	843,733
176		CAGE				1,126,258	1,126,258	-	-	-
177		WRG				11,528,130	11,003,131	524,998	-	524,998
178		WRE				737,746	703,708	34,038	-	34,038
179	Total Electric Operating Revenues				B1	465,304,581	425,917,905	39,386,676	-	39,386,676
180	Miscellaneous Revenues									
181	41160	Gain on Sale of Utility Plant - CR								
182			DPW	S		-	-	-	-	-
183			T	SG		-	-	-	-	-
184			G	SO		-	-	-	-	-
185			T	DGU		-	-	-	-	-
186			P	DGP		-	-	-	-	-
187						-	-	-	-	-
188										
189	41170	Loss on Sale of Utility Plant								
190			DPW	S		-	-	-	-	-
191			T	CAGW		-	-	-	-	-
192			T	CAGE		-	-	-	-	-
193			T	SG		-	-	-	-	-
194						-	-	-	-	-
195										
196	4118	Gain from Emission Allowances								
197			P	S		-	-	-	-	-
198			P	CAEW		-	-	-	-	-
199			P	CAEE		-	-	-	-	-
200			P	SE		-	-	-	-	-
201					B1	-	-	-	-	-
202										
203	41181	Gain from Disposition of NOX Credits								
204			P	SE		-	-	-	-	-
205						-	-	-	-	-
206										
207	4194	Impact Housing Interest Income								
208			P	DGU		-	-	-	-	-
209						-	-	-	-	-
210										
211	421	(Gain) / Loss on Sale of Utility Plant								
212			DPW	S		(175,691)	(175,691)	-	-	-
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(3,693)	(3,441)	(252)	-	(252)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(179,384)	(179,132)	(252)	-	(252)
221										
222	**Total Miscellaneous Revenues**					**(179,384)**	**(179,132)**	**(252)**	**-**	**(252)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(179,384)**	**(179,132)**	**(252)**	**-**	**(252)**
230										

DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
231	500	Operation Supervision & Engineering								
232			P	SG		170	156	14	-	14
233			P	CAGW		2,156	1,669	486	-	486
234			P	CAGE		452,650	452,650	-	-	-
235			P	JBG		1,128,558	875,343	253,215	-	253,215
236			P	CAGE		-	-	-	-	-
237					B2	1,583,534	1,329,819	253,715	-	253,715
238										
239	501	Fuel Related								
240			P	SE		15,774	14,562	1,211	-	1,211
241			P	SE		-	-	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		127,969	99,093	28,876	-	28,876
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		2,692,900	2,692,900	-	-	-
247			P	JBE		140,956	108,915	32,041	-	32,041
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	2,977,599	2,915,471	62,128	-	62,128
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		26,175,063	20,191,272	5,983,791	-	5,983,791
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	26,175,063	20,191,272	5,983,791	-	5,983,791
264										
265		Total Fuel Related				29,152,662	23,106,742	6,045,920	-	6,045,920
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		59,597	46,149	13,448	-	13,448
270			P	CAGE		4,993,189	4,993,189	-	-	-
271			P	JBG		1,619,636	1,256,238	363,398	-	363,398
272			P	CAGE		-	-	-	-	-
273					B2	6,672,422	6,295,576	376,846	-	376,846
274										
275	503	Steam From Other Sources								
276			P	SE		-	-	-	-	-
277			P	CAEW		-	-	-	-	-
278			P	CAEE		-	-	-	-	-
279					B2	-	-	-	-	-
280										
281	503NPC	Steam From Other Sources-NPC								
282				SE		-	-	-	-	-
283				CAEW		-	-	-	-	-
284				CAEE	B2	-	-	-	-	-
285						-	-	-	-	-
286										
287	505	Electric Expenses								
288			P	SG		-	-	-	-	-
289			P	CAGW		10,521	8,147	2,374	-	2,374
290			P	CAGE		143,085	143,085	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	153,606	151,232	2,374	-	2,374
294										
295	506	Misc. Steam Expense								
296			P	SG		-	-	-	-	-
297			P	SE		-	-	-	-	-
298			P	CAGW		213,236	165,119	48,117	-	48,117
299			P	CAGE		4,473,521	4,473,521	-	-	-
300			P	JBG		(1,249,644)	(969,261)	(280,383)	-	(280,383)
301			P	CAGE		-	-	-	-	-
302					B2	3,437,113	3,669,379	(232,266)	-	(232,266)

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
303										
304	507	Rents								
305			P	SG		-	-	-	-	-
306			P	CAGW		(4,806)	(3,722)	(1,085)	-	(1,085)
307			P	CAGE		22,932	22,932	-	-	-
308			P	JBG		58,143	45,098	13,046	-	13,046
309			P	CAGE		-	-	-	-	-
310					B2	76,269	64,308	11,961	-	11,961
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		19,525	15,119	4,406	-	4,406
315			P	CAGE		718,206	718,206	-	-	-
316			P	JBG		61,581	47,764	13,817	-	13,817
317			P	CAGE		-	-	-	-	-
318					B2	799,312	781,090	18,223	-	18,223
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		27,171	21,040	6,131	-	6,131
325			P	CAGE		1,840,788	1,840,788	-	-	-
326			P	JBG		749,711	581,498	168,213	-	168,213
327			P	CAGE		-	-	-	-	-
328					B2	2,617,670	2,443,326	174,344	-	174,344
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		151,896	117,620	34,275	-	34,275
333			P	CAGE		4,417,911	4,417,911	-	-	-
334			P	JBG		1,381,924	1,071,862	310,062	-	310,062
335			P	CAGE		-	-	-	-	-
336					B2	5,951,731	5,607,393	344,338	-	344,338
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		23,666	18,326	5,340	-	5,340
341			P	CAGE		2,080,015	2,080,015	-	-	-
342			P	JBG		307,367	238,403	68,964	-	68,964
343			P	CAGE		-	-	-	-	-
344					B2	2,411,048	2,336,744	74,304	-	74,304
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		23,799	18,429	5,370	-	5,370
349			P	CAGE		925,324	925,324	-	-	-
350			P	JBG		154,510	119,842	34,667	-	34,667
351			P	CAGE		-	-	-	-	-
352					B2	1,103,633	1,063,595	40,038	-	40,038
353										
354	**Total Steam Power Generation**				B2	**53,959,000**	**46,849,204**	**7,109,796**	**-**	**7,109,796**

DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
355	517	Operation Super & Engineering								
356			P	SG		-	-	-	-	-
357						-	-	-	-	-
358										
359	518	Nuclear Fuel Expense								
360			P	SE		-	-	-	-	-
361										
362						-	-	-	-	-
363										
364	519	Coolants and Water								
365			P	SG		-	-	-	-	-
366						-	-	-	-	-
367										
368	520	Steam Expenses								
369			P	SG		-	-	-	-	-
370						-	-	-	-	-
371										
372										
373										
374	523	Electric Expenses								
375			P	SG		-	-	-	-	-
376						-	-	-	-	-
377										
378	524	Misc. Nuclear Expenses								
379			P	SG		-	-	-	-	-
380						-	-	-	-	-
381										
382	528	Maintenance Super & Engineering								
383			P	SG		-	-	-	-	-
384						-	-	-	-	-
385										
386	529	Maintenance of Structures								
387			P	SG		-	-	-	-	-
388						-	-	-	-	-
389										
390	530	Maintenance of Reactor Plant								
391			P	SG		-	-	-	-	-
392						-	-	-	-	-
393										
394	531	Maintenance of Electric Plant								
395			P	SG		-	-	-	-	-
396						-	-	-	-	-
397										
398	532	Maintenance of Misc Nuclear								
399			P	SG		-	-	-	-	-
400						-	-	-	-	-
401										
402	**Total Nuclear Power Generation**					**-**	**-**	**-**	**-**	**-**
403										

DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404	535	Operation Super & Engineering								
405			P	DGP		-	-	-	-	-
406			P	CN		-	-	-	-	-
407			P	SG		-	-	-	-	-
408			P	CAGW		494,521	382,932	111,589	-	111,589
409			P	CAGE		343,101	343,101	-	-	-
410					B2	837,622	726,033	111,589	-	111,589
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		4,194	3,248	946	-	946
417			P	CAGE		-	-	-	-	-
418					B2	4,194	3,248	946	-	946
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		411,347	318,526	92,821	-	92,821
425			P	CAGE		45,386	45,386	-	-	-
426					B2	456,733	363,913	92,821	-	92,821
427										
428	538	Electric Expenses								
429			P	DGP		-	-	-	-	-
430			P	CAGW		-	-	-	-	-
431			P	CAGE		-	-	-	-	-
432			P	CAGW		-	-	-	-	-
433			P	CAGE		-	-	-	-	-
434					B2	-	-	-	-	-
435										
436	539	Misc. Hydro Expenses								
437			P	DGP		-	-	-	-	-
438			P	CAGW		-	-	-	-	-
439			P	CAGE		-	-	-	-	-
440			P	CAGW		1,136,000	879,661	256,339	-	256,339
441			P	CAGE		541,696	541,696	-	-	-
442					B2	1,677,695	1,421,356	256,339	-	256,339
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		(13,542)	(10,486)	(3,056)	-	(3,056)
449			P	CAGE		7,853	7,853	-	-	-
450					B2	(5,689)	(2,633)	(3,056)	-	(3,056)
451										
452	541	Maint Supervision & Engineering								
453			P	DGP		-	-	-	-	-
454			P	CAGW		-	-	-	-	-
455			P	CAGE		-	-	-	-	-
456			P	CAGW		-	-	-	-	-
457			P	CAGE		-	-	-	-	-
458					B2	-	-	-	-	-
459										
460	542	Maintenance of Structures								
461			P	DGP		-	-	-	-	-
462			P	CAGW		-	-	-	-	-
463			P	CAGE		-	-	-	-	-
464			P	CAGW		18,270	14,147	4,123	-	4,123
465			P	CAGE		3,343	3,343	-	-	-
466					B2	21,613	17,490	4,123	-	4,123
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		130,789	101,276	29,513	-	29,513
476			P	CAGE		99,431	99,431	-	-	-
477					B2	230,219	200,707	29,513	-	29,513
478										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
479	544	Maintenance of Electric Plant								
480			P	DGP		-	-	-	-	-
481			P	CAGW		-	-	-	-	-
482			P	CAGE		-	-	-	-	-
483			P	CAGW		130,152	100,783	29,369	-	29,369
484			P	CAGE		82,222	82,222	-	-	-
485					B2	212,374	183,005	29,369	-	29,369
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		260,933	202,053	58,880	-	58,880
492			P	CAGE		103,894	103,894	-	-	-
493					B2	364,827	305,947	58,880	-	58,880
494										
495	**Total Hydraulic Power Generation**				B2	**3,799,589**	**3,219,066**	**580,523**	**-**	**580,523**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		2,152	1,666	486	-	486
501			P	CAGE		11,627	11,627	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	13,779	13,293	486	-	486
504										
505	547	Fuel								
506			P	SE		-	-	-	-	-
507			P	CAEW		-	-	-	-	-
508			P	CAEE		-	-	-	-	-
509			P	SSECT		-	-	-	-	-
510					B2	-	-	-	-	-
511										
512	547NPC	Fuel-NPC								
513				SE		-	-	-	-	-
514				CAEW		9,824,975	7,578,921	2,246,054	-	2,246,054
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	9,824,975	7,578,921	2,246,054	-	2,246,054
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		633,717	490,719	142,999	-	142,999
522			P	CAGE		948,248	948,248	-	-	-
523			P	S		-	-	-	-	-
524					B2	1,581,965	1,438,966	142,999	-	142,999
525										
526	549	Miscellaneous Other								
527			0	S		8,477	8,477	-	-	-
528			P	SG		215,454	197,725	17,729	-	17,729
529			P	CAGW		104,967	81,281	23,686	-	23,686
530			P	CAGE		231,707	231,707	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	560,605	519,190	41,415	-	41,415
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		39,115	39,115	-	-	-
539			P	SG		6,785	6,227	558	-	558
540			P	CAGW		136,574	105,756	30,818	-	30,818
541			P	CAGE		140,348	140,348	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	322,822	291,446	31,376	-	31,376
544										
545	551	Maint Supervision & Engineering								
546			P	SG		-	-	-	-	-
547			P	CAGW		-	-	-	-	-
548			P	CAGE		-	-	-	-	-
549					B2	-	-	-	-	-
550										
551	552	Maintenance of Structures								
552			P	SG		-	-	-	-	-
553			P	CAGW		760	589	171	-	171
554			P	CAGE		245,938	245,938	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	246,698	246,527	171	-	171
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		581,629	450,384	131,245	-	131,245
561			P	CAGE		956,574	956,574	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	1,538,203	1,406,958	131,245	-	131,245
564										

DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
565	554	Maintenance of Misc. Other								
566			P	SG		-	-	-	-	-
567			P	CAGW		154,234	119,431	34,803	-	34,803
568			P	CAGE		193,128	193,128	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	347,362	312,559	34,803	-	34,803
571										
572	**Total Other Power Generation**				**B2**	**14,436,410**	**11,807,861**	**2,628,548**	**-**	**2,628,548**
573										
574										
575	555	Purchased Power								
576			P	S		7,084,882	5,090,474	1,994,408	-	1,994,408
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						7,084,882	5,090,474	1,994,408	-	1,994,408
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		9,126,796	7,067,330	2,059,466	-	2,059,466
585			P	CAGE		-	-	-	-	-
586			P	CAEW		319,858	246,736	73,122	-	73,122
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		-	-	-	-	-
590						9,446,654	7,314,066	2,132,588	-	2,132,588
591										
592		Total Purchased Power			B2	16,531,536	12,404,540	4,126,996	-	4,126,996
593										
594	556	System Control & Load Dispatch								
595			P	SG		55,937	51,334	4,603	-	4,603
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	55,937	51,334	4,603	-	4,603
600										
601										
602										
603	557	Other Expenses								
604			P	S		25,865	25,865	-	-	-
605			P	SG		2,622,219	2,406,449	215,770	-	215,770
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		13,723	10,627	3,097	-	3,097
611			P	CAGE		674,937	674,937	-	-	-
612			P	JBG		169,346	131,350	37,996	-	37,996
613			P	CAEW		-	-	-	-	-
614			P	JBE		774	598	176	-	176
615					B2	3,506,864	3,249,825	257,039	-	257,039
616										
617	Embedded Cost Differentials									
618		Company Owned H	P	DGP		-	-	-	-	-
619		Company Owned H	P	SG		-	-	-	-	-
620		Mid-C Contract	P	MC		-	-	-	-	-
621		Mid-C Contract	P	SG		-	-	-	-	-
622		Existing QF Contrac	0	S		-	-	-	-	-
623		Existing QF Contrac	0	SG		-	-	-	-	-
624										
625										
626										
627	**Total Other Power Supply**				B2	**20,094,336**	**15,705,699**	**4,388,637**	**-**	**4,388,637**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**92,289,334**	**77,581,830**	**14,707,504**	**-**	**14,707,504**
630										
631										

DECEMBER 2016 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
632	Summary of Production Expense by Factor									
633		S				7,158,339	5,163,931	1,994,408	-	1,994,408
634		SG				2,900,565	2,661,891	238,674	-	238,674
635		SE				15,774	14,562	1,211	-	1,211
636		JBG				4,381,132	3,398,137	982,995	-	982,995
637		TROJP				-	-	-	-	-
638		JBE				141,730	109,514	32,217	-	32,217
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				13,981,945	10,826,911	3,155,033	-	3,155,033
643		CAGE				24,697,054	24,697,054	-	-	-
644		CAEW				36,319,895	28,016,929	8,302,967	-	8,302,967
645		CAEE				2,692,900	2,692,900	-	-	-
646		SNPPS				-	-	-	-	-
647		SNPPO				-	-	-	-	-
648		DGU				-	-	-	-	-
649		MC				-	-	-	-	-
650		SSGCT				-	-	-	-	-
651		SSECT				-	-	-	-	-
652		SSGC				-	-	-	-	-
653		SSGCH				-	-	-	-	-
654		SSECH				-	-	-	-	-
655	Total Production Expense by Factor				B2	92,289,334	77,581,830	14,707,504	-	14,707,504
656	560	Operation Supervision & Engineering								
657			T	SG		509,588	467,656	41,932	-	41,932
658			T	JBG		-	-	-	-	-
659			T	CAGW		179,394	138,913	40,480	-	40,480
660			T	CAGE		(40,704)	(40,704)	-	-	-
661					B2	648,278	565,866	82,412	-	82,412
662										
663	561	Load Dispatching								
664			T	SG		1,573,660	1,444,171	129,489	-	129,489
665			T	CAGW		46,951	36,357	10,595	-	10,595
666			T	CAGE		171,166	171,166	-	-	-
667					B2	1,791,777	1,651,694	140,084	-	140,084
668	562	Station Expense								
669			T	SG		1,304	1,197	107	-	107
670			T	JBG		4,392	3,406	985	-	985
671			T	CAGW		27,170	21,039	6,131	-	6,131
672			T	CAGE		233,414	233,414	-	-	-
673					B2	266,280	259,056	7,224	-	7,224
674										
675	563	Overhead Line Expense								
676			T	SG		-	-	-	-	-
677			T	CAGW		4,940	3,825	1,115	-	1,115
678			T	CAGE		143,024	143,024	-	-	-
679					B2	147,964	146,849	1,115	-	1,115
680										
681	564	Underground Line Expense								
682			T	SG		-	-	-	-	-
683			T	CAGW		-	-	-	-	-
684			T	CAGE		-	-	-	-	-
685					B2	-	-	-	-	-
686										
687	565	Transmission of Electricity by Others								
688			T	SG		-	-	-	-	-
689			T	SE		-	-	-	-	-
690			T	CAGW		-	-	-	-	-
691			T	CAGE		-	-	-	-	-
692			T	CAEW		-	-	-	-	-
693			T	CAEE		-	-	-	-	-
694					B2	-	-	-	-	-
695										
696	565NPC	Transmission of Electricity by Others-NPC								
697				SG		-	-	-	-	-
698				SE		-	-	-	-	-
699				CAGW		9,369,094	7,254,953	2,114,141	-	2,114,141
700				CAGE		-	-	-	-	-
701				CAEW		-	-	-	-	-
702				CAEE		-	-	-	-	-
703						9,369,094	7,254,953	2,114,141	-	2,114,141
704										
705		Total Transmission of Electricity by Others				9,369,094	7,254,953	2,114,141	-	2,114,141
706										
707	566	Misc. Transmission Expense								
708			T	SG		277,857	254,994	22,864	-	22,864
709			T	CAGW		67,483	52,255	15,228	-	15,228
710			T	CAGE		44,498	44,498	-	-	-
711			0	S		-	-	-	-	-
712					B2	389,838	351,747	38,091	-	38,091
713										
714	567	Rents - Transmission								
715			T	SG		-	-	-	-	-
716			T	CAGW		222,920	172,618	50,302	-	50,302
717			T	JBG		-	-	-	-	-
718			T	CAGE		423,329	423,329	-	-	-
719					B2	646,249	595,947	50,302	-	50,302
720										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
721	568	Maint Supervision & Engineering								
722			T	SG		11,517	10,570	948	-	948
723			T	CAGW		12,922	10,006	2,916	-	2,916
724			T	CAGE		48,055	48,055	-	-	-
725					B2	72,494	68,630	3,864	-	3,864
726										
727	569	Maintenance of Structures								
728			T	SG		380,913	349,570	31,344	-	31,344
729			T	CAGW		147,507	114,222	33,285	-	33,285
730			T	CAGE		11,013	11,013	-	-	-
731					B2	539,433	474,804	64,628	-	64,628
732										
733	570	Maintenance of Station Equipment								
734			T	SG		16,857	15,470	1,387	-	1,387
735			T	JBG		30,384	23,567	6,817	-	6,817
736			T	CAGW		295,050	228,472	66,578	-	66,578
737			T	CAGE		601,697	601,697	-	-	-
738					B2	943,988	869,206	74,783	-	74,783
739										
740	571	Maintenance of Overhead Lines								
741			T	SG		56,865	52,185	4,679	-	4,679
742			T	JBG		-	-	-	-	-
743			T	CAGW		513,920	397,954	115,966	-	115,966
744			T	CAGE		536,077	536,077	-	-	-
745					B2	1,106,862	986,216	120,645	-	120,645
746										
747	572	Maintenance of Underground Lines								
748			T	SG		-	-	-	-	-
749			T	CAGW		15,456	11,968	3,488	-	3,488
750			T	CAGE		-	-	-	-	-
751					B2	15,456	11,968	3,488	-	3,488
752										
753	573	Maint of Misc. Transmission Plant								
754			T	SG		14,919	13,691	1,228	-	1,228
755			T	CAGW		-	-	-	-	-
756			T	CAGE		1,184	1,184	-	-	-
757					B2	16,102	14,875	1,228	-	1,228
758										
759	**TOTAL TRANSMISSION EXPENSE**				B2	**15,953,815**	**13,251,812**	**2,702,003**	**-**	**2,702,003**
760										
761	Summary of Transmission Expense by Factor									
762		SE				-	-	-	-	-
763		SG				2,843,480	2,609,504	233,976	-	233,976
764		CAGW				10,902,806	8,442,582	2,460,224	-	2,460,224
765		CAGE				2,172,752	2,172,752	-	-	-
766		JBG				34,776	26,973	7,803	-	7,803
767	Total Transmission Expense by Factor				B2	15,953,815	13,251,812	2,702,003	-	2,702,003
768	580	Operation Supervision & Engineering								
769			DPW	S		123,598	106,751	16,847	-	16,847
770			DPW	SNPD		635,497	593,822	41,675	-	41,675
771					B2	759,094	700,573	58,522	-	58,522
772										
773	581	Load Dispatching								
774			DPW	S		-	-	-	-	-
775			DPW	SNPD		985,626	920,990	64,636	-	64,636
776					B2	985,626	920,990	64,636	-	64,636
777										
778	582	Station Expense								
779			DPW	S		329,636	291,765	37,871	-	37,871
780			DPW	SNPD		1,395	1,304	92	-	92
781					B2	331,031	293,069	37,962	-	37,962
782										
783	583	Overhead Line Expenses								
784			DPW	S		582,971	553,933	29,038	-	29,038
785			DPW	SNPD		-	-	-	-	-
786					B2	582,971	553,933	29,038	-	29,038
787										
788	584	Underground Line Expense								
789			DPW	S		124	124	-	-	-
790			DPW	SNPD		-	-	-	-	-
791					B2	124	124	-	-	-
792										
793	585	Street Lighting & Signal Systems								
794			DPW	S		-	-	-	-	-
795			DPW	SNPD		23,303	21,775	1,528	-	1,528
796					B2	23,303	21,775	1,528	-	1,528
797										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
798	586	Meter Expenses								
799			DPW	S		385,704	342,361	43,343	-	43,343
800			DPW	SNPD		(12,034)	(11,245)	(789)	-	(789)
801					B2	373,671	331,117	42,554	-	42,554
802										
803	587	Customer Installation Expenses								
804			DPW	S		1,032,568	959,561	73,007	-	73,007
805			DPW	SNPD		-	-	-	-	-
806					B2	1,032,568	959,561	73,007	-	73,007
807										
808	588	Misc. Distribution Expenses								
809			DPW	S		206,288	204,611	1,677	-	1,677
810			DPW	SNPD		180,933	169,068	11,865	-	11,865
811					B2	387,221	373,679	13,542	-	13,542
812										
813	589	Rents								
814			DPW	S		351,893	345,594	6,299	-	6,299
815			DPW	SNPD		1,651	1,543	108	-	108
816					B2	353,544	347,137	6,408	-	6,408
817										
818	590	Maint Supervision & Engineering								
819			DPW	S		250,729	242,090	8,639	-	8,639
820			DPW	SNPD		286,263	267,490	18,773	-	18,773
821					B2	536,992	509,580	27,412	-	27,412
822										
823	591	Maintenance of Structures								
824			DPW	S		258,150	238,306	19,844	-	19,844
825			DPW	SNPD		12,896	12,050	846	-	846
826					B2	271,046	250,356	20,690	-	20,690
827										
828	592	Maintenance of Station Equipment								
829			DPW	S		481,660	427,869	53,791	-	53,791
830			DPW	SNPD		167,309	156,337	10,972	-	10,972
831					B2	648,968	584,205	64,763	-	64,763
832	593	Maintenance of Overhead Lines								
833			DPW	S		6,317,725	6,122,702	195,023	-	195,023
834			DPW	SNPD		89,857	83,964	5,893	-	5,893
835					B2	6,407,582	6,206,666	200,916	-	200,916
836										
837	594	Maintenance of Underground Lines								
838			DPW	S		1,841,503	1,748,193	93,310	-	93,310
839			DPW	SNPD		952	889	62	-	62
840					B2	1,842,455	1,749,082	93,373	-	93,373
841										
842	595	Maintenance of Line Transformers								
843			DPW	S		-	-	-	-	-
844			DPW	SNPD		106,363	99,388	6,975	-	6,975
845					B2	106,363	99,388	6,975	-	6,975
846										
847	596	Maint of Street Lighting & Signal Sys.								
848			DPW	S		346,583	322,526	24,058	-	24,058
849			DPW	SNPD		-	-	-	-	-
850					B2	346,583	322,526	24,058	-	24,058
851										
852	597	Maintenance of Meters								
853			DPW	S		30,510	28,960	1,550	-	1,550
854			DPW	SNPD		(71,075)	(66,414)	(4,661)	-	(4,661)
855					B2	(40,565)	(37,454)	(3,111)	-	(3,111)
856										
857	598	Maint of Misc. Distribution Plant								
858			DPW	S		137,717	133,447	4,270	-	4,270
859			DPW	SNPD		914,532	854,558	59,974	-	59,974
860					B2	1,052,249	988,005	64,244	-	64,244
861										
862	**TOTAL DISTRIBUTION EXPENSE**				B2	**16,000,827**	**15,174,312**	**826,515**	**-**	**826,515**
863										
864										
865	Summary of Distribution Expense by Factor									
866		S				12,677,361	12,068,793	608,567	-	608,567
867		SNPD				3,323,467	3,105,518	217,948	-	217,948
868										
869	Total Distribution Expense by Factor				B2	16,000,827	15,174,312	826,515	-	826,515
870										
871	901	Supervision								
872			CUST	S		-	-	-	-	-
873			CUST	CN		184,807	172,086	12,722	-	12,722
874					B2	184,807	172,086	12,722	-	12,722
875										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
876	902	Meter Reading Expense								
877			CUST	S		1,413,271	1,378,158	35,114	-	35,114
878			CUST	CN		46,799	43,578	3,222	-	3,222
879					B2	1,460,071	1,421,736	38,335	-	38,335
880										
881	903	Customer Receipts & Collections								
882			CUST	S		540,239	484,928	55,311	-	55,311
883			CUST	CN		3,781,991	3,521,651	260,340	-	260,340
884					B2	4,322,230	4,006,579	315,651	-	315,651
885										
886	904	Uncollectible Accounts								
887			CUST	S		(421,424)	(434,667)	13,243	-	13,243
888			P	SG		-	-	-	-	-
889			CUST	CN		-	-	-	-	-
890					B2	(421,424)	(434,667)	13,243	-	13,243
891										
892	905	Misc. Customer Accounts Expense								
893			CUST	S		755,200	755,200	-	-	-
894			CUST	CN		14,793	13,775	1,018	-	1,018
895					B2	769,993	768,975	1,018	-	1,018
896										
897	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**6,315,677**	**5,934,709**	**380,968**	**-**	**380,968**
898										
899	Summary of Customer Accts Exp by Factor									
900		S				2,287,286	2,183,619	103,667	-	103,667
901		CN				4,028,391	3,751,090	277,301	-	277,301
902		SG				-	-	-	-	-
903	Total Customer Accounts Expense by Factor				B2	6,315,677	5,934,709	380,968	-	380,968
904										
905	907	Supervision								
906			CUST	S		-	-	-	-	-
907			CUST	CN		24,634	22,938	1,696	-	1,696
908					B2	24,634	22,938	1,696	-	1,696
909										
910	908	Customer Assistance								
911			CUST	S		11,290,369	11,265,616	24,754	-	24,754
912			CUST	CN		199,940	186,177	13,763	-	13,763
913					B2	11,490,309	11,451,792	38,517	-	38,517
914										
915	909	Informational & Instructional Adv								
916			CUST	S		503,135	483,925	19,210	-	19,210
917			CUST	CN		151,841	141,388	10,452	-	10,452
918					B2	654,975	625,313	29,662	-	29,662
919										
920	910	Misc. Customer Service								
921			CUST	S		-	-	-	-	-
922			CUST	CN		(14,335)	(13,349)	(987)	-	(987)
923										
924					B2	(14,335)	(13,349)	(987)	-	(987)
925										
926	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**12,155,583**	**12,086,695**	**68,888**	**-**	**68,888**
927										
928										
929	Summary of Customer Service Exp by Factor									
930		S				11,793,504	11,749,541	43,964	-	43,964
931		CN				362,079	337,154	24,924	-	24,924
932										
933	Total Customer Service Expense by Factor				B2	12,155,583	12,086,695	68,888	-	68,888
934										
935										
936	911	Supervision								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	912	Demonstration & Selling Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										
946	913	Advertising Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949						-	-	-	-	-
950										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense								
952			CUST	S		-	-	-	-	-
953			CUST	CN		-	-	-	-	-
954					B2	-	-	-	-	-
955										
956	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
957										
958										
959	Total Sales Expense by Factor									
960		S				-	-	-	-	-
961		CN				-	-	-	-	-
962	Total Sales Expense by Factor				B2	-	-	-	-	-
963										
964	**Total Customer Service Exp Including Sales**					**12,155,583**	**12,086,695**	**68,888**	**-**	**68,888**
965	920	Administrative & General Salaries								
966			PTD	S		(286,510)	(286,510)	-	-	-
967			CUST	CN		-	-	-	-	-
968			PTD	SO		6,278,618	5,850,403	428,214	-	428,214
969					B2	5,992,108	5,563,893	428,214	-	428,214
970										
971	921	Office Supplies & expenses								
972			PTD	S		43,124	40,794	2,330	-	2,330
973			CUST	CN		6,235	5,806	429	-	429
974			PTD	SO		546,882	509,583	37,298	-	37,298
975					B2	596,241	556,183	40,058	-	40,058
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(3,023,367)	(2,817,167)	(206,200)	-	(206,200)
981					B2	(3,023,367)	(2,817,167)	(206,200)	-	(206,200)
982										
983	923	Outside Services								
984			PTD	S		195,154	193,839	1,316	-	1,316
985			P	CAGW		-	-	-	-	-
986			PTD	SO		1,079,017	1,005,426	73,591	-	73,591
987					B2	1,274,172	1,199,265	74,907	-	74,907
988										
989	924	Property Insurance								
990				S		835,430	835,430	-	-	-
991				CAGW		-	-	-	-	-
992			PTD	SO		580,798	541,186	39,612	-	39,612
993					B2	1,416,227	1,376,616	39,612	-	39,612
994										
995	925	Injuries & Damages								
996				S		552,733	552,733	-	-	-
997			PTD	SO		230,610	214,882	15,728	-	15,728
998					B2	783,343	767,615	15,728	-	15,728
999										
1000	926	Employee Pensions & Benefits								
1001			LABOR	S		-	-	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			LABOR	SO		-	-	-	-	-
1004					B2	-	-	-	-	-
1005										
1006	927	Franchise Requirements								
1007			DMSC	S		-	-	-	-	-
1008			DMSC	SO		-	-	-	-	-
1009					B2	-	-	-	-	-
1010										
1011	928	Regulatory Commission Expense								
1012			DMSC	S		1,863,764	1,783,881	79,882	-	79,882
1013			CUST	CAEE		31,645	31,645	-	-	-
1014			DMSC	SO		139,706	130,178	9,528	-	9,528
1015			CUST	CAGW		195,663	151,512	44,151	-	44,151
1016			DMSC	CAGE		14,976	14,976	-	-	-
1017			FERC	SG		161,465	148,179	13,286	-	13,286
1018					B2	2,407,219	2,260,371	146,848	-	146,848
1019										
1020	929	Duplicate Charges								
1021			LABOR	S		-	-	-	-	-
1022			FERC	CAGW		-	-	-	-	-
1023			0	CN		-	-	-	-	-
1024			0	JBG		-	-	-	-	-
1025			0	SG		-	-	-	-	-
1026			LABOR	SNPD		-	-	-	-	-
1027			LABOR	SO		(306,118)	(285,241)	(20,878)	-	(20,878)
1028					B2	(306,118)	(285,241)	(20,878)	-	(20,878)
1029										
1030	930	Misc General Expenses								
1031			PTD	S		9,941	9,941	-	-	-
1032			CUST	CAGE		-	-	-	-	-
1033			LABOR	SO		215,050	200,383	14,667	-	14,667
1034					B2	224,991	210,324	14,667	-	14,667
1035										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1036	931	Rents								
1037			PTD	S		55,138	48,630	6,508	-	6,508
1038			PTD	SO		476,640	444,132	32,508	-	32,508
1039					B2	531,778	492,762	39,016	-	39,016
1040										
1041	935	Maintenance of General Plant								
1042			G	S		63,397	56,911	6,487	-	6,487
1043			CUST	CN		20,218	18,826	1,392	-	1,392
1044			G	SO		2,299,205	2,142,394	156,810	-	156,810
1045					B2	2,382,820	2,218,131	164,689	-	164,689
1046										
1047	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**12,279,413**	**11,542,753**	**736,661**	**-**	**736,661**
1048										
1049	Summary of A&G Expense by Factor									
1050		S				3,332,171	3,235,648	96,523	-	96,523
1051		SO				8,517,040	7,936,161	580,879	-	580,879
1052		SG				161,465	148,179	13,286	-	13,286
1053		CN				26,453	24,632	1,821	-	1,821
1054		CAGW				195,663	151,512	44,151	-	44,151
1055		CAGE				14,976	14,976	-	-	-
1056	Total A&G Expense by Factor				B2	12,247,768	11,511,108	736,661	-	736,661
1057										
1058	**TOTAL O&M EXPENSE**				B2	**154,994,650**	**135,572,110**	**19,422,540**	**-**	**19,422,540**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1059	403SP	Steam Depreciation								
1060			P	DGP		-	-	-	-	-
1061			P	DGU		-	-	-	-	-
1062			P	SG		-	-	-	-	-
1063			P	CAGW		383,509	296,970	86,539	-	86,539
1064			P	CAGE		16,308,437	16,308,437	-	-	-
1065			P	JBG		3,198,704	2,481,010	717,693	-	717,693
1066			P	S		-	-	-	-	-
1067					B3	19,890,650	19,086,417	804,232	-	804,232
1068										
1069	403NP	Nuclear Depreciation								
1070			P	DGP		-	-	-	-	-
1071						-	-	-	-	-
1072										
1073	403HP	Hydro Depreciation								
1074			P	DGP		-	-	-	-	-
1075			P	DGU		-	-	-	-	-
1076			P	CAGW		2,409,995	1,866,179	543,817	-	543,817
1077			P	CAGE		576,480	576,480	-	-	-
1078			P	CAGW		-	-	-	-	-
1079			P	CAGE		-	-	-	-	-
1080					B3	2,986,475	2,442,658	543,817	-	543,817
1081										
1082	403OP	Other Production Depreciation								
1083			P	DGU		-	-	-	-	-
1084			P	SG		-	-	-	-	-
1085			P	CAGW		3,389,878	2,624,950	764,928	-	764,928
1086			P	CAGE		7,212,983	7,212,983	-	-	-
1087			P	CAGE		-	-	-	-	-
1088			P	CAGE		-	-	-	-	-
1089					B3	10,602,860	9,837,933	764,928	-	764,928
1090										
1091	403TP	Transmission Depreciation								
1092			T	DGP		-	-	-	-	-
1093			T	DGU		-	-	-	-	-
1094			T	CAGW		1,271,273	984,410	286,864	-	286,864
1095			T	CAGE		6,419,657	6,419,657	-	-	-
1096			T	JBG		(40,071)	(31,080)	(8,991)	-	(8,991)
1097			T	SG		2,687	2,465	221	-	221
1098					B3	7,653,546	7,375,452	278,094	-	278,094
1099										
1100										
1101										
1102	403	Distribution Depreciation								
1103	360	Land & Land Rights	DPW	S		33,854	33,263	591	-	591
1104	361	Structures	DPW	S		162,261	156,559	5,702	-	5,702
1105	362	Station Equipment	DPW	S		(467,884)	(603,467)	135,584	-	135,584
1106	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1107	364	Poles & Towers	DPW	S		3,406,106	3,091,566	314,541	-	314,541
1108	365	OH Conductors	DPW	S		1,632,413	1,488,258	144,155	-	144,155
1109	366	UG Conduit	DPW	S		731,649	689,667	41,982	-	41,982
1110	367	UG Conductor	DPW	S		1,722,778	1,666,033	56,745	-	56,745
1111	368	Line Trans	DPW	S		2,694,195	2,452,404	241,791	-	241,791
1112	369	Services	DPW	S		1,429,131	1,302,303	126,829	-	126,829
1113	370	Meters	DPW	S		615,232	574,800	40,432	-	40,432
1114	371	Inst Cust Prem	DPW	S		41,621	40,148	1,473	-	1,473
1115	372	Leased Property	DPW	S		-	-	-	-	-
1116	373	Street Lighting	DPW	S		184,407	174,625	9,782	-	9,782
1117					B3	12,185,762	11,066,158	1,119,605	-	1,119,605
1118										
1119	403GP	General Depreciation								
1120			G-SITUS	S		1,201,970	1,107,295	94,675	-	94,675
1121			G-DGP	DGP		-	-	-	-	-
1122			G-DGU	DGU		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			CUST	CN		95,448	88,878	6,570	-	6,570
1125			G-SG	SG		121	111	10	-	10
1126			PTD	SO		1,153,703	1,075,018	78,685	-	78,685
1127			G-SG	CAGW		212,229	164,339	47,890	-	47,890
1128			G-SG	CAGE		528,916	528,916	-	-	-
1129			P	JBG		38,247	29,665	8,581	-	8,581
1130			P	JBE		-	-	-	-	-
1131			P	CAEE		8,464	8,464	-	-	-
1132			G-SG	CAGE		-	-	-	-	-
1133			G-SG	CAGE		-	-	-	-	-
1134					B3	3,239,097	3,002,686	236,411	-	236,411
1135										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1136	403GV0	General Vehicles								
1137			G-SG	SG		-	-	-	-	-
1138						-	-	-	-	-
1139										
1140	403MP	Mining Depreciation								
1141			P	CAEE		-	-	-	-	-
1142					B3	-	-	-	-	-
1143										
1144	403EP	Experimental Plant Depreciation								
1145			P	DGP		-	-	-	-	-
1146			P	SG		-	-	-	-	-
1147						-	-	-	-	-
1148	4031	ARO Depreciation								
1149				S		-	-	-	-	-
1150						-	-	-	-	-
1151										
1152										
1153	**TOTAL DEPRECIATION EXPENSE**				B3	**56,558,391**	**52,811,304**	**3,747,086**	**-**	**3,747,086**
1154										
1155	Summary of Depreciation Expense by Factor									
1156		S				13,387,732	12,173,453	1,214,280	-	1,214,280
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				2,808	2,577	231	-	231
1160		SO				1,153,703	1,075,018	78,685	-	78,685
1161		CN				95,448	88,878	6,570	-	6,570
1162		SE				-	-	-	-	-
1163		CAGW				7,666,884	5,936,847	1,730,036	-	1,730,036
1164		CAGE				31,046,473	31,046,473	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				8,464	8,464	-	-	-
1167		JBG				3,196,879	2,479,596	717,284	-	717,284
1168		JBE				-	-	-	-	-
1169	Total Depreciation Expense By Factor				B3	56,558,391	52,811,304	3,747,086	-	3,747,086
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172			I-SITUS	S		44,811	38,289	6,522	-	6,522
1173			I-SG	SG		-	-	-	-	-
1174			PTD	SO		300,392	279,905	20,487	-	20,487
1175			I-DGU	DGU		-	-	-	-	-
1176			CUST	CN		-	-	-	-	-
1177			I-SG	CAGW		-	-	-	-	-
1178			I-SG	CAGE		-	-	-	-	-
1179			I-DGP	DGP		-	-	-	-	-
1180					B4	345,204	318,194	27,009	-	27,009
1181										
1182	404SP	Amort of LT Plant - Cap Lease Steam								
1183			P	SG		-	-	-	-	-
1184			P	DGP		-	-	-	-	-
1185						-	-	-	-	-
1186										
1187	404IP	Amort of LT Plant - Intangible Plant								
1188			I-SITUS	S		77,017	77,017	-	-	-
1189			P	SE		-	-	-	-	-
1190			I-SG	SG		450,355	413,298	37,058	-	37,058
1191			PTD	SO		937,714	873,760	63,954	-	63,954
1192			CUST	CN		392,212	365,213	26,999	-	26,999
1193			I-SG	CAGW		-	-	-	-	-
1194			I-SG	CAGE		-	-	-	-	-
1195			I-DGP	DGP		-	-	-	-	-
1196			I-SG	CAGE		-	-	-	-	-
1197			I-SG	CAGE		-	-	-	-	-
1198			I-SG	CAGW		1,104,445	855,226	249,219	-	249,219
1199			I-SG	CAGE		292,552	292,552	-	-	-
1200			P	JBG		23,055	17,883	5,173	-	5,173
1201			P	CAEW		-	-	-	-	-
1202			P	CAEE		388	388	-	-	-
1203			I-DGU	DGU		-	-	-	-	-
1204					B4	3,277,740	2,895,338	382,402	-	382,402
1205										
1206	404MP	Amort of LT Plant - Mining Plant								
1207			P	SE		-	-	-	-	-
1208						-	-	-	-	-
1209										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1210	404OP	Amort of LT Plant - Other Plant								
1211			P	CAGE		-	-	-	-	-
1212			P	CAGE		-	-	-	-	-
1213					B4	-	-	-	-	-
1214										
1215										
1216	404HP	Amortization of Other Electric Plant								
1217			P	DGP		-	-	-	-	-
1218			P	DGU		-	-	-	-	-
1219			P	CAGW		25,379	19,652	5,727	-	5,727
1220			P	CAGE		-	-	-	-	-
1221			P	SG		-	-	-	-	-
1222					B4	25,379	19,652	5,727	-	5,727
1223										
1224	**Total Amortization of Limited Term Plant**				B4	3,648,322	3,233,184	415,138	-	415,138
1225										
1226										
1227	405	Amortization of Other Electric Plant								
1228			GP	S		-	-	-	-	-
1229										
1230					B4	-	-	-	-	-
1231										
1232	406	Amortization of Plant Acquisition Adj								
1233			P	S		25,136	25,136	-	-	-
1234			P	DGP		-	-	-	-	-
1235			P	DGU		-	-	-	-	-
1236			P	CAGW		-	-	-	-	-
1237			P	CAGE		395,902	395,902	-	-	-
1238			P	SG		-	-	-	-	-
1239			P	SO		-	-	-	-	-
1240					B4	421,038	421,038	-	-	-
1241	407	Amort of Prop Losses, Unrec Plant, etc								
1242			DPW	S		10,358	10,358	-	-	-
1243			GP	SO		-	-	-	-	-
1244			P	DGP		-	-	-	-	-
1245			P	SE		-	-	-	-	-
1246			P	CAGW		-	-	-	-	-
1247			P	CAGE		-	-	-	-	-
1248			P	CAEW		-	-	-	-	-
1249			P	SG-P		-	-	-	-	-
1250			P	SG		-	-	-	-	-
1251			P	TROJP		-	-	-	-	-
1252					B4	10,358	10,358	-	-	-
1253										
1254	**TOTAL AMORTIZATION EXPENSE**				B4	**4,079,718**	**3,664,580**	**415,138**	**-**	**415,138**
1255										
1256										
1257										
1258	Summary of Amortization Expense by Factor									
1259		S				157,323	150,801	6,522	-	6,522
1260		SE				-	-	-	-	-
1261		TROJP				-	-	-	-	-
1262		SG-P				-	-	-	-	-
1263		DGU				-	-	-	-	-
1264		SO				1,238,106	1,153,665	84,441	-	84,441
1265		JBG				23,055	17,883	5,173	-	5,173
1266		SSGCH				-	-	-	-	-
1267		CN				392,212	365,213	26,999	-	26,999
1268		CAGW				1,129,824	874,879	254,945	-	254,945
1269		CAGE				688,454	688,454	-	-	-
1270		CAEW				-	-	-	-	-
1271		CAEE				388	388	-	-	-
1272		SG				450,355	413,298	37,058	-	37,058
1273	Total Amortization Expense by Factor				B4	4,079,718	3,664,580	415,138	-	415,138
1274	408	Taxes Other Than Income								
1275			GP	S		4,140,892	3,033,532	1,107,360	-	1,107,360
1276			GP	GPS		11,935,293	11,121,282	814,011	-	814,011
1277			GP	SO		(34,518)	(32,164)	(2,354)	-	(2,354)
1278			P	SE		48,196	44,495	3,702	-	3,702
1279			P	CAGE		209,511	209,511	-	-	-
1280			DMSC	OPRV-ID		-	-	-	-	-
1281			GP	EXCTAX		-	-	-	-	-
1282			GP	DGP		-	-	-	-	-
1283			P	CAEW		-	-	-	-	-
1284			P	CAEE		35,978	35,978	-	-	-
1285										
1286	**TOTAL TAXES OTHER THAN INCOME**				B5	16,335,352	14,412,634	1,922,718	-	1,922,718
1287										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1288										
1289	41140	Deferred Investment Tax Credit - Fed								
1290			PTD	CAGE		(361,783)	(361,783)	-	-	-
1291										
1292					B7	(361,783)	(361,783)	-	-	-
1293										
1294	41141	Deferred Investment Tax Credit - Idaho								
1295			PTD	CAGE		-	-	-	-	-
1296										
1297					B7	-	-	-	-	-
1298										
1299	**TOTAL DEFERRED ITC**				B7	(361,783)	(361,783)	-	-	-
1300										
1301										
1302	427	Interest on Long-Term Debt								
1303			GP	S		-	-	-	-	-
1304			GP	SNP		30,008,954	28,147,675	1,861,279	-	1,861,279
1305						30,008,954	28,147,675	1,861,279	-	1,861,279
1306										
1307	428	Amortization of Debt Disc & Exp								
1308			GP	SNP		400,597	375,750	24,847	-	24,847
1309						400,597	375,750	24,847	-	24,847
1310										
1311	429	Amortization of Premium on Debt								
1312			GP	SNP		(919)	(862)	(57)	-	(57)
1313						(919)	(862)	(57)	-	(57)
1314										
1315	431	Other Interest Expense								
1316			NUTIL	OTH		-	-	-	-	-
1317			GP	SO		-	-	-	-	-
1318			GP	SNP		872,633	818,508	54,124	-	54,124
1319						872,633	818,508	54,124	-	54,124
1320										
1321	432	AFUDC - Borrowed								
1322			GP	SNP		(1,139,886)	(1,069,185)	(70,700)	-	(70,700)
1323						(1,139,886)	(1,069,185)	(70,700)	-	(70,700)
1324										
1325		Total Elec. Interest Deductions for Tax			B6	30,141,379	28,271,886	1,869,493	-	1,869,493
1326										
1327		Non-Utility Portion of Interest								
1328			427 NUTIL	NUTIL		-	-	-	-	-
1329			428 NUTIL	NUTIL		-	-	-	-	-
1330			429 NUTIL	NUTIL		-	-	-	-	-
1331			431 NUTIL	NUTIL		-	-	-	-	-
1332										
1333		Total Non-utility Interest				-	-	-	-	-
1334										
1335		Total Interest Deductions for Tax				30,141,379	28,271,886	1,869,493	-	1,869,493
1336										
1337										
1338	419	Interest & Dividends								
1339			GP	S		-	-	-	-	-
1340			GP	SNP		(2,045,162)	(1,918,313)	(126,849)	-	(126,849)
1341		Total Operating Deductions for Tax				(2,045,162)	(1,918,313)	(126,849)	-	(126,849)
1342										
1343										
1344	41010	Deferred Income Tax - Federal-DR								
1345			P	S		-	-	-	-	-
1346			P	TROJD		-	-	-	-	-
1347			IBT	CIAC		-	-	-	-	-
1348			LABOR	SO		-	-	-	-	-
1349			GP	SNP		-	-	-	-	-
1350			P	SE		-	-	-	-	-
1351			PT	SG		-	-	-	-	-
1352			GP	GPS		-	-	-	-	-
1353			TAXDEPR	TAXDEPR		-	-	-	-	-
1354			CUST	CAEW		-	-	-	-	-
1355			CUST	CN		-	-	-	-	-
1356			P	JBE		-	-	-	-	-
1357			PT	CAGW		-	-	-	-	-
1358			PT	CAGE		-	-	-	-	-
1359			P	JBG		-	-	-	-	-
1360			P	CAEE		-	-	-	-	-
1361			DPW	SNPD		-	-	-	-	-
1362					B7	-	-	-	-	-
1363										
1364										
1365										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1366	41110	Deferred Income Tax - Federal-CR								
1367			GP	S		-	-	-	-	-
1368			DPW	CIAC		-	-	-	-	-
1369			GP	SCHMDEXP		-	-	-	-	-
1370			GP	SNP		-	-	-	-	-
1371			PT	SG		-	-	-	-	-
1372			PT	SNPD		-	-	-	-	-
1373			LABOR	SO		-	-	-	-	-
1374			IBT	TAXDEPR		-	-	-	-	-
1375			CUST	JBG		-	-	-	-	-
1376			CUST	BADDEBT		-	-	-	-	-
1377			GP	GPS		-	-	-	-	-
1378			P	SGCT		-	-	-	-	-
1379			P	JBE		-	-	-	-	-
1380			PT	CAGW		-	-	-	-	-
1381			PT	CAGE		-	-	-	-	-
1382			P	SE		-	-	-	-	-
1383			P	CAEE		-	-	-	-	-
1384					B7	-	-	-	-	-
1385										
1386	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1387	SCHMAF	Additions - Flow Through								
1388			SCHMAF	S		-	-	-	-	-
1389			SCHMAF	SNP		-	-	-	-	-
1390			SCHMAF	SO		-	-	-	-	-
1391			SCHMAF	SE		-	-	-	-	-
1392			SCHMAF	TROJP		-	-	-	-	-
1393			SCHMAF	DGP		-	-	-	-	-
1394					B6	-	-	-	-	-
1395										
1396	SCHMAP	Additions - Permanent								
1397			P	S		-	-	-	-	-
1398			P	BADDEBT		-	-	-	-	-
1399			P	JBE		-	-	-	-	-
1400			P	SCHMDEXP		-	-	-	-	-
1401			P	CAEE		-	-	-	-	-
1402			P	CAGW		-	-	-	-	-
1403			P	CAGE		-	-	-	-	-
1404			LABOR	SNP		-	-	-	-	-
1405			SCHMAP-SO	SO		-	-	-	-	-
1406										
1407					B6	-	-	-	-	-
1408										
1409	SCHMAT	Additions - Temporary								
1410			SCHMAT-SITUS	S		-	-	-	-	-
1411			P	JBE		-	-	-	-	-
1412			DPW	CIAC		-	-	-	-	-
1413			SCHMAT-SNP	SNP		-	-	-	-	-
1414			P	TROJD		-	-	-	-	-
1415			P	CN		-	-	-	-	-
1416			SCHMAT-SE	SE		-	-	-	-	-
1417			P	SG		-	-	-	-	-
1418			SCHMAT	GPS		-	-	-	-	-
1419			SCHMAT-SO	SO		-	-	-	-	-
1420			SCHMAT-SNP	SNPD		-	-	-	-	-
1421			P	JBG		-	-	-	-	-
1422			CUST	BADDEBT		-	-	-	-	-
1423			P	CAGW		-	-	-	-	-
1424			P	CAGE		-	-	-	-	-
1425			SCHMAT-SE	CAEW		-	-	-	-	-
1426			SCHMAT-SE	CAEE		-	-	-	-	-
1427			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1428					B6	-	-	-	-	-
1429										
1430	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1431										
1432	SCHMDF	Deductions - Flow Through								
1433			SCHMDF	S		-	-	-	-	-
1434			SCHMDF	CAGW		-	-	-	-	-
1435			SCHMDF	CAGE		-	-	-	-	-
1436			SCHMDF	DGP		-	-	-	-	-
1437			SCHMDF	DGU		-	-	-	-	-
1438					B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1439	SCHMDF	Deductions - Permanent								
1440			SCHMDP	S		-	-	-	-	-
1441			P	SE		-	-	-	-	-
1442			P	CAEW		-	-	-	-	-
1443			P	CAEE		-	-	-	-	-
1444			PTD	SNP		-	-	-	-	-
1445			SCHMDP	SG		-	-	-	-	-
1446			P	SCHMDEXP		-	-	-	-	-
1447			SCHMDP-SO	SO		-	-	-	-	-
1448					B6	-	-	-	-	-
1449										
1450	SCHMDT	Deductions - Temporary								
1451			GP	S		-	-	-	-	-
1452			CUST	BADDEBT		-	-	-	-	-
1453			CUST	CN		-	-	-	-	-
1454			SCHMDT-SNP	SNP		-	-	-	-	-
1455			DPW	SNPD		-	-	-	-	-
1456			P	JBE		-	-	-	-	-
1457			P	SE		-	-	-	-	-
1458			SCHMDT-SG	SG		-	-	-	-	-
1459			SCHMDT-GPS	GPS		-	-	-	-	-
1460			SCHMDT-SO	SO		-	-	-	-	-
1461			TAXDEPR	TAXDEPR		-	-	-	-	-
1462			SCHMDT-SG	CAGW		-	-	-	-	-
1463			SCHMDT-SG	CAGE		-	-	-	-	-
1464			P	JBG		-	-	-	-	-
1465			P	CAEE		-	-	-	-	-
1466			P	TROJD		-	-	-	-	-
1467					B6	-	-	-	-	-
1468										
1469	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1470										
1471	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1472										
1473										
1474	40911	State Income Taxes								
1475			IBT	IBT		8,775,154	8,775,154	-	-	-
1476		Credits	IBT	IBT		-	-	-	-	-
1477				CAGE		-	-	-	-	-
1478			IBT	IBT		-	-	-	-	-
1479	**TOTAL STATE TAXES**				B6	8,775,154	8,775,154	-	-	-
1480										
1481										
1482	Calculation of Taxable Income:									
1483		Operating Revenues				465,304,581	425,917,905	39,386,676	-	39,386,676
1484		Operating Deductions:								
1485		O & M Expenses				154,994,650	135,572,110	19,422,540	-	19,422,540
1486		Depreciation Expense				56,558,391	52,811,304	3,747,086	-	3,747,086
1487		Amortization Expense				4,079,718	3,664,580	415,138	-	415,138
1488		Taxes Other Than Income				16,335,352	14,412,634	1,922,718	-	1,922,718
1489		Interest & Dividends (AFUDC-Equity)				(2,045,162)	(1,918,313)	(126,849)	-	(126,849)
1490		Misc Revenue & Expense				(179,384)	(179,132)	(252)	-	(252)
1491		Total Operating Deductions				229,743,564	204,363,184	25,380,381	-	25,380,381
1492		Other Deductions:								
1493		Interest Deductions				30,141,379	28,271,886	1,869,493	-	1,869,493
1494		Interest on PCRBS				-	-	-	-	-
1495		Schedule M Adjustments				-	-	-	-	-
1496										
1497		Income Before State Taxes				205,419,638	193,282,835	12,136,803	-	12,136,803
1498										
1499		State Income Taxes				8,775,154	8,775,154	-	-	-
1500										
1501	Total Taxable Income					196,644,484	184,507,681	12,136,803	-	12,136,803
1502										
1503	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1504										
1505	Federal Income Tax - Calculated					68,825,569	64,577,688	4,247,881	-	4,247,881
1506										
1507	Adjustments to Calculated Tax:									
1508	40910	Fed. Credit	P	SE		-	-	-	-	-
1509	40910	Fed. Credit	P	JBE		-	-	-	-	-
1510	40910	Fed. Credit	P	SO		-	-	-	-	-
1511	40910	Fed. Credit	P	SG		-	-	-	-	-
1512	40910	Fed. Credit		CAGW		-	-	-	-	-
1513	40910	Fed. Credit		CAEE		-	-	-	-	-
1514	**FEDERAL INCOME TAX**					68,825,569	64,577,688	4,247,881	-	4,247,881
1515										
1516	**TOTAL OPERATING EXPENSES**					**309,027,667**	**279,272,556**	**29,755,111**	**-**	**29,755,111**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1517	310	Land and Land Rights								
1518			P	DGP		-	-	-	-	-
1519			P	DGU		-	-	-	-	-
1520			P	SG		-	-	-	-	-
1521			P	CAGW		1,788,644	1,385,036	403,609	-	403,609
1522			P	CAGE		89,730,190	89,730,190	-	-	-
1523			P	JBG		1,193,761	925,917	267,844	-	267,844
1524			P	S		-	-	-	-	-
1525			P	CAGE		-	-	-	-	-
1526					B8	92,712,595	92,041,143	671,453	-	671,453
1527										
1528	311	Structures and Improvements								
1529			P	DGP		-	-	-	-	-
1530			P	DGU		-	-	-	-	-
1531			P	SG		-	-	-	-	-
1532			P	CAGW		61,427,740	47,566,538	13,861,202	-	13,861,202
1533			P	CAGE		807,497,171	807,497,171	-	-	-
1534			P	JBG		145,499,563	112,853,820	32,645,743	-	32,645,743
1535			P	CAGE		-	-	-	-	-
1536					B8	1,014,424,474	967,917,529	46,506,945	-	46,506,945
1537										
1538	312	Boiler Plant Equipment								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		119,476,543	92,516,599	26,959,945	-	26,959,945
1543			P	CAGE		3,452,127,536	3,452,127,536	-	-	-
1544			P	JBG		957,963,399	743,025,111	214,938,288	-	214,938,288
1545			P	S		-	-	-	-	-
1546					B8	4,529,567,478	4,287,669,246	241,898,232	-	241,898,232
1547										
1548	314	Turbogenerator Units								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		38,425,748	29,754,958	8,670,790	-	8,670,790
1553			P	CAGE		728,995,753	728,995,753	-	-	-
1554			P	JBG		204,971,489	158,982,027	45,989,461	-	45,989,461
1555			P	CAGE		-	-	-	-	-
1556					B8	972,392,990	917,732,738	54,660,252	-	54,660,252
1557										
1558	315	Accessory Electric Equipment								
1559			P	DGP		-	-	-	-	-
1560			P	DGU		-	-	-	-	-
1561			P	SG		-	-	-	-	-
1562			P	CAGW		9,224,276	7,142,813	2,081,463	-	2,081,463
1563			P	CAGE		417,357,421	417,357,421	-	-	-
1564			P	JBG		60,997,278	47,311,316	13,685,962	-	13,685,962
1565			P	CAGE		-	-	-	-	-
1566					B8	487,578,976	471,811,551	15,767,425	-	15,767,425
1567										
1568										
1569										
1570	316	Misc Power Plant Equipment								
1571			P	DGP		-	-	-	-	-
1572			P	DGU		-	-	-	-	-
1573			P	SG		-	-	-	-	-
1574			P	CAGW		397,015	307,428	89,587	-	89,587
1575			P	CAGE		26,382,605	26,382,605	-	-	-
1576			P	JBG		4,186,786	3,247,397	939,389	-	939,389
1577			P	CAGE		-	-	-	-	-
1578					B8	30,966,406	29,937,430	1,028,976	-	1,028,976
1579										
1580	317	Steam Plant ARO								
1581			P	S		-	-	-	-	-
1582						-	-	-	-	-
1583										
1584	SP	Unclassified Steam Plant - Account 300								
1585			P	CAGW		553,173	428,349	124,824	-	124,824
1586			P	CAGE		(4,813,114)	(4,813,114)	-	-	-
1587			P	SG		42,086,611	38,623,505	3,463,106	-	3,463,106
1588						37,826,670	34,238,740	3,587,930	-	3,587,930
1589										
1590										
1591	**Total Steam Production Plant**				B8	**7,165,469,589**	**6,801,348,376**	**364,121,212**	**-**	**364,121,212**
1592										
1593										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1594	Summary of Steam Production Plant by Factor									
1595		S				-	-	-	-	-
1596		JBG				1,374,812,276	1,066,345,588	308,466,688	-	308,466,688
1597		JBE				-	-	-	-	-
1598		SG				42,086,611	38,623,505	3,463,106	-	3,463,106
1599		CAGW				231,293,140	179,101,722	52,191,418	-	52,191,418
1600		CAGE				5,517,277,562	5,517,277,562	-	-	-
1601		SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor				B8	7,165,469,589	6,801,348,376	364,121,212	-	364,121,212
1603	320	Land and Land Rights								
1604			P	DGP		-	-	-	-	-
1605			P	SG		-	-	-	-	-
1606						-	-	-	-	-
1607										
1608	321	Structures and Improvements								
1609			P	DGP		-	-	-	-	-
1610			P	SG		-	-	-	-	-
1611						-	-	-	-	-
1612										
1613	322	Reactor Plant Equipment								
1614			P	DGP		-	-	-	-	-
1615			P	SG		-	-	-	-	-
1616						-	-	-	-	-
1617										
1618	323	Turbogenerator Units								
1619			P	DGP		-	-	-	-	-
1620			P	SG		-	-	-	-	-
1621						-	-	-	-	-
1622										
1623	324	Land and Land Rights								
1624			P	DGP		-	-	-	-	-
1625			P	SG		-	-	-	-	-
1626						-	-	-	-	-
1627										
1628	325	Misc. Power Plant Equipment								
1629			P	DGP		-	-	-	-	-
1630			P	SG		-	-	-	-	-
1631						-	-	-	-	-
1632										
1633										
1634	NP	Unclassified Nuclear Plant - Acct 300								
1635			P	SG		-	-	-	-	-
1636						-	-	-	-	-
1637										
1638										
1639	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1640										
1641										
1642										
1643	Summary of Nuclear Production Plant by Factor									
1644		DGP				-	-	-	-	-
1645		DGU				-	-	-	-	-
1646		SG				-	-	-	-	-
1647										
1648	Total Nuclear Plant by Factor					-	-	-	-	-
1649										
1650	330	Land and Land Rights								
1651			P	DGP		-	-	-	-	-
1652			P	DGU		-	-	-	-	-
1653			P	CAGW		25,269,349	19,567,307	5,702,042	-	5,702,042
1654			P	CAGE		6,553,227	6,553,227	-	-	-
1655			P	CAGW		-	-	-	-	-
1656			P	CAGE		-	-	-	-	-
1657					B8	31,822,577	26,120,535	5,702,042	-	5,702,042
1658										
1659	331	Structures and Improvements								
1660			P	DGP		-	-	-	-	-
1661			P	DGU		-	-	-	-	-
1662			P	CAGW		249,284,432	193,033,269	56,251,163	-	56,251,163
1663			P	CAGE		15,446,617	15,446,617	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		-	-	-	-	-
1666					B8	264,731,049	208,479,886	56,251,163	-	56,251,163
1667										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1668	332	Reservoirs, Dams & Waterways								
1669			P	DGP		-	-	-	-	-
1670			P	DGU		-	-	-	-	-
1671			P	CAGW		399,104,285	309,046,194	90,058,091	-	90,058,091
1672			P	CAGE		95,733,708	95,733,708	-	-	-
1673			P	CAGW		-	-	-	-	-
1674			P	CAGE		-	-	-	-	-
1675					B8	494,837,993	404,779,902	90,058,091	-	90,058,091
1676										
1677	333	Water Wheel, Turbines, & Generators								
1678			P	DGP		-	-	-	-	-
1679			P	DGU		-	-	-	-	-
1680			P	CAGW		87,970,409	68,119,840	19,850,569	-	19,850,569
1681			P	CAGE		40,941,605	40,941,605	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684					B8	128,912,014	109,061,445	19,850,569	-	19,850,569
1685										
1686	334	Accessory Electric Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		67,581,528	52,331,721	15,249,807	-	15,249,807
1690			P	CAGE		12,842,193	12,842,193	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	80,423,721	65,173,914	15,249,807	-	15,249,807
1694										
1695										
1696										
1697	335	Misc. Power Plant Equipment								
1698			P	DGP		-	-	-	-	-
1699			P	DGU		-	-	-	-	-
1700			P	CAGW		2,190,432	1,696,160	494,272	-	494,272
1701			P	CAGE		175,579	175,579	-	-	-
1702			P	CAGW		-	-	-	-	-
1703			P	CAGE		-	-	-	-	-
1704					B8	2,366,012	1,871,739	494,272	-	494,272
1705										
1706	336	Roads, Railroads & Bridges								
1707			P	DGP		-	-	-	-	-
1708			P	DGU		-	-	-	-	-
1709			P	CAGW		20,826,484	16,126,977	4,699,507	-	4,699,507
1710			P	CAGE		2,064,327	2,064,327	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713					B8	22,890,811	18,191,304	4,699,507	-	4,699,507
1714										
1715	337	Hydro Plant ARO								
1716			P	S		-	-	-	-	-
1717						-	-	-	-	-
1718										
1719	HP	Unclassified Hydro Plant - Acct 300								
1720			P	S		-	-	-	-	-
1721			P	DGU		-	-	-	-	-
1722			P	CAGW		-	-	-	-	-
1723			P	CAGE		-	-	-	-	-
1724			P	CAGW		-	-	-	-	-
1725			P	CAGE		-	-	-	-	-
1726						-	-	-	-	-
1727										
1728	**Total Hydraulic Plant**				B8	**1,025,984,176**	**833,678,725**	**192,305,451**	**-**	**192,305,451**
1729										
1730	Summary of Hydraulic Plant by Factor									
1731		S				-	-	-	-	-
1732		SG				-	-	-	-	-
1733		CAGW				852,226,920	659,921,469	192,305,451	-	192,305,451
1734		CAGE				173,757,257	173,757,257	-	-	-
1735		DGP				-	-	-	-	-
1736		DGU				-	-	-	-	-
1737	Total Hydraulic Plant by Factor				B8	1,025,984,176	833,678,725	192,305,451	-	192,305,451
1738										
1739	340	Land and Land Rights								
1740				S		74,986	74,986	-	-	-
1741			P	SG		-	-	-	-	-
1742			P	DGU		-	-	-	-	-
1743			P	CAGW		4,572,772	3,540,923	1,031,848	-	1,031,848
1744			P	CAGE		40,830,447	40,830,447	-	-	-
1745			P	CAGE		-	-	-	-	-
1746					B8	45,478,205	44,446,357	1,031,848	-	1,031,848
1747										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1748	341	Structures and Improvements								
1749			P	SG		-	-	-	-	-
1750			P	DGU		-	-	-	-	-
1751			P	CAGW		57,669,788	44,656,570	13,013,218	-	13,013,218
1752			P	CAGE		169,752,272	169,752,272	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	227,422,060	214,408,842	13,013,218	-	13,013,218
1755										
1756	342	Fuel Holders, Producers & Accessories								
1757			P	SG		-	-	-	-	-
1758			P	DGU		-	-	-	-	-
1759			P	CAGW		1,622,667	1,256,511	366,156	-	366,156
1760			P	CAGE		14,554,605	14,554,605	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	16,177,272	15,811,116	366,156	-	366,156
1763										
1764	343	Prime Movers								
1765			P	S		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	SG		-	-	-	-	-
1768			P	CAGW		975,179,599	755,129,812	220,049,788	-	220,049,788
1769			P	CAGE		1,941,901,329	1,941,901,329	-	-	-
1770			P	CAGE		-	-	-	-	-
1771					B8	2,917,080,928	2,697,031,141	220,049,788	-	220,049,788
1772										
1773	344	Generators								
1774			P	S		-	-	-	-	-
1775			P	DGU		-	-	-	-	-
1776			P	SG		-	-	-	-	-
1777			P	CAGW		133,412,473	103,307,879	30,104,595	-	30,104,595
1778			P	CAGE		339,791,197	339,791,197	-	-	-
1779			P	CAGE		-	-	-	-	-
1780					B8	473,203,670	443,099,076	30,104,595	-	30,104,595
1781										
1782	345	Accessory Electric Plant								
1783			P	SG		-	-	-	-	-
1784			P	DGU		-	-	-	-	-
1785			P	CAGW		88,260,740	68,344,658	19,916,082	-	19,916,082
1786			P	CAGE		238,496,877	238,496,877	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	326,757,618	306,841,535	19,916,082	-	19,916,082
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793			P	SG		-	-	-	-	-
1794			P	DGU		-	-	-	-	-
1795			P	CAGW		4,028,001	3,119,081	908,921	-	908,921
1796			P	CAGE		11,832,840	11,832,840	-	-	-
1797					B8	15,860,841	14,951,921	908,921	-	908,921
1798										
1799	347	Other Production ARO								
1800			P	S		-	-	-	-	-
1801						-	-	-	-	-
1802										
1803	OP	Unclassified Other Prod Plant-Acct 300								
1804			P	S		-	-	-	-	-
1805			P	SG		(371,846)	(341,248)	(30,597)	-	(30,597)
1806			P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)
1807			P	CAGE		-	-	-	-	-
1808						(925,019)	(769,598)	(155,421)	-	(155,421)
1809										
1810	**Total Other Production Plant**				B8	**4,021,055,576**	**3,735,820,390**	**285,235,186**	**-**	**285,235,186**
1811										
1812	Summary of Other Production Plant by Factor									
1813		S				74,986	74,986	-	-	-
1814		DGU				-	-	-	-	-
1815		SG				(371,846)	(341,248)	(30,597)	-	(30,597)
1816		CAGW				1,264,192,868	978,927,085	285,265,783	-	285,265,783
1817		CAGE				2,757,159,568	2,757,159,568	-	-	-
1818		SSGCT				-	-	-	-	-
1819	Total of Other Production Plant by Factor				B8	4,021,055,576	3,735,820,390	285,235,186	-	285,235,186
1820										
1821	Experimental Plant									
1822	103	Experimental Plant								
1823			P	DGP		-	-	-	-	-
1824	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1825										
1826	**TOTAL PRODUCTION PLANT**				B8	**12,212,509,341**	**11,370,847,492**	**841,661,849**	**-**	**841,661,849**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1827	350	Land and Land Rights								
1828			T	DGP		-	-	-	-	-
1829			T	DGU		-	-	-	-	-
1830			T	CAGW		34,533,070	26,740,665	7,792,405	-	7,792,405
1831			T	CAGE		218,549,176	218,549,176	-	-	-
1832			T	JBG		2,309,451	1,791,279	518,172	-	518,172
1833			T	SG		100,388	92,127	8,260	-	8,260
1834					B8	255,492,085	247,173,247	8,318,837	-	8,318,837
1835										
1836	352	Structures and Improvements								
1837			T	S		-	-	-	-	-
1838			T	DGP		-	-	-	-	-
1839			T	DGU		-	-	-	-	-
1840			T	CAGW		51,302,817	39,726,310	11,576,508	-	11,576,508
1841			T	CAGE		187,599,950	187,599,950	-	-	-
1842			T	JBG		1,657,491	1,285,600	371,891	-	371,891
1843			T	SG		3,167	2,907	261	-	261
1844					B8	240,563,426	228,614,767	11,948,660	-	11,948,660
1845										
1846	353	Station Equipment								
1847			T	DGP		-	-	-	-	-
1848			T	DGU		-	-	-	-	-
1849			T	CAGW		501,498,634	388,335,204	113,163,429	-	113,163,429
1850			T	CAGE		1,464,228,308	1,464,228,308	-	-	-
1851			T	JBG		39,507,145	30,642,925	8,864,220	-	8,864,220
1852			T	SG		952,147	873,799	78,348	-	78,348
1853					B8	2,006,186,234	1,884,080,237	122,105,997	-	122,105,997
1854										
1855	354	Towers and Fixtures								
1856			T	DGP		-	-	-	-	-
1857			T	DGU		-	-	-	-	-
1858			T	CAGW		166,027,082	128,562,984	37,464,098	-	37,464,098
1859			T	CAGE		1,086,088,754	1,086,088,754	-	-	-
1860			T	JBG		21,750,536	16,870,367	4,880,169	-	4,880,169
1861			T	SG		123,630	113,457	10,173	-	10,173
1862					B8	1,273,990,002	1,231,635,562	42,354,440	-	42,354,440
1863										
1864	355	Poles and Fixtures								
1865			T	DGP		-	-	-	-	-
1866			T	DGU		-	-	-	-	-
1867			T	CAGW		261,951,676	202,842,143	59,109,533	-	59,109,533
1868			T	CAGE		650,086,188	650,086,188	-	-	-
1869			T	JBG		691,482	536,334	155,148	-	155,148
1870			T	SG		683,636	627,383	56,253	-	56,253
1871					B8	913,412,982	854,092,048	59,320,934	-	59,320,934
1872										
1873	356	Clearing and Grading								
1874			T	DGP		-	-	-	-	-
1875			T	DGU		-	-	-	-	-
1876			T	CAGW		297,270,684	230,191,398	67,079,285	-	67,079,285
1877			T	CAGE		885,413,075	885,413,075	-	-	-
1878			T	JBG		13,946,732	10,817,503	3,129,229	-	3,129,229
1879			T	SG		1,509,970	1,385,721	124,248	-	124,248
1880					B8	1,198,140,460	1,127,807,698	70,332,763	-	70,332,763
1881										
1882	357	Underground Conduit								
1883			T	DGP		-	-	-	-	-
1884			T	DGU		-	-	-	-	-
1885			T	CAGW		173,137	134,069	39,069	-	39,069
1886			T	CAGE		3,346,256	3,346,256	-	-	-
1887			T	SG		-	-	-	-	-
1888					B8	3,519,393	3,480,325	39,069	-	39,069
1889										
1890	358	Underground Conductors								
1891			T	DGP		-	-	-	-	-
1892			T	DGU		-	-	-	-	-
1893			T	CAGW		306,562	237,386	69,176	-	69,176
1894			T	CAGE		7,728,792	7,728,792	-	-	-
1895			T	SG		-	-	-	-	-
1896					B8	8,035,354	7,966,178	69,176	-	69,176
1897										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1898	359	Roads and Trails								
1899			T	DGP		-	-	-	-	-
1900			T	JBG		4,929	3,823	1,106	-	1,106
1901			T	CAGW		7,055,229	5,463,213	1,592,016	-	1,592,016
1902			T	CAGE		4,861,159	4,861,159	-	-	-
1903			T	SG		15,883	14,576	1,307	-	1,307
1904					B8	11,937,200	10,342,771	1,594,429	-	1,594,429
1905										
1906	TP	Unclassified Trans Plant - Acct 300								
1907			T	SG		(8,978,582)	(8,239,777)	(738,805)	-	(738,805)
1908			T	CAGW		33,090,104	25,623,305	7,466,799	-	7,466,799
1909			T	CAGE		59,032,919	59,032,919	-	-	-
1910						83,144,441	76,416,447	6,727,995	-	6,727,995
1911										
1912	TS0	Unclassified Trans Sub Plant - Acct 300								
1913			T	SG		-	-	-	-	-
1914						-	-	-	-	-
1915										
1916	**TOTAL TRANSMISSION PLANT**				B8	**5,994,421,578**	**5,671,609,280**	**322,812,298**	**-**	**322,812,298**
1917	Summary of Transmission Plant by Factor									
1918		JBG				79,867,766	61,947,832	17,919,934	-	17,919,934
1919		JBE				-	-	-	-	-
1920		CAGW				1,353,208,995	1,047,856,676	305,352,319	-	305,352,319
1921		CAGE				4,566,934,578	4,566,934,578	-	-	-
1922		SG				(5,589,761)	(5,129,806)	(459,955)	-	(459,955)
1923	Total Transmission Plant by Factor				B8	5,994,421,578	5,671,609,280	322,812,298	-	322,812,298
1924	360	Land and Land Rights								
1925			DPW	S		62,113,932	60,254,468	1,859,464	-	1,859,464
1926					B8	62,113,932	60,254,468	1,859,464	-	1,859,464
1927										
1928	361	Structures and Improvements								
1929			DPW	S		112,351,506	108,177,515	4,173,992	-	4,173,992
1930					B8	112,351,506	108,177,515	4,173,992	-	4,173,992
1931										
1932	362	Station Equipment								
1933			DPW	S		963,124,620	901,149,702	61,974,918	-	61,974,918
1934					B8	963,124,620	901,149,702	61,974,918	-	61,974,918
1935										
1936	363	Storage Battery Equipment								
1937			DPW	S		-	-	-	-	-
1938					B8	-	-	-	-	-
1939										
1940	364	Poles, Towers & Fixtures								
1941			DPW	S		1,146,598,685	1,042,734,049	103,864,636	-	103,864,636
1942					B8	1,146,598,685	1,042,734,049	103,864,636	-	103,864,636
1943										
1944	365	Overhead Conductors								
1945			DPW	S		737,481,558	668,555,229	68,926,329	-	68,926,329
1946					B8	737,481,558	668,555,229	68,926,329	-	68,926,329
1947										
1948	366	Underground Conduit								
1949			DPW	S		358,075,335	340,257,689	17,817,647	-	17,817,647
1950					B8	358,075,335	340,257,689	17,817,647	-	17,817,647
1951										
1952										
1953										
1954										
1955	367	Underground Conductors								
1956			DPW	S		838,516,421	811,781,296	26,735,125	-	26,735,125
1957					B8	838,516,421	811,781,296	26,735,125	-	26,735,125
1958										
1959	368	Line Transformers								
1960			DPW	S		1,305,430,267	1,195,339,699	110,090,568	-	110,090,568
1961					B8	1,305,430,267	1,195,339,699	110,090,568	-	110,090,568
1962										
1963	369	Services								
1964			DPW	S		743,490,472	682,514,362	60,976,110	-	60,976,110
1965					B8	743,490,472	682,514,362	60,976,110	-	60,976,110
1966										
1967	370	Meters								
1968			DPW	S		192,951,359	180,615,787	12,335,572	-	12,335,572
1969					B8	192,951,359	180,615,787	12,335,572	-	12,335,572
1970										
1971	371	Installations on Customers' Premises								
1972			DPW	S		8,837,158	8,329,250	507,908	-	507,908
1973					B8	8,837,158	8,329,250	507,908	-	507,908
1974										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1975	372	Leased Property								
1976			DPW	S		-	-	-	-	-
1977					B8	-	-	-	-	-
1978										
1979	373	Street Lights								
1980			DPW	S		61,890,748	57,437,236	4,453,513	-	4,453,513
1981					B8	61,890,748	57,437,236	4,453,513	-	4,453,513
1982										
1983	DP	Unclassified Dist Plant - Acct 300								
1984			DPW	S		50,439,939	40,328,583	10,111,356	-	10,111,356
1985						50,439,939	40,328,583	10,111,356	-	10,111,356
1986										
1987	DS0	Unclassified Dist Sub Plant - Acct 300								
1988			DPW	S		-	-	-	-	-
1989						-	-	-	-	-
1990										
1991										
1992	**TOTAL DISTRIBUTION PLANT**				B8	**6,581,302,000**	**6,097,474,862**	**483,827,137**	**-**	**483,827,137**
1993										
1994	Summary of Distribution Plant by Factor									
1995		S				6,581,302,000	6,097,474,862	483,827,137	-	483,827,137
1996										
1997	Total Distribution Plant by Factor				B8	6,581,302,000	6,097,474,862	483,827,137	-	483,827,137
1998	389	Land and Land Rights								
1999			G-SITUS	S		12,897,990	11,799,163	1,098,826	-	1,098,826
2000			CUST	CN		1,128,506	1,050,823	77,683	-	77,683
2001			G-DGU	DGU		-	-	-	-	-
2002			G-SG	SG		-	-	-	-	-
2003			G-SG	CAGW		-	-	-	-	-
2004			G-SG	CAGE		1,560	1,560	-	-	-
2005			PTD	SO		7,516,302	7,003,675	512,627	-	512,627
2006					B8	21,544,358	19,855,222	1,689,136	-	1,689,136
2007										
2008	390	Structures and Improvements								
2009			G-SITUS	S		125,843,732	112,058,944	13,784,788	-	13,784,788
2010			G-DGP	CAEE		1,011,923	1,011,923	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		8,105,361	7,547,415	557,947	-	557,947
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		3,286,733	2,545,080	741,653	-	741,653
2015			G-SG	CAGE		4,223,155	4,223,155	-	-	-
2016			PTD	JBG		22,429	17,397	5,032	-	5,032
2017			PTD	SO		97,644,185	90,984,654	6,659,531	-	6,659,531
2018					B8	240,137,518	218,388,567	21,748,951	-	21,748,951
2019										
2020	391	Office Furniture & Equipment								
2021			G-SITUS	S		9,067,855	8,650,141	417,713	-	417,713
2022			G-DGP	DGP		-	-	-	-	-
2023			G-DGU	DGU		-	-	-	-	-
2024			CUST	CN		6,249,630	5,819,426	430,204	-	430,204
2025			G-SG	SG		-	-	-	-	-
2026			P	SE		-	-	-	-	-
2027			PTD	SO		55,719,678	51,919,483	3,800,195	-	3,800,195
2028			G-SG	CAGW		499,332	386,657	112,675	-	112,675
2029			G-SG	CAGE		2,643,385	2,643,385	-	-	-
2030			P	JBG		342,404	265,578	76,825	-	76,825
2031			P	JBE		-	-	-	-	-
2032			P	CAEE		91,173	91,173	-	-	-
2033			G-SG	CAGE		-	-	-	-	-
2034			G-SG	CAGE		-	-	-	-	-
2035					B8	74,613,456	69,775,844	4,837,612	-	4,837,612
2036										
2037	392	Transportation Equipment								
2038			G-SITUS	S		81,477,840	76,326,335	5,151,505	-	5,151,505
2039			PTD	SO		7,206,897	6,715,372	491,525	-	491,525
2040			G-SG	SG		-	-	-	-	-
2041			CUST	CN		-	-	-	-	-
2042			G-DGU	DGU		-	-	-	-	-
2043			P	SE		-	-	-	-	-
2044			G-DGP	DGP		-	-	-	-	-
2045			G-SG	CAGW		5,455,893	4,224,768	1,231,125	-	1,231,125
2046			G-SG	CAGE		13,900,564	13,900,564	-	-	-
2047			P	JBG		1,926,802	1,494,486	432,317	-	432,317
2048			P	CAEW		-	-	-	-	-
2049			P	CAEE		541,396	541,396	-	-	-
2050			G-SG	CAGE		-	-	-	-	-
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	110,509,392	103,202,921	7,306,472	-	7,306,472
2053										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2054	393	Stores Equipment								
2055			G-SITUS	S		9,149,164	8,328,418	820,747	-	820,747
2056			G-DGP	DGP		-	-	-	-	-
2057			G-DGU	DGU		-	-	-	-	-
2058			PTD	SO		193,163	179,989	13,174	-	13,174
2059			G-SG	SG		-	-	-	-	-
2060			G-SG	CAGW		762,937	590,780	172,157	-	172,157
2061			G-SG	CAGE		4,513,991	4,513,991	-	-	-
2062			G-SG	JBG		744,993	577,839	167,154	-	167,154
2063			G-SG	CAGE		-	-	-	-	-
2064					B8	15,364,250	14,191,018	1,173,232	-	1,173,232
2065										
2066	394	Tools, Shop & Garage Equipment								
2067			G-SITUS	S		34,528,589	31,626,809	2,901,780	-	2,901,780
2068			G-DGP	DGP		-	-	-	-	-
2069			G-SG	SG		-	-	-	-	-
2070			PTD	SO		3,857,673	3,594,572	263,101	-	263,101
2071			P	SE		-	-	-	-	-
2072			G-DGU	DGU		-	-	-	-	-
2073			G-SG	CAGW		2,879,003	2,229,354	649,648	-	649,648
2074			G-SG	CAGE		18,698,830	18,698,830	-	-	-
2075			P	JBG		3,091,174	2,397,607	693,567	-	693,567
2076			P	CAEW		-	-	-	-	-
2077			P	CAEE		142,740	142,740	-	-	-
2078			G-SG	CAGE		-	-	-	-	-
2079			G-SG	CAGE		-	-	-	-	-
2080					B8	63,198,008	58,689,912	4,508,096	-	4,508,096
2081										
2082	395	Laboratory Equipment								
2083			G-SITUS	S		20,332,132	18,840,585	1,491,547	-	1,491,547
2084			G-DGP	DGP		-	-	-	-	-
2085			G-DGU	DGU		-	-	-	-	-
2086			PTD	SO		4,847,524	4,516,913	330,611	-	330,611
2087			P	SE		-	-	-	-	-
2088			G-SG	SG		-	-	-	-	-
2089			G-SG	CAGW		1,330,357	1,030,162	300,196	-	300,196
2090			G-SG	CAGE		4,814,091	4,814,091	-	-	-
2091			P	JBG		201,691	156,437	45,253	-	45,253
2092			P	CAEW		-	-	-	-	-
2093			P	CAEE		992,541	992,541	-	-	-
2094			G-SG	CAGE		-	-	-	-	-
2095			G-SG	CAGE		-	-	-	-	-
2096					B8	32,518,336	30,350,728	2,167,607	-	2,167,607
2097										
2098	396	Power Operated Equipment								
2099			G-SITUS	S		117,721,338	110,132,405	7,588,933	-	7,588,933
2100			G-DGP	DGP		-	-	-	-	-
2101			G-SG	SG		-	-	-	-	-
2102			PTD	SO		2,324,142	2,165,631	158,511	-	158,511
2103			G-DGU	DGU		-	-	-	-	-
2104			P	SE		-	-	-	-	-
2105			G-SG	CAGW		2,454,959	1,900,996	553,963	-	553,963
2106			G-SG	CAGE		30,156,020	30,156,020	-	-	-
2107			P	JBG		9,481,911	7,354,454	2,127,457	-	2,127,457
2108			P	CAEW		-	-	-	-	-
2109			P	CAEE		403,876	403,876	-	-	-
2110			G-SG	CAGE		-	-	-	-	-
2111			G-SG	CAGE		-	-	-	-	-
2112					B8	162,542,245	152,113,382	10,428,863	-	10,428,863
2113	397	Communication Equipment								
2114			G-SITUS	S		181,473,940	168,790,541	12,683,399	-	12,683,399
2115			COM_EQ	DGP		-	-	-	-	-
2116			COM_EQ	DGU		-	-	-	-	-
2117			PTD	SO		86,442,504	80,546,950	5,895,553	-	5,895,553
2118			CUST	CN		3,576,131	3,329,962	246,169	-	246,169
2119			G-SG	SG		138,684	127,272	11,412	-	11,412
2120			COM_EQ	SE		-	-	-	-	-
2121			G-SG	CAGW		46,009,459	35,627,401	10,382,059	-	10,382,059
2122			COM_EQ	CAGE		112,705,255	112,705,255	-	-	-
2123			COM_EQ	JBG		4,653,120	3,609,099	1,044,021	-	1,044,021
2124			COM_EQ	CAEW		-	-	-	-	-
2125			COM_EQ	CAEE		341,558	341,558	-	-	-
2126			COM_EQ	CAGE		-	-	-	-	-
2127			COM_EQ	CAGE		-	-	-	-	-
2128					B8	435,340,650	405,078,038	30,262,613	-	30,262,613
2129										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2130	398	Misc. Equipment								
2131			G-SITUS	S		2,624,918	2,437,998	186,920	-	186,920
2132			G-DGP	DGP		-	-	-	-	-
2133			G-DGU	DGU		-	-	-	-	-
2134			CUST	CN		216,484	201,582	14,902	-	14,902
2135			PTD	SO		2,638,841	2,458,866	179,974	-	179,974
2136			P	SE		-	-	-	-	-
2137			G-SG	SG		-	-	-	-	-
2138			G-SG	CAGW		394,144	305,205	88,939	-	88,939
2139			G-SG	CAGE		1,990,688	1,990,688	-	-	-
2140			P	JBG		125,056	96,997	28,059	-	28,059
2141			P	CAEW		-	-	-	-	-
2142			P	CAEE		4,527	4,527	-	-	-
2143			G-SG	CAGE		-	-	-	-	-
2144					B8	7,994,658	7,495,864	498,794	-	498,794
2145										
2146	399	Coal Mine								
2147			P	SE		-	-	-	-	-
2148			P	CAEW		-	-	-	-	-
2149			P	CAEE		1,854,828	1,854,828	-	-	-
2150	MP		P	JBE		-	-	-	-	-
2151					B8	1,854,828	1,854,828	-	-	-
2152										
2153	399L	WIDCO Capital Lease								
2154			P	SE		-	-	-	-	-
2155						-	-	-	-	-
2156										
2157		Remove Capital Leases				-	-	-	-	-
2158						-	-	-	-	-
2159										
2160	1011390	General Capital Leases								
2161			G-SITUS	S		8,538,771	8,538,771	-	-	-
2162			P	CAGW		3,433,776	2,658,942	774,833	-	774,833
2163			P	CAGE		8,703,501	8,703,501	-	-	-
2164			PTD	SO		(3,627,213)	(3,379,830)	(247,383)	-	(247,383)
2165					B9	17,048,835	16,521,385	527,450	-	527,450
2166										
2167		Remove Capital Leases				(17,048,835)	(16,521,385)	(527,450)	-	(527,450)
2168					B9	-	-	-	-	-
2169										
2170	1011392	General Vehicles Capital Leases								
2171			LABOR	SO		-	-	-	-	-
2172					B9	-	-	-	-	-
2173										
2174		Remove Capital Leases				-	-	-	-	-
2175					B9	-	-	-	-	-
2176										
2177	GP	Unclassified Gen Plant - Acct 300								
2178			G-SITUS	S		-	-	-	-	-
2179			PTD	SO		12,636,047	11,774,243	861,804	-	861,804
2180			CUST	CN		-	-	-	-	-
2181			G-SG	SG		(164,298)	(150,779)	(13,519)	-	(13,519)
2182			G-SG	CAGE		164,298	164,298	-	-	-
2183			G-DGU	CAGW		-	-	-	-	-
2184						12,636,047	11,787,762	848,285	-	848,285
2185										
2186	399G	Unclassified Gen Plant - Acct 300								
2187			G-SITUS	S		-	-	-	-	-
2188			PTD	SO		-	-	-	-	-
2189			G-SG	SG		-	-	-	-	-
2190			G-DGP	DGP		-	-	-	-	-
2191			G-DGU	DGU		-	-	-	-	-
2192						-	-	-	-	-
2193										
2194	**TOTAL GENERAL PLANT**				B8	**1,178,253,745**	**1,092,784,085**	**85,469,660**	**-**	**85,469,660**
2195										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2196	Summary of General Plant by Factor									
2197		S				603,656,268	557,530,110	46,126,158	-	46,126,158
2198		JBG				20,589,579	15,969,895	4,619,685	-	4,619,685
2199		JBE				-	-	-	-	-
2200		SG				(25,615)	(23,507)	(2,108)	-	(2,108)
2201		SO				277,399,742	258,480,519	18,919,223	-	18,919,223
2202		SE				-	-	-	-	-
2203		CN				19,276,113	17,949,208	1,326,905	-	1,326,905
2204		DEU				-	-	-	-	-
2205		CAGW				66,506,593	51,499,345	15,007,248	-	15,007,248
2206		CAGE				202,515,337	202,515,337	-	-	-
2207		CAEW				-	-	-	-	-
2208		CAEE				5,384,562	5,384,562	-	-	-
2209		SSGCT				-	-	-	-	-
2210		SSGCH				-	-	-	-	-
2211		Less Capital Leases				(17,048,835)	(16,521,385)	(527,450)	-	(527,450)
2212	Total General Plant by Factor				B8	1,178,253,745	1,092,784,085	85,469,660	-	85,469,660
2213	301	Organization								
2214			I-SITUS	S		-	-	-	-	-
2215			PTD	SO		-	-	-	-	-
2216			I-SG	CAGW		-	-	-	-	-
2217			I-SG	CAGE		-	-	-	-	-
2218			I-SG	SG		-	-	-	-	-
2219					B8	-	-	-	-	-
2220	302	Franchise & Consent								
2221			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2222			I-SG	SG		-	-	-	-	-
2223			I-SG	CAGW		-	-	-	-	-
2224			I-SG	CAGE		-	-	-	-	-
2225			I-SG	CAGW		178,725,803	138,396,232	40,329,571	-	40,329,571
2226			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2227			I-DGP	DGP		-	-	-	-	-
2228			I-DGU	DGU		-	-	-	-	-
2229					B8	162,030,833	121,701,262	40,329,571	-	40,329,571
2230										
2231	303	Miscellaneous Intangible Plant								
2232			I-SITUS	S		15,527,990	13,506,745	2,021,245	-	2,021,245
2233			I-SG	SG		1,599,616	1,467,992	131,625	-	131,625
2234			PTD	SO		367,018,282	341,986,894	25,031,389	-	25,031,389
2235			P	SE		-	-	-	-	-
2236			CUST	CN		142,708,830	132,885,218	9,823,611	-	9,823,611
2237			I-SG	CAGW		74,672,637	57,822,717	16,849,920	-	16,849,920
2238			I-SG	CAGE		74,430,643	74,430,643	-	-	-
2239			P	JBG		1,041,702	807,976	233,727	-	233,727
2240			P	CAEW		-	-	-	-	-
2241			P	CAEE		23,300	23,300	-	-	-
2242			I-SG	CAGE		-	-	-	-	-
2243			I-SG	CAGE		-	-	-	-	-
2244					B8	677,023,000	622,931,484	54,091,516	-	54,091,516
2245	303	Less Non-Utility Plant								
2246			I-SITUS	S		-	-	-	-	-
2247					B8	677,023,000	622,931,484	54,091,516	-	54,091,516
2248	IP	Unclassified Intangible Plant - Acct 300								
2249			I-SITUS	S		-	-	-	-	-
2250			I-SG	SG		-	-	-	-	-
2251			I-DGU	DGU		-	-	-	-	-
2252			PTD	SO		-	-	-	-	-
2253						-	-	-	-	-
2254										
2255	**TOTAL INTANGIBLE PLANT**				B8	**839,053,833**	**744,632,746**	**94,421,087**	**-**	**94,421,087**
2256										
2257	Summary of Intangible Plant by Factor									
2258		S				(15,553,225)	(17,574,470)	2,021,245	-	2,021,245
2259		JBG				1,041,702	807,976	233,727	-	233,727
2260		JBE				-	-	-	-	-
2261		SG				1,599,616	1,467,992	131,625	-	131,625
2262		SO				367,018,282	341,986,894	25,031,389	-	25,031,389
2263		CN				142,708,830	132,885,218	9,823,611	-	9,823,611
2264		CAGW				253,398,440	196,218,949	57,179,491	-	57,179,491
2265		CAGE				88,816,888	88,816,888	-	-	-
2266		CAEW				-	-	-	-	-
2267		CAEE				23,300	23,300	-	-	-
2268		SSGCT				-	-	-	-	-
2269		SSGCH				-	-	-	-	-
2270		SE				-	-	-	-	-
2271	Total Intangible Plant by Factor				B8	839,053,833	744,632,746	94,421,087	-	94,421,087
2272	Summary of Unclassified Plant (Account 106)									
2273		DP				50,439,939	40,328,583	10,111,356	-	10,111,356
2274		DS0				-	-	-	-	-
2275		GP				12,636,047	11,787,762	848,285	-	848,285
2276		HP				-	-	-	-	-
2277		NP				-	-	-	-	-
2278		OP				(925,019)	(769,598)	(155,421)	-	(155,421)
2279		TP				83,144,441	76,416,447	6,727,995	-	6,727,995
2280		TS0				-	-	-	-	-
2281		IP				-	-	-	-	-
2282		MP								
2283		SP				37,826,670	34,238,740	3,587,930	-	3,587,930
2284	Total Unclassified Plant by Factor					183,122,078	162,001,933	21,120,144	-	21,120,144
2285										
2286	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**26,805,540,496**	**24,977,348,465**	**1,828,192,032**	**-**	**1,828,192,032**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2287	Summary of Electric Plant by Factor									
2288		S				7,169,480,028	6,637,505,488	531,974,540	-	531,974,540
2289		SE				-	-	-	-	-
2290		JBG				1,476,311,324	1,145,071,290	331,240,033	-	331,240,033
2291		JBE				-	-	-	-	-
2292		SG				37,699,005	34,596,934	3,102,071	-	3,102,071
2293		SO				644,418,025	600,467,413	43,950,612	-	43,950,612
2294		CN				161,984,943	150,834,426	11,150,516	-	11,150,516
2295		DEU				-	-	-	-	-
2296		CAGW				4,020,826,956	3,113,525,246	907,301,709	-	907,301,709
2297		CAGE				13,306,461,190	13,306,461,190	-	-	-
2298		CAEW				-	-	-	-	-
2299		CAEE				5,407,862	5,407,862	-	-	-
2300		SSGCH				-	-	-	-	-
2301		SSGCT				-	-	-	-	-
2302		Less Capital Leases				(17,048,835)	(16,521,385)	(527,450)	-	(527,450)
2303					B8	26,805,540,496	24,977,348,465	1,828,192,032	-	1,828,192,032
2304	105	Plant Held For Future Use								
2305			DPW	S		10,921,954	10,921,954	-	-	-
2306			P	SG		-	-	-	-	-
2307			T	SG		-	-	-	-	-
2308			P	SG		-	-	-	-	-
2309			P	SE		-	-	-	-	-
2310			P	SG		-	-	-	-	-
2311			P	CAGW		161,944	125,401	36,543	-	36,543
2312			P	CAGE		12,418,892	12,418,892	-	-	-
2313			P	CAEW		-	-	-	-	-
2314			P	CAEE		-	-	-	-	-
2315	**Total Plant Held For Future Use**				B10	23,502,790	23,466,247	36,543	-	36,543
2316										
2317	114	Electric Plant Acquisition Adjustments								
2318			P	S		11,763,784	11,763,784	-	-	-
2319			P	SG		-	-	-	-	-
2320			P	CAGW		-	-	-	-	-
2321			P	CAGE		143,167,971	143,167,971	-	-	-
2322			P	DGP		-	-	-	-	-
2323	**Total Electric Plant Acquisition Adjustments**				B15	154,931,754	154,931,754	-	-	-
2324										
2325	115	Accum Provision for Asset Acquisition Adjustments								
2326			P	S		(540,182)	(540,182)	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		(116,432,725)	(116,432,725)	-	-	-
2330			P	DGP		-	-	-	-	-
2331					B15	(116,972,907)	(116,972,907)	-	-	-
2332										
2333	120	Nuclear Fuel								
2334			P	SE		-	-	-	-	-
2335	**Total Nuclear Fuel**					-	-	-	-	-
2336										
2337	124	Weatherization								
2338			DMSC	S		1,186,367	1,180,218	6,149	-	6,149
2339			DMSC	SO		(4,454)	(4,150)	(304)	-	(304)
2340					B16	1,181,913	1,176,068	5,845	-	5,845
2341										
2342	182W	Weatherization								
2343			DMSC	S		2,632,601	2,632,601	-	-	-
2344			DMSC	SG		-	-	-	-	-
2345			DMSC	CAGE		3,449,406	3,449,406	-	-	-
2346			DMSC	SO		-	-	-	-	-
2347					B16	6,082,007	6,082,007	-	-	-
2348										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2349	186W	Weatherization								
2350			DMSC	S		-	-	-	-	-
2351			DMSC	CN		-	-	-	-	-
2352			DMSC	CNP		-	-	-	-	-
2353			DMSC	SG		-	-	-	-	-
2354			DMSC	SO		-	-	-	-	-
2355					B16	-	-	-	-	-
2356										
2357	**Total Weatherization**					7,263,920	7,258,075	5,845	-	5,845
2358										
2359	151	Fuel Stock								
2360			P	DEU		-	-	-	-	-
2361			P	SE		-	-	-	-	-
2362			P	CAEW		1,743,527	1,344,945	398,582	-	398,582
2363			P	CAEE		190,674,321	190,674,321	-	-	-
2364			P	JBE		22,275,984	17,212,446	5,063,539	-	5,063,539
2365			P	CAEE		-	-	-	-	-
2366			P	CAEE		-	-	-	-	-
2367	**Total Fuel Stock**				B13	214,693,832	209,231,712	5,462,120	-	5,462,120
2368										
2369	152	Fuel Stock - Undistributed								
2370			P	SE		-	-	-	-	-
2371			P	CAEW		-	-	-	-	-
2372			P	CAEE		-	-	-	-	-
2373						-	-	-	-	-
2374										
2375	25316	DG&T Working Capital Deposit								
2376			P	SE		-	-	-	-	-
2377			P	CAEW		-	-	-	-	-
2378			P	CAEE		(2,163,000)	(2,163,000)	-	-	-
2379					B13	(2,163,000)	(2,163,000)	-	-	-
2380										
2381	25317	DG&T Working Capital Deposit								
2382			P	SE		-	-	-	-	-
2383			P	CAEW		-	-	-	-	-
2384			P	CAEE		(2,657,355)	(2,657,355)	-	-	-
2385					B13	(2,657,355)	(2,657,355)	-	-	-
2386										
2387	25319	Provo Working Capital Deposit								
2388			P	SE		-	-	-	-	-
2389			P	CAEW		-	-	-	-	-
2390			P	CAEE		-	-	-	-	-
2391						-	-	-	-	-
2392										
2393		Total Fuel Stock			B13	209,873,477	204,411,357	5,462,120	-	5,462,120
2394	154	Materials and Supplies								
2395			MSS	S		99,204,115	94,421,935	4,782,180	-	4,782,180
2396			MSS	SG		698,842	641,338	57,504	-	57,504
2397			MSS	SE		-	-	-	-	-
2398			MSS	SO		189,989	177,032	12,958	-	12,958
2399			MSS	SNPPS		-	-	-	-	-
2400			MSS	SNPPH		-	-	-	-	-
2401			MSS	SNPD		(2,385,994)	(2,229,524)	(156,470)	-	(156,470)
2402			MSS	SNPT		-	-	-	-	-
2403			MSS	DGU		-	-	-	-	-
2404			MSS	DGP		-	-	-	-	-
2405			MSS	JBE		-	-	-	-	-
2406			MSS	SNPP		-	-	-	-	-
2407			MSS	CAGW		7,750,887	6,001,896	1,748,992	-	1,748,992
2408			MSS	CAGE		117,725,410	117,725,410	-	-	-
2409			MSS	JBG		5,078,036	3,938,677	1,139,359	-	1,139,359
2410			MSS	CAEW		-	-	-	-	-
2411			MSS	CAEE		-	-	-	-	-
2412			MSS	CAGE		-	-	-	-	-
2413	**Total Materials and Supplies**				B13	228,261,286	220,676,763	7,584,523	-	7,584,523
2414										
2415	163	Stores Expense Undistributed								
2416			MSS	SO		-	-	-	-	-
2417										
2418					B13	-	-	-	-	-
2419										
2420	25318	Provo Working Capital Deposit								
2421			MSS	SNPPS		-	-	-	-	-
2422			MSS	CAGW		-	-	-	-	-
2423			MSS	CAGE		(273,000)	(273,000)	-	-	-
2424					B13	(273,000)	(273,000)	-	-	-
2425										
2426		Total Materials & Supplies			B13	227,988,286	220,403,763	7,584,523	-	7,584,523
2427										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2428	165	Prepayments								
2429			DMSC	S		22,374,148	22,374,148	-	-	-
2430			GP	GPS		12,198,562	11,366,595	831,967	-	831,967
2431			PT	SG		1,824,111	1,674,014	150,097	-	150,097
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		1,411,797	1,411,797	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		15,309	15,309	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		24,406,214	22,741,660	1,664,553	-	1,664,553
2438	**Total Prepayments**				B15	63,217,883	60,348,369	2,869,514	-	2,869,514
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		86,234,357	86,021,226	213,131	-	213,131
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		654,748	654,748	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		207,566,085	207,566,085	-	-	-
2450			T	SO		(4,922,950)	(4,587,195)	(335,755)	-	(335,755)
2451					B11	289,532,240	289,654,864	(122,624)	-	(122,624)
2452										
2453	186M	Misc Deferred Debits								
2454			LABOR	S		5,129,705	5,129,705	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		14,252,446	13,079,680	1,172,766	-	1,172,766
2458			LABOR	SO		191,902	178,814	13,088	-	13,088
2459			P	SE		-	-	-	-	-
2460			P	CAGW		9,155,698	7,089,710	2,065,988	-	2,065,988
2461			DEFSG	CAGE		28,124,147	28,124,147	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		2,318,452	2,318,452	-	-	-
2464			P	JBE		-	-	-	-	-
2465			GP	EXCTAX		-	-	-	-	-
2466	**Total Misc. Deferred Debits**				B11	59,172,350	55,920,508	3,251,842	-	3,251,842
2467										
2468	Working Capital									
2469	CWC	Cash Working Capital								
2470			CWC	S		-	-	-	-	-
2471			CWC	SO		-	-	-	-	-
2472			CWC	SE		-	-	-	-	-
2473					B14	-	-	-	-	-
2474										
2475	OWC	Other Work. Cap.								
2476	131	Cash	GP	SNP		-	-	-	-	-
2477	135	Working Funds	GP	SG		-	-	-	-	-
2478	141	Other A/R	GP	SO		-	-	-	-	-
2479	143	Other A/R	PTD	SO		45,345,882	42,253,202	3,092,681	-	3,092,681
2480	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2481	232	A/P	P	SO		(6,698,724)	(6,241,858)	(456,867)	-	(456,867)
2482	232	A/P	P	CAEE		(3,359,804)	(3,359,804)	-	-	-
2483	232	A/P	T	CAGE		0	0	-	-	-
2484	232	A/P	P	S		(14,100)	(14,100)	-	-	-
2485	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2486	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2487	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
2488	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2489	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2490	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2491	230	Asset Retir. Oblig.	P	S		(9,185,162)	(9,185,162)	-	-	-
2492	254105	ARO Reg Liability	P	S		-	-	-	-	-
2493	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2494	254105	ARO Reg Liability	P	CAGE		-	-	-	-	-
2495	254105	ARO Reg Liability	P	CAEE		-	-	-	-	-
2496	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2497					B14	26,088,092	23,452,278	2,635,814	-	2,635,814
2498										
2499	**Total Working Capital**					26,088,092	23,452,278	2,635,814	-	2,635,814

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2500	Miscellaneous Rate Base									
2501	18221	Unrec Plant & Reg Study Costs								
2502			P	S		-	-	-	-	-
2503										
2504						-	-	-	-	-
2505										
2506	18222	Nuclear Plant - Trojan								
2507			P	S		-	-	-	-	-
2508			P	TROJP		-	-	-	-	-
2509			P	TROJD		-	-	-	-	-
2510					B14	-	-	-	-	-
2511										
2512										
2513										
2514	1869	Misc Deferred Debits-Trojan								
2515			P	S		-	-	-	-	-
2516			P	SNPPN		-	-	-	-	-
2517						-	-	-	-	-
2518										
2519	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2520										
2521	**TOTAL RATE BASE ADDITIONS**					**944,597,885**	**922,874,309**	**21,723,576**	**-**	**21,723,576**
2522	235	Customer Service Deposits								
2523			CUST	S		-	-	-	-	-
2524			CUST	CN		-	-	-	-	-
2525	**Total Customer Service Deposits**				B15	-	-	-	-	-
2526										
2527	2281	Prop Ins	PTD	SO		-	-	-	-	-
2528	2282	Inj & Dam	PTD	SO		1,507,842	1,405,004	102,838	-	102,838
2529	2283	Pen & Ben	PTD	SO		(2,553,468)	(2,379,316)	(174,152)	-	(174,152)
2530	2283	Pen & Ben	PTD	S		-	-	-	-	-
2531	254	Ins Prov	PTD	SO		-	-	-	-	-
2532					B15	(1,045,626)	(974,312)	(71,314)	-	(71,314)
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535			P	S		-	-	-	-	-
2536			P	CAGW		(873,235)	(676,189)	(197,046)	-	(197,046)
2537					B15	(873,235)	(676,189)	(197,046)	-	(197,046)
2538										
2539	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2540	230	ARO	P	TROJP		-	-	-	-	-
2541	254105	ARO	P	S		260,008	-	260,008	-	260,008
2542	254	Regulatory Liabi	P	CAEE		19,803	19,803	-	-	-
2543	254	Regulatory Liabi	P	CAGE		(19,803)	(19,803)	-	-	-
2544	254		P	S		(78,744,037)	(75,948,893)	(2,795,144)	-	(2,795,144)
2545					B15	(78,484,029)	(75,948,893)	(2,535,135)	-	(2,535,135)
2546										
2547	252	Customer Advances for Construction								
2548			DPW	S		1,330,603	1,330,603	-	-	-
2549			T	SG		322,409	295,879	26,529	-	26,529
2550			T	CAGE		(33,954,413)	(33,954,413)	-	-	-
2551			DPW	CAGW		-	-	-	-	-
2552			CUST	CN		-	-	-	-	-
2553	**Total Customer Advances for Constr.**				B19	(32,301,401)	(32,327,931)	26,529	-	26,529
2554										
2555	25398	SO2 Emissions								
2556			P	S		-	-	-	-	-
2557						-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560			P	S		(6,731,008)	(6,371,419)	(359,589)	-	(359,589)
2561			GP	GPS		-	-	-	-	-
2562			GP	SO		(26,150,079)	(24,366,591)	(1,783,488)	-	(1,783,488)
2563			P	CAGW		(371,933)	(288,006)	(83,927)	-	(83,927)
2564			P	CAGE		3,773,029	3,773,029	-	-	-
2565			P	SG		(6,326,426)	(5,805,855)	(520,571)	-	(520,571)
2566			P	CAEW		-	-	-	-	-
2567			P	CAEE		(3,547,353)	(3,547,353)	-	-	-
2568			P	SE		-	-	-	-	-
2569					B19	(39,353,772)	(36,606,196)	(2,747,576)	-	(2,747,576)
2570										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2571	190	Accumulated Deferred Income Taxes								
2572			P	S		39,694,047	38,731,905	962,142	-	962,142
2573			CUST	CN		-	-	-	-	-
2574			LABOR	SO		25,366,443	23,636,400	1,730,043	-	1,730,043
2575			P	IBT		-	-	-	-	-
2576			CUST	BADDEBT		2,988,505	3,082,417	(93,912)	-	(93,912)
2577			P	TROJD		2,061,769	1,595,440	466,329	-	466,329
2578			P	SG		7,628,422	7,000,716	627,706	-	627,706
2579			P	SE		-	-	-	-	-
2580			PTD	SNP		-	-	-	-	-
2581			P	CAGW		331,401	256,621	74,781	-	74,781
2582			P	CAGE		35,895,726	35,895,726	-	-	-
2583			P	CAEW		-	-	-	-	-
2584			P	CAEE		48,063,618	48,063,618	-	-	-
2585			DPW	JBE		(28,114,751)	(21,724,006)	(6,390,745)	-	(6,390,745)
2586			DPW	SNPD		2,332,148	2,179,209	152,939	-	152,939
2587										
2588	**Total Accum Deferred Income Taxes**				B19	136,247,329	138,718,046	(2,470,717)	-	(2,470,717)
2589										
2590	281	Accumulated Deferred Income Taxes								
2591			P	S		-	-	-	-	-
2592			PT	SG		(306,993,377)	(281,732,357)	(25,261,020)	-	(25,261,020)
2593			PT	CAGW		-	-	-	-	-
2594			PT	CAGE		-	-	-	-	-
2595			T	SNPT		-	-	-	-	-
2596					B19	(306,993,377)	(281,732,357)	(25,261,020)	-	(25,261,020)
2597										
2598	282	Accumulated Deferred Income Taxes								
2599			GP	S		1,464,031	1,464,031	-	-	-
2600			ACCMDIT	CIAC		-	-	-	-	-
2601			ACCMDIT	DITBAL		(4,202,264,694)	(3,954,135,474)	(248,129,221)	-	(248,129,221)
2602			GP	JBE		-	-	-	-	-
2603			LABOR	SO		(1,396,842)	(1,301,574)	(95,267)	-	(95,267)
2604			PTD	SNPD		-	-	-	-	-
2605			P	SNP		-	-	-	-	-
2606			P	CAGW		-	-	-	-	-
2607			P	CAGE		(2,321,883)	(2,321,883)	-	-	-
2608			P	SE		-	-	-	-	-
2609			P	CAEE		262,597	262,597	-	-	-
2610			P	CN		-	-	-	-	-
2611			P	JBG		-	-	-	-	-
2612			P	SG		-	-	-	-	-
2613					B19	(4,204,256,791)	(3,956,032,303)	(248,224,488)	-	(248,224,488)
2614										
2615	283	Accumulated Deferred Income Taxes								
2616			GP	S		(38,698,972)	(39,253,884)	554,912	-	554,912
2617			P	SG		-	-	-	-	-
2618			P	SE		-	-	-	-	-
2619			LABOR	SO		(20,841,198)	(19,419,787)	(1,421,412)	-	(1,421,412)
2620			GP	GPS		(8,420,282)	(7,846,001)	(574,280)	-	(574,280)
2621			PTD	SNP		(2,193,336)	(2,057,296)	(136,040)	-	(136,040)
2622			P	TROJD		-	-	-	-	-
2623			PTD	SGCT		-	-	-	-	-
2624			P	CAGW		(1,276,037)	(988,098)	(287,938)	-	(287,938)
2625			P	CAGE		(1,880,741)	(1,880,741)	-	-	-
2626			P	CAEW		-	-	-	-	-
2627			P	CAEE		(77,395,904)	(77,395,904)	-	-	-
2628			P	JBE		-	-	-	-	-
2629			P	SGCT		-	-	-	-	-
2630										
2631					B19	(150,706,470)	(148,841,712)	(1,864,758)	-	(1,864,758)
2632										
2633	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,525,709,310)	(4,247,888,327)	(277,820,983)	-	(277,820,983)
2634	255	Accumulated Investment Tax Credit								
2635			PTD	S		-	-	-	-	-
2636			PTD	ITC84		-	-	-	-	-
2637			PTD	ITC85		-	-	-	-	-
2638			PTD	ITC86		-	-	-	-	-
2639			PTD	ITC88		(14,850)	(12,628)	(2,222)	-	(2,222)
2640			PTD	ITC89		(74,416)	(63,054)	(11,362)	-	(11,362)
2641			PTD	ITC90		(114,474)	(109,994)	(4,480)	-	(4,480)
2642			PTD	SG		(245,767)	(225,544)	(20,223)	-	(20,223)
2643	**Total Accumulated ITC**				B19	(449,507)	(411,220)	(38,287)	-	(38,287)
2644										
2645	**TOTAL RATE BASE DEDUCTIONS**					**(4,678,216,880)**	**(4,394,833,068)**	**(283,383,811)**	**-**	**(283,383,811)**
2646										
2647										
2648										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2649	108SP	Steam Prod Plant Accumulated Depr								
2650			P	S		12,414,109	12,414,109	-	-	-
2651			P	DGP		-	-	-	-	-
2652			P	DGU		-	-	-	-	-
2653			P	SG		-	-	-	-	-
2654			P	CAGW		(125,611,096)	(97,266,887)	(28,344,210)	-	(28,344,210)
2655			P	CAGE		(2,201,543,691)	(2,201,543,691)	-	-	-
2656			P	JBG		(537,440,614)	(416,855,041)	(120,585,573)	-	(120,585,573)
2657			P	CAGE		-	-	-	-	-
2658					B17	(2,852,181,292)	(2,703,251,510)	(148,929,783)	-	(148,929,783)
2659										
2660	108NP	Nuclear Prod Plant Accumulated Depr								
2661			P	DGP		-	-	-	-	-
2662			P	DGU		-	-	-	-	-
2663			P	SG		-	-	-	-	-
2664						-	-	-	-	-
2665										
2666										
2667	108HP	Hydraulic Prod Plant Accum Depr								
2668			P	S		1,551,837	1,551,837	-	-	-
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	CAGW		(291,909,319)	(226,039,828)	(65,869,491)	-	(65,869,491)
2672			P	CAGE		(72,979,856)	(72,979,856)	-	-	-
2673			P	CAGW		-	-	-	-	-
2674			P	CAGE		-	-	-	-	-
2675					B17	(363,337,338)	(297,467,847)	(65,869,491)	-	(65,869,491)
2676										
2677	108OP	Other Production Plant - Accum Depr								
2678			P	S		-	-	-	-	-
2679			P	DGU		-	-	-	-	-
2680			P	DGP		-	-	-	-	-
2681			P	SG		-	-	-	-	-
2682			P	CAGW		(400,953,939)	(310,478,472)	(90,475,466)	-	(90,475,466)
2683			P	CAGE		(519,777,144)	(519,777,144)	-	-	-
2684			P	CAGE		-	-	-	-	-
2685					B17	(920,731,083)	(830,255,617)	(90,475,466)	-	(90,475,466)
2686										
2687	108EP	Experimental Plant - Accum Depr								
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690						-	-	-	-	-
2691										
2692	**TOTAL PRODUCTION PLANT DEPR**					**(4,136,249,713)**	**(3,830,974,973)**	**(305,274,740)**	**-**	**(305,274,740)**
2693										
2694	Summary of Prod Plant Depreciation by Factor									
2695		S				13,965,947	13,965,947	-	-	-
2696		DGP				-	-	-	-	-
2697		DGU				-	-	-	-	-
2698		SG				-	-	-	-	-
2699		CAGW				(818,474,355)	(633,785,188)	(184,689,167)	-	(184,689,167)
2700		CAGE				(2,794,300,691)	(2,794,300,691)	-	-	-
2701		JBG				(537,440,614)	(416,855,041)	(120,585,573)	-	(120,585,573)
2702		SSGCT				-	-	-	-	-
2703	Total of Prod Plant Depreciation by Factor					(4,136,249,713)	(3,830,974,973)	(305,274,740)	-	(305,274,740)
2704										
2705										
2706	108TP	Transmission Plant Accumulated Depr								
2707			T	DGP		-	-	-	-	-
2708			T	DGU		-	-	-	-	-
2709			T	CAGW		(499,487,445)	(386,777,841)	(112,709,604)	-	(112,709,604)
2710			T	CAGE		(1,035,874,676)	(1,035,874,676)	-	-	-
2711			T	JBG		(40,980,600)	(31,785,781)	(9,194,819)	-	(9,194,819)
2712			T	SG		8,179,596	7,506,536	673,060	-	673,060
2713	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,568,163,125)**	**(1,446,931,762)**	**(121,231,363)**	**-**	**(121,231,363)**
2714	108360	Land and Land Rights								
2715			DPW	S		(9,484,267)	(9,311,435)	(172,832)	-	(172,832)
2716					B17	(9,484,267)	(9,311,435)	(172,832)	-	(172,832)
2717										
2718	108361	Structures and Improvements								
2719			DPW	S		(24,331,864)	(23,322,383)	(1,009,480)	-	(1,009,480)
2720					B17	(24,331,864)	(23,322,383)	(1,009,480)	-	(1,009,480)
2721										
2722	108362	Station Equipment								
2723			DPW	S		(266,902,305)	(246,470,846)	(20,431,458)	-	(20,431,458)
2724					B17	(266,902,305)	(246,470,846)	(20,431,458)	-	(20,431,458)
2725										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2726	108363	Storage Battery Equipment								
2727			DPW	S		-	-	-	-	-
2728					B17	-	-	-	-	-
2729										
2730	108364	Poles, Towers & Fixtures								
2731			DPW	S		(608,390,768)	(544,075,368)	(64,315,399)	-	(64,315,399)
2732					B17	(608,390,768)	(544,075,368)	(64,315,399)	-	(64,315,399)
2733										
2734	108365	Overhead Conductors								
2735			DPW	S		(315,642,404)	(283,949,995)	(31,692,409)	-	(31,692,409)
2736					B17	(315,642,404)	(283,949,995)	(31,692,409)	-	(31,692,409)
2737										
2738	108366	Underground Conduit								
2739			DPW	S		(157,420,686)	(147,309,100)	(10,111,586)	-	(10,111,586)
2740					B17	(157,420,686)	(147,309,100)	(10,111,586)	-	(10,111,586)
2741										
2742	108367	Underground Conductors								
2743			DPW	S		(372,405,435)	(360,376,417)	(12,029,018)	-	(12,029,018)
2744					B17	(372,405,435)	(360,376,417)	(12,029,018)	-	(12,029,018)
2745										
2746	108368	Line Transformers								
2747			DPW	S		(505,575,207)	(449,436,458)	(56,138,749)	-	(56,138,749)
2748					B17	(505,575,207)	(449,436,458)	(56,138,749)	-	(56,138,749)
2749										
2750	108369	Services								
2751			DPW	S		(288,408,799)	(262,636,959)	(25,771,840)	-	(25,771,840)
2752					B17	(288,408,799)	(262,636,959)	(25,771,840)	-	(25,771,840)
2753										
2754	108370	Meters								
2755			DPW	S		(94,315,367)	(90,183,273)	(4,132,094)	-	(4,132,094)
2756					B17	(94,315,367)	(90,183,273)	(4,132,094)	-	(4,132,094)
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761			DPW	S		(7,296,516)	(6,931,821)	(364,695)	-	(364,695)
2762					B17	(7,296,516)	(6,931,821)	(364,695)	-	(364,695)
2763										
2764	108372	Leased Property								
2765			DPW	S		-	-	-	-	-
2766					B17	-	-	-	-	-
2767										
2768	108373	Street Lights								
2769			DPW	S		(30,589,671)	(28,545,572)	(2,044,099)	-	(2,044,099)
2770					B17	(30,589,671)	(28,545,572)	(2,044,099)	-	(2,044,099)
2771										
2772	108D00	Unclassified Dist Plant - Acct 300								
2773			DPW	S		-	-	-	-	-
2774						-	-	-	-	-
2775										
2776	108DS	Unclassified Dist Sub Plant - Acct 300								
2777			DPW	S		-	-	-	-	-
2778						-	-	-	-	-
2779										
2780	108DP	Unclassified Dist Sub Plant - Acct 300								
2781			DPW	S		1,644,474	1,358,276	286,198	-	286,198
2782						1,644,474	1,358,276	286,198	-	286,198
2783										
2784										
2785	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,679,118,814)**	**(2,451,191,353)**	**(227,927,462)**	**-**	**(227,927,462)**
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788		S				(2,679,118,814)	(2,451,191,353)	(227,927,462)	-	(227,927,462)
2789										
2790	Total Distribution Depreciation by Factor				B17	(2,679,118,814)	(2,451,191,353)	(227,927,462)	-	(227,927,462)

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2791	108GP	General Plant Accumulated Depr								
2792			G-SITUS	S		(221,736,887)	(199,349,576)	(22,387,311)	-	(22,387,311)
2793			G-DGP	DGP		-	-	-	-	-
2794			G-DGU	DGU		-	-	-	-	-
2795			G-SG	SG		33,674	30,903	2,771	-	2,771
2796			CUST	CN		(7,622,396)	(7,097,695)	(524,701)	-	(524,701)
2797			PTD	SO		(102,583,472)	(95,587,072)	(6,996,400)	-	(6,996,400)
2798			P	SE		-	-	-	-	-
2799			G-SG	CAGW		(26,171,045)	(20,265,535)	(5,905,510)	-	(5,905,510)
2800			G-SG	CAGE		(68,514,636)	(68,514,636)	-	-	-
2801			P	JBG		(6,369,618)	(4,940,466)	(1,429,151)	-	(1,429,151)
2802			P	CAEW		-	-	-	-	-
2803			P	CAEE		(1,563,411)	(1,563,411)	-	-	-
2804			G-SG	CAGE		-	-	-	-	-
2805			G-SG	CAGE		-	-	-	-	-
2806					B17	(434,527,791)	(397,287,488)	(37,240,303)	-	(37,240,303)
2807										
2808										
2809	108MP	Mining Plant Accumulated Depr.								
2810			P	S		-	-	-	-	-
2811			P	CAEW		-	-	-	-	-
2812			P	CAEE		-	-	-	-	-
2813			P	JBE		-	-	-	-	-
2814					B17	-	-	-	-	-
2815	108MP	Less Centralia Situs Depreciation								
2816			P	S		-	-	-	-	-
2817					B17	-	-	-	-	-
2818										
2819	1081390	Accum Depr - Capital Lease								
2820			PTD	SO		-	-	-	-	-
2821						-	-	-	-	-
2822										
2823		Remove Capital Leases				-	-	-	-	-
2824						-	-	-	-	-
2825										
2826	1081399	Accum Depr - Capital Lease								
2827			P	S		-	-	-	-	-
2828			P	SE		-	-	-	-	-
2829						-	-	-	-	-
2830										
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833										
2834										
2835	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(434,527,791)**	**(397,287,488)**	**(37,240,303)**	**-**	**(37,240,303)**
2836										
2837										
2838										
2839	Summary of General Depreciation by Factor									
2840		S				(221,736,887)	(199,349,576)	(22,387,311)	-	(22,387,311)
2841		DGP				-	-	-	-	-
2842		DGU				-	-	-	-	-
2843		SE				-	-	-	-	-
2844		SO				(102,583,472)	(95,587,072)	(6,996,400)	-	(6,996,400)
2845		CN				(7,622,396)	(7,097,695)	(524,701)	-	(524,701)
2846		SG				33,674	30,903	2,771	-	2,771
2847		DEU				-	-	-	-	-
2848		CAGW				(26,171,045)	(20,265,535)	(5,905,510)	-	(5,905,510)
2849		CAGE				(68,514,636)	(68,514,636)	-	-	-
2850		CAEW				-	-	-	-	-
2851		CAEE				(1,563,411)	(1,563,411)	-	-	-
2852		SSGCT				-	-	-	-	-
2853		JBG				(6,369,618)	(4,940,466)	(1,429,151)	-	(1,429,151)
2854		Remove Capital Leases				-	-	-	-	-
2855	Total General Depreciation by Factor				B17	(434,527,791)	(397,287,488)	(37,240,303)	-	(37,240,303)
2856										
2857										
2858	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(8,818,059,443)**	**(8,126,385,576)**	**(691,673,867)**	**-**	**(691,673,867)**
2859	111SP	Accum Prov for Amort-Steam								
2860			P	CAGW		-	-	-	-	-
2861			P	CAGW		-	-	-	-	-
2862			P	CAGE		-	-	-	-	-
2863			P	SG		-	-	-	-	-
2864						-	-	-	-	-
2865										
2866										

DECEMBER 2016 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2867	111GP	Accum Prov for Amort-General								
2868			G-SITUS	S		(12,115,947)	(10,626,233)	(1,489,714)	-	(1,489,714)
2869			CUST	CN		-	-	-	-	-
2870			I-SG	SG		-	-	-	-	-
2871			PTD	SO		(5,468,832)	(5,095,847)	(372,985)	-	(372,985)
2872			I-SG	CAGW		-	-	-	-	-
2873			I-SG	CAGE		-	-	-	-	-
2874			P	CAEW		-	-	-	-	-
2875			P	CAEE		-	-	-	-	-
2876			P	SE		-	-	-	-	-
2877					B18	(17,584,779)	(15,722,079)	(1,862,700)	-	(1,862,700)
2878										
2879										
2880	111HP	Accum Prov for Amort-Hydro								
2881			P	DGP		-	-	-	-	-
2882			P	DGU		-	-	-	-	-
2883			P	SG		-	-	-	-	-
2884			P	CAGW		(1,745,502)	(1,351,629)	(393,874)	-	(393,874)
2885			P	CAGE		-	-	-	-	-
2886			P	CAGE		-	-	-	-	-
2887					B18	(1,745,502)	(1,351,629)	(393,874)	-	(393,874)
2888										
2889										
2890	111IP	Accum Prov for Amort-Intangible Plant								
2891			I-SITUS	S		20,394,212	20,394,212	-	-	-
2892			I-DGP	DGP		-	-	-	-	-
2893			I-DGU	DGU		-	-	-	-	-
2894			P	CAEW		-	-	-	-	-
2895			P	CAEE		(17,448)	(17,448)	-	-	-
2896			P	SE		-	-	-	-	-
2897			I-SG	SG		(13,770,930)	(12,637,786)	(1,133,144)	-	(1,133,144)
2898			I-SG	CAGW		-	-	-	-	-
2899			I-SG	CAGE		-	-	-	-	-
2900			CUST	CN		(119,960,438)	(111,702,752)	(8,257,686)	-	(8,257,686)
2901			P	CAGE		-	-	-	-	-
2902			P	CAGE		-	-	-	-	-
2903			I-SG	CAGW		(106,362,519)	(82,361,761)	(24,000,758)	-	(24,000,758)
2904			I-SG	CAGE		(28,003,294)	(28,003,294)	-	-	-
2905			PTD	JBG		(715,564)	(555,013)	(160,551)	-	(160,551)
2906			PTD	SO		(268,624,563)	(250,303,825)	(18,320,738)	-	(18,320,738)
2907					B18	(517,060,545)	(465,187,667)	(51,872,877)	-	(51,872,877)
2908	111IP	Less Non-Utility Plant								
2909			NUTIL	OTH		-	-	-	-	-
2910					B18	(517,060,545)	(465,187,667)	(51,872,877)	-	(51,872,877)
2911										
2912	111390	Accum Amtr - Capital Lease								
2913			G-SITUS	S		396,357	396,357	-	-	-
2914			G-SITUS	SG		910,304	835,400	74,905	-	74,905
2915			P	CAGE		-	-	-	-	-
2916			PTD	CAGW		-	-	-	-	-
2917			PTD	SO		8,673,284	8,081,749	591,536	-	591,536
2918						9,979,946	9,313,506	666,440	-	666,440
2919										
2920		Remove Capital Lease Amtr				(9,979,946)	(9,313,506)	(666,440)	-	(666,440)
2921										
2922	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(536,390,826)**	**(482,261,375)**	**(54,129,450)**	**-**	**(54,129,450)**
2923	AMA									
2924										
2925										
2926										
2927	Summary of Amortization by Factor									
2928		S				8,674,622	10,164,336	(1,489,714)	-	(1,489,714)
2929		DGP				-	-	-	-	-
2930		DGU				-	-	-	-	-
2931		SE				-	-	-	-	-
2932		SO				(265,420,111)	(247,317,923)	(18,102,188)	-	(18,102,188)
2933		CN				(119,960,438)	(111,702,752)	(8,257,686)	-	(8,257,686)
2934		SSGCT				-	-	-	-	-
2935		JBG				(715,564)	(555,013)	(160,551)	-	(160,551)
2936		CAGW				(108,108,021)	(83,713,390)	(24,394,632)	-	(24,394,632)
2937		CAGE				(28,003,294)	(28,003,294)	-	-	-
2938		CAEW				-	-	-	-	-
2939		CAEE				(17,448)	(17,448)	-	-	-
2940		SG				(12,860,626)	(11,802,386)	(1,058,240)	-	(1,058,240)
2941		Less Capital Lease				(9,979,946)	(9,313,506)	(666,440)	-	(666,440)
2942	Total Provision For Amortization by Factor				B18	(536,390,826)	(482,261,375)	(54,129,450)	-	(54,129,450)