Washington Jurisdiction
RESULTS OF OPERATIONS

November 2023

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	NOVEMBER 2023
FILE:	WA JAM - November 2023
PREPARED BY:	Revenue Requirement Department
DATE:	March 22, 2024
TIME:	3:20:36 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
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	1.328
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	4.92%	2.50%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.17%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- The overall rate of return above has been rounded to two decimals.
- All components of the capital structure in the table above are consistent with Order 09/07/12 in UE-191024 issued 12-14-2020.

NOVEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

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	440,735,912	404,675,340	36,060,572	0	36,060,572
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,452,173	1,380,635	71,538	0	71,538
5	Other Operating Revenues	2.4	22,116,862	20,505,935	1,610,927	0	1,610,927
6	Total Operating Revenues	2.4	464,304,947	426,561,909	37,743,038	0	37,743,038
7							
8	Operating Expenses:						
9	Steam Production	2.6	27,492,090	22,831,427	4,660,663	0	4,660,663
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	3,537,986	3,261,630	276,356	0	276,356
12	Other Power Supply	2.9 & 2.10	2,266,208	(14,392,884)	16,659,092	0	16,659,092
13	Transmission	2.12	9,795,814	8,064,303	1,731,511	0	1,731,511
14	Distribution	2.13	39,084,069	36,167,582	2,916,487	0	2,916,487
15	Customer Accounts	2.14	7,259,583	6,556,081	703,502	0	703,502
16	Customer Service	2.14	13,591,677	13,529,254	62,424	0	62,424
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	23,166,273	21,390,904	1,775,369	0	1,775,369
19							
20	Total O & M Expenses	2.16	126,193,699	97,408,297	28,785,403	0	28,785,403
21							
22	Depreciation	2.17	84,391,232	78,615,927	5,775,305	0	5,775,305
23	Amortization Expense	2.19	6,321,749	5,901,116	420,633	0	420,633
24	Taxes Other Than Income	2.19	18,429,037	16,010,173	2,418,864	0	2,418,864
25	Income Taxes - Federal	2.23	40,572,685	40,869,115	(296,430)	0	(296,430)
26	Income Taxes - State	2.22	9,255,723	9,255,723	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(63,740)	(63,740)	0	0	0
29	Misc Revenue & Expense	2.5	0	0	0	0	0
30							
31	Total Operating Expenses	2.23	285,100,386	247,996,611	37,103,775	0	37,103,775
32							
33	Operating Revenue for Return		179,204,561	178,565,298	639,263	0	639,263
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,415,964,844	31,079,552,443	2,336,412,401	0	2,336,412,401
37	Plant Held for Future Use	2.33	14,174,575	14,009,593	164,982	0	164,982
38	Misc Deferred Debits	2.35	1,627,038,780	1,617,072,435	9,966,345	0	9,966,345
39	Elec Plant Acq Adj	2.33 & 2.34	10,503,679	10,396,949	106,730	0	106,730
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	184,545,220	174,895,263	9,649,957	0	9,649,957
42	Fuel Stock	2.34	101,209,432	96,225,002	4,984,430	0	4,984,430
43	Material & Supplies	2.35	450,328,701	428,025,635	22,303,066	0	22,303,066
44	Working Capital	2.36	58,574,155	53,384,802	5,189,353	0	5,189,353
45	Weatherization Loans	2.34	235,165,250	235,161,938	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		36,097,504,636	33,708,724,060	2,388,780,576	0	2,388,780,576
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,392,018,172)	(10,519,177,002)	(872,841,170)	0	(872,841,170)
52	Accum Prov For Amort	2.42	(755,735,715)	(699,660,840)	(56,074,874)	0	(56,074,874)
53	Accum Def Income Taxes	2.38	(2,697,265,841)	(2,550,380,199)	(146,885,642)	0	(146,885,642)
54	Unamortized ITC	2.38	(2,177,671)	(2,164,792)	(12,878)	0	(12,878)
55	Customer Adv for Const	2.37	(204,837,112)	(196,118,052)	(8,719,060)	0	(8,719,060)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(3,401,113,179)	(3,153,692,308)	(247,420,871)	0	(247,420,871)
58							
59	Total Rate Base Deductions		(18,453,147,690)	(17,121,193,194)	(1,331,954,496)	0	(1,331,954,496)
60							
61	Total Rate Base		17,644,356,946	16,587,530,865	1,056,826,080	0	1,056,826,080
62							

NOVEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers								
63	440	Residential Sales							
64			S		182,881,722	163,485,246	19,396,476	-	19,396,476
65									
66				B1	182,881,722	163,485,246	19,396,476	-	19,396,476
67									
68	442	Commercial & Industrial Sales							
69			S		256,609,951	239,995,884	16,614,067	-	16,614,067
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	256,609,951	239,995,884	16,614,067	-	16,614,067
75									
76	444	Public Street & Highway Lighting							
77			S		1,244,238	1,194,209	50,029	-	50,029
78			SO		-	-	-	-	-
79				B1	1,244,238	1,194,209	50,029	-	50,029
80									
81	445	Other Sales to Public Authority							
82			S		-	-	-	-	-
83									
84				B1	-	-	-	-	-
85									
86	448	Interdepartmental							
87			S		-	-	-	-	-
88			SO		-	-	-	-	-
89				B1	-	-	-	-	-
90									
91	**Total Sales to Ultimate Customers**				**440,735,912**	**404,675,340**	**36,060,572**	**-**	**36,060,572**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,380,635	1,380,635	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,380,635	1,380,635	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		71,538	-	71,538	-	71,538
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	71,538	-	71,538	-	71,538
110									
111		Total Sales for Resale			1,452,173	1,380,635	71,538	-	71,538
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**442,188,085**	**406,055,974**	**36,132,110**	**-**	**36,132,110**
121	450	Forfeited Discounts & Interest							
122			S		1,274,908	1,272,157	2,751	-	2,751
123			SO		-	-	-	-	-
124				B1	1,274,908	1,272,157	2,751	-	2,751
125									
126	451	Misc Electric Revenue							
127			S		1,020,331	1,001,040	19,291	-	19,291
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	1,020,331	1,001,040	19,291	-	19,291
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

NOVEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,136,727	1,047,016	89,710	-	89,710
141			CAGW		(13)	(10)	(3)	-	(3)
142			CAGE		11,997	11,997	-	-	-
143			JBG		-	-	-	-	-
144			SG		92,399	85,181	7,217	-	7,217
145			SO		93,671	87,122	6,549	-	6,549
146				B1	1,334,781	1,231,307	103,474	-	103,474
147									
148									
149									
150	456	Other Electric Revenue							
151			S		1,833,170	1,833,170	-	-	-
152			CAGE		72,602	72,602	-	-	-
153			CAGW		130,181	102,092	28,089	-	28,089
154			SO		-	-	-	-	-
155			SG		12,886,379	11,879,811	1,006,569	-	1,006,569
156			JBG		1,313,066	1,029,743	283,323	-	283,323
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		2,251,443	2,084,012	167,431	-	167,431
161				B1	18,486,842	17,001,430	1,485,412	-	1,485,412
162									
163		**Total Other Electric Revenues**			**22,116,862**	**20,505,935**	**1,610,927**	**-**	**1,610,927**
164									
165		**Total Electric Operating Revenues**		**B1**	**464,304,947**	**426,561,909**	**37,743,038**	**-**	**37,743,038**
166									
167		Summary of Revenues by Factor							
168			S		447,453,221	411,209,359	36,243,862	-	36,243,862
169			JBG		1,313,066	1,029,743	283,323	-	283,323
170			SE		2,251,443	2,084,012	167,431	-	167,431
171			SO		93,671	87,122	6,549	-	6,549
172			SG		12,978,778	11,964,992	1,013,786	-	1,013,786
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		130,168	102,082	28,087	-	28,087
176			CAGE		84,599	84,599	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179		Total Electric Operating Revenues		B1	464,304,947	426,561,909	37,743,038	-	37,743,038
180		Miscellaneous Revenues							
181	41160	Gain on Sale of Utility Plant - CR							
182			S		-	-	-	-	-
183			SG		-	-	-	-	-
184			SO		-	-	-	-	-
185			DGU		-	-	-	-	-
186			DGP		-	-	-	-	-
187					-	-	-	-	-
188									
189	41170	Loss on Sale of Utility Plant							
190			S		-	-	-	-	-
191			CAGW		-	-	-	-	-
192			CAGE		-	-	-	-	-
193			SG		-	-	-	-	-
194					-	-	-	-	-
195									
196	4118	Gain from Emission Allowances							
197			S		-	-	-	-	-
198			CAEW		-	-	-	-	-
199			CAEE		-	-	-	-	-
200			SE		-	-	-	-	-
201				B1	-	-	-	-	-
202									
203	41181	Gain from Disposition of NOX Credits							
204			SE		-	-	-	-	-
205					-	-	-	-	-
206									
207	4194	Impact Housing Interest Income							
208			DGU		-	-	-	-	-
209					-	-	-	-	-
210									
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		-	-	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		-	-	-	-	-
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	-	-	-	-	-
221									
222		**Total Miscellaneous Revenues**			**-**	**-**	**-**	**-**	**-**

NOVEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				-	-	-	-	-
228									
229	**Net Misc Revenue and Expense**				-	-	-	-	-
230									
231	500	Operation Supervision & Engineering							
232			SG		383	353	30	-	30
233			CAGW		2,093	1,641	452	-	452
234			CAGE		86,665	86,665	-	-	-
235			JBG		1,299,043	1,018,746	280,297	-	280,297
236			JBE		-	-	-	-	-
237				B2	1,388,185	1,107,406	280,779	-	280,779
238									
239	501	Fuel Related							
240			SE		33	31	2	-	2
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		177,081	138,872	38,209	-	38,209
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,431,271	1,431,271	-	-	-
247			JBE		173,882	134,599	39,283	-	39,283
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,782,267	1,704,772	77,494	-	77,494
251									
252	501NPC	Fuel Related							
253			S		3,309,247	-	3,309,247	-	3,309,247
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	3,309,247	-	3,309,247	-	3,309,247
265									
266		Total Fuel Related			5,091,513	1,704,772	3,386,741	-	3,386,741
267									
268	502	Steam Expenses							
269			SG		(3,465)	(3,194)	(271)	-	(271)
270			CAGW		78,898	61,874	17,024	-	17,024
271			CAGE		4,334,872	4,334,872	-	-	-
272			JBG		1,838,639	1,441,912	396,727	-	396,727
273			CAGE		-	-	-	-	-
274				B2	6,248,944	5,835,464	413,480	-	413,480
275									
276	509	Allowances							
277			SE		-	-	-	-	-
278			CAGW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		35,269	-	35,269	-	35,269
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					35,269	-	35,269	-	35,269
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		6,342	4,974	1,368	-	1,368
291			CAGE		88,425	88,425	-	-	-
292			JBG		158	124	34	-	34
293			CAGE		-	-	-	-	-
294				B2	94,925	93,522	1,403	-	1,403
295									
296	506	Misc. Steam Expense							
297			SG		59,460	54,815	4,644	-	4,644
298			SE		-	-	-	-	-
299			CAGW		785,598	616,088	169,510	-	169,510
300			CAGE		4,804,362	4,804,362	-	-	-
301			JBG		(1,352,297)	(1,060,509)	(291,788)	-	(291,788)
302			CAGE		-	-	-	-	-
303				B2	4,297,123	4,414,756	(117,633)	-	(117,633)

NOVEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
304									
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		35,661	35,661	-	-	-
309			JBG		19,444	15,249	4,196	-	4,196
310			CAGE		-	-	-	-	-
311				B2	55,106	50,910	4,196	-	4,196
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		12,847	10,075	2,772	-	2,772
316			CAGE		320,066	320,066	-	-	-
317			JBG		32,184	25,240	6,944	-	6,944
318			CAGE		-	-	-	-	-
319				B2	365,097	355,380	9,716	-	9,716
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		26,607	24,529	2,078	-	2,078
325			CAGW		61,883	48,531	13,353	-	13,353
326			CAGE		977,939	977,939	-	-	-
327			JBG		843,583	661,561	182,022	-	182,022
328			CAGE		-	-	-	-	-
329				B2	1,910,012	1,712,560	197,453	-	197,453
330									
331	512	Maintenance of Boiler Plant							
332			SG		(15)	(14)	(1)	-	(1)
333			CAGW		285,624	223,995	61,630	-	61,630
334			CAGE		3,765,065	3,765,065	-	-	-
335			JBG		964,942	756,734	208,207	-	208,207
336			SG-U		-	-	-	-	-
337				B2	5,015,616	4,745,780	269,836	-	269,836
338									
339	513	Maintenance of Electric Plant							
340			SG		24,573	22,653	1,919	-	1,919
341			CAGW		11,096	8,702	2,394	-	2,394
342			CAGE		1,730,927	1,730,927	-	-	-
343			JBG		458,503	359,571	98,932	-	98,932
344			CAGE		-	-	-	-	-
345				B2	2,225,099	2,121,853	103,246	-	103,246
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		15,763	14,531	1,231	-	1,231
349			CAGW		35,576	27,900	7,676	-	7,676
350			CAGE		402,089	402,089	-	-	-
351			JBG		311,774	244,502	67,272	-	67,272
352			CAGE		-	-	-	-	-
353				B2	765,202	689,022	76,180	-	76,180
354									
355	**Total Steam Power Generation**			B2	**27,492,090**	**22,831,427**	**4,660,663**	**-**	**4,660,663**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-
364									
365	519	Coolants and Water							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									
369	520	Steam Expenses							
370			SG		-	-	-	-	-
371					-	-	-	-	-
372									
373									
374									
375	523	Electric Expenses							
376			SG		-	-	-	-	-
377					-	-	-	-	-
378									
379	524	Misc. Nuclear Expenses							
380			SG		-	-	-	-	-
381					-	-	-	-	-
382									
383	528	Maintenance Super & Engineering							
384			SG		-	-	-	-	-
385					-	-	-	-	-
386									

NOVEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
387	529	Maintenance of Structures							
388			SG		-	-	-	-	-
389					-	-	-	-	-
390									
391	530	Maintenance of Reactor Plant							
392			SG		-	-	-	-	-
393					-	-	-	-	-
394									
395	531	Maintenance of Electric Plant							
396			SG		-	-	-	-	-
397					-	-	-	-	-
398									
399	532	Maintenance of Misc Nuclear							
400			SG		-	-	-	-	-
401					-	-	-	-	-
402									
403	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
404									
405	535	Operation Super & Engineering							
406			DGP		-	-	-	-	-
407			CN		-	-	-	-	-
408			SG		-	-	-	-	-
409			SG-P		465,712	429,335	36,377	-	36,377
410			SG-U		156,625	144,391	12,234	-	12,234
411				B2	622,337	573,725	48,611	-	48,611
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		7,301	6,731	570	-	570
418			CAGE		-	-	-	-	-
419				B2	7,301	6,731	570	-	570
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		372,198	343,125	29,073	-	29,073
424			SG-U		26,402	24,340	2,062	-	2,062
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	398,600	367,465	31,135	-	31,135
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		910,648	839,517	71,132	-	71,132
440			SG-U		773,344	712,938	60,407	-	60,407
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	1,683,993	1,552,454	131,538	-	131,538
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		235,004	216,647	18,356	-	18,356
448			SG-U		10,154	9,360	793	-	793
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	245,157	226,008	19,149	-	19,149
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		2,499	2,304	195	-	195
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	2,499	2,304	195	-	195
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		70,353	64,858	5,495	-	5,495
464			SG-U		31,667	29,193	2,474	-	2,474
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	102,020	94,051	7,969	-	7,969
468									
469									
470									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		26,262	24,211	2,051	-	2,051
475			SG-U		25,424	23,438	1,986	-	1,986
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	51,687	47,649	4,037	-	4,037
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		86,335	79,591	6,744	-	6,744
483			SG-U		37,660	34,718	2,942	-	2,942
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	123,995	114,309	9,685	-	9,685
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		209,858	193,466	16,392	-	16,392
491			SG-U		90,540	83,467	7,072	-	7,072
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	300,398	276,933	23,464	-	23,464
495									
496	**Total Hydraulic Power Generation**			B2	**3,537,986**	**3,261,630**	**276,356**	**-**	**276,356**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		15,641	12,266	3,375	-	3,375
502			CAGE		29,504	29,504	-	-	-
503			CAGE		-	-	-	-	-
504				B2	45,145	41,770	3,375	-	3,375
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									
513	547NPC	Fuel-NPC							
514			S		1,649,251	-	1,649,251	-	1,649,251
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	1,649,251	-	1,649,251	-	1,649,251
519									
520	548	Generation Expense							
521			SG		17,539	16,169	1,370	-	1,370
522			CAGW		596,408	467,720	128,688	-	128,688
523			CAGE		692,506	692,506	-	-	-
524			S		-	-	-	-	-
525				B2	1,306,453	1,176,395	130,058	-	130,058
526									
527	549	Miscellaneous Other							
528			S		1,941	1,941	-	-	-
529			SG		611,338	563,586	47,752	-	47,752
530			CAGW		64,272	50,404	13,868	-	13,868
531			CAGE		150,263	150,263	-	-	-
532			CAGE		-	-	-	-	-
533				B2	827,814	766,194	61,620	-	61,620
534									
535									
536									
537									
538	550	Rents							
539			S		30,429	30,429	-	-	-
540			SG		678,566	625,562	53,003	-	53,003
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	708,995	655,991	53,003	-	53,003
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		2,240	1,757	483	-	483
555			CAGE		501,881	501,881	-	-	-
556			CAGE		-	-	-	-	-
557				B2	504,121	503,638	483	-	483
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,508,860	1,391,001	117,859	-	117,859
561			CAGW		152,076	119,262	32,814	-	32,814
562			CAGE		809,772	809,772	-	-	-
563			CAGE		-	-	-	-	-
564				B2	2,470,708	2,320,036	150,672	-	150,672
565									
566	554	Maintenance of Misc. Other							
567			SG		68,980	63,592	5,388	-	5,388
568			CAGW		-	-	-	-	-
569			CAGE		3,113	3,113	-	-	-
570			CAGE		-	-	-	-	-
571				B2	72,093	66,705	5,388	-	5,388
572									
573	**Total Other Power Generation**			**B2**	**7,584,579**	**5,530,728**	**2,053,851**	**-**	**2,053,851**
574									
575									
576	555	Purchased Power							
577			S		(22,025,573)	(22,025,573)	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(22,025,573)	(22,025,573)	-	-	-
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		14,377,595	-	14,377,595	-	14,377,595
591					14,377,595	-	14,377,595	-	14,377,595
592									
593		Total Purchased Power		B2	(7,647,978)	(22,025,573)	14,377,595	-	14,377,595
594									
595	556	System Control & Load Dispatch							
596			SG		310,616	286,354	24,263	-	24,263
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	310,616	286,354	24,263	-	24,263
601									
602									
603									
604	557	Other Expenses							
605			S		(811,397)	(811,397)	-	-	-
606			SG		2,181,832	2,011,407	170,425	-	170,425
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		18,179	14,257	3,923	-	3,923
612			CAGE		495,869	495,869	-	-	-
613			JBG		133,243	104,493	28,750	-	28,750
614			CAEW		-	-	-	-	-
615			JBE		1,264	978	285	-	285
616				B2	2,018,990	1,815,607	203,383	-	203,383
617									
618									
619	**Total Other Power Supply**			B2	**(5,318,372)**	**(19,923,613)**	**14,605,241**	**-**	**14,605,241**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**33,296,283**	**11,700,172**	**21,596,111**	**-**	**21,596,111**
622									
623									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
624	Summary of Production Expense by Factor								
625		S			(3,433,239)	(22,804,600)	19,371,361	-	19,371,361
626		SG			5,501,037	5,071,345	429,692	-	429,692
627		SE			33	31	2	-	2
628		JBG			4,549,216	3,567,623	981,593	-	981,593
629		TROJP			-	-	-	-	-
630		JBE			175,145	135,577	39,568	-	39,568
631		SG-P			2,386,170	2,199,784	186,386	-	186,386
632		SG-U			1,151,816	1,061,846	89,970	-	89,970
633		DEP			-	-	-	-	-
634		CAGW			2,305,855	1,808,316	497,539	-	497,539
635		CAGE			19,228,980	19,228,980	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			1,431,271	1,431,271	-	-	-
638		SNPPS			-	-	-	-	-
639		SNPPO			-	-	-	-	-
640		DGU			-	-	-	-	-
641		MC			-	-	-	-	-
642		SSGCT			-	-	-	-	-
643		SSECT			-	-	-	-	-
644		SSGC			-	-	-	-	-
645		SSGCH			-	-	-	-	-
646		SSECH			-	-	-	-	-
647	Total Production Expense by Factor			B2	33,296,283	11,700,172	21,596,111	-	21,596,111
648	560	Operation Supervision & Engineering							
649			SG		1,140,529	1,051,441	89,088	-	89,088
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	1,140,529	1,051,441	89,088	-	89,088
654									
655	561	Load Dispatching							
656			SG		1,685,183	1,553,552	131,631	-	131,631
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,685,183	1,553,552	131,631	-	131,631
661	562	Station Expense							
662			SG		184,729	170,299	14,429	-	14,429
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	184,729	170,299	14,429	-	14,429
667									
668	563	Overhead Line Expense							
669			SG		84,422	77,828	6,594	-	6,594
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	84,422	77,828	6,594	-	6,594
673									
674	564	Underground Line Expense							
675			SG		-	-	-	-	-
676			CAGW		-	-	-	-	-
677			CAGE		-	-	-	-	-
678				B2	-	-	-	-	-
679									
680	565	Transmission of Electricity by Others							
681			SG		-	-	-	-	-
682			SE		-	-	-	-	-
683			CAGW		-	-	-	-	-
684			CAGE		-	-	-	-	-
685			CAEW		-	-	-	-	-
686			CAEE		-	-	-	-	-
687				B2	-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690			S		1,048,228	-	1,048,228	-	1,048,228
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,048,228	-	1,048,228	-	1,048,228
697									
698		Total Transmission of Electricity by Others			1,048,228	-	1,048,228	-	1,048,228

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
699									
700	566	Misc. Transmission Expense							
701			SG		241,955	223,056	18,899	-	18,899
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	241,955	223,056	18,899	-	18,899
706									
707	567	Rents - Transmission							
708			SG		600,580	553,668	46,912	-	46,912
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	600,580	553,668	46,912	-	46,912
713									
714	568	Maint Supervision & Engineering							
715			SG		69,255	63,846	5,410	-	5,410
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	69,255	63,846	5,410	-	5,410
719									
720	569	Maintenance of Structures							
721			SG		402,927	371,454	31,473	-	31,473
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	402,927	371,454	31,473	-	31,473
725									
726	570	Maintenance of Station Equipment							
727			SG		1,032,389	951,748	80,641	-	80,641
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,032,389	951,748	80,641	-	80,641
732									
733	571	Maintenance of Overhead Lines							
734			SG		3,300,184	3,042,403	257,781	-	257,781
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	3,300,184	3,042,403	257,781	-	257,781
739									
740	572	Maintenance of Underground Lines							
741			SG		-	-	-	-	-
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	-	-	-	-	-
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		5,432	5,008	424	-	424
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	5,432	5,008	424	-	424
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**9,795,814**	**8,064,303**	**1,731,511**	**-**	**1,731,511**
753									
754	Summary of Transmission Expense by Factor								
755			S		1,048,228	-	1,048,228	-	1,048,228
756			SG		8,747,586	8,064,303	683,283	-	683,283
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	9,795,814	8,064,303	1,731,511	-	1,731,511
761	580	Operation Supervision & Engineering							
762			S		179,354	161,444	17,909	-	17,909
763			SNPD		1,100,753	1,032,678	68,075	-	68,075
764				B2	1,280,107	1,194,122	85,985	-	85,985
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,296,136	1,215,978	80,159	-	80,159
769				B2	1,296,136	1,215,978	80,159	-	80,159
770									
771	582	Station Expense							
772			S		452,057	440,024	12,033	-	12,033
773			SNPD		121	114	7	-	7
774				B2	452,178	440,138	12,040	-	12,040
775									
776	583	Overhead Line Expenses							
777			S		866,938	836,213	30,725	-	30,725
778			SNPD		-	-	-	-	-
779				B2	866,938	836,213	30,725	-	30,725
780									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		24,528	23,011	1,517	-	1,517
789				B2	24,528	23,011	1,517	-	1,517
790									
791	586	Meter Expenses							
792			S		172,601	146,711	25,890	-	25,890
793			SNPD		-	-	-	-	-
794				B2	172,601	146,711	25,890	-	25,890
795									
796	587	Customer Installation Expenses							
797			S		1,626,545	1,510,374	116,171	-	116,171
798			SNPD		-	-	-	-	-
799				B2	1,626,545	1,510,374	116,171	-	116,171
800									
801	588	Misc. Distribution Expenses							
802			S		352,860	348,289	4,571	-	4,571
803			SG		-	-	-	-	-
804			SNPD		117,553	110,283	7,270	-	7,270
805				B2	470,413	458,572	11,841	-	11,841
806									
807	589	Rents							
808			S		259,753	245,761	13,992	-	13,992
809			SNPD		96,473	90,507	5,966	-	5,966
810				B2	356,226	336,268	19,958	-	19,958
811									
812	590	Maint Supervision & Engineering							
813			S		16,027,273	16,014,723	12,550	-	12,550
814			SNPD		509,332	477,833	31,499	-	31,499
815				B2	16,536,605	16,492,556	44,049	-	44,049
816									
817	591	Maintenance of Structures							
818			S		126,910	126,432	478	-	478
819			SNPD		4,719	4,427	292	-	292
820				B2	131,629	130,859	770	-	770
821									
822	592	Maintenance of Station Equipment							
823			S		568,412	406,813	161,600	-	161,600
824			SNPD		90,597	84,994	5,603	-	5,603
825				B2	659,009	491,807	167,202	-	167,202
826	593	Maintenance of Overhead Lines							
827			S		8,662,112	6,739,392	1,922,720	-	1,922,720
828			SNPD		315,801	296,271	19,531	-	19,531
829				B2	8,977,914	7,035,663	1,942,251	-	1,942,251
830									
831	594	Maintenance of Underground Lines							
832			S		3,093,362	2,916,849	176,514	-	176,514
833			SNPD		-	-	-	-	-
834				B2	3,093,362	2,916,849	176,514	-	176,514
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		116,691	109,474	7,217	-	7,217
839				B2	116,691	109,474	7,217	-	7,217
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		255,489	249,359	6,130	-	6,130
843			SNPD		-	-	-	-	-
844				B2	255,489	249,359	6,130	-	6,130
845									
846	597	Maintenance of Meters							
847			S		56,651	43,095	13,556	-	13,556
848			SNPD		15,781	14,805	976	-	976
849				B2	72,432	57,900	14,532	-	14,532
850									
851	598	Maint of Misc. Distribution Plant							
852			S		530,289	490,644	39,645	-	39,645
853			SNPD		2,164,977	2,031,085	133,892	-	133,892
854				B2	2,695,266	2,521,729	173,537	-	173,537
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**39,084,069**	**36,167,582**	**2,916,487**	**-**	**2,916,487**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		33,230,607	30,676,124	2,554,483	-	2,554,483
861			SNPD		5,853,462	5,491,458	362,004	-	362,004
862									
863	Total Distribution Expense by Factor			B2	39,084,069	36,167,582	2,916,487	-	2,916,487
864									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		210,354	195,764	14,590	-	14,590
868				B2	210,354	195,764	14,590	-	14,590
869									
870	902	Meter Reading Expense							
871			S		766,941	672,226	94,716	-	94,716
872			CN		109,602	102,000	7,602	-	7,602
873				B2	876,543	774,225	102,318	-	102,318
874									
875	903	Customer Receipts & Collections							
876			S		340,454	325,167	15,287	-	15,287
877			CN		3,522,512	3,278,187	244,325	-	244,325
878				B2	3,862,965	3,603,354	259,611	-	259,611
879									
880	904	Uncollectible Accounts							
881			S		2,309,636	1,982,653	326,983	-	326,983
882			SG		-	-	-	-	-
883			CN		(6)	(5)	(0)	-	(0)
884				B2	2,309,630	1,982,648	326,982	-	326,982
885									
886	905	Misc. Customer Accounts Expense							
887			S		90	90	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	90	90	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**7,259,583**	**6,556,081**	**703,502**	**-**	**703,502**
894									
895	Summary of Customer Accts Exp by Factor								
896		S			3,417,122	2,980,136	436,985	-	436,985
897		CN			3,842,462	3,575,945	266,517	-	266,517
898		SG			-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	7,259,583	6,556,081	703,502	-	703,502
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		13,007,385	12,983,983	23,403	-	23,403
908			CN		152,563	141,981	10,582	-	10,582
909				B2	13,159,948	13,125,963	33,985	-	33,985
910									
911	909	Informational & Instructional Adv							
912			S		208,330	195,386	12,944	-	12,944
913			CN		223,229	207,746	15,483	-	15,483
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	431,559	403,132	28,427	-	28,427
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		170	158	12	-	12
921									
922				B2	170	158	12	-	12
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**13,591,677**	**13,529,254**	**62,424**	**-**	**62,424**
925									
926									
927	Summary of Customer Service Exp by Factor								
928		S			13,215,715	13,179,369	36,346	-	36,346
929		CN			375,962	349,885	26,077	-	26,077
930		CAGW			-	-	-	-	-
931		CAGE			-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	13,591,677	13,529,254	62,424	-	62,424
934									
935									
936	911	Supervision							
937			S		-	-	-	-	-
938			CN		-	-	-	-	-
939					-	-	-	-	-
940									
941	912	Demonstration & Selling Expense							
942			S		-	-	-	-	-
943			CN		-	-	-	-	-
944					-	-	-	-	-
945									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
946	913	Advertising Expense							
947			S		-	-	-	-	-
948			CN		-	-	-	-	-
949					-	-	-	-	-
950									
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**-**	**-**	**-**	**-**	**-**
957									
958									
959	Total Sales Expense by Factor								
960		S			-	-	-	-	-
961		CN			-	-	-	-	-
962	Total Sales Expense by Factor			B2	-	-	-	-	-
963									
964	**Total Customer Service Exp Including Sales**				**13,591,677**	**13,529,254**	**62,424**	**-**	**62,424**
965	920	Administrative & General Salaries							
966			S		20,237	20,237	-	-	-
967			CN		-	-	-	-	-
968			SO		7,736,264	7,195,352	540,912	-	540,912
969				B2	7,756,502	7,215,590	540,912	-	540,912
970									
971	921	Office Supplies & expenses							
972			S		11,157	10,679	477	-	477
973			CN		16,153	15,033	1,120	-	1,120
974			SO		916,283	852,217	64,066	-	64,066
975				B2	943,592	877,929	65,663	-	65,663
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(4,553,094)	(4,234,746)	(318,348)	-	(318,348)
981				B2	(4,553,094)	(4,234,746)	(318,348)	-	(318,348)
982									
983	923	Outside Services							
984			S		(843,039)	(843,039)	-	-	-
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		4,196,379	3,902,972	293,407	-	293,407
989			SG		-	-	-	-	-
990				B2	3,353,340	3,059,933	293,407	-	293,407
991									
992	924	Property Insurance							
993			S		(653,806)	(685,473)	31,667	-	31,667
994			CAGW		-	-	-	-	-
995			SO		544,044	506,005	38,039	-	38,039
996				B2	(109,762)	(179,468)	69,706	-	69,706
997									
998	925	Injuries & Damages							
999			S		156,388	156,388	-	-	-
1000			SO		11,451,731	10,651,037	800,694	-	800,694
1001				B2	11,608,120	10,807,426	800,694	-	800,694
1002									
1003	926	Employee Pensions & Benefits							
1004			S		606,977	587,329	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		(819,821)	(762,500)	(57,321)	-	(57,321)
1007				B2	(212,844)	(175,170)	(37,674)	-	(37,674)
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,502,520	2,288,813	213,706	-	213,706
1016			CAEE		-	-	-	-	-
1017			SO		97,978	91,127	6,851	-	6,851
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		601,435	554,457	46,979	-	46,979
1021				B2	3,201,933	2,934,397	267,536	-	267,536
1022									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(577,789)	(537,391)	(40,398)	-	(40,398)
1031				B2	(577,789)	(537,391)	(40,398)	-	(40,398)
1032									
1033	930	Misc General Expenses							
1034			S		-	-	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		231,482	215,297	16,185	-	16,185
1038				B2	231,482	215,297	16,185	-	16,185
1039									
1040	931	Rents							
1041			S		22,085	21,890	196	-	196
1042			SO		(634,767)	(590,384)	(44,382)	-	(44,382)
1043				B2	(612,681)	(568,494)	(44,187)	-	(44,187)
1044									
1045	935	Maintenance of General Plant							
1046			S		73,061	55,528	17,533	-	17,533
1047			CN		3,524	3,280	244	-	244
1048			SO		2,060,888	1,916,793	144,095	-	144,095
1049				B2	2,137,474	1,975,601	161,873	-	161,873
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**23,166,273**	**21,390,904**	**1,775,369**	**-**	**1,775,369**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		1,895,580	1,612,354	283,226	-	283,226
1055			SO		20,649,580	19,205,781	1,443,799	-	1,443,799
1056			SG		601,435	554,457	46,979	-	46,979
1057			CN		19,677	18,312	1,365	-	1,365
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	23,166,273	21,390,904	1,775,369	-	1,775,369
1062									
1063	**TOTAL O&M EXPENSE**			B2	**126,193,699**	**97,408,297**	**28,785,403**	**-**	**28,785,403**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,067	416,756	35,311	-	35,311
1068			CAGW		1,685,011	1,321,433	363,578	-	363,578
1069			CAGE		21,762,186	21,762,186	-	-	-
1070			JBG		5,876,022	4,608,142	1,267,881	-	1,267,881
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,212,875	27,546,105	1,666,770	-	1,666,770
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,817,614	1,675,638	141,976	-	141,976
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		771,433	711,176	60,257	-	60,257
1085				B3	2,589,047	2,386,814	202,233	-	202,233
1086									
1087	403OP	Other Production Depreciation							
1088			S		1,671	1,671	-	-	-
1089			SG		17,903	16,505	1,398	-	1,398
1090			CAGW		1,839,426	1,442,529	396,896	-	396,896
1091			CAGE		4,552,717	4,552,717	-	-	-
1092			SG		12,018,779	11,079,980	938,799	-	938,799
1093			CAGE		-	-	-	-	-
1094				B3	18,430,496	17,093,402	1,337,094	-	1,337,094
1095									
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,780	765	-	765
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		11,703,381	10,789,218	914,163	-	914,163
1103				B3	11,706,926	10,791,998	914,928	-	914,928
1104									
1105									
1106									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		44,102	43,264	838	-	838
1109	361	Structures	S		216,258	204,151	12,107	-	12,107
1110	362	Station Equipment	S		2,473,562	2,287,699	185,864	-	185,864
1111	363	Storage Battery Equipment	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,462,484	4,083,548	378,936	-	378,936
1113	365	OH Conductors	S		1,959,345	1,765,112	194,233	-	194,233
1114	366	UG Conduit	S		926,053	877,122	48,930	-	48,930
1115	367	UG Conductor	S		1,869,577	1,803,428	66,149	-	66,149
1116	368	Line Trans	S		3,256,764	2,997,514	259,250	-	259,250
1117	369	Services	S		1,976,559	1,817,552	159,006	-	159,006
1118	370	Meters	S		1,075,030	1,007,185	67,845	-	67,845
1119	371	Inst Cust Prem	S		38,526	36,793	1,732	-	1,732
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		189,249	179,915	9,334	-	9,334
1122				B3	18,487,508	17,103,284	1,384,223	-	1,384,223
1123									
1124	403GP	General Depreciation							
1125			S		1,387,494	1,296,217	91,276	-	91,276
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		66,494	61,882	4,612	-	4,612
1130			SG		688,521	634,740	53,781	-	53,781
1131			SO		1,581,698	1,471,107	110,591	-	110,591
1132			CAGW		13,111	10,282	2,829	-	2,829
1133			CAGE		186,111	186,111	-	-	-
1134			JBG		32,286	25,320	6,966	-	6,966
1135			JBE		-	-	-	-	-
1136			CAEE		8,663	8,663	-	-	-
1137			CAGE		-	-	-	-	-
1138			CAGE		-	-	-	-	-
1139				B3	3,964,379	3,694,323	270,056	-	270,056
1140									
1141	403GV0	General Vehicles							
1142			SG		-	-	-	-	-
1143					-	-	-	-	-
1144									
1145	403MP	Mining Depreciation							
1146			CAEE		-	-	-	-	-
1147				B3	-	-	-	-	-
1148									
1149	403EP	Experimental Plant Depreciation							
1150			DGP		-	-	-	-	-
1151			SG		-	-	-	-	-
1152					-	-	-	-	-
1153	4031	ARO Depreciation							
1154			S		-	-	-	-	-
1155					-	-	-	-	-
1156									
1157									
1158	**TOTAL DEPRECIATION EXPENSE**			B3	**84,391,232**	**78,615,927**	**5,775,305**	**-**	**5,775,305**
1159									
1160	Summary of Depreciation Expense by Factor								
1161		S			19,314,262	17,838,762	1,475,500	-	1,475,500
1162		SG-P			1,817,614	1,675,638	141,976	-	141,976
1163		SG-U			771,433	711,176	60,257	-	60,257
1164		SG			24,880,651	22,937,198	1,943,454	-	1,943,454
1165		SO			1,581,698	1,471,107	110,591	-	110,591
1166		CN			66,494	61,882	4,612	-	4,612
1167		SE			-	-	-	-	-
1168		CAGW			3,541,093	2,777,025	764,068	-	764,068
1169		CAGE			26,501,014	26,501,014	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			8,663	8,663	-	-	-
1172		JBG			5,908,309	4,633,462	1,274,847	-	1,274,847
1173		JBE			-	-	-	-	-
1174	Total Depreciation Expense By Factor			B3	84,391,232	78,615,927	5,775,305	-	5,775,305
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		36,205	27,217	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		23,699	22,042	1,657	-	1,657
1180			DGU		-	-	-	-	-
1181			CN		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	59,904	49,259	10,645	-	10,645
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-

NOVEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,345	15,334	10	-	10
1194			SE		-	-	-	-	-
1195			SG		860,743	793,509	67,234	-	67,234
1196			SO		2,628,775	2,444,973	183,801	-	183,801
1197			CN		1,316,101	1,224,815	91,286	-	91,286
1198			CAGW		224,809	176,302	48,508	-	48,508
1199			CAGE		28,070	28,070	-	-	-
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		31,950	25,056	6,894	-	6,894
1204			CAGE		112,241	112,241	-	-	-
1205			JBG		8,209	6,438	1,771	-	1,771
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,226,395	4,826,891	399,504	-	399,504
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		6,688	6,688	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	6,688	6,688	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,157	24,113	2,043	-	2,043
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,157	24,113	2,043	-	2,043
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,319,144	4,906,951	412,193	-	412,193
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									
1237	406	Amortization of Plant Acquisition Adj							
1238			S		25,136	25,136	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		3,718	3,718	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		871,098	871,098	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,403	661	-	661
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		99,588	91,809	7,779	-	7,779
1256			TROJP		-	-	-	-	-
1257				B4	973,751	965,310	8,440	-	8,440
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**6,321,749**	**5,901,116**	**420,633**	**-**	**420,633**
1260									
1261									
1262									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1263	Summary of Amortization Expense by Factor								
1264		S			954,472	945,473	8,999	-	8,999
1265		SE			-	-	-	-	-
1266		TROJP			-	-	-	-	-
1267		SG-P			26,157	24,113	2,043	-	2,043
1268		SG-U			-	-	-	-	-
1269		SO			2,652,474	2,467,015	185,458	-	185,458
1270		JBG			8,209	6,438	1,771	-	1,771
1271		SSGCH			-	-	-	-	-
1272		CN			1,316,101	1,224,815	91,286	-	91,286
1273		CAGW			259,824	203,762	56,063	-	56,063
1274		CAGE			144,029	144,029	-	-	-
1275		CAEW			-	-	-	-	-
1276		CAEE			152	152	-	-	-
1277		SG			960,331	885,319	75,012	-	75,012
1278	Total Amortization Expense by Factor			B4	6,321,749	5,901,116	420,633	-	420,633
1279	408	Taxes Other Than Income							
1280			S		4,600,680	3,137,841	1,462,839	-	1,462,839
1281			GPS		13,617,978	12,665,822	952,156	-	952,156
1282			SO		(41,168)	(38,290)	(2,878)	-	(2,878)
1283			SE		90,735	83,988	6,748	-	6,748
1284			CAGE		160,812	160,812	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**18,429,037**	**16,010,173**	**2,418,864**	**-**	**2,418,864**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(63,740)	(63,740)	-	-	-
1296									
1297				B7	(63,740)	(63,740)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(63,740)**	**(63,740)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		41,804,739	39,038,168	2,766,571	-	2,766,571
1310					41,804,739	39,038,168	2,766,571	-	2,766,571
1311									
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		433,142	404,477	28,665	-	28,665
1314					433,142	404,477	28,665	-	28,665
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		5,395,501	5,038,435	357,066	-	357,066
1324					5,395,501	5,038,435	357,066	-	357,066
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(7,072,417)	(6,604,376)	(468,041)	-	(468,041)
1328					(7,072,417)	(6,604,376)	(468,041)	-	(468,041)
1329									
1330		Total Elec. Interest Deductions for Tax		B6	40,560,965	37,876,705	2,684,260	-	2,684,260
1331									
1332		Non-Utility Portion of Interest							
1333			427 NUTIL		-	-	-	-	-
1334			428 NUTIL		-	-	-	-	-
1335			429 NUTIL		-	-	-	-	-
1336			431 NUTIL		-	-	-	-	-
1337									
1338		Total Non-utility Interest			-	-	-	-	-
1339									
1340		Total Interest Deductions for Tax			40,560,965	37,876,705	2,684,260	-	2,684,260
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(14,050,720)	(13,120,866)	(929,854)	-	(929,854)
1346		Total Operating Deductions for Tax		B6	(14,050,720)	(13,120,866)	(929,854)	-	(929,854)

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1347									
1348									
1349	41010	Deferred Income Tax - Federal-DR							
1350			S		-	-	-	-	-
1351			SCHMDEXP		-	-	-	-	-
1352			CIAC		-	-	-	-	-
1353			SO		-	-	-	-	-
1354			SNP		-	-	-	-	-
1355			SE		-	-	-	-	-
1356			SG		-	-	-	-	-
1357			GPS		-	-	-	-	-
1358			TAXDEPR		-	-	-	-	-
1359			CAEW		-	-	-	-	-
1360			CN		-	-	-	-	-
1361			JBE		-	-	-	-	-
1362			CAGW		-	-	-	-	-
1363			CAGE		-	-	-	-	-
1364			JBG		-	-	-	-	-
1365			CAEE		-	-	-	-	-
1366			SNPD		-	-	-	-	-
1367				B7	-	-	-	-	-
1368									
1369									
1370									
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		-	-	-	-	-
1373			CIAC		-	-	-	-	-
1374			SCHMDEXP		-	-	-	-	-
1375			SNP		-	-	-	-	-
1376			SG		-	-	-	-	-
1377			SNPD		-	-	-	-	-
1378			SO		-	-	-	-	-
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		-	-	-	-	-
1382			GPS		-	-	-	-	-
1383			CN		-	-	-	-	-
1384			JBE		-	-	-	-	-
1385			CAGW		-	-	-	-	-
1386			CAGE		-	-	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		-	-	-	-	-
1389				B7	-	-	-	-	-
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through							
1393			S		-	-	-	-	-
1394			SNP		-	-	-	-	-
1395			SO		-	-	-	-	-
1396			SE		-	-	-	-	-
1397			TROJP		-	-	-	-	-
1398			DGP		-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402			S		-	-	-	-	-
1403			BADDEBT		-	-	-	-	-
1404			JBE		-	-	-	-	-
1405			SCHMDEXP		-	-	-	-	-
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		-	-	-	-	-
1411									
1412				B6	-	-	-	-	-
1413									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1414	SCHMAT	Additions - Temporary							
1415			S		-	-	-	-	-
1416			JBE		-	-	-	-	-
1417			CIAC		-	-	-	-	-
1418			SNP		-	-	-	-	-
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		-	-	-	-	-
1423			GPS		-	-	-	-	-
1424			SO		-	-	-	-	-
1425			SNPD		-	-	-	-	-
1426			JBG		-	-	-	-	-
1427			BADDEBT		-	-	-	-	-
1428			CAGW		-	-	-	-	-
1429			CAGE		-	-	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		-	-	-	-	-
1432			SCHMDEXP		-	-	-	-	-
1433				B6	-	-	-	-	-
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	-	-	-	-	-
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		9,255,723	9,255,723	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**9,255,723**	**9,255,723**	**-**	**-**	**-**
1485									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			464,304,947	426,561,909	37,743,038	-	37,743,038
1489		Operating Deductions:							
1490		O & M Expenses			126,193,699	97,408,297	28,785,403	-	28,785,403
1491		Depreciation Expense			84,391,232	78,615,927	5,775,305	-	5,775,305
1492		Amortization Expense			6,321,749	5,901,116	420,633	-	420,633
1493		Taxes Other Than Income			18,429,037	16,010,173	2,418,864	-	2,418,864
1494		Interest & Dividends (AFUDC-Equity)			(14,050,720)	(13,120,866)	(929,854)	-	(929,854)
1495		Misc Revenue & Expense			-	-	-	-	-
1496		Total Operating Deductions			221,284,998	184,814,647	36,470,351	-	36,470,351
1497		Other Deductions:							
1498		Interest Deductions			40,560,965	37,876,705	2,684,260	-	2,684,260
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			202,458,985	203,870,558	(1,411,573)	-	(1,411,573)
1503									
1504		State Income Taxes			9,255,723	9,255,723	-	-	-
1505									
1506	Total Taxable Income				193,203,261	194,614,835	(1,411,573)	-	(1,411,573)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				40,572,685	40,869,115	(296,430)	-	(296,430)
1511									
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	SG		-	-	-	-	-
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**				**40,572,685**	**40,869,115**	**(296,430)**	**-**	**(296,430)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**285,100,386**	**247,996,611**	**37,103,775**	**-**	**37,103,775**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,977,765	3,217,831	-	3,217,831
1526			CAGW		1,788,644	1,402,705	385,939	-	385,939
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	936,181	257,580	-	257,580
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,853,602	3,861,350	-	3,861,350
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,906,043	669,874	-	669,874
1537			CAGW		70,301,953	55,132,765	15,169,188	-	15,169,188
1538			CAGE		777,283,505	777,283,505	-	-	-
1539			JBG		191,765,130	150,387,598	41,377,532	-	41,377,532
1540			CAGE		-	-	-	-	-
1541				B8	1,047,926,504	990,709,911	57,216,593	-	57,216,593
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,402,785	4,778,971	-	4,778,971
1547			CAGW		129,962,123	101,919,946	28,042,178	-	28,042,178
1548			CAGE		3,229,448,606	3,229,448,606	-	-	-
1549			JBG		1,031,856,613	809,210,922	222,645,690	-	222,645,690
1550			S		-	-	-	-	-
1551				B8	4,452,449,097	4,196,982,258	255,466,839	-	255,466,839
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,980,837	33,170,336	2,810,501	-	2,810,501
1557			CAGW		40,464,553	31,733,438	8,731,115	-	8,731,115
1558			CAGE		707,556,292	707,556,292	-	-	-
1559			JBG		210,663,737	165,208,416	45,455,321	-	45,455,321
1560			CAGE		-	-	-	-	-
1561				B8	994,665,419	937,668,483	56,996,936	-	56,996,936
1562									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,886,942	668,255	-	668,255
1567			CAGW		9,916,302	7,776,642	2,139,660	-	2,139,660
1568			CAGE		346,817,356	346,817,356	-	-	-
1569			JBG		63,387,370	49,710,155	13,677,215	-	13,677,215
1570			CAGE		-	-	-	-	-
1571				B8	428,676,225	412,191,095	16,485,130	-	16,485,130
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,314,884	111,409	-	111,409
1579			CAGW		478,845	375,524	103,321	-	103,321
1580			CAGE		25,962,784	25,962,784	-	-	-
1581			JBG		6,417,202	5,032,550	1,384,652	-	1,384,652
1582			CAGE		-	-	-	-	-
1583				B8	34,285,124	32,685,742	1,599,383	-	1,599,383
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		(13,771,684)	(13,771,684)	-	-	-
1592			SG		151,930,962	140,063,476	11,867,486	-	11,867,486
1593					138,159,278	126,291,792	11,867,486	-	11,867,486
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,187,876,598**	**6,784,382,882**	**403,493,716**	**-**	**403,493,716**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600		S			-	-	-	-	-
1601		JBG			1,505,283,812	1,180,485,822	324,797,990	-	324,797,990
1602		JBE			-	-	-	-	-
1603		SG			308,846,556	284,722,230	24,124,326	-	24,124,326
1604		CAGW			252,912,420	198,341,020	54,571,400	-	54,571,400
1605		CAGE			5,120,833,810	5,120,833,810	-	-	-
1606		SSGCH			-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,187,876,598	6,784,382,882	403,493,716	-	403,493,716
1608	320	Land and Land Rights							
1609			DGP		-	-	-	-	-
1610			SG		-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614			DGP		-	-	-	-	-
1615			SG		-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619			DGP		-	-	-	-	-
1620			SG		-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624			DGP		-	-	-	-	-
1625			SG		-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629			DGP		-	-	-	-	-
1630			SG		-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634			DGP		-	-	-	-	-
1635			SG		-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640			SG		-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1645									
1646									
1647									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1648	Summary of Nuclear Production Plant by Factor								
1649		DGP			-	-	-	-	-
1650		DGU			-	-	-	-	-
1651		SG			-	-	-	-	-
1652									
1653	Total Nuclear Plant by Factor				-	-	-	-	-
1654									
1655	330	Land and Land Rights							
1656			SG-P		31,872,755	29,383,141	2,489,614	-	2,489,614
1657			SG-U		6,598,344	6,082,940	515,404	-	515,404
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	38,471,099	35,466,081	3,005,018	-	3,005,018
1663									
1664	331	Structures and Improvements							
1665			SG-P		261,763,711	241,317,075	20,446,636	-	20,446,636
1666			SG-U		22,183,572	20,450,790	1,732,782	-	1,732,782
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	283,947,283	261,767,865	22,179,418	-	22,179,418
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		408,601,323	376,685,048	31,916,275	-	31,916,275
1675			SG-U		106,415,681	98,103,441	8,312,240	-	8,312,240
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	515,017,003	474,788,489	40,228,514	-	40,228,514
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,328,902	73,132,439	6,196,463	-	6,196,463
1684			SG-U		51,284,522	47,278,634	4,005,887	-	4,005,887
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	130,613,424	120,411,073	10,202,351	-	10,202,351
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,419,085	53,855,910	4,563,176	-	4,563,176
1693			SG-U		14,720,002	13,570,207	1,149,795	-	1,149,795
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	73,139,087	67,426,117	5,712,970	-	5,712,970
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		2,471,059	2,278,042	193,017	-	193,017
1704			SG-U		211,143	194,650	16,493	-	16,493
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	2,682,202	2,472,692	209,510	-	209,510
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,443,723	21,612,509	1,831,214	-	1,831,214
1713			SG-U		4,289,823	3,954,740	335,083	-	335,083
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,733,545	25,567,249	2,166,296	-	2,166,296
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1724	HP	Unclassified Hydro Plant - Acct 300							
1725			S		-	-	-	-	-
1726			DGU		-	-	-	-	-
1727			CAGW		-	-	-	-	-
1728			CAGE		-	-	-	-	-
1729			SG		-	-	-	-	-
1730			CAGE		-	-	-	-	-
1731					-	-	-	-	-
1732									
1733	**Total Hydraulic Plant**			B8	**1,071,603,643**	**987,899,567**	**83,704,077**	**-**	**83,704,077**
1734									
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			865,900,558	798,264,164	67,636,394	-	67,636,394
1741		SG-U			205,703,086	189,635,403	16,067,682	-	16,067,682
1742	Total Hydraulic Plant by Factor			B8	1,071,603,643	987,899,567	83,704,077	-	83,704,077
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,550,558	976,898	-	976,898
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		13,533,312	12,476,211	1,057,101	-	1,057,101
1751				B8	52,865,932	50,831,933	2,033,999	-	2,033,999
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,482,757	8,111,864	-	8,111,864
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		101,505,175	93,576,500	7,928,675	-	7,928,675
1759				B8	277,116,686	261,076,147	16,040,539	-	16,040,539
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,424,930	392,054	-	392,054
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,047,299	392,054	-	392,054
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		338,392,802	265,377,135	73,015,667	-	73,015,667
1774			CAGE		808,093,758	808,093,758	-	-	-
1775			SG		2,887,935,693	2,662,356,029	225,579,665	-	225,579,665
1776				B8	4,034,422,254	3,735,826,922	298,595,332	-	298,595,332
1777									
1778	344	Generators							
1779			S		284,866	284,866	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,923	4,399	-	4,399
1782			CAGW		117,560,187	92,193,999	25,366,188	-	25,366,188
1783			CAGE		311,630,342	311,630,342	-	-	-
1784			SG		165,335,673	152,421,131	12,914,542	-	12,914,542
1785				B8	594,867,389	556,582,260	38,285,129	-	38,285,129
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		590,815	590,815	-	-	-
1790			CAGW		48,345,150	37,913,624	10,431,526	-	10,431,526
1791			CAGE		166,419,936	166,419,936	-	-	-
1792			SG		247,879,971	228,517,808	19,362,163	-	19,362,163
1793				B8	463,235,872	433,442,183	29,793,689	-	29,793,689
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		11,864,536	10,937,785	926,751	-	926,751
1800			CAGW		3,559,273	2,791,281	767,991	-	767,991
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	24,842,414	23,147,671	1,694,742	-	1,694,742
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300							
1809			S		-	-	-	-	-
1810			SG		-	-	-	-	-
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					-	-	-	-	-
1814									
1815	**Total Other Production Plant**			B8	**5,463,789,899**	**5,076,954,415**	**386,835,484**	**-**	**386,835,484**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,023,904	1,023,904	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,428,110,683	3,160,337,387	267,773,295	-	267,773,295
1821			CAGW		551,796,472	432,734,284	119,062,188	-	119,062,188
1822			CAGE		1,482,858,840	1,482,858,840	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,463,789,899	5,076,954,415	386,835,484	-	386,835,484
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,723,270,141**	**12,849,236,864**	**874,033,277**	**-**	**874,033,277**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		346,824,543	319,733,717	27,090,826	-	27,090,826
1839				B8	346,824,543	319,733,717	27,090,826	-	27,090,826
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		387,940,114	357,637,707	30,302,406	-	30,302,406
1849				B8	387,940,114	357,637,707	30,302,406	-	30,302,406
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,874,097	515,638	-	515,638
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,737,472,790	2,523,645,940	213,826,850	-	213,826,850
1858				B8	2,739,862,525	2,525,520,037	214,342,488	-	214,342,488
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,529,610,909	1,410,131,408	119,479,501	-	119,479,501
1867				B8	1,529,610,909	1,410,131,408	119,479,501	-	119,479,501
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,303,616,591	1,201,789,742	101,826,850	-	101,826,850
1876				B8	1,303,616,591	1,201,789,742	101,826,850	-	101,826,850
1877									
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,688,840,415	1,556,923,331	131,917,084	-	131,917,084
1885				B8	1,688,840,415	1,556,923,331	131,917,084	-	131,917,084
1886									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,870,490	3,568,162	302,328	-	302,328
1893				B8	3,870,490	3,568,162	302,328	-	302,328
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,624	8,374,092	709,531	-	709,531
1901				B8	9,083,624	8,374,092	709,531	-	709,531
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,193,086	948,383	-	948,383
1909				B8	12,141,468	11,193,086	948,383	-	948,383
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		149,415,421	137,744,427	11,670,994	-	11,670,994
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					149,415,421	137,744,427	11,670,994	-	11,670,994
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,171,206,100**	**7,532,615,709**	**638,590,391**	**-**	**638,590,391**
1922	Summary of Transmission Plant by Factor								
1923		JBG			-	-	-	-	-
1924		JBE			-	-	-	-	-
1925		CAGW			2,389,735	1,874,097	515,638	-	515,638
1926		CAGE			-	-	-	-	-
1927		SG			8,168,816,366	7,530,741,612	638,074,753	-	638,074,753
1928	Total Transmission Plant by Factor			B8	8,171,206,100	7,532,615,709	638,590,391	-	638,590,391
1929	360	Land and Land Rights							
1930			S		77,561,898	74,728,756	2,833,143	-	2,833,143
1931				B8	77,561,898	74,728,756	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		151,057,293	141,498,555	9,558,738	-	9,558,738
1935				B8	151,057,293	141,498,555	9,558,738	-	9,558,738
1936									
1937	362	Station Equipment							
1938			S		1,274,308,758	1,179,711,179	94,597,579	-	94,597,579
1939				B8	1,274,308,758	1,179,711,179	94,597,579	-	94,597,579
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,591,306,164	1,454,225,212	137,080,952	-	137,080,952
1947				B8	1,591,306,164	1,454,225,212	137,080,952	-	137,080,952
1948									
1949	365	Overhead Conductors							
1950			S		1,009,331,075	911,731,358	97,599,717	-	97,599,717
1951				B8	1,009,331,075	911,731,358	97,599,717	-	97,599,717
1952									
1953	366	Underground Conduit							
1954			S		502,436,292	477,001,817	25,434,475	-	25,434,475
1955				B8	502,436,292	477,001,817	25,434,475	-	25,434,475
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,142,973,121	1,105,065,262	37,907,859	-	37,907,859
1962				B8	1,142,973,121	1,105,065,262	37,907,859	-	37,907,859
1963									
1964	368	Line Transformers							
1965			S		1,648,788,584	1,515,918,804	132,869,779	-	132,869,779
1966				B8	1,648,788,584	1,515,918,804	132,869,779	-	132,869,779
1967									
1968	369	Services							
1969			S		1,056,816,586	975,382,311	81,434,276	-	81,434,276
1970				B8	1,056,816,586	975,382,311	81,434,276	-	81,434,276
1971									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1972	370	Meters							
1973			S		307,871,829	291,767,611	16,104,217	-	16,104,217
1974				B8	307,871,829	291,767,611	16,104,217	-	16,104,217
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,902,209	8,368,539	533,671	-	533,671
1978				B8	8,902,209	8,368,539	533,671	-	533,671
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		63,523,821	59,669,100	3,854,721	-	3,854,721
1986				B8	63,523,821	59,669,100	3,854,721	-	3,854,721
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		72,901,975	70,118,873	2,783,102	-	2,783,102
1990					72,901,975	70,118,873	2,783,102	-	2,783,102
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**8,907,779,605**	**8,265,187,376**	**642,592,229**	**-**	**642,592,229**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		8,907,779,605	8,265,187,376	642,592,229	-	642,592,229
2001									
2002	Total Distribution Plant by Factor			B8	8,907,779,605	8,265,187,376	642,592,229	-	642,592,229
2003	389	Land and Land Rights							
2004			S		16,330,314	15,231,488	1,098,826	-	1,098,826
2005			CN		1,128,506	1,050,232	78,274	-	78,274
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,132	96	-	96
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,079,420	532,197	-	532,197
2011				B8	25,071,997	23,362,604	1,709,393	-	1,709,393
2012									
2013	390	Structures and Improvements							
2014			S		151,680,310	137,178,374	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,648,764	570,065	-	570,065
2018			SG		11,515,090	10,615,634	899,456	-	899,456
2019			CAGW		10,644	8,347	2,297	-	2,297
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		113,068,169	105,162,550	7,905,619	-	7,905,619
2023				B8	285,931,780	262,052,408	23,879,372	-	23,879,372
2024									
2025	391	Office Furniture & Equipment							
2026			S		7,094,800	6,724,665	370,135	-	370,135
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,809,524	2,614,653	194,871	-	194,871
2030			SG		1,154,207	1,064,051	90,156	-	90,156
2031			SE		-	-	-	-	-
2032			SO		72,121,179	67,078,535	5,042,644	-	5,042,644
2033			CAGW		141,067	110,629	30,438	-	30,438
2034			CAGE		2,276,725	2,276,725	-	-	-
2035			JBG		274,976	215,644	59,332	-	59,332
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	85,899,060	80,111,483	5,787,577	-	5,787,577
2041									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2042	392	Transportation Equipment							
2043			S		121,796,149	115,037,330	6,758,820	-	6,758,820
2044			SO		6,942,976	6,457,530	485,446	-	485,446
2045			SG		13,170,758	12,141,976	1,028,782	-	1,028,782
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	167,650	46,127	-	46,127
2051			CAGE		9,098,400	9,098,400	-	-	-
2052			JBG		2,833,940	2,222,456	611,485	-	611,485
2053			CAEW		-	-	-	-	-
2054			CAEE		327,360	327,360	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	154,383,360	145,452,700	8,930,659	-	8,930,659
2058									
2059	393	Stores Equipment							
2060			S		10,800,794	10,059,149	741,644	-	741,644
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		242,940	225,954	16,986	-	16,986
2064			SG		2,711,790	2,499,969	211,821	-	211,821
2065			CAGW		181,719	142,509	39,210	-	39,210
2066			CAGE		3,456,042	3,456,042	-	-	-
2067			JBG		967,416	758,675	208,741	-	208,741
2068			CAGE		-	-	-	-	-
2069				B8	18,360,700	17,142,298	1,218,402	-	1,218,402
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		38,612,756	35,620,338	2,992,418	-	2,992,418
2073			DGP		-	-	-	-	-
2074			SG		4,100,349	3,780,067	320,283	-	320,283
2075			SO		1,802,347	1,676,329	126,018	-	126,018
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		721,277	565,646	155,631	-	155,631
2079			CAGE		15,537,296	15,537,296	-	-	-
2080			JBG		2,692,452	2,111,497	580,956	-	580,956
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	63,592,169	59,416,864	4,175,306	-	4,175,306
2086									
2087	395	Laboratory Equipment							
2088			S		28,236,926	26,764,017	1,472,908	-	1,472,908
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,840,522	4,502,077	338,445	-	338,445
2092			SE		-	-	-	-	-
2093			SG		2,791,225	2,573,200	218,026	-	218,026
2094			CAGW		221,524	173,725	47,799	-	47,799
2095			CAGE		3,754,023	3,754,023	-	-	-
2096			JBG		595,909	467,328	128,580	-	128,580
2097			CAEW		-	-	-	-	-
2098			CAEE		1,326,848	1,326,848	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	41,766,976	39,561,218	2,205,757	-	2,205,757
2102									
2103	396	Power Operated Equipment							
2104			S		181,739,065	171,625,295	10,113,770	-	10,113,770
2105			DGP		-	-	-	-	-
2106			SG		7,691,311	7,090,534	600,776	-	600,776
2107			SO		4,663,667	4,337,587	326,079	-	326,079
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	150,293	41,351	-	41,351
2111			CAGE		30,447,215	30,447,215	-	-	-
2112			JBG		10,734,214	8,418,072	2,316,142	-	2,316,142
2113			CAEW		-	-	-	-	-
2114			CAEE		236,686	236,686	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	235,703,801	222,305,682	13,398,119	-	13,398,119

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2118	397	Communication Equipment							
2119			S		205,784,765	192,537,494	13,247,271	-	13,247,271
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,949,215	89,240,537	6,708,678	-	6,708,678
2123			CN		3,458,622	3,218,729	239,893	-	239,893
2124			SG		173,262,682	159,728,954	13,533,729	-	13,533,729
2125			SE		-	-	-	-	-
2126			CAGW		1,072,587	841,153	231,434	-	231,434
2127			CAGE		26,920,056	26,920,056	-	-	-
2128			JBG		3,839,543	3,011,078	828,466	-	828,466
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	510,567,107	475,777,637	34,789,470	-	34,789,470
2134									
2135	398	Misc. Equipment							
2136			S		3,803,284	3,593,680	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		69,363	64,552	4,811	-	4,811
2140			SO		1,600,273	1,488,384	111,890	-	111,890
2141			SE		-	-	-	-	-
2142			SG		958,426	883,563	74,864	-	74,864
2143			CAGW		24,068	18,875	5,193	-	5,193
2144			CAGE		1,820,393	1,820,393	-	-	-
2145			JBG		310,804	243,741	67,063	-	67,063
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,590,579	8,117,154	473,425	-	473,425
2150									
2151	399	Coal Mine							
2152			SE		-	-	-	-	-
2153			CAEW		-	-	-	-	-
2154			CAEE		1,822,901	1,822,901	-	-	-
2155	MP		JBE		-	-	-	-	-
2156				B8	1,822,901	1,822,901	-	-	-
2157									
2158	399L	WIDCO Capital Lease							
2159			SE		-	-	-	-	-
2160					-	-	-	-	-
2161									
2162		Remove Capital Leases			-	-	-	-	-
2163					-	-	-	-	-
2164									
2165	1011390	General Capital Leases							
2166			S		499,158	499,158	-	-	-
2167			CAGW		1,692,407	1,327,233	365,174	-	365,174
2168			CAGE		5,985,983	5,985,983	-	-	-
2169			SO		-	-	-	-	-
2170				B9	8,177,548	7,812,374	365,174	-	365,174
2171									
2172		Remove Capital Leases			(8,177,548)	(7,812,374)	(365,174)	-	(365,174)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-
2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		104,923,713	97,587,547	7,336,166	-	7,336,166
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					104,923,713	97,587,547	7,336,166	-	7,336,166
2190									
2191	399G	Unclassified Gen Plant - Acct 300							
2192			S		-	-	-	-	-
2193			SO		-	-	-	-	-
2194			SG		-	-	-	-	-
2195			DGP		-	-	-	-	-
2196			DGU		-	-	-	-	-
2197					-	-	-	-	-
2198									
2199	**TOTAL GENERAL PLANT**			B8	**1,536,614,143**	**1,432,710,496**	**103,903,647**	**-**	**103,903,647**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2200									
2201	Summary of General Plant by Factor								
2202		S			766,378,321	714,870,989	51,507,332	-	51,507,332
2203		JBG			22,249,255	17,448,490	4,800,765	-	4,800,765
2204		JBE			-	-	-	-	-
2205		SG			217,357,065	200,379,079	16,977,987	-	16,977,987
2206		SO			413,766,618	384,836,450	28,930,167	-	28,930,167
2207		SE			-	-	-	-	-
2208		CN			15,684,844	14,596,929	1,087,915	-	1,087,915
2209		DEU			-	-	-	-	-
2210		CAGW			4,470,715	3,506,060	964,655	-	964,655
2211		CAGE			99,794,250	99,794,250	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			5,090,623	5,090,623	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		Less Capital Leases			(8,177,548)	(7,812,374)	(365,174)	-	(365,174)
2217	Total General Plant by Factor			B8	1,536,614,143	1,432,710,496	103,903,647	-	103,903,647
2218	301	Organization							
2219			S		-	-	-	-	-
2220			SO		-	-	-	-	-
2221			CAGW		-	-	-	-	-
2222			CAGE		-	-	-	-	-
2223			SG		-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226			S		1,000,000	1,000,000	-	-	-
2227			SG		13,121,054	12,096,155	1,024,899	-	1,024,899
2228			SG-P		103,455,075	95,374,091	8,080,984	-	8,080,984
2229			SG-U		10,501,813	9,681,506	820,308	-	820,308
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	128,077,942	118,151,752	9,926,190	-	9,926,190
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,333,830	21,311,962	2,021,868	-	2,021,868
2238			SG		101,044,326	93,151,648	7,892,678	-	7,892,678
2239			SO		497,550,584	462,762,321	34,788,262	-	34,788,262
2240			SE		-	-	-	-	-
2241			CN		232,118,881	216,018,910	16,099,971	-	16,099,971
2242			CAGW		28,873,948	22,643,760	6,230,187	-	6,230,187
2243			CAGE		64,539,697	64,539,697	-	-	-
2244			JBG		1,546,542	1,212,842	333,700	-	333,700
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			CAGE		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	949,016,913	881,650,246	67,366,667	-	67,366,667
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	949,016,913	881,650,246	67,366,667	-	67,366,667
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,077,094,855**	**999,801,997**	**77,292,858**	**-**	**77,292,858**
2261									
2262	Summary of Intangible Plant by Factor								
2263		S			24,333,830	22,311,962	2,021,868	-	2,021,868
2264		JBG			1,546,542	1,212,842	333,700	-	333,700
2265		JBE			-	-	-	-	-
2266		SG			114,165,380	105,247,803	8,917,577	-	8,917,577
2267		SO			497,550,584	462,762,321	34,788,262	-	34,788,262
2268		CN			232,118,881	216,018,910	16,099,971	-	16,099,971
2269		CAGW			28,873,948	22,643,760	6,230,187	-	6,230,187
2270		CAGE			64,539,697	64,539,697	-	-	-
2271		CAEW			-	-	-	-	-
2272		CAEE			9,106	9,106	-	-	-
2273		SG-P			103,455,075	95,374,091	8,080,984	-	8,080,984
2274		SG-U			10,501,813	9,681,506	820,308	-	820,308
2275		SE			-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,077,094,855	999,801,997	77,292,858	-	77,292,858

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2277	Summary of Unclassified Plant (Account 106)								
2278		DP			72,901,975	70,118,873	2,783,102	-	2,783,102
2279		DS0			-	-	-	-	-
2280		GP			104,923,713	97,587,547	7,336,166	-	7,336,166
2281		HP			-	-	-	-	-
2282		NP			-	-	-	-	-
2283		OP			-	-	-	-	-
2284		TP			149,415,421	137,744,427	11,670,994	-	11,670,994
2285		TS0			-	-	-	-	-
2286		IP			-	-	-	-	-
2287		MP							
2288		SP			138,159,278	126,291,792	11,867,486	-	11,867,486
2289	Total Unclassified Plant by Factor				465,400,386	431,742,639	33,657,748	-	33,657,748
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,415,964,844**	**31,079,552,443**	**2,336,412,401**	**-**	**2,336,412,401**
2292	Summary of Electric Plant by Factor								
2293		S			9,699,515,661	9,003,394,230	696,121,430	-	696,121,430
2294		SE			-	-	-	-	-
2295		JBG			1,529,079,609	1,199,147,154	329,932,455	-	329,932,455
2296		JBE			-	-	-	-	-
2297		SG			12,237,296,049	11,281,428,111	955,867,938	-	955,867,938
2298		SO			911,317,201	847,598,772	63,718,430	-	63,718,430
2299		CN			247,803,726	230,615,840	17,187,886	-	17,187,886
2300		DEU			-	-	-	-	-
2301		CAGW			840,443,289	659,099,221	181,344,069	-	181,344,069
2302		CAGE			6,768,026,596	6,768,026,596	-	-	-
2303		CAEW			-	-	-	-	-
2304		CAEE			5,099,729	5,099,729	-	-	-
2305		SG-P			969,355,633	893,638,255	75,717,378	-	75,717,378
2306		SG-U			216,204,899	199,316,909	16,887,990	-	16,887,990
2307		Less Capital Leases			(8,177,548)	(7,812,374)	(365,174)	-	(365,174)
2308				B8	33,415,964,844	31,079,552,443	2,336,412,401	-	2,336,412,401
2309	105	Plant Held For Future Use							
2310			S		12,062,430	12,062,430	-	-	-
2311			SG		2,112,145	1,947,163	164,982	-	164,982
2312			SG-P		-	-	-	-	-
2313			SG-U		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,174,575**	**14,009,593**	**164,982**	**-**	**164,982**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,826,933	154,795	-	154,795
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustments**			B15	**154,931,754**	**154,776,960**	**154,795**	**-**	**154,795**
2329									
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,626,494)	(2,626,494)	-	-	-
2332			SG		(615,340)	(567,275)	(48,065)	-	(48,065)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,428,076)**	**(144,380,011)**	**(48,065)**	**-**	**(48,065)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		507,445	504,133	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	507,445	504,133	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		234,657,805	234,657,805	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	234,657,805	234,657,805	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**235,165,250**	**235,161,938**	**3,312**	**-**	**3,312**
2363									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,036,457	1,576,390	460,068	-	460,068
2368			CAEE		79,146,207	79,146,207	-	-	-
2369			JBE		20,026,768	15,502,406	4,524,362	-	4,524,362
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	101,209,432	96,225,002	4,984,430	-	4,984,430
2373									
2374	152	Fuel Stock - Undistributed							
2375			SE		-	-	-	-	-
2376			CAEW		-	-	-	-	-
2377			CAEE		-	-	-	-	-
2378					-	-	-	-	-
2379									
2380	25316	DG&T Working Capital Deposit							
2381			SE		-	-	-	-	-
2382			CAEW		-	-	-	-	-
2383			CAEE		-	-	-	-	-
2384				B13	-	-	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387			SE		-	-	-	-	-
2388			CAEW		-	-	-	-	-
2389			CAEE		-	-	-	-	-
2390				B13	-	-	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393			SE		-	-	-	-	-
2394			CAEW		-	-	-	-	-
2395			CAEE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398	**Total Fuel Stock**			B13	**101,209,432**	**96,225,002**	**4,984,430**	**-**	**4,984,430**
2399	154	Materials and Supplies							
2400			S		275,436,438	255,654,703	19,781,735	-	19,781,735
2401			SG		2,912,185	2,684,711	227,474	-	227,474
2402			SE		-	-	-	-	-
2403			SO		(1,148,992)	(1,068,656)	(80,336)	-	(80,336)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,370,421)	(1,285,669)	(84,753)	-	(84,753)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		10,543,355	8,268,395	2,274,960	-	2,274,960
2413			CAGE		134,585,537	134,585,537	-	-	-
2414			JBG		778,608	610,606	168,002	-	168,002
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	421,736,709	399,449,628	22,287,081	-	22,287,081
2419									
2420	158	Allowance Inventory							
2421			S		28,591,991	28,591,991	-	-	-
2422									
2423				B13	28,591,991	28,591,991	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	257,016	15,984	-	15,984
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(15,984)	15,984	-	15,984
2430									
2431	**Total Materials & Supplies (Net)**			B13	**450,328,701**	**428,025,635**	**22,303,066**	**-**	**22,303,066**
2432									
2433	165	Prepayments							
2434			S		45,400,770	45,400,770	-	-	-
2435			GPS		28,162,859	26,193,738	1,969,120	-	1,969,120
2436			SG		4,583,687	4,225,650	358,037	-	358,037
2437			CAGW		-	-	-	-	-
2438			CAGE		1,559,499	1,559,499	-	-	-
2439			CAEW		4,055	3,139	916	-	916
2440			CAEE		114,896	114,896	-	-	-
2441			SE		-	-	-	-	-
2442			SO		104,719,455	97,397,570	7,321,884	-	7,321,884
2443	**Total Prepayments**			B15	**184,545,220**	**174,895,263**	**9,649,957**	**-**	**9,649,957**
2444									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2445	182M	Misc Regulatory Assets							
2446			S		1,290,584,735	1,290,325,831	258,904	-	258,904
2447			SG		4,830,028	4,452,749	377,279	-	377,279
2448			CAGE		-	-	-	-	-
2449			CAGE		5,592,365	5,592,365	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		190,661,909	190,661,909	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,491,669,037**	**1,491,032,855**	**636,182**	**-**	**636,182**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,008,300	3,008,300	-	-	-
2460			SG-P		-	-	-	-	-
2461			SG-U		-	-	-	-	-
2462			SG		72,994,984	67,293,270	5,701,714	-	5,701,714
2463			SO		41,596	38,687	2,908	-	2,908
2464			SE		-	-	-	-	-
2465			CAGW		16,802,121	13,176,695	3,625,426	-	3,625,426
2466			CAGE		42,215,726	42,215,726	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		506	392	114	-	114
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**135,369,743**	**126,039,580**	**9,330,163**	**-**	**9,330,163**
2472									
2473	Working Capital								
2474	CWC	Cash Working Capital							
2475			S		-	-	-	-	-
2476			SO		-	-	-	-	-
2477			SE		-	-	-	-	-
2478				B14	-	-	-	-	-
2479									
2480	OWC	Other Work. Cap.							
2481	131	Cash	SNP		-	-	-	-	-
2482	135	Working Funds	SG		-	-	-	-	-
2483	141	Other A/R	SO		-	-	-	-	-
2484	143	Other A/R	SO		87,102,681	81,012,544	6,090,136	-	6,090,136
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,213,713)	(6,709,337)	(504,376)	-	(504,376)
2487	232	A/P	CAEE		(3,423,902)	(3,423,902)	-	-	-
2488	232	A/P	SG		(5,074,920)	(4,678,513)	(396,407)	-	(396,407)
2489	232	A/P	S		(37,262)	(37,262)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		(10,842,875)	(10,842,875)	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(1,935,853)	(1,935,853)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	58,574,155	53,384,802	5,189,353	-	5,189,353
2503									
2504	**Total Working Capital**				**58,574,155**	**53,384,802**	**5,189,353**	**-**	**5,189,353**
2505	Miscellaneous Rate Base								
2506	18221	Unrec Plant & Reg Study Costs							
2507			S		-	-	-	-	-
2508									
2509					-	-	-	-	-
2510									
2511	18222	Nuclear Plant - Trojan							
2512			S		-	-	-	-	-
2513			TROJP		-	-	-	-	-
2514			TROJD		-	-	-	-	-
2515				B16	-	-	-	-	-
2516									
2517									
2518									
2519	1869	Misc Deferred Debits-Trojan							
2520			S		-	-	-	-	-
2521			SNPPN		-	-	-	-	-
2522					-	-	-	-	-
2523									
2524	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2525									
2526	**TOTAL RATE BASE ADDITIONS**				**2,681,539,792**	**2,629,171,617**	**52,368,175**	**-**	**52,368,175**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2532	2281	Prop Ins	S		2,603,431	2,135,870	467,561	-	467,561
2533	2281	Prop Ins	SO		(6,500,000)	(6,045,526)	(454,474)	-	(454,474)
2534	2282	Inj & Dam	SO		(1,775,197,714)	(1,651,077,582)	(124,120,132)	-	(124,120,132)
2535	2283	Pen & Ben	SO		(1,004,849)	(934,591)	(70,258)	-	(70,258)
2536	2282	Inj & Dam	S		293,940,800	293,940,800	-	-	-
2537	254	Ins Prov	SO		-	-	-	-	-
2538				B15	(1,486,158,332)	(1,361,981,029)	(124,177,303)	-	(124,177,303)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(184,206)	(50,682)	-	(50,682)
2543				B15	(234,889)	(184,206)	(50,682)	-	(50,682)
2544									
2545	254		JBG		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(115,119,099)	(115,119,099)	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Accum. - WA Accel. De	S		(1,437,578,924)	(1,334,167,664)	(103,411,260)	-	(103,411,260)
2551				B15	(1,552,698,024)	(1,449,286,764)	(103,411,260)	-	(103,411,260)
2552									
2553	252	Customer Advances for Construction							
2554			S		(29,646,116)	(29,639,416)	(6,700)	-	(6,700)
2555			SG		(111,527,590)	(102,816,054)	(8,711,536)	-	(8,711,536)
2556			CAGE		(63,659,586)	(63,659,586)	-	-	-
2557			CAGW		(3,820)	(2,996)	(824)	-	(824)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(204,837,112)**	**(196,118,052)**	**(8,719,060)**	**-**	**(8,719,060)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(94,986,728)	(94,546,140)	(440,588)	-	(440,588)
2567			GPS		-	-	-	-	-
2568			SO		(11,178,111)	(10,396,548)	(781,563)	-	(781,563)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,208,498)	(2,208,498)	-	-	-
2571			SG		(237,603,733)	(219,044,258)	(18,559,475)	-	(18,559,475)
2572			CAEW		-	-	-	-	-
2573			CAEE		(16,044,866)	(16,044,866)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(362,021,935)	(342,240,309)	(19,781,626)	-	(19,781,626)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		356,018,919	330,708,564	25,310,356	-	25,310,356
2579			CN		-	-	-	-	-
2580			SO		449,322,512	417,906,310	31,416,202	-	31,416,202
2581			IBT		-	-	-	-	-
2582			BADDEBT		5,626,244	4,829,717	796,527	-	796,527
2583			TROJD		-	-	-	-	-
2584			SG		1,398,090	1,288,884	109,206	-	109,206
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	45,290	12,461	-	12,461
2588			CAGE		2,559,804	2,559,804	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		35,134,848	35,134,848	-	-	-
2591			JBE		(2,382,653)	(1,844,374)	(538,279)	-	(538,279)
2592			SNPD		1,645,741	1,543,961	101,780	-	101,780
2593									
2594	Total Accum Deferred Income Taxes			B19	849,381,257	792,173,004	57,208,253	-	57,208,253
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(123,716,611)	(114,052,977)	(9,663,633)	-	(9,663,633)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(123,716,611)	(114,052,977)	(9,663,633)	-	(9,663,633)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		57,653,315	58,880,229	(1,226,914)	-	(1,226,914)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,042,651,140)	(2,853,083,628)	(189,567,512)	-	(189,567,512)
2608			JBE		(1,452,058)	(1,124,015)	(328,043)	-	(328,043)
2609			SO		240	224	17	-	17
2610			SNPD		-	-	-	-	-
2611			SNP		(276,085)	(257,814)	(18,271)	-	(18,271)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		22,408	22,408	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,986,703,319)	(2,795,562,596)	(191,140,723)	-	(191,140,723)
2620									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622			S		(357,077,953)	(357,014,298)	(63,656)	-	(63,656)
2623			SG		(1,933,767)	(1,782,718)	(151,049)	-	(151,049)
2624			SE		-	-	-	-	-
2625			SO		(35,459,405)	(32,980,117)	(2,479,288)	-	(2,479,288)
2626			GPS		(6,396,045)	(5,948,839)	(447,205)	-	(447,205)
2627			SNP		(498,149)	(465,183)	(32,967)	-	(32,967)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(534,705)	(419,331)	(115,374)	-	(115,374)
2631			CAGE		(274,529)	(274,529)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(34,052,614)	(34,052,614)	-	-	-
2634			JBE		-	-	-	-	-
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(436,227,169)	(432,937,630)	(3,289,538)	-	(3,289,538)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,697,265,841)**	**(2,550,380,199)**	**(146,885,642)**	**-**	**(146,885,642)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(2,012,799)	(2,012,799)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(164,872)	(151,994)	(12,878)	-	(12,878)
2649	**Total Accumulated ITC**			B19	**(2,177,671)**	**(2,164,792)**	**(12,878)**	**-**	**(12,878)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,305,393,803)**	**(5,902,355,352)**	**(403,038,451)**	**-**	**(403,038,451)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(70,137,137)	(67,545,110)	(2,592,027)	-	(2,592,027)
2657			SG-P		(48,306)	(44,533)	(3,773)	-	(3,773)
2658			SG-U		-	-	-	-	-
2659			SG		(92,754,499)	(85,509,348)	(7,245,151)	-	(7,245,151)
2660			CAGW		(184,938,285)	(145,033,794)	(39,904,490)	-	(39,904,490)
2661			CAGE		(2,985,524,204)	(2,985,524,204)	-	-	-
2662			JBG		(814,556,522)	(638,798,091)	(175,758,431)	-	(175,758,431)
2663			CAGE		-	-	-	-	-
2664				B17	(4,147,958,952)	(3,922,455,081)	(225,503,872)	-	(225,503,872)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			CAGW		(352,678,439)	(276,580,333)	(76,098,107)	-	(76,098,107)
2680			CAGE		(112,629,469)	(112,629,469)	-	-	-
2681				B17	(465,307,908)	(389,209,801)	(76,098,107)	-	(76,098,107)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(53,102)	(53,102)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(62,003)	(5,253)	-	(5,253)
2688			CAGW		(259,215,192)	(203,283,831)	(55,931,362)	-	(55,931,362)
2689			CAGE		(389,461,085)	(389,461,085)	-	-	-
2690			SG		59,690,981	55,028,457	4,662,525	-	4,662,525
2691				B17	(589,105,655)	(537,831,564)	(51,274,090)	-	(51,274,090)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,202,372,515)**	**(4,849,496,446)**	**(352,876,069)**	**-**	**(352,876,069)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(70,190,240)	(67,598,213)	(2,592,027)	-	(2,592,027)
2702			SG-P		(48,306)	(44,533)	(3,773)	-	(3,773)
2703			SG-U		-	-	-	-	-
2704			SG		(33,130,774)	(30,542,895)	(2,587,879)	-	(2,587,879)
2705			CAGW		(796,831,916)	(624,897,957)	(171,933,958)	-	(171,933,958)
2706			CAGE		(3,487,614,757)	(3,487,614,757)	-	-	-
2707			JBG		(814,556,522)	(638,798,091)	(175,758,431)	-	(175,758,431)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,202,372,515)	(4,849,496,446)	(352,876,069)	-	(352,876,069)

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			SG-P		-	-	-	-	-
2714			SG-U		-	-	-	-	-
2715			CAGW		(787,999)	(617,971)	(170,028)	-	(170,028)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,251,901,956)	(2,076,003,550)	(175,898,407)	-	(175,898,407)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,252,689,955)**	**(2,076,621,520)**	**(176,068,435)**	**-**	**(176,068,435)**
2720	108360	Land and Land Rights							
2721			S		(10,621,719)	(10,400,461)	(221,258)	-	(221,258)
2722				B17	(10,621,719)	(10,400,461)	(221,258)	-	(221,258)
2723									
2724	108361	Structures and Improvements							
2725			S		(37,761,142)	(36,083,530)	(1,677,612)	-	(1,677,612)
2726				B17	(37,761,142)	(36,083,530)	(1,677,612)	-	(1,677,612)
2727									
2728	108362	Station Equipment							
2729			S		(386,800,578)	(356,306,234)	(30,494,344)	-	(30,494,344)
2730				B17	(386,800,578)	(356,306,234)	(30,494,344)	-	(30,494,344)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(730,582,017)	(648,706,018)	(81,875,999)	-	(81,875,999)
2738				B17	(730,582,017)	(648,706,018)	(81,875,999)	-	(81,875,999)
2739									
2740	108365	Overhead Conductors							
2741			S		(370,845,920)	(330,639,007)	(40,206,913)	-	(40,206,913)
2742				B17	(370,845,920)	(330,639,007)	(40,206,913)	-	(40,206,913)
2743									
2744	108366	Underground Conduit							
2745			S		(194,796,842)	(182,589,954)	(12,206,888)	-	(12,206,888)
2746				B17	(194,796,842)	(182,589,954)	(12,206,888)	-	(12,206,888)
2747									
2748	108367	Underground Conductors							
2749			S		(414,044,963)	(398,885,138)	(15,159,824)	-	(15,159,824)
2750				B17	(414,044,963)	(398,885,138)	(15,159,824)	-	(15,159,824)
2751									
2752	108368	Line Transformers							
2753			S		(647,296,395)	(578,036,581)	(69,259,814)	-	(69,259,814)
2754				B17	(647,296,395)	(578,036,581)	(69,259,814)	-	(69,259,814)
2755									
2756	108369	Services							
2757			S		(403,473,533)	(366,920,899)	(36,552,634)	-	(36,552,634)
2758				B17	(403,473,533)	(366,920,899)	(36,552,634)	-	(36,552,634)
2759									
2760	108370	Meters							
2761			S		(113,076,459)	(103,642,477)	(9,433,983)	-	(9,433,983)
2762				B17	(113,076,459)	(103,642,477)	(9,433,983)	-	(9,433,983)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,395,359)	(6,964,027)	(431,332)	-	(431,332)
2768				B17	(7,395,359)	(6,964,027)	(431,332)	-	(431,332)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-
2773									
2774	108373	Street Lights							
2775			S		(34,106,720)	(32,446,201)	(1,660,519)	-	(1,660,519)
2776				B17	(34,106,720)	(32,446,201)	(1,660,519)	-	(1,660,519)
2777									
2778	108D00	Unclassified Dist Plant - Acct 300							
2779			S		-	-	-	-	-
2780					-	-	-	-	-
2781									
2782	108DS	Unclassified Dist Sub Plant - Acct 300							
2783			S		-	-	-	-	-
2784					-	-	-	-	-
2785									
2786	108DP	Unclassified Dist Sub Plant - Acct 300							
2787			S		2,458,347	2,049,479	408,868	-	408,868
2788					2,458,347	2,049,479	408,868	-	408,868
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,348,343,299)**	**(3,049,571,048)**	**(298,772,251)**	**-**	**(298,772,251)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,348,343,299)	(3,049,571,048)	(298,772,251)	-	(298,772,251)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,348,343,299)	(3,049,571,048)	(298,772,251)	-	(298,772,251)

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2797	108GP	General Plant Accumulated Depr							
2798			S		(313,310,283)	(286,220,884)	(27,089,398)	-	(27,089,398)
2799			SG-P		-	-	-	-	-
2800			SG-U		-	-	-	-	-
2801			SG		(91,323,409)	(84,190,043)	(7,133,367)	-	(7,133,367)
2802			CN		(6,597,126)	(6,139,544)	(457,583)	-	(457,583)
2803			SO		(118,278,444)	(110,008,528)	(8,269,916)	-	(8,269,916)
2804			SE		-	-	-	-	-
2805			CAGW		(1,740,166)	(1,364,687)	(375,479)	-	(375,479)
2806			CAGE		(47,244,269)	(47,244,269)	-	-	-
2807			JBG		(8,335,992)	(6,537,319)	(1,798,673)	-	(1,798,673)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,782,714)	(1,782,714)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(588,612,403)	(543,487,988)	(45,124,415)	-	(45,124,415)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(588,612,403)**	**(543,487,988)**	**(45,124,415)**	**-**	**(45,124,415)**
2842									
2843									
2844									
2845	Summary of General Depreciation by Factor								
2846			S		(313,310,283)	(286,220,884)	(27,089,398)	-	(27,089,398)
2847			SG-P		-	-	-	-	-
2848			SG-U		-	-	-	-	-
2849			SE		-	-	-	-	-
2850			SO		(118,278,444)	(110,008,528)	(8,269,916)	-	(8,269,916)
2851			CN		(6,597,126)	(6,139,544)	(457,583)	-	(457,583)
2852			SG		(91,323,409)	(84,190,043)	(7,133,367)	-	(7,133,367)
2853			DEU		-	-	-	-	-
2854			CAGW		(1,740,166)	(1,364,687)	(375,479)	-	(375,479)
2855			CAGE		(47,244,269)	(47,244,269)	-	-	-
2856			CAEW		-	-	-	-	-
2857			CAEE		(1,782,714)	(1,782,714)	-	-	-
2858			SSGCT		-	-	-	-	-
2859			JBG		(8,335,992)	(6,537,319)	(1,798,673)	-	(1,798,673)
2860			Remove Capital Leases		-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(588,612,403)	(543,487,988)	(45,124,415)	-	(45,124,415)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,392,018,172)**	**(10,519,177,002)**	**(872,841,170)**	**-**	**(872,841,170)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(125,742)	(125,742)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(125,742)	(125,742)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,810,668)	(10,716,717)	(2,093,950)	-	(2,093,950)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,561,299)	(1,452,134)	(109,165)	-	(109,165)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,371,967)	(12,168,852)	(2,203,115)	-	(2,203,115)
2884									
2885									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(3,895,531)	(3,591,247)	(304,284)	-	(304,284)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(3,895,531)	(3,591,247)	(304,284)	-	(304,284)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,737,734)	(1,737,323)	(410)	-	(410)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(6,299)	(6,299)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(60,923,608)	(56,164,801)	(4,758,806)	-	(4,758,806)
2904			SG-P		(46,951,358)	(43,283,938)	(3,667,419)	-	(3,667,419)
2905			SG-U		(6,966,248)	(6,422,107)	(544,141)	-	(544,141)
2906			CN		(192,478,039)	(179,127,592)	(13,350,447)	-	(13,350,447)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(21,315,645)	(16,716,327)	(4,599,318)	-	(4,599,318)
2910			CAGE		(28,456,122)	(28,456,122)	-	-	-
2911			JBG		(1,248,211)	(978,882)	(269,329)	-	(269,329)
2912			SO		(377,259,213)	(350,881,609)	(26,377,604)	-	(26,377,604)
2913				B18	(737,342,475)	(683,774,999)	(53,567,475)	-	(53,567,475)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(737,342,475)	(683,774,999)	(53,567,475)	-	(53,567,475)
2917									
2918	111390	Accum Amtr - Capital Lease							
2919			S		-	-	-	-	-
2920			SG		-	-	-	-	-
2921			CAGE		-	-	-	-	-
2922			CAGW		-	-	-	-	-
2923			SO		-	-	-	-	-
2924					-	-	-	-	-
2925									
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927									
2928	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(755,735,715)**	**(699,660,840)**	**(56,074,874)**	**-**	**(56,074,874)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934			S		(14,674,144)	(12,579,783)	(2,094,361)	-	(2,094,361)
2935			SG-P		(50,846,889)	(46,875,185)	(3,971,703)	-	(3,971,703)
2936			SG-U		(6,966,248)	(6,422,107)	(544,141)	-	(544,141)
2937			SE		-	-	-	-	-
2938			SO		(378,820,512)	(352,333,743)	(26,486,769)	-	(26,486,769)
2939			CN		(192,478,039)	(179,127,592)	(13,350,447)	-	(13,350,447)
2940			SSGCT		-	-	-	-	-
2941			JBG		(1,248,211)	(978,882)	(269,329)	-	(269,329)
2942			CAGW		(21,315,645)	(16,716,327)	(4,599,318)	-	(4,599,318)
2943			CAGE		(28,456,122)	(28,456,122)	-	-	-
2944			CAEW		-	-	-	-	-
2945			CAEE		(6,299)	(6,299)	-	-	-
2946			SG		(60,923,608)	(56,164,801)	(4,758,806)	-	(4,758,806)
2947			Less Capital Lease		-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(755,735,715)	(699,660,840)	(56,074,874)	-	(56,074,874)