PACIFIC POWER

Washington Jurisdiction

RESULTS OF OPERATIONS

April 2017

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	APRIL 2017
FILE:	WA JAM - April 2017
PREPARED BY:	Revenue Requirement Department
DATE:	September 25, 2017
TIME:	1:28:18 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	1.622
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.

APRIL 2017 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	340,249,298	317,337,927	22,911,372	-	22,911,372
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	1,397,484	1,122,109	275,375	-	275,375
5	Other Operating Revenues	2.4	19,557,121	18,553,164	1,003,958	-	1,003,958
6	Total Operating Revenues	2.4	361,203,904	337,013,200	24,190,704	-	24,190,704
7							
8	Operating Expenses:						
9	Steam Production	2.6	47,443,157	42,517,955	4,925,202	-	4,925,202
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	3,231,253	2,674,916	556,336	-	556,336
12	Other Power Supply	2.10	20,791,295	18,083,235	2,708,061	-	2,708,061
13	Transmission	2.12	14,686,662	12,161,998	2,524,664	-	2,524,664
14	Distribution	2.13	15,366,985	14,456,839	910,146	-	910,146
15	Customer Accounts	2.14	8,043,264	7,464,131	579,133	-	579,133
16	Customer Service	2.14	6,788,396	6,741,818	46,578	-	46,578
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	11,558,530	10,804,136	754,394	-	754,394
19							
20	Total O & M Expenses	2.16	127,909,542	114,905,029	13,004,513	-	13,004,513
21							
22	Depreciation	2.18	58,017,469	53,995,280	4,022,189	-	4,022,189
23	Amortization Expense	2.19	3,877,496	3,476,481	401,015	-	401,015
24	Taxes Other Than Income	2.19	16,111,749	14,391,475	1,720,274	-	1,720,274
25	Income Taxes - Federal	2.22	42,719,331	41,556,182	1,163,149	-	1,163,149
26	Income Taxes - State	2.22	5,646,926	5,646,926	0	-	-
27	Income Taxes - Def Net	2.21	0	0	0	-	0
28	Investment Tax Credit Adj.	2.20	(308,917)	(308,917)	0	-	0
29	Misc Revenue & Expense	2.6	(177)	(163)	(14)	-	(14)
30							
31	Total Operating Expenses	2.22	253,973,419	233,662,293	20,311,126	-	20,311,126
32							
33	Operating Revenue for Return		107,230,485	103,350,907	3,879,578	-	3,879,578
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	26,915,862,608	25,074,563,156	1,841,299,452	-	1,841,299,452
37	Plant Held for Future Use	2.33	23,249,390	23,212,847	36,543	-	36,543
38	Misc Deferred Debits	2.35	352,017,020	348,696,857	3,320,163	-	3,320,163
39	Elec Plant Acq Adj	2.33	36,274,694	36,274,694	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	56,388,411	54,271,859	2,116,552	-	2,116,552
42	Fuel Stock	2.34	217,652,508	210,510,019	7,142,488	-	7,142,488
43	Material & Supplies	2.34	229,016,252	220,859,072	8,157,180	-	8,157,180
44	Working Capital	2.35	26,793,880	24,170,471	2,623,408	-	2,623,408
45	Weatherization Loans	2.34	(1,084,305)	(1,088,801)	4,496	-	4,496
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		27,856,170,456	25,991,470,174	1,864,700,282	-	1,864,700,282
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,006,122,657)	(8,302,765,068)	(703,357,589)	-	(703,357,589)
52	Accum Prov For Amort	2.41	(544,849,219)	(489,279,955)	(55,569,264)	-	(55,569,264)
53	Accum Def Income Taxes	2.37	(4,520,142,448)	(4,243,667,317)	(276,475,130)	-	(276,475,130)
54	Unamortized ITC	2.37	(406,504)	(373,390)	(33,115)	-	(33,115)
55	Customer Adv for Const	2.36	(35,469,876)	(35,496,405)	26,529	-	26,529
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(141,186,726)	(131,799,371)	(9,387,355)	-	(9,387,355)
58							
59	Total Rate Base Deductions		(14,248,177,430)	(13,203,381,506)	(1,044,795,924)	-	(1,044,795,924)
60							
61	Total Rate Base		13,607,993,026	12,788,088,668	819,904,358	-	819,904,358

APRIL 2017 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		125,476,695	116,011,182	9,465,513	-	9,465,513
65										
66					B1	125,476,695	116,011,182	9,465,513	-	9,465,513
67										
68	442	Commercial & Industrial Sales								
69			0	S		213,135,831	199,819,664	13,316,167	-	13,316,167
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	213,135,831	199,819,664	13,316,167	-	13,316,167
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,636,772	1,507,081	129,691	-	129,691
78			0	SO		-	-	-	-	-
79					B1	1,636,772	1,507,081	129,691	-	129,691
80										
81	445	Other Sales to Public Authority								
82			0	S		-	-	-	-	-
83										
84					B1	-	-	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**340,249,298**	**317,337,927**	**22,911,372**	**-**	**22,911,372**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		177,123	177,123	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						177,123	177,123	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		1,220,361	944,986	275,375	-	275,375
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	1,220,361	944,986	275,375	-	275,375
110										
111		Total Sales for Resale				1,397,484	1,122,109	275,375	-	275,375
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**341,646,783**	**318,460,036**	**23,186,747**	**-**	**23,186,747**
121	450	Forfeited Discounts & Interest								
122			CUST	S		830,619	740,097	90,521	-	90,521
123			CUST	SO		-	-	-	-	-
124					B1	830,619	740,097	90,521	-	90,521
125										
126	451	Misc Electric Revenue								
127			CUST	S		456,118	443,798	12,320	-	12,320
128			GP	SG		-	-	-	-	-
129			GP	SO		422	393	29	-	29
130					B1	456,540	444,192	12,348	-	12,348
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		-	-	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	-	-	-	-	-
138										
139	454	Rent of Electric Property								
140			DPW	S		1,141,389	1,076,204	65,186	-	65,186
141			T	CAGW		78,745	60,977	17,769	-	17,769
142			T	CAGE		328,124	328,124	-	-	-
143			T	JBG		500	388	112	-	112
144			T	SG		123,291	113,146	10,145	-	10,145
145			GP	SO		216,407	201,602	14,804	-	14,804
146					B1	1,888,456	1,780,440	108,016	-	108,016
147										
148										

APRIL 2017 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		4,132,487	4,136,836	(4,349)	-	(4,349)
152			CUST	CAGE		352,487	352,487	-	-	-
153			OTHSE	CAGW		1,078,480	835,121	243,360	-	243,360
154			OTHSO	SO		186,769	173,992	12,777	-	12,777
155			OTHSGR	SG		356	327	29	-	29
156			OTHSGR	JBG		223,884	173,651	50,233	-	50,233
157			OTHSGR	WRG		8,413,201	8,017,245	395,956	-	395,956
158			OTHSGR	WRE		1,993,842	1,898,775	95,067	-	95,067
159			P	CAEW		-	-	-	-	-
160			P	SE		-	-	-	-	-
161					B1	16,381,506	15,588,434	793,072	-	793,072
162										
163		**Total Other Electric Revenues**				**19,557,121**	**18,553,164**	**1,003,958**	**-**	**1,003,958**
164										
165	**Total Electric Operating Revenues**				**B1**	**361,203,904**	**337,013,200**	**24,190,704**	**-**	**24,190,704**
166										
167	Summary of Revenues by Factor									
168		S				346,987,034	323,911,985	23,075,049	-	23,075,049
169		JBG				224,384	174,039	50,345	-	50,345
170		SE				-	-	-	-	-
171		SO				403,598	375,988	27,610	-	27,610
172		SG				123,647	113,473	10,174	-	10,174
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				2,377,587	1,841,083	536,504	-	536,504
176		CAGE				680,611	680,611	-	-	-
177		WRG				8,413,201	8,017,245	395,956	-	395,956
178		WRE				1,993,842	1,898,775	95,067	-	95,067
179	Total Electric Operating Revenues				B1	361,203,904	337,013,200	24,190,704	-	24,190,704
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		(177)	(163)	(14)	-	(14)
201					B1	(177)	(163)	(14)	-	(14)
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		-	-	-	-	-
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		-	-	-	-	-
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	-	-	-	-	-
221										
222	**Total Miscellaneous Revenues**					**(177)**	**(163)**	**(14)**	**-**	**(14)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(177)**	**(163)**	**(14)**	**-**	**(14)**
230										

APRIL 2017 West Control Area
AMA

	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		1,757	1,612	145	-	145
233			P	CAGW		4,457	3,451	1,006	-	1,006
234			P	CAGE		351,578	351,578	-	-	-
235			P	JBG		1,093,260	847,965	245,295	-	245,295
236			P	CAGE		-	-	-	-	-
237					B2	1,451,051	1,204,606	246,445	-	246,445
238										
239	501	Fuel Related								
240			P	SE		9,321	8,605	716	-	716
241			P	S		(70,389)	(70,389)	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		320,886	248,478	72,408	-	72,408
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		3,902,802	3,902,802	-	-	-
247			P	JBE		548,361	423,713	124,648	-	124,648
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	4,710,981	4,513,210	197,772	-	197,772
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		13,853,755	10,686,695	3,167,059	-	3,167,059
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	13,853,755	10,686,695	3,167,059	-	3,167,059
264										
265		Total Fuel Related				18,564,736	15,199,905	3,364,831	-	3,364,831
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		80,539	62,365	18,174	-	18,174
270			P	CAGE		3,614,022	3,614,022	-	-	-
271			P	JBG		775,104	601,194	173,910	-	173,910
272			P	CAGE		-	-	-	-	-
273					B2	4,469,665	4,277,581	192,084	-	192,084
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		11,726	9,080	2,646	-	2,646
290			P	CAGE		98,029	98,029	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	109,754	107,108	2,646	-	2,646
294										
295	506	Misc. Steam Expense								
296			P	SG		8,740	8,020	719	-	719
297			P	SE		-	-	-	-	-
298			P	CAGW		224,870	174,128	50,742	-	50,742
299			P	CAGE		3,039,495	3,039,495	-	-	-
300			P	JBG		(3,258,053)	(2,527,044)	(731,010)	-	(731,010)
301			P	CAGE		-	-	-	-	-
302					B2	15,052	694,600	(679,548)	-	(679,548)

APRIL 2017 West Control Area
AMA

	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		654	507	148	-	148
307			P	CAGE		13,112	13,112	-	-	-
308			P	JBG		19,444	15,082	4,363	-	4,363
309			P	CAGE		-	-	-	-	-
310					B2	33,211	28,700	4,510	-	4,510
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		27,124	21,003	6,120	-	6,120
315			P	CAGE		668,860	668,860	-	-	-
316			P	JBG		75,287	58,395	16,892	-	16,892
317			P	CAGE		-	-	-	-	-
318					B2	771,271	748,258	23,013	-	23,013
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		38,174	29,560	8,614	-	8,614
325			P	CAGE		1,743,782	1,743,782	-	-	-
326			P	JBG		1,189,753	922,808	266,945	-	266,945
327			P	CAGE		-	-	-	-	-
328					B2	2,971,709	2,696,150	275,559	-	275,559
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		221,638	171,625	50,013	-	50,013
333			P	CAGE		8,403,145	8,403,145	-	-	-
334			P	JBG		4,512,283	3,499,861	1,012,421	-	1,012,421
335			P	CAGE		-	-	-	-	-
336					B2	13,137,065	12,074,632	1,062,434	-	1,062,434
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		30,957	23,972	6,985	-	6,985
341			P	CAGE		2,999,938	2,999,938	-	-	-
342			P	JBG		1,678,203	1,301,665	376,539	-	376,539
343			P	CAGE		-	-	-	-	-
344					B2	4,709,099	4,325,575	383,524	-	383,524
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		21,577	16,708	4,869	-	4,869
349			P	CAGE		989,136	989,136	-	-	-
350			P	JBG		199,832	154,995	44,836	-	44,836
351			P	CAGE		-	-	-	-	-
352					B2	1,210,544	1,160,839	49,705	-	49,705
353										
354	**Total Steam Power Generation**				B2	**47,443,157**	**42,517,955**	**4,925,202**	**-**	**4,925,202**

APRIL 2017 West Control Area
AMA

	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										

APRIL 2017 West Control Area
AMA

	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		496,579	384,526	112,053	-	112,053
409			P	CAGE		31,688	31,688	-	-	-
410					B2	528,267	416,213	112,053	-	112,053
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		10,140	7,852	2,288	-	2,288
417			P	CAGE		-	-	-	-	-
418					B2	10,140	7,852	2,288	-	2,288
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		245,737	190,286	55,451	-	55,451
425			P	CAGE		31,165	31,165	-	-	-
426					B2	276,902	221,451	55,451	-	55,451
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		1,273,378	986,040	287,339	-	287,339
441			P	CAGE		547,547	547,547	-	-	-
442					B2	1,820,926	1,533,587	287,339	-	287,339
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		61,402	47,547	13,855	-	13,855
449			P	CAGE		1,248	1,248	-	-	-
450					B2	62,651	48,795	13,855	-	13,855
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		38,301	29,659	8,643	-	8,643
465			P	CAGE		12,999	12,999	-	-	-
466					B2	51,301	42,658	8,643	-	8,643
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		38,716	29,980	8,736	-	8,736
476			P	CAGE		45,263	45,263	-	-	-
477					B2	83,979	75,243	8,736	-	8,736
478										

APRIL 2017 West Control Area
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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		118,599	91,837	26,762	-	26,762
484			P	CAGE		34,656	34,656	-	-	-
485					B2	153,255	126,493	26,762	-	26,762
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		182,624	141,415	41,209	-	41,209
492			P	CAGE		61,209	61,209	-	-	-
493					B2	243,833	202,623	41,209	-	41,209
494										
495	**Total Hydraulic Power Generation**				B2	**3,231,253**	**2,674,916**	**556,336**	**-**	**556,336**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		26,672	20,653	6,018	-	6,018
501			P	CAGE		23,151	23,151	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	49,823	43,805	6,018	-	6,018
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		4,511,322	3,480,004	1,031,318	-	1,031,318
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	4,511,322	3,480,004	1,031,318	-	1,031,318
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		829,738	642,507	187,231	-	187,231
522			P	CAGE		586,936	586,936	-	-	-
523			P	S		-	-	-	-	-
524					B2	1,416,674	1,229,443	187,231	-	187,231
525										
526	549	Miscellaneous Other								
527			0	S		(1,166)	(1,166)	-	-	-
528			P	SG		101,351	93,011	8,340	-	8,340
529			P	CAGW		141,309	109,422	31,886	-	31,886
530			P	CAGE		198,825	198,825	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	440,318	400,092	40,226	-	40,226
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		28,115	28,115	-	-	-
539			P	SG		2,826	2,594	233	-	233
540			P	CAGW		121,322	93,946	27,376	-	27,376
541			P	CAGE		203,794	203,794	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	356,058	328,449	27,609	-	27,609
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		3,610	2,795	815	-	815
554			P	CAGE		183,882	183,882	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	187,492	186,677	815	-	815
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		542,078	419,758	122,320	-	122,320
561			P	CAGE		1,325,260	1,325,260	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	1,867,338	1,745,018	122,320	-	122,320
564										

APRIL 2017 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		61,427	47,566	13,861	-	13,861
568			P	CAGE		104,881	104,881	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	166,308	152,447	13,861	-	13,861
571										
572	**Total Other Power Generation**				**B2**	**8,995,332**	**7,565,934**	**1,429,398**	**-**	**1,429,398**
573										
574										
575	555	Purchased Power								
576			P	S		5,430,423	5,147,410	283,014	-	283,014
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						5,430,423	5,147,410	283,014	-	283,014
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		3,643,001	2,820,956	822,045	-	822,045
585			P	CAGE		-	-	-	-	-
586			P	CAEW		(153,166)	(118,151)	(35,015)	-	(35,015)
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		186	-	186	-	186
590						3,490,021	2,702,805	787,216	-	787,216
591										
592		Total Purchased Power			B2	8,920,444	7,850,214	1,070,230	-	1,070,230
593										
594	556	System Control & Load Dispatch								
595			P	SG		114,180	104,784	9,395	-	9,395
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	114,180	104,784	9,395	-	9,395
600										
601										
602										
603	557	Other Expenses								
604			P	S		13,504	13,504	-	-	-
605			P	SG		1,960,155	1,798,863	161,292	-	161,292
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		11,875	9,195	2,680	-	2,680
611			P	CAGE		619,528	619,528	-	-	-
612			P	JBG		155,483	120,598	34,886	-	34,886
613			P	CAEW		-	-	-	-	-
614			P	JBE		794	613	180	-	180
615					B2	2,761,339	2,562,302	199,038	-	199,038
616										
617										
618										
619										
620										
621										
622										
623										
624										
625										
626										
627	**Total Other Power Supply**				B2	**11,795,963**	**10,517,300**	**1,278,663**	**-**	**1,278,663**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**71,465,705**	**63,276,106**	**8,189,599**	**-**	**8,189,599**
630										
631										

APRIL 2017 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				5,400,673	5,117,474	283,199	-	283,199
634		SG				2,189,008	2,008,885	180,123	-	180,123
635		SE				9,321	8,605	716	-	716
636		JBG				6,440,595	4,995,519	1,445,077	-	1,445,077
637		TROJP				-	-	-	-	-
638		JBE				549,155	424,327	124,828	-	124,828
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				8,829,111	6,836,818	1,992,294	-	1,992,294
643		CAGE				25,933,129	25,933,129	-	-	-
644		CAEW				18,211,910	14,048,548	4,163,362	-	4,163,362
645		CAEE				3,902,802	3,902,802	-	-	-
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	71,465,705	63,276,106	8,189,599	-	8,189,599
656	560	Operation Supervision & Engineering								
657			T	SG		539,340	494,960	44,380	-	44,380
658			T	JBG		-	-	-	-	-
659			T	CAGW		23,807	18,435	5,372	-	5,372
660			T	CAGE		(39,143)	(39,143)	-	-	-
661					B2	524,004	474,252	49,752	-	49,752
662										
663	561	Load Dispatching								
664			T	SG		1,471,533	1,350,447	121,085	-	121,085
665			T	CAGW		20,726	16,049	4,677	-	4,677
666			T	CAGE		77,206	77,206	-	-	-
667					B2	1,569,465	1,443,703	125,762	-	125,762
668	562	Station Expense								
669			T	SG		1,296	1,190	107	-	107
670			T	JBG		1,299	1,008	291	-	291
671			T	CAGW		40,637	31,468	9,170	-	9,170
672			T	CAGE		193,084	193,084	-	-	-
673					B2	236,317	226,749	9,568	-	9,568
674										
675	563	Overhead Line Expense								
676			T	SG		-	-	-	-	-
677			T	CAGW		3,189	2,469	720	-	720
678			T	CAGE		3,829	3,829	-	-	-
679					B2	7,017	6,298	720	-	720
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		9,285,977	7,190,592	2,095,386	-	2,095,386
700				CAGE		-	-	-	-	-
701				CAEW		-	-	-	-	-
702				CAEE		-	-	-	-	-
703						9,285,977	7,190,592	2,095,386	-	2,095,386
704										
705		Total Transmission of Electricity by Others				9,285,977	7,190,592	2,095,386	-	2,095,386
706										
707	566	Misc. Transmission Expense								
708			T	SG		146,311	134,272	12,039	-	12,039
709			T	CAGW		42,733	33,090	9,643	-	9,643
710			T	CAGE		10,743	10,743	-	-	-
711			0	S		-	-	-	-	-
712					B2	199,787	178,105	21,682	-	21,682
713										
714	567	Rents - Transmission								
715			T	SG		-	-	-	-	-
716			T	CAGW		73,016	56,540	16,476	-	16,476
717			T	JBG		-	-	-	-	-
718			T	CAGE		44,826	44,826	-	-	-
719					B2	117,843	101,366	16,476	-	16,476
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		23,187	21,279	1,908	-	1,908
723			T	CAGW		15,844	12,269	3,575	-	3,575
724			T	CAGE		38,353	38,353	-	-	-
725					B2	77,384	71,900	5,483	-	5,483
726										
727	569	Maintenance of Structures								
728			T	SG		376,491	345,511	30,980	-	30,980
729			T	CAGW		9,222	7,141	2,081	-	2,081
730			T	CAGE		3,020	3,020	-	-	-
731					B2	388,733	355,672	33,061	-	33,061
732										
733	570	Maintenance of Station Equipment								
734			T	SG		20,703	19,000	1,704	-	1,704
735			T	JBG		17,351	13,458	3,893	-	3,893
736			T	CAGW		223,705	173,226	50,479	-	50,479
737			T	CAGE		905,928	905,928	-	-	-
738					B2	1,167,688	1,111,612	56,076	-	56,076
739										
740	571	Maintenance of Overhead Lines								
741			T	SG		(3,644)	(3,344)	(300)	-	(300)
742			T	JBG		-	-	-	-	-
743			T	CAGW		490,888	380,119	110,769	-	110,769
744			T	CAGE		620,591	620,591	-	-	-
745					B2	1,107,834	997,365	110,469	-	110,469
746										
747	572	Maintenance of Underground Lines								
748			T	SG		-	-	-	-	-
749			T	CAGW		-	-	-	-	-
750			T	CAGE		691	691	-	-	-
751					B2	691	691	-	-	-
752										
753	573	Maint of Misc. Transmission Plant								
754			T	SG		2,794	2,564	230	-	230
755			T	CAGW		-	-	-	-	-
756			T	CAGE		1,129	1,129	-	-	-
757					B2	3,923	3,693	230	-	230
758										
759	**TOTAL TRANSMISSION EXPENSE**				B2	**14,686,662**	**12,161,998**	**2,524,664**	**-**	**2,524,664**
760										
761	Summary of Transmission Expense by Factor									
762		SE				-	-	-	-	-
763		SG				2,578,011	2,365,878	212,132	-	212,132
764		CAGW				10,229,745	7,921,397	2,308,347	-	2,308,347
765		CAGE				1,860,256	1,860,256	-	-	-
766		JBG				18,650	14,466	4,185	-	4,185
767	Total Transmission Expense by Factor				B2	14,686,662	12,161,998	2,524,664	-	2,524,664
768	580	Operation Supervision & Engineering								
769			DPW	S		103,496	93,677	9,819	-	9,819
770			DPW	SNPD		373,745	349,342	24,403	-	24,403
771					B2	477,241	443,019	34,221	-	34,221
772										
773	581	Load Dispatching								
774			DPW	S		-	-	-	-	-
775			DPW	SNPD		820,394	766,829	53,566	-	53,566
776					B2	820,394	766,829	53,566	-	53,566
777										
778	582	Station Expense								
779			DPW	S		459,595	429,287	30,308	-	30,308
780			DPW	SNPD		50	47	3	-	3
781					B2	459,645	429,334	30,311	-	30,311
782										
783	583	Overhead Line Expenses								
784			DPW	S		632,783	615,229	17,554	-	17,554
785			DPW	SNPD		-	-	-	-	-
786					B2	632,783	615,229	17,554	-	17,554
787										
788	584	Underground Line Expense								
789			DPW	S		6	6	-	-	-
790			DPW	SNPD		-	-	-	-	-
791					B2	6	6	-	-	-
792										
793	585	Street Lighting & Signal Systems								
794			DPW	S		-	-	-	-	-
795			DPW	SNPD		11,962	11,181	781	-	781
796					B2	11,962	11,181	781	-	781
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		458,659	421,431	37,227	-	37,227
800			DPW	SNPD		255	238	17	-	17
801					B2	458,913	421,669	37,244	-	37,244
802										
803	587	Customer Installation Expenses								
804			DPW	S		1,091,866	1,018,726	73,140	-	73,140
805			DPW	SNPD		-	-	-	-	-
806					B2	1,091,866	1,018,726	73,140	-	73,140
807										
808	588	Misc. Distribution Expenses								
809			DPW	S		119,252	118,342	910	-	910
810			DPW	SNPD		10,743	10,042	701	-	701
811					B2	129,995	128,384	1,611	-	1,611
812										
813	589	Rents								
814			DPW	S		285,917	280,843	5,075	-	5,075
815			DPW	SNPD		1,644	1,537	107	-	107
816					B2	287,561	282,379	5,182	-	5,182
817										
818	590	Maint Supervision & Engineering								
819			DPW	S		280,481	259,903	20,577	-	20,577
820			DPW	SNPD		68,621	64,141	4,480	-	4,480
821					B2	349,102	324,044	25,058	-	25,058
822										
823	591	Maintenance of Structures								
824			DPW	S		123,331	119,073	4,257	-	4,257
825			DPW	SNPD		6,285	5,875	410	-	410
826					B2	129,616	124,948	4,668	-	4,668
827										
828	592	Maintenance of Station Equipment								
829			DPW	S		497,966	460,732	37,234	-	37,234
830			DPW	SNPD		138,483	129,441	9,042	-	9,042
831					B2	636,450	590,173	46,276	-	46,276
832	593	Maintenance of Overhead Lines								
833			DPW	S		6,896,449	6,416,947	479,502	-	479,502
834			DPW	SNPD		121,185	113,272	7,912	-	7,912
835					B2	7,017,634	6,530,219	487,415	-	487,415
836										
837	594	Maintenance of Underground Lines								
838			DPW	S		1,973,548	1,913,651	59,897	-	59,897
839			DPW	SNPD		-	-	-	-	-
840					B2	1,973,548	1,913,651	59,897	-	59,897
841										
842	595	Maintenance of Line Transformers								
843			DPW	S		-	-	-	-	-
844			DPW	SNPD		77,478	72,419	5,059	-	5,059
845					B2	77,478	72,419	5,059	-	5,059
846										
847	596	Maint of Street Lighting & Signal Sys.								
848			DPW	S		226,837	219,781	7,057	-	7,057
849			DPW	SNPD		-	-	-	-	-
850					B2	226,837	219,781	7,057	-	7,057
851										
852	597	Maintenance of Meters								
853			DPW	S		42,243	40,077	2,166	-	2,166
854			DPW	SNPD		(43,686)	(40,834)	(2,852)	-	(2,852)
855					B2	(1,443)	(757)	(686)	-	(686)
856										
857	598	Maint of Misc. Distribution Plant								
858			DPW	S		62,745	75,209	(12,464)	-	(12,464)
859			DPW	SNPD		524,652	490,396	34,256	-	34,256
860					B2	587,397	565,605	21,792	-	21,792
861										
862	**TOTAL DISTRIBUTION EXPENSE**				B2	**15,366,985**	**14,456,839**	**910,146**	**-**	**910,146**
863										
864										
865	Summary of Distribution Expense by Factor									
866		S				13,255,174	12,482,914	772,260	-	772,260
867		SNPD				2,111,811	1,973,925	137,885	-	137,885
868										
869	Total Distribution Expense by Factor				B2	15,366,985	14,456,839	910,146	-	910,146
870										
871	901	Supervision								
872			CUST	S		-	-	-	-	-
873			CUST	CN		173,597	161,647	11,950	-	11,950
874					B2	173,597	161,647	11,950	-	11,950
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		1,424,374	1,364,610	59,764	-	59,764
878			CUST	CN		68,261	63,562	4,699	-	4,699
879					B2	1,492,635	1,428,173	64,463	-	64,463
880										
881	903	Customer Receipts & Collections								
882			CUST	S		549,539	506,522	43,017	-	43,017
883			CUST	CN		3,125,763	2,910,596	215,167	-	215,167
884					B2	3,675,302	3,417,118	258,184	-	258,184
885										
886	904	Uncollectible Accounts								
887			CUST	S		2,518,924	2,274,476	244,448	-	244,448
888			P	SG		-	-	-	-	-
889			CUST	CN		-	-	-	-	-
890					B2	2,518,924	2,274,476	244,448	-	244,448
891										
892	905	Misc. Customer Accounts Expense								
893			CUST	S		181,515	181,515	-	-	-
894			CUST	CN		1,291	1,202	89	-	89
895					B2	182,806	182,717	89	-	89
896										
897	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**8,043,264**	**7,464,131**	**579,133**	**-**	**579,133**
898										
899	Summary of Customer Accts Exp by Factor									
900		S				4,674,352	4,327,124	347,228	-	347,228
901		CN				3,368,912	3,137,007	231,905	-	231,905
902		SG				-	-	-	-	-
903	Total Customer Accounts Expense by Factor				B2	8,043,264	7,464,131	579,133	-	579,133
904										
905	907	Supervision								
906			CUST	S		-	-	-	-	-
907			CUST	CN		21,690	20,197	1,493	-	1,493
908					B2	21,690	20,197	1,493	-	1,493
909										
910	908	Customer Assistance								
911			CUST	S		6,451,477	6,426,798	24,679	-	24,679
912			CUST	CN		125,090	116,479	8,611	-	8,611
913					B2	6,576,567	6,543,278	33,290	-	33,290
914										
915	909	Informational & Instructional Adv								
916			CUST	S		52,037	49,749	2,288	-	2,288
917			CUST	CN		138,418	128,890	9,528	-	9,528
918					B2	190,456	178,639	11,816	-	11,816
919										
920	910	Misc. Customer Service								
921			CUST	S		-	-	-	-	-
922			CUST	CN		(317)	(295)	(22)	-	(22)
923										
924					B2	(317)	(295)	(22)	-	(22)
925										
926	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**6,788,396**	**6,741,818**	**46,578**	**-**	**46,578**
927										
928										
929	Summary of Customer Service Exp by Factor									
930		S				6,503,514	6,476,547	26,967	-	26,967
931		CN				284,882	265,271	19,610	-	19,610
932										
933	Total Customer Service Expense by Factor				B2	6,788,396	6,741,818	46,578	-	46,578
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**					**6,788,396**	**6,741,818**	**46,578**	**-**	**46,578**
965	920	Administrative & General Salaries								
966			PTD	S		5,280	5,280	-	-	-
967			CUST	CN		-	-	-	-	-
968			PTD	SO		5,644,114	5,258,003	386,111	-	386,111
969					B2	5,649,393	5,263,283	386,111	-	386,111
970										
971	921	Office Supplies & expenses								
972			PTD	S		24,864	24,240	624	-	624
973			CUST	CN		10,318	9,608	710	-	710
974			PTD	SO		709,579	661,037	48,542	-	48,542
975					B2	744,761	694,885	49,876	-	49,876
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(2,587,117)	(2,410,134)	(176,983)	-	(176,983)
981					B2	(2,587,117)	(2,410,134)	(176,983)	-	(176,983)
982										
983	923	Outside Services								
984			PTD	S		270,453	250,460	19,993	-	19,993
985			P	CAGW		-	-	-	-	-
986			PTD	SO		1,587,884	1,479,258	108,626	-	108,626
987					B2	1,858,338	1,729,718	128,620	-	128,620
988										
989	924	Property Insurance								
990				S		794,098	794,098	-	-	-
991				CAGW		-	-	-	-	-
992			PTD	SO		518,544	483,071	35,473	-	35,473
993					B2	1,312,643	1,277,169	35,473	-	35,473
994										
995	925	Injuries & Damages								
996				S		230,720	230,720	-	-	-
997			PTD	SO		519,647	484,099	35,549	-	35,549
998					B2	750,367	714,819	35,549	-	35,549
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		1,213,610	1,157,221	56,389	-	56,389
1013			CUST	CAEE		4,166	4,166	-	-	-
1014			DMSC	SO		139,467	129,926	9,541	-	9,541
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	1,729,347	1,605,980	123,367	-	123,367
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		(288,375)	(268,647)	(19,728)	-	(19,728)
1028					B2	(288,375)	(268,647)	(19,728)	-	(19,728)
1029										
1030	930	Misc General Expenses								
1031			PTD	S		16,941	14,441	2,500	-	2,500
1032			CUST	CAGE		-	-	-	-	-
1033			LABOR	SO		240,031	223,611	16,420	-	16,420
1034					B2	256,972	238,051	18,920	-	18,920
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		101,128	67,797	33,331	-	33,331
1038			PTD	SO		235,025	218,947	16,078	-	16,078
1039					B2	336,153	286,744	49,409	-	49,409
1040										
1041	935	Maintenance of General Plant								
1042			G	S		30,546	27,545	3,001	-	3,001
1043			CUST	CN		3,071	2,860	211	-	211
1044			G	SO		1,762,430	1,641,863	120,567	-	120,567
1045					B2	1,796,048	1,672,268	123,779	-	123,779
1046										
1047	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**11,558,530**	**10,804,136**	**754,394**	**-**	**754,394**
1048										
1049	Summary of A&G Expense by Factor									
1050		S				2,687,640	2,571,802	115,838	-	115,838
1051		SO				8,481,230	7,901,034	580,196	-	580,196
1052		SG				161,465	148,179	13,286	-	13,286
1053		CN				13,389	12,468	922	-	922
1054		CAGW				195,663	151,512	44,151	-	44,151
1055		CAGE				14,976	14,976	-	-	-
1056	Total A&G Expense by Factor				B2	11,554,364	10,799,970	754,394	-	754,394
1057										
1058	**TOTAL O&M EXPENSE**				B2	**127,909,542**	**114,905,029**	**13,004,513**	**-**	**13,004,513**

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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		645,519	499,857	145,662	-	145,662
1064			P	CAGE		16,325,708	16,325,708	-	-	-
1065			P	JBG		3,208,155	2,488,341	719,814	-	719,814
1066			P	S		-	-	-	-	-
1067					B3	20,179,382	19,313,907	865,476	-	865,476
1068										
1069	403NP	Nuclear Depreciation								
1070			P	DGP		-	-	-	-	-
1071						-	-	-	-	-
1072										
1073	403HP	Hydro Depreciation								
1074			P	DGP		-	-	-	-	-
1075			P	DGU		-	-	-	-	-
1076			P	CAGW		2,423,744	1,876,825	546,919	-	546,919
1077			P	CAGE		587,058	587,058	-	-	-
1078			P	CAGW		-	-	-	-	-
1079			P	CAGE		-	-	-	-	-
1080					B3	3,010,802	2,463,883	546,919	-	546,919
1081										
1082	403OP	Other Production Depreciation								
1083			P	DGU		-	-	-	-	-
1084			P	SG		-	-	-	-	-
1085			P	CAGW		3,384,716	2,620,953	763,763	-	763,763
1086			P	CAGE		7,207,127	7,207,127	-	-	-
1087			P	CAGE		-	-	-	-	-
1088			P	CAGE		-	-	-	-	-
1089					B3	10,591,843	9,828,080	763,763	-	763,763
1090										
1091	403TP	Transmission Depreciation								
1092			T	DGP		-	-	-	-	-
1093			T	DGU		-	-	-	-	-
1094			T	CAGW		2,032,343	1,573,744	458,599	-	458,599
1095			T	CAGE		6,588,576	6,588,576	-	-	-
1096			T	JBG		112,494	87,253	25,240	-	25,240
1097			T	SG		2,687	2,465	221	-	221
1098					B3	8,736,099	8,252,038	484,060	-	484,060
1099										
1100										
1101										
1102	403	Distribution Depreciation								
1103	360	Land & Land Rights	DPW	S		34,430	33,808	623	-	623
1104	361	Structures	DPW	S		162,958	157,254	5,704	-	5,704
1105	362	Station Equipment	DPW	S		(440,888)	(579,752)	138,864	-	138,864
1106	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1107	364	Poles & Towers	DPW	S		3,424,892	3,109,026	315,866	-	315,866
1108	365	OH Conductors	DPW	S		1,638,113	1,493,451	144,662	-	144,662
1109	366	UG Conduit	DPW	S		738,305	696,109	42,197	-	42,197
1110	367	UG Conductor	DPW	S		1,734,912	1,677,641	57,271	-	57,271
1111	368	Line Trans	DPW	S		2,715,165	2,472,513	242,651	-	242,651
1112	369	Services	DPW	S		1,449,859	1,321,729	128,130	-	128,130
1113	370	Meters	DPW	S		627,181	586,499	40,682	-	40,682
1114	371	Inst Cust Prem	DPW	S		41,568	40,097	1,471	-	1,471
1115	372	Leased Property	DPW	S		-	-	-	-	-
1116	373	Street Lighting	DPW	S		184,627	174,763	9,864	-	9,864
1117					B3	12,311,124	11,183,138	1,127,985	-	1,127,985
1118										
1119	403GP	General Depreciation								
1120			G-SITUS	S		1,200,666	1,105,364	95,302	-	95,302
1121			G-DGP	DGP		-	-	-	-	-
1122			G-DGU	DGU		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			CUST	CN		87,781	81,738	6,043	-	6,043
1125			G-SG	SG		121	111	10	-	10
1126			PTD	SO		1,102,173	1,026,774	75,399	-	75,399
1127			G-SG	CAGW		215,728	167,048	48,679	-	48,679
1128			G-SG	CAGE		534,885	534,885	-	-	-
1129			P	JBG		38,123	29,569	8,554	-	8,554
1130			P	JBE		-	-	-	-	-
1131			P	CAEE		8,744	8,744	-	-	-
1132			G-SG	CAGE		-	-	-	-	-
1133			G-SG	CAGE		-	-	-	-	-
1134					B3	3,188,219	2,954,233	233,986	-	233,986
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	**58,017,469**	**53,995,280**	**4,022,189**	**-**	**4,022,189**
1154										
1155	Summary of Depreciation Expense by Factor									
1156		S				13,511,789	12,288,502	1,223,287	-	1,223,287
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				2,808	2,577	231	-	231
1160		SO				1,102,173	1,026,774	75,399	-	75,399
1161		CN				87,781	81,738	6,043	-	6,043
1162		SE				-	-	-	-	-
1163		CAGW				8,702,049	6,738,427	1,963,622	-	1,963,622
1164		CAGE				31,243,354	31,243,354	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				8,744	8,744	-	-	-
1167		JBG				3,358,772	2,605,164	753,608	-	753,608
1168		JBE				-	-	-	-	-
1169	Total Depreciation Expense By Factor				B3	58,017,469	53,995,280	4,022,189	-	4,022,189
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172			I-SITUS	S		46,461	39,802	6,658	-	6,658
1173			I-SG	SG		-	-	-	-	-
1174			PTD	SO		40,136	37,390	2,746	-	2,746
1175			I-DGU	DGU		-	-	-	-	-
1176			CUST	CN		-	-	-	-	-
1177			I-SG	CAGW		-	-	-	-	-
1178			I-SG	CAGE		-	-	-	-	-
1179			I-DGP	DGP		-	-	-	-	-
1180					B4	86,597	77,193	9,404	-	9,404
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		76,931	76,931	-	-	-
1189			P	SE		-	-	-	-	-
1190			I-SG	SG		463,411	425,279	38,132	-	38,132
1191			PTD	SO		944,775	880,143	64,632	-	64,632
1192			CUST	CN		432,905	403,105	29,800	-	29,800
1193			I-SG	CAGW		-	-	-	-	-
1194			I-SG	CAGE		-	-	-	-	-
1195			I-DGP	DGP		-	-	-	-	-
1196			I-SG	CAGE		-	-	-	-	-
1197			I-SG	CAGE		-	-	-	-	-
1198			I-SG	CAGW		1,099,701	851,553	248,148	-	248,148
1199			I-SG	CAGE		293,102	293,102	-	-	-
1200			P	JBG		23,055	17,883	5,173	-	5,173
1201			P	CAEW		-	-	-	-	-
1202			P	CAEE		244	244	-	-	-
1203			I-DGU	DGU		-	-	-	-	-
1204					B4	3,334,124	2,948,240	385,884	-	385,884
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	3,446,100	3,045,085	401,015	-	401,015
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	**3,877,496**	**3,476,481**	**401,015**	**-**	**401,015**
1255										
1256										
1257										
1258	Summary of Amortization Expense by Factor									
1259		S				158,886	152,227	6,658	-	6,658
1260		SE				-	-	-	-	-
1261		TROJP				-	-	-	-	-
1262		SG-P				-	-	-	-	-
1263		DGU				-	-	-	-	-
1264		SO				984,911	917,534	67,377	-	67,377
1265		JBG				23,055	17,883	5,173	-	5,173
1266		SSGCH				-	-	-	-	-
1267		CN				432,905	403,105	29,800	-	29,800
1268		CAGW				1,125,080	871,205	253,875	-	253,875
1269		CAGE				689,004	689,004	-	-	-
1270		CAEW				-	-	-	-	-
1271		CAEE				244	244	-	-	-
1272		SG				463,411	425,279	38,132	-	38,132
1273	Total Amortization Expense by Factor				B4	3,877,496	3,476,481	401,015	-	401,015
1274	408	Taxes Other Than Income								
1275			GP	S		3,824,895	2,931,795	893,099	-	893,099
1276			GP	GPS		12,082,522	11,255,963	826,559	-	826,559
1277			GP	SO		(34,624)	(32,255)	(2,369)	-	(2,369)
1278			P	SE		38,858	35,874	2,984	-	2,984
1279			P	CAGE		164,015	164,015	-	-	-
1280			DMSC	OPRV-ID		-	-	-	-	-
1281			GP	EXCTAX		-	-	-	-	-
1282			GP	DGP		-	-	-	-	-
1283			P	CAEW		-	-	-	-	-
1284			P	CAEE		36,084	36,084	-	-	-
1285										
1286	**TOTAL TAXES OTHER THAN INCOME**				B5	16,111,749	14,391,475	1,720,274	-	1,720,274
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		(308,917)	(308,917)	-	-	-
1291										
1292					B7	(308,917)	(308,917)	-	-	-
1293										
1294	41141	Deferred Investment Tax Credit - Idaho								
1295			PTD	CAGE		-	-	-	-	-
1296										
1297					B7	-	-	-	-	-
1298										
1299	**TOTAL DEFERRED ITC**				B7	(308,917)	(308,917)	-	-	-
1300										
1301										
1302	427	Interest on Long-Term Debt								
1303			GP	S		-	-	-	-	-
1304			GP	SNP		30,016,569	28,145,604	1,870,966	-	1,870,966
1305						30,016,569	28,145,604	1,870,966	-	1,870,966
1306										
1307	428	Amortization of Debt Disc & Exp								
1308			GP	SNP		396,797	372,064	24,733	-	24,733
1309						396,797	372,064	24,733	-	24,733
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		1,045,911	980,718	65,193	-	65,193
1319						1,045,911	980,718	65,193	-	65,193
1320										
1321	432	AFUDC - Borrowed								
1322			GP	SNP		(1,406,032)	(1,318,392)	(87,640)	-	(87,640)
1323						(1,406,032)	(1,318,392)	(87,640)	-	(87,640)
1324										
1325		Total Elec. Interest Deductions for Tax			B6	30,052,327	28,179,133	1,873,194	-	1,873,194
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				30,052,327	28,179,133	1,873,194	-	1,873,194
1336										
1337										
1338	419	Interest & Dividends								
1339			GP	S		-	-	-	-	-
1340			GP	SNP		(2,466,659)	(2,312,909)	(153,750)	-	(153,750)
1341		Total Operating Deductions for Tax				(2,466,659)	(2,312,909)	(153,750)	-	(153,750)
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		5,646,926	5,646,926	-	-	-
1476		Credits	IBT	IBT		-	-	-	-	-
1477				CAGE		-	-	-	-	-
1478			IBT	IBT		-	-	-	-	-
1479	**TOTAL STATE TAXES**				B6	5,646,926	5,646,926	-	-	-
1480										
1481										
1482	Calculation of Taxable Income:									
1483		Operating Revenues				361,203,904	337,013,200	24,190,704	-	24,190,704
1484		Operating Deductions:								
1485		O & M Expenses				127,909,542	114,905,029	13,004,513	-	13,004,513
1486		Depreciation Expense				58,017,469	53,995,280	4,022,189	-	4,022,189
1487		Amortization Expense				3,877,496	3,476,481	401,015	-	401,015
1488		Taxes Other Than Income				16,111,749	14,391,475	1,720,274	-	1,720,274
1489		Interest & Dividends (AFUDC-Equity)				(2,466,659)	(2,312,909)	(153,750)	-	(153,750)
1490		Misc Revenue & Expense				(177)	(163)	(14)	-	(14)
1491		Total Operating Deductions				203,449,420	184,455,192	18,994,228	-	18,994,228
1492		Other Deductions:								
1493		Interest Deductions				30,052,327	28,179,133	1,873,194	-	1,873,194
1494		Interest on PCRBS				-	-	-	-	-
1495		Schedule M Adjustments				-	-	-	-	-
1496										
1497		Income Before State Taxes				127,702,157	124,378,875	3,323,282	-	3,323,282
1498										
1499		State Income Taxes				5,646,926	5,646,926	-	-	-
1500										
1501	Total Taxable Income					122,055,231	118,731,949	3,323,282	-	3,323,282
1502										
1503	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1504										
1505	Federal Income Tax - Calculated					42,719,331	41,556,182	1,163,149	-	1,163,149
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**					42,719,331	41,556,182	1,163,149	-	1,163,149
1515										
1516	**TOTAL OPERATING EXPENSES**					**253,973,419**	**233,662,293**	**20,311,126**	**-**	**20,311,126**

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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		89,735,622	89,735,622	-	-	-
1523			P	JBG		1,193,761	925,917	267,844	-	267,844
1524			P	S		-	-	-	-	-
1525			P	CAGE		-	-	-	-	-
1526					B8	92,718,027	92,046,574	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		805,412,059	805,412,059	-	-	-
1534			P	JBG		146,339,318	113,505,159	32,834,159	-	32,834,159
1535			P	CAGE		-	-	-	-	-
1536					B8	1,013,179,117	966,483,756	46,695,361	-	46,695,361
1537										
1538	312	Boiler Plant Equipment								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		119,642,271	92,644,930	26,997,341	-	26,997,341
1543			P	CAGE		3,456,937,039	3,456,937,039	-	-	-
1544			P	JBG		959,427,868	744,160,997	215,266,871	-	215,266,871
1545			P	S		-	-	-	-	-
1546					B8	4,536,007,177	4,293,742,965	242,264,212	-	242,264,212
1547										
1548	314	Turbogenerator Units								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		38,398,109	29,733,556	8,664,553	-	8,664,553
1553			P	CAGE		730,834,565	730,834,565	-	-	-
1554			P	JBG		205,361,042	159,284,176	46,076,866	-	46,076,866
1555			P	CAGE		-	-	-	-	-
1556					B8	974,593,716	919,852,297	54,741,419	-	54,741,419
1557										
1558	315	Accessory Electric Equipment								
1559			P	DGP		-	-	-	-	-
1560			P	DGU		-	-	-	-	-
1561			P	SG		-	-	-	-	-
1562			P	CAGW		9,240,609	7,155,461	2,085,148	-	2,085,148
1563			P	CAGE		418,093,394	418,093,394	-	-	-
1564			P	JBG		62,448,289	48,436,764	14,011,525	-	14,011,525
1565			P	CAGE		-	-	-	-	-
1566					B8	489,782,292	473,685,619	16,096,674	-	16,096,674
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		26,386,371	26,386,371	-	-	-
1576			P	JBG		4,828,597	3,745,204	1,083,392	-	1,083,392
1577			P	CAGE		-	-	-	-	-
1578					B8	31,611,983	30,439,004	1,172,979	-	1,172,979
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		(8,224,023)	(8,224,023)	-	-	-
1587			P	SG		30,471,415	27,964,068	2,507,347	-	2,507,347
1588						22,800,565	20,168,394	2,632,171	-	2,632,171
1589										
1590										
1591	**Total Steam Production Plant**				B8	**7,160,692,877**	**6,796,418,609**	**364,274,268**	**-**	**364,274,268**
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				1,379,598,875	1,070,058,218	309,540,657	-	309,540,657
1597		JBE				-	-	-	-	-
1598		SG				30,471,415	27,964,068	2,507,347	-	2,507,347
1599		CAGW				231,447,561	179,221,298	52,226,263	-	52,226,263
1600		CAGE				5,519,175,026	5,519,175,026	-	-	-
1601		SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor				B8	7,160,692,877	6,796,418,609	364,274,268	-	364,274,268
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		28,987,763	22,446,659	6,541,104	-	6,541,104
1654			P	CAGE		6,553,227	6,553,227	-	-	-
1655			P	CAGW		-	-	-	-	-
1656			P	CAGE		-	-	-	-	-
1657					B8	35,540,990	28,999,886	6,541,104	-	6,541,104
1658										
1659	331	Structures and Improvements								
1660			P	DGP		-	-	-	-	-
1661			P	DGU		-	-	-	-	-
1662			P	CAGW		251,343,577	194,627,767	56,715,810	-	56,715,810
1663			P	CAGE		15,447,194	15,447,194	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		-	-	-	-	-
1666					B8	266,790,771	210,074,961	56,715,810	-	56,715,810
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		400,515,186	310,138,724	90,376,461	-	90,376,461
1672			P	CAGE		96,008,400	96,008,400	-	-	-
1673			P	CAGW		-	-	-	-	-
1674			P	CAGE		-	-	-	-	-
1675					B8	496,523,586	406,147,124	90,376,461	-	90,376,461
1676										
1677	333	Water Wheel, Turbines, & Generators								
1678			P	DGP		-	-	-	-	-
1679			P	DGU		-	-	-	-	-
1680			P	CAGW		87,975,957	68,124,136	19,851,821	-	19,851,821
1681			P	CAGE		44,100,193	44,100,193	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684					B8	132,076,150	112,224,329	19,851,821	-	19,851,821
1685										
1686	334	Accessory Electric Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		67,731,902	52,448,162	15,283,739	-	15,283,739
1690			P	CAGE		12,849,857	12,849,857	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	80,581,758	65,298,019	15,283,739	-	15,283,739
1694										
1695										
1696										
1697	335	Misc. Power Plant Equipment								
1698			P	DGP		-	-	-	-	-
1699			P	DGU		-	-	-	-	-
1700			P	CAGW		2,187,297	1,693,732	493,565	-	493,565
1701			P	CAGE		175,579	175,579	-	-	-
1702			P	CAGW		-	-	-	-	-
1703			P	CAGE		-	-	-	-	-
1704					B8	2,362,876	1,869,312	493,565	-	493,565
1705										
1706	336	Roads, Railroads & Bridges								
1707			P	DGP		-	-	-	-	-
1708			P	DGU		-	-	-	-	-
1709			P	CAGW		20,946,491	16,219,904	4,726,587	-	4,726,587
1710			P	CAGE		2,138,525	2,138,525	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713					B8	23,085,017	18,358,430	4,726,587	-	4,726,587
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	**1,036,961,149**	**842,972,062**	**193,989,087**	**-**	**193,989,087**
1729										
1730	Summary of Hydraulic Plant by Factor									
1731		S				-	-	-	-	-
1732		SG				-	-	-	-	-
1733		CAGW				859,688,172	665,699,086	193,989,087	-	193,989,087
1734		CAGE				177,272,976	177,272,976	-	-	-
1735		DGP				-	-	-	-	-
1736		DGU				-	-	-	-	-
1737	Total Hydraulic Plant by Factor				B8	1,036,961,149	842,972,062	193,989,087	-	193,989,087
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		14,565,314	14,565,314	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	16,187,981	15,821,825	366,156	-	366,156
1763										
1764	343	Prime Movers								
1765			P	S		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	SG		-	-	-	-	-
1768			P	CAGW		974,951,901	754,953,494	219,998,407	-	219,998,407
1769			P	CAGE		1,942,297,703	1,942,297,703	-	-	-
1770			P	CAGE		-	-	-	-	-
1771					B8	2,917,249,605	2,697,251,198	219,998,407	-	219,998,407
1772										
1773	344	Generators								
1774			P	S		-	-	-	-	-
1775			P	DGU		-	-	-	-	-
1776			P	SG		-	-	-	-	-
1777			P	CAGW		133,845,593	103,643,265	30,202,328	-	30,202,328
1778			P	CAGE		339,965,194	339,965,194	-	-	-
1779			P	CAGE		-	-	-	-	-
1780					B8	473,810,786	443,608,458	30,202,328	-	30,202,328
1781										
1782	345	Accessory Electric Plant								
1783			P	SG		-	-	-	-	-
1784			P	DGU		-	-	-	-	-
1785			P	CAGW		88,377,240	68,434,870	19,942,371	-	19,942,371
1786			P	CAGE		238,510,281	238,510,281	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	326,887,521	306,945,151	19,942,371	-	19,942,371
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		-	-	-	-	-
1806			P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)
1807			P	CAGE		-	-	-	-	-
1808						(553,173)	(428,349)	(124,824)	-	(124,824)
1809										
1810	**Total Other Production Plant**				B8	**4,022,343,827**	**3,737,005,402**	**285,338,425**	**-**	**285,338,425**
1811										
1812	Summary of Other Production Plant by Factor									
1813		S				74,986	74,986	-	-	-
1814		DGU				-	-	-	-	-
1815		SG				-	-	-	-	-
1816		CAGW				1,264,514,790	979,176,365	285,338,425	-	285,338,425
1817		CAGE				2,757,754,051	2,757,754,051	-	-	-
1818		SSGCT				-	-	-	-	-
1819	Total of Other Production Plant by Factor				B8	4,022,343,827	3,737,005,402	285,338,425	-	285,338,425
1820										
1821	Experimental Plant									
1822	103	Experimental Plant								
1823			P	DGP		-	-	-	-	-
1824	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1825										
1826	**TOTAL PRODUCTION PLANT**				B8	**12,219,997,852**	**11,376,396,073**	**843,601,779**	**-**	**843,601,779**

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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		34,533,798	26,741,228	7,792,570	-	7,792,570
1831			T	CAGE		219,184,786	219,184,786	-	-	-
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	256,128,422	247,809,420	8,319,002	-	8,319,002
1835										
1836	352	Structures and Improvements								
1837			T	S		-	-	-	-	-
1838			T	DGP		-	-	-	-	-
1839			T	DGU		-	-	-	-	-
1840			T	CAGW		51,366,785	39,775,843	11,590,942	-	11,590,942
1841			T	CAGE		187,673,566	187,673,566	-	-	-
1842			T	JBG		1,658,258	1,286,195	372,063	-	372,063
1843			T	SG		3,167	2,907	261	-	261
1844					B8	240,701,776	228,738,510	11,963,266	-	11,963,266
1845										
1846	353	Station Equipment								
1847			T	DGP		-	-	-	-	-
1848			T	DGU		-	-	-	-	-
1849			T	CAGW		501,395,528	388,255,364	113,140,164	-	113,140,164
1850			T	CAGE		1,466,207,260	1,466,207,260	-	-	-
1851			T	JBG		39,507,032	30,642,838	8,864,194	-	8,864,194
1852			T	SG		952,147	873,799	78,348	-	78,348
1853					B8	2,008,061,966	1,885,979,260	122,082,706	-	122,082,706
1854										
1855	354	Towers and Fixtures								
1856			T	DGP		-	-	-	-	-
1857			T	DGU		-	-	-	-	-
1858			T	CAGW		166,018,767	128,556,545	37,462,222	-	37,462,222
1859			T	CAGE		1,086,591,774	1,086,591,774	-	-	-
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	1,274,484,707	1,232,132,144	42,352,563	-	42,352,563
1863										
1864	355	Poles and Fixtures								
1865			T	DGP		-	-	-	-	-
1866			T	DGU		-	-	-	-	-
1867			T	CAGW		264,121,037	204,521,986	59,599,050	-	59,599,050
1868			T	CAGE		652,111,682	652,111,682	-	-	-
1869			T	JBG		691,482	536,334	155,148	-	155,148
1870			T	SG		689,084	632,382	56,701	-	56,701
1871					B8	917,613,285	857,802,385	59,810,900	-	59,810,900
1872										
1873	356	Clearing and Grading								
1874			T	DGP		-	-	-	-	-
1875			T	DGU		-	-	-	-	-
1876			T	CAGW		298,573,438	231,200,185	67,373,253	-	67,373,253
1877			T	CAGE		887,842,737	887,842,737	-	-	-
1878			T	JBG		13,946,012	10,816,945	3,129,067	-	3,129,067
1879			T	SG		1,509,970	1,385,721	124,248	-	124,248
1880					B8	1,201,872,157	1,131,245,588	70,626,568	-	70,626,568
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		61,119,786	47,328,074	13,791,712	-	13,791,712
1909			T	CAGE		64,253,054	64,253,054	-	-	-
1910						116,394,258	103,341,351	13,052,907	-	13,052,907
1911										
1912	TS0	Unclassified Trans Sub Plant - Acct 300								
1913			T	SG		-	-	-	-	-
1914						-	-	-	-	-
1915										
1916	**TOTAL TRANSMISSION PLANT**				B8	**6,038,748,518**	**5,708,837,933**	**329,910,585**	**-**	**329,910,585**
1917	Summary of Transmission Plant by Factor									
1918		JBG				79,867,700	61,947,781	17,919,919	-	17,919,919
1919		JBE				-	-	-	-	-
1920		CAGW				1,384,664,066	1,072,213,894	312,450,172	-	312,450,172
1921		CAGE				4,579,801,066	4,579,801,066	-	-	-
1922		SG				(5,584,313)	(5,124,807)	(459,506)	-	(459,506)
1923	Total Transmission Plant by Factor				B8	6,038,748,518	5,708,837,933	329,910,585	-	329,910,585
1924	360	Land and Land Rights								
1925			DPW	S		62,073,677	60,214,213	1,859,464	-	1,859,464
1926					B8	62,073,677	60,214,213	1,859,464	-	1,859,464
1927										
1928	361	Structures and Improvements								
1929			DPW	S		112,590,212	108,414,851	4,175,361	-	4,175,361
1930					B8	112,590,212	108,414,851	4,175,361	-	4,175,361
1931										
1932	362	Station Equipment								
1933			DPW	S		964,172,156	902,138,217	62,033,940	-	62,033,940
1934					B8	964,172,156	902,138,217	62,033,940	-	62,033,940
1935										
1936	363	Storage Battery Equipment								
1937			DPW	S		-	-	-	-	-
1938					B8	-	-	-	-	-
1939										
1940	364	Poles, Towers & Fixtures								
1941			DPW	S		1,154,144,052	1,049,871,208	104,272,845	-	104,272,845
1942					B8	1,154,144,052	1,049,871,208	104,272,845	-	104,272,845
1943										
1944	365	Overhead Conductors								
1945			DPW	S		740,471,555	671,309,987	69,161,567	-	69,161,567
1946					B8	740,471,555	671,309,987	69,161,567	-	69,161,567
1947										
1948	366	Underground Conduit								
1949			DPW	S		361,201,595	343,336,812	17,864,783	-	17,864,783
1950					B8	361,201,595	343,336,812	17,864,783	-	17,864,783
1951										
1952										
1953										
1954										
1955	367	Underground Conductors								
1956			DPW	S		844,670,938	817,787,578	26,883,359	-	26,883,359
1957					B8	844,670,938	817,787,578	26,883,359	-	26,883,359
1958										
1959	368	Line Transformers								
1960			DPW	S		1,315,455,269	1,205,017,609	110,437,660	-	110,437,660
1961					B8	1,315,455,269	1,205,017,609	110,437,660	-	110,437,660
1962										
1963	369	Services								
1964			DPW	S		753,981,867	692,397,763	61,584,105	-	61,584,105
1965					B8	753,981,867	692,397,763	61,584,105	-	61,584,105
1966										
1967	370	Meters								
1968			DPW	S		196,573,199	184,166,167	12,407,033	-	12,407,033
1969					B8	196,573,199	184,166,167	12,407,033	-	12,407,033
1970										
1971	371	Installations on Customers' Premises								
1972			DPW	S		8,830,602	8,323,276	507,326	-	507,326
1973					B8	8,830,602	8,323,276	507,326	-	507,326
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		62,068,545	57,579,214	4,489,331	-	4,489,331
1981					B8	62,068,545	57,579,214	4,489,331	-	4,489,331
1982										
1983	DP	Unclassified Dist Plant - Acct 300								
1984			DPW	S		53,966,066	42,191,645	11,774,421	-	11,774,421
1985						53,966,066	42,191,645	11,774,421	-	11,774,421
1986										
1987	DS0	Unclassified Dist Sub Plant - Acct 300								
1988			DPW	S		-	-	-	-	-
1989						-	-	-	-	-
1990										
1991										
1992	**TOTAL DISTRIBUTION PLANT**				B8	**6,630,199,733**	**6,142,748,539**	**487,451,194**	**-**	**487,451,194**
1993										
1994	Summary of Distribution Plant by Factor									
1995		S				6,630,199,733	6,142,748,539	487,451,194	-	487,451,194
1996										
1997	Total Distribution Plant by Factor				B8	6,630,199,733	6,142,748,539	487,451,194	-	487,451,194
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	7,002,116	514,186	-	514,186
2006					B8	21,544,358	19,853,663	1,690,695	-	1,690,695
2007										
2008	390	Structures and Improvements								
2009			G-SITUS	S		126,566,243	112,749,544	13,816,699	-	13,816,699
2010			G-DGP	CAEE		1,011,923	1,011,923	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		8,135,113	7,575,118	559,995	-	559,995
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		3,292,976	2,549,914	743,062	-	743,062
2015			G-SG	CAGE		4,223,155	4,223,155	-	-	-
2016			PTD	JBG		22,429	17,397	5,032	-	5,032
2017			PTD	SO		95,942,135	89,378,786	6,563,349	-	6,563,349
2018					B8	239,193,973	217,505,836	21,688,136	-	21,688,136
2019										
2020	391	Office Furniture & Equipment								
2021			G-SITUS	S		8,420,758	8,066,053	354,705	-	354,705
2022			G-DGP	DGP		-	-	-	-	-
2023			G-DGU	DGU		-	-	-	-	-
2024			CUST	CN		5,807,219	5,407,469	399,750	-	399,750
2025			G-SG	SG		-	-	-	-	-
2026			P	SE		-	-	-	-	-
2027			PTD	SO		55,189,075	51,413,620	3,775,454	-	3,775,454
2028			G-SG	CAGW		476,984	369,352	107,632	-	107,632
2029			G-SG	CAGE		2,428,279	2,428,279	-	-	-
2030			P	JBG		344,194	266,967	77,227	-	77,227
2031			P	JBE		-	-	-	-	-
2032			P	CAEE		90,456	90,456	-	-	-
2033			G-SG	CAGE		-	-	-	-	-
2034			G-SG	CAGE		-	-	-	-	-
2035					B8	72,756,964	68,042,196	4,714,768	-	4,714,768
2036										
2037	392	Transportation Equipment								
2038			G-SITUS	S		83,445,943	78,294,439	5,151,505	-	5,151,505
2039			PTD	SO		7,302,875	6,803,289	499,586	-	499,586
2040			G-SG	SG		-	-	-	-	-
2041			CUST	CN		-	-	-	-	-
2042			G-DGU	DGU		-	-	-	-	-
2043			P	SE		-	-	-	-	-
2044			G-DGP	DGP		-	-	-	-	-
2045			G-SG	CAGW		5,458,919	4,227,111	1,231,808	-	1,231,808
2046			G-SG	CAGE		13,911,287	13,911,287	-	-	-
2047			P	JBG		1,926,802	1,494,486	432,317	-	432,317
2048			P	CAEW		-	-	-	-	-
2049			P	CAEE		541,386	541,386	-	-	-
2050			G-SG	CAGE		-	-	-	-	-
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	112,587,213	105,271,998	7,315,215	-	7,315,215
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		8,967,588	8,182,504	785,084	-	785,084
2056			G-DGP	DGP		-	-	-	-	-
2057			G-DGU	DGU		-	-	-	-	-
2058			PTD	SO		193,163	179,949	13,214	-	13,214
2059			G-SG	SG		-	-	-	-	-
2060			G-SG	CAGW		746,904	578,365	168,539	-	168,539
2061			G-SG	CAGE		4,499,881	4,499,881	-	-	-
2062			G-SG	JBG		744,993	577,839	167,154	-	167,154
2063			G-SG	CAGE		-	-	-	-	-
2064					B8	15,152,530	14,018,538	1,133,992	-	1,133,992
2065										
2066	394	Tools, Shop & Garage Equipment								
2067			G-SITUS	S		33,592,993	30,791,575	2,801,418	-	2,801,418
2068			G-DGP	DGP		-	-	-	-	-
2069			G-SG	SG		-	-	-	-	-
2070			PTD	SO		3,728,567	3,473,498	255,069	-	255,069
2071			P	SE		-	-	-	-	-
2072			G-DGU	DGU		-	-	-	-	-
2073			G-SG	CAGW		2,767,333	2,142,883	624,450	-	624,450
2074			G-SG	CAGE		18,260,723	18,260,723	-	-	-
2075			P	JBG		2,858,330	2,217,007	641,324	-	641,324
2076			P	CAEW		-	-	-	-	-
2077			P	CAEE		137,478	137,478	-	-	-
2078			G-SG	CAGE		-	-	-	-	-
2079			G-SG	CAGE		-	-	-	-	-
2080					B8	61,345,424	57,023,163	4,322,261	-	4,322,261
2081										
2082	395	Laboratory Equipment								
2083			G-SITUS	S		19,618,840	18,229,825	1,389,015	-	1,389,015
2084			G-DGP	DGP		-	-	-	-	-
2085			G-DGU	DGU		-	-	-	-	-
2086			PTD	SO		4,933,755	4,596,240	337,516	-	337,516
2087			P	SE		-	-	-	-	-
2088			G-SG	SG		-	-	-	-	-
2089			G-SG	CAGW		1,250,638	968,431	282,207	-	282,207
2090			G-SG	CAGE		4,743,796	4,743,796	-	-	-
2091			P	JBG		246,040	190,836	55,204	-	55,204
2092			P	CAEW		-	-	-	-	-
2093			P	CAEE		1,095,657	1,095,657	-	-	-
2094			G-SG	CAGE		-	-	-	-	-
2095			G-SG	CAGE		-	-	-	-	-
2096					B8	31,888,727	29,824,785	2,063,942	-	2,063,942
2097										
2098	396	Power Operated Equipment								
2099			G-SITUS	S		127,806,266	119,744,224	8,062,042	-	8,062,042
2100			G-DGP	DGP		-	-	-	-	-
2101			G-SG	SG		-	-	-	-	-
2102			PTD	SO		2,394,125	2,230,344	163,781	-	163,781
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		30,752,728	30,752,728	-	-	-
2107			P	JBG		9,558,872	7,414,148	2,144,725	-	2,144,725
2108			P	CAEW		-	-	-	-	-
2109			P	CAEE		403,876	403,876	-	-	-
2110			G-SG	CAGE		-	-	-	-	-
2111			G-SG	CAGE		-	-	-	-	-
2112					B8	173,370,825	162,446,315	10,924,510	-	10,924,510
2113	397	Communication Equipment								
2114			G-SITUS	S		184,586,974	171,440,094	13,146,880	-	13,146,880
2115			COM_EQ	DGP		-	-	-	-	-
2116			COM_EQ	DGU		-	-	-	-	-
2117			PTD	SO		86,982,677	81,032,240	5,950,437	-	5,950,437
2118			CUST	CN		3,575,935	3,329,780	246,156	-	246,156
2119			G-SG	SG		138,684	127,272	11,412	-	11,412
2120			COM_EQ	SE		-	-	-	-	-
2121			G-SG	CAGW		46,577,002	36,066,877	10,510,125	-	10,510,125
2122			COM_EQ	CAGE		114,529,164	114,529,164	-	-	-
2123			COM_EQ	JBG		4,664,520	3,617,941	1,046,578	-	1,046,578
2124			COM_EQ	CAEW		-	-	-	-	-
2125			COM_EQ	CAEE		341,558	341,558	-	-	-
2126			COM_EQ	CAGE		-	-	-	-	-
2127			COM_EQ	CAGE		-	-	-	-	-
2128					B8	441,396,513	410,484,925	30,911,588	-	30,911,588
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		2,715,972	2,529,996	185,977	-	185,977
2132			G-DGP	DGP		-	-	-	-	-
2133			G-DGU	DGU		-	-	-	-	-
2134			CUST	CN		216,484	201,582	14,902	-	14,902
2135			PTD	SO		2,617,144	2,438,107	179,037	-	179,037
2136			P	SE		-	-	-	-	-
2137			G-SG	SG		-	-	-	-	-
2138			G-SG	CAGW		394,144	305,205	88,939	-	88,939
2139			G-SG	CAGE		2,012,134	2,012,134	-	-	-
2140			P	JBG		141,354	109,638	31,716	-	31,716
2141			P	CAEW		-	-	-	-	-
2142			P	CAEE		4,527	4,527	-	-	-
2143			G-SG	CAGE		-	-	-	-	-
2144					B8	8,101,760	7,601,190	500,570	-	500,570
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		7,411,664	7,411,664	-	-	-
2162			P	CAGW		3,387,688	2,623,254	764,433	-	764,433
2163			P	CAGE		8,616,370	8,616,370	-	-	-
2164			PTD	SO		(5,052,043)	(4,706,436)	(345,608)	-	(345,608)
2165					B9	14,363,678	13,944,852	418,826	-	418,826
2166										
2167		Remove Capital Leases				(14,363,678)	(13,944,852)	(418,826)	-	(418,826)
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		5,549,373	5,169,743	379,630	-	379,630
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						5,549,373	5,183,262	366,110	-	366,110
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	**1,184,742,488**	**1,099,110,700**	**85,631,788**	**-**	**85,631,788**
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				616,031,231	569,239,080	46,792,151	-	46,792,151
2198		JBG				20,507,535	15,906,259	4,601,277	-	4,601,277
2199		JBE				-	-	-	-	-
2200		SG				(25,615)	(23,507)	(2,108)	-	(2,108)
2201		SO				267,297,148	249,011,496	18,285,652	-	18,285,652
2202		SE				-	-	-	-	-
2203		CN				18,863,257	17,564,772	1,298,485	-	1,298,485
2204		DEU				-	-	-	-	-
2205		CAGW				66,807,545	51,732,387	15,075,157	-	15,075,157
2206		CAGE				204,143,376	204,143,376	-	-	-
2207		CAEW				-	-	-	-	-
2208		CAEE				5,481,690	5,481,690	-	-	-
2209		SSGCT				-	-	-	-	-
2210		SSGCH				-	-	-	-	-
2211		Less Capital Leases				(14,363,678)	(13,944,852)	(418,826)	-	(418,826)
2212	Total General Plant by Factor				B8	1,184,742,488	1,099,110,700	85,631,788	-	85,631,788
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		15,525,381	13,504,135	2,021,245	-	2,021,245
2233			I-SG	SG		1,600,187	1,468,515	131,672	-	131,672
2234			PTD	SO		366,580,606	341,503,027	25,077,579	-	25,077,579
2235			P	SE		-	-	-	-	-
2236			CUST	CN		146,078,073	136,022,534	10,055,539	-	10,055,539
2237			I-SG	CAGW		74,694,145	57,839,372	16,854,773	-	16,854,773
2238			I-SG	CAGE		74,608,437	74,608,437	-	-	-
2239			P	JBG		1,041,702	807,976	233,727	-	233,727
2240			P	CAEW		-	-	-	-	-
2241			P	CAEE		14,653	14,653	-	-	-
2242			I-SG	CAGE		-	-	-	-	-
2243			I-SG	CAGE		-	-	-	-	-
2244					B8	680,143,184	625,768,650	54,374,534	-	54,374,534
2245	303	Less Non-Utility Plant								
2246			I-SITUS	S		-	-	-	-	-
2247					B8	680,143,184	625,768,650	54,374,534	-	54,374,534
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	**842,174,017**	**747,469,911**	**94,704,106**	**-**	**94,704,106**
2256										
2257	Summary of Intangible Plant by Factor									
2258		S				(15,555,834)	(17,577,079)	2,021,245	-	2,021,245
2259		JBG				1,041,702	807,976	233,727	-	233,727
2260		JBE				-	-	-	-	-
2261		SG				1,600,187	1,468,515	131,672	-	131,672
2262		SO				366,580,606	341,503,027	25,077,579	-	25,077,579
2263		CN				146,078,073	136,022,534	10,055,539	-	10,055,539
2264		CAGW				253,419,948	196,235,604	57,184,344	-	57,184,344
2265		CAGE				88,994,681	88,994,681	-	-	-
2266		CAEW				-	-	-	-	-
2267		CAEE				14,653	14,653	-	-	-
2268		SSGCT				-	-	-	-	-
2269		SSGCH				-	-	-	-	-
2270		SE				-	-	-	-	-
2271	Total Intangible Plant by Factor				B8	842,174,017	747,469,911	94,704,106	-	94,704,106
2272	Summary of Unclassified Plant (Account 106)									
2273		DP				53,966,066	42,191,645	11,774,421	-	11,774,421
2274		DS0				-	-	-	-	-
2275		GP				5,549,373	5,183,262	366,110	-	366,110
2276		HP				-	-	-	-	-
2277		NP				-	-	-	-	-
2278		OP				(553,173)	(428,349)	(124,824)	-	(124,824)
2279		TP				116,394,258	103,341,351	13,052,907	-	13,052,907
2280		TS0				-	-	-	-	-
2281		IP				-	-	-	-	-
2282		MP								
2283		SP				22,800,565	20,168,394	2,632,171	-	2,632,171
2284	Total Unclassified Plant by Factor					198,157,089	170,456,303	27,700,786	-	27,700,786
2285										
2286	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**26,915,862,608**	**25,074,563,156**	**1,841,299,452**	**-**	**1,841,299,452**

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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				7,230,750,115	6,694,485,525	536,264,590	-	536,264,590
2289		SE				-	-	-	-	-
2290		JBG				1,481,015,812	1,148,720,233	332,295,580	-	332,295,580
2291		JBE				-	-	-	-	-
2292		SG				26,461,674	24,284,269	2,177,405	-	2,177,405
2293		SO				633,877,754	590,514,523	43,363,231	-	43,363,231
2294		CN				164,941,330	153,587,306	11,354,024	-	11,354,024
2295		DEU				-	-	-	-	-
2296		CAGW				4,060,542,082	3,144,278,633	916,263,448	-	916,263,448
2297		CAGE				13,327,141,176	13,327,141,176	-	-	-
2298		CAEW				-	-	-	-	-
2299		CAEE				5,496,343	5,496,343	-	-	-
2300		SSGCH				-	-	-	-	-
2301		SSGCT				-	-	-	-	-
2302		Less Capital Leases				(14,363,678)	(13,944,852)	(418,826)	-	(418,826)
2303					B8	26,915,862,608	25,074,563,156	1,841,299,452	-	1,841,299,452
2304	105	Plant Held For Future Use								
2305			DPW	S		10,668,554	10,668,554	-	-	-
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	23,249,390	23,212,847	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		(640,727)	(640,727)	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		(118,016,334)	(118,016,334)	-	-	-
2330			P	DGP		-	-	-	-	-
2331					B15	(118,657,060)	(118,657,060)	-	-	-
2332										
2333	120	Nuclear Fuel								
2334			P	SE		-	-	-	-	-
2335	**Total Nuclear Fuel**					-	-	-	-	-
2336										
2337	124	Weatherization								
2338			DMSC	S		1,059,819	1,055,018	4,801	-	4,801
2339			DMSC	SO		(4,454)	(4,149)	(305)	-	(305)
2340					B16	1,055,366	1,050,869	4,496	-	4,496
2341										
2342	182W	Weatherization								
2343			DMSC	S		(5,618,746)	(5,618,746)	-	-	-
2344			DMSC	SG		-	-	-	-	-
2345			DMSC	CAGE		3,479,076	3,479,076	-	-	-
2346			DMSC	SO		-	-	-	-	-
2347					B16	(2,139,670)	(2,139,670)	-	-	-
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**					(1,084,305)	(1,088,801)	4,496	-	4,496
2358										
2359	151	Fuel Stock								
2360			P	DEU		-	-	-	-	-
2361			P	SE		-	-	-	-	-
2362			P	CAEW		1,707,765	1,317,359	390,406	-	390,406
2363			P	CAEE		191,693,975	191,693,975	-	-	-
2364			P	JBE		29,704,380	22,952,298	6,752,082	-	6,752,082
2365			P	CAEE		-	-	-	-	-
2366			P	CAEE		-	-	-	-	-
2367	**Total Fuel Stock**				B13	223,106,120	215,963,631	7,142,488	-	7,142,488
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		(2,862,000)	(2,862,000)	-	-	-
2379					B13	(2,862,000)	(2,862,000)	-	-	-
2380										
2381	25317	DG&T Working Capital Deposit								
2382			P	SE		-	-	-	-	-
2383			P	CAEW		-	-	-	-	-
2384			P	CAEE		(2,591,612)	(2,591,612)	-	-	-
2385					B13	(2,591,612)	(2,591,612)	-	-	-
2386										
2387	25319	Provo Working Capital Deposit								
2388			P	SE		-	-	-	-	-
2389			P	CAEW		-	-	-	-	-
2390			P	CAEE		-	-	-	-	-
2391						-	-	-	-	-
2392										
2393		Total Fuel Stock			B13	217,652,508	210,510,019	7,142,488	-	7,142,488
2394	154	Materials and Supplies								
2395			MSS	S		100,511,225	95,198,837	5,312,388	-	5,312,388
2396			MSS	SG		319,306	293,032	26,274	-	26,274
2397			MSS	SE		-	-	-	-	-
2398			MSS	SO		88,814	82,738	6,076	-	6,076
2399			MSS	SNPPS		-	-	-	-	-
2400			MSS	SNPPH		-	-	-	-	-
2401			MSS	SNPD		(1,894,096)	(1,770,426)	(123,670)	-	(123,670)
2402			MSS	SNPT		-	-	-	-	-
2403			MSS	DGU		-	-	-	-	-
2404			MSS	DGP		-	-	-	-	-
2405			MSS	JBE		-	-	-	-	-
2406			MSS	SNPP		-	-	-	-	-
2407			MSS	CAGW		7,785,525	6,028,717	1,756,808	-	1,756,808
2408			MSS	CAGE		117,222,410	117,222,410	-	-	-
2409			MSS	JBG		5,256,067	4,076,763	1,179,304	-	1,179,304
2410			MSS	CAEW		-	-	-	-	-
2411			MSS	CAEE		-	-	-	-	-
2412			MSS	CAGE		-	-	-	-	-
2413	**Total Materials and Supplies**				B13	229,289,252	221,132,072	8,157,180	-	8,157,180
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	229,016,252	220,859,072	8,157,180	-	8,157,180
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		27,041,419	27,041,419	-	-	-
2430			GP	GPS		4,265,574	3,973,769	291,806	-	291,806
2431			PT	SG		1,221,000	1,120,530	100,470	-	100,470
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		971,842	971,842	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		(46,123)	(46,123)	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		21,946,955	20,445,575	1,501,379	-	1,501,379
2438	**Total Prepayments**				B15	56,388,411	54,271,859	2,116,552	-	2,116,552
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		90,340,856	90,145,121	195,735	-	195,735
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		280,606	280,606	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		203,087,277	203,087,277	-	-	-
2450			T	SO		(4,375,955)	(4,076,599)	(299,357)	-	(299,357)
2451					B11	289,332,784	289,436,406	(103,622)	-	(103,622)
2452										
2453	186M	Misc Deferred Debits								
2454			LABOR	S		4,502,035	4,502,035	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		14,030,942	12,876,403	1,154,539	-	1,154,539
2458			LABOR	SO		191,902	178,774	13,128	-	13,128
2459			P	SE		-	-	-	-	-
2460			P	CAGW		9,996,369	7,740,683	2,255,686	-	2,255,686
2461			DEFSG	CAGE		31,750,666	31,750,666	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		2,210,423	2,210,423	-	-	-
2464			P	JBE		1,900	1,468	432	-	432
2465			GP	EXCTAX		-	-	-	-	-
2466	**Total Misc. Deferred Debits**				B11	62,684,236	59,260,451	3,423,785	-	3,423,785
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		45,064,208	41,981,390	3,082,818	-	3,082,818
2480	232	A/P	PTD	SE		-	-	-	-	-
2481	232	A/P	P	SO		(6,715,586)	(6,256,176)	(459,410)	-	(459,410)
2482	232	A/P	P	CAEE		(2,691,762)	(2,691,762)	-	-	-
2483	232	A/P	T	CAGE		-	-	-	-	-
2484	232	A/P	P	S		(14,091)	(14,091)	-	-	-
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		(8,848,889)	(8,848,889)	-	-	-
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	26,793,880	24,170,471	2,623,408	-	2,623,408
2498										
2499	**Total Working Capital**					26,793,880	24,170,471	2,623,408	-	2,623,408

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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**					**940,307,848**	**916,907,018**	**23,400,830**	**-**	**23,400,830**
2522	235	Customer Service Deposits								
2523			CUST	S		-	-	-	-	-
2524			CUST	CN		-	-	-	-	-
2525	**Total Customer Service Deposits**				B15	-	-	-	-	-
2526										
2527	2281	Prop Ins	PTD	S		(13,503,436)	(13,503,436)	-	-	-
2528	2282	Inj & Dam	PTD	SO		(1,220,590)	(1,137,091)	(83,500)	-	(83,500)
2529	2283	Pen & Ben	PTD	SO		(2,489,877)	(2,319,546)	(170,331)	-	(170,331)
2530	2283	Pen & Ben	PTD	S		-	-	-	-	-
2531	254	Ins Prov	PTD	SO		-	-	-	-	-
2532					B15	(17,213,904)	(16,960,073)	(253,831)	-	(253,831)
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535			P	S		-	-	-	-	-
2536			P	CAGW		(872,734)	(675,801)	(196,933)	-	(196,933)
2537					B15	(872,734)	(675,801)	(196,933)	-	(196,933)
2538										
2539	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2540	230	ARO	P	TROJP		-	-	-	-	-
2541	254105	ARO	P	S		-	-	-	-	-
2542	254	Regulatory Liabi	P	CAEE		19,803	19,803	-	-	-
2543	254	Regulatory Liabi	P	CAGE		(19,803)	(19,803)	-	-	-
2544	254		P	S		(85,784,477)	(79,253,497)	(6,530,980)	-	(6,530,980)
2545					B15	(85,784,477)	(79,253,497)	(6,530,980)	-	(6,530,980)
2546										
2547	252	Customer Advances for Construction								
2548			DPW	S		1,291,075	1,291,075	-	-	-
2549			T	SG		322,409	295,879	26,529	-	26,529
2550			T	CAGE		(37,083,360)	(37,083,360)	-	-	-
2551			DPW	CAGW		-	-	-	-	-
2552			CUST	CN		-	-	-	-	-
2553	**Total Customer Advances for Constr.**				B19	(35,469,876)	(35,496,405)	26,529	-	26,529
2554										
2555	25398	SO2 Emissions								
2556			P	S		-	-	-	-	-
2557						-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560			P	S		(5,354,795)	(5,212,537)	(142,257)	-	(142,257)
2561			GP	GPS		-	-	-	-	-
2562			GP	SO		(25,276,479)	(23,547,329)	(1,729,150)	-	(1,729,150)
2563			P	CAGW		(263,600)	(204,119)	(59,481)	-	(59,481)
2564			P	CAGE		3,555,148	3,555,148	-	-	-
2565			P	SG		(5,769,225)	(5,294,503)	(474,722)	-	(474,722)
2566			P	CAEW		-	-	-	-	-
2567			P	CAEE		(4,206,661)	(4,206,661)	-	-	-
2568			P	SE		-	-	-	-	-
2569					B19	(37,315,611)	(34,910,000)	(2,405,611)	-	(2,405,611)
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		45,829,459	43,350,854	2,478,605	-	2,478,605
2573			CUST	CN		-	-	-	-	-
2574			LABOR	SO		32,138,833	29,940,233	2,198,600	-	2,198,600
2575			P	IBT		-	-	-	-	-
2576			CUST	BADDEBT		4,208,306	3,799,913	408,393	-	408,393
2577			P	TROJD		-	-	-	-	-
2578			P	SG		7,478,773	6,863,380	615,393	-	615,393
2579			P	SE		-	-	-	-	-
2580			PTD	SNP		-	-	-	-	-
2581			P	CAGW		331,211	256,473	74,738	-	74,738
2582			P	CAGE		35,346,673	35,346,673	-	-	-
2583			P	CAEW		-	-	-	-	-
2584			P	CAEE		48,347,929	48,347,929	-	-	-
2585			DPW	JBE		(28,354,442)	(21,909,213)	(6,445,229)	-	(6,445,229)
2586			DPW	SNPD		1,678,392	1,568,806	109,586	-	109,586
2587										
2588	**Total Accum Deferred Income Taxes**				B19	147,005,133	147,565,048	(559,914)	-	(559,914)
2589										
2590	281	Accumulated Deferred Income Taxes								
2591			P	S		-	-	-	-	-
2592			PT	SG		(308,495,484)	(283,110,863)	(25,384,621)	-	(25,384,621)
2593			PT	CAGW		-	-	-	-	-
2594			PT	CAGE		-	-	-	-	-
2595			T	SNPT		-	-	-	-	-
2596					B19	(308,495,484)	(283,110,863)	(25,384,621)	-	(25,384,621)
2597										
2598	282	Accumulated Deferred Income Taxes								
2599			GP	S		1,699,676	1,699,676	-	-	-
2600			ACCMDIT	CIAC		-	-	-	-	-
2601			ACCMDIT	DITBAL		(4,206,805,358)	(3,958,408,026)	(248,397,331)	-	(248,397,331)
2602			GP	JBE		-	-	-	-	-
2603			LABOR	SO		(1,416,453)	(1,319,554)	(96,899)	-	(96,899)
2604			PTD	SNPD		-	-	-	-	-
2605			P	SNP		-	-	-	-	-
2606			P	CAGW		-	-	-	-	-
2607			P	CAGE		(2,198,675)	(2,198,675)	-	-	-
2608			P	SE		-	-	-	-	-
2609			P	CAEE		258,078	258,078	-	-	-
2610			P	CN		-	-	-	-	-
2611			P	JBG		-	-	-	-	-
2612			P	SG		-	-	-	-	-
2613					B19	(4,208,462,731)	(3,959,968,501)	(248,494,230)	-	(248,494,230)
2614										
2615	283	Accumulated Deferred Income Taxes								
2616			GP	S		(37,871,987)	(38,476,021)	604,034	-	604,034
2617			P	SG		(20,128)	(18,472)	(1,656)	-	(1,656)
2618			P	SE		-	-	-	-	-
2619			LABOR	SO		(23,194,250)	(21,607,544)	(1,586,706)	-	(1,586,706)
2620			GP	GPS		(8,385,390)	(7,811,750)	(573,640)	-	(573,640)
2621			PTD	SNP		(2,112,425)	(1,980,755)	(131,670)	-	(131,670)
2622			P	TROJD		-	-	-	-	-
2623			PTD	SGCT		-	-	-	-	-
2624			P	CAGW		(1,254,317)	(971,280)	(283,037)	-	(283,037)
2625			P	CAGE		(1,734,771)	(1,734,771)	-	-	-
2626			P	CAEW		-	-	-	-	-
2627			P	CAEE		(75,335,908)	(75,335,908)	-	-	-
2628			P	JBE		(280,189)	(216,500)	(63,690)	-	(63,690)
2629			P	SGCT		-	-	-	-	-
2630										
2631					B19	(150,189,366)	(148,153,001)	(2,036,365)	-	(2,036,365)
2632										
2633	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,520,142,448)	(4,243,667,317)	(276,475,130)	-	(276,475,130)
2634	255	Accumulated Investment Tax Credit								
2635			PTD	S		-	-	-	-	-
2636			PTD	ITC84		-	-	-	-	-
2637			PTD	ITC85		-	-	-	-	-
2638			PTD	ITC86		-	-	-	-	-
2639			PTD	ITC88		(4,974)	(4,230)	(744)	-	(744)
2640			PTD	ITC89		(54,780)	(46,416)	(8,364)	-	(8,364)
2641			PTD	ITC90		(104,882)	(100,778)	(4,104)	-	(4,104)
2642			PTD	SG		(241,868)	(221,966)	(19,902)	-	(19,902)
2643	**Total Accumulated ITC**				B19	(406,504)	(373,390)	(33,115)	-	(33,115)
2644										
2645	**TOTAL RATE BASE DEDUCTIONS**					**(4,697,205,554)**	**(4,411,336,483)**	**(285,869,070)**	**-**	**(285,869,070)**
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		12,235,701	12,235,701	-	-	-
2651			P	DGP		-	-	-	-	-
2652			P	DGU		-	-	-	-	-
2653			P	SG		-	-	-	-	-
2654			P	CAGW		(126,510,043)	(97,962,986)	(28,547,057)	-	(28,547,057)
2655			P	CAGE		(2,247,905,847)	(2,247,905,847)	-	-	-
2656			P	JBG		(548,167,131)	(425,174,849)	(122,992,282)	-	(122,992,282)
2657			P	CAGE		-	-	-	-	-
2658					B17	(2,910,347,320)	(2,758,807,980)	(151,539,339)	-	(151,539,339)
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		1,731,107	1,731,107	-	-	-
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	CAGW		(301,051,283)	(233,118,904)	(67,932,380)	-	(67,932,380)
2672			P	CAGE		(75,281,088)	(75,281,088)	-	-	-
2673			P	CAGW		-	-	-	-	-
2674			P	CAGE		-	-	-	-	-
2675					B17	(374,601,264)	(306,668,884)	(67,932,380)	-	(67,932,380)
2676										
2677	108OP	Other Production Plant - Accum Depr								
2678			P	S		-	-	-	-	-
2679			P	DGU		-	-	-	-	-
2680			P	DGP		-	-	-	-	-
2681			P	SG		-	-	-	-	-
2682			P	CAGW		(413,266,406)	(320,012,625)	(93,253,781)	-	(93,253,781)
2683			P	CAGE		(548,121,341)	(548,121,341)	-	-	-
2684			P	CAGE		-	-	-	-	-
2685					B17	(961,387,747)	(868,133,966)	(93,253,781)	-	(93,253,781)
2686										
2687	108EP	Experimental Plant - Accum Depr								
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690						-	-	-	-	-
2691										
2692	**TOTAL PRODUCTION PLANT DEPR**					**(4,246,336,331)**	**(3,933,610,831)**	**(312,725,500)**	**-**	**(312,725,500)**
2693										
2694	Summary of Prod Plant Depreciation by Factor									
2695		S				13,966,808	13,966,808	-	-	-
2696		DGP				-	-	-	-	-
2697		DGU				-	-	-	-	-
2698		SG				-	-	-	-	-
2699		CAGW				(840,827,732)	(651,094,514)	(189,733,218)	-	(189,733,218)
2700		CAGE				(2,871,308,276)	(2,871,308,276)	-	-	-
2701		JBG				(548,167,131)	(425,174,849)	(122,992,282)	-	(122,992,282)
2702		SSGCT				-	-	-	-	-
2703	Total of Prod Plant Depreciation by Factor					(4,246,336,331)	(3,933,610,831)	(312,725,500)	-	(312,725,500)
2704										
2705										
2706	108TP	Transmission Plant Accumulated Depr								
2707			T	DGP		-	-	-	-	-
2708			T	DGU		-	-	-	-	-
2709			T	CAGW		(499,012,611)	(386,410,154)	(112,602,457)	-	(112,602,457)
2710			T	CAGE		(1,069,076,863)	(1,069,076,863)	-	-	-
2711			T	JBG		(40,525,951)	(31,433,142)	(9,092,809)	-	(9,092,809)
2712			T	SG		8,207,390	7,532,043	675,347	-	675,347
2713	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,600,408,035)**	**(1,479,388,116)**	**(121,019,920)**	**-**	**(121,019,920)**
2714	108360	Land and Land Rights								
2715			DPW	S		(9,556,613)	(9,380,874)	(175,739)	-	(175,739)
2716					B17	(9,556,613)	(9,380,874)	(175,739)	-	(175,739)
2717										
2718	108361	Structures and Improvements								
2719			DPW	S		(25,201,290)	(24,158,097)	(1,043,193)	-	(1,043,193)
2720					B17	(25,201,290)	(24,158,097)	(1,043,193)	-	(1,043,193)
2721										
2722	108362	Station Equipment								
2723			DPW	S		(271,232,416)	(250,428,421)	(20,803,994)	-	(20,803,994)
2724					B17	(271,232,416)	(250,428,421)	(20,803,994)	-	(20,803,994)
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		(617,625,579)	(552,250,625)	(65,374,954)	-	(65,374,954)
2732					B17	(617,625,579)	(552,250,625)	(65,374,954)	-	(65,374,954)
2733										
2734	108365	Overhead Conductors								
2735			DPW	S		(317,417,802)	(285,431,662)	(31,986,139)	-	(31,986,139)
2736					B17	(317,417,802)	(285,431,662)	(31,986,139)	-	(31,986,139)
2737										
2738	108366	Underground Conduit								
2739			DPW	S		(159,567,631)	(149,278,127)	(10,289,504)	-	(10,289,504)
2740					B17	(159,567,631)	(149,278,127)	(10,289,504)	-	(10,289,504)
2741										
2742	108367	Underground Conductors								
2743			DPW	S		(376,434,319)	(364,088,196)	(12,346,123)	-	(12,346,123)
2744					B17	(376,434,319)	(364,088,196)	(12,346,123)	-	(12,346,123)
2745										
2746	108368	Line Transformers								
2747			DPW	S		(512,225,127)	(455,394,407)	(56,830,720)	-	(56,830,720)
2748					B17	(512,225,127)	(455,394,407)	(56,830,720)	-	(56,830,720)
2749										
2750	108369	Services								
2751			DPW	S		(295,996,032)	(269,570,585)	(26,425,447)	-	(26,425,447)
2752					B17	(295,996,032)	(269,570,585)	(26,425,447)	-	(26,425,447)
2753										
2754	108370	Meters								
2755			DPW	S		(97,050,160)	(92,527,231)	(4,522,929)	-	(4,522,929)
2756					B17	(97,050,160)	(92,527,231)	(4,522,929)	-	(4,522,929)
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761			DPW	S		(7,180,141)	(6,822,017)	(358,124)	-	(358,124)
2762					B17	(7,180,141)	(6,822,017)	(358,124)	-	(358,124)
2763										
2764	108372	Leased Property								
2765			DPW	S		-	-	-	-	-
2766					B17	-	-	-	-	-
2767										
2768	108373	Street Lights								
2769			DPW	S		(30,735,359)	(28,671,520)	(2,063,840)	-	(2,063,840)
2770					B17	(30,735,359)	(28,671,520)	(2,063,840)	-	(2,063,840)
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		3,906,249	3,589,857	316,392	-	316,392
2782						3,906,249	3,589,857	316,392	-	316,392
2783										
2784										
2785	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,716,316,221)**	**(2,484,411,905)**	**(231,904,315)**	**-**	**(231,904,315)**
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788		S				(2,716,316,221)	(2,484,411,905)	(231,904,315)	-	(231,904,315)
2789										
2790	Total Distribution Depreciation by Factor				B17	(2,716,316,221)	(2,484,411,905)	(231,904,315)	-	(231,904,315)

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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		(225,486,951)	(202,999,541)	(22,487,410)	-	(22,487,410)
2793			G-DGP	DGP		-	-	-	-	-
2794			G-DGU	DGU		-	-	-	-	-
2795			G-SG	SG		33,674	30,903	2,771	-	2,771
2796			CUST	CN		(7,457,100)	(6,943,777)	(513,322)	-	(513,322)
2797			PTD	SO		(105,305,318)	(98,101,439)	(7,203,879)	-	(7,203,879)
2798			P	SE		-	-	-	-	-
2799			G-SG	CAGW		(26,822,549)	(20,770,027)	(6,052,522)	-	(6,052,522)
2800			G-SG	CAGE		(69,953,344)	(69,953,344)	-	-	-
2801			P	JBG		(6,478,098)	(5,024,607)	(1,453,491)	-	(1,453,491)
2802			P	CAEW		-	-	-	-	-
2803			P	CAEE		(1,592,385)	(1,592,385)	-	-	-
2804			G-SG	CAGE		-	-	-	-	-
2805			G-SG	CAGE		-	-	-	-	-
2806					B17	(443,062,070)	(405,354,216)	(37,707,854)	-	(37,707,854)
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	**(443,062,070)**	**(405,354,216)**	**(37,707,854)**	**-**	**(37,707,854)**
2836										
2837										
2838										
2839	Summary of General Depreciation by Factor									
2840		S				(225,486,951)	(202,999,541)	(22,487,410)	-	(22,487,410)
2841		DGP				-	-	-	-	-
2842		DGU				-	-	-	-	-
2843		SE				-	-	-	-	-
2844		SO				(105,305,318)	(98,101,439)	(7,203,879)	-	(7,203,879)
2845		CN				(7,457,100)	(6,943,777)	(513,322)	-	(513,322)
2846		SG				33,674	30,903	2,771	-	2,771
2847		DEU				-	-	-	-	-
2848		CAGW				(26,822,549)	(20,770,027)	(6,052,522)	-	(6,052,522)
2849		CAGE				(69,953,344)	(69,953,344)	-	-	-
2850		CAEW				-	-	-	-	-
2851		CAEE				(1,592,385)	(1,592,385)	-	-	-
2852		SSGCT				-	-	-	-	-
2853		JBG				(6,478,098)	(5,024,607)	(1,453,491)	-	(1,453,491)
2854		Remove Capital Leases				-	-	-	-	-
2855	Total General Depreciation by Factor				B17	(443,062,070)	(405,354,216)	(37,707,854)	-	(37,707,854)
2856										
2857										
2858	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,006,122,657)**	**(8,302,765,068)**	**(703,357,589)**	**-**	**(703,357,589)**
2859	111SP	Accum Prov for Amort-Steam								
2860			P	CAGW		-	-	-	-	-
2861			P	CAGW		-	-	-	-	-
2862			P	CAGE		-	-	-	-	-
2863			P	SG		-	-	-	-	-
2864						-	-	-	-	-
2865										
2866										

APRIL 2017 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		(12,289,660)	(10,773,312)	(1,516,348)	-	(1,516,348)
2869			CUST	CN		-	-	-	-	-
2870			I-SG	SG		-	-	-	-	-
2871			PTD	SO		(3,557,785)	(3,314,399)	(243,386)	-	(243,386)
2872			I-SG	CAGW		-	-	-	-	-
2873			I-SG	CAGE		-	-	-	-	-
2874			P	CAEW		-	-	-	-	-
2875			P	CAEE		-	-	-	-	-
2876			P	SE		-	-	-	-	-
2877					B18	(15,847,445)	(14,087,711)	(1,759,734)	-	(1,759,734)
2878										
2879										
2880	111HP	Accum Prov for Amort-Hydro								
2881			P	DGP		-	-	-	-	-
2882			P	DGU		-	-	-	-	-
2883			P	SG		-	-	-	-	-
2884			P	CAGW		(1,847,018)	(1,430,237)	(416,781)	-	(416,781)
2885			P	CAGE		-	-	-	-	-
2886			P	CAGE		-	-	-	-	-
2887					B18	(1,847,018)	(1,430,237)	(416,781)	-	(416,781)
2888										
2889										
2890	111IP	Accum Prov for Amort-Intangible Plant								
2891			I-SITUS	S		21,585,615	21,585,615	-	-	-
2892			I-DGP	DGP		-	-	-	-	-
2893			I-DGU	DGU		-	-	-	-	-
2894			P	CAEW		-	-	-	-	-
2895			P	CAEE		(9,995)	(9,995)	-	-	-
2896			P	SE		-	-	-	-	-
2897			I-SG	SG		(14,403,696)	(13,218,485)	(1,185,211)	-	(1,185,211)
2898			I-SG	CAGW		-	-	-	-	-
2899			I-SG	CAGE		-	-	-	-	-
2900			CUST	CN		(121,378,984)	(113,023,650)	(8,355,334)	-	(8,355,334)
2901			P	CAGE		-	-	-	-	-
2902			P	CAGE		-	-	-	-	-
2903			I-SG	CAGW		(111,118,437)	(86,044,503)	(25,073,934)	-	(25,073,934)
2904			I-SG	CAGE		(29,172,674)	(29,172,674)	-	-	-
2905			PTD	JBG		(807,786)	(626,543)	(181,243)	-	(181,243)
2906			PTD	SO		(271,848,800)	(253,251,772)	(18,597,028)	-	(18,597,028)
2907					B18	(527,154,756)	(473,762,007)	(53,392,750)	-	(53,392,750)
2908	111IP	Less Non-Utility Plant								
2909			NUTIL	OTH		-	-	-	-	-
2910					B18	(527,154,756)	(473,762,007)	(53,392,750)	-	(53,392,750)
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	8,079,950	593,335	-	593,335
2918						9,979,946	9,311,707	668,239	-	668,239
2919										
2920		Remove Capital Lease Amtr				(9,979,946)	(9,311,707)	(668,239)	-	(668,239)
2921										
2922	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(544,849,219)**	**(489,279,955)**	**(55,569,264)**	**-**	**(55,569,264)**
2923	AMA									
2924										
2925										
2926										
2927	Summary of Amortization by Factor									
2928		S				9,692,313	11,208,661	(1,516,348)	-	(1,516,348)
2929		DGP				-	-	-	-	-
2930		DGU				-	-	-	-	-
2931		SE				-	-	-	-	-
2932		SO				(266,733,301)	(248,486,221)	(18,247,079)	-	(18,247,079)
2933		CN				(121,378,984)	(113,023,650)	(8,355,334)	-	(8,355,334)
2934		SSGCT				-	-	-	-	-
2935		JBG				(807,786)	(626,543)	(181,243)	-	(181,243)
2936		CAGW				(112,965,455)	(87,474,741)	(25,490,714)	-	(25,490,714)
2937		CAGE				(29,172,674)	(29,172,674)	-	-	-
2938		CAEW				-	-	-	-	-
2939		CAEE				(9,995)	(9,995)	-	-	-
2940		SG				(13,493,392)	(12,383,085)	(1,110,307)	-	(1,110,307)
2941		Less Capital Lease				(9,979,946)	(9,311,707)	(668,239)	-	(668,239)
2942	Total Provision For Amortization by Factor				B18	(544,849,219)	(489,279,955)	(55,569,264)	-	(55,569,264)