PACIFIC POWER

Washington Jurisdiction

RESULTS OF OPERATIONS

December 2017

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2017
FILE:	WA JAM - December 2017
PREPARED BY:	Revenue Requirement Department
DATE:	March 20, 2018
TIME:	9:26:26 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

The overall rate of return above has been rounded to two decimals.

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

DECEMBER 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	427,390,074	388,426,049	38,964,025	-	38,964,025
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	6,068,091	4,982,627	1,085,464	-	1,085,464
5	Other Operating Revenues	2.4	13,431,072	12,611,250	819,823	-	819,823
6	Total Operating Revenues	2.4	446,889,237	406,019,925	40,869,312	-	40,869,312
7							
8	Operating Expenses:						
9	Steam Production	2.6	50,488,977	43,887,603	6,601,374	-	6,601,374
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	3,199,578	2,736,168	463,410	-	463,410
12	Other Power Supply	2.10	33,205,371	25,261,288	7,944,082	-	7,944,082
13	Transmission	2.12	16,202,728	13,484,435	2,718,294	-	2,718,294
14	Distribution	2.13	16,082,389	15,136,834	945,556	-	945,556
15	Customer Accounts	2.14	7,433,078	6,847,668	585,410	-	585,410
16	Customer Service	2.14	9,703,088	9,606,768	96,320	-	96,320
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	16,556,669	15,430,971	1,125,698	-	1,125,698
19							
20	Total O & M Expenses	2.16	152,871,879	132,391,736	20,480,144	-	20,480,144
21							
22	Depreciation	2.18	57,611,892	53,555,526	4,056,367	-	4,056,367
23	Amortization Expense	2.19	3,983,603	3,578,844	404,759	-	404,759
24	Taxes Other Than Income	2.19	16,702,067	14,701,359	2,000,709	-	2,000,709
25	Income Taxes - Federal	2.22	58,349,941	54,383,290	3,966,651	-	3,966,651
26	Income Taxes - State	2.22	7,390,011	7,390,011	0	-	-
27	Income Taxes - Def Net	2.21	0	0	0	-	0
28	Investment Tax Credit Adj.	2.20	(300,144)	(300,144)	0	-	0
29	Misc Revenue & Expense	2.6	(52,186)	(50,721)	(1,465)	-	(1,465)
30							
31	Total Operating Expenses	2.22	296,557,064	265,649,900	30,907,165	-	30,907,165
32							
33	Operating Revenue for Return		150,332,173	140,370,026	9,962,147	-	9,962,147
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	27,412,737,189	25,530,997,383	1,881,739,806	-	1,881,739,806
37	Plant Held for Future Use	2.33	26,134,387	26,097,844	36,543	-	36,543
38	Misc Deferred Debits	2.35	337,968,049	334,105,226	3,862,823	-	3,862,823
39	Elec Plant Acq Adj	2.33	32,906,387	32,906,387	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	73,432,193	70,419,029	3,013,164	-	3,013,164
42	Fuel Stock	2.34	192,045,779	186,384,198	5,661,582	-	5,661,582
43	Material & Supplies	2.34	235,003,870	226,854,861	8,149,009	-	8,149,009
44	Working Capital	2.35	30,408,497	27,517,824	2,890,673	-	2,890,673
45	Weatherization Loans	2.34	8,714,488	8,708,085	6,403	-	6,403
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		28,349,350,838	26,443,990,836	1,905,360,002	-	1,905,360,002
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,350,360,462)	(8,623,227,758)	(727,132,704)	-	(727,132,704)
52	Accum Prov For Amort	2.41	(564,956,666)	(506,402,445)	(58,554,221)	-	(58,554,221)
53	Accum Def Income Taxes	2.37	(4,521,542,786)	(4,249,065,277)	(272,477,509)	-	(272,477,509)
54	Unamortized ITC	2.37	(335,277)	(310,295)	(24,982)	-	(24,982)
55	Customer Adv for Const	2.36	(36,665,519)	(36,672,048)	6,529	-	6,529
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(263,669,375)	(242,216,649)	(21,452,726)	-	(21,452,726)
58							
59	Total Rate Base Deductions		(14,737,530,086)	(13,657,894,473)	(1,079,635,613)	-	(1,079,635,613)
60							
61	Total Rate Base		13,611,820,752	12,786,096,363	825,724,389	-	825,724,389

DECEMBER 2017 West Control Area
AMA

	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		198,307,235	175,642,372	22,664,864	-	22,664,864
65										
66					B1	198,307,235	175,642,372	22,664,864	-	22,664,864
67										
68	442	Commercial & Industrial Sales								
69			0	S		227,283,222	211,177,263	16,105,959	-	16,105,959
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	227,283,222	211,177,263	16,105,959	-	16,105,959
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,799,616	1,606,415	193,202	-	193,202
78			0	SO		-	-	-	-	-
79					B1	1,799,616	1,606,415	193,202	-	193,202
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**					**427,390,074**	**388,426,049**	**38,964,025**	**-**	**38,964,025**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,257,713	1,257,713	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						1,257,713	1,257,713	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		4,810,378	3,724,914	1,085,464	-	1,085,464
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	4,810,378	3,724,914	1,085,464	-	1,085,464
110										
111		Total Sales for Resale				6,068,091	4,982,627	1,085,464	-	1,085,464
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**433,458,165**	**393,408,676**	**40,049,489**	**-**	**40,049,489**
121	450	Forfeited Discounts & Interest								
122			CUST	S		778,616	718,337	60,279	-	60,279
123			CUST	SO		-	-	-	-	-
124					B1	778,616	718,337	60,279	-	60,279
125										
126	451	Misc Electric Revenue								
127			CUST	S		405,066	393,876	11,189	-	11,189
128			GP	SG		-	-	-	-	-
129			GP	SO		410	382	28	-	28
130					B1	405,476	394,258	11,217	-	11,217
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		812,092	744,150	67,942	-	67,942
141			T	CAGW		12,109	9,376	2,732	-	2,732
142			T	CAGE		310,868	310,868	-	-	-
143			T	JBG		-	-	-	-	-
144			T	SG		203,535	186,787	16,748	-	16,748
145			GP	SO		157,190	146,430	10,760	-	10,760
146					B1	1,495,794	1,397,611	98,182	-	98,182
147										
148										

DECEMBER 2017 West Control Area
AMA

	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		454,235	458,158	(3,923)	-	(3,923)
152			CUST	CAGE		485,769	485,769	-	-	-
153			OTHSE	CAGW		883,129	683,850	199,278	-	199,278
154			OTHSO	SO		153,256	142,766	10,490	-	10,490
155			OTHSGR	SG		(255,493)	(234,470)	(21,023)	-	(21,023)
156			OTHSGR	JBG		217,448	168,659	48,789	-	48,789
157			OTHSGR	WRG		8,286,791	7,895,428	391,363	-	391,363
158			OTHSGR	WRE		526,052	500,883	25,170	-	25,170
159			P	CAEW		-	-	-	-	-
160			P	SE		-	-	-	-	-
161					B1	10,751,187	10,101,043	650,144	-	650,144
162										
163		**Total Other Electric Revenues**				**13,431,072**	**12,611,250**	**819,823**	**-**	**819,823**
164										
165	**Total Electric Operating Revenues**				**B1**	**446,889,237**	**406,019,925**	**40,869,312**	**-**	**40,869,312**
166										
167	Summary of Revenues by Factor									
168		S				431,097,795	391,998,283	39,099,512	-	39,099,512
169		JBG				217,448	168,659	48,789	-	48,789
170		SE				-	-	-	-	-
171		SO				310,856	289,578	21,278	-	21,278
172		SG				(51,958)	(47,683)	(4,275)	-	(4,275)
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				5,705,616	4,418,141	1,287,475	-	1,287,475
176		CAGE				796,637	796,637	-	-	-
177		WRG				8,286,791	7,895,428	391,363	-	391,363
178		WRE				526,052	500,883	25,170	-	25,170
179	Total Electric Operating Revenues				B1	446,889,237	406,019,925	40,869,312	-	40,869,312
180	Miscellaneous Revenues									
181	41160	Gain on Sale of Utility Plant - CR								
182			DPW	S		-	-	-	-	-
183			T	SG		-	-	-	-	-
184			G	SO		-	-	-	-	-
185			T	DGU		-	-	-	-	-
186			P	DGP		-	-	-	-	-
187						-	-	-	-	-
188										
189	41170	Loss on Sale of Utility Plant								
190			DPW	S		-	-	-	-	-
191			T	CAGW		-	-	-	-	-
192			T	CAGE		-	-	-	-	-
193			T	SG		-	-	-	-	-
194						-	-	-	-	-
195										
196	4118	Gain from Emission Allowances								
197			P	S		-	-	-	-	-
198			P	CAEW		-	-	-	-	-
199			P	CAEE		-	-	-	-	-
200			P	SE		-	-	-	-	-
201					B1	-	-	-	-	-
202										
203	41181	Gain from Disposition of NOX Credits								
204			P	SE		-	-	-	-	-
205						-	-	-	-	-
206										
207	4194	Impact Housing Interest Income								
208			P	DGU		-	-	-	-	-
209						-	-	-	-	-
210										
211	421	(Gain) / Loss on Sale of Utility Plant								
212			DPW	S		(30,790)	(30,790)	-	-	-
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(21,395)	(19,931)	(1,465)	-	(1,465)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(52,186)	(50,721)	(1,465)	-	(1,465)
221										
222	**Total Miscellaneous Revenues**					**(52,186)**	**(50,721)**	**(1,465)**	**-**	**(1,465)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(52,186)**	**(50,721)**	**(1,465)**	**-**	**(1,465)**
230										

DECEMBER 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		1,773	1,627	146	-	146
233			P	CAGW		2,820	2,183	636	-	636
234			P	CAGE		444,267	444,267	-	-	-
235			P	JBG		1,221,970	947,796	274,173	-	274,173
236			P	CAGE		-	-	-	-	-
237					B2	1,670,829	1,395,873	274,956	-	274,956
238										
239	501	Fuel Related								
240			P	SE		4,885	4,510	375	-	375
241			P	S		(86,251)	(86,251)	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		104,933	81,255	23,678	-	23,678
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		5,424,413	5,424,413	-	-	-
247			P	JBE		161,476	124,771	36,705	-	36,705
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	5,609,457	5,548,699	60,758	-	60,758
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		23,654,573	18,246,982	5,407,591	-	5,407,591
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	23,654,573	18,246,982	5,407,591	-	5,407,591
264										
265		Total Fuel Related				29,264,030	23,795,681	5,468,349	-	5,468,349
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		71,093	55,051	16,042	-	16,042
270			P	CAGE		14,516,231	14,516,231	-	-	-
271			P	JBG		1,608,840	1,247,864	360,975	-	360,975
272			P	CAGE		-	-	-	-	-
273					B2	16,196,164	15,819,146	377,018	-	377,018
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		3,737	2,894	843	-	843
290			P	CAGE		140,630	140,630	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	144,367	143,524	843	-	843
294										
295	506	Misc. Steam Expense								
296			P	SG		-	-	-	-	-
297			P	SE		-	-	-	-	-
298			P	CAGW		242,882	188,076	54,807	-	54,807
299			P	CAGE		2,486,771	2,486,771	-	-	-
300			P	JBG		(1,348,791)	(1,046,162)	(302,628)	-	(302,628)
301			P	CAGE		-	-	-	-	-
302					B2	1,380,862	1,628,684	(247,822)	-	(247,822)

DECEMBER 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		1,470	1,138	332	-	332
307			P	CAGE		11,772	11,772	-	-	-
308			P	JBG		129,526	100,465	29,062	-	29,062
309			P	CAGE		-	-	-	-	-
310					B2	142,768	113,375	29,394	-	29,394
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		15,031	11,639	3,392	-	3,392
315			P	CAGE		663,761	663,761	-	-	-
316			P	JBG		57,058	44,256	12,802	-	12,802
317			P	CAGE		-	-	-	-	-
318					B2	735,849	719,656	16,194	-	16,194
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		23,370	18,096	5,273	-	5,273
325			P	CAGE		1,164,346	1,164,346	-	-	-
326			P	JBG		781,506	606,159	175,346	-	175,346
327			P	CAGE		-	-	-	-	-
328					B2	1,969,221	1,788,601	180,620	-	180,620
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		113,166	87,630	25,536	-	25,536
333			P	CAGE		(3,526,769)	(3,526,769)	-	-	-
334			P	JBG		1,521,132	1,179,835	341,296	-	341,296
335			P	CAGE		-	-	-	-	-
336					B2	(1,892,472)	(2,259,304)	366,832	-	366,832
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		14,632	11,330	3,302	-	3,302
341			P	CAGE		(154,790)	(154,790)	-	-	-
342			P	JBG		360,996	280,000	80,997	-	80,997
343			P	CAGE		-	-	-	-	-
344					B2	220,838	136,540	84,298	-	84,298
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		19,615	15,188	4,426	-	4,426
349			P	CAGE		430,701	430,701	-	-	-
350			P	JBG		206,204	159,938	46,266	-	46,266
351			P	CAGE		-	-	-	-	-
352					B2	656,520	605,828	50,692	-	50,692
353										
354	**Total Steam Power Generation**				B2	**50,488,977**	**43,887,603**	**6,601,374**	**-**	**6,601,374**

DECEMBER 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										

DECEMBER 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		605,840	469,132	136,708	-	136,708
409			P	CAGE		299,638	299,638	-	-	-
410					B2	905,479	768,770	136,708	-	136,708
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		10,205	7,903	2,303	-	2,303
417			P	CAGE		-	-	-	-	-
418					B2	10,205	7,903	2,303	-	2,303
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		145,199	112,435	32,764	-	32,764
425			P	CAGE		32,862	32,862	-	-	-
426					B2	178,061	145,296	32,764	-	32,764
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		644,590	499,138	145,452	-	145,452
441			P	CAGE		612,762	612,762	-	-	-
442					B2	1,257,352	1,111,900	145,452	-	145,452
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		168,932	130,812	38,120	-	38,120
449			P	CAGE		44,229	44,229	-	-	-
450					B2	213,161	175,042	38,120	-	38,120
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		74,611	57,775	16,836	-	16,836
465			P	CAGE		1,234	1,234	-	-	-
466					B2	75,845	59,009	16,836	-	16,836
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		75,053	58,118	16,936	-	16,936
476			P	CAGE		48,394	48,394	-	-	-
477					B2	123,447	106,511	16,936	-	16,936
478										

DECEMBER 2017 West Control Area
AMA

	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		153,425	118,804	34,620	-	34,620
484			P	CAGE		20,216	20,216	-	-	-
485					B2	173,641	139,020	34,620	-	34,620
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		175,808	136,137	39,671	-	39,671
492			P	CAGE		86,579	86,579	-	-	-
493					B2	262,387	222,716	39,671	-	39,671
494										
495	**Total Hydraulic Power Generation**				B2	**3,199,578**	**2,736,168**	**463,410**	**-**	**463,410**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		3,202	2,479	722	-	722
501			P	CAGE		24,780	24,780	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	27,982	27,259	722	-	722
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		8,750,180	6,749,831	2,000,349	-	2,000,349
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	8,750,180	6,749,831	2,000,349	-	2,000,349
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		541,816	419,555	122,261	-	122,261
522			P	CAGE		718,231	718,231	-	-	-
523			P	S		-	-	-	-	-
524					B2	1,260,047	1,137,786	122,261	-	122,261
525										
526	549	Miscellaneous Other								
527			0	S		1,773	1,773	-	-	-
528			P	SG		208,020	190,903	17,117	-	17,117
529			P	CAGW		107,108	82,939	24,169	-	24,169
530			P	CAGE		183,096	183,096	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	499,997	458,711	41,286	-	41,286
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		(210,885)	(210,885)	-	-	-
539			P	SG		7,822	7,178	644	-	644
540			P	CAGW		157,298	121,803	35,494	-	35,494
541			P	CAGE		155,102	155,102	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	109,337	73,199	36,138	-	36,138
544										
545	551	Maint Supervision & Engineering								
546			P	SG		-	-	-	-	-
547			P	CAGW		-	-	-	-	-
548			P	CAGE		(4,940)	(4,940)	-	-	-
549					B2	(4,940)	(4,940)	-	-	-
550										
551	552	Maintenance of Structures								
552			P	SG		-	-	-	-	-
553			P	CAGW		1,216	942	274	-	274
554			P	CAGE		301,456	301,456	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	302,672	302,397	274	-	274
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		462,646	358,249	104,396	-	104,396
561			P	CAGE		905,242	905,242	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	1,367,887	1,263,491	104,396	-	104,396
564										

DECEMBER 2017 West Control Area
AMA

	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		173,729	134,527	39,202	-	39,202
568			P	CAGE		60,737	60,737	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	234,466	195,264	39,202	-	39,202
571										
572	**Total Other Power Generation**				**B2**	**12,547,628**	**10,202,999**	**2,344,629**	**-**	**2,344,629**
573										
574										
575	555	Purchased Power								
576			P	S		4,464,307	1,700,443	2,763,864	-	2,763,864
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						4,464,307	1,700,443	2,763,864	-	2,763,864
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		10,586,007	8,197,269	2,388,738	-	2,388,738
585			P	CAGE		-	-	-	-	-
586			P	CAEW		(117,041)	(90,284)	(26,756)	-	(26,756)
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		-	-	-	-	-
590						10,468,967	8,106,985	2,361,982	-	2,361,982
591										
592		Total Purchased Power			B2	14,933,273	9,807,428	5,125,846	-	5,125,846
593										
594	556	System Control & Load Dispatch								
595			P	SG		210,476	193,157	17,319	-	17,319
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	210,476	193,157	17,319	-	17,319
600										
601										
602										
603	557	Other Expenses								
604			P	S		114,784	114,784	-	-	-
605			P	SG		4,776,092	4,383,091	393,002	-	393,002
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		17,473	13,530	3,943	-	3,943
611			P	CAGE		341,162	341,162	-	-	-
612			P	JBG		263,703	204,536	59,167	-	59,167
613			P	CAEW		-	-	-	-	-
614			P	JBE		779	602	177	-	177
615					B2	5,513,993	5,057,705	456,289	-	456,289
616										
617	Embedded Cost Differentials									
618		Company Owned H	P	DGP		-	-	-	-	-
619		Company Owned H	P	SG		-	-	-	-	-
620		Mid-C Contract	P	MC		-	-	-	-	-
621		Mid-C Contract	P	SG		-	-	-	-	-
622		Existing QF Contrac	0	S		-	-	-	-	-
623		Existing QF Contrac	0	SG		-	-	-	-	-
624										
625										
626										
627	**Total Other Power Supply**				B2	**20,657,743**	**15,058,290**	**5,599,454**	**-**	**5,599,454**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**86,893,926**	**71,885,060**	**15,008,867**	**-**	**15,008,867**
630										
631										

DECEMBER 2017 West Control Area
AMA

	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				4,283,729	1,519,865	2,763,864	-	2,763,864
634		SG				5,204,184	4,775,957	428,227	-	428,227
635		SE				4,885	4,510	375	-	375
636		JBG				4,802,145	3,724,687	1,077,457	-	1,077,457
637		TROJP				-	-	-	-	-
638		JBE				162,254	125,372	36,882	-	36,882
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				14,716,907	11,396,029	3,320,878	-	3,320,878
643		CAGE				20,007,697	20,007,697	-	-	-
644		CAEW				32,287,712	24,906,529	7,381,183	-	7,381,183
645		CAEE				5,424,413	5,424,413	-	-	-
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	86,893,926	71,885,060	15,008,867	-	15,008,867
656	560	Operation Supervision & Engineering								
657			T	SG		384,464	352,828	31,636	-	31,636
658			T	JBG		-	-	-	-	-
659			T	CAGW		18,604	14,406	4,198	-	4,198
660			T	CAGE		(63,564)	(63,564)	-	-	-
661					B2	339,503	303,670	35,834	-	35,834
662										
663	561	Load Dispatching								
664			T	SG		1,555,318	1,427,338	127,980	-	127,980
665			T	CAGW		20,296	15,716	4,580	-	4,580
666			T	CAGE		154,165	154,165	-	-	-
667					B2	1,729,779	1,597,220	132,560	-	132,560
668	562	Station Expense								
669			T	SG		1,330	1,221	109	-	109
670			T	JBG		19,116	14,827	4,289	-	4,289
671			T	CAGW		65,161	50,457	14,704	-	14,704
672			T	CAGE		183,332	183,332	-	-	-
673					B2	268,940	249,837	19,102	-	19,102
674										
675	563	Overhead Line Expense								
676			T	SG		-	-	-	-	-
677			T	CAGW		52,189	40,413	11,777	-	11,777
678			T	CAGE		31,445	31,445	-	-	-
679					B2	83,634	71,857	11,777	-	11,777
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		9,685,795	7,500,190	2,185,605	-	2,185,605
700				CAGE		-	-	-	-	-
701				CAEW		-	-	-	-	-
702				CAEE		-	-	-	-	-
703						9,685,795	7,500,190	2,185,605	-	2,185,605
704										
705		Total Transmission of Electricity by Others				9,685,795	7,500,190	2,185,605	-	2,185,605
706										
707	566	Misc. Transmission Expense								
708			T	SG		522,688	479,678	43,009	-	43,009
709			T	CAGW		74,850	57,960	16,890	-	16,890
710			T	CAGE		66,924	66,924	-	-	-
711			0	S		-	-	-	-	-
712					B2	664,462	604,562	59,899	-	59,899
713										
714	567	Rents - Transmission								
715			T	SG		(133)	(122)	(11)	-	(11)
716			T	CAGW		65,754	50,917	14,837	-	14,837
717			T	JBG		-	-	-	-	-
718			T	CAGE		351,506	351,506	-	-	-
719					B2	417,128	402,301	14,827	-	14,827
720										

DECEMBER 2017 West Control Area
AMA

	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		1,695	1,556	139	-	139
723			T	CAGW		16,547	12,814	3,734	-	3,734
724			T	CAGE		56,386	56,386	-	-	-
725					B2	74,629	70,755	3,873	-	3,873
726										
727	569	Maintenance of Structures								
728			T	SG		333,477	306,037	27,440	-	27,440
729			T	CAGW		293,717	227,440	66,277	-	66,277
730			T	CAGE		5,822	5,822	-	-	-
731					B2	633,016	539,298	93,718	-	93,718
732										
733	570	Maintenance of Station Equipment								
734			T	SG		24,211	22,219	1,992	-	1,992
735			T	JBG		4,150	3,219	931	-	931
736			T	CAGW		124,413	96,339	28,074	-	28,074
737			T	CAGE		640,021	640,021	-	-	-
738					B2	792,795	761,798	30,997	-	30,997
739										
740	571	Maintenance of Overhead Lines								
741			T	SG		48,152	44,189	3,962	-	3,962
742			T	JBG		-	-	-	-	-
743			T	CAGW		558,806	432,711	126,095	-	126,095
744			T	CAGE		902,859	902,859	-	-	-
745					B2	1,509,816	1,379,759	130,057	-	130,057
746										
747	572	Maintenance of Underground Lines								
748			T	SG		-	-	-	-	-
749			T	CAGW		-	-	-	-	-
750			T	CAGE		(3,851)	(3,851)	-	-	-
751					B2	(3,851)	(3,851)	-	-	-
752										
753	573	Maint of Misc. Transmission Plant								
754			T	SG		558	512	46	-	46
755			T	CAGW		-	-	-	-	-
756			T	CAGE		6,525	6,525	-	-	-
757					B2	7,083	7,037	46	-	46
758										
759	**TOTAL TRANSMISSION EXPENSE**				B2	**16,202,728**	**13,484,435**	**2,718,294**	**-**	**2,718,294**
760										
761	Summary of Transmission Expense by Factor									
762		SE				-	-	-	-	-
763		SG				2,871,761	2,635,457	236,303	-	236,303
764		CAGW				10,976,132	8,499,362	2,476,770	-	2,476,770
765		CAGE				2,331,570	2,331,570	-	-	-
766		JBG				23,266	18,046	5,220	-	5,220
767	Total Transmission Expense by Factor				B2	16,202,728	13,484,435	2,718,294	-	2,718,294
768	580	Operation Supervision & Engineering								
769			DPW	S		637,997	625,683	12,315	-	12,315
770			DPW	SNPD		736,364	688,816	47,548	-	47,548
771					B2	1,374,361	1,314,499	59,862	-	59,862
772										
773	581	Load Dispatching								
774			DPW	S		-	-	-	-	-
775			DPW	SNPD		956,581	894,813	61,767	-	61,767
776					B2	956,581	894,813	61,767	-	61,767
777										
778	582	Station Expense								
779			DPW	S		241,476	226,265	15,211	-	15,211
780			DPW	SNPD		-	-	-	-	-
781					B2	241,476	226,265	15,211	-	15,211
782										
783	583	Overhead Line Expenses								
784			DPW	S		714,713	695,930	18,783	-	18,783
785			DPW	SNPD		-	-	-	-	-
786					B2	714,713	695,930	18,783	-	18,783
787										
788	584	Underground Line Expense								
789			DPW	S		209	209	-	-	-
790			DPW	SNPD		-	-	-	-	-
791					B2	209	209	-	-	-
792										
793	585	Street Lighting & Signal Systems								
794			DPW	S		-	-	-	-	-
795			DPW	SNPD		12,849	12,020	830	-	830
796					B2	12,849	12,020	830	-	830
797										

DECEMBER 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
798	586	Meter Expenses								
799			DPW	S		264,490	239,555	24,935	-	24,935
800			DPW	SNPD		0	0	0	-	0
801					B2	264,490	239,555	24,935	-	24,935
802										
803	587	Customer Installation Expenses								
804			DPW	S		993,853	913,154	80,699	-	80,699
805			DPW	SNPD		-	-	-	-	-
806					B2	993,853	913,154	80,699	-	80,699
807										
808	588	Misc. Distribution Expenses								
809			DPW	S		(20,944)	422	(21,366)	-	(21,366)
810			DPW	SNPD		31,008	29,006	2,002	-	2,002
811					B2	10,064	29,427	(19,363)	-	(19,363)
812										
813	589	Rents								
814			DPW	S		356,372	353,760	2,612	-	2,612
815			DPW	SNPD		(1,905)	(1,782)	(123)	-	(123)
816					B2	354,468	351,978	2,489	-	2,489
817										
818	590	Maint Supervision & Engineering								
819			DPW	S		287,497	275,909	11,589	-	11,589
820			DPW	SNPD		70,704	66,139	4,565	-	4,565
821					B2	358,201	342,047	16,154	-	16,154
822										
823	591	Maintenance of Structures								
824			DPW	S		379,272	331,070	48,202	-	48,202
825			DPW	SNPD		10,895	10,192	704	-	704
826					B2	390,167	341,262	48,905	-	48,905
827										
828	592	Maintenance of Station Equipment								
829			DPW	S		521,186	505,083	16,103	-	16,103
830			DPW	SNPD		109,234	102,181	7,053	-	7,053
831					B2	630,420	607,264	23,156	-	23,156
832	593	Maintenance of Overhead Lines								
833			DPW	S		6,641,353	6,161,649	479,705	-	479,705
834			DPW	SNPD		119,582	111,861	7,722	-	7,722
835					B2	6,760,935	6,273,509	487,426	-	487,426
836										
837	594	Maintenance of Underground Lines								
838			DPW	S		1,664,872	1,619,858	45,014	-	45,014
839			DPW	SNPD		141	132	9	-	9
840					B2	1,665,013	1,619,990	45,023	-	45,023
841										
842	595	Maintenance of Line Transformers								
843			DPW	S		-	-	-	-	-
844			DPW	SNPD		78,940	73,843	5,097	-	5,097
845					B2	78,940	73,843	5,097	-	5,097
846										
847	596	Maint of Street Lighting & Signal Sys.								
848			DPW	S		331,237	305,290	25,947	-	25,947
849			DPW	SNPD		-	-	-	-	-
850					B2	331,237	305,290	25,947	-	25,947
851										
852	597	Maintenance of Meters								
853			DPW	S		30,525	29,734	791	-	791
854			DPW	SNPD		(39,172)	(36,643)	(2,529)	-	(2,529)
855					B2	(8,647)	(6,908)	(1,738)	-	(1,738)
856										
857	598	Maint of Misc. Distribution Plant								
858			DPW	S		53,542	61,254	(7,712)	-	(7,712)
859			DPW	SNPD		899,517	841,434	58,083	-	58,083
860					B2	953,058	902,688	50,371	-	50,371
861										
862	**TOTAL DISTRIBUTION EXPENSE**				B2	**16,082,389**	**15,136,834**	**945,556**	**-**	**945,556**
863										
864										
865	Summary of Distribution Expense by Factor									
866		S				13,097,650	12,344,823	752,828	-	752,828
867		SNPD				2,984,739	2,792,011	192,728	-	192,728
868										
869	Total Distribution Expense by Factor				B2	16,082,389	15,136,834	945,556	-	945,556
870										
871	901	Supervision								
872			CUST	S		-	-	-	-	-
873			CUST	CN		282,967	263,489	19,479	-	19,479
874					B2	282,967	263,489	19,479	-	19,479
875										

DECEMBER 2017 West Control Area
AMA

	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		1,508,104	1,449,165	58,939	-	58,939
878			CUST	CN		87,936	81,883	6,053	-	6,053
879					B2	1,596,040	1,531,048	64,992	-	64,992
880										
881	903	Customer Receipts & Collections								
882			CUST	S		622,425	569,486	52,939	-	52,939
883			CUST	CN		3,374,399	3,142,116	232,283	-	232,283
884					B2	3,996,823	3,711,602	285,221	-	285,221
885										
886	904	Uncollectible Accounts								
887			CUST	S		1,546,176	1,331,215	214,961	-	214,961
888			P	SG		-	-	-	-	-
889			CUST	CN		8,238	7,671	567	-	567
890					B2	1,554,414	1,338,886	215,528	-	215,528
891										
892	905	Misc. Customer Accounts Expense								
893			CUST	S		73	73	-	-	-
894			CUST	CN		2,761	2,571	190	-	190
895					B2	2,834	2,644	190	-	190
896										
897	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**7,433,078**	**6,847,668**	**585,410**	**-**	**585,410**
898										
899	Summary of Customer Accts Exp by Factor									
900		S				3,676,777	3,349,939	326,839	-	326,839
901		CN				3,756,301	3,497,729	258,572	-	258,572
902		SG				-	-	-	-	-
903	Total Customer Accounts Expense by Factor				B2	7,433,078	6,847,668	585,410	-	585,410
904										
905	907	Supervision								
906			CUST	S		-	-	-	-	-
907			CUST	CN		20,126	18,741	1,385	-	1,385
908					B2	20,126	18,741	1,385	-	1,385
909										
910	908	Customer Assistance								
911			CUST	S		8,649,600	8,628,157	21,442	-	21,442
912			CUST	CN		165,201	153,829	11,372	-	11,372
913					B2	8,814,800	8,781,986	32,814	-	32,814
914										
915	909	Informational & Instructional Adv								
916			CUST	S		234,784	216,264	18,521	-	18,521
917			CUST	CN		632,207	588,688	43,519	-	43,519
918					B2	866,992	804,952	62,040	-	62,040
919										
920	910	Misc. Customer Service								
921			CUST	S		-	-	-	-	-
922			CUST	CN		1,170	1,090	81	-	81
923										
924					B2	1,170	1,090	81	-	81
925										
926	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**9,703,088**	**9,606,768**	**96,320**	**-**	**96,320**
927										
928										
929	Summary of Customer Service Exp by Factor									
930		S				8,884,384	8,844,421	39,963	-	39,963
931		CN				818,704	762,347	56,357	-	56,357
932										
933	Total Customer Service Expense by Factor				B2	9,703,088	9,606,768	96,320	-	96,320
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										

DECEMBER 2017 West Control Area
AMA

	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**					**9,703,088**	**9,606,768**	**96,320**	**-**	**96,320**
965	920	Administrative & General Salaries								
966			PTD	S		-	-	-	-	-
967			CUST	CN		-	-	-	-	-
968			PTD	SO		7,042,072	6,560,038	482,034	-	482,034
969					B2	7,042,072	6,560,038	482,034	-	482,034
970										
971	921	Office Supplies & expenses								
972			PTD	S		36,785	35,713	1,071	-	1,071
973			CUST	CN		6,406	5,965	441	-	441
974			PTD	SO		1,423,072	1,325,662	97,410	-	97,410
975					B2	1,466,263	1,367,341	98,922	-	98,922
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(3,269,408)	(3,045,615)	(223,793)	-	(223,793)
981					B2	(3,269,408)	(3,045,615)	(223,793)	-	(223,793)
982										
983	923	Outside Services								
984			PTD	S		230,315	229,649	665	-	665
985			P	CAGW		-	-	-	-	-
986			PTD	SO		1,538,199	1,432,908	105,291	-	105,291
987					B2	1,768,513	1,662,557	105,956	-	105,956
988										
989	924	Property Insurance								
990				S		807,818	807,818	-	-	-
991				CAGW		-	-	-	-	-
992			PTD	SO		(73,689)	(68,645)	(5,044)	-	(5,044)
993					B2	734,129	739,173	(5,044)	-	(5,044)
994										
995	925	Injuries & Damages								
996				S		(1,193,603)	(1,193,603)	-	-	-
997			PTD	SO		5,595,398	5,212,390	383,008	-	383,008
998					B2	4,401,795	4,018,787	383,008	-	383,008
999										
1000	926	Employee Pensions & Benefits								
1001			LABOR	S		4,177	4,177	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			LABOR	SO		25,685,581	23,927,389	1,758,192	-	1,758,192
1004					B2	25,689,758	23,931,566	1,758,192	-	1,758,192
1005										
1006	927	Franchise Requirements								
1007			DMSC	S		-	-	-	-	-
1008			DMSC	SO		-	-	-	-	-
1009					B2	-	-	-	-	-
1010										
1011	928	Regulatory Commission Expense								
1012			DMSC	S		1,587,776	1,529,441	58,335	-	58,335
1013			CUST	CAEE		-	-	-	-	-
1014			DMSC	SO		354,865	330,574	24,291	-	24,291
1015			CUST	CAGW		195,663	151,512	44,151	-	44,151
1016			DMSC	CAGE		14,976	14,976	-	-	-
1017			FERC	SG		168,915	155,016	13,899	-	13,899
1018					B2	2,322,195	2,181,519	140,676	-	140,676
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		(26,238,772)	(24,442,714)	(1,796,058)	-	(1,796,058)
1028					B2	(26,238,772)	(24,442,714)	(1,796,058)	-	(1,796,058)
1029										
1030	930	Misc General Expenses								
1031			PTD	S		2,500	2,500	-	-	-
1032			CUST	CAGE		-	-	-	-	-
1033			LABOR	SO		192,722	179,530	13,192	-	13,192
1034					B2	195,222	182,030	13,192	-	13,192
1035										

DECEMBER 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1036	931	Rents								
1037			PTD	S		105,359	98,877	6,482	-	6,482
1038			PTD	SO		265,878	247,678	18,199	-	18,199
1039					B2	371,237	346,555	24,682	-	24,682
1040										
1041	935	Maintenance of General Plant								
1042			G	S		75,148	68,018	7,130	-	7,130
1043			CUST	CN		2,985	2,779	205	-	205
1044			G	SO		1,995,531	1,858,936	136,595	-	136,595
1045					B2	2,073,664	1,929,733	143,931	-	143,931
1046										
1047	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**16,556,669**	**15,430,971**	**1,125,698**	**-**	**1,125,698**
1048										
1049	Summary of A&G Expense by Factor									
1050		S				1,656,275	1,582,591	73,684	-	73,684
1051		SO				14,511,449	13,518,133	993,317	-	993,317
1052		SG				168,915	155,016	13,899	-	13,899
1053		CN				9,391	8,745	646	-	646
1054		CAGW				195,663	151,512	44,151	-	44,151
1055		CAGE				14,976	14,976	-	-	-
1056	Total A&G Expense by Factor				B2	16,556,669	15,430,971	1,125,698	-	1,125,698
1057										
1058	**TOTAL O&M EXPENSE**				B2	**152,871,879**	**132,391,736**	**20,480,144**	**-**	**20,480,144**

DECEMBER 2017 West Control Area
AMA

	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		419,702	324,996	94,706	-	94,706
1064			P	CAGE		15,733,675	15,733,675	-	-	-
1065			P	JBG		3,247,804	2,519,094	728,710	-	728,710
1066			P	S		-	-	-	-	-
1067					B3	19,401,181	18,577,765	823,416	-	823,416
1068										
1069	403NP	Nuclear Depreciation								
1070			P	DGP		-	-	-	-	-
1071						-	-	-	-	-
1072										
1073	403HP	Hydro Depreciation								
1074			P	DGP		-	-	-	-	-
1075			P	DGU		-	-	-	-	-
1076			P	CAGW		2,456,772	1,902,400	554,372	-	554,372
1077			P	CAGE		602,865	602,865	-	-	-
1078			P	CAGW		-	-	-	-	-
1079			P	CAGE		-	-	-	-	-
1080					B3	3,059,637	2,505,265	554,372	-	554,372
1081										
1082	403OP	Other Production Depreciation								
1083			P	DGU		-	-	-	-	-
1084			P	SG		-	-	-	-	-
1085			P	CAGW		3,401,633	2,634,053	767,580	-	767,580
1086			P	CAGE		7,242,012	7,242,012	-	-	-
1087			P	CAGE		-	-	-	-	-
1088			P	CAGE		-	-	-	-	-
1089					B3	10,643,645	9,876,065	767,580	-	767,580
1090										
1091	403TP	Transmission Depreciation								
1092			T	DGP		-	-	-	-	-
1093			T	DGU		-	-	-	-	-
1094			T	CAGW		2,164,293	1,675,919	488,374	-	488,374
1095			T	CAGE		6,318,115	6,318,115	-	-	-
1096			T	JBG		113,192	87,795	25,397	-	25,397
1097			T	SG		2,687	2,465	221	-	221
1098					B3	8,598,286	8,084,294	513,992	-	513,992
1099										
1100										
1101										
1102	403	Distribution Depreciation								
1103	360	Land & Land Rights	DPW	S		34,673	34,050	623	-	623
1104	361	Structures	DPW	S		166,008	159,858	6,150	-	6,150
1105	362	Station Equipment	DPW	S		(389,279)	(535,151)	145,873	-	145,873
1106	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1107	364	Poles & Towers	DPW	S		3,486,023	3,164,226	321,797	-	321,797
1108	365	OH Conductors	DPW	S		1,660,666	1,513,167	147,499	-	147,499
1109	366	UG Conduit	DPW	S		752,110	709,082	43,028	-	43,028
1110	367	UG Conductor	DPW	S		1,762,853	1,704,000	58,852	-	58,852
1111	368	Line Trans	DPW	S		2,765,111	2,519,665	245,446	-	245,446
1112	369	Services	DPW	S		1,495,866	1,364,807	131,059	-	131,059
1113	370	Meters	DPW	S		649,053	607,395	41,658	-	41,658
1114	371	Inst Cust Prem	DPW	S		41,454	39,989	1,465	-	1,465
1115	372	Leased Property	DPW	S		-	-	-	-	-
1116	373	Street Lighting	DPW	S		185,924	175,898	10,026	-	10,026
1117					B3	12,610,461	11,456,984	1,153,476	-	1,153,476
1118										
1119	403GP	General Depreciation								
1120			G-SITUS	S		1,216,877	1,120,425	96,452	-	96,452
1121			G-DGP	DGP		-	-	-	-	-
1122			G-DGU	DGU		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			CUST	CN		92,263	85,912	6,351	-	6,351
1125			G-SG	SG		121	111	10	-	10
1126			PTD	SO		1,177,831	1,097,208	80,623	-	80,623
1127			G-SG	CAGW		228,351	176,824	51,528	-	51,528
1128			G-SG	CAGE		536,497	536,497	-	-	-
1129			P	JBG		38,183	29,616	8,567	-	8,567
1130			P	JBE		-	-	-	-	-
1131			P	CAEE		8,559	8,559	-	-	-
1132			G-SG	CAGE		-	-	-	-	-
1133			G-SG	CAGE		-	-	-	-	-
1134					B3	3,298,683	3,055,152	243,531	-	243,531
1135										

DECEMBER 2017 West Control Area
AMA

	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	**57,611,892**	**53,555,526**	**4,056,367**	**-**	**4,056,367**
1154										
1155	Summary of Depreciation Expense by Factor									
1156		S				13,827,338	12,577,410	1,249,928	-	1,249,928
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				2,808	2,577	231	-	231
1160		SO				1,177,831	1,097,208	80,623	-	80,623
1161		CN				92,263	85,912	6,351	-	6,351
1162		SE				-	-	-	-	-
1163		CAGW				8,670,751	6,714,191	1,956,559	-	1,956,559
1164		CAGE				30,433,164	30,433,164	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				8,559	8,559	-	-	-
1167		JBG				3,399,179	2,636,505	762,674	-	762,674
1168		JBE				-	-	-	-	-
1169	Total Depreciation Expense By Factor				B3	57,611,892	53,555,526	4,056,367	-	4,056,367
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172			I-SITUS	S		51,596	44,928	6,668	-	6,668
1173			I-SG	SG		-	-	-	-	-
1174			PTD	SO		34,066	31,734	2,332	-	2,332
1175			I-DGU	DGU		-	-	-	-	-
1176			CUST	CN		-	-	-	-	-
1177			I-SG	CAGW		-	-	-	-	-
1178			I-SG	CAGE		-	-	-	-	-
1179			I-DGP	DGP		-	-	-	-	-
1180					B4	85,662	76,662	9,000	-	9,000
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		76,750	76,750	-	-	-
1189			P	SE		-	-	-	-	-
1190			I-SG	SG		557,502	511,628	45,874	-	45,874
1191			PTD	SO		908,472	846,287	62,185	-	62,185
1192			CUST	CN		446,150	415,438	30,711	-	30,711
1193			I-SG	CAGW		-	-	-	-	-
1194			I-SG	CAGE		-	-	-	-	-
1195			I-DGP	DGP		-	-	-	-	-
1196			I-SG	CAGE		-	-	-	-	-
1197			I-SG	CAGE		-	-	-	-	-
1198			I-SG	CAGW		1,103,425	854,437	248,989	-	248,989
1199			I-SG	CAGE		338,496	338,496	-	-	-
1200			P	JBG		9,810	7,609	2,201	-	2,201
1201			P	CAEW		-	-	-	-	-
1202			P	CAEE		244	244	-	-	-
1203			I-DGU	DGU		-	-	-	-	-
1204					B4	3,440,850	3,050,889	389,961	-	389,961
1205										
1206	404MP	Amort of LT Plant - Mining Plant								
1207			P	SE		-	-	-	-	-
1208						-	-	-	-	-
1209										

DECEMBER 2017 West Control Area
AMA

	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		25,695	19,897	5,798	-	5,798
1220			P	CAGE		-	-	-	-	-
1221			P	SG		-	-	-	-	-
1222					B4	25,695	19,897	5,798	-	5,798
1223										
1224	**Total Amortization of Limited Term Plant**				B4	3,552,207	3,147,448	404,759	-	404,759
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	**3,983,603**	**3,578,844**	**404,759**	**-**	**404,759**
1255										
1256										
1257										
1258	Summary of Amortization Expense by Factor									
1259		S				163,840	157,172	6,668	-	6,668
1260		SE				-	-	-	-	-
1261		TROJP				-	-	-	-	-
1262		SG-P				-	-	-	-	-
1263		DGU				-	-	-	-	-
1264		SO				942,538	878,021	64,517	-	64,517
1265		JBG				9,810	7,609	2,201	-	2,201
1266		SSGCH				-	-	-	-	-
1267		CN				446,150	415,438	30,711	-	30,711
1268		CAGW				1,129,120	874,334	254,787	-	254,787
1269		CAGE				734,398	734,398	-	-	-
1270		CAEW				-	-	-	-	-
1271		CAEE				244	244	-	-	-
1272		SG				557,502	511,628	45,874	-	45,874
1273	Total Amortization Expense by Factor				B4	3,983,603	3,578,844	404,759	-	404,759
1274	408	Taxes Other Than Income								
1275			GP	S		4,049,401	2,897,736	1,151,665	-	1,151,665
1276			GP	GPS		12,373,317	11,526,357	846,960	-	846,960
1277			GP	SO		(34,020)	(31,692)	(2,329)	-	(2,329)
1278			P	SE		57,453	53,040	4,412	-	4,412
1279			P	CAGE		220,200	220,200	-	-	-
1280			DMSC	OPRV-ID		-	-	-	-	-
1281			GP	EXCTAX		-	-	-	-	-
1282			GP	DGP		-	-	-	-	-
1283			P	CAEW		-	-	-	-	-
1284			P	CAEE		35,717	35,717	-	-	-
1285										
1286	**TOTAL TAXES OTHER THAN INCOME**				B5	16,702,067	14,701,359	2,000,709	-	2,000,709
1287										

DECEMBER 2017 West Control Area

	AMA 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		(300,144)	(300,144)	-	-	-
1291										
1292					B7	(300,144)	(300,144)	-	-	-
1293										
1294	41141	Deferred Investment Tax Credit - Idaho								
1295			PTD	CAGE		-	-	-	-	-
1296										
1297					B7	-	-	-	-	-
1298										
1299	**TOTAL DEFERRED ITC**				B7	(300,144)	(300,144)	-	-	-
1300										
1301										
1302	427	Interest on Long-Term Debt								
1303			GP	S		-	-	-	-	-
1304			GP	SNP		30,103,748	28,228,572	1,875,176	-	1,875,176
1305						30,103,748	28,228,572	1,875,176	-	1,875,176
1306										
1307	428	Amortization of Debt Disc & Exp								
1308			GP	SNP		396,797	372,081	24,717	-	24,717
1309						396,797	372,081	24,717	-	24,717
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		1,382,708	1,296,579	86,130	-	86,130
1319						1,382,708	1,296,579	86,130	-	86,130
1320										
1321	432	AFUDC - Borrowed								
1322			GP	SNP		3,233,663	3,032,237	201,426	-	201,426
1323						3,233,663	3,032,237	201,426	-	201,426
1324										
1325		Total Elec. Interest Deductions for Tax			B6	35,115,998	32,928,606	2,187,391	-	2,187,391
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				35,115,998	32,928,606	2,187,391	-	2,187,391
1336										
1337										
1338	419	Interest & Dividends								
1339			GP	S		-	-	-	-	-
1340			GP	SNP		6,551,854	6,143,736	408,118	-	408,118
1341		Total Operating Deductions for Tax				6,551,854	6,143,736	408,118	-	408,118
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										

DECEMBER 2017 West Control Area
AMA

	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	-	-	-	-	-

DECEMBER 2017 West Control Area
AMA

	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		7,390,011	7,390,011	-	-	-
1476		Credits	IBT	IBT		-	-	-	-	-
1477				CAGE		-	-	-	-	-
1478			IBT	IBT		-	-	-	-	-
1479	**TOTAL STATE TAXES**				B6	7,390,011	7,390,011	-	-	-
1480										
1481										
1482	Calculation of Taxable Income:									
1483		Operating Revenues				446,889,237	406,019,925	40,869,312	-	40,869,312
1484		Operating Deductions:								
1485		O & M Expenses				152,871,879	132,391,736	20,480,144	-	20,480,144
1486		Depreciation Expense				57,611,892	53,555,526	4,056,367	-	4,056,367
1487		Amortization Expense				3,983,603	3,578,844	404,759	-	404,759
1488		Taxes Other Than Income				16,702,067	14,701,359	2,000,709	-	2,000,709
1489		Interest & Dividends (AFUDC-Equity)				6,551,854	6,143,736	408,118	-	408,118
1490		Misc Revenue & Expense				(52,186)	(50,721)	(1,465)	-	(1,465)
1491		Total Operating Deductions				237,669,111	210,320,479	27,348,631	-	27,348,631
1492		Other Deductions:								
1493		Interest Deductions				35,115,998	32,928,606	2,187,391	-	2,187,391
1494		Interest on PCRBS				-	-	-	-	-
1495		Schedule M Adjustments				-	-	-	-	-
1496										
1497		Income Before State Taxes				174,104,129	162,770,840	11,333,289	-	11,333,289
1498										
1499		State Income Taxes				7,390,011	7,390,011	-	-	-
1500										
1501	Total Taxable Income					166,714,118	155,380,829	11,333,289	-	11,333,289
1502										
1503	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1504										
1505	Federal Income Tax - Calculated					58,349,941	54,383,290	3,966,651	-	3,966,651
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**					58,349,941	54,383,290	3,966,651	-	3,966,651
1515										
1516	**TOTAL OPERATING EXPENSES**					**296,557,064**	**265,649,900**	**30,907,165**	**-**	**30,907,165**

DECEMBER 2017 West Control Area
AMA

	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		90,007,497	90,007,497	-	-	-
1523			P	JBG		1,193,761	925,917	267,844	-	267,844
1524			P	S		-	-	-	-	-
1525			P	CAGE		-	-	-	-	-
1526					B8	92,989,902	92,318,450	671,453	-	671,453
1527										
1528	311	Structures and Improvements								
1529			P	DGP		-	-	-	-	-
1530			P	DGU		-	-	-	-	-
1531			P	SG		-	-	-	-	-
1532			P	CAGW		62,605,025	48,478,169	14,126,857	-	14,126,857
1533			P	CAGE		817,477,341	817,477,341	-	-	-
1534			P	JBG		147,402,459	114,329,763	33,072,696	-	33,072,696
1535			P	CAGE		-	-	-	-	-
1536					B8	1,027,484,826	980,285,273	47,199,553	-	47,199,553
1537										
1538	312	Boiler Plant Equipment								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		121,931,125	94,417,303	27,513,822	-	27,513,822
1543			P	CAGE		3,509,019,104	3,509,019,104	-	-	-
1544			P	JBG		976,873,850	757,692,624	219,181,226	-	219,181,226
1545			P	S		-	-	-	-	-
1546					B8	4,607,824,080	4,361,129,031	246,695,049	-	246,695,049
1547										
1548	314	Turbogenerator Units								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		39,070,912	30,254,540	8,816,372	-	8,816,372
1553			P	CAGE		738,512,471	738,512,471	-	-	-
1554			P	JBG		205,814,894	159,636,198	46,178,696	-	46,178,696
1555			P	CAGE		-	-	-	-	-
1556					B8	983,398,277	928,403,209	54,995,068	-	54,995,068
1557										
1558	315	Accessory Electric Equipment								
1559			P	DGP		-	-	-	-	-
1560			P	DGU		-	-	-	-	-
1561			P	SG		-	-	-	-	-
1562			P	CAGW		9,302,031	7,203,022	2,099,008	-	2,099,008
1563			P	CAGE		417,731,001	417,731,001	-	-	-
1564			P	JBG		59,752,098	46,345,517	13,406,581	-	13,406,581
1565			P	CAGE		-	-	-	-	-
1566					B8	486,785,129	471,279,540	15,505,589	-	15,505,589
1567										
1568										
1569										
1570	316	Misc Power Plant Equipment								
1571			P	DGP		-	-	-	-	-
1572			P	DGU		-	-	-	-	-
1573			P	SG		-	-	-	-	-
1574			P	CAGW		415,241	321,541	93,699	-	93,699
1575			P	CAGE		26,547,664	26,547,664	-	-	-
1576			P	JBG		4,863,206	3,772,048	1,091,158	-	1,091,158
1577			P	CAGE		-	-	-	-	-
1578					B8	31,826,111	30,641,254	1,184,857	-	1,184,857
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		(15,777,751)	(15,777,751)	-	-	-
1587			P	SG		48,673,501	44,668,391	4,005,110	-	4,005,110
1588						33,448,923	29,318,989	4,129,934	-	4,129,934
1589										
1590										
1591	**Total Steam Production Plant**				B8	**7,263,757,247**	**6,893,375,745**	**370,381,502**	**-**	**370,381,502**
1592										
1593										

DECEMBER 2017 West Control Area
AMA

	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				1,395,900,267	1,082,702,066	313,198,201	-	313,198,201
1597		JBE				-	-	-	-	-
1598		SG				48,673,501	44,668,391	4,005,110	-	4,005,110
1599		CAGW				235,666,151	182,487,961	53,178,190	-	53,178,190
1600		CAGE				5,583,517,327	5,583,517,327	-	-	-
1601		SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor				B8	7,263,757,247	6,893,375,745	370,381,502	-	370,381,502
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		29,744,094	23,032,324	6,711,771	-	6,711,771
1654			P	CAGE		6,553,227	6,553,227	-	-	-
1655			P	CAGW		-	-	-	-	-
1656			P	CAGE		-	-	-	-	-
1657					B8	36,297,322	29,585,551	6,711,771	-	6,711,771
1658										
1659	331	Structures and Improvements								
1660			P	DGP		-	-	-	-	-
1661			P	DGU		-	-	-	-	-
1662			P	CAGW		257,980,682	199,767,206	58,213,476	-	58,213,476
1663			P	CAGE		16,379,063	16,379,063	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		-	-	-	-	-
1666					B8	274,359,745	216,146,269	58,213,476	-	58,213,476
1667										

DECEMBER 2017 West Control Area
AMA

	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		403,086,082	312,129,497	90,956,586	-	90,956,586
1672			P	CAGE		100,566,437	100,566,437	-	-	-
1673			P	CAGW		-	-	-	-	-
1674			P	CAGE		-	-	-	-	-
1675					B8	503,652,519	412,695,934	90,956,586	-	90,956,586
1676										
1677	333	Water Wheel, Turbines, & Generators								
1678			P	DGP		-	-	-	-	-
1679			P	DGU		-	-	-	-	-
1680			P	CAGW		88,036,703	68,171,175	19,865,528	-	19,865,528
1681			P	CAGE		44,027,134	44,027,134	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684					B8	132,063,837	112,198,309	19,865,528	-	19,865,528
1685										
1686	334	Accessory Electric Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		68,428,783	52,987,792	15,440,991	-	15,440,991
1690			P	CAGE		13,396,689	13,396,689	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	81,825,471	66,384,481	15,440,991	-	15,440,991
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		21,193,706	16,411,335	4,782,371	-	4,782,371
1710			P	CAGE		2,225,507	2,225,507	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713					B8	23,419,214	18,636,843	4,782,371	-	4,782,371
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	**1,053,980,985**	**857,516,698**	**196,464,287**	**-**	**196,464,287**
1729										
1730	Summary of Hydraulic Plant by Factor									
1731		S				-	-	-	-	-
1732		SG				-	-	-	-	-
1733		CAGW				870,657,348	674,193,062	196,464,287	-	196,464,287
1734		CAGE				183,323,636	183,323,636	-	-	-
1735		DGP				-	-	-	-	-
1736		DGU				-	-	-	-	-
1737	Total Hydraulic Plant by Factor				B8	1,053,980,985	857,516,698	196,464,287	-	196,464,287
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										

DECEMBER 2017 West Control Area
AMA

	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		57,997,684	44,910,476	13,087,208	-	13,087,208
1752			P	CAGE		169,795,970	169,795,970	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	227,793,654	214,706,447	13,087,208	-	13,087,208
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		977,427,441	756,870,427	220,557,014	-	220,557,014
1769			P	CAGE		1,942,131,151	1,942,131,151	-	-	-
1770			P	CAGE		-	-	-	-	-
1771					B8	2,919,558,593	2,699,001,578	220,557,014	-	220,557,014
1772										
1773	344	Generators								
1774			P	S		-	-	-	-	-
1775			P	DGU		-	-	-	-	-
1776			P	SG		-	-	-	-	-
1777			P	CAGW		134,495,605	104,146,601	30,349,004	-	30,349,004
1778			P	CAGE		340,679,191	340,679,191	-	-	-
1779			P	CAGE		-	-	-	-	-
1780					B8	475,174,796	444,825,793	30,349,004	-	30,349,004
1781										
1782	345	Accessory Electric Plant								
1783			P	SG		-	-	-	-	-
1784			P	DGU		-	-	-	-	-
1785			P	CAGW		88,307,305	68,380,715	19,926,590	-	19,926,590
1786			P	CAGE		238,640,830	238,640,830	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	326,948,135	307,021,545	19,926,590	-	19,926,590
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793			P	SG		-	-	-	-	-
1794			P	DGU		-	-	-	-	-
1795			P	CAGW		4,068,747	3,150,632	918,115	-	918,115
1796			P	CAGE		11,837,641	11,837,641	-	-	-
1797					B8	15,906,388	14,988,273	918,115	-	918,115
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	**4,026,494,579**	**3,740,383,469**	**286,111,110**	**-**	**286,111,110**
1811										
1812	Summary of Other Production Plant by Factor									
1813		S				74,986	74,986	-	-	-
1814		DGU				-	-	-	-	-
1815		SG				-	-	-	-	-
1816		CAGW				1,267,939,048	981,827,937	286,111,110	-	286,111,110
1817		CAGE				2,758,480,546	2,758,480,546	-	-	-
1818		SSGCT				-	-	-	-	-
1819	Total of Other Production Plant by Factor				B8	4,026,494,579	3,740,383,469	286,111,110	-	286,111,110
1820										
1821	Experimental Plant									
1822	103	Experimental Plant								
1823			P	DGP		-	-	-	-	-
1824	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1825										
1826	**TOTAL PRODUCTION PLANT**				B8	**12,344,232,811**	**11,491,275,912**	**852,956,899**	**-**	**852,956,899**

DECEMBER 2017 West Control Area

	AMA 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		35,855,690	27,764,835	8,090,855	-	8,090,855
1831			T	CAGE		226,301,411	226,301,411	-	-	-
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	264,566,940	255,949,653	8,617,287	-	8,617,287
1835										
1836	352	Structures and Improvements								
1837			T	S		-	-	-	-	-
1838			T	DGP		-	-	-	-	-
1839			T	DGU		-	-	-	-	-
1840			T	CAGW		60,762,293	47,051,249	13,711,043	-	13,711,043
1841			T	CAGE		192,545,612	192,545,612	-	-	-
1842			T	JBG		1,692,649	1,312,869	379,780	-	379,780
1843			T	SG		3,167	2,907	261	-	261
1844					B8	255,003,721	240,912,638	14,091,084	-	14,091,084
1845										
1846	353	Station Equipment								
1847			T	DGP		-	-	-	-	-
1848			T	DGU		-	-	-	-	-
1849			T	CAGW		543,911,653	421,177,703	122,733,949	-	122,733,949
1850			T	CAGE		1,496,315,060	1,496,315,060	-	-	-
1851			T	JBG		39,912,848	30,957,601	8,955,247	-	8,955,247
1852			T	SG		952,147	873,799	78,348	-	78,348
1853					B8	2,081,091,707	1,949,324,163	131,767,544	-	131,767,544
1854										
1855	354	Towers and Fixtures								
1856			T	DGP		-	-	-	-	-
1857			T	DGU		-	-	-	-	-
1858			T	CAGW		166,291,140	128,767,457	37,523,683	-	37,523,683
1859			T	CAGE		1,090,129,734	1,090,129,734	-	-	-
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	1,278,295,039	1,235,881,015	42,414,024	-	42,414,024
1863										
1864	355	Poles and Fixtures								
1865			T	DGP		-	-	-	-	-
1866			T	DGU		-	-	-	-	-
1867			T	CAGW		269,796,920	208,917,103	60,879,816	-	60,879,816
1868			T	CAGE		663,039,205	663,039,205	-	-	-
1869			T	JBG		691,216	536,128	155,088	-	155,088
1870			T	SG		689,084	632,382	56,701	-	56,701
1871					B8	934,216,425	873,124,819	61,091,606	-	61,091,606
1872										
1873	356	Clearing and Grading								
1874			T	DGP		-	-	-	-	-
1875			T	DGU		-	-	-	-	-
1876			T	CAGW		301,774,558	233,678,971	68,095,587	-	68,095,587
1877			T	CAGE		900,765,024	900,765,024	-	-	-
1878			T	JBG		13,943,784	10,815,216	3,128,567	-	3,128,567
1879			T	SG		1,509,970	1,385,721	124,248	-	124,248
1880					B8	1,217,993,335	1,146,644,933	71,348,403	-	71,348,403
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										

DECEMBER 2017 West Control Area
AMA

	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		61,613,977	47,710,751	13,903,226	-	13,903,226
1909			T	CAGE		57,672,438	57,672,438	-	-	-
1910						110,307,833	97,143,412	13,164,422	-	13,164,422
1911										
1912	TS0	Unclassified Trans Sub Plant - Acct 300								
1913			T	SG		-	-	-	-	-
1914						-	-	-	-	-
1915										
1916	**TOTAL TRANSMISSION PLANT**				B8	**6,164,966,948**	**5,820,769,905**	**344,197,043**	**-**	**344,197,043**
1917	Summary of Transmission Plant by Factor									
1918		JBG				80,305,413	62,287,284	18,018,129	-	18,018,129
1919		JBE				-	-	-	-	-
1920		CAGW				1,447,541,158	1,120,902,737	326,638,421	-	326,638,421
1921		CAGE				4,642,704,691	4,642,704,691	-	-	-
1922		SG				(5,584,313)	(5,124,807)	(459,506)	-	(459,506)
1923	Total Transmission Plant by Factor				B8	6,164,966,948	5,820,769,905	344,197,043	-	344,197,043
1924	360	Land and Land Rights								
1925			DPW	S		63,114,652	61,255,188	1,859,464	-	1,859,464
1926					B8	63,114,652	61,255,188	1,859,464	-	1,859,464
1927										
1928	361	Structures and Improvements								
1929			DPW	S		115,469,113	110,636,020	4,833,093	-	4,833,093
1930					B8	115,469,113	110,636,020	4,833,093	-	4,833,093
1931										
1932	362	Station Equipment								
1933			DPW	S		986,934,069	916,851,432	70,082,637	-	70,082,637
1934					B8	986,934,069	916,851,432	70,082,637	-	70,082,637
1935										
1936	363	Storage Battery Equipment								
1937			DPW	S		-	-	-	-	-
1938					B8	-	-	-	-	-
1939										
1940	364	Poles, Towers & Fixtures								
1941			DPW	S		1,174,888,703	1,068,622,210	106,266,494	-	106,266,494
1942					B8	1,174,888,703	1,068,622,210	106,266,494	-	106,266,494
1943										
1944	365	Overhead Conductors								
1945			DPW	S		751,358,419	680,846,614	70,511,805	-	70,511,805
1946					B8	751,358,419	680,846,614	70,511,805	-	70,511,805
1947										
1948	366	Underground Conduit								
1949			DPW	S		368,090,699	349,826,339	18,264,360	-	18,264,360
1950					B8	368,090,699	349,826,339	18,264,360	-	18,264,360
1951										
1952										
1953										
1954										
1955	367	Underground Conductors								
1956			DPW	S		859,662,123	831,903,060	27,759,063	-	27,759,063
1957					B8	859,662,123	831,903,060	27,759,063	-	27,759,063
1958										
1959	368	Line Transformers								
1960			DPW	S		1,340,697,423	1,228,962,512	111,734,911	-	111,734,911
1961					B8	1,340,697,423	1,228,962,512	111,734,911	-	111,734,911
1962										
1963	369	Services								
1964			DPW	S		778,051,452	715,026,619	63,024,834	-	63,024,834
1965					B8	778,051,452	715,026,619	63,024,834	-	63,024,834
1966										
1967	370	Meters								
1968			DPW	S		204,790,421	192,079,405	12,711,015	-	12,711,015
1969					B8	204,790,421	192,079,405	12,711,015	-	12,711,015
1970										
1971	371	Installations on Customers' Premises								
1972			DPW	S		8,810,967	8,305,422	505,545	-	505,545
1973					B8	8,810,967	8,305,422	505,545	-	505,545
1974										

DECEMBER 2017 West Control Area
AMA

	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		62,545,194	57,951,561	4,593,633	-	4,593,633
1981					B8	62,545,194	57,951,561	4,593,633	-	4,593,633
1982										
1983	DP	Unclassified Dist Plant - Acct 300								
1984			DPW	S		66,145,360	61,071,549	5,073,812	-	5,073,812
1985						66,145,360	61,071,549	5,073,812	-	5,073,812
1986										
1987	DS0	Unclassified Dist Sub Plant - Acct 300								
1988			DPW	S		-	-	-	-	-
1989						-	-	-	-	-
1990										
1991										
1992	**TOTAL DISTRIBUTION PLANT**				B8	**6,780,558,594**	**6,283,337,930**	**497,220,665**	**-**	**497,220,665**
1993										
1994	Summary of Distribution Plant by Factor									
1995		S				6,780,558,594	6,283,337,930	497,220,665	-	497,220,665
1996										
1997	Total Distribution Plant by Factor				B8	6,780,558,594	6,283,337,930	497,220,665	-	497,220,665
1998	389	Land and Land Rights								
1999			G-SITUS	S		13,048,647	11,949,820	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	7,001,807	514,495	-	514,495
2006					B8	21,695,015	20,004,011	1,691,004	-	1,691,004
2007										
2008	390	Structures and Improvements								
2009			G-SITUS	S		130,634,546	116,786,347	13,848,199	-	13,848,199
2010			G-DGP	CAEE		1,011,923	1,011,923	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		8,139,644	7,579,338	560,307	-	560,307
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		3,330,566	2,579,022	751,544	-	751,544
2015			G-SG	CAGE		4,244,235	4,244,235	-	-	-
2016			PTD	JBG		22,429	17,397	5,032	-	5,032
2017			PTD	SO		96,141,600	89,560,655	6,580,945	-	6,580,945
2018					B8	243,524,944	221,778,917	21,746,027	-	21,746,027
2019										
2020	391	Office Furniture & Equipment								
2021			G-SITUS	S		8,889,545	8,488,941	400,604	-	400,604
2022			G-DGP	DGP		-	-	-	-	-
2023			G-DGU	DGU		-	-	-	-	-
2024			CUST	CN		6,638,299	6,181,340	456,959	-	456,959
2025			G-SG	SG		-	-	-	-	-
2026			P	SE		-	-	-	-	-
2027			PTD	SO		62,582,563	58,298,753	4,283,811	-	4,283,811
2028			G-SG	CAGW		451,375	349,522	101,853	-	101,853
2029			G-SG	CAGE		2,315,919	2,315,919	-	-	-
2030			P	JBG		332,525	257,916	74,609	-	74,609
2031			P	JBE		-	-	-	-	-
2032			P	CAEE		77,782	77,782	-	-	-
2033			G-SG	CAGE		-	-	-	-	-
2034			G-SG	CAGE		-	-	-	-	-
2035					B8	81,288,009	75,970,174	5,317,835	-	5,317,835
2036										
2037	392	Transportation Equipment								
2038			G-SITUS	S		86,401,003	81,093,314	5,307,689	-	5,307,689
2039			PTD	SO		10,196,180	9,498,246	697,934	-	697,934
2040			G-SG	SG		-	-	-	-	-
2041			CUST	CN		-	-	-	-	-
2042			G-DGU	DGU		-	-	-	-	-
2043			P	SE		-	-	-	-	-
2044			G-DGP	DGP		-	-	-	-	-
2045			G-SG	CAGW		5,557,521	4,303,463	1,254,058	-	1,254,058
2046			G-SG	CAGE		14,109,408	14,109,408	-	-	-
2047			P	JBG		2,507,178	1,944,642	562,536	-	562,536
2048			P	CAEW		-	-	-	-	-
2049			P	CAEE		541,386	541,386	-	-	-
2050			G-SG	CAGE		-	-	-	-	-
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	119,312,677	111,490,461	7,822,216	-	7,822,216
2053										

DECEMBER 2017 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2054	393	Stores Equipment								
2055			G-SITUS	S		9,170,027	8,384,943	785,084	-	785,084
2056			G-DGP	DGP		-	-	-	-	-
2057			G-DGU	DGU		-	-	-	-	-
2058			PTD	SO		261,955	244,024	17,931	-	17,931
2059			G-SG	SG		-	-	-	-	-
2060			G-SG	CAGW		746,904	578,365	168,539	-	168,539
2061			G-SG	CAGE		4,504,323	4,504,323	-	-	-
2062			G-SG	JBG		744,993	577,839	167,154	-	167,154
2063			G-SG	CAGE		-	-	-	-	-
2064					B8	15,428,203	14,289,494	1,138,708	-	1,138,708
2065										
2066	394	Tools, Shop & Garage Equipment								
2067			G-SITUS	S		35,854,636	32,997,781	2,856,855	-	2,856,855
2068			G-DGP	DGP		-	-	-	-	-
2069			G-SG	SG		-	-	-	-	-
2070			PTD	SO		3,734,534	3,478,903	255,631	-	255,631
2071			P	SE		-	-	-	-	-
2072			G-DGU	DGU		-	-	-	-	-
2073			G-SG	CAGW		2,908,189	2,251,955	656,234	-	656,234
2074			G-SG	CAGE		18,922,494	18,922,494	-	-	-
2075			P	JBG		2,912,253	2,258,831	653,422	-	653,422
2076			P	CAEW		-	-	-	-	-
2077			P	CAEE		137,478	137,478	-	-	-
2078			G-SG	CAGE		-	-	-	-	-
2079			G-SG	CAGE		-	-	-	-	-
2080					B8	64,469,585	60,047,442	4,422,143	-	4,422,143
2081										
2082	395	Laboratory Equipment								
2083			G-SITUS	S		20,315,084	18,912,311	1,402,773	-	1,402,773
2084			G-DGP	DGP		-	-	-	-	-
2085			G-DGU	DGU		-	-	-	-	-
2086			PTD	SO		4,941,121	4,602,898	338,222	-	338,222
2087			P	SE		-	-	-	-	-
2088			G-SG	SG		-	-	-	-	-
2089			G-SG	CAGW		1,339,158	1,036,976	302,182	-	302,182
2090			G-SG	CAGE		4,800,937	4,800,937	-	-	-
2091			P	JBG		256,584	199,015	57,570	-	57,570
2092			P	CAEW		-	-	-	-	-
2093			P	CAEE		1,177,841	1,177,841	-	-	-
2094			G-SG	CAGE		-	-	-	-	-
2095			G-SG	CAGE		-	-	-	-	-
2096					B8	32,830,725	30,729,978	2,100,747	-	2,100,747
2097										
2098	396	Power Operated Equipment								
2099			G-SITUS	S		129,621,747	120,744,450	8,877,297	-	8,877,297
2100			G-DGP	DGP		-	-	-	-	-
2101			G-SG	SG		-	-	-	-	-
2102			PTD	SO		5,177,883	4,823,454	354,429	-	354,429
2103			G-DGU	DGU		-	-	-	-	-
2104			P	SE		-	-	-	-	-
2105			G-SG	CAGW		2,604,113	2,016,493	587,619	-	587,619
2106			G-SG	CAGE		31,752,008	31,752,008	-	-	-
2107			P	JBG		9,880,138	7,663,331	2,216,807	-	2,216,807
2108			P	CAEW		-	-	-	-	-
2109			P	CAEE		403,876	403,876	-	-	-
2110			G-SG	CAGE		-	-	-	-	-
2111			G-SG	CAGE		-	-	-	-	-
2112					B8	179,439,766	167,403,613	12,036,153	-	12,036,153
2113	397	Communication Equipment								
2114			G-SITUS	S		188,665,059	175,346,388	13,318,670	-	13,318,670
2115			COM_EQ	DGP		-	-	-	-	-
2116			COM_EQ	DGU		-	-	-	-	-
2117			PTD	SO		88,513,334	82,454,548	6,058,786	-	6,058,786
2118			CUST	CN		3,847,079	3,582,259	264,820	-	264,820
2119			G-SG	SG		138,684	127,272	11,412	-	11,412
2120			COM_EQ	SE		-	-	-	-	-
2121			G-SG	CAGW		49,237,277	38,126,860	11,110,417	-	11,110,417
2122			COM_EQ	CAGE		117,679,807	117,679,807	-	-	-
2123			COM_EQ	JBG		4,778,094	3,706,033	1,072,061	-	1,072,061
2124			COM_EQ	CAEW		-	-	-	-	-
2125			COM_EQ	CAEE		341,558	341,558	-	-	-
2126			COM_EQ	CAGE		-	-	-	-	-
2127			COM_EQ	CAGE		-	-	-	-	-
2128					B8	453,200,891	421,364,725	31,836,167	-	31,836,167
2129										

DECEMBER 2017 West Control Area
AMA

	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		2,748,875	2,562,898	185,977	-	185,977
2132			G-DGP	DGP		-	-	-	-	-
2133			G-DGU	DGU		-	-	-	-	-
2134			CUST	CN		225,387	209,872	15,515	-	15,515
2135			PTD	SO		2,639,057	2,458,412	180,645	-	180,645
2136			P	SE		-	-	-	-	-
2137			G-SG	SG		-	-	-	-	-
2138			G-SG	CAGW		396,539	307,060	89,479	-	89,479
2139			G-SG	CAGE		2,021,386	2,021,386	-	-	-
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	8,177,125	7,673,794	503,331	-	503,331
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		4,124,382	4,124,382	-	-	-
2162			P	CAGW		3,288,540	2,546,479	742,061	-	742,061
2163			P	CAGE		8,432,027	8,432,027	-	-	-
2164			PTD	SO		(5,586,979)	(5,204,547)	(382,432)	-	(382,432)
2165					B9	10,257,971	9,898,342	359,629	-	359,629
2166										
2167		Remove Capital Leases				(10,257,971)	(9,898,342)	(359,629)	-	(359,629)
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		32,655,963	30,420,644	2,235,319	-	2,235,319
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						32,655,963	30,434,164	2,221,799	-	2,221,799
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	**1,253,877,729**	**1,163,041,599**	**90,836,131**	**-**	**90,836,131**
2195										

DECEMBER 2017 West Control Area

	AMA 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				629,473,550	581,391,576	48,081,975	-	48,081,975
2198		JBG				21,575,549	16,734,642	4,840,907	-	4,840,907
2199		JBE				-	-	-	-	-
2200		SG				(25,615)	(23,507)	(2,108)	-	(2,108)
2201		SO				308,773,514	287,637,798	21,135,716	-	21,135,716
2202		SE				-	-	-	-	-
2203		CN				19,978,915	18,603,632	1,375,283	-	1,375,283
2204		DEU				-	-	-	-	-
2205		CAGW				69,860,182	54,096,195	15,763,987	-	15,763,987
2206		CAGE				208,948,404	208,948,404	-	-	-
2207		CAEW				-	-	-	-	-
2208		CAEE				5,551,200	5,551,200	-	-	-
2209		SSGCT				-	-	-	-	-
2210		SSGCH				-	-	-	-	-
2211		Less Capital Leases				(10,257,971)	(9,898,342)	(359,629)	-	(359,629)
2212	Total General Plant by Factor				B8	1,253,877,729	1,163,041,599	90,836,131	-	90,836,131
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		181,429,083	140,489,516	40,939,568	-	40,939,568
2226			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2227			I-DGP	DGP		-	-	-	-	-
2228			I-DGU	DGU		-	-	-	-	-
2229					B8	164,734,113	123,794,545	40,939,568	-	40,939,568
2230										
2231	303	Miscellaneous Intangible Plant								
2232			I-SITUS	S		15,980,452	13,959,207	2,021,245	-	2,021,245
2233			I-SG	SG		1,600,187	1,468,515	131,672	-	131,672
2234			PTD	SO		380,132,115	354,111,864	26,020,251	-	26,020,251
2235			P	SE		-	-	-	-	-
2236			CUST	CN		144,964,558	134,985,670	9,978,888	-	9,978,888
2237			I-SG	CAGW		75,134,694	58,180,511	16,954,183	-	16,954,183
2238			I-SG	CAGE		84,386,474	84,386,474	-	-	-
2239			P	JBG		2,153,861	1,670,599	483,262	-	483,262
2240			P	CAEW		-	-	-	-	-
2241			P	CAEE		14,653	14,653	-	-	-
2242			I-SG	CAGE		-	-	-	-	-
2243			I-SG	CAGE		-	-	-	-	-
2244					B8	704,366,993	648,777,493	55,589,501	-	55,589,501
2245	303	Less Non-Utility Plant								
2246			I-SITUS	S		-	-	-	-	-
2247					B8	704,366,993	648,777,493	55,589,501	-	55,589,501
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	**869,101,106**	**772,572,038**	**96,529,069**	**-**	**96,529,069**
2256										
2257	Summary of Intangible Plant by Factor									
2258		S				(15,100,763)	(17,122,008)	2,021,245	-	2,021,245
2259		JBG				2,153,861	1,670,599	483,262	-	483,262
2260		JBE				-	-	-	-	-
2261		SG				1,600,187	1,468,515	131,672	-	131,672
2262		SO				380,132,115	354,111,864	26,020,251	-	26,020,251
2263		CN				144,964,558	134,985,670	9,978,888	-	9,978,888
2264		CAGW				256,563,777	198,670,027	57,893,751	-	57,893,751
2265		CAGE				98,772,719	98,772,719	-	-	-
2266		CAEW				-	-	-	-	-
2267		CAEE				14,653	14,653	-	-	-
2268		SSGCT				-	-	-	-	-
2269		SSGCH				-	-	-	-	-
2270		SE				-	-	-	-	-
2271	Total Intangible Plant by Factor				B8	869,101,106	772,572,038	96,529,069	-	96,529,069
2272	Summary of Unclassified Plant (Account 106)									
2273		DP				66,145,360	61,071,549	5,073,812	-	5,073,812
2274		DS0				-	-	-	-	-
2275		GP				32,655,963	30,434,164	2,221,799	-	2,221,799
2276		HP				-	-	-	-	-
2277		NP				-	-	-	-	-
2278		OP				(553,173)	(428,349)	(124,824)	-	(124,824)
2279		TP				110,307,833	97,143,412	13,164,422	-	13,164,422
2280		TS0				-	-	-	-	-
2281		IP				-	-	-	-	-
2282		MP								
2283		SP				33,448,923	29,318,989	4,129,934	-	4,129,934
2284	Total Unclassified Plant by Factor					242,004,906	217,539,764	24,465,142	-	24,465,142
2285										
2286	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**27,412,737,189**	**25,530,997,383**	**1,881,739,806**	**-**	**1,881,739,806**

DECEMBER 2017 West Control Area
AMA

	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				7,395,006,367	6,847,682,483	547,323,884	-	547,323,884
2289		SE				-	-	-	-	-
2290		JBG				1,499,935,089	1,163,394,591	336,540,498	-	336,540,498
2291		JBE				-	-	-	-	-
2292		SG				44,663,760	40,988,592	3,675,168	-	3,675,168
2293		SO				688,905,629	641,749,662	47,155,967	-	47,155,967
2294		CN				164,943,473	153,589,301	11,354,172	-	11,354,172
2295		DEU				-	-	-	-	-
2296		CAGW				4,148,227,665	3,212,177,918	936,049,746	-	936,049,746
2297		CAGE				13,475,747,323	13,475,747,323	-	-	-
2298		CAEW				-	-	-	-	-
2299		CAEE				5,565,853	5,565,853	-	-	-
2300		SSGCH				-	-	-	-	-
2301		SSGCT				-	-	-	-	-
2302		Less Capital Leases				(10,257,971)	(9,898,342)	(359,629)	-	(359,629)
2303					B8	27,412,737,189	25,530,997,383	1,881,739,806	-	1,881,739,806
2304	105	Plant Held For Future Use								
2305			DPW	S		13,553,551	13,553,551	-	-	-
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	26,134,387	26,097,844	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		(841,817)	(841,817)	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		(121,183,550)	(121,183,550)	-	-	-
2330			P	DGP		-	-	-	-	-
2331					B15	(122,025,367)	(122,025,367)	-	-	-
2332										
2333	120	Nuclear Fuel								
2334			P	SE		-	-	-	-	-
2335	**Total Nuclear Fuel**					-	-	-	-	-
2336										
2337	124	Weatherization								
2338			DMSC	S		941,854	935,109	6,746	-	6,746
2339			DMSC	SO		(5,008)	(4,665)	(343)	-	(343)
2340					B16	936,846	930,443	6,403	-	6,403
2341										
2342	182W	Weatherization								
2343			DMSC	S		7,777,641	7,777,641	-	-	-
2344			DMSC	SG		-	-	-	-	-
2345			DMSC	CAGE		-	-	-	-	-
2346			DMSC	SO		-	-	-	-	-
2347					B16	7,777,641	7,777,641	-	-	-
2348										

DECEMBER 2017 West Control Area
AMA

	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**					8,714,488	8,708,085	6,403	-	6,403
2358										
2359	151	Fuel Stock								
2360			P	DEU		-	-	-	-	-
2361			P	SE		-	-	-	-	-
2362			P	CAEW		1,570,360	1,211,365	358,995	-	358,995
2363			P	CAEE		172,601,404	172,601,404	-	-	-
2364			P	JBE		23,327,628	18,025,041	5,302,587	-	5,302,587
2365			P	CAEE		-	-	-	-	-
2366			P	CAEE		-	-	-	-	-
2367	**Total Fuel Stock**				B13	197,499,391	191,837,810	5,661,582	-	5,661,582
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	192,045,779	186,384,198	5,661,582	-	5,661,582
2394	154	Materials and Supplies								
2395			MSS	S		103,758,500	98,390,635	5,367,865	-	5,367,865
2396			MSS	SG		1,073,381	985,058	88,323	-	88,323
2397			MSS	SE		-	-	-	-	-
2398			MSS	SO		44,997	41,917	3,080	-	3,080
2399			MSS	SNPPS		-	-	-	-	-
2400			MSS	SNPPH		-	-	-	-	-
2401			MSS	SNPD		(1,682,877)	(1,574,211)	(108,665)	-	(108,665)
2402			MSS	SNPT		-	-	-	-	-
2403			MSS	DGU		-	-	-	-	-
2404			MSS	DGP		-	-	-	-	-
2405			MSS	JBE		-	-	-	-	-
2406			MSS	SNPP		-	-	-	-	-
2407			MSS	CAGW		7,701,406	5,963,580	1,737,826	-	1,737,826
2408			MSS	CAGE		119,654,543	119,654,543	-	-	-
2409			MSS	JBG		4,726,918	3,666,339	1,060,579	-	1,060,579
2410			MSS	CAEW		-	-	-	-	-
2411			MSS	CAEE		-	-	-	-	-
2412			MSS	CAGE		-	-	-	-	-
2413	**Total Materials and Supplies**				B13	235,276,870	227,127,861	8,149,009	-	8,149,009
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	235,003,870	226,854,861	8,149,009	-	8,149,009
2427										

DECEMBER 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2428	165	Prepayments								
2429			DMSC	S		30,722,662	30,722,662	-	-	-
2430			GP	GPS		12,561,479	11,701,639	859,840	-	859,840
2431			PT	SG		1,643,899	1,508,631	135,269	-	135,269
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		1,322,858	1,322,858	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		(32,074)	(32,074)	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		26,225,625	24,430,467	1,795,158	-	1,795,158
2438	**Total Prepayments**				B15	73,432,193	70,419,029	3,013,164	-	3,013,164
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		65,885,103	65,724,161	160,943	-	160,943
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		3,448,669	3,448,669	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		199,686,444	199,686,444	-	-	-
2450			T	SO		(3,281,967)	(3,057,314)	(224,652)	-	(224,652)
2451					B11	265,738,251	265,801,960	(63,710)	-	(63,710)
2452										
2453	186M	Misc Deferred Debits								
2454			LABOR	S		4,753,082	4,753,082	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		13,064,257	11,989,262	1,074,995	-	1,074,995
2458			LABOR	SO		191,902	178,766	13,136	-	13,136
2459			P	SE		-	-	-	-	-
2460			P	CAGW		12,572,215	9,735,288	2,836,927	-	2,836,927
2461			DEFSG	CAGE		39,647,916	39,647,916	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		1,993,938	1,993,938	-	-	-
2464			P	JBE		6,489	5,014	1,475	-	1,475
2465			GP	EXCTAX		-	-	-	-	-
2466	**Total Misc. Deferred Debits**				B11	72,229,799	68,303,266	3,926,533	-	3,926,533
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		48,558,704	45,234,834	3,323,870	-	3,323,870
2480	232	A/P	PTD	SE		-	-	-	-	-
2481	232	A/P	P	SO		(6,328,614)	(5,895,417)	(433,197)	-	(433,197)
2482	232	A/P	P	CAEE		(3,395,699)	(3,395,699)	-	-	-
2483	232	A/P	T	CAGE		-	-	-	-	-
2484	232	A/P	P	S		(17,732)	(17,732)	-	-	-
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		(8,408,162)	(8,408,162)	-	-	-
2492	254105	ARO Reg Liability	P	S		-	-	-	-	-
2493	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2494	254105	ARO Reg Liability	P	CAGE		-	-	-	-	-
2495	254105	ARO Reg Liability	P	CAEE		-	-	-	-	-
2496	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2497					B14	30,408,497	27,517,824	2,890,673	-	2,890,673
2498										
2499	**Total Working Capital**					30,408,497	27,517,824	2,890,673	-	2,890,673

DECEMBER 2017 West Control Area
AMA

	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**					**936,613,649**	**912,993,453**	**23,620,196**	**-**	**23,620,196**
2522	235	Customer Service Deposits								
2523			CUST	S		-	-	-	-	-
2524			CUST	CN		-	-	-	-	-
2525	**Total Customer Service Deposits**				B15	-	-	-	-	-
2526										
2527	2281	Prop Ins	PTD	S		(6,095,041)	(6,095,041)	-	-	-
2528	2282	Inj & Dam	PTD	SO		(5,957,060)	(5,549,296)	(407,764)	-	(407,764)
2529	2283	Pen & Ben	PTD	SO		(3,070,552)	(2,860,371)	(210,181)	-	(210,181)
2530	2282	Pen & Ben	PTD	S		(7,545,376)	(7,545,376)	-	-	-
2531	254	Ins Prov	PTD	SO		-	-	-	-	-
2532					B15	(22,668,029)	(22,050,084)	(617,945)	-	(617,945)
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535			P	S		-	-	-	-	-
2536			P	CAGW		(754,555)	(584,289)	(170,266)	-	(170,266)
2537					B15	(754,555)	(584,289)	(170,266)	-	(170,266)
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		(169,732,990)	(153,622,083)	(16,110,908)	-	(16,110,908)
2545					B15	(169,732,990)	(153,622,083)	(16,110,908)	-	(16,110,908)
2546										
2547	252	Customer Advances for Construction								
2548			DPW	S		(1,015,250)	(995,250)	(20,000)	-	(20,000)
2549			T	SG		322,409	295,879	26,529	-	26,529
2550			T	CAGE		(35,972,678)	(35,972,678)	-	-	-
2551			DPW	CAGW		-	-	-	-	-
2552			CUST	CN		-	-	-	-	-
2553	**Total Customer Advances for Constr.**				B19	(36,665,519)	(36,672,048)	6,529	-	6,529
2554										
2555	25398	SO2 Emissions								
2556			P	S		-	-	-	-	-
2557						-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560			P	S		(6,387,884)	(6,020,641)	(367,244)	-	(367,244)
2561			GP	GPS		-	-	-	-	-
2562			GP	SO		(52,303,714)	(48,723,496)	(3,580,218)	-	(3,580,218)
2563			P	CAGW		(379,167)	(293,608)	(85,559)	-	(85,559)
2564			P	CAGE		347,008	347,008	-	-	-
2565			P	SG		(6,326,615)	(5,806,028)	(520,587)	-	(520,587)
2566			P	CAEW		-	-	-	-	-
2567			P	CAEE		(5,463,429)	(5,463,429)	-	-	-
2568			P	SE		-	-	-	-	-
2569					B19	(70,513,801)	(65,960,193)	(4,553,607)	-	(4,553,607)
2570										

DECEMBER 2017 West Control Area

	AMA 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		50,685,463	46,724,317	3,961,145	-	3,961,145
2573			CUST	CN		-	-	-	-	-
2574			LABOR	SO		25,014,957	23,302,670	1,712,287	-	1,712,287
2575			P	IBT		-	-	-	-	-
2576			CUST	BADDEBT		2,768,908	2,153,433	615,475	-	615,475
2577			P	TROJD		-	-	-	-	-
2578			P	SG		7,543,999	6,923,239	620,760	-	620,760
2579			P	SE		-	-	-	-	-
2580			PTD	SNP		-	-	-	-	-
2581			P	CAGW		185,519	143,657	41,863	-	41,863
2582			P	CAGE		21,995,603	21,995,603	-	-	-
2583			P	CAEW		-	-	-	-	-
2584			P	CAEE		31,649,828	31,649,828	-	-	-
2585			DPW	JBE		(14,891,206)	(11,506,296)	(3,384,910)	-	(3,384,910)
2586			DPW	SNPD		1,250,630	1,169,875	80,755	-	80,755
2587										
2588	**Total Accum Deferred Income Taxes**				B19	126,203,701	122,556,326	3,647,375	-	3,647,375
2589										
2590	281	Accumulated Deferred Income Taxes								
2591			P	S		-	-	-	-	-
2592			PT	SG		(185,416,334)	(170,159,309)	(15,257,025)	-	(15,257,025)
2593			PT	CAGW		-	-	-	-	-
2594			PT	CAGE		-	-	-	-	-
2595			T	SNPT		-	-	-	-	-
2596					B19	(185,416,334)	(170,159,309)	(15,257,025)	-	(15,257,025)
2597										
2598	282	Accumulated Deferred Income Taxes								
2599			GP	S		1,406,701	1,406,701	-	-	-
2600			ACCMDIT	CIAC		-	-	-	-	-
2601			ACCMDIT	DITBAL		(4,355,429,698)	(4,098,256,612)	(257,173,085)	-	(257,173,085)
2602			GP	JBE		(9,518,340)	(7,354,733)	(2,163,607)	-	(2,163,607)
2603			LABOR	SO		(954,869)	(889,507)	(65,361)	-	(65,361)
2604			PTD	SNPD		-	-	-	-	-
2605			P	SNP		-	-	-	-	-
2606			P	CAGW		-	-	-	-	-
2607			P	CAGE		(1,221,604)	(1,221,604)	-	-	-
2608			P	SE		-	-	-	-	-
2609			P	CAEE		162,913	162,913	-	-	-
2610			P	CN		-	-	-	-	-
2611			P	JBG		-	-	-	-	-
2612			P	SG		-	-	-	-	-
2613					B19	(4,365,554,897)	(4,106,152,843)	(259,402,054)	-	(259,402,054)
2614										
2615	283	Accumulated Deferred Income Taxes								
2616			GP	S		(22,146,411)	(22,597,610)	451,200	-	451,200
2617			P	SG		(14,996)	(13,762)	(1,234)	-	(1,234)
2618			P	SE		-	-	-	-	-
2619			LABOR	SO		(20,910,617)	(19,479,274)	(1,431,343)	-	(1,431,343)
2620			GP	GPS		(3,341,029)	(3,112,334)	(228,695)	-	(228,695)
2621			PTD	SNP		(1,263,701)	(1,184,984)	(78,716)	-	(78,716)
2622			P	TROJD		-	-	-	-	-
2623			PTD	SGCT		-	-	-	-	-
2624			P	CAGW		(784,468)	(607,453)	(177,016)	-	(177,016)
2625			P	CAGE		(1,040,260)	(1,040,260)	-	-	-
2626			P	CAEW		-	-	-	-	-
2627			P	CAEE		(47,273,774)	(47,273,774)	-	-	-
2628			P	JBE		-	-	-	-	-
2629			P	SGCT		-	-	-	-	-
2630										
2631					B19	(96,775,256)	(95,309,452)	(1,465,805)	-	(1,465,805)
2632										
2633	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,521,542,786)	(4,249,065,277)	(272,477,509)	-	(272,477,509)
2634	255	Accumulated Investment Tax Credit								
2635			PTD	S		-	-	-	-	-
2636			PTD	ITC84		-	-	-	-	-
2637			PTD	ITC85		-	-	-	-	-
2638			PTD	ITC86		-	-	-	-	-
2639			PTD	ITC88		-	-	-	-	-
2640			PTD	ITC89		(15,508)	(13,140)	(2,368)	-	(2,368)
2641			PTD	ITC90		(85,698)	(82,344)	(3,354)	-	(3,354)
2642			PTD	SG		(234,071)	(214,811)	(19,261)	-	(19,261)
2643	**Total Accumulated ITC**				B19	(335,277)	(310,295)	(24,982)	-	(24,982)
2644										
2645	**TOTAL RATE BASE DEDUCTIONS**					**(4,822,212,958)**	**(4,528,264,270)**	**(293,948,687)**	**-**	**(293,948,687)**
2646										
2647										
2648										

DECEMBER 2017 West Control Area
AMA

	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		11,878,883	11,878,883	-	-	-
2651			P	DGP		-	-	-	-	-
2652			P	DGU		-	-	-	-	-
2653			P	SG		-	-	-	-	-
2654			P	CAGW		(125,549,988)	(97,219,568)	(28,330,421)	-	(28,330,421)
2655			P	CAGE		(2,342,407,002)	(2,342,407,002)	-	-	-
2656			P	JBG		(561,193,145)	(435,278,215)	(125,914,929)	-	(125,914,929)
2657			P	CAGE		-	-	-	-	-
2658					B17	(3,017,271,251)	(2,863,025,901)	(154,245,350)	-	(154,245,350)
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		2,119,502	2,119,502	-	-	-
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	CAGW		(319,197,031)	(247,170,053)	(72,026,977)	-	(72,026,977)
2672			P	CAGE		(79,058,375)	(79,058,375)	-	-	-
2673			P	CAGW		-	-	-	-	-
2674			P	CAGE		-	-	-	-	-
2675					B17	(396,135,904)	(324,108,926)	(72,026,977)	-	(72,026,977)
2676										
2677	108OP	Other Production Plant - Accum Depr								
2678			P	S		-	-	-	-	-
2679			P	DGU		-	-	-	-	-
2680			P	DGP		-	-	-	-	-
2681			P	SG		-	-	-	-	-
2682			P	CAGW		(435,818,895)	(337,476,133)	(98,342,762)	-	(98,342,762)
2683			P	CAGE		(602,642,945)	(602,642,945)	-	-	-
2684			P	CAGE		-	-	-	-	-
2685					B17	(1,038,461,840)	(940,119,078)	(98,342,762)	-	(98,342,762)
2686										
2687	108EP	Experimental Plant - Accum Depr								
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690						-	-	-	-	-
2691										
2692	**TOTAL PRODUCTION PLANT DEPR**					**(4,451,868,995)**	**(4,127,253,906)**	**(324,615,089)**	**-**	**(324,615,089)**
2693										
2694	Summary of Prod Plant Depreciation by Factor									
2695		S				13,998,386	13,998,386	-	-	-
2696		DGP				-	-	-	-	-
2697		DGU				-	-	-	-	-
2698		SG				-	-	-	-	-
2699		CAGW				(880,565,914)	(681,865,754)	(198,700,160)	-	(198,700,160)
2700		CAGE				(3,024,108,322)	(3,024,108,322)	-	-	-
2701		JBG				(561,193,145)	(435,278,215)	(125,914,929)	-	(125,914,929)
2702		SSGCT				-	-	-	-	-
2703	Total of Prod Plant Depreciation by Factor					(4,451,868,995)	(4,127,253,906)	(324,615,089)	-	(324,615,089)
2704										
2705										
2706	108TP	Transmission Plant Accumulated Depr								
2707			T	DGP		-	-	-	-	-
2708			T	DGU		-	-	-	-	-
2709			T	CAGW		(515,487,251)	(399,167,283)	(116,319,968)	-	(116,319,968)
2710			T	CAGE		(1,105,576,239)	(1,105,576,239)	-	-	-
2711			T	JBG		(42,067,753)	(32,629,009)	(9,438,743)	-	(9,438,743)
2712			T	SG		8,533,322	7,831,156	702,166	-	702,166
2713	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,654,597,921)**	**(1,529,541,375)**	**(125,056,545)**	**-**	**(125,056,545)**
2714	108360	Land and Land Rights								
2715			DPW	S		(9,838,433)	(9,657,139)	(181,294)	-	(181,294)
2716					B17	(9,838,433)	(9,657,139)	(181,294)	-	(181,294)
2717										
2718	108361	Structures and Improvements								
2719			DPW	S		(25,822,860)	(24,752,280)	(1,070,580)	-	(1,070,580)
2720					B17	(25,822,860)	(24,752,280)	(1,070,580)	-	(1,070,580)
2721										
2722	108362	Station Equipment								
2723			DPW	S		(277,591,086)	(256,243,162)	(21,347,924)	-	(21,347,924)
2724					B17	(277,591,086)	(256,243,162)	(21,347,924)	-	(21,347,924)
2725										

DECEMBER 2017 West Control Area

	AMA 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		(632,245,055)	(564,988,206)	(67,256,849)	-	(67,256,849)
2732					B17	(632,245,055)	(564,988,206)	(67,256,849)	-	(67,256,849)
2733										
2734	108365	Overhead Conductors								
2735			DPW	S		(325,369,784)	(292,466,279)	(32,903,505)	-	(32,903,505)
2736					B17	(325,369,784)	(292,466,279)	(32,903,505)	-	(32,903,505)
2737										
2738	108366	Underground Conduit								
2739			DPW	S		(163,462,549)	(152,855,968)	(10,606,581)	-	(10,606,581)
2740					B17	(163,462,549)	(152,855,968)	(10,606,581)	-	(10,606,581)
2741										
2742	108367	Underground Conductors								
2743			DPW	S		(386,042,257)	(373,329,911)	(12,712,346)	-	(12,712,346)
2744					B17	(386,042,257)	(373,329,911)	(12,712,346)	-	(12,712,346)
2745										
2746	108368	Line Transformers								
2747			DPW	S		(523,594,706)	(465,269,169)	(58,325,537)	-	(58,325,537)
2748					B17	(523,594,706)	(465,269,169)	(58,325,537)	-	(58,325,537)
2749										
2750	108369	Services								
2751			DPW	S		(303,956,695)	(276,743,738)	(27,212,956)	-	(27,212,956)
2752					B17	(303,956,695)	(276,743,738)	(27,212,956)	-	(27,212,956)
2753										
2754	108370	Meters								
2755			DPW	S		(98,244,107)	(93,617,905)	(4,626,203)	-	(4,626,203)
2756					B17	(98,244,107)	(93,617,905)	(4,626,203)	-	(4,626,203)
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761			DPW	S		(7,320,983)	(6,953,168)	(367,815)	-	(367,815)
2762					B17	(7,320,983)	(6,953,168)	(367,815)	-	(367,815)
2763										
2764	108372	Leased Property								
2765			DPW	S		-	-	-	-	-
2766					B17	-	-	-	-	-
2767										
2768	108373	Street Lights								
2769			DPW	S		(31,342,177)	(29,229,588)	(2,112,589)	-	(2,112,589)
2770					B17	(31,342,177)	(29,229,588)	(2,112,589)	-	(2,112,589)
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		2,061,417	1,715,893	345,524	-	345,524
2782						2,061,417	1,715,893	345,524	-	345,524
2783										
2784										
2785	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,782,769,274)**	**(2,544,390,620)**	**(238,378,654)**	**-**	**(238,378,654)**
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788		S				(2,782,769,274)	(2,544,390,620)	(238,378,654)	-	(238,378,654)
2789										
2790	Total Distribution Depreciation by Factor				B17	(2,782,769,274)	(2,544,390,620)	(238,378,654)	-	(238,378,654)

DECEMBER 2017 West Control Area
AMA

	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		(232,511,572)	(209,357,989)	(23,153,584)	-	(23,153,584)
2793			G-DGP	DGP		-	-	-	-	-
2794			G-DGU	DGU		-	-	-	-	-
2795			G-SG	SG		33,674	30,903	2,771	-	2,771
2796			CUST	CN		(8,061,583)	(7,506,650)	(554,933)	-	(554,933)
2797			PTD	SO		(110,732,615)	(103,152,907)	(7,579,708)	-	(7,579,708)
2798			P	SE		-	-	-	-	-
2799			G-SG	CAGW		(28,420,794)	(22,007,627)	(6,413,167)	-	(6,413,167)
2800			G-SG	CAGE		(73,605,252)	(73,605,252)	-	-	-
2801			P	JBG		(6,167,466)	(4,783,671)	(1,383,795)	-	(1,383,795)
2802			P	CAEW		-	-	-	-	-
2803			P	CAEE		(1,658,665)	(1,658,665)	-	-	-
2804			G-SG	CAGE		-	-	-	-	-
2805			G-SG	CAGE		-	-	-	-	-
2806					B17	(461,124,272)	(422,041,857)	(39,082,415)	-	(39,082,415)
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	**(461,124,272)**	**(422,041,857)**	**(39,082,415)**	**-**	**(39,082,415)**
2836										
2837										
2838										
2839	Summary of General Depreciation by Factor									
2840		S				(232,511,572)	(209,357,989)	(23,153,584)	-	(23,153,584)
2841		DGP				-	-	-	-	-
2842		DGU				-	-	-	-	-
2843		SE				-	-	-	-	-
2844		SO				(110,732,615)	(103,152,907)	(7,579,708)	-	(7,579,708)
2845		CN				(8,061,583)	(7,506,650)	(554,933)	-	(554,933)
2846		SG				33,674	30,903	2,771	-	2,771
2847		DEU				-	-	-	-	-
2848		CAGW				(28,420,794)	(22,007,627)	(6,413,167)	-	(6,413,167)
2849		CAGE				(73,605,252)	(73,605,252)	-	-	-
2850		CAEW				-	-	-	-	-
2851		CAEE				(1,658,665)	(1,658,665)	-	-	-
2852		SSGCT				-	-	-	-	-
2853		JBG				(6,167,466)	(4,783,671)	(1,383,795)	-	(1,383,795)
2854		Remove Capital Leases				-	-	-	-	-
2855	Total General Depreciation by Factor				B17	(461,124,272)	(422,041,857)	(39,082,415)	-	(39,082,415)
2856										
2857										
2858	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,350,360,462)**	**(8,623,227,758)**	**(727,132,704)**	**-**	**(727,132,704)**
2859	111SP	Accum Prov for Amort-Steam								
2860			P	CAGW		-	-	-	-	-
2861			P	CAGW		-	-	-	-	-
2862			P	CAGE		-	-	-	-	-
2863			P	SG		-	-	-	-	-
2864						-	-	-	-	-
2865										
2866										

DECEMBER 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		(12,542,727)	(10,973,425)	(1,569,302)	-	(1,569,302)
2869			CUST	CN		-	-	-	-	-
2870			I-SG	SG		-	-	-	-	-
2871			PTD	SO		(3,506,621)	(3,266,591)	(240,030)	-	(240,030)
2872			I-SG	CAGW		-	-	-	-	-
2873			I-SG	CAGE		-	-	-	-	-
2874			P	CAEW		-	-	-	-	-
2875			P	CAEE		-	-	-	-	-
2876			P	SE		-	-	-	-	-
2877					B18	(16,049,348)	(14,240,016)	(1,809,332)	-	(1,809,332)
2878										
2879										
2880	111HP	Accum Prov for Amort-Hydro								
2881			P	DGP		-	-	-	-	-
2882			P	DGU		-	-	-	-	-
2883			P	SG		-	-	-	-	-
2884			P	CAGW		(2,051,472)	(1,588,556)	(462,916)	-	(462,916)
2885			P	CAGE		-	-	-	-	-
2886			P	CAGE		-	-	-	-	-
2887					B18	(2,051,472)	(1,588,556)	(462,916)	-	(462,916)
2888										
2889										
2890	111IP	Accum Prov for Amort-Intangible Plant								
2891			I-SITUS	S		23,987,983	23,987,983	-	-	-
2892			I-DGP	DGP		-	-	-	-	-
2893			I-DGU	DGU		-	-	-	-	-
2894			P	CAEW		-	-	-	-	-
2895			P	CAEE		(11,949)	(11,949)	-	-	-
2896			P	SE		-	-	-	-	-
2897			I-SG	SG		(15,686,391)	(14,395,633)	(1,290,758)	-	(1,290,758)
2898			I-SG	CAGW		-	-	-	-	-
2899			I-SG	CAGE		-	-	-	-	-
2900			CUST	CN		(122,959,167)	(114,495,058)	(8,464,109)	-	(8,464,109)
2901			P	CAGE		-	-	-	-	-
2902			P	CAGE		-	-	-	-	-
2903			I-SG	CAGW		(120,626,274)	(93,406,892)	(27,219,382)	-	(27,219,382)
2904			I-SG	CAGE		(31,721,778)	(31,721,778)	-	-	-
2905			PTD	JBG		(978,984)	(759,329)	(219,655)	-	(219,655)
2906			PTD	SO		(278,859,288)	(259,771,218)	(19,088,071)	-	(19,088,071)
2907					B18	(546,855,847)	(490,573,873)	(56,281,974)	-	(56,281,974)
2908	111IP	Less Non-Utility Plant								
2909			NUTIL	OTH		-	-	-	-	-
2910					B18	(546,855,847)	(490,573,873)	(56,281,974)	-	(56,281,974)
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	8,079,593	593,691	-	593,691
2918						9,979,946	9,311,350	668,596	-	668,596
2919										
2920		Remove Capital Lease Amtr				(9,979,946)	(9,311,350)	(668,596)	-	(668,596)
2921										
2922	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(564,956,666)**	**(506,402,445)**	**(58,554,221)**	**-**	**(58,554,221)**
2923	AMA									
2924										
2925										
2926										
2927	Summary of Amortization by Factor									
2928		S				11,841,614	13,410,916	(1,569,302)	-	(1,569,302)
2929		DGP				-	-	-	-	-
2930		DGU				-	-	-	-	-
2931		SE				-	-	-	-	-
2932		SO				(273,692,625)	(254,958,215)	(18,734,410)	-	(18,734,410)
2933		CN				(122,959,167)	(114,495,058)	(8,464,109)	-	(8,464,109)
2934		SSGCT				-	-	-	-	-
2935		JBG				(978,984)	(759,329)	(219,655)	-	(219,655)
2936		CAGW				(122,677,745)	(94,995,448)	(27,682,298)	-	(27,682,298)
2937		CAGE				(31,721,778)	(31,721,778)	-	-	-
2938		CAEW				-	-	-	-	-
2939		CAEE				(11,949)	(11,949)	-	-	-
2940		SG				(14,776,087)	(13,560,233)	(1,215,854)	-	(1,215,854)
2941		Less Capital Lease				(9,979,946)	(9,311,350)	(668,596)	-	(668,596)
2942	Total Provision For Amortization by Factor				B18	(564,956,666)	(506,402,445)	(58,554,221)	-	(58,554,221)