PACIFIC POWER

Washington Jurisdiction

RESULTS OF OPERATIONS

December 2018

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2018
FILE:	WA JAM - December 2018
PREPARED BY:	Revenue Requirement Department
DATE:	March 25, 2019
TIME:	1:22:59 PM
TYPE OF AVG:	
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	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.324
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

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

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

12 MONTHS ENDED DECEMBER 2018 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	465,773,595	429,710,266	36,063,329	-	36,063,329
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	9,025,448	7,237,032	1,788,417	-	1,788,417
5	Other Operating Revenues	2.4	12,261,051	11,422,413	838,638	-	838,638
6	Total Operating Revenues	2.4	487,060,095	448,369,711	38,690,383	-	38,690,383
7							
8	Operating Expenses:						
9	Steam Production	2.6	52,605,024	45,419,736	7,185,288	-	7,185,288
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	3,493,660	2,991,761	501,900	-	501,900
12	Other Power Supply	2.10	19,988,883	13,512,016	6,476,867	-	6,476,867
13	Transmission	2.12	16,875,347	13,981,507	2,893,840	-	2,893,840
14	Distribution	2.13	13,752,882	12,931,283	821,599	-	821,599
15	Customer Accounts	2.14	7,007,784	6,536,273	471,511	-	471,511
16	Customer Service	2.14	9,076,534	8,994,052	82,482	-	82,482
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	34,149,921	31,852,787	2,297,134	-	2,297,134
19							
20	Total O & M Expenses	2.16	156,950,036	136,219,415	20,730,621	-	20,730,621
21							
22	Depreciation	2.18	60,292,033	56,101,968	4,190,065	-	4,190,065
23	Amortization Expense	2.19	4,405,023	3,967,820	437,203	-	437,203
24	Taxes Other Than Income	2.19	16,776,009	14,473,673	2,302,335	-	2,302,335
25	Income Taxes - Federal	2.22	44,941,826	42,954,521	1,987,305	-	1,987,305
26	Income Taxes - State	2.22	9,728,219	9,728,219	0	-	-
27	Income Taxes - Def Net	2.21	0	0	0	-	0
28	Investment Tax Credit Adj.	2.20	(235,383)	(235,383)	0	-	0
29	Misc Revenue & Expense	2.6	(85,432)	(84,643)	(789)	-	(789)
30							
31	Total Operating Expenses	2.22	292,772,331	263,125,590	29,646,741	-	29,646,741
32							
33	Operating Revenue for Return		194,287,764	185,244,121	9,043,642	-	9,043,642
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	27,966,721,937	26,038,229,722	1,928,492,214	-	1,928,492,214
37	Plant Held for Future Use	2.33	26,415,220	26,378,678	36,543	-	36,543
38	Misc Deferred Debits	2.35	375,234,537	370,626,395	4,608,142	-	4,608,142
39	Elec Plant Acq Adj	2.33	27,853,927	27,853,927	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	45,418,004	42,967,805	2,450,199	-	2,450,199
42	Fuel Stock	2.34	174,287,343	168,636,714	5,650,629	-	5,650,629
43	Material & Supplies	2.34	237,421,431	228,447,229	8,974,202	-	8,974,202
44	Working Capital	2.35	33,426,707	30,194,902	3,231,805	-	3,231,805
45	Weatherization Loans	2.34	(11,358,421)	(11,363,637)	5,216	-	5,216
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		28,875,420,685	26,921,971,735	1,953,448,950	-	1,953,448,950
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,834,154,293)	(9,069,194,922)	(764,959,371)	-	(764,959,371)
52	Accum Prov For Amort	2.41	(598,639,812)	(535,184,267)	(63,455,545)	-	(63,455,545)
53	Accum Def Income Taxes	2.37	(4,311,004,246)	(4,043,811,336)	(267,192,910)	-	(267,192,910)
54	Unamortized ITC	2.37	(279,298)	(258,772)	(20,526)	-	(20,526)
55	Customer Adv for Const	2.36	(76,399,342)	(76,422,121)	22,779	-	22,779
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(403,523,566)	(365,550,956)	(37,972,611)	-	(37,972,611)
58							
59	Total Rate Base Deductions		(15,224,000,557)	(14,090,422,375)	(1,133,578,183)	-	(1,133,578,183)
60							
61	Total Rate Base		13,651,420,128	12,831,549,361	819,870,767	-	819,870,767

12 MONTHS ENDED DECEMBER 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		197,315,356	177,670,710	19,644,646	-	19,644,646
65										
66					B1	197,315,356	177,670,710	19,644,646	-	19,644,646
67										
68	442	Commercial & Industrial Sales								
69			0	S		266,798,091	250,434,547	16,363,544	-	16,363,544
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	266,798,091	250,434,547	16,363,544	-	16,363,544
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,660,148	1,605,009	55,139	-	55,139
78			0	SO		-	-	-	-	-
79					B1	1,660,148	1,605,009	55,139	-	55,139
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**					**465,773,595**	**429,710,266**	**36,063,329**	**-**	**36,063,329**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,099,845	1,099,845	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						1,099,845	1,099,845	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		7,925,603	6,137,187	1,788,417	-	1,788,417
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	7,925,603	6,137,187	1,788,417	-	1,788,417
110										
111		Total Sales for Resale				9,025,448	7,237,032	1,788,417	-	1,788,417
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**474,799,043**	**436,947,298**	**37,851,746**	**-**	**37,851,746**
121	450	Forfeited Discounts & Interest								
122			CUST	S		745,276	689,940	55,337	-	55,337
123			CUST	SO		-	-	-	-	-
124					B1	745,276	689,940	55,337	-	55,337
125										
126	451	Misc Electric Revenue								
127			CUST	S		459,363	450,034	9,329	-	9,329
128			GP	SG		-	-	-	-	-
129			GP	SO		-	-	-	-	-
130					B1	459,363	450,034	9,329	-	9,329
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		833,785	770,512	63,273	-	63,273
141			T	CAGW		610	472	138	-	138
142			T	CAGE		313,850	313,850	-	-	-
143			T	JBG		-	-	-	-	-
144			T	SG		175,728	161,268	14,460	-	14,460
145			GP	SO		124,388	115,810	8,577	-	8,577
146					B1	1,448,360	1,361,912	86,448	-	86,448
147										
148										

12 MONTHS ENDED DECEMBER 2018 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		120,647	124,996	(4,349)	-	(4,349)
152			CUST	CAGE		162,116	162,116	-	-	-
153			OTHSE	CAGW		996,265	771,458	224,808	-	224,808
154			OTHSO	SO		282,470	262,992	19,478	-	19,478
155			OTHSGR	SG		81,636	74,919	6,717	-	6,717
156			OTHSGR	JBG		240,842	186,804	54,038	-	54,038
157			OTHSGR	WRG		6,730,939	6,394,412	336,527	-	336,527
158			OTHSGR	WRE		993,137	942,832	50,304	-	50,304
159			P	CAEW		-	-	-	-	-
160			P	CN		-	-	-	-	-
161					B1	9,608,052	8,920,528	687,524	-	687,524
162										
163		**Total Other Electric Revenues**				**12,261,051**	**11,422,413**	**838,638**	**-**	**838,638**
164										
165	**Total Electric Operating Revenues**				**B1**	**487,060,095**	**448,369,711**	**38,690,383**	**-**	**38,690,383**
166										
167	Summary of Revenues by Factor									
168		S				469,032,511	432,845,592	36,186,919	-	36,186,919
169		JBG				240,842	186,804	54,038	-	54,038
170		SE				-	-	-	-	-
171		SO				406,858	378,802	28,056	-	28,056
172		SG				257,364	236,187	21,177	-	21,177
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				8,922,479	6,909,117	2,013,362	-	2,013,362
176		CAGE				475,966	475,966	-	-	-
177		WRG				6,730,939	6,394,412	336,527	-	336,527
178		WRE				993,137	942,832	50,304	-	50,304
179	Total Electric Operating Revenues				B1	487,060,095	448,369,711	38,690,383	-	38,690,383
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		47,242	47,242	-	-	-
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(11,436)	(10,647)	(789)	-	(789)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		(121,238)	(121,238)	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(85,432)	(84,643)	(789)	-	(789)
221										
222	**Total Miscellaneous Revenues**					**(85,432)**	**(84,643)**	**(789)**	**-**	**(789)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(85,432)**	**(84,643)**	**(789)**	**-**	**(789)**
230										

12 MONTHS ENDED DECEMBER 2018 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		30,168	27,686	2,482	-	2,482
233			P	CAGW		5,152	3,989	1,162	-	1,162
234			P	CAGE		300,050	300,050	-	-	-
235			P	JBG		952,303	738,635	213,668	-	213,668
236			P	CAGE		-	-	-	-	-
237					B2	1,287,673	1,070,359	217,313	-	217,313
238										
239	501	Fuel Related								
240			P	SE		(19,679)	(18,168)	(1,511)	-	(1,511)
241			P	S		(100,548)	(100,548)	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		158,152	122,465	35,687	-	35,687
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		1,545,739	1,545,739	-	-	-
247			P	JBE		86,257	66,650	19,607	-	19,607
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	1,669,921	1,616,138	53,783	-	53,783
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		25,420,024	19,608,839	5,811,184	-	5,811,184
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	25,420,024	19,608,839	5,811,184	-	5,811,184
264										
265		Total Fuel Related				27,089,945	21,224,978	5,864,967	-	5,864,967
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		129,381	100,186	29,195	-	29,195
270			P	CAGE		4,643,320	4,643,320	-	-	-
271			P	JBG		2,462,007	1,909,606	552,401	-	552,401
272			P	CAGE		-	-	-	-	-
273					B2	7,234,707	6,653,112	581,595	-	581,595
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		4,672	3,618	1,054	-	1,054
290			P	CAGE		119,891	119,891	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	124,562	123,508	1,054	-	1,054
294										
295	506	Misc. Steam Expense								
296			P	SG		-	-	-	-	-
297			P	SE		-	-	-	-	-
298			P	CAGW		241,215	186,785	54,430	-	54,430
299			P	CAGE		5,886,811	5,886,811	-	-	-
300			P	JBG		(1,522,504)	(1,180,900)	(341,604)	-	(341,604)
301			P	CAGE		-	-	-	-	-
302					B2	4,605,521	4,892,695	(287,174)	-	(287,174)

12 MONTHS ENDED DECEMBER 2018 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		1,667	1,291	376	-	376
307			P	CAGE		7,016	7,016	-	-	-
308			P	JBG		94,857	73,574	21,283	-	21,283
309			P	CAGE		-	-	-	-	-
310					B2	103,540	81,881	21,659	-	21,659
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		32,085	24,845	7,240	-	7,240
315			P	CAGE		635,703	635,703	-	-	-
316			P	JBG		75,360	58,451	16,909	-	16,909
317			P	CAGE		-	-	-	-	-
318					B2	743,148	718,999	24,149	-	24,149
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		38,196	29,577	8,619	-	8,619
325			P	CAGE		1,156,662	1,156,662	-	-	-
326			P	JBG		437,240	339,136	98,104	-	98,104
327			P	CAGE		-	-	-	-	-
328					B2	1,632,098	1,525,375	106,722	-	106,722
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		344,632	266,866	77,766	-	77,766
333			P	CAGE		4,418,876	4,418,876	-	-	-
334			P	JBG		1,719,542	1,333,728	385,814	-	385,814
335			P	CAGE		-	-	-	-	-
336					B2	6,483,051	6,019,470	463,580	-	463,580
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		55,335	42,849	12,486	-	12,486
341			P	CAGE		1,600,901	1,600,901	-	-	-
342			P	JBG		564,536	437,871	126,665	-	126,665
343			P	CAGE		-	-	-	-	-
344					B2	2,220,773	2,081,621	139,151	-	139,151
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		40,663	31,487	9,176	-	9,176
349			P	CAGE		847,273	847,273	-	-	-
350			P	JBG		192,071	148,976	43,095	-	43,095
351			P	CAGE		-	-	-	-	-
352					B2	1,080,007	1,027,737	52,271	-	52,271
353										
354	**Total Steam Power Generation**				B2	**52,605,024**	**45,419,736**	**7,185,288**	**-**	**7,185,288**

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS 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										

12 MONTHS ENDED DECEMBER 2018 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		472,064	365,542	106,521	-	106,521
409			P	CAGE		177,109	177,109	-	-	-
410					B2	649,172	542,651	106,521	-	106,521
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		3,223	2,496	727	-	727
417			P	CAGE		-	-	-	-	-
418					B2	3,223	2,496	727	-	727
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		268,834	208,171	60,663	-	60,663
425			P	CAGE		30,598	30,598	-	-	-
426					B2	299,432	238,769	60,663	-	60,663
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		928,568	719,036	209,532	-	209,532
441			P	CAGE		930,849	930,849	-	-	-
442					B2	1,859,416	1,649,885	209,532	-	209,532
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		139,828	108,276	31,552	-	31,552
449			P	CAGE		4,389	4,389	-	-	-
450					B2	144,217	112,664	31,552	-	31,552
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		19,721	15,271	4,450	-	4,450
465			P	CAGE		634	634	-	-	-
466					B2	20,356	15,906	4,450	-	4,450
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		68,258	52,856	15,403	-	15,403
476			P	CAGE		43,610	43,610	-	-	-
477					B2	111,868	96,466	15,403	-	15,403
478										

12 MONTHS ENDED DECEMBER 2018 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		71,437	55,317	16,120	-	16,120
484			P	CAGE		735	735	-	-	-
485					B2	72,172	56,053	16,120	-	16,120
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		252,301	195,369	56,932	-	56,932
492			P	CAGE		81,503	81,503	-	-	-
493					B2	333,804	276,872	56,932	-	56,932
494										
495	**Total Hydraulic Power Generation**				B2	**3,493,660**	**2,991,761**	**501,900**	**-**	**501,900**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		5,830	4,515	1,316	-	1,316
501			P	CAGE		11,252	11,252	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	17,082	15,766	1,316	-	1,316
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		(3,768,625)	(2,907,092)	(861,532)	-	(861,532)
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	(3,768,625)	(2,907,092)	(861,532)	-	(861,532)
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		616,038	477,029	139,009	-	139,009
522			P	CAGE		826,831	826,831	-	-	-
523			P	S		-	-	-	-	-
524					B2	1,442,868	1,303,859	139,009	-	139,009
525										
526	549	Miscellaneous Other								
527			0	S		4,669	4,669	-	-	-
528			P	SG		61,710	56,632	5,078	-	5,078
529			P	CAGW		96,976	75,093	21,883	-	21,883
530			P	CAGE		319,423	319,423	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	482,778	455,817	26,960	-	26,960
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		32,180	32,180	-	-	-
539			P	SG		7,665	7,034	631	-	631
540			P	CAGW		131,343	101,705	29,638	-	29,638
541			P	CAGE		164,911	164,911	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	336,099	305,831	30,268	-	30,268
544										
545	551	Maint Supervision & Engineering								
546			P	SG		-	-	-	-	-
547			P	CAGW		-	-	-	-	-
548			P	CAGE		-	-	-	-	-
549					B2	-	-	-	-	-
550										
551	552	Maintenance of Structures								
552			P	SG		-	-	-	-	-
553			P	CAGW		1,404	1,087	317	-	317
554			P	CAGE		213,205	213,205	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	214,609	214,292	317	-	317
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		469,710	363,719	105,990	-	105,990
561			P	CAGE		839,920	839,920	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	1,309,630	1,203,640	105,990	-	105,990
564										

12 MONTHS ENDED DECEMBER 2018 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		19,823	15,350	4,473	-	4,473
568			P	CAGE		72,503	72,503	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	92,326	87,853	4,473	-	4,473
571										
572	**Total Other Power Generation**				**B2**	**126,767**	**679,966**	**(553,199)**	**-**	**(553,199)**
573										
574										
575	555	Purchased Power								
576			P	S		(845,376)	(3,898,945)	3,053,569	-	3,053,569
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						(845,376)	(3,898,945)	3,053,569	-	3,053,569
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		16,325,410	12,641,573	3,683,837	-	3,683,837
585			P	CAGE		-	-	-	-	-
586			P	CAEW		(62,941)	(48,552)	(14,389)	-	(14,389)
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		-	-	-	-	-
590						16,262,469	12,593,021	3,669,449	-	3,669,449
591										
592		Total Purchased Power			B2	15,417,093	8,694,076	6,723,018	-	6,723,018
593										
594	556	System Control & Load Dispatch								
595			P	SG		(2,545)	(2,335)	(209)	-	(209)
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	(2,545)	(2,335)	(209)	-	(209)
600										
601										
602										
603	557	Other Expenses								
604			P	S		144,062	144,062	-	-	-
605			P	SG		3,039,328	2,789,236	250,092	-	250,092
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		32,367	25,063	7,304	-	7,304
611			P	CAGE		1,009,590	1,009,590	-	-	-
612			P	JBG		221,437	171,753	49,684	-	49,684
613			P	CAEW		-	-	-	-	-
614			P	JBE		785	606	178	-	178
615					B2	4,447,568	4,140,310	307,258	-	307,258
616										
617										
618										
619										
620										
621										
622										
623										
624										
625										
626										
627	**Total Other Power Supply**				B2	**19,862,116**	**12,832,050**	**7,030,066**	**-**	**7,030,066**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**76,087,568**	**61,923,513**	**14,164,055**	**-**	**14,164,055**
630										
631										

12 MONTHS ENDED DECEMBER 2018 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				(765,013)	(3,818,582)	3,053,569	-	3,053,569
634		SG				3,136,327	2,878,253	258,073	-	258,073
635		SE				(19,679)	(18,168)	(1,511)	-	(1,511)
636		JBG				5,196,848	4,030,831	1,166,017	-	1,166,017
637		TROJP				-	-	-	-	-
638		JBE				87,042	67,256	19,785	-	19,785
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				20,974,284	16,241,426	4,732,858	-	4,732,858
643		CAGE				24,343,563	24,343,563	-	-	-
644		CAEW				21,588,458	16,653,194	4,935,263	-	4,935,263
645		CAEE				1,545,739	1,545,739	-	-	-
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	76,087,568	61,923,513	14,164,055	-	14,164,055
656	560	Operation Supervision & Engineering								
657			T	SG		679,722	623,791	55,931	-	55,931
658			T	JBG		-	-	-	-	-
659			T	CAGW		(16,007)	(12,395)	(3,612)	-	(3,612)
660			T	CAGE		12,857	12,857	-	-	-
661					B2	676,571	624,252	52,319	-	52,319
662										
663	561	Load Dispatching								
664			T	SG		1,401,561	1,286,234	115,328	-	115,328
			T	JBG		-	-	-	-	-
1			T	CAGW		38,466	29,786	8,680	-	8,680
2			T	CAGE		192,486	192,486	-	-	-
3					B2	1,632,513	1,508,505	124,008	-	124,008
4	562	Station Expense								
5			T	SG		1,339	1,229	110	-	110
6			T	JBG		8,903	6,906	1,998	-	1,998
7			T	CAGW		33,682	26,082	7,600	-	7,600
8			T	CAGE		148,993	148,993	-	-	-
9					B2	192,917	183,209	9,708	-	9,708
10										
11	563	Overhead Line Expense								
12			T	SG		-	-	-	-	-
13			T	CAGW		12,434	9,628	2,806	-	2,806
14			T	CAGE		39,360	39,360	-	-	-
15					B2	51,793	48,988	2,806	-	2,806
16										
17	564	Underground Line Expense								
18			T	SG		-	-	-	-	-
19			T	CAGW		-	-	-	-	-
20			T	CAGE		-	-	-	-	-
21					B2	-	-	-	-	-
22										
23	565	Transmission of Electricity by Others								
24			T	SG		-	-	-	-	-
25			T	SE		-	-	-	-	-
26			T	CAGW		-	-	-	-	-
27			T	CAGE		-	-	-	-	-
28			T	CAEW		-	-	-	-	-
29			T	CAEE		-	-	-	-	-
30					B2	-	-	-	-	-
31										
32	565NPC	Transmission of Electricity by Others-NPC								
33				SG		-	-	-	-	-
34				SE		-	-	-	-	-
35				CAGW		10,929,404	8,463,179	2,466,226	-	2,466,226
36				CAGE		-	-	-	-	-
37				CAEW		-	-	-	-	-
38				CAEE		-	-	-	-	-
39						10,929,404	8,463,179	2,466,226	-	2,466,226
40										
41		Total Transmission of Electricity by Others				10,929,404	8,463,179	2,466,226	-	2,466,226
42										
43	566	Misc. Transmission Expense								
44			T	SG		165,331	151,726	13,604	-	13,604
45			T	CAGW		34,519	26,730	7,789	-	7,789
46			T	CAGE		64,116	64,116	-	-	-
47			0	S		-	-	-	-	-
48					B2	263,965	242,572	21,394	-	21,394
49										
50	567	Rents - Transmission								
51			T	SG		(118,628)	(108,867)	(9,761)	-	(9,761)
52			T	CAGW		21,833	16,906	4,927	-	4,927
53			T	JBG		-	-	-	-	-
54			T	CAGE		342,980	342,980	-	-	-
55					B2	246,185	251,020	(4,835)	-	(4,835)
56										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
57	568	Maint Supervision & Engineering								
58			T	SG		15,309	14,050	1,260	-	1,260
59			T	CAGW		20,622	15,969	4,653	-	4,653
60			T	CAGE		47,369	47,369	-	-	-
61					B2	83,300	77,387	5,913	-	5,913
62										
63	569	Maintenance of Structures								
64			T	SG		577,291	529,788	47,502	-	47,502
65			T	CAGW		250,885	194,273	56,612	-	56,612
66			T	CAGE		6,559	6,559	-	-	-
67					B2	834,735	730,620	104,115	-	104,115
68										
69	570	Maintenance of Station Equipment								
70			T	SG		24,187	22,197	1,990	-	1,990
71			T	JBG		2,405	1,866	540	-	540
72			T	CAGW		155,946	120,757	35,189	-	35,189
73			T	CAGE		660,471	660,471	-	-	-
74					B2	843,010	805,291	37,719	-	37,719
75										
76	571	Maintenance of Overhead Lines								
77			T	SG		95,732	87,855	7,877	-	7,877
78			T	JBG		-	-	-	-	-
79			T	CAGW		294,966	228,407	66,559	-	66,559
80			T	CAGE		711,528	711,528	-	-	-
81					B2	1,102,226	1,027,790	74,436	-	74,436
82										
83	572	Maintenance of Underground Lines								
84			T	SG		-	-	-	-	-
85			T	CAGW		(275)	(213)	(62)	-	(62)
86			T	CAGE		-	-	-	-	-
87					B2	(275)	(213)	(62)	-	(62)
88										
89	573	Maint of Misc. Transmission Plant								
90			T	SG		1,138	1,044	94	-	94
91			T	CAGW		-	-	-	-	-
92			T	CAGE		17,865	17,865	-	-	-
93					B2	19,003	18,909	94	-	94
94										
95	**TOTAL TRANSMISSION EXPENSE**				B2	**16,875,347**	**13,981,507**	**2,893,840**	**-**	**2,893,840**
96										
97	Summary of Transmission Expense by Factor									
98			SE			-	-	-	-	-
99			SG			2,842,981	2,609,046	233,935	-	233,935
100			CAGW			11,776,473	9,119,106	2,657,367	-	2,657,367
101			CAGE			2,244,584	2,244,584	-	-	-
102			JBG			11,308	8,771	2,537	-	2,537
103	Total Transmission Expense by Factor				B2	16,875,347	13,981,507	2,893,840	-	2,893,840
104	580	Operation Supervision & Engineering								
105			DPW	S		79,784	71,894	7,889	-	7,889
106			DPW	SNPD		253,313	236,945	16,368	-	16,368
107					B2	333,097	308,839	24,258	-	24,258
108										
109	581	Load Dispatching								
110			DPW	S		-	-	-	-	-
111			DPW	SNPD		1,010,790	945,475	65,315	-	65,315
112					B2	1,010,790	945,475	65,315	-	65,315
113										
114	582	Station Expense								
115			DPW	S		248,341	231,571	16,770	-	16,770
116			DPW	SNPD		285	267	18	-	18
117					B2	248,627	231,838	16,789	-	16,789
118										
119	583	Overhead Line Expenses								
120			DPW	S		691,466	673,270	18,196	-	18,196
121			DPW	SNPD		-	-	-	-	-
122					B2	691,466	673,270	18,196	-	18,196
123										
124	584	Underground Line Expense								
125			DPW	S		124	124	-	-	-
126			DPW	SNPD		-	-	-	-	-
127					B2	124	124	-	-	-
128										
129	585	Street Lighting & Signal Systems								
130			DPW	S		-	-	-	-	-
131			DPW	SNPD		14,098	13,187	911	-	911
132					B2	14,098	13,187	911	-	911
133										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
134	586	Meter Expenses								
135			DPW	S		185,422	168,671	16,751	-	16,751
136			DPW	SNPD		-	-	-	-	-
137					B2	185,422	168,671	16,751	-	16,751
138										
139	587	Customer Installation Expenses								
140			DPW	S		1,078,912	964,838	114,074	-	114,074
141			DPW	SNPD		-	-	-	-	-
142					B2	1,078,912	964,838	114,074	-	114,074
143										
144	588	Misc. Distribution Expenses								
145			DPW	S		50,128	53,353	(3,225)	-	(3,225)
146			DPW	SNPD		(23,471)	(21,954)	(1,517)	-	(1,517)
147					B2	26,657	31,398	(4,741)	-	(4,741)
148										
149	589	Rents								
150			DPW	S		423,387	399,918	23,469	-	23,469
151			DPW	SNPD		8,876	8,303	574	-	574
152					B2	432,264	408,221	24,042	-	24,042
153										
154	590	Maint Supervision & Engineering								
155			DPW	S		298,175	286,717	11,458	-	11,458
156			DPW	SNPD		117,488	109,896	7,592	-	7,592
157					B2	415,663	396,613	19,050	-	19,050
158										
159	591	Maintenance of Structures								
160			DPW	S		191,524	168,927	22,597	-	22,597
161			DPW	SNPD		21,231	19,859	1,372	-	1,372
162					B2	212,755	188,786	23,969	-	23,969
163										
164	592	Maintenance of Station Equipment								
165			DPW	S		449,761	441,776	7,985	-	7,985
166			DPW	SNPD		154,180	144,217	9,963	-	9,963
167					B2	603,941	585,993	17,948	-	17,948
168	593	Maintenance of Overhead Lines								
169			DPW	S		6,755,457	6,344,785	410,672	-	410,672
170			DPW	SNPD		146,373	136,915	9,458	-	9,458
171					B2	6,901,830	6,481,700	420,131	-	420,131
172										
173	594	Maintenance of Underground Lines								
174			DPW	S		1,429,954	1,354,097	75,857	-	75,857
175			DPW	SNPD		-	-	-	-	-
176					B2	1,429,954	1,354,097	75,857	-	75,857
177										
178	595	Maintenance of Line Transformers								
179			DPW	S		-	-	-	-	-
180			DPW	SNPD		65,771	61,521	4,250	-	4,250
181					B2	65,771	61,521	4,250	-	4,250
182										
183	596	Maint of Street Lighting & Signal Sys.								
184			DPW	S		339,809	308,812	30,997	-	30,997
185			DPW	SNPD		-	-	-	-	-
186					B2	339,809	308,812	30,997	-	30,997
187										
188	597	Maintenance of Meters								
189			DPW	S		52,426	49,838	2,588	-	2,588
190			DPW	SNPD		(59,736)	(55,876)	(3,860)	-	(3,860)
191					B2	(7,309)	(6,037)	(1,272)	-	(1,272)
192										
193	598	Maint of Misc. Distribution Plant								
194			DPW	S		146,227	166,778	(20,551)	-	(20,551)
195			DPW	SNPD		(377,215)	(352,841)	(24,375)	-	(24,375)
196					B2	(230,989)	(186,063)	(44,925)	-	(44,925)
197										
198	**TOTAL DISTRIBUTION EXPENSE**				B2	**13,752,882**	**12,931,283**	**821,599**	**-**	**821,599**
199										
200										
201	Summary of Distribution Expense by Factor									
202		S				12,420,898	11,685,369	735,529	-	735,529
203		SNPD				1,331,984	1,245,915	86,070	-	86,070
204										
205	Total Distribution Expense by Factor				B2	13,752,882	12,931,283	821,599	-	821,599
206										
207	901	Supervision								
208			CUST	S		-	-	-	-	-
209			CUST	CN		310,235	288,879	21,356	-	21,356
210					B2	310,235	288,879	21,356	-	21,356
211										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
212	902	Meter Reading Expense								
213			CUST	S		1,355,788	1,300,759	55,029	-	55,029
214			CUST	CN		62,001	57,733	4,268	-	4,268
215					B2	1,417,789	1,358,492	59,297	-	59,297
216										
217	903	Customer Receipts & Collections								
218			CUST	S		538,074	496,614	41,460	-	41,460
219			CUST	CN		3,551,613	3,307,131	244,481	-	244,481
220					B2	4,089,687	3,803,745	285,942	-	285,942
221										
222	904	Uncollectible Accounts								
223			CUST	S		1,083,840	979,030	104,810	-	104,810
224			P	SG		-	-	-	-	-
225			CUST	CN		-	-	-	-	-
226					B2	1,083,840	979,030	104,810	-	104,810
227										
228	905	Misc. Customer Accounts Expense								
229			CUST	S		104,683	104,683	-	-	-
230			CUST	CN		1,550	1,443	107	-	107
231					B2	106,233	106,126	107	-	107
232										
233	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**7,007,784**	**6,536,273**	**471,511**	**-**	**471,511**
234										
235	Summary of Customer Accts Exp by Factor									
236		S				3,082,385	2,881,086	201,299	-	201,299
237		CN				3,925,399	3,655,187	270,212	-	270,212
238		SG				-	-	-	-	-
239	Total Customer Accounts Expense by Factor				B2	7,007,784	6,536,273	471,511	-	471,511
240										
241	907	Supervision								
242			CUST	S		-	-	-	-	-
243			CUST	CN		481	448	33	-	33
244					B2	481	448	33	-	33
245										
246	908	Customer Assistance								
247			CUST	S		8,163,287	8,135,964	27,323	-	27,323
248			CUST	CN		303,655	282,752	20,903	-	20,903
249					B2	8,466,942	8,418,716	48,225	-	48,225
250										
251	909	Informational & Instructional Adv								
252			CUST	S		452,587	429,138	23,449	-	23,449
253			CUST	CN		156,435	145,666	10,768	-	10,768
254					B2	609,021	574,804	34,217	-	34,217
255										
256	910	Misc. Customer Service								
257			CUST	S		-	-	-	-	-
258			CUST	CN		89	83	6	-	6
259										
260					B2	89	83	6	-	6
261										
262	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**9,076,534**	**8,994,052**	**82,482**	**-**	**82,482**
263										
264										
265	Summary of Customer Service Exp by Factor									
266		S				8,615,873	8,565,102	50,772	-	50,772
267		CN				460,660	428,950	31,710	-	31,710
268										
269	Total Customer Service Expense by Factor				B2	9,076,534	8,994,052	82,482	-	82,482
270										
271										
272	911	Supervision								
273			CUST	S		-	-	-	-	-
274			CUST	CN		-	-	-	-	-
275						-	-	-	-	-
276										
277	912	Demonstration & Selling Expense								
278			CUST	S		-	-	-	-	-
279			CUST	CN		-	-	-	-	-
280						-	-	-	-	-
281										
282	913	Advertising Expense								
283			CUST	S		-	-	-	-	-
284			CUST	CN		-	-	-	-	-
285						-	-	-	-	-
286										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287	916	Misc. Sales Expense								
288			CUST	S		-	-	-	-	-
289			CUST	CN		-	-	-	-	-
290					B2	-	-	-	-	-
291										
292	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
293										
294										
295	Total Sales Expense by Factor									
296		S				-	-	-	-	-
297		CN				-	-	-	-	-
298	Total Sales Expense by Factor				B2	-	-	-	-	-
299										
300	**Total Customer Service Exp Including Sales**					**9,076,534**	**8,994,052**	**82,482**	**-**	**82,482**
301	920	Administrative & General Salaries								
302			PTD	S		(39)	(39)	-	-	-
303			CUST	CN		-	-	-	-	-
304			PTD	SO		5,842,422	5,439,548	402,874	-	402,874
305					B2	5,842,383	5,439,509	402,874	-	402,874
306										
307	921	Office Supplies & expenses								
308			PTD	S		32,780	31,338	1,442	-	1,442
309			CUST	CN		5,627	5,240	387	-	387
310			PTD	SO		1,321,197	1,230,092	91,105	-	91,105
311					B2	1,359,605	1,266,670	92,935	-	92,935
312										
313	922	A&G Expenses Transferred								
314			PTD	S		-	-	-	-	-
315			CUST	CN		-	-	-	-	-
316			PTD	SO		(3,033,580)	(2,824,395)	(209,186)	-	(209,186)
317					B2	(3,033,580)	(2,824,395)	(209,186)	-	(209,186)
318										
319	923	Outside Services								
320			PTD	S		179,688	170,626	9,062	-	9,062
321			P	CAGW		-	-	-	-	-
322			PTD	SO		1,875,647	1,746,308	129,338	-	129,338
323					B2	2,055,335	1,916,934	138,401	-	138,401
324										
325	924	Property Insurance								
326				S		913,050	913,050	-	-	-
327				CAGW		-	-	-	-	-
328			PTD	SO		(56,195)	(52,320)	(3,875)	-	(3,875)
329					B2	856,855	860,730	(3,875)	-	(3,875)
330										
331	925	Injuries & Damages								
332				S		316,811	316,811	-	-	-
333			PTD	SO		2,242,904	2,088,241	154,663	-	154,663
334					B2	2,559,715	2,405,052	154,663	-	154,663
335										
336	926	Employee Pensions & Benefits								
337			LABOR	S		(42,641)	(42,641)	-	-	-
338			CUST	CN		-	-	-	-	-
339			LABOR	SO		51,101,066	47,577,306	3,523,760	-	3,523,760
340					B2	51,058,424	47,534,665	3,523,760	-	3,523,760
341										
342	927	Franchise Requirements								
343			DMSC	S		-	-	-	-	-
344			DMSC	SO		-	-	-	-	-
345					B2	-	-	-	-	-
346										
347	928	Regulatory Commission Expense								
348			DMSC	S		1,141,617	1,074,145	67,472	-	67,472
349			CUST	CAEE		121	121	-	-	-
350			DMSC	SO		780,542	726,718	53,824	-	53,824
351			CUST	CAGW		195,663	151,512	44,151	-	44,151
352			DMSC	CAGE		14,976	14,976	-	-	-
353			FERC	SG		189,700	174,090	15,609	-	15,609
354					B2	2,322,618	2,141,562	181,057	-	181,057
355										
356	929	Duplicate Charges								
357			LABOR	S		-	-	-	-	-
358			FERC	CAGW		-	-	-	-	-
359			0	CN		-	-	-	-	-
360			0	JBG		-	-	-	-	-
361			0	SG		-	-	-	-	-
362			LABOR	SNPD		-	-	-	-	-
363			LABOR	SO		(31,739,922)	(29,551,242)	(2,188,680)	-	(2,188,680)
364					B2	(31,739,922)	(29,551,242)	(2,188,680)	-	(2,188,680)
365										
366	930	Misc General Expenses								
367			PTD	S		(354)	-	(354)	-	(354)
368			CUST	CAGE		-	-	-	-	-
369			LABOR	SO		237,008	220,665	16,343	-	16,343
370					B2	236,654	220,665	15,990	-	15,990
371										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	931	Rents								
373			PTD	S		48,525	39,646	8,879	-	8,879
374			PTD	SO		198,886	185,172	13,715	-	13,715
375					B2	247,411	224,818	22,593	-	22,593
376										
377	935	Maintenance of General Plant								
378			G	S		40,517	35,541	4,976	-	4,976
379			CUST	CN		13,363	12,443	920	-	920
380			G	SO		2,330,542	2,169,836	160,706	-	160,706
381					B2	2,384,422	2,217,820	166,602	-	166,602
382										
383	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**34,149,921**	**31,852,787**	**2,297,134**	**-**	**2,297,134**
384										
385	Summary of A&G Expense by Factor									
386		S				2,629,955	2,538,477	91,478	-	91,478
387		SO				31,100,516	28,955,928	2,144,588	-	2,144,588
388		SG				189,700	174,090	15,609	-	15,609
389		CN				18,991	17,683	1,307	-	1,307
390		CAGW				195,663	151,512	44,151	-	44,151
391		CAGE				14,976	14,976	-	-	-
392	Total A&G Expense by Factor				B2	34,149,800	31,852,666	2,297,134	-	2,297,134
393										
394	**TOTAL O&M EXPENSE**				B2	**156,950,036**	**136,219,415**	**20,730,621**	**-**	**20,730,621**

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
395	403SP	Steam Depreciation								
396			P	DGP		-	-	-	-	-
397			P	DGU		-	-	-	-	-
398			P	SG		-	-	-	-	-
399			P	CAGW		416,012	322,139	93,873	-	93,873
400			P	CAGE		16,848,461	16,848,461	-	-	-
401			P	JBG		3,287,036	2,549,524	737,512	-	737,512
402			P	S		-	-	-	-	-
403					B3	20,551,509	19,720,123	831,386	-	831,386
404										
405	403NP	Nuclear Depreciation								
406			P	DGP		-	-	-	-	-
407						-	-	-	-	-
408										
409	403HP	Hydro Depreciation								
410			P	DGP		-	-	-	-	-
411			P	DGU		-	-	-	-	-
412			P	CAGW		2,704,939	2,094,568	610,371	-	610,371
413			P	CAGE		615,124	615,124	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416					B3	3,320,063	2,709,692	610,371	-	610,371
417										
418	403OP	Other Production Depreciation								
419			P	DGU		-	-	-	-	-
420			P	SG		-	-	-	-	-
421			P	CAGW		3,435,794	2,660,505	775,289	-	775,289
422			P	CAGE		7,257,524	7,257,524	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGE		-	-	-	-	-
425					B3	10,693,318	9,918,029	775,289	-	775,289
426										
427	403TP	Transmission Depreciation								
428			T	DGP		-	-	-	-	-
429			T	DGU		-	-	-	-	-
430			T	CAGW		2,211,656	1,712,595	499,061	-	499,061
431			T	CAGE		6,774,560	6,774,560	-	-	-
432			T	JBG		113,897	88,342	25,555	-	25,555
433			T	SG		2,687	2,465	221	-	221
434					B3	9,102,799	8,577,962	524,837	-	524,837
435										
436										
437										
438	403	Distribution Depreciation								
439	360	Land & Land Rights	DPW	S		35,750	35,115	635	-	635
440	361	Structures	DPW	S		172,800	166,111	6,689	-	6,689
441	362	Station Equipment	DPW	S		(365,878)	(514,726)	148,848	-	148,848
442	363	Storage Battery Equ	DPW	S		-	-	-	-	-
443	364	Poles & Towers	DPW	S		3,592,558	3,260,671	331,888	-	331,888
444	365	OH Conductors	DPW	S		1,702,424	1,547,481	154,943	-	154,943
445	366	UG Conduit	DPW	S		781,135	736,854	44,281	-	44,281
446	367	UG Conductor	DPW	S		1,831,992	1,770,672	61,320	-	61,320
447	368	Line Trans	DPW	S		2,844,765	2,592,918	251,847	-	251,847
448	369	Services	DPW	S		1,573,158	1,436,421	136,738	-	136,738
449	370	Meters	DPW	S		728,543	685,765	42,778	-	42,778
450	371	Inst Cust Prem	DPW	S		41,394	39,921	1,472	-	1,472
451	372	Leased Property	DPW	S		-	-	-	-	-
452	373	Street Lighting	DPW	S		185,721	175,276	10,445	-	10,445
453					B3	13,124,361	11,932,478	1,191,883	-	1,191,883
454										
455	403GP	General Depreciation								
456			G-SITUS	S		1,229,186	1,133,690	95,496	-	95,496
457			G-DGP	DGP		-	-	-	-	-
458			G-DGU	DGU		-	-	-	-	-
459			P	SE		-	-	-	-	-
460			CUST	CN		88,182	82,112	6,070	-	6,070
461			G-SG	SG		121	111	10	-	10
462			PTD	SO		1,339,253	1,246,903	92,350	-	92,350
463			G-SG	CAGW		239,859	185,734	54,124	-	54,124
464			G-SG	CAGE		558,690	558,690	-	-	-
465			P	JBG		36,765	28,516	8,249	-	8,249
466			P	JBE		-	-	-	-	-
467			P	CAEE		7,927	7,927	-	-	-
468			G-SG	CAGE		-	-	-	-	-
469			G-SG	CAGE		-	-	-	-	-
470					B3	3,499,983	3,243,684	256,299	-	256,299
471										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
472	403GV0	General Vehicles								
473			G-SG	SG		-	-	-	-	-
474						-	-	-	-	-
475										
476	403MP	Mining Depreciation								
477			P	CAEE		-	-	-	-	-
478					B3	-	-	-	-	-
479										
480	403EP	Experimental Plant Depreciation								
481			P	DGP		-	-	-	-	-
482			P	SG		-	-	-	-	-
483						-	-	-	-	-
484	4031	ARO Depreciation								
485				S		-	-	-	-	-
486						-	-	-	-	-
487										
488										
489	**TOTAL DEPRECIATION EXPENSE**				B3	**60,292,033**	**56,101,968**	**4,190,065**	**-**	**4,190,065**
490										
491	Summary of Depreciation Expense by Factor									
492		S				14,353,546	13,066,168	1,287,379	-	1,287,379
493		DGP				-	-	-	-	-
494		DGU				-	-	-	-	-
495		SG				2,808	2,577	231	-	231
496		SO				1,339,253	1,246,903	92,350	-	92,350
497		CN				88,182	82,112	6,070	-	6,070
498		SE				-	-	-	-	-
499		CAGW				9,008,259	6,975,541	2,032,718	-	2,032,718
500		CAGE				32,054,359	32,054,359	-	-	-
501		CAEW				-	-	-	-	-
502		CAEE				7,927	7,927	-	-	-
503		JBG				3,437,698	2,666,381	771,316	-	771,316
504		JBE				-	-	-	-	-
505	Total Depreciation Expense By Factor				B3	60,292,033	56,101,968	4,190,065	-	4,190,065
506										
507	404GP	Amort of LT Plant - Capital Lease Gen								
508			I-SITUS	S		43,985	37,128	6,857	-	6,857
509			I-SG	SG		-	-	-	-	-
510			PTD	SO		23,696	22,062	1,634	-	1,634
511			I-DGU	DGU		-	-	-	-	-
512			CUST	CN		-	-	-	-	-
513			I-SG	CAGW		-	-	-	-	-
514			I-SG	CAGE		-	-	-	-	-
515			I-DGP	DGP		-	-	-	-	-
516					B4	67,681	59,190	8,491	-	8,491
517										
518	404SP	Amort of LT Plant - Cap Lease Steam								
519			P	SG		-	-	-	-	-
520			P	DGP		-	-	-	-	-
521						-	-	-	-	-
522										
523	404IP	Amort of LT Plant - Intangible Plant								
524			I-SITUS	S		68,938	68,686	252	-	252
525			P	SE		-	-	-	-	-
526			I-SG	SG		606,651	556,733	49,918	-	49,918
527			PTD	SO		934,883	870,416	64,466	-	64,466
528			CUST	CN		758,972	706,726	52,245	-	52,245
529			I-SG	CAGW		-	-	-	-	-
530			I-SG	CAGE		-	-	-	-	-
531			I-DGP	DGP		-	-	-	-	-
532			I-SG	CAGE		-	-	-	-	-
533			I-SG	CAGE		-	-	-	-	-
534			I-SG	CAGW		1,115,787	864,009	251,778	-	251,778
535			I-SG	CAGE		375,992	375,992	-	-	-
536			P	JBG		18,672	14,483	4,189	-	4,189
537			P	CAEW		-	-	-	-	-
538			P	CAEE		70	70	-	-	-
539			I-DGU	DGU		-	-	-	-	-
540					B4	3,879,966	3,457,116	422,849	-	422,849
541										
542	404MP	Amort of LT Plant - Mining Plant								
543			P	SE		-	-	-	-	-
544						-	-	-	-	-
545										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
546	404OP	Amort of LT Plant - Other Plant								
547			P	CAGE		-	-	-	-	-
548			P	CAGE		-	-	-	-	-
549					B4	-	-	-	-	-
550										
551										
552	404HP	Amortization of Other Electric Plant								
553			P	DGP		-	-	-	-	-
554			P	DGU		-	-	-	-	-
555			P	CAGW		25,980	20,117	5,862	-	5,862
556			P	CAGE		-	-	-	-	-
557			P	SG		-	-	-	-	-
558					B4	25,980	20,117	5,862	-	5,862
559										
560	**Total Amortization of Limited Term Plant**				B4	3,973,627	3,536,424	437,203	-	437,203
561										
562										
563	405	Amortization of Other Electric Plant								
564			GP	S		-	-	-	-	-
565										
566					B4	-	-	-	-	-
567										
568	406	Amortization of Plant Acquisition Adj								
569			P	S		25,136	25,136	-	-	-
570			P	DGP		-	-	-	-	-
571			P	DGU		-	-	-	-	-
572			P	CAGW		-	-	-	-	-
573			P	CAGE		395,902	395,902	-	-	-
574			P	SG		-	-	-	-	-
575			P	SO		-	-	-	-	-
576					B4	421,038	421,038	-	-	-
577	407	Amort of Prop Losses, Unrec Plant, etc								
578			DPW	S		10,358	10,358	-	-	-
579			GP	SO		-	-	-	-	-
580			P	DGP		-	-	-	-	-
581			P	SE		-	-	-	-	-
582			P	CAGW		-	-	-	-	-
583			P	CAGE		-	-	-	-	-
584			P	CAEW		-	-	-	-	-
585			P	SG-P		-	-	-	-	-
586			P	SG		-	-	-	-	-
587			P	TROJP		-	-	-	-	-
588					B4	10,358	10,358	-	-	-
589										
590	**TOTAL AMORTIZATION EXPENSE**				B4	**4,405,023**	**3,967,820**	**437,203**	**-**	**437,203**
591										
592										
593										
594	Summary of Amortization Expense by Factor									
595		S				148,418	141,308	7,109	-	7,109
596		SE				-	-	-	-	-
597		TROJP				-	-	-	-	-
598		SG-P				-	-	-	-	-
599		DGU				-	-	-	-	-
600		SO				958,579	892,478	66,100	-	66,100
601		JBG				18,672	14,483	4,189	-	4,189
602		SSGCH				-	-	-	-	-
603		CN				758,972	706,726	52,245	-	52,245
604		CAGW				1,141,767	884,127	257,640	-	257,640
605		CAGE				771,894	771,894	-	-	-
606		CAEW				-	-	-	-	-
607		CAEE				70	70	-	-	-
608		SG				606,651	556,733	49,918	-	49,918
609	Total Amortization Expense by Factor				B4	4,405,023	3,967,820	437,203	-	437,203
610	408	Taxes Other Than Income								
611			GP	S		4,093,438	2,642,622	1,450,816	-	1,450,816
612			GP	GPS		12,345,963	11,494,626	851,337	-	851,337
613			GP	SO		(34,219)	(31,860)	(2,360)	-	(2,360)
614			P	SE		33,101	30,559	2,542	-	2,542
615			P	CAGE		300,111	300,111	-	-	-
616			DMSC	OPRV-ID		-	-	-	-	-
617			GP	EXCTAX		-	-	-	-	-
618			GP	DGP		-	-	-	-	-
619			P	CAEW		-	-	-	-	-
620			P	CAEE		37,615	37,615	-	-	-
621										
622	**TOTAL TAXES OTHER THAN INCOME**				B5	16,776,009	14,473,673	2,302,335	-	2,302,335
623										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
624										
625	41140	Deferred Investment Tax Credit - Fed								
626			PTD	CAGE		(235,383)	(235,383)	-	-	-
627										
628					B7	(235,383)	(235,383)	-	-	-
629										
630	41141	Deferred Investment Tax Credit - Idaho								
631			PTD	CAGE		-	-	-	-	-
632										
633					B7	-	-	-	-	-
634										
635	**TOTAL DEFERRED ITC**				B7	(235,383)	(235,383)	-	-	-
636										
637										
638	427	Interest on Long-Term Debt								
639			GP	S		-	-	-	-	-
640			GP	SNP		29,752,845	27,886,154	1,866,691	-	1,866,691
641						29,752,845	27,886,154	1,866,691	-	1,866,691
642										
643	428	Amortization of Debt Disc & Exp								
644			GP	SNP		395,335	370,531	24,803	-	24,803
645						395,335	370,531	24,803	-	24,803
646										
647	429	Amortization of Premium on Debt								
648			GP	SNP		(919)	(861)	(58)	-	(58)
649						(919)	(861)	(58)	-	(58)
650										
651	431	Other Interest Expense								
652			NUTIL	OTH		-	-	-	-	-
653			GP	SO		-	-	-	-	-
654			GP	SNP		697,658	653,887	43,771	-	43,771
655						697,658	653,887	43,771	-	43,771
656										
657	432	AFUDC - Borrowed								
658			GP	SNP		(2,029,481)	(1,902,152)	(127,330)	-	(127,330)
659						(2,029,481)	(1,902,152)	(127,330)	-	(127,330)
660										
661		Total Elec. Interest Deductions for Tax			B6	28,815,438	27,007,560	1,807,878	-	1,807,878
662										
663		Non-Utility Portion of Interest								
664			427 NUTIL	NUTIL		-	-	-	-	-
665			428 NUTIL	NUTIL		-	-	-	-	-
666			429 NUTIL	NUTIL		-	-	-	-	-
667			431 NUTIL	NUTIL		-	-	-	-	-
668										
669		Total Non-utility Interest				-	-	-	-	-
670										
671		Total Interest Deductions for Tax				28,815,438	27,007,560	1,807,878	-	1,807,878
672										
673										
674	419	Interest & Dividends								
675			GP	S		-	-	-	-	-
676			GP	SNP		(3,829,927)	(3,589,637)	(240,289)	-	(240,289)
677		Total Operating Deductions for Tax				(3,829,927)	(3,589,637)	(240,289)	-	(240,289)
678										
679										
680	41010	Deferred Income Tax - Federal-DR								
681			P	S		-	-	-	-	-
682			P	TROJD		-	-	-	-	-
683			IBT	CIAC		-	-	-	-	-
684			LABOR	SO		-	-	-	-	-
685			GP	SNP		-	-	-	-	-
686			P	SE		-	-	-	-	-
687			PT	SG		-	-	-	-	-
688			GP	GPS		-	-	-	-	-
689			TAXDEPR	TAXDEPR		-	-	-	-	-
690			CUST	CAEW		-	-	-	-	-
691			CUST	CN		-	-	-	-	-
692			P	JBE		-	-	-	-	-
693			PT	CAGW		-	-	-	-	-
694			PT	CAGE		-	-	-	-	-
695			P	JBG		-	-	-	-	-
696			P	CAEE		-	-	-	-	-
697			DPW	SNPD		-	-	-	-	-
698					B7	-	-	-	-	-
699										
700										
701										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
702	41110	Deferred Income Tax - Federal-CR								
703			GP	S			-	-	-	-
704			DPW	CIAC			-	-	-	-
705			GP	SCHMDEXP			-	-	-	-
706			GP	SNP			-	-	-	-
707			PT	SG			-	-	-	-
708			PT	SNPD			-	-	-	-
709			LABOR	SO			-	-	-	-
710			IBT	TAXDEPR			-	-	-	-
711			CUST	JBG			-	-	-	-
712			CUST	BADDEBT			-	-	-	-
713			GP	GPS			-	-	-	-
714			P	SGCT			-	-	-	-
715			P	JBE			-	-	-	-
716			PT	CAGW			-	-	-	-
717			PT	CAGE			-	-	-	-
718			P	SE			-	-	-	-
719			P	CAEE			-	-	-	-
720					B7		-	-	-	-
721										
722	**TOTAL DEFERRED INCOME TAXES**				B7		-	-	-	-
723	SCHMAF	Additions - Flow Through								
724			SCHMAF	S			-	-	-	-
725			SCHMAF	SNP			-	-	-	-
726			SCHMAF	SO			-	-	-	-
727			SCHMAF	SE			-	-	-	-
728			SCHMAF	TROJP			-	-	-	-
729			SCHMAF	DGP			-	-	-	-
730					B6		-	-	-	-
731										
732	SCHMAP	Additions - Permanent								
733			P	S			-	-	-	-
734			P	BADDEBT			-	-	-	-
735			P	JBE			-	-	-	-
736			P	SCHMDEXP			-	-	-	-
737			P	CAEE			-	-	-	-
738			P	CAGW			-	-	-	-
739			P	CAGE			-	-	-	-
740			LABOR	SNP			-	-	-	-
741			SCHMAP-SO	SO			-	-	-	-
742										
743					B6		-	-	-	-
744										
745	SCHMAT	Additions - Temporary								
746			SCHMAT-SITUS	S			-	-	-	-
747			P	JBE			-	-	-	-
748			DPW	CIAC			-	-	-	-
749			SCHMAT-SNP	SNP			-	-	-	-
750			P	TROJD			-	-	-	-
751			P	CN			-	-	-	-
752			SCHMAT-SE	SE			-	-	-	-
753			P	SG			-	-	-	-
754			SCHMAT	GPS			-	-	-	-
755			SCHMAT-SO	SO			-	-	-	-
756			SCHMAT-SNP	SNPD			-	-	-	-
757			P	JBG			-	-	-	-
758			CUST	BADDEBT			-	-	-	-
759			P	CAGW			-	-	-	-
760			P	CAGE			-	-	-	-
761			SCHMAT-SE	CAEW			-	-	-	-
762			SCHMAT-SE	CAEE			-	-	-	-
763			BOOKDEPR	SCHMDEXP			-	-	-	-
764					B6		-	-	-	-
765										
766	TOTAL SCHEDULE - M ADDITIONS				B6		-	-	-	-
767										
768	SCHMDF	Deductions - Flow Through								
769			SCHMDF	S			-	-	-	-
770			SCHMDF	CAGW			-	-	-	-
771			SCHMDF	CAGE			-	-	-	-
772			SCHMDF	DGP			-	-	-	-
773			SCHMDF	DGU			-	-	-	-
774					B6		-	-	-	-

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
775	SCHMDP	Deductions - Permanent								
776			SCHMDP	S		-	-	-	-	-
777			P	SE		-	-	-	-	-
778			P	JBE		-	-	-	-	-
779			P	CAEE		-	-	-	-	-
780			PTD	SNP		-	-	-	-	-
781			SCHMDP	SG		-	-	-	-	-
782			P	SCHMDEXP		-	-	-	-	-
783			SCHMDP-SO	SO		-	-	-	-	-
784					B6	-	-	-	-	-
785										
786	SCHMDT	Deductions - Temporary								
787			GP	S		-	-	-	-	-
788			CUST	BADDEBT		-	-	-	-	-
789			CUST	CN		-	-	-	-	-
790			SCHMDT-SNP	SNP		-	-	-	-	-
791			DPW	SNPD		-	-	-	-	-
792			P	JBE		-	-	-	-	-
793			P	SE		-	-	-	-	-
794			SCHMDT-SG	SG		-	-	-	-	-
795			SCHMDT-GPS	GPS		-	-	-	-	-
796			SCHMDT-SO	SO		-	-	-	-	-
797			TAXDEPR	TAXDEPR		-	-	-	-	-
798			SCHMDT-SG	CAGW		-	-	-	-	-
799			SCHMDT-SG	CAGE		-	-	-	-	-
800			P	JBG		-	-	-	-	-
801			P	CAEE		-	-	-	-	-
802			P	TROJD		-	-	-	-	-
803					B6	-	-	-	-	-
804										
805	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
806										
807	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
808										
809										
810	40911	State Income Taxes								
811			IBT	IBT		9,728,219	9,728,219	-	-	-
812		Credits	IBT	IBT		-	-	-	-	-
813				CAGE		-	-	-	-	-
814			IBT	IBT		-	-	-	-	-
815	**TOTAL STATE TAXES**				B6	9,728,219	9,728,219	-	-	-
816										
817										
818	Calculation of Taxable Income:									
819		Operating Revenues				487,060,095	448,369,711	38,690,383	-	38,690,383
820		Operating Deductions:								
821		O & M Expenses				156,950,036	136,219,415	20,730,621	-	20,730,621
822		Depreciation Expense				60,292,033	56,101,968	4,190,065	-	4,190,065
823		Amortization Expense				4,405,023	3,967,820	437,203	-	437,203
824		Taxes Other Than Income				16,776,009	14,473,673	2,302,335	-	2,302,335
825		Interest & Dividends (AFUDC-Equity)				(3,829,927)	(3,589,637)	(240,289)	-	(240,289)
826		Misc Revenue & Expense				(85,432)	(84,643)	(789)	-	(789)
827		Total Operating Deductions				234,507,742	207,088,595	27,419,146	-	27,419,146
828		Other Deductions:								
829		Interest Deductions				28,815,438	27,007,560	1,807,878	-	1,807,878
830		Interest on PCRBS				-	-	-	-	-
831		Schedule M Adjustments				-	-	-	-	-
832										
833		Income Before State Taxes				223,736,915	214,273,556	9,463,359	-	9,463,359
834										
835		State Income Taxes				9,728,219	9,728,219	-	-	-
836										
837	Total Taxable Income					214,008,696	204,545,337	9,463,359	-	9,463,359
838										
839	Tax Rate					21.0%	21.0%	21.0%	21.0%	21.0%
840										
841	Federal Income Tax - Calculated					44,941,826	42,954,521	1,987,305	-	1,987,305
842										
843	Adjustments to Calculated Tax:									
844	40910	Fed. Credit	P	SE		-	-	-	-	-
845	40910	Fed. Credit	P	JBE		-	-	-	-	-
846	40910	Fed. Credit	P	SO		-	-	-	-	-
847	40910	Fed. Credit	P	SG		-	-	-	-	-
848	40910	Fed. Credit		CAGW		-	-	-	-	-
849	40910	Fed. Credit		CAEE		-	-	-	-	-
850	**FEDERAL INCOME TAX**					44,941,826	42,954,521	1,987,305	-	1,987,305
851										
852	**TOTAL OPERATING EXPENSES**					**292,772,331**	**263,125,590**	**29,646,741**	**-**	**29,646,741**

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
853	310	Land and Land Rights								
854			P	DGP		-	-	-	-	-
855			P	DGU		-	-	-	-	-
856			P	SG		-	-	-	-	-
857			P	CAGW		1,788,644	1,385,036	403,609	-	403,609
858			P	CAGE		90,007,497	90,007,497	-	-	-
859			P	JBG		1,193,761	925,917	267,844	-	267,844
860			P	S		-	-	-	-	-
861			P	CAGE		-	-	-	-	-
862					B8	92,989,902	92,318,450	671,453	-	671,453
863										
864	311	Structures and Improvements								
865			P	DGP		-	-	-	-	-
866			P	DGU		-	-	-	-	-
867			P	SG		-	-	-	-	-
868			P	CAGW		62,924,978	48,725,924	14,199,054	-	14,199,054
869			P	CAGE		823,044,200	823,044,200	-	-	-
870			P	JBG		148,040,301	114,824,493	33,215,809	-	33,215,809
871			P	CAGE		-	-	-	-	-
872					B8	1,034,009,479	986,594,616	47,414,863	-	47,414,863
873										
874	312	Boiler Plant Equipment								
875			P	DGP		-	-	-	-	-
876			P	DGU		-	-	-	-	-
877			P	SG		-	-	-	-	-
878			P	CAGW		122,279,077	94,686,739	27,592,338	-	27,592,338
879			P	CAGE		3,537,284,405	3,537,284,405	-	-	-
880			P	JBG		991,409,553	768,966,950	222,442,603	-	222,442,603
881			P	S		-	-	-	-	-
882					B8	4,650,973,035	4,400,938,094	250,034,940	-	250,034,940
883										
884	314	Turbogenerator Units								
885			P	DGP		-	-	-	-	-
886			P	DGU		-	-	-	-	-
887			P	SG		-	-	-	-	-
888			P	CAGW		39,085,942	30,266,178	8,819,763	-	8,819,763
889			P	CAGE		753,548,479	753,548,479	-	-	-
890			P	JBG		205,586,408	159,458,977	46,127,431	-	46,127,431
891			P	CAGE		-	-	-	-	-
892					B8	998,220,828	943,273,634	54,947,194	-	54,947,194
893										
894	315	Accessory Electric Equipment								
895			P	DGP		-	-	-	-	-
896			P	DGU		-	-	-	-	-
897			P	SG		-	-	-	-	-
898			P	CAGW		9,362,609	7,249,932	2,112,678	-	2,112,678
899			P	CAGE		417,560,437	417,560,437	-	-	-
900			P	JBG		60,740,455	47,112,117	13,628,338	-	13,628,338
901			P	CAGE		-	-	-	-	-
902					B8	487,663,502	471,922,485	15,741,016	-	15,741,016
903										
904										
905										
906	316	Misc Power Plant Equipment								
907			P	DGP		-	-	-	-	-
908			P	DGU		-	-	-	-	-
909			P	SG		-	-	-	-	-
910			P	CAGW		415,247	321,546	93,701	-	93,701
911			P	CAGE		27,052,102	27,052,102	-	-	-
912			P	JBG		5,154,843	3,998,251	1,156,592	-	1,156,592
913			P	CAGE		-	-	-	-	-
914					B8	32,622,192	31,371,899	1,250,293	-	1,250,293
915										
916	317	Steam Plant ARO								
917			P	S		-	-	-	-	-
918						-	-	-	-	-
919										
920	SP	Unclassified Steam Plant - Account 300								
921			P	CAGW		553,173	428,349	124,824	-	124,824
922			P	CAGE		(10,874,727)	(10,874,727)	-	-	-
923			P	SG		64,792,273	59,460,826	5,331,447	-	5,331,447
924						54,470,719	49,014,448	5,456,271	-	5,456,271
925										
926										
927	**Total Steam Production Plant**				B8	**7,350,949,656**	**6,975,433,626**	**375,516,030**	**-**	**375,516,030**
928										
929										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
930	Summary of Steam Production Plant by Factor									
931		S				-	-	-	-	-
932		JBG				1,412,125,321	1,095,286,704	316,838,617	-	316,838,617
933		JBE				-	-	-	-	-
934		SG				64,792,273	59,460,826	5,331,447	-	5,331,447
935		CAGW				236,409,670	183,063,704	53,345,966	-	53,345,966
936		CAGE				5,637,622,392	5,637,622,392	-	-	-
937		SSGCH				-	-	-	-	-
938	Total Steam Production Plant by Factor				B8	7,350,949,656	6,975,433,626	375,516,030	-	375,516,030
939	320	Land and Land Rights								
940			P	DGP		-	-	-	-	-
941			P	SG		-	-	-	-	-
942						-	-	-	-	-
943										
944	321	Structures and Improvements								
945			P	DGP		-	-	-	-	-
946			P	SG		-	-	-	-	-
947						-	-	-	-	-
948										
949	322	Reactor Plant Equipment								
950			P	DGP		-	-	-	-	-
951			P	SG		-	-	-	-	-
952						-	-	-	-	-
953										
954	323	Turbogenerator Units								
955			P	DGP		-	-	-	-	-
956			P	SG		-	-	-	-	-
957						-	-	-	-	-
958										
959	324	Land and Land Rights								
960			P	DGP		-	-	-	-	-
961			P	SG		-	-	-	-	-
962						-	-	-	-	-
963										
964	325	Misc. Power Plant Equipment								
965			P	DGP		-	-	-	-	-
966			P	SG		-	-	-	-	-
967						-	-	-	-	-
968										
969										
970	NP	Unclassified Nuclear Plant - Acct 300								
971			P	SG		-	-	-	-	-
972						-	-	-	-	-
973										
974										
975	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
976										
977										
978										
979	Summary of Nuclear Production Plant by Factor									
980		DGP				-	-	-	-	-
981		DGU				-	-	-	-	-
982		SG				-	-	-	-	-
983										
984	Total Nuclear Plant by Factor					-	-	-	-	-
985										
986	330	Land and Land Rights								
987			P	DGP		-	-	-	-	-
988			P	DGU		-	-	-	-	-
989			P	CAGW		29,766,877	23,049,966	6,716,911	-	6,716,911
990			P	CAGE		6,553,227	6,553,227	-	-	-
991			P	CAGW		-	-	-	-	-
992			P	CAGE		-	-	-	-	-
993					B8	36,320,104	29,603,193	6,716,911	-	6,716,911
994										
995	331	Structures and Improvements								
996			P	DGP		-	-	-	-	-
997			P	DGU		-	-	-	-	-
998			P	CAGW		258,865,720	200,452,535	58,413,185	-	58,413,185
999			P	CAGE		17,197,878	17,197,878	-	-	-
1000			P	CAGW		-	-	-	-	-
1001			P	CAGE		-	-	-	-	-
1002					B8	276,063,598	217,650,413	58,413,185	-	58,413,185
1003										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1004	332	Reservoirs, Dams & Waterways								
1005			P	DGP		-	-	-	-	-
1006			P	DGU		-	-	-	-	-
1007			P	CAGW		408,902,057	316,633,093	92,268,963	-	92,268,963
1008			P	CAGE		100,933,246	100,933,246	-	-	-
1009			P	CAGW		-	-	-	-	-
1010			P	CAGE		-	-	-	-	-
1011					B8	509,835,303	417,566,339	92,268,963	-	92,268,963
1012										
1013	333	Water Wheel, Turbines, & Generators								
1014			P	DGP		-	-	-	-	-
1015			P	DGU		-	-	-	-	-
1016			P	CAGW		89,548,605	69,341,916	20,206,690	-	20,206,690
1017			P	CAGE		47,343,768	47,343,768	-	-	-
1018			P	CAGW		-	-	-	-	-
1019			P	CAGE		-	-	-	-	-
1020					B8	136,892,373	116,685,684	20,206,690	-	20,206,690
1021										
1022	334	Accessory Electric Equipment								
1023			P	DGP		-	-	-	-	-
1024			P	DGU		-	-	-	-	-
1025			P	CAGW		69,568,795	53,870,560	15,698,235	-	15,698,235
1026			P	CAGE		14,644,512	14,644,512	-	-	-
1027			P	CAGW		-	-	-	-	-
1028			P	CAGE		-	-	-	-	-
1029					B8	84,213,306	68,515,071	15,698,235	-	15,698,235
1030										
1031										
1032										
1033	335	Misc. Power Plant Equipment								
1034			P	DGP		-	-	-	-	-
1035			P	DGU		-	-	-	-	-
1036			P	CAGW		2,190,257	1,696,024	494,233	-	494,233
1037			P	CAGE		175,579	175,579	-	-	-
1038			P	CAGW		-	-	-	-	-
1039			P	CAGE		-	-	-	-	-
1040					B8	2,365,836	1,871,604	494,233	-	494,233
1041										
1042	336	Roads, Railroads & Bridges								
1043			P	DGP		-	-	-	-	-
1044			P	DGU		-	-	-	-	-
1045			P	CAGW		21,922,310	16,975,529	4,946,781	-	4,946,781
1046			P	CAGE		2,658,211	2,658,211	-	-	-
1047			P	CAGW		-	-	-	-	-
1048			P	CAGE		-	-	-	-	-
1049					B8	24,580,521	19,633,741	4,946,781	-	4,946,781
1050										
1051	337	Hydro Plant ARO								
1052			P	S		-	-	-	-	-
1053						-	-	-	-	-
1054										
1055	HP	Unclassified Hydro Plant - Acct 300								
1056			P	S		-	-	-	-	-
1057			P	DGU		-	-	-	-	-
1058			P	CAGW		-	-	-	-	-
1059			P	CAGE		-	-	-	-	-
1060			P	CAGW		-	-	-	-	-
1061			P	CAGE		-	-	-	-	-
1062						-	-	-	-	-
1063										
1064	**Total Hydraulic Plant**				B8	**1,070,271,042**	**871,526,044**	**198,744,998**	**-**	**198,744,998**
1065										
1066	Summary of Hydraulic Plant by Factor									
1067		S				-	-	-	-	-
1068		SG				-	-	-	-	-
1069		CAGW				880,764,621	682,019,623	198,744,998	-	198,744,998
1070		CAGE				189,506,421	189,506,421	-	-	-
1071		DGP				-	-	-	-	-
1072		DGU				-	-	-	-	-
1073	Total Hydraulic Plant by Factor				B8	1,070,271,042	871,526,044	198,744,998	-	198,744,998
1074										
1075	340	Land and Land Rights								
1076				S		74,986	74,986	-	-	-
1077			P	SG		-	-	-	-	-
1078			P	DGU		-	-	-	-	-
1079			P	CAGW		4,527,456	3,505,833	1,021,623	-	1,021,623
1080			P	CAGE		40,830,447	40,830,447	-	-	-
1081			P	CAGE		-	-	-	-	-
1082					B8	45,432,889	44,411,266	1,021,623	-	1,021,623
1083										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1084	341	Structures and Improvements								
1085			P	SG		-	-	-	-	-
1086			P	DGU		-	-	-	-	-
1087			P	CAGW		58,280,730	45,129,653	13,151,077	-	13,151,077
1088			P	CAGE		170,063,002	170,063,002	-	-	-
1089			P	CAGE		-	-	-	-	-
1090					B8	228,343,732	215,192,655	13,151,077	-	13,151,077
1091										
1092	342	Fuel Holders, Producers & Accessories								
1093			P	SG		-	-	-	-	-
1094			P	DGU		-	-	-	-	-
1095			P	CAGW		1,622,667	1,256,511	366,156	-	366,156
1096			P	CAGE		14,565,556	14,565,556	-	-	-
1097			P	CAGE		-	-	-	-	-
1098					B8	16,188,223	15,822,068	366,156	-	366,156
1099										
1100	343	Prime Movers								
1101			P	S		-	-	-	-	-
1102			P	DGU		-	-	-	-	-
1103			P	SG		-	-	-	-	-
1104			P	CAGW		978,008,407	757,320,297	220,688,109	-	220,688,109
1105			P	CAGE		1,946,785,985	1,946,785,985	-	-	-
1106			P	CAGE		-	-	-	-	-
1107					B8	2,924,794,392	2,704,106,282	220,688,109	-	220,688,109
1108										
1109	344	Generators								
1110			P	S		-	-	-	-	-
1111			P	DGU		-	-	-	-	-
1112			P	SG		-	-	-	-	-
1113			P	CAGW		134,499,896	104,149,924	30,349,972	-	30,349,972
1114			P	CAGE		340,910,040	340,910,040	-	-	-
1115			P	CAGE		-	-	-	-	-
1116					B8	475,409,937	445,059,965	30,349,972	-	30,349,972
1117										
1118	345	Accessory Electric Plant								
1119			P	SG		-	-	-	-	-
1120			P	DGU		-	-	-	-	-
1121			P	CAGW		88,658,555	68,652,706	20,005,849	-	20,005,849
1122			P	CAGE		238,758,611	238,758,611	-	-	-
1123			P	CAGE		-	-	-	-	-
1124					B8	327,417,166	307,411,316	20,005,849	-	20,005,849
1125										
1126										
1127										
1128	346	Misc. Power Plant Equipment								
1129			P	SG		-	-	-	-	-
1130			P	DGU		-	-	-	-	-
1131			P	CAGW		4,086,695	3,164,530	922,165	-	922,165
1132			P	CAGE		11,837,626	11,837,626	-	-	-
1133					B8	15,924,321	15,002,156	922,165	-	922,165
1134										
1135	347	Other Production ARO								
1136			P	S		-	-	-	-	-
1137						-	-	-	-	-
1138										
1139	OP	Unclassified Other Prod Plant-Acct 300								
1140			P	S		-	-	-	-	-
1141			P	SG		-	-	-	-	-
1142			P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)
1143			P	CAGE		-	-	-	-	-
1144						(553,173)	(428,349)	(124,824)	-	(124,824)
1145										
1146	**Total Other Production Plant**				B8	**4,032,957,487**	**3,746,577,359**	**286,380,128**	**-**	**286,380,128**
1147										
1148	Summary of Other Production Plant by Factor									
1149		S				74,986	74,986	-	-	-
1150		DGU				-	-	-	-	-
1151		SG				-	-	-	-	-
1152		CAGW				1,269,131,233	982,751,105	286,380,128	-	286,380,128
1153		CAGE				2,763,751,268	2,763,751,268	-	-	-
1154		SSGCT				-	-	-	-	-
1155	Total of Other Production Plant by Factor				B8	4,032,957,487	3,746,577,359	286,380,128	-	286,380,128
1156										
1157	Experimental Plant									
1158	103	Experimental Plant								
1159			P	DGP		-	-	-	-	-
1160	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1161										
1162	**TOTAL PRODUCTION PLANT**				B8	**12,454,178,186**	**11,593,537,030**	**860,641,156**	**-**	**860,641,156**

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1163	350	Land and Land Rights								
1164			T	DGP		-	-	-	-	-
1165			T	DGU		-	-	-	-	-
1166			T	CAGW		36,358,236	28,153,981	8,204,255	-	8,204,255
1167			T	CAGE		232,607,988	232,607,988	-	-	-
1168			T	JBG		2,309,451	1,791,279	518,172	-	518,172
1169			T	SG		100,388	92,127	8,260	-	8,260
1170					B8	271,376,063	262,645,376	8,730,687	-	8,730,687
1171										
1172	352	Structures and Improvements								
1173			T	S		-	-	-	-	-
1174			T	DGP		-	-	-	-	-
1175			T	DGU		-	-	-	-	-
1176			T	CAGW		70,462,459	54,562,568	15,899,891	-	15,899,891
1177			T	CAGE		200,130,374	200,130,374	-	-	-
1178			T	JBG		1,671,506	1,296,470	375,036	-	375,036
1179			T	SG		3,167	2,907	261	-	261
1180					B8	272,267,507	255,992,319	16,275,187	-	16,275,187
1181										
1182	353	Station Equipment								
1183			T	DGP		-	-	-	-	-
1184			T	DGU		-	-	-	-	-
1185			T	CAGW		580,526,269	449,530,212	130,996,057	-	130,996,057
1186			T	CAGE		1,532,803,885	1,532,803,885	-	-	-
1187			T	JBG		40,555,885	31,456,360	9,099,526	-	9,099,526
1188			T	SG		952,147	873,799	78,348	-	78,348
1189					B8	2,154,838,186	2,014,664,256	140,173,930	-	140,173,930
1190										
1191	354	Towers and Fixtures								
1192			T	DGP		-	-	-	-	-
1193			T	DGU		-	-	-	-	-
1194			T	CAGW		168,119,514	130,183,258	37,936,256	-	37,936,256
1195			T	CAGE		1,090,173,570	1,090,173,570	-	-	-
1196			T	JBG		21,750,536	16,870,367	4,880,169	-	4,880,169
1197			T	SG		123,630	113,457	10,173	-	10,173
1198					B8	1,280,167,250	1,237,340,652	42,826,598	-	42,826,598
1199										
1200	355	Poles and Fixtures								
1201			T	DGP		-	-	-	-	-
1202			T	DGU		-	-	-	-	-
1203			T	CAGW		276,859,727	214,386,184	62,473,542	-	62,473,542
1204			T	CAGE		673,583,709	673,583,709	-	-	-
1205			T	JBG		691,718	536,517	155,201	-	155,201
1206			T	SG		707,219	649,026	58,194	-	58,194
1207					B8	951,842,374	889,155,437	62,686,937	-	62,686,937
1208										
1209	356	Clearing and Grading								
1210			T	DGP		-	-	-	-	-
1211			T	DGU		-	-	-	-	-
1212			T	CAGW		308,526,847	238,907,602	69,619,245	-	69,619,245
1213			T	CAGE		912,092,782	912,092,782	-	-	-
1214			T	JBG		13,943,854	10,815,271	3,128,583	-	3,128,583
1215			T	SG		1,509,970	1,385,721	124,248	-	124,248
1216					B8	1,236,073,453	1,163,201,377	72,872,076	-	72,872,076
1217										
1218	357	Underground Conduit								
1219			T	DGP		-	-	-	-	-
1220			T	DGU		-	-	-	-	-
1221			T	CAGW		173,802	134,584	39,219	-	39,219
1222			T	CAGE		3,346,256	3,346,256	-	-	-
1223			T	SG		-	-	-	-	-
1224					B8	3,520,058	3,480,840	39,219	-	39,219
1225										
1226	358	Underground Conductors								
1227			T	DGP		-	-	-	-	-
1228			T	DGU		-	-	-	-	-
1229			T	CAGW		306,562	237,386	69,176	-	69,176
1230			T	CAGE		7,728,792	7,728,792	-	-	-
1231			T	SG		-	-	-	-	-
1232					B8	8,035,354	7,966,178	69,176	-	69,176
1233										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1234	359	Roads and Trails								
1235			T	DGP		-	-	-	-	-
1236			T	JBG		4,929	3,823	1,106	-	1,106
1237			T	CAGW		7,055,229	5,463,213	1,592,016	-	1,592,016
1238			T	CAGE		4,861,159	4,861,159	-	-	-
1239			T	SG		15,883	14,576	1,307	-	1,307
1240					B8	11,937,200	10,342,771	1,594,429	-	1,594,429
1241										
1242	TP	Unclassified Trans Plant - Acct 300								
1243			T	SG		(8,978,582)	(8,239,777)	(738,805)	-	(738,805)
1244			T	CAGW		56,288,545	43,587,005	12,701,540	-	12,701,540
1245			T	CAGE		55,376,576	55,376,576	-	-	-
1246						102,686,539	90,723,804	11,962,735	-	11,962,735
1247										
1248	TS0	Unclassified Trans Sub Plant - Acct 300								
1249			T	SG		-	-	-	-	-
1250						-	-	-	-	-
1251										
1252	**TOTAL TRANSMISSION PLANT**				B8	**6,292,743,984**	**5,935,513,010**	**357,230,974**	**-**	**357,230,974**
1253	Summary of Transmission Plant by Factor									
1254		JBG				80,927,880	62,770,088	18,157,792	-	18,157,792
1255		JBE				-	-	-	-	-
1256		CAGW				1,504,677,190	1,165,145,994	339,531,196	-	339,531,196
1257		CAGE				4,712,705,092	4,712,705,092	-	-	-
1258		SG				(5,566,178)	(5,108,164)	(458,014)	-	(458,014)
1259	Total Transmission Plant by Factor				B8	6,292,743,984	5,935,513,010	357,230,974	-	357,230,974
1260	360	Land and Land Rights								
1261			DPW	S		63,752,760	61,884,855	1,867,905	-	1,867,905
1262					B8	63,752,760	61,884,855	1,867,905	-	1,867,905
1263										
1264	361	Structures and Improvements								
1265			DPW	S		119,576,170	114,680,218	4,895,952	-	4,895,952
1266					B8	119,576,170	114,680,218	4,895,952	-	4,895,952
1267										
1268	362	Station Equipment								
1269			DPW	S		1,013,078,168	941,593,160	71,485,008	-	71,485,008
1270					B8	1,013,078,168	941,593,160	71,485,008	-	71,485,008
1271										
1272	363	Storage Battery Equipment								
1273			DPW	S		-	-	-	-	-
1274					B8	-	-	-	-	-
1275										
1276	364	Poles, Towers & Fixtures								
1277			DPW	S		1,210,515,729	1,101,406,498	109,109,231	-	109,109,231
1278					B8	1,210,515,729	1,101,406,498	109,109,231	-	109,109,231
1279										
1280	365	Overhead Conductors								
1281			DPW	S		769,758,060	696,477,374	73,280,686	-	73,280,686
1282					B8	769,758,060	696,477,374	73,280,686	-	73,280,686
1283										
1284	366	Underground Conduit								
1285			DPW	S		382,105,169	363,362,347	18,742,822	-	18,742,822
1286					B8	382,105,169	363,362,347	18,742,822	-	18,742,822
1287										
1288										
1289										
1290										
1291	367	Underground Conductors								
1292			DPW	S		891,850,062	863,103,387	28,746,675	-	28,746,675
1293					B8	891,850,062	863,103,387	28,746,675	-	28,746,675
1294										
1295	368	Line Transformers								
1296			DPW	S		1,379,880,087	1,265,315,848	114,564,239	-	114,564,239
1297					B8	1,379,880,087	1,265,315,848	114,564,239	-	114,564,239
1298										
1299	369	Services								
1300			DPW	S		818,391,810	752,674,182	65,717,628	-	65,717,628
1301					B8	818,391,810	752,674,182	65,717,628	-	65,717,628
1302										
1303	370	Meters								
1304			DPW	S		229,586,477	216,532,455	13,054,022	-	13,054,022
1305					B8	229,586,477	216,532,455	13,054,022	-	13,054,022
1306										
1307	371	Installations on Customers' Premises								
1308			DPW	S		8,804,611	8,296,654	507,957	-	507,957
1309					B8	8,804,611	8,296,654	507,957	-	507,957
1310										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1311	372	Leased Property								
1312			DPW	S		-	-	-	-	-
1313					B8	-	-	-	-	-
1314										
1315	373	Street Lights								
1316			DPW	S		62,599,100	57,846,691	4,752,409	-	4,752,409
1317					B8	62,599,100	57,846,691	4,752,409	-	4,752,409
1318										
1319	DP	Unclassified Dist Plant - Acct 300								
1320			DPW	S		68,044,612	56,441,426	11,603,187	-	11,603,187
1321						68,044,612	56,441,426	11,603,187	-	11,603,187
1322										
1323	DS0	Unclassified Dist Sub Plant - Acct 300								
1324			DPW	S		-	-	-	-	-
1325						-	-	-	-	-
1326										
1327										
1328	**TOTAL DISTRIBUTION PLANT**				B8	**7,017,942,816**	**6,499,615,095**	**518,327,721**	**-**	**518,327,721**
1329										
1330	Summary of Distribution Plant by Factor									
1331		S				7,017,942,816	6,499,615,095	518,327,721	-	518,327,721
1332										
1333	Total Distribution Plant by Factor				B8	7,017,942,816	6,499,615,095	518,327,721	-	518,327,721
1334	389	Land and Land Rights								
1335			G-SITUS	S		12,894,253	11,795,427	1,098,826	-	1,098,826
1336			CUST	CN		1,128,506	1,050,823	77,683	-	77,683
1337			G-DGU	DGU		-	-	-	-	-
1338			G-SG	SG		-	-	-	-	-
1339			G-SG	CAGW		-	-	-	-	-
1340			G-SG	CAGE		1,560	1,560	-	-	-
1341			PTD	SO		7,516,302	6,998,003	518,299	-	518,299
1342					B8	21,540,621	19,845,813	1,694,808	-	1,694,808
1343										
1344	390	Structures and Improvements								
1345			G-SITUS	S		132,899,226	119,013,214	13,886,011	-	13,886,011
1346			G-DGP	CAEE		1,220,383	1,220,383	-	-	-
1347			G-DGU	DGU		-	-	-	-	-
1348			CUST	CN		8,192,864	7,628,894	563,970	-	563,970
1349			G-SG	SG		-	-	-	-	-
1350			G-SG	CAGW		3,330,670	2,579,103	751,567	-	751,567
1351			G-SG	CAGE		4,256,263	4,256,263	-	-	-
1352			PTD	JBG		22,429	17,397	5,032	-	5,032
1353			PTD	SO		96,394,369	89,747,334	6,647,035	-	6,647,035
1354					B8	246,316,204	224,462,587	21,853,617	-	21,853,617
1355										
1356	391	Office Furniture & Equipment								
1357			G-SITUS	S		6,565,239	6,260,752	304,487	-	304,487
1358			G-DGP	DGP		-	-	-	-	-
1359			G-DGU	DGU		-	-	-	-	-
1360			CUST	CN		4,275,322	3,981,023	294,299	-	294,299
1361			G-SG	SG		-	-	-	-	-
1362			P	SE		-	-	-	-	-
1363			PTD	SO		69,262,184	64,486,094	4,776,090	-	4,776,090
1364			G-SG	CAGW		588,711	455,868	132,843	-	132,843
1365			G-SG	CAGE		2,423,423	2,423,423	-	-	-
1366			P	JBG		248,895	193,050	55,844	-	55,844
1367			P	JBE		-	-	-	-	-
1368			P	CAEE		10,034	10,034	-	-	-
1369			G-SG	CAGE		-	-	-	-	-
1370			G-SG	CAGE		-	-	-	-	-
1371					B8	83,373,806	77,810,243	5,563,563	-	5,563,563
1372										
1373	392	Transportation Equipment								
1374			G-SITUS	S		88,071,622	82,596,132	5,475,490	-	5,475,490
1375			PTD	SO		7,179,798	6,684,703	495,095	-	495,095
1376			G-SG	SG		-	-	-	-	-
1377			CUST	CN		-	-	-	-	-
1378			G-DGU	DGU		-	-	-	-	-
1379			P	SE		-	-	-	-	-
1380			G-DGP	DGP		-	-	-	-	-
1381			G-SG	CAGW		5,701,296	4,414,796	1,286,500	-	1,286,500
1382			G-SG	CAGE		13,653,349	13,653,349	-	-	-
1383			P	JBG		2,523,565	1,957,353	566,212	-	566,212
1384			P	CAEW		-	-	-	-	-
1385			P	CAEE		515,512	515,512	-	-	-
1386			G-SG	CAGE		-	-	-	-	-
1387			G-SG	CAGE		-	-	-	-	-
1388					B8	117,645,143	109,821,845	7,823,298	-	7,823,298
1389										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1390	393	Stores Equipment								
1391			G-SITUS	S		8,651,279	7,915,662	735,616	-	735,616
1392			G-DGP	DGP		-	-	-	-	-
1393			G-DGU	DGU		-	-	-	-	-
1394			PTD	SO		255,085	237,495	17,590	-	17,590
1395			G-SG	SG		-	-	-	-	-
1396			G-SG	CAGW		747,907	579,141	168,766	-	168,766
1397			G-SG	CAGE		4,328,953	4,328,953	-	-	-
1398			G-SG	JBG		876,394	679,757	196,637	-	196,637
1399			G-SG	CAGE		-	-	-	-	-
1400					B8	14,859,617	13,741,009	1,118,608	-	1,118,608
1401										
1402	394	Tools, Shop & Garage Equipment								
1403			G-SITUS	S		35,263,001	32,405,382	2,857,619	-	2,857,619
1404			G-DGP	DGP		-	-	-	-	-
1405			G-SG	SG		-	-	-	-	-
1406			PTD	SO		3,025,323	2,816,706	208,616	-	208,616
1407			P	SE		-	-	-	-	-
1408			G-DGU	DGU		-	-	-	-	-
1409			G-SG	CAGW		2,808,618	2,174,852	633,766	-	633,766
1410			G-SG	CAGE		18,734,189	18,734,189	-	-	-
1411			P	JBG		3,122,178	2,421,655	700,523	-	700,523
1412			P	CAEW		-	-	-	-	-
1413			P	CAEE		109,044	109,044	-	-	-
1414			G-SG	CAGE		-	-	-	-	-
1415			G-SG	CAGE		-	-	-	-	-
1416					B8	63,062,353	58,661,829	4,400,524	-	4,400,524
1417										
1418	395	Laboratory Equipment								
1419			G-SITUS	S		21,856,240	20,557,852	1,298,388	-	1,298,388
1420			G-DGP	DGP		-	-	-	-	-
1421			G-DGU	DGU		-	-	-	-	-
1422			PTD	SO		4,742,137	4,415,135	327,002	-	327,002
1423			P	SE		-	-	-	-	-
1424			G-SG	SG		-	-	-	-	-
1425			G-SG	CAGW		1,339,850	1,037,512	302,338	-	302,338
1426			G-SG	CAGE		4,884,528	4,884,528	-	-	-
1427			P	JBG		341,274	264,702	76,572	-	76,572
1428			P	CAEW		-	-	-	-	-
1429			P	CAEE		1,197,975	1,197,975	-	-	-
1430			G-SG	CAGE		-	-	-	-	-
1431			G-SG	CAGE		-	-	-	-	-
1432					B8	34,362,004	32,357,704	2,004,300	-	2,004,300
1433										
1434	396	Power Operated Equipment								
1435			G-SITUS	S		137,142,574	127,884,292	9,258,282	-	9,258,282
1436			G-DGP	DGP		-	-	-	-	-
1437			G-SG	SG		-	-	-	-	-
1438			PTD	SO		7,138,270	6,646,039	492,231	-	492,231
1439			G-DGU	DGU		-	-	-	-	-
1440			P	SE		-	-	-	-	-
1441			G-SG	CAGW		3,943,024	3,053,279	889,746	-	889,746
1442			G-SG	CAGE		32,713,859	32,713,859	-	-	-
1443			P	JBG		10,061,529	7,804,023	2,257,506	-	2,257,506
1444			P	CAEW		-	-	-	-	-
1445			P	CAEE		403,876	403,876	-	-	-
1446			G-SG	CAGE		-	-	-	-	-
1447			G-SG	CAGE		-	-	-	-	-
1448					B8	191,403,133	178,505,368	12,897,764	-	12,897,764
1449	397	Communication Equipment								
1450			G-SITUS	S		199,989,844	186,478,286	13,511,558	-	13,511,558
1451			COM_EQ	DGP		-	-	-	-	-
1452			COM_EQ	DGU		-	-	-	-	-
1453			PTD	SO		92,499,611	86,121,145	6,378,466	-	6,378,466
1454			CUST	CN		3,848,526	3,583,606	264,920	-	264,920
1455			G-SG	SG		138,684	127,272	11,412	-	11,412
1456			COM_EQ	SE		-	-	-	-	-
1457			G-SG	CAGW		51,065,574	39,542,600	11,522,973	-	11,522,973
1458			COM_EQ	CAGE		121,440,704	121,440,704	-	-	-
1459			COM_EQ	JBG		4,791,637	3,716,538	1,075,100	-	1,075,100
1460			COM_EQ	CAEW		-	-	-	-	-
1461			COM_EQ	CAEE		341,558	341,558	-	-	-
1462			COM_EQ	CAGE		-	-	-	-	-
1463			COM_EQ	CAGE		-	-	-	-	-
1464					B8	474,116,136	441,351,707	32,764,429	-	32,764,429
1465										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1466	398	Misc. Equipment								
1467			G-SITUS	S		2,979,270	2,795,402	183,867	-	183,867
1468			G-DGP	DGP		-	-	-	-	-
1469			G-DGU	DGU		-	-	-	-	-
1470			CUST	CN		73,408	68,355	5,053	-	5,053
1471			PTD	SO		2,437,962	2,269,848	168,114	-	168,114
1472			P	SE		-	-	-	-	-
1473			G-SG	SG		-	-	-	-	-
1474			G-SG	CAGW		410,346	317,751	92,595	-	92,595
1475			G-SG	CAGE		2,040,761	2,040,761	-	-	-
1476			P	JBG		176,092	136,582	39,510	-	39,510
1477			P	CAEW		-	-	-	-	-
1478			P	CAEE		4,527	4,527	-	-	-
1479			G-SG	CAGE		-	-	-	-	-
1480					B8	8,122,366	7,633,227	489,139	-	489,139
1481										
1482	399	Coal Mine								
1483			P	SE		-	-	-	-	-
1484			P	CAEW		-	-	-	-	-
1485			P	CAEE		1,854,828	1,854,828	-	-	-
1486	MP		P	JBE		-	-	-	-	-
1487					B8	1,854,828	1,854,828	-	-	-
1488										
1489	399L	WIDCO Capital Lease								
1490			P	SE		-	-	-	-	-
1491						-	-	-	-	-
1492										
1493		Remove Capital Leases				-	-	-	-	-
1494						-	-	-	-	-
1495										
1496	1011390	General Capital Leases								
1497			G-SITUS	S		6,269,248	6,269,248	-	-	-
1498			P	CAGW		3,576,407	2,769,389	807,018	-	807,018
1499			P	CAGE		8,582,844	8,582,844	-	-	-
1500			PTD	SO		2,356,765	2,194,250	162,515	-	162,515
1501					B9	20,785,263	19,815,731	969,533	-	969,533
1502										
1503		Remove Capital Leases				(20,785,263)	(19,815,731)	(969,533)	-	(969,533)
1504					B9	-	-	-	-	-
1505										
1506	1011392	General Vehicles Capital Leases								
1507			LABOR	SO		-	-	-	-	-
1508					B9	-	-	-	-	-
1509										
1510		Remove Capital Leases				-	-	-	-	-
1511					B9	-	-	-	-	-
1512										
1513	GP	Unclassified Gen Plant - Acct 300								
1514			G-SITUS	S		-	-	-	-	-
1515			PTD	SO		42,983,494	40,019,495	2,963,999	-	2,963,999
1516			CUST	CN		-	-	-	-	-
1517			G-SG	SG		-	-	-	-	-
1518			G-SG	CAGE		-	-	-	-	-
1519			G-DGU	CAGW		-	-	-	-	-
1520						42,983,494	40,019,495	2,963,999	-	2,963,999
1521										
1522	399G	Unclassified Gen Plant - Acct 300								
1523			G-SITUS	S		-	-	-	-	-
1524			PTD	SO		-	-	-	-	-
1525			G-SG	SG		-	-	-	-	-
1526			G-DGP	DGP		-	-	-	-	-
1527			G-DGU	DGU		-	-	-	-	-
1528						-	-	-	-	-
1529										
1530	**TOTAL GENERAL PLANT**				B8	**1,299,639,704**	**1,206,065,655**	**93,574,049**	**-**	**93,574,049**
1531										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1532	Summary of General Plant by Factor									
1533		S				652,581,796	603,971,651	48,610,145	-	48,610,145
1534		JBG				22,163,994	17,191,057	4,972,936	-	4,972,936
1535		JBE				-	-	-	-	-
1536		SG				138,684	127,272	11,412	-	11,412
1537		SO				335,791,298	312,636,246	23,155,052	-	23,155,052
1538		SE				-	-	-	-	-
1539		CN				17,518,626	16,312,700	1,205,925	-	1,205,925
1540		DEU				-	-	-	-	-
1541		CAGW				73,512,402	56,924,290	16,588,112	-	16,588,112
1542		CAGE				213,060,432	213,060,432	-	-	-
1543		CAEW				-	-	-	-	-
1544		CAEE				5,657,737	5,657,737	-	-	-
1545		SSGCT				-	-	-	-	-
1546		SSGCH				-	-	-	-	-
1547		Less Capital Leases				(20,785,263)	(19,815,731)	(969,533)	-	(969,533)
1548	Total General Plant by Factor				B8	1,299,639,704	1,206,065,655	93,574,049	-	93,574,049
1549	301	Organization								
1550			I-SITUS	S		-	-	-	-	-
1551			PTD	SO		-	-	-	-	-
1552			I-SG	CAGW		-	-	-	-	-
1553			I-SG	CAGE		-	-	-	-	-
1554			I-SG	SG		-	-	-	-	-
1555					B8	-	-	-	-	-
1556	302	Franchise & Consent								
1557			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
1558			I-SG	SG		-	-	-	-	-
1559			I-SG	CAGW		-	-	-	-	-
1560			I-SG	CAGE		-	-	-	-	-
1561			I-SG	CAGW		181,426,927	140,487,846	40,939,081	-	40,939,081
1562			I-SG	CAGE		14,386,245	14,386,245	-	-	-
1563			I-DGP	DGP		-	-	-	-	-
1564			I-DGU	DGU		-	-	-	-	-
1565					B8	164,731,957	123,792,876	40,939,081	-	40,939,081
1566										
1567	303	Miscellaneous Intangible Plant								
1568			I-SITUS	S		22,001,687	19,965,324	2,036,363	-	2,036,363
1569			I-SG	SG		1,600,187	1,468,515	131,672	-	131,672
1570			PTD	SO		380,841,594	354,580,023	26,261,571	-	26,261,571
1571			P	SE		-	-	-	-	-
1572			CUST	CN		167,164,014	155,656,987	11,507,026	-	11,507,026
1573			I-SG	CAGW		76,954,399	59,589,598	17,364,800	-	17,364,800
1574			I-SG	CAGE		86,793,891	86,793,891	-	-	-
1575			P	JBG		2,129,520	1,651,719	477,800	-	477,800
1576			P	CAEW		-	-	-	-	-
1577			P	CAEE		-	-	-	-	-
1578			I-SG	CAGE		-	-	-	-	-
1579			I-SG	CAGE		-	-	-	-	-
1580					B8	737,485,291	679,706,058	57,779,233	-	57,779,233
1581	303	Less Non-Utility Plant								
1582			I-SITUS	S		-	-	-	-	-
1583					B8	737,485,291	679,706,058	57,779,233	-	57,779,233
1584	IP	Unclassified Intangible Plant - Acct 300								
1585			I-SITUS	S		-	-	-	-	-
1586			I-SG	SG		-	-	-	-	-
1587			I-DGU	DGU		-	-	-	-	-
1588			PTD	SO		-	-	-	-	-
1589						-	-	-	-	-
1590										
1591	**TOTAL INTANGIBLE PLANT**				B8	**902,217,248**	**803,498,934**	**98,718,314**	**-**	**98,718,314**
1592										
1593	Summary of Intangible Plant by Factor									
1594		S				(9,079,528)	(11,115,891)	2,036,363	-	2,036,363
1595		JBG				2,129,520	1,651,719	477,800	-	477,800
1596		JBE				-	-	-	-	-
1597		SG				1,600,187	1,468,515	131,672	-	131,672
1598		SO				380,841,594	354,580,023	26,261,571	-	26,261,571
1599		CN				167,164,014	155,656,987	11,507,026	-	11,507,026
1600		CAGW				258,381,326	200,077,444	58,303,882	-	58,303,882
1601		CAGE				101,180,136	101,180,136	-	-	-
1602		CAEW				-	-	-	-	-
1603		CAEE				-	-	-	-	-
1604		SSGCT				-	-	-	-	-
1605		SSGCH				-	-	-	-	-
1606		SE				-	-	-	-	-
1607	Total Intangible Plant by Factor				B8	902,217,248	803,498,934	98,718,314	-	98,718,314
1608	Summary of Unclassified Plant (Account 106)									
1609		DP				68,044,612	56,441,426	11,603,187	-	11,603,187
1610		DS0				-	-	-	-	-
1611		GP				42,983,494	40,019,495	2,963,999	-	2,963,999
1612		HP				-	-	-	-	-
1613		NP				-	-	-	-	-
1614		OP				(553,173)	(428,349)	(124,824)	-	(124,824)
1615		TP				102,686,539	90,723,804	11,962,735	-	11,962,735
1616		TS0				-	-	-	-	-
1617		IP				-	-	-	-	-
1618		MP								
1619		SP				54,470,719	49,014,448	5,456,271	-	5,456,271
1620	Total Unclassified Plant by Factor					267,632,191	235,770,824	31,861,367	-	31,861,367
1621										
1622	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**27,966,721,937**	**26,038,229,722**	**1,928,492,214**	**-**	**1,928,492,214**

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1623	Summary of Electric Plant by Factor									
1624		S				7,661,520,069	7,092,545,840	568,974,229	-	568,974,229
1625		SE				-	-	-	-	-
1626		JBG				1,517,346,714	1,176,899,569	340,447,146	-	340,447,146
1627		JBE				-	-	-	-	-
1628		SG				60,964,965	55,948,449	5,016,516	-	5,016,516
1629		SO				716,632,892	667,216,269	49,416,623	-	49,416,623
1630		CN				184,682,639	171,969,688	12,712,952	-	12,712,952
1631		DEU				-	-	-	-	-
1632		CAGW				4,222,876,442	3,269,982,160	952,894,282	-	952,894,282
1633		CAGE				13,617,825,742	13,617,825,742	-	-	-
1634		CAEW				-	-	-	-	-
1635		CAEE				5,657,737	5,657,737	-	-	-
1636		SSGCH				-	-	-	-	-
1637		SSGCT				-	-	-	-	-
1638		Less Capital Leases				(20,785,263)	(19,815,731)	(969,533)	-	(969,533)
1639					B8	27,966,721,937	26,038,229,722	1,928,492,214	-	1,928,492,214
1640	105	Plant Held For Future Use								
1641			DPW	S		13,834,384	13,834,384	-	-	-
1642			P	SG		-	-	-	-	-
1643			T	SG		-	-	-	-	-
1644			P	SG		-	-	-	-	-
1645			P	SE		-	-	-	-	-
1646			P	SG		-	-	-	-	-
1647			P	CAGW		161,944	125,401	36,543	-	36,543
1648			P	CAGE		12,418,892	12,418,892	-	-	-
1649			P	CAEW		-	-	-	-	-
1650			P	CAEE		-	-	-	-	-
1651	**Total Plant Held For Future Use**				B10	26,415,220	26,378,678	36,543	-	36,543
1652										
1653	114	Electric Plant Acquisition Adjustments								
1654			P	S		11,763,784	11,763,784	-	-	-
1655			P	SG		-	-	-	-	-
1656			P	CAGW		-	-	-	-	-
1657			P	CAGE		143,167,971	143,167,971	-	-	-
1658			P	DGP		-	-	-	-	-
1659	**Total Electric Plant Acquisition Adjustments**				B15	154,931,754	154,931,754	-	-	-
1660										
1661	115	Accum Provision for Asset Acquisition Adjustments								
1662			P	S		(1,143,453)	(1,143,453)	-	-	-
1663			P	SG		-	-	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		(125,934,375)	(125,934,375)	-	-	-
1666			P	DGP		-	-	-	-	-
1667					B15	(127,077,828)	(127,077,828)	-	-	-
1668										
1669	120	Nuclear Fuel								
1670			P	SE		-	-	-	-	-
1671	**Total Nuclear Fuel**					-	-	-	-	-
1672										
1673	124	Weatherization								
1674			DMSC	S		835,334	829,773	5,561	-	5,561
1675			DMSC	SO		(5,008)	(4,663)	(345)	-	(345)
1676					B16	830,327	825,110	5,216	-	5,216
1677										
1678	182W	Weatherization								
1679			DMSC	S		(12,188,747)	(12,188,747)	-	-	-
1680			DMSC	SG		-	-	-	-	-
1681			DMSC	CAGE		-	-	-	-	-
1682			DMSC	SO		-	-	-	-	-
1683					B16	(12,188,747)	(12,188,747)	-	-	-
1684										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1685	186W	Weatherization								
1686			DMSC	S		-	-	-	-	-
1687			DMSC	CN		-	-	-	-	-
1688			DMSC	CNP		-	-	-	-	-
1689			DMSC	SG		-	-	-	-	-
1690			DMSC	SO		-	-	-	-	-
1691					B16	-	-	-	-	-
1692										
1693	**Total Weatherization**					(11,358,421)	(11,363,637)	5,216	-	5,216
1694										
1695	151	Fuel Stock								
1696			P	DEU		-	-	-	-	-
1697			P	SE		-	-	-	-	-
1698			P	CAEW		1,507,959	1,163,230	344,729	-	344,729
1699			P	CAEE		154,738,545	154,738,545	-	-	-
1700			P	JBE		23,342,201	18,036,302	5,305,900	-	5,305,900
1701			P	CAEE		-	-	-	-	-
1702			P	CAEE		-	-	-	-	-
1703	**Total Fuel Stock**				B13	179,588,705	173,938,076	5,650,629	-	5,650,629
1704										
1705	152	Fuel Stock - Undistributed								
1706			P	SE		-	-	-	-	-
1707			P	CAEW		-	-	-	-	-
1708			P	CAEE		-	-	-	-	-
1709						-	-	-	-	-
1710										
1711	25316	DG&T Working Capital Deposit								
1712			P	SE		-	-	-	-	-
1713			P	CAEW		-	-	-	-	-
1714			P	CAEE		(2,706,000)	(2,706,000)	-	-	-
1715					B13	(2,706,000)	(2,706,000)	-	-	-
1716										
1717	25317	DG&T Working Capital Deposit								
1718			P	SE		-	-	-	-	-
1719			P	CAEW		-	-	-	-	-
1720			P	CAEE		(2,595,362)	(2,595,362)	-	-	-
1721					B13	(2,595,362)	(2,595,362)	-	-	-
1722										
1723	25319	Provo Working Capital Deposit								
1724			P	SE		-	-	-	-	-
1725			P	CAEW		-	-	-	-	-
1726			P	CAEE		-	-	-	-	-
1727						-	-	-	-	-
1728										
1729		Total Fuel Stock			B13	174,287,343	168,636,714	5,650,629	-	5,650,629
1730	154	Materials and Supplies								
1731			MSS	S		108,399,854	102,193,048	6,206,806	-	6,206,806
1732			MSS	SG		960,170	881,162	79,008	-	79,008
1733			MSS	SE		-	-	-	-	-
1734			MSS	SO		111,772	104,065	7,707	-	7,707
1735			MSS	SNPPS		-	-	-	-	-
1736			MSS	SNPPH		-	-	-	-	-
1737			MSS	SNPD		(1,601,940)	(1,498,427)	(103,513)	-	(103,513)
1738			MSS	SNPT		-	-	-	-	-
1739			MSS	DGU		-	-	-	-	-
1740			MSS	DGP		-	-	-	-	-
1741			MSS	JBE		-	-	-	-	-
1742			MSS	SNPP		-	-	-	-	-
1743			MSS	CAGW		7,576,774	5,867,071	1,709,703	-	1,709,703
1744			MSS	CAGE		117,458,879	117,458,879	-	-	-
1745			MSS	JBG		4,788,923	3,714,432	1,074,491	-	1,074,491
1746			MSS	CAEW		-	-	-	-	-
1747			MSS	CAEE		-	-	-	-	-
1748			MSS	CAGE		-	-	-	-	-
1749	**Total Materials and Supplies**				B13	237,694,431	228,720,229	8,974,202	-	8,974,202
1750										
1751	163	Stores Expense Undistributed								
1752			MSS	SO		-	-	-	-	-
1753										
1754					B13	-	-	-	-	-
1755										
1756	25318	Provo Working Capital Deposit								
1757			MSS	SNPPS		-	-	-	-	-
1758			MSS	CAGW		-	-	-	-	-
1759			MSS	CAGE		(273,000)	(273,000)	-	-	-
1760					B13	(273,000)	(273,000)	-	-	-
1761										
1762		Total Materials & Supplies			B13	237,421,431	228,447,229	8,974,202	-	8,974,202
1763										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1764	165	Prepayments								
1765			DMSC	S		11,287,527	11,287,527	-	-	-
1766			GP	GPS		13,054,132	12,153,962	900,170	-	900,170
1767			PT	SG		1,784,970	1,638,094	146,877	-	146,877
1768			PT	CAGW		1,032,915	799,837	233,078	-	233,078
1769			PT	CAGE		1,310,585	1,310,585	-	-	-
1770			P	CAEW		4,055	3,128	927	-	927
1771			P	CAEE		(11,001)	(11,001)	-	-	-
1772			P	SE		-	-	-	-	-
1773			PTD	SO		16,954,820	15,785,672	1,169,148	-	1,169,148
1774	**Total Prepayments**				B15	45,418,004	42,967,805	2,450,199	-	2,450,199
1775										
1776	182M	Misc Regulatory Assets								
1777			P	S		110,603,985	110,495,231	108,755	-	108,755
1778			DEFSG	SG		-	-	-	-	-
1779			P	CAGE		-	-	-	-	-
1780			P	CAGE		3,448,669	3,448,669	-	-	-
1781			P	CAGW		-	-	-	-	-
1782			DEFSG	JBG		-	-	-	-	-
1783			P	SE		-	-	-	-	-
1784			P	CAEW		-	-	-	-	-
1785			P	CAEE		187,113,138	187,113,138	-	-	-
1786			T	SO		(1,640,983)	(1,527,827)	(113,157)	-	(113,157)
1787					B11	299,524,810	299,529,212	(4,402)	-	(4,402)
1788										
1789	186M	Misc Deferred Debits								
1790			LABOR	S		3,977,945	3,977,945	-	-	-
1791			P	CAEW		-	-	-	-	-
1792			P	CAEE		-	-	-	-	-
1793			P	SG		12,399,404	11,379,116	1,020,288	-	1,020,288
1794			LABOR	SO		314,663	292,965	21,698	-	21,698
1795			P	SE		-	-	-	-	-
1796			P	CAGW		15,831,222	12,258,899	3,572,324	-	3,572,324
1797			DEFSG	CAGE		41,546,149	41,546,149	-	-	-
1798			P	CAEW		-	-	-	-	-
1799			P	CAEE		1,648,112	1,648,112	-	-	-
1800			P	JBE		(7,767)	(6,002)	(1,766)	-	(1,766)
1801			GP	EXCTAX		-	-	-	-	-
1802	**Total Misc. Deferred Debits**				B11	75,709,727	71,097,183	4,612,544	-	4,612,544
1803										
1804	Working Capital									
1805	CWC	Cash Working Capital								
1806			CWC	S		-	-	-	-	-
1807			CWC	SO		-	-	-	-	-
1808			CWC	SE		-	-	-	-	-
1809					B14	-	-	-	-	-
1810										
1811	OWC	Other Work. Cap.								
1812	131	Cash	GP	SNP		-	-	-	-	-
1813	135	Working Funds	GP	SG		-	-	-	-	-
1814	141	Other A/R	GP	SO		-	-	-	-	-
1815	143	Other A/R	PTD	SO		54,237,624	50,497,577	3,740,046	-	3,740,046
1816	232	A/P	PTD	SG		(245,720)	(225,500)	(20,219)	-	(20,219)
1817	232	A/P	P	SO		(7,077,228)	(6,589,206)	(488,022)	-	(488,022)
1818	232	A/P	P	CAEE		(3,048,556)	(3,048,556)	-	-	-
1819	232	A/P	T	CAGE		-	-	-	-	-
1820	232	A/P	P	S		(16,765)	(16,765)	-	-	-
1821	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
1822	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
1823	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
1824	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
1825	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
1826	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
1827	230	Asset Retir. Oblig.	P	S		(10,422,648)	(10,422,648)	-	-	-
1828	254105	ARO Reg Liability	P	S		-	-	-	-	-
1829	254105	ARO Reg Liability	P	SE		-	-	-	-	-
1830	254105	ARO Reg Liability	P	CAGE		-	-	-	-	-
1831	254105	ARO Reg Liability	P	CAEE		-	-	-	-	-
1832	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
1833					B14	33,426,707	30,194,902	3,231,805	-	3,231,805
1834										
1835	**Total Working Capital**					33,426,707	30,194,902	3,231,805	-	3,231,805

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1836	Miscellaneous Rate Base									
1837	18221	Unrec Plant & Reg Study Costs								
1838			P	S		-	-	-	-	-
1839										
1840						-	-	-	-	-
1841										
1842	18222	Nuclear Plant - Trojan								
1843			P	S		-	-	-	-	-
1844			P	TROJP		-	-	-	-	-
1845			P	TROJD		-	-	-	-	-
1846					B14	-	-	-	-	-
1847										
1848										
1849										
1850	1869	Misc Deferred Debits-Trojan								
1851			P	S		-	-	-	-	-
1852			P	SNPPN		-	-	-	-	-
1853						-	-	-	-	-
1854										
1855	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
1856										
1857	**TOTAL RATE BASE ADDITIONS**					**908,698,749**	**883,742,013**	**24,956,736**	**-**	**24,956,736**
1858	235	Customer Service Deposits								
1859			CUST	S		-	-	-	-	-
1860			CUST	CN		-	-	-	-	-
1861	**Total Customer Service Deposits**				B15	-	-	-	-	-
1862										
1863	2281	Prop Ins	PTD	S		(8,591,841)	(8,591,841)	-	-	-
1864	2282	Inj & Dam	PTD	SO		(15,751,600)	(14,665,422)	(1,086,178)	-	(1,086,178)
1865	2283	Pen & Ben	PTD	SO		(2,267,475)	(2,111,117)	(156,358)	-	(156,358)
1866	2282	Inj & Dam	PTD	S		(8,040,041)	(8,040,041)	-	-	-
1867	254	Ins Prov	PTD	SO		-	-	-	-	-
1868					B15	(34,650,957)	(33,408,421)	(1,242,536)	-	(1,242,536)
1869										
1870	22841	Accum Misc Oper Provisions - Other								
1871			P	S		-	-	-	-	-
1872			P	CAGW		(517,218)	(400,507)	(116,710)	-	(116,710)
1873					B15	(517,218)	(400,507)	(116,710)	-	(116,710)
1874										
1875	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
1876	230	ARO	P	TROJP		-	-	-	-	-
1877	254105	ARO	P	S		-	-	-	-	-
1878	254	Regulatory Liabil	P	CAEE		19,803	19,803	-	-	-
1879	254	Regulatory Liabil	P	CAGE		(19,803)	(19,803)	-	-	-
1880	254		P	S		(289,131,623)	(257,314,773)	(31,816,850)	-	(31,816,850)
1881					B15	(289,131,623)	(257,314,773)	(31,816,850)	-	(31,816,850)
1882										
1883	252	Customer Advances for Construction								
1884			DPW	S		(3,683,713)	(3,679,963)	(3,750)	-	(3,750)
1885			T	SG		322,409	295,879	26,529	-	26,529
1886			T	CAGE		(73,038,038)	(73,038,038)	-	-	-
1887			DPW	CAGW		-	-	-	-	-
1888			CUST	CN		-	-	-	-	-
1889	**Total Customer Advances for Constr.**				B19	(76,399,342)	(76,422,121)	22,779	-	22,779
1890										
1891	25398	SO2 Emissions								
1892			P	S		-	-	-	-	-
1893						-	-	-	-	-
1894										
1895	25399	Other Deferred Credits								
1896			P	S		(2,895,603)	(2,578,837)	(316,766)	-	(316,766)
1897			GP	GPS		-	-	-	-	-
1898			GP	SO		(55,506,640)	(51,679,087)	(3,827,553)	-	(3,827,553)
1899			P	CAGW		(579,167)	(448,477)	(130,689)	-	(130,689)
1900			P	CAGE		(6,721,615)	(6,721,615)	-	-	-
1901			P	SG		(6,337,786)	(5,816,280)	(521,506)	-	(521,506)
1902			P	CAEW		-	-	-	-	-
1903			P	CAEE		(7,182,957)	(7,182,957)	-	-	-
1904			P	SE		-	-	-	-	-
1905					B19	(79,223,769)	(74,427,254)	(4,796,515)	-	(4,796,515)
1906										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1907	190	Accumulated Deferred Income Taxes								
1908			P	S		75,999,252	68,176,550	7,822,703	-	7,822,703
1909			CUST	CN		-	-	-	-	-
1910			LABOR	SO		27,752,509	25,838,788	1,913,721	-	1,913,721
1911			P	IBT		-	-	-	-	-
1912			CUST	BADDEBT		2,261,920	2,043,186	218,734	-	218,734
1913			P	TROJD		-	-	-	-	-
1914			P	SG		7,486,947	6,870,881	616,065	-	616,065
1915			P	SE		-	-	-	-	-
1916			PTD	SNP		-	-	-	-	-
1917			P	CAGW		127,166	98,471	28,695	-	28,695
1918			P	CAGE		19,734,360	19,734,360	-	-	-
1919			P	CAEW		-	-	-	-	-
1920			P	CAEE		32,136,241	32,136,241	-	-	-
1921			DPW	JBE		(10,660,822)	(8,237,518)	(2,423,304)	-	(2,423,304)
1922			DPW	SNPD		1,241,970	1,161,717	80,253	-	80,253
1923										
1924	**Total Accum Deferred Income Taxes**				B19	156,079,543	147,822,676	8,256,867	-	8,256,867
1925										
1926	281	Accumulated Deferred Income Taxes								
1927			P	S		-	-	-	-	-
1928			PT	SG		(180,339,430)	(165,500,159)	(14,839,271)	-	(14,839,271)
1929			PT	CAGW		-	-	-	-	-
1930			PT	CAGE		-	-	-	-	-
1931			T	SNPT		-	-	-	-	-
1932					B19	(180,339,430)	(165,500,159)	(14,839,271)	-	(14,839,271)
1933										
1934	282	Accumulated Deferred Income Taxes								
1935			GP	S		(171,298,457)	(150,432,816)	(20,865,641)	-	(20,865,641)
1936			ACCMDIT	CIAC		-	-	-	-	-
1937			ACCMDIT	DITBAL		(4,004,953,785)	(3,768,475,092)	(236,478,693)	-	(236,478,693)
1938			GP	JBE		(7,633,104)	(5,898,029)	(1,735,076)	-	(1,735,076)
1939			LABOR	SO		(1,014,802)	(944,824)	(69,977)	-	(69,977)
1940			PTD	SNPD		-	-	-	-	-
1941			P	SNP		-	-	-	-	-
1942			P	CAGW		-	-	-	-	-
1943			P	CAGE		(951,139)	(951,139)	-	-	-
1944			P	SE		-	-	-	-	-
1945			P	CAEE		154,934	154,934	-	-	-
1946			P	CN		-	-	-	-	-
1947			P	JBG		-	-	-	-	-
1948			P	SG		-	-	-	-	-
1949					B19	(4,185,696,353)	(3,926,546,966)	(259,149,387)	-	(259,149,387)
1950										
1951	283	Accumulated Deferred Income Taxes								
1952			GP	S		(29,640,426)	(30,116,330)	475,904	-	475,904
1953			P	SG		-	-	-	-	-
1954			P	SE		-	-	-	-	-
1955			LABOR	SO		(20,896,286)	(19,455,348)	(1,440,938)	-	(1,440,938)
1956			GP	GPS		(3,450,433)	(3,212,502)	(237,930)	-	(237,930)
1957			PTD	SNP		(1,119,888)	(1,049,626)	(70,262)	-	(70,262)
1958			P	TROJD		-	-	-	-	-
1959			PTD	SGCT		-	-	-	-	-
1960			P	CAGW		(742,255)	(574,765)	(167,490)	-	(167,490)
1961			P	CAGE		(1,028,772)	(1,028,772)	-	-	-
1962			P	CAEW		-	-	-	-	-
1963			P	CAEE		(44,080,190)	(44,080,190)	-	-	-
1964			P	JBE		(89,756)	(69,353)	(20,402)	-	(20,402)
1965			P	SGCT		-	-	-	-	-
1966										
1967					B19	(101,048,006)	(99,586,887)	(1,461,119)	-	(1,461,119)
1968										
1969	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,311,004,246)	(4,043,811,336)	(267,192,910)	-	(267,192,910)
1970	255	Accumulated Investment Tax Credit								
1971			PTD	S		-	-	-	-	-
1972			PTD	ITC84		-	-	-	-	-
1973			PTD	ITC85		-	-	-	-	-
1974			PTD	ITC86		-	-	-	-	-
1975			PTD	ITC88		-	-	-	-	-
1976			PTD	ITC89		-	-	-	-	-
1977			PTD	ITC90		(56,922)	(54,695)	(2,227)	-	(2,227)
1978			PTD	SG		(222,376)	(204,077)	(18,298)	-	(18,298)
1979	**Total Accumulated ITC**				B19	(279,298)	(258,772)	(20,526)	-	(20,526)
1980										
1981	**TOTAL RATE BASE DEDUCTIONS**					**(4,791,206,452)**	**(4,486,043,185)**	**(305,163,267)**	**-**	**(305,163,267)**
1982										
1983										
1984										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1985	108SP	Steam Prod Plant Accumulated Depr								
1986			P	S		11,343,658	11,343,658	-	-	-
1987			P	DGP		-	-	-	-	-
1988			P	DGU		-	-	-	-	-
1989			P	SG		-	-	-	-	-
1990			P	CAGW		(127,124,678)	(98,438,928)	(28,685,750)	-	(28,685,750)
1991			P	CAGE		(2,488,769,811)	(2,488,769,811)	-	-	-
1992			P	JBG		(585,938,096)	(454,471,141)	(131,466,955)	-	(131,466,955)
1993			P	CAGE		-	-	-	-	-
1994					B17	(3,190,488,927)	(3,030,336,222)	(160,152,705)	-	(160,152,705)
1995										
1996	108NP	Nuclear Prod Plant Accumulated Depr								
1997			P	DGP		-	-	-	-	-
1998			P	DGU		-	-	-	-	-
1999			P	SG		-	-	-	-	-
2000						-	-	-	-	-
2001										
2002										
2003	108HP	Hydraulic Prod Plant Accum Depr								
2004			P	S		3,080,533	3,080,533	-	-	-
2005			P	DGP		-	-	-	-	-
2006			P	DGU		-	-	-	-	-
2007			P	CAGW		(345,842,415)	(267,802,893)	(78,039,522)	-	(78,039,522)
2008			P	CAGE		(84,002,534)	(84,002,534)	-	-	-
2009			P	CAGW		-	-	-	-	-
2010			P	CAGE		-	-	-	-	-
2011					B17	(426,764,416)	(348,724,894)	(78,039,522)	-	(78,039,522)
2012										
2013	108OP	Other Production Plant - Accum Depr								
2014			P	S		-	-	-	-	-
2015			P	DGU		-	-	-	-	-
2016			P	DGP		-	-	-	-	-
2017			P	SG		-	-	-	-	-
2018			P	CAGW		(475,511,214)	(368,211,860)	(107,299,355)	-	(107,299,355)
2019			P	CAGE		(669,186,638)	(669,186,638)	-	-	-
2020			P	CAGE		-	-	-	-	-
2021					B17	(1,144,697,852)	(1,037,398,498)	(107,299,355)	-	(107,299,355)
2022										
2023	108EP	Experimental Plant - Accum Depr								
2024			P	DGP		-	-	-	-	-
2025			P	SG		-	-	-	-	-
2026						-	-	-	-	-
2027										
2028	**TOTAL PRODUCTION PLANT DEPR**					**(4,761,951,196)**	**(4,416,459,614)**	**(345,491,582)**	**-**	**(345,491,582)**
2029										
2030	Summary of Prod Plant Depreciation by Factor									
2031		S				14,424,191	14,424,191	-	-	-
2032		DGP				-	-	-	-	-
2033		DGU				-	-	-	-	-
2034		SG				-	-	-	-	-
2035		CAGW				(948,478,307)	(734,453,680)	(214,024,627)	-	(214,024,627)
2036		CAGE				(3,241,958,983)	(3,241,958,983)	-	-	-
2037		JBG				(585,938,096)	(454,471,141)	(131,466,955)	-	(131,466,955)
2038		SSGCT				-	-	-	-	-
2039	Total of Prod Plant Depreciation by Factor					(4,761,951,196)	(4,416,459,614)	(345,491,582)	-	(345,491,582)
2040										
2041										
2042	108TP	Transmission Plant Accumulated Depr								
2043			T	DGP		-	-	-	-	-
2044			T	DGU		-	-	-	-	-
2045			T	CAGW		(535,047,244)	(414,313,553)	(120,733,691)	-	(120,733,691)
2046			T	CAGE		(1,172,638,120)	(1,172,638,120)	-	-	-
2047			T	JBG		(43,158,257)	(33,474,837)	(9,683,420)	-	(9,683,420)
2048			T	SG		8,518,514	7,817,566	700,948	-	700,948
2049	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,742,325,107)**	**(1,612,608,944)**	**(129,716,163)**	**-**	**(129,716,163)**
2050	108360	Land and Land Rights								
2051			DPW	S		(10,132,989)	(9,943,593)	(189,395)	-	(189,395)
2052					B17	(10,132,989)	(9,943,593)	(189,395)	-	(189,395)
2053										
2054	108361	Structures and Improvements								
2055			DPW	S		(27,229,771)	(26,066,713)	(1,163,058)	-	(1,163,058)
2056					B17	(27,229,771)	(26,066,713)	(1,163,058)	-	(1,163,058)
2057										
2058	108362	Station Equipment								
2059			DPW	S		(286,775,882)	(264,198,326)	(22,577,557)	-	(22,577,557)
2060					B17	(286,775,882)	(264,198,326)	(22,577,557)	-	(22,577,557)
2061										

12 MONTHS ENDED DECEMBER 2018 West Control Area

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2062	108363	Storage Battery Equipment								
2063			DPW	S		-	-	-	-	-
2064					B17	-	-	-	-	-
2065										
2066	108364	Poles, Towers & Fixtures								
2067			DPW	S		(651,183,528)	(581,072,141)	(70,111,387)	-	(70,111,387)
2068					B17	(651,183,528)	(581,072,141)	(70,111,387)	-	(70,111,387)
2069										
2070	108365	Overhead Conductors								
2071			DPW	S		(332,767,462)	(298,702,016)	(34,065,447)	-	(34,065,447)
2072					B17	(332,767,462)	(298,702,016)	(34,065,447)	-	(34,065,447)
2073										
2074	108366	Underground Conduit								
2075			DPW	S		(168,457,687)	(157,336,510)	(11,121,177)	-	(11,121,177)
2076					B17	(168,457,687)	(157,336,510)	(11,121,177)	-	(11,121,177)
2077										
2078	108367	Underground Conductors								
2079			DPW	S		(397,640,969)	(384,226,631)	(13,414,338)	-	(13,414,338)
2080					B17	(397,640,969)	(384,226,631)	(13,414,338)	-	(13,414,338)
2081										
2082	108368	Line Transformers								
2083			DPW	S		(537,664,739)	(477,206,807)	(60,457,932)	-	(60,457,932)
2084					B17	(537,664,739)	(477,206,807)	(60,457,932)	-	(60,457,932)
2085										
2086	108369	Services								
2087			DPW	S		(317,820,706)	(289,118,051)	(28,702,655)	-	(28,702,655)
2088					B17	(317,820,706)	(289,118,051)	(28,702,655)	-	(28,702,655)
2089										
2090	108370	Meters								
2091			DPW	S		(83,719,346)	(78,625,592)	(5,093,755)	-	(5,093,755)
2092					B17	(83,719,346)	(78,625,592)	(5,093,755)	-	(5,093,755)
2093										
2094										
2095										
2096	108371	Installations on Customers' Premises								
2097			DPW	S		(7,310,991)	(6,943,890)	(367,101)	-	(367,101)
2098					B17	(7,310,991)	(6,943,890)	(367,101)	-	(367,101)
2099										
2100	108372	Leased Property								
2101			DPW	S		-	-	-	-	-
2102					B17	-	-	-	-	-
2103										
2104	108373	Street Lights								
2105			DPW	S		(31,564,547)	(29,375,590)	(2,188,957)	-	(2,188,957)
2106					B17	(31,564,547)	(29,375,590)	(2,188,957)	-	(2,188,957)
2107										
2108	108D00	Unclassified Dist Plant - Acct 300								
2109			DPW	S		-	-	-	-	-
2110						-	-	-	-	-
2111										
2112	108DS	Unclassified Dist Sub Plant - Acct 300								
2113			DPW	S		-	-	-	-	-
2114						-	-	-	-	-
2115										
2116	108DP	Unclassified Dist Sub Plant - Acct 300								
2117			DPW	S		5,117,953	4,486,657	631,296	-	631,296
2118						5,117,953	4,486,657	631,296	-	631,296
2119										
2120										
2121	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,847,150,663)**	**(2,598,329,202)**	**(248,821,461)**	**-**	**(248,821,461)**
2122										
2123	Summary of Distribution Plant Depr by Factor									
2124		S				(2,847,150,663)	(2,598,329,202)	(248,821,461)	-	(248,821,461)
2125										
2126	Total Distribution Depreciation by Factor				B17	(2,847,150,663)	(2,598,329,202)	(248,821,461)	-	(248,821,461)

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AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2127	108GP	General Plant Accumulated Depr								
2128			G-SITUS	S		(241,736,942)	(217,765,913)	(23,971,029)	-	(23,971,029)
2129			G-DGP	DGP		-	-	-	-	-
2130			G-DGU	DGU		-	-	-	-	-
2131			G-SG	SG		33,674	30,903	2,771	-	2,771
2132			CUST	CN		(6,121,200)	(5,699,836)	(421,363)	-	(421,363)
2133			PTD	SO		(117,534,523)	(109,429,733)	(8,104,790)	-	(8,104,790)
2134			P	SE		-	-	-	-	-
2135			G-SG	CAGW		(30,767,579)	(23,824,859)	(6,942,720)	-	(6,942,720)
2136			G-SG	CAGE		(78,300,810)	(78,300,810)	-	-	-
2137			P	JBG		(6,654,332)	(5,161,299)	(1,493,033)	-	(1,493,033)
2138			P	CAEW		-	-	-	-	-
2139			P	CAEE		(1,645,615)	(1,645,615)	-	-	-
2140			G-SG	CAGE		-	-	-	-	-
2141			G-SG	CAGE		-	-	-	-	-
2142					B17	(482,727,327)	(441,797,163)	(40,930,165)	-	(40,930,165)
2143										
2144										
2145	108MP	Mining Plant Accumulated Depr.								
2146			P	S		-	-	-	-	-
2147			P	CAEW		-	-	-	-	-
2148			P	CAEE		-	-	-	-	-
2149			P	JBE		-	-	-	-	-
2150					B17	-	-	-	-	-
2151	108MP	Less Centralia Situs Depreciation								
2152			P	S		-	-	-	-	-
2153					B17	-	-	-	-	-
2154										
2155	1081390	Accum Depr - Capital Lease								
2156			PTD	SO		-	-	-	-	-
2157						-	-	-	-	-
2158										
2159		Remove Capital Leases				-	-	-	-	-
2160						-	-	-	-	-
2161										
2162	1081399	Accum Depr - Capital Lease								
2163			P	S		-	-	-	-	-
2164			P	SE		-	-	-	-	-
2165						-	-	-	-	-
2166										
2167		Remove Capital Leases				-	-	-	-	-
2168						-	-	-	-	-
2169										
2170										
2171	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(482,727,327)**	**(441,797,163)**	**(40,930,165)**	**-**	**(40,930,165)**
2172										
2173										
2174										
2175	Summary of General Depreciation by Factor									
2176		S				(241,736,942)	(217,765,913)	(23,971,029)	-	(23,971,029)
2177		DGP				-	-	-	-	-
2178		DGU				-	-	-	-	-
2179		SE				-	-	-	-	-
2180		SO				(117,534,523)	(109,429,733)	(8,104,790)	-	(8,104,790)
2181		CN				(6,121,200)	(5,699,836)	(421,363)	-	(421,363)
2182		SG				33,674	30,903	2,771	-	2,771
2183		DEU				-	-	-	-	-
2184		CAGW				(30,767,579)	(23,824,859)	(6,942,720)	-	(6,942,720)
2185		CAGE				(78,300,810)	(78,300,810)	-	-	-
2186		CAEW				-	-	-	-	-
2187		CAEE				(1,645,615)	(1,645,615)	-	-	-
2188		SSGCT				-	-	-	-	-
2189		JBG				(6,654,332)	(5,161,299)	(1,493,033)	-	(1,493,033)
2190		Remove Capital Leases				-	-	-	-	-
2191	Total General Depreciation by Factor				B17	(482,727,327)	(441,797,163)	(40,930,165)	-	(40,930,165)
2192										
2193										
2194	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,834,154,293)**	**(9,069,194,922)**	**(764,959,371)**	**-**	**(764,959,371)**
2195	111SP	Accum Prov for Amort-Steam								
2196			P	CAGW		-	-	-	-	-
2197			P	CAGW		-	-	-	-	-
2198			P	CAGE		-	-	-	-	-
2199			P	SG		-	-	-	-	-
2200						-	-	-	-	-
2201										
2202										

12 MONTHS ENDED DECEMBER 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2203	111GP	Accum Prov for Amort-General								
2204			G-SITUS	S		(10,859,778)	(9,209,638)	(1,650,140)	-	(1,650,140)
2205			CUST	CN		-	-	-	-	-
2206			I-SG	SG		-	-	-	-	-
2207			PTD	SO		(3,300,527)	(3,072,933)	(227,593)	-	(227,593)
2208			I-SG	CAGW		-	-	-	-	-
2209			I-SG	CAGE		-	-	-	-	-
2210			P	CAEW		-	-	-	-	-
2211			P	CAEE		-	-	-	-	-
2212			P	SE		-	-	-	-	-
2213					B18	(14,160,305)	(12,282,572)	(1,877,733)	-	(1,877,733)
2214										
2215										
2216	111HP	Accum Prov for Amort-Hydro								
2217			P	DGP		-	-	-	-	-
2218			P	DGU		-	-	-	-	-
2219			P	SG		-	-	-	-	-
2220			P	CAGW		(2,359,996)	(1,827,461)	(532,534)	-	(532,534)
2221			P	CAGE		-	-	-	-	-
2222			P	CAGE		-	-	-	-	-
2223					B18	(2,359,996)	(1,827,461)	(532,534)	-	(532,534)
2224										
2225										
2226	111IP	Accum Prov for Amort-Intangible Plant								
2227			I-SITUS	S		27,492,184	27,495,207	(3,024)	-	(3,024)
2228			I-DGP	DGP		-	-	-	-	-
2229			I-DGU	DGU		-	-	-	-	-
2230			P	CAEW		-	-	-	-	-
2231			P	CAEE		-	-	-	-	-
2232			P	SE		-	-	-	-	-
2233			I-SG	SG		(18,821,475)	(17,272,746)	(1,548,729)	-	(1,548,729)
2234			I-SG	CAGW		-	-	-	-	-
2235			I-SG	CAGE		-	-	-	-	-
2236			CUST	CN		(131,687,669)	(122,622,719)	(9,064,950)	-	(9,064,950)
2237			P	CAGE		-	-	-	-	-
2238			P	CAGE		-	-	-	-	-
2239			I-SG	CAGW		(134,391,950)	(104,066,336)	(30,325,614)	-	(30,325,614)
2240			I-SG	CAGE		(35,891,719)	(35,891,719)	-	-	-
2241			PTD	JBG		(1,203,050)	(933,122)	(269,928)	-	(269,928)
2242			PTD	SO		(287,615,831)	(267,782,799)	(19,833,032)	-	(19,833,032)
2243					B18	(582,119,511)	(521,074,234)	(61,045,278)	-	(61,045,278)
2244	111IP	Less Non-Utility Plant								
2245			NUTIL	OTH		-	-	-	-	-
2246					B18	(582,119,511)	(521,074,234)	(61,045,278)	-	(61,045,278)
2247										
2248	111390	Accum Amtr - Capital Lease								
2249			G-SITUS	S		-	-	-	-	-
2250			G-SITUS	SG		-	-	-	-	-
2251			P	CAGE		-	-	-	-	-
2252			PTD	CAGW		-	-	-	-	-
2253			PTD	SO		-	-	-	-	-
2254						-	-	-	-	-
2255										
2256		Remove Capital Lease Amtr				-	-	-	-	-
2257										
2258	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(598,639,812)**	**(535,184,267)**	**(63,455,545)**	**-**	**(63,455,545)**
2259	AMA									
2260										
2261										
2262										
2263	Summary of Amortization by Factor									
2264		S				16,632,406	18,285,569	(1,653,163)	-	(1,653,163)
2265		DGP				-	-	-	-	-
2266		DGU				-	-	-	-	-
2267		SE				-	-	-	-	-
2268		SO				(290,916,358)	(270,855,733)	(20,060,625)	-	(20,060,625)
2269		CN				(131,687,669)	(122,622,719)	(9,064,950)	-	(9,064,950)
2270		SSGCT				-	-	-	-	-
2271		JBG				(1,203,050)	(933,122)	(269,928)	-	(269,928)
2272		CAGW				(136,751,945)	(105,893,797)	(30,858,148)	-	(30,858,148)
2273		CAGE				(35,891,719)	(35,891,719)	-	-	-
2274		CAEW				-	-	-	-	-
2275		CAEE				-	-	-	-	-
2276		SG				(18,821,475)	(17,272,746)	(1,548,729)	-	(1,548,729)
2277		Less Capital Lease				-	-	-	-	-
2278	Total Provision For Amortization by Factor				B18	(598,639,812)	(535,184,267)	(63,455,545)	-	(63,455,545)