Washington Jurisdiction
RESULTS OF OPERATIONS

January 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JANUARY 2024
FILE:	WA JAM - January 2024
PREPARED BY:	Revenue Requirement Department
DATE:	June 24, 2024
TIME:	12:04:22 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.

JANUARY 2024 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	523,699,502	478,194,681	45,504,821	0	45,504,821
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,762,882	1,334,968	427,914	0	427,914
5	Other Operating Revenues	2.4	24,000,688	22,233,728	1,766,960	0	1,766,960
6	Total Operating Revenues	2.4	549,463,072	501,763,377	47,699,695	0	47,699,695
7							
8	Operating Expenses:						
9	Steam Production	2.6	33,917,499	28,910,419	5,007,080	0	5,007,080
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	4,429,967	4,083,938	346,029	0	346,029
12	Other Power Supply	2.9 & 2.10	2,949,796	(43,759,927)	46,709,723	0	46,709,723
13	Transmission	2.12	9,854,626	8,097,682	1,756,944	0	1,756,944
14	Distribution	2.13	32,106,592	30,409,108	1,697,484	0	1,697,484
15	Customer Accounts	2.14	5,649,109	5,137,954	511,155	0	511,155
16	Customer Service	2.14	12,734,871	12,663,670	71,201	0	71,201
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	29,255,390	27,177,863	2,077,527	0	2,077,527
19							
20	Total O & M Expenses	2.16	130,897,851	72,720,707	58,177,143	0	58,177,143
21							
22	Depreciation	2.17	84,929,509	79,186,057	5,743,452	0	5,743,452
23	Amortization Expense	2.19	6,565,763	6,135,867	429,895	0	429,895
24	Taxes Other Than Income	2.19	17,662,380	15,379,405	2,282,975	0	2,282,975
25	Income Taxes - Federal	2.23	53,699,961	58,236,472	(4,536,511)	0	(4,536,511)
26	Income Taxes - State	2.22	13,188,949	13,188,949	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(39,275)	(39,275)	0	0	0
29	Misc Revenue & Expense	2.5	57	57	0	0	0
30							
31	Total Operating Expenses	2.23	306,905,194	244,808,240	62,096,954	0	62,096,954
32							
33	Operating Revenue for Return		242,557,878	256,955,137	(14,397,259)	0	(14,397,259)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,099,197,691	30,795,764,719	2,303,432,972	0	2,303,432,972
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	1,741,479,323	1,731,816,826	9,662,497	0	9,662,497
39	Elec Plant Acq Adj	2.33 & 2.34	10,445,970	10,339,821	106,149	0	106,149
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	208,873,101	200,604,146	8,268,955	0	8,268,955
42	Fuel Stock	2.34	106,840,492	101,291,872	5,548,620	0	5,548,620
43	Material & Supplies	2.35	443,634,756	419,878,792	23,755,964	0	23,755,964
44	Working Capital	2.36	142,364,961	131,295,680	11,069,282	0	11,069,282
45	Weatherization Loans	2.34	244,121,278	244,117,966	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		36,011,132,148	33,649,119,415	2,362,012,733	0	2,362,012,733
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,440,978,543)	(10,570,294,443)	(870,684,100)	0	(870,684,100)
52	Accum Prov For Amort	2.42	(759,535,554)	(703,695,786)	(55,839,768)	0	(55,839,768)
53	Accum Def Income Taxes	2.38	(2,808,841,523)	(2,655,283,204)	(153,558,319)	0	(153,558,319)
54	Unamortized ITC	2.38	(2,152,056)	(2,139,330)	(12,726)	0	(12,726)
55	Customer Adv for Const	2.37	(254,205,213)	(244,987,471)	(9,217,741)	0	(9,217,741)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(3,332,540,722)	(3,105,400,363)	(227,140,358)	0	(227,140,358)
58							
59	Total Rate Base Deductions		(18,598,253,610)	(17,281,800,597)	(1,316,453,013)	0	(1,316,453,013)
60							
61	Total Rate Base		17,412,878,538	16,367,318,817	1,045,559,720	0	1,045,559,720
62							

JANUARY 2024 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		238,987,168	210,687,702	28,299,466	-	28,299,466
65									
66				B1	238,987,168	210,687,702	28,299,466	-	28,299,466
67									
68	442	Commercial & Industrial Sales							
69			S		283,224,589	266,080,247	17,144,342	-	17,144,342
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	283,224,589	266,080,247	17,144,342	-	17,144,342
75									
76	444	Public Street & Highway Lighting							
77			S		1,487,746	1,426,732	61,013	-	61,013
78			SO		-	-	-	-	-
79				B1	1,487,746	1,426,732	61,013	-	61,013
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**				**523,699,502**	**478,194,681**	**45,504,821**	**-**	**45,504,821**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,334,968	1,334,968	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,334,968	1,334,968	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		427,914	-	427,914	-	427,914
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	427,914	-	427,914	-	427,914
110									
111		Total Sales for Resale			1,762,882	1,334,968	427,914	-	427,914
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**525,462,384**	**479,529,649**	**45,932,735**	**-**	**45,932,735**
121	450	Forfeited Discounts & Interest							
122			S		1,291,872	1,288,347	3,526	-	3,526
123			SO		-	-	-	-	-
124				B1	1,291,872	1,288,347	3,526	-	3,526
125									
126	451	Misc Electric Revenue							
127			S		729,823	720,110	9,713	-	9,713
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	729,823	720,110	9,713	-	9,713
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

JANUARY 2024 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		1,111,740	1,030,495	81,246	-	81,246
141			CAGW		-	-	-	-	-
142			CAGE		34,086	34,086	-	-	-
143			JBG		550	431	119	-	119
144			SG		205,465	189,416	16,049	-	16,049
145			SO		443,339	412,355	30,984	-	30,984
146				B1	1,795,181	1,666,784	128,397	-	128,397
147									
148									
149									
150	456	Other Electric Revenue							
151			S		1,786,844	1,786,844	-	-	-
152			CAGE		82,529	82,529	-	-	-
153			CAGW		-	-	-	-	-
154			SO		-	-	-	-	-
155			SG		13,143,875	12,117,193	1,026,682	-	1,026,682
156			JBG		1,514,279	1,187,540	326,739	-	326,739
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		3,656,285	3,384,382	271,904	-	271,904
161				B1	20,183,812	18,558,488	1,625,324	-	1,625,324
162									
163		**Total Other Electric Revenues**			**24,000,688**	**22,233,728**	**1,766,960**	**-**	**1,766,960**
164									
165		**Total Electric Operating Revenues**		**B1**	**549,463,072**	**501,763,377**	**47,699,695**	**-**	**47,699,695**
166									
167		Summary of Revenues by Factor							
168			S		530,382,664	484,355,445	46,027,219	-	46,027,219
169			JBG		1,514,829	1,187,972	326,858	-	326,858
170			SE		3,656,285	3,384,382	271,904	-	271,904
171			SO		443,339	412,355	30,984	-	30,984
172			SG		13,349,340	12,306,609	1,042,731	-	1,042,731
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		-	-	-	-	-
176			CAGE		116,615	116,615	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179		Total Electric Operating Revenues		B1	549,463,072	501,763,377	47,699,695	-	47,699,695
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		57	57	-	-	-
219			SG		-	-	-	-	-
220				B1	57	57	-	-	-
221									
222		**Total Miscellaneous Revenues**			**57**	**57**	**-**	**-**	**-**

JANUARY 2024 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**				**57**	**57**	**-**	**-**	**-**
230									
231	500	Operation Supervision & Engineering							
232			SG		990	913	77	-	77
233			CAGW		3,366	2,640	726	-	726
234			CAGE		73,306	73,306	-	-	-
235			JBG		1,473,384	1,155,469	317,915	-	317,915
236			JBE		-	-	-	-	-
237				B2	1,551,046	1,232,327	318,718	-	318,718
238									
239	501	Fuel Related							
240			SE		44	41	3	-	3
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		176,639	138,525	38,114	-	38,114
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		935,457	935,457	-	-	-
247			JBE		168,734	130,615	38,120	-	38,120
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,280,874	1,204,637	76,237	-	76,237
251									
252	501NPC	Fuel Related							
253			S		2,911,786	-	2,911,786	-	2,911,786
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	2,911,786	-	2,911,786	-	2,911,786
265									
266		Total Fuel Related			4,192,660	1,204,637	2,988,023	-	2,988,023
267									
268	502	Steam Expenses							
269			SG		9,715	8,956	759	-	759
270			CAGW		132,781	104,130	28,650	-	28,650
271			CAGE		4,867,493	4,867,493	-	-	-
272			JBG		1,781,835	1,397,365	384,470	-	384,470
273			CAGE		-	-	-	-	-
274				B2	6,791,823	6,377,944	413,879	-	413,879
275									
276	509	Allowances							
277			SE		-	-	-	-	-
278			CAGW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		27,082	-	27,082	-	27,082
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					27,082	-	27,082	-	27,082
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		(31,602)	(24,783)	(6,819)	-	(6,819)
291			CAGE		96,647	96,647	-	-	-
292			JBG		-	-	-	-	-
293			CAGE		-	-	-	-	-
294				B2	65,046	71,864	(6,819)	-	(6,819)
295									
296	506	Misc. Steam Expense							
297			SG		157,449	145,150	12,298	-	12,298
298			SE		-	-	-	-	-
299			CAGW		245,976	192,901	53,075	-	53,075
300			CAGE		4,853,850	4,853,850	-	-	-
301			JBG		(3,840,026)	(3,011,456)	(828,570)	-	(828,570)
302			CAGE		-	-	-	-	-
303				B2	1,417,249	2,180,445	(763,197)	-	(763,197)
304									

JANUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
305	507	Rents							
306			SG		679	626	53	-	53
307			CAGW		-	-	-	-	-
308			CAGE		(57,199)	(57,199)	-	-	-
309			JBG		15,092	11,835	3,256	-	3,256
310			CAGE		-	-	-	-	-
311				B2	(41,429)	(44,738)	3,309	-	3,309
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		(6,847)	(5,369)	(1,477)	-	(1,477)
316			CAGE		347,189	347,189	-	-	-
317			JBG		29,746	23,328	6,418	-	6,418
318			CAGE		-	-	-	-	-
319				B2	370,088	365,147	4,941	-	4,941
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		85,558	78,875	6,683	-	6,683
325			CAGW		84,788	66,493	18,295	-	18,295
326			CAGE		1,446,703	1,446,703	-	-	-
327			JBG		747,394	586,127	161,267	-	161,267
328			CAGE		-	-	-	-	-
329				B2	2,364,442	2,178,198	186,244	-	186,244
330									
331	512	Maintenance of Boiler Plant							
332			SG		2,310	2,130	180	-	180
333			CAGW		272,807	213,943	58,864	-	58,864
334			CAGE		5,279,626	5,279,626	-	-	-
335			JBG		4,839,392	3,795,187	1,044,205	-	1,044,205
336			SG-U		-	-	-	-	-
337				B2	10,394,136	9,290,886	1,103,250	-	1,103,250
338									
339	513	Maintenance of Electric Plant							
340			SG		51,670	47,634	4,036	-	4,036
341			CAGW		(91,533)	(71,783)	(19,750)	-	(19,750)
342			CAGE		2,665,414	2,665,414	-	-	-
343			JBG		3,137,044	2,460,158	676,886	-	676,886
344			CAGE		-	-	-	-	-
345				B2	5,762,596	5,101,424	661,172	-	661,172
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		(1,600)	(1,475)	(125)	-	(125)
349			CAGW		37,342	29,285	8,057	-	8,057
350			CAGE		697,156	697,156	-	-	-
351			JBG		289,863	227,318	62,544	-	62,544
352			CAGE		-	-	-	-	-
353				B2	1,022,761	952,284	70,477	-	70,477
354									
355	**Total Steam Power Generation**			B2	**33,917,499**	**28,910,419**	**5,007,080**	**-**	**5,007,080**
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									

JANUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
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	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		646,564	596,060	50,504	-	50,504
410			SG-U		612,201	564,382	47,820	-	47,820
411				B2	1,258,765	1,160,442	98,323	-	98,323
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		62,034	57,188	4,846	-	4,846
418			CAGE		-	-	-	-	-
419				B2	62,034	57,188	4,846	-	4,846
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		356,503	328,656	27,847	-	27,847
424			SG-U		12,388	11,421	968	-	968
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	368,891	340,077	28,814	-	28,814
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		1,388,175	1,279,743	108,432	-	108,432
440			SG-U		655,420	604,225	51,196	-	51,196
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	2,043,595	1,883,968	159,627	-	159,627
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		148,134	136,563	11,571	-	11,571
448			SG-U		6,168	5,686	482	-	482
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	154,301	142,249	12,053	-	12,053
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		222	204	17	-	17
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	222	204	17	-	17
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		88,482	81,571	6,911	-	6,911
464			SG-U		203	187	16	-	16
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	88,685	81,758	6,927	-	6,927
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		31,396	28,944	2,452	-	2,452
475			SG-U		(27,436)	(25,293)	(2,143)	-	(2,143)
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	3,960	3,651	309	-	309
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		44,108	40,663	3,445	-	3,445
483			SG-U		8,352	7,699	652	-	652
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	52,460	48,362	4,098	-	4,098
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		400,637	369,343	31,294	-	31,294
491			SG-U		(3,584)	(3,304)	(280)	-	(280)
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	397,053	366,039	31,014	-	31,014
495									
496	**Total Hydraulic Power Generation**			B2	**4,429,967**	**4,083,938**	**346,029**	**-**	**346,029**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		14,893	11,679	3,213	-	3,213
502			CAGE		56,173	56,173	-	-	-
503			CAGE		-	-	-	-	-
504				B2	71,066	67,853	3,213	-	3,213
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									
513	547NPC	Fuel-NPC							
514			S		5,151,675	-	5,151,675	-	5,151,675
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	5,151,675	-	5,151,675	-	5,151,675
519									
520	548	Generation Expense							
521			SG		26,654	24,572	2,082	-	2,082
522			CAGW		739,470	579,913	159,557	-	159,557
523			CAGE		658,039	658,039	-	-	-
524			S		-	-	-	-	-
525				B2	1,424,163	1,262,524	161,639	-	161,639
526									
527	549	Miscellaneous Other							
528			S		62	62	-	-	-
529			SG		707,523	652,257	55,265	-	55,265
530			CAGW		52,706	41,333	11,372	-	11,372
531			CAGE		214,599	214,599	-	-	-
532			CAGE		-	-	-	-	-
533				B2	974,889	908,251	66,638	-	66,638
534									
535									
536									
537									
538	550	Rents							
539			S		30,952	30,952	-	-	-
540			SG		1,390,754	1,282,121	108,633	-	108,633
541			CAGW		-	-	-	-	-
542			CAGE		500	500	-	-	-
543			CAGE		-	-	-	-	-
544				B2	1,422,206	1,313,573	108,633	-	108,633
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		34,121	26,758	7,362	-	7,362
555			CAGE		60,689	60,689	-	-	-
556			CAGE		-	-	-	-	-
557				B2	94,810	87,448	7,362	-	7,362
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,420,287	1,309,347	110,940	-	110,940
561			CAGW		440,150	345,178	94,972	-	94,972
562			CAGE		178,018	178,018	-	-	-
563			CAGE		-	-	-	-	-
564				B2	2,038,456	1,832,543	205,912	-	205,912
565									
566	554	Maintenance of Misc. Other							
567			SG		159,118	146,689	12,429	-	12,429
568			CAGW		-	-	-	-	-
569			CAGE		11,023	11,023	-	-	-
570			CAGE		-	-	-	-	-
571				B2	170,141	157,713	12,429	-	12,429
572									
573	**Total Other Power Generation**			**B2**	**11,347,407**	**5,629,905**	**5,717,502**	**-**	**5,717,502**
574									
575									
576	555	Purchased Power							
577			S		(53,924,582)	(53,924,582)	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(53,924,582)	(53,924,582)	-	-	-
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		40,672,481	-	40,672,481	-	40,672,481
591					40,672,481	-	40,672,481	-	40,672,481
592									
593		Total Purchased Power		B2	(13,252,101)	(53,924,582)	40,672,481	-	40,672,481
594									
595	556	System Control & Load Dispatch							
596			SG		417,917	385,273	32,644	-	32,644
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	417,917	385,273	32,644	-	32,644
601									
602									
603									
604	557	Other Expenses							
605			S		496,753	496,753	-	-	-
606			SG		3,265,789	3,010,694	255,094	-	255,094
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		26,944	21,130	5,814	-	5,814
612			CAGE		525,756	525,756	-	-	-
613			JBG		120,524	94,519	26,006	-	26,006
614			CAEW		-	-	-	-	-
615			JBE		807	625	182	-	182
616				B2	4,436,573	4,149,477	287,096	-	287,096
617									
618									
619	**Total Other Power Supply**			B2	**(8,397,610)**	**(49,389,831)**	**40,992,221**	**-**	**40,992,221**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**41,297,263**	**(10,765,570)**	**52,062,832**	**-**	**52,062,832**
622									
623									

JANUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
624	Summary of Production Expense by Factor								
625		S			(4,633,791)	(53,396,815)	48,763,025	-	48,763,025
626		SG			7,694,813	7,093,763	601,050	-	601,050
627		SE			44	41	3	-	3
628		JBG			8,594,248	6,739,851	1,854,397	-	1,854,397
629		TROJP			-	-	-	-	-
630		JBE			169,542	131,240	38,302	-	38,302
631		SG-P			3,166,254	2,918,935	247,319	-	247,319
632		SG-U			1,263,713	1,165,003	98,710	-	98,710
633		DEP			-	-	-	-	-
634		CAGW			2,132,001	1,671,975	460,026	-	460,026
635		CAGE			21,974,983	21,974,983	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			935,457	935,457	-	-	-
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	41,297,263	(10,765,570)	52,062,832	-	52,062,832
648	560	Operation Supervision & Engineering							
649			SG		1,722,270	1,587,742	134,528	-	134,528
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	1,722,270	1,587,742	134,528	-	134,528
654									
655	561	Load Dispatching							
656			SG		2,082,812	1,920,121	162,691	-	162,691
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	2,082,812	1,920,121	162,691	-	162,691
661	562	Station Expense							
662			SG		403,864	372,318	31,546	-	31,546
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	403,864	372,318	31,546	-	31,546
667									
668	563	Overhead Line Expense							
669			SG		58,249	53,699	4,550	-	4,550
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	58,249	53,699	4,550	-	4,550
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		1,070,833	-	1,070,833	-	1,070,833
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,070,833	-	1,070,833	-	1,070,833
697									
698		Total Transmission of Electricity by Others			1,070,833	-	1,070,833	-	1,070,833
699									
700	566	Misc. Transmission Expense							
701			SG		252,770	233,026	19,744	-	19,744
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	252,770	233,026	19,744	-	19,744
706									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
707	567	Rents - Transmission							
708			SG		316,381	291,669	24,713	-	24,713
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	316,381	291,669	24,713	-	24,713
713									
714	568	Maint Supervision & Engineering							
715			SG		159,521	147,060	12,460	-	12,460
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	159,521	147,060	12,460	-	12,460
719									
720	569	Maintenance of Structures							
721			SG		710,869	655,342	55,527	-	55,527
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	710,869	655,342	55,527	-	55,527
725									
726	570	Maintenance of Station Equipment							
727			SG		1,103,833	1,017,611	86,222	-	86,222
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,103,833	1,017,611	86,222	-	86,222
732									
733	571	Maintenance of Overhead Lines							
734			SG		1,951,422	1,798,994	152,428	-	152,428
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	1,951,422	1,798,994	152,428	-	152,428
739									
740	572	Maintenance of Underground Lines							
741			SG		21,248	19,588	1,660	-	1,660
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	21,248	19,588	1,660	-	1,660
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		555	512	43	-	43
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	555	512	43	-	43
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**9,854,626**	**8,097,682**	**1,756,944**	**-**	**1,756,944**
753									
754	Summary of Transmission Expense by Factor								
755			S		1,070,833	-	1,070,833	-	1,070,833
756			SG		8,783,793	8,097,682	686,111	-	686,111
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	9,854,626	8,097,682	1,756,944	-	1,756,944
761	580	Operation Supervision & Engineering							
762			S		253,366	240,339	13,027	-	13,027
763			SNPD		3,013,496	2,829,086	184,410	-	184,410
764				B2	3,266,863	3,069,425	197,437	-	197,437
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,502,731	1,410,772	91,959	-	91,959
769				B2	1,502,731	1,410,772	91,959	-	91,959
770									
771	582	Station Expense							
772			S		581,126	571,879	9,246	-	9,246
773			SNPD		28	26	2	-	2
774				B2	581,154	571,906	9,248	-	9,248
775									
776	583	Overhead Line Expenses							
777			S		1,205,275	1,181,245	24,031	-	24,031
778			SNPD		-	-	-	-	-
779				B2	1,205,275	1,181,245	24,031	-	24,031
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		35,269	33,111	2,158	-	2,158
789				B2	35,269	33,111	2,158	-	2,158
790									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
791	586	Meter Expenses							
792			S		282,920	265,597	17,323	-	17,323
793			SNPD		187	175	11	-	11
794				B2	283,107	265,773	17,334	-	17,334
795									
796	587	Customer Installation Expenses							
797			S		1,480,745	1,351,606	129,139	-	129,139
798			SNPD		-	-	-	-	-
799				B2	1,480,745	1,351,606	129,139	-	129,139
800									
801	588	Misc. Distribution Expenses							
802			S		(108,236)	(101,608)	(6,627)	-	(6,627)
803			SG		-	-	-	-	-
804			SNPD		204,143	191,651	12,492	-	12,492
805				B2	95,907	90,042	5,865	-	5,865
806									
807	589	Rents							
808			S		196,245	192,263	3,981	-	3,981
809			SNPD		59,756	56,099	3,657	-	3,657
810				B2	256,001	248,362	7,638	-	7,638
811									
812	590	Maint Supervision & Engineering							
813			S		227,630	214,492	13,138	-	13,138
814			SNPD		654,857	614,783	40,074	-	40,074
815				B2	882,487	829,275	53,212	-	53,212
816									
817	591	Maintenance of Structures							
818			S		254,544	233,518	21,026	-	21,026
819			SNPD		10,752	10,094	658	-	658
820				B2	265,296	243,612	21,684	-	21,684
821									
822	592	Maintenance of Station Equipment							
823			S		894,034	834,091	59,943	-	59,943
824			SNPD		72,290	67,866	4,424	-	4,424
825				B2	966,324	901,958	64,366	-	64,366
826	593	Maintenance of Overhead Lines							
827			S		16,714,754	15,911,499	803,255	-	803,255
828			SNPD		373,527	350,669	22,858	-	22,858
829				B2	17,088,280	16,262,167	826,113	-	826,113
830									
831	594	Maintenance of Underground Lines							
832			S		2,646,645	2,489,320	157,325	-	157,325
833			SNPD		-	-	-	-	-
834				B2	2,646,645	2,489,320	157,325	-	157,325
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		100,053	93,930	6,123	-	6,123
839				B2	100,053	93,930	6,123	-	6,123
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		503,877	496,544	7,333	-	7,333
843			SNPD		-	-	-	-	-
844				B2	503,877	496,544	7,333	-	7,333
845									
846	597	Maintenance of Meters							
847			S		35,609	34,496	1,113	-	1,113
848			SNPD		56,573	53,111	3,462	-	3,462
849				B2	92,182	87,608	4,575	-	4,575
850									
851	598	Maint of Misc. Distribution Plant							
852			S		514,243	463,116	51,128	-	51,128
853			SNPD		340,153	319,337	20,816	-	20,816
854				B2	854,396	782,453	71,943	-	71,943
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**32,106,592**	**30,409,108**	**1,697,484**	**-**	**1,697,484**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		25,682,777	24,378,397	1,304,381	-	1,304,381
861			SNPD		6,423,815	6,030,711	393,104	-	393,104
862									
863	Total Distribution Expense by Factor			B2	32,106,592	30,409,108	1,697,484	-	1,697,484
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		278,033	258,749	19,285	-	19,285
868				B2	278,033	258,749	19,285	-	19,285
869									
870	902	Meter Reading Expense							
871			S		698,897	598,146	100,751	-	100,751
872			CN		104,349	97,111	7,238	-	7,238
873				B2	803,246	695,257	107,989	-	107,989
874									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections							
876			S		426,099	403,828	22,271	-	22,271
877			CN		3,808,910	3,544,720	264,189	-	264,189
878				B2	4,235,009	3,948,548	286,460	-	286,460
879									
880	904	Uncollectible Accounts							
881			S		331,844	234,480	97,364	-	97,364
882			SG		-	-	-	-	-
883			CN		815	759	57	-	57
884				B2	332,659	235,238	97,421	-	97,421
885									
886	905	Misc. Customer Accounts Expense							
887			S		162	162	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	162	162	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**5,649,109**	**5,137,954**	**511,155**	**-**	**511,155**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		1,457,001	1,236,615	220,387	-	220,387
897			CN		4,192,107	3,901,339	290,768	-	290,768
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	5,649,109	5,137,954	511,155	-	511,155
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		12,060,852	12,040,233	20,619	-	20,619
908			CN		347,594	323,485	24,109	-	24,109
909				B2	12,408,446	12,363,717	44,729	-	44,729
910									
911	909	Informational & Instructional Adv							
912			S		51,768	44,346	7,422	-	7,422
913			CN		274,593	255,547	19,046	-	19,046
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	326,361	299,893	26,468	-	26,468
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		64	60	4	-	4
921									
922				B2	64	60	4	-	4
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**12,734,871**	**12,663,670**	**71,201**	**-**	**71,201**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		12,112,620	12,084,579	28,041	-	28,041
929			CN		622,251	579,091	43,160	-	43,160
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	12,734,871	12,663,670	71,201	-	71,201
934									
935									
936	911	Supervision							
937			S		-	-	-	-	-
938			CN		-	-	-	-	-
939					-	-	-	-	-
940									
941	912	Demonstration & Selling Expense							
942			S		-	-	-	-	-
943			CN		-	-	-	-	-
944					-	-	-	-	-
945									
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									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
958									
959	Total Sales Expense by Factor								
960		S			-	-	-	-	-
961		CN			-	-	-	-	-
962	Total Sales Expense by Factor			B2	-	-	-	-	-
963									
964	**Total Customer Service Exp Including Sales**				**12,734,871**	**12,663,670**	**71,201**	**-**	**71,201**
965	920	Administrative & General Salaries							
966			S		23,660	23,660	-	-	-
967			CN		-	-	-	-	-
968			SO		8,301,708	7,721,522	580,186	-	580,186
969				B2	8,325,368	7,745,181	580,186	-	580,186
970									
971	921	Office Supplies & expenses							
972			S		15,962	15,458	504	-	504
973			CN		12,663	11,784	878	-	878
974			SO		988,097	919,041	69,056	-	69,056
975				B2	1,016,721	946,284	70,438	-	70,438
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(4,493,441)	(4,179,405)	(314,036)	-	(314,036)
981				B2	(4,493,441)	(4,179,405)	(314,036)	-	(314,036)
982									
983	923	Outside Services							
984			S		293,907	293,907	-	-	-
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		3,281,867	3,052,505	229,362	-	229,362
989			SG		-	-	-	-	-
990				B2	3,575,773	3,346,412	229,362	-	229,362
991									
992	924	Property Insurance							
993			S		1,298,020	1,238,627	59,393	-	59,393
994			CAGW		-	-	-	-	-
995			SO		544,044	506,022	38,022	-	38,022
996				B2	1,842,064	1,744,649	97,415	-	97,415
997									
998	925	Injuries & Damages							
999			S		76,775	76,775	-	-	-
1000			SO		13,940,371	12,966,111	974,259	-	974,259
1001				B2	14,017,145	13,042,886	974,259	-	974,259
1002									
1003	926	Employee Pensions & Benefits							
1004			S		543,825	524,178	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		(821,689)	(764,263)	(57,426)	-	(57,426)
1007				B2	(277,864)	(240,085)	(37,779)	-	(37,779)
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,367,861	2,115,578	252,283	-	252,283
1016			CAEE		-	-	-	-	-
1017			SO		35,851	33,345	2,506	-	2,506
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		601,435	554,457	46,979	-	46,979
1021				B2	3,005,147	2,703,380	301,767	-	301,767
1022									
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(773,228)	(719,189)	(54,039)	-	(54,039)
1031				B2	(773,228)	(719,189)	(54,039)	-	(54,039)
1032									
1033	930	Misc General Expenses							
1034			S		(140,076)	(140,076)	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		813,098	756,273	56,825	-	56,825
1038				B2	673,022	616,197	56,825	-	56,825
1039									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1040	931	Rents							
1041			S		84,028	83,790	238	-	238
1042			SO		(655,900)	(610,060)	(45,839)	-	(45,839)
1043				B2	(571,871)	(526,270)	(45,601)	-	(45,601)
1044									
1045	935	Maintenance of General Plant							
1046			S		47,471	29,255	18,216	-	18,216
1047			CN		1,076	1,001	75	-	75
1048			SO		2,868,006	2,667,568	200,438	-	200,438
1049				B2	2,916,553	2,697,824	218,729	-	218,729
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**29,255,390**	**27,177,863**	**2,077,527**	**-**	**2,077,527**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		4,611,432	4,261,151	350,281	-	350,281
1055			SO		24,028,784	22,349,470	1,679,314	-	1,679,314
1056			SG		601,435	554,457	46,979	-	46,979
1057			CN		13,738	12,785	953	-	953
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	29,255,390	27,177,863	2,077,527	-	2,077,527
1062									
1063	**TOTAL O&M EXPENSE**			B2	**130,897,851**	**72,720,707**	**58,177,143**	**-**	**58,177,143**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,099	416,785	35,314	-	35,314
1068			CAGW		1,691,147	1,326,245	364,902	-	364,902
1069			CAGE		21,808,308	21,808,308	-	-	-
1070			JBG		5,448,608	4,272,951	1,175,657	-	1,175,657
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	28,837,751	27,261,878	1,575,873	-	1,575,873
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,836,370	1,692,929	143,441	-	143,441
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		776,043	715,426	60,618	-	60,618
1085				B3	2,612,413	2,408,355	204,058	-	204,058
1086									
1087	403OP	Other Production Depreciation							
1088			S		1,671	1,671	-	-	-
1089			SG		23,895	22,028	1,866	-	1,866
1090			CAGW		1,897,428	1,488,016	409,412	-	409,412
1091			CAGE		4,694,833	4,694,833	-	-	-
1092			SG		12,229,485	11,274,228	955,258	-	955,258
1093			CAGE		-	-	-	-	-
1094				B3	18,847,312	17,480,776	1,366,536	-	1,366,536
1095									
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,780	765	-	765
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		11,789,130	10,868,269	920,861	-	920,861
1103				B3	11,792,675	10,871,049	921,626	-	921,626
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		43,677	42,839	838	-	838
1109	361	Structures	S		216,865	204,808	12,057	-	12,057
1110	362	Station Equipment	S		2,655,839	2,466,918	188,921	-	188,921
1111	363	Storage Battery Equipment	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,535,218	4,148,495	386,723	-	386,723
1113	365	OH Conductors	S		2,012,120	1,811,557	200,564	-	200,564
1114	366	UG Conduit	S		943,648	894,349	49,299	-	49,299
1115	367	UG Conductor	S		1,895,562	1,828,698	66,864	-	66,864
1116	368	Line Trans	S		3,284,941	3,024,265	260,676	-	260,676
1117	369	Services	S		2,002,407	1,841,601	160,806	-	160,806
1118	370	Meters	S		1,092,839	1,024,834	68,005	-	68,005
1119	371	Inst Cust Prem	S		38,539	36,809	1,730	-	1,730
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		190,479	181,003	9,476	-	9,476
1122				B3	18,912,134	17,506,175	1,405,958	-	1,405,958
1123									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1124	403GP	General Depreciation							
1125			S		1,363,914	1,272,320	91,594	-	91,594
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		64,920	60,417	4,503	-	4,503
1130			SG		678,992	625,955	53,037	-	53,037
1131			SO		1,582,668	1,472,060	110,609	-	110,609
1132			CAGW		12,925	10,136	2,789	-	2,789
1133			CAGE		183,369	183,369	-	-	-
1134			JBG		31,834	24,965	6,869	-	6,869
1135			JBE		-	-	-	-	-
1136			CAEE		8,603	8,603	-	-	-
1137			CAGE		-	-	-	-	-
1138			CAGE		-	-	-	-	-
1139				B3	3,927,225	3,657,824	269,401	-	269,401
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	**84,929,509**	**79,186,057**	**5,743,452**	**-**	**5,743,452**
1159									
1160	Summary of Depreciation Expense by Factor								
1161			S		19,715,308	18,217,755	1,497,553	-	1,497,553
1162			SG-P		1,836,370	1,692,929	143,441	-	143,441
1163			SG-U		776,043	715,426	60,618	-	60,618
1164			SG		25,173,601	23,207,264	1,966,336	-	1,966,336
1165			SO		1,582,668	1,472,060	110,609	-	110,609
1166			CN		64,920	60,417	4,503	-	4,503
1167			SE		-	-	-	-	-
1168			CAGW		3,605,044	2,827,177	777,867	-	777,867
1169			CAGE		26,686,510	26,686,510	-	-	-
1170			CAEW		-	-	-	-	-
1171			CAEE		8,603	8,603	-	-	-
1172			JBG		5,480,442	4,297,916	1,182,526	-	1,182,526
1173			JBE		-	-	-	-	-
1174	Total Depreciation Expense By Factor			B3	84,929,509	79,186,057	5,743,452	-	5,743,452
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		18,321	9,333	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		17,523	16,299	1,225	-	1,225
1180			DGU		-	-	-	-	-
1181			CN		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	35,844	25,631	10,213	-	10,213
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,252	15,241	10	-	10
1194			SE		-	-	-	-	-
1195			SG		825,693	761,197	64,496	-	64,496
1196			SO		2,769,262	2,575,725	193,537	-	193,537
1197			CN		1,354,980	1,260,997	93,983	-	93,983
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		113,101	113,101	-	-	-
1205			JBG		8,209	6,438	1,771	-	1,771
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,371,478	4,962,280	409,199	-	409,199
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	5,440,168	5,018,713	421,455	-	421,455
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		994,087	994,087	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,403	661	-	661
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		99,589	91,810	7,779	-	7,779
1256			TROJP		-	-	-	-	-
1257				B4	1,096,741	1,088,300	8,440	-	8,440
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**6,565,763**	**6,135,867**	**429,895**	**-**	**429,895**
1260									
1261									

JANUARY 2024 Washington Inter-Jurisdictional Allocation Methodology
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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1262									
1263	Summary of Amortization Expense by Factor								
1264		S			1,059,484	1,050,485	8,999	-	8,999
1265		SE			-	-	-	-	-
1266		TROJP			-	-	-	-	-
1267		SG-P			26,157	24,113	2,043	-	2,043
1268		SG-U			-	-	-	-	-
1269		SO			2,786,785	2,592,024	194,762	-	194,762
1270		JBG			8,209	6,438	1,771	-	1,771
1271		SSGCH			-	-	-	-	-
1272		CN			1,354,980	1,260,997	93,983	-	93,983
1273		CAGW			259,824	203,762	56,063	-	56,063
1274		CAGE			144,889	144,889	-	-	-
1275		CAEW			-	-	-	-	-
1276		CAEE			152	152	-	-	-
1277		SG			925,282	853,007	72,275	-	72,275
1278	Total Amortization Expense by Factor			B4	6,565,763	6,135,867	429,895	-	429,895
1279	408	Taxes Other Than Income							
1280			S		5,413,252	3,956,480	1,456,772	-	1,456,772
1281			GPS		11,753,960	10,932,504	821,456	-	821,456
1282			SO		(41,235)	(38,353)	(2,882)	-	(2,882)
1283			SE		102,594	94,965	7,630	-	7,630
1284			CAGE		433,809	433,809	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**17,662,380**	**15,379,405**	**2,282,975**	**-**	**2,282,975**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(39,275)	(39,275)	-	-	-
1296									
1297				B7	(39,275)	(39,275)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(39,275)**	**(39,275)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		59,363,757	55,452,536	3,911,221	-	3,911,221
1310					59,363,757	55,452,536	3,911,221	-	3,911,221
1311									
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		640,866	598,642	42,224	-	42,224
1314					640,866	598,642	42,224	-	42,224
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		5,629,880	5,258,951	370,928	-	370,928
1324					5,629,880	5,258,951	370,928	-	370,928
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(8,886,237)	(8,300,761)	(585,476)	-	(585,476)
1328					(8,886,237)	(8,300,761)	(585,476)	-	(585,476)
1329									
1330		Total Elec. Interest Deductions for Tax		B6	56,748,266	53,009,368	3,738,898	-	3,738,898
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			56,748,266	53,009,368	3,738,898	-	3,738,898
1341									
1342									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(16,243,802)	(15,173,568)	(1,070,234)	-	(1,070,234)
1346		Total Operating Deductions for Tax		B6	(16,243,802)	(15,173,568)	(1,070,234)	-	(1,070,234)
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		13,188,949	13,188,949	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**13,188,949**	**13,188,949**	**-**	**-**	**-**
1485									
1486									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1487	Calculation of Taxable Income:								
1488		Operating Revenues			549,463,072	501,763,377	47,699,695	-	47,699,695
1489		Operating Deductions:							
1490		O & M Expenses			130,897,851	72,720,707	58,177,143	-	58,177,143
1491		Depreciation Expense			84,929,509	79,186,057	5,743,452	-	5,743,452
1492		Amortization Expense			6,565,763	6,135,867	429,895	-	429,895
1493		Taxes Other Than Income			17,662,380	15,379,405	2,282,975	-	2,282,975
1494		Interest & Dividends (AFUDC-Equity)			(16,243,802)	(15,173,568)	(1,070,234)	-	(1,070,234)
1495		Misc Revenue & Expense			57	57	-	-	-
1496		Total Operating Deductions			223,811,758	158,248,526	65,563,232	-	65,563,232
1497		Other Deductions:							
1498		Interest Deductions			56,748,266	53,009,368	3,738,898	-	3,738,898
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			268,903,048	290,505,483	(21,602,435)	-	(21,602,435)
1503									
1504		State Income Taxes			13,188,949	13,188,949	-	-	-
1505									
1506	Total Taxable Income				255,714,100	277,316,534	(21,602,435)	-	(21,602,435)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				53,699,961	58,236,472	(4,536,511)	-	(4,536,511)
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**				**53,699,961**	**58,236,472**	**(4,536,511)**	**-**	**(4,536,511)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**306,905,194**	**244,808,240**	**62,096,954**	**-**	**62,096,954**
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		779,331,667	779,331,667	-	-	-
1539			JBG		191,677,896	150,319,187	41,358,709	-	41,358,709
1540			CAGE		-	-	-	-	-
1541				B8	1,049,887,432	992,689,662	57,197,771	-	57,197,771
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		3,237,022,607	3,237,022,607	-	-	-
1549			JBG		954,222,030	748,327,704	205,894,327	-	205,894,327
1550			S		-	-	-	-	-
1551				B8	4,382,388,516	4,143,673,041	238,715,475	-	238,715,475
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,970,982	33,161,251	2,809,731	-	2,809,731
1557			CAGW		40,830,765	32,020,632	8,810,133	-	8,810,133
1558			CAGE		707,731,194	707,731,194	-	-	-
1559			JBG		210,661,181	165,206,412	45,454,769	-	45,454,769
1560			CAGE		-	-	-	-	-
1561				B8	995,194,123	938,119,490	57,074,633	-	57,074,633
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		346,900,205	346,900,205	-	-	-
1569			JBG		63,348,652	49,679,791	13,668,861	-	13,668,861
1570			CAGE		-	-	-	-	-
1571				B8	428,720,356	412,243,581	16,476,776	-	16,476,776
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		25,855,394	25,855,394	-	-	-
1581			JBG		6,359,373	4,987,199	1,372,174	-	1,372,174
1582			CAGE		-	-	-	-	-
1583				B8	34,119,905	32,533,000	1,586,905	-	1,586,905
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		-	-	-	-	-
1592			SG		-	-	-	-	-
1593					-	-	-	-	-
1594									
1595									
1596	**Total Steam Production Plant**			B8	**6,982,025,284**	**6,607,112,375**	**374,912,909**	**-**	**374,912,909**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,427,462,892	1,119,456,473	308,006,420	-	308,006,420
1602			JBE		-	-	-	-	-
1603			SG		156,905,740	144,649,669	12,256,071	-	12,256,071
1604			CAGW		253,278,632	198,628,214	54,650,419	-	54,650,419
1605			CAGE		5,144,378,019	5,144,378,019	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	6,982,025,284	6,607,112,375	374,912,909	-	374,912,909
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									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1646									
1647									
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		261,763,374	241,316,764	20,446,610	-	20,446,610
1666			SG-U		22,691,941	20,919,450	1,772,491	-	1,772,491
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	284,455,315	262,236,214	22,219,101	-	22,219,101
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		409,494,085	377,508,075	31,986,009	-	31,986,009
1675			SG-U		106,222,439	97,925,294	8,297,145	-	8,297,145
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	515,716,524	475,433,369	40,283,155	-	40,283,155
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,323,449	73,127,412	6,196,037	-	6,196,037
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	130,607,971	120,406,046	10,201,925	-	10,201,925
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,419,985	53,856,739	4,563,246	-	4,563,246
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	73,139,987	67,426,946	5,713,041	-	5,713,041
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		3,267,055	3,011,862	255,193	-	255,193
1704			SG-U		211,143	194,650	16,493	-	16,493
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	3,478,198	3,206,512	271,686	-	271,686
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,438,646	21,607,829	1,830,817	-	1,830,817
1713			SG-U		4,303,119	3,966,998	336,121	-	336,121
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,741,765	25,574,827	2,166,938	-	2,166,938
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	**1,073,610,859**	**989,749,996**	**83,860,862**	**-**	**83,860,862**
1734									
1735	Summary of Hydraulic Plant by Factor								
1736			S		-	-	-	-	-
1737			SG		-	-	-	-	-
1738			CAGW		-	-	-	-	-
1739			CAGE		-	-	-	-	-
1740			SG-P		867,579,349	799,811,822	67,767,526	-	67,767,526
1741			SG-U		206,031,510	189,938,174	16,093,336	-	16,093,336
1742	Total Hydraulic Plant by Factor			B8	1,073,610,859	989,749,996	83,860,862	-	83,860,862
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		17,581,425	16,208,122	1,373,303	-	1,373,303
1751				B8	56,914,044	54,563,843	2,350,201	-	2,350,201
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		103,101,679	95,048,299	8,053,380	-	8,053,380
1759				B8	278,713,190	262,547,947	16,165,243	-	16,165,243
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		338,392,554	265,376,940	73,015,614	-	73,015,614
1774			CAGE		824,582,601	824,582,601	-	-	-
1775			SG		2,950,295,121	2,719,844,496	230,450,624	-	230,450,624
1776				B8	4,113,270,276	3,809,804,038	303,466,238	-	303,466,238
1777									
1778	344	Generators							
1779			S		284,866	284,866	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,923	4,399	-	4,399
1782			CAGW		118,760,920	93,135,647	25,625,273	-	25,625,273
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,033,528	155,830,143	13,203,385	-	13,203,385
1785				B8	599,935,276	561,102,219	38,833,057	-	38,833,057
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		250,919,373	231,319,800	19,599,574	-	19,599,574
1793				B8	466,275,274	436,244,174	30,031,100	-	30,031,100
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,887,321	11,880,679	1,006,642	-	1,006,642
1800			CAGW		3,559,273	2,791,281	767,991	-	767,991
1801			CAGE		9,443,962	9,443,962	-	-	-
1802				B8	25,890,556	24,115,922	1,774,633	-	1,774,633
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	**5,557,437,968**	**5,164,425,442**	**393,012,526**	**-**	**393,012,526**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,023,904	1,023,904	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,503,874,769	3,230,183,462	273,691,307	-	273,691,307
1821			CAGW		552,996,957	433,675,738	119,321,219	-	119,321,219
1822			CAGE		1,499,542,338	1,499,542,338	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,557,437,968	5,164,425,442	393,012,526	-	393,012,526
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,613,074,111**	**12,761,287,813**	**851,786,298**	**-**	**851,786,298**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		346,838,781	319,746,842	27,091,938	-	27,091,938
1839				B8	346,838,781	319,746,842	27,091,938	-	27,091,938
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		387,073,599	356,838,877	30,234,722	-	30,234,722
1849				B8	387,073,599	356,838,877	30,234,722	-	30,234,722
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		2,737,129,359	2,523,329,334	213,800,025	-	213,800,025
1858				B8	2,739,519,094	2,525,203,431	214,315,662	-	214,315,662
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,530,621,188	1,411,062,773	119,558,415	-	119,558,415
1867				B8	1,530,621,188	1,411,062,773	119,558,415	-	119,558,415
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,312,706,059	1,210,169,222	102,536,837	-	102,536,837
1876				B8	1,312,706,059	1,210,169,222	102,536,837	-	102,536,837
1877									
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,692,888,683	1,560,655,385	132,233,298	-	132,233,298
1885				B8	1,692,888,683	1,560,655,385	132,233,298	-	132,233,298
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		3,892,878	3,588,801	304,077	-	304,077
1893				B8	3,892,878	3,588,801	304,077	-	304,077
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,627	8,374,095	709,532	-	709,532
1901				B8	9,083,627	8,374,095	709,532	-	709,532
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		-	-	-	-	-
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					-	-	-	-	-
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,034,765,377**	**7,406,832,513**	**627,932,864**	**-**	**627,932,864**
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			8,032,375,642	7,404,958,416	627,417,226	-	627,417,226
1928	Total Transmission Plant by Factor			B8	8,034,765,377	7,406,832,513	627,932,864	-	627,932,864
1929	360	Land and Land Rights							
1930			S		78,695,499	75,862,357	2,833,143	-	2,833,143
1931				B8	78,695,499	75,862,357	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		151,027,499	141,508,930	9,518,569	-	9,518,569
1935				B8	151,027,499	141,508,930	9,518,569	-	9,518,569
1936									
1937	362	Station Equipment							
1938			S		1,274,255,925	1,179,888,324	94,367,601	-	94,367,601
1939				B8	1,274,255,925	1,179,888,324	94,367,601	-	94,367,601
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,611,743,911	1,472,551,328	139,192,583	-	139,192,583
1947				B8	1,611,743,911	1,472,551,328	139,192,583	-	139,192,583
1948									
1949	365	Overhead Conductors							
1950			S		1,033,379,932	933,058,260	100,321,672	-	100,321,672
1951				B8	1,033,379,932	933,058,260	100,321,672	-	100,321,672
1952									
1953	366	Underground Conduit							
1954			S		509,346,546	483,737,579	25,608,967	-	25,608,967
1955				B8	509,346,546	483,737,579	25,608,967	-	25,608,967
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,157,914,727	1,119,692,104	38,222,622	-	38,222,622
1962				B8	1,157,914,727	1,119,692,104	38,222,622	-	38,222,622
1963									
1964	368	Line Transformers							
1965			S		1,660,127,983	1,526,463,113	133,664,870	-	133,664,870
1966				B8	1,660,127,983	1,526,463,113	133,664,870	-	133,664,870
1967									
1968	369	Services							
1969			S		1,066,425,167	984,192,128	82,233,039	-	82,233,039
1970				B8	1,066,425,167	984,192,128	82,233,039	-	82,233,039

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1971									
1972	370	Meters							
1973			S		310,950,233	294,783,255	16,166,978	-	16,166,978
1974				B8	310,950,233	294,783,255	16,166,978	-	16,166,978
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,911,457	8,379,243	532,213	-	532,213
1978				B8	8,911,457	8,379,243	532,213	-	532,213
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		63,823,074	59,938,216	3,884,857	-	3,884,857
1986				B8	63,823,074	59,938,216	3,884,857	-	3,884,857
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		-	-	-	-	-
1990					-	-	-	-	-
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**8,926,601,951**	**8,280,054,837**	**646,547,115**	**-**	**646,547,115**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		8,926,601,951	8,280,054,837	646,547,115	-	646,547,115
2001									
2002	Total Distribution Plant by Factor			B8	8,926,601,951	8,280,054,837	646,547,115	-	646,547,115
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	7,079,660	531,958	-	531,958
2011				B8	25,071,997	23,362,843	1,709,154	-	1,709,154
2012									
2013	390	Structures and Improvements							
2014			S		151,431,237	136,929,301	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		117,078,168	108,895,856	8,182,312	-	8,182,312
2023				B8	289,692,707	265,536,641	24,156,066	-	24,156,066
2024									
2025	391	Office Furniture & Equipment							
2026			S		7,060,250	6,690,115	370,135	-	370,135
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,531,478	2,355,893	175,586	-	175,586
2030			SG		1,155,004	1,064,785	90,219	-	90,219
2031			SE		-	-	-	-	-
2032			SO		72,929,912	67,833,016	5,096,896	-	5,096,896
2033			CAGW		141,067	110,629	30,438	-	30,438
2034			CAGE		2,262,970	2,262,970	-	-	-
2035			JBG		274,976	215,644	59,332	-	59,332
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	86,382,240	80,559,634	5,822,606	-	5,822,606
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		123,053,689	115,912,366	7,141,324	-	7,141,324
2044			SO		6,530,088	6,073,716	456,372	-	456,372
2045			SG		12,746,445	11,750,807	995,638	-	995,638
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	167,650	46,127	-	46,127
2051			CAGE		9,350,419	9,350,419	-	-	-
2052			JBG		2,833,940	2,222,456	611,485	-	611,485
2053			CAEW		-	-	-	-	-
2054			CAEE		257,176	257,176	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	154,985,535	145,734,589	9,250,946	-	9,250,946
2058									
2059	393	Stores Equipment							
2060			S		11,693,777	10,663,726	1,030,051	-	1,030,051
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		242,940	225,961	16,978	-	16,978
2064			SG		2,714,002	2,502,009	211,994	-	211,994
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	19,255,895	17,748,921	1,506,974	-	1,506,974
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		38,438,106	35,463,341	2,974,765	-	2,974,765
2073			DGP		-	-	-	-	-
2074			SG		4,114,450	3,793,066	321,384	-	321,384
2075			SO		1,776,715	1,652,545	124,170	-	124,170
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		719,067	563,912	155,154	-	155,154
2079			CAGE		15,455,603	15,455,603	-	-	-
2080			JBG		2,586,508	2,028,412	558,096	-	558,096
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	63,216,138	59,082,569	4,133,569	-	4,133,569
2086									
2087	395	Laboratory Equipment							
2088			S		28,243,000	26,770,092	1,472,908	-	1,472,908
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,840,522	4,502,229	338,292	-	338,292
2092			SE		-	-	-	-	-
2093			SG		2,758,542	2,543,069	215,473	-	215,473
2094			CAGW		220,133	172,634	47,498	-	47,498
2095			CAGE		3,808,544	3,808,544	-	-	-
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	41,793,498	39,590,746	2,202,752	-	2,202,752
2102									
2103	396	Power Operated Equipment							
2104			S		189,059,172	176,393,839	12,665,333	-	12,665,333
2105			DGP		-	-	-	-	-
2106			SG		7,568,970	6,977,750	591,220	-	591,220
2107			SO		5,181,498	4,819,375	362,122	-	362,122
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	150,293	41,351	-	41,351
2111			CAGE		30,618,389	30,618,389	-	-	-
2112			JBG		10,734,214	8,418,072	2,316,142	-	2,316,142
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	243,428,681	227,452,512	15,976,169	-	15,976,169

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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		203,167,590	189,900,665	13,266,925	-	13,266,925
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,212,433	88,558,265	6,654,168	-	6,654,168
2123			CN		3,440,878	3,202,216	238,662	-	238,662
2124			SG		170,637,290	157,308,633	13,328,656	-	13,328,656
2125			SE		-	-	-	-	-
2126			CAGW		1,026,171	804,752	221,419	-	221,419
2127			CAGE		26,627,551	26,627,551	-	-	-
2128			JBG		3,754,505	2,944,388	810,117	-	810,117
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	504,146,054	469,626,107	34,519,948	-	34,519,948
2134									
2135	398	Misc. Equipment							
2136			S		3,813,412	3,603,808	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		69,363	64,552	4,811	-	4,811
2140			SO		1,570,735	1,460,960	109,775	-	109,775
2141			SE		-	-	-	-	-
2142			SG		956,310	881,612	74,698	-	74,698
2143			CAGW		28,776	22,567	6,209	-	6,209
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	8,573,759	8,101,599	472,160	-	472,160
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		2,583,791	2,583,791	-	-	-
2167			CAGW		1,628,542	1,277,149	351,394	-	351,394
2168			CAGE		5,897,954	5,897,954	-	-	-
2169			SO		-	-	-	-	-
2170				B9	10,110,288	9,758,894	351,394	-	351,394
2171									
2172		Remove Capital Leases			(10,110,288)	(9,758,894)	(351,394)	-	(351,394)
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		-	-	-	-	-
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					-	-	-	-	-
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	**1,438,369,406**	**1,338,619,062**	**99,750,343**	**-**	**99,750,343**
2200									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2201	Summary of General Plant by Factor								
2202		S			774,874,339	720,142,532	54,731,807	-	54,731,807
2203		JBG			22,058,272	17,298,716	4,759,556	-	4,759,556
2204		JBE			-	-	-	-	-
2205		SG			214,167,329	197,438,496	16,728,833	-	16,728,833
2206		SO			312,974,628	291,101,583	21,873,045	-	21,873,045
2207		SE			-	-	-	-	-
2208		CN			15,389,054	14,321,656	1,067,398	-	1,067,398
2209		DEU			-	-	-	-	-
2210		CAGW			4,361,540	3,420,442	941,098	-	941,098
2211		CAGE			99,795,983	99,795,983	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			4,858,548	4,858,548	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		Less Capital Leases			(10,110,288)	(9,758,894)	(351,394)	-	(351,394)
2217	Total General Plant by Factor			B8	1,438,369,406	1,338,619,062	99,750,343	-	99,750,343
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		101,046,519	93,153,670	7,892,849	-	7,892,849
2239			SO		508,696,619	473,145,034	35,551,585	-	35,551,585
2240			SE		-	-	-	-	-
2241			CN		233,050,611	216,886,014	16,164,597	-	16,164,597
2242			CAGW		25,608,349	20,082,786	5,525,563	-	5,525,563
2243			CAGE		65,017,329	65,017,329	-	-	-
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	958,308,905	890,818,743	67,490,162	-	67,490,162
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	958,308,905	890,818,743	67,490,162	-	67,490,162
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,086,386,847**	**1,008,970,494**	**77,416,352**	**-**	**77,416,352**
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			114,167,573	105,249,825	8,917,748	-	8,917,748
2267		SO			508,696,619	473,145,034	35,551,585	-	35,551,585
2268		CN			233,050,611	216,886,014	16,164,597	-	16,164,597
2269		CAGW			25,608,349	20,082,786	5,525,563	-	5,525,563
2270		CAGE			65,017,329	65,017,329	-	-	-
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	1,086,386,847	1,008,970,494	77,416,352	-	77,416,352

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2277	Summary of Unclassified Plant (Account 106)								
2278		DP			-	-	-	-	-
2279		DS0			-	-	-	-	-
2280		GP			-	-	-	-	-
2281		HP			-	-	-	-	-
2282		NP			-	-	-	-	-
2283		OP			-	-	-	-	-
2284		TP			-	-	-	-	-
2285		TS0			-	-	-	-	-
2286		IP			-	-	-	-	-
2287		MP							
2288		SP			-	-	-	-	-
2289	Total Unclassified Plant by Factor				-	-	-	-	-
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,099,197,691**	**30,795,764,719**	**2,303,432,972**	**-**	**2,303,432,972**
2292	Summary of Electric Plant by Factor								
2293		S			9,726,834,025	9,023,533,235	703,300,790	-	703,300,790
2294		SE			-	-	-	-	-
2295		JBG			1,451,067,706	1,137,968,030	313,099,676	-	313,099,676
2296		JBE			-	-	-	-	-
2297		SG			12,021,491,053	11,082,479,868	939,011,185	-	939,011,185
2298		SO			821,671,248	764,246,618	57,424,630	-	57,424,630
2299		CN			248,439,665	231,207,670	17,231,995	-	17,231,995
2300		DEU			-	-	-	-	-
2301		CAGW			838,635,213	657,681,277	180,953,936	-	180,953,936
2302		CAGE			6,808,733,670	6,808,733,670	-	-	-
2303		CAEW			-	-	-	-	-
2304		CAEE			4,867,653	4,867,653	-	-	-
2305		SG-P			971,034,424	895,185,914	75,848,510	-	75,848,510
2306		SG-U			216,533,323	199,619,680	16,913,643	-	16,913,643
2307		Less Capital Leases			(10,110,288)	(9,758,894)	(351,394)	-	(351,394)
2308				B8	33,099,197,691	30,795,764,719	2,303,432,972	-	2,303,432,972
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		(2,676,766)	(2,676,766)	-	-	-
2332			SG		(622,776)	(574,130)	(48,646)	-	(48,646)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,485,785)**	**(144,437,139)**	**(48,646)**	**-**	**(48,646)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		499,748	496,436	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	499,748	496,436	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		243,621,530	243,621,530	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	243,621,530	243,621,530	-	-	-
2353									

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2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**244,121,278**	**244,117,966**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,062,895	1,596,855	466,041	-	466,041
2368			CAEE		82,279,921	82,279,921	-	-	-
2369			JBE		22,497,675	17,415,096	5,082,579	-	5,082,579
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	106,840,492	101,291,872	5,548,620	-	5,548,620
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	**106,840,492**	**101,291,872**	**5,548,620**	**-**	**5,548,620**
2399	154	Materials and Supplies							
2400			S		296,708,737	275,638,129	21,070,609	-	21,070,609
2401			SG		2,806,881	2,587,633	219,248	-	219,248
2402			SE		-	-	-	-	-
2403			SO		(1,003,815)	(933,661)	(70,154)	-	(70,154)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,377,702)	(1,293,394)	(84,308)	-	(84,308)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,117,707	8,718,818	2,398,889	-	2,398,889
2413			CAGE		134,428,984	134,428,984	-	-	-
2414			JBG		953,965	748,126	205,839	-	205,839
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	443,634,756	419,894,634	23,740,122	-	23,740,122
2419									
2420	158	Allowance Inventory							
2421			S		-	-	-	-	-
2422									
2423				B13	-	-	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	257,158	15,842	-	15,842
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(15,842)	15,842	-	15,842
2430									
2431	**Total Materials & Supplies (Net)**			B13	**443,634,756**	**419,878,792**	**23,755,964**	**-**	**23,755,964**
2432									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2433	165	Prepayments							
2434			S		89,349,830	89,349,830	-	-	-
2435			GPS		20,128,262	18,721,546	1,406,716	-	1,406,716
2436			SG		2,889,834	2,664,106	225,728	-	225,728
2437			CAGW		-	-	-	-	-
2438			CAGE		1,678,917	1,678,917	-	-	-
2439			CAEW		4,055	3,139	916	-	916
2440			CAEE		(124,474)	(124,474)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		94,946,678	88,311,082	6,635,595	-	6,635,595
2443	**Total Prepayments**			B15	**208,873,101**	**200,604,146**	**8,268,955**	**-**	**8,268,955**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,442,131,170	1,441,872,267	258,904	-	258,904
2447			SG		4,630,906	4,269,181	361,725	-	361,725
2448			CAGE		-	-	-	-	-
2449			CAGE		5,180,689	5,180,689	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		155,473,846	155,473,846	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,607,416,611**	**1,606,795,983**	**620,629**	**-**	**620,629**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,646,923	3,646,923	-	-	-
2460			SG-P		-	-	-	-	-
2461			SG-U		-	-	-	-	-
2462			SG		66,351,007	61,168,260	5,182,746	-	5,182,746
2463			SO		-	-	-	-	-
2464			SE		-	-	-	-	-
2465			CAGW		17,884,663	14,025,655	3,859,008	-	3,859,008
2466			CAGE		45,873,103	45,873,103	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		506	392	114	-	114
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**134,062,712**	**125,020,843**	**9,041,869**	**-**	**9,041,869**
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		170,801,316	158,864,423	11,936,894	-	11,936,894
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,802,508)	(7,257,209)	(545,299)	-	(545,299)
2487	232	A/P	CAEE		(4,369,602)	(4,369,602)	-	-	-
2488	232	A/P	SG		(4,126,351)	(3,804,037)	(322,314)	-	(322,314)
2489	232	A/P	S		(61,346)	(61,346)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		(10,269,503)	(10,269,503)	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(1,807,045)	(1,807,045)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		-	-	-	-	-
2500	254105	ARO Reg Liability	CAEE		-	-	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	142,364,961	131,295,680	11,069,282	-	11,069,282
2503									
2504	**Total Working Capital**				**142,364,961**	**131,295,680**	**11,069,282**	**-**	**11,069,282**
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									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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**				**2,911,934,457**	**2,853,354,696**	**58,579,761**	**-**	**58,579,761**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		8,389,074	7,591,254	797,820	-	797,820
2533	2281	Prop Ins	SO		(9,297,000)	(8,647,255)	(649,745)	-	(649,745)
2534	2282	Inj & Dam	SO		(1,574,226,477)	(1,464,207,570)	(110,018,907)	-	(110,018,907)
2535	2283	Pen & Ben	SO		(1,013,134)	(942,329)	(70,806)	-	(70,806)
2536	2282	Inj & Dam	S		(2,680,801)	(2,680,801)	-	-	-
2537	254	Ins Prov	SO		-	-	-	-	-
2538				B15	(1,578,828,339)	(1,468,886,701)	(109,941,638)	-	(109,941,638)
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		CAEE		19,803	19,803	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
2549	254	Regulatory Liability	CAGE		(19,803)	(19,803)	-	-	-
2550	254	Accum. - WA Accel. D	S		(1,405,667,385)	(1,307,928,937)	(97,738,449)	-	(97,738,449)
2551				B15	(1,485,524,345)	(1,387,785,896)	(97,738,449)	-	(97,738,449)
2552									
2553	252	Customer Advances for Construction							
2554			S		(69,216,201)	(69,209,551)	(6,650)	-	(6,650)
2555			SG		(117,912,486)	(108,702,219)	(9,210,267)	-	(9,210,267)
2556			CAGE		(67,072,706)	(67,072,706)	-	-	-
2557			CAGW		(3,820)	(2,996)	(824)	-	(824)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(254,205,213)**	**(244,987,471)**	**(9,217,741)**	**-**	**(9,217,741)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(4,279,470)	(3,945,450)	(334,020)	-	(334,020)
2567			GPS		-	-	-	-	-
2568			SO		(9,827,837)	(9,140,993)	(686,844)	-	(686,844)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,315,278)	(2,315,278)	-	-	-
2571			SG		(235,417,749)	(217,029,023)	(18,388,726)	-	(18,388,726)
2572			CAEW		-	-	-	-	-
2573			CAEE		(16,112,816)	(16,112,816)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(267,953,150)	(248,543,560)	(19,409,590)	-	(19,409,590)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		348,261,657	324,427,252	23,834,405	-	23,834,405
2579			CN		-	-	-	-	-
2580			SO		385,859,458	358,892,667	26,966,791	-	26,966,791
2581			IBT		-	-	-	-	-
2582			BADDEBT		7,169,150	6,941,324	227,826	-	227,826
2583			TROJD		-	-	-	-	-
2584			SG		1,161,674	1,070,935	90,740	-	90,740
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	45,290	12,461	-	12,461
2588			CAGE		2,706,079	2,706,079	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		29,880,059	29,880,059	-	-	-
2591			JBE		(3,836,988)	(2,970,152)	(866,836)	-	(866,836)
2592			SNPD		1,420,679	1,333,741	86,938	-	86,938
2593									
2594	Total Accum Deferred Income Taxes			B19	772,679,519	722,327,195	50,352,324	-	50,352,324
2595									

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2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(122,977,940)	(113,372,005)	(9,605,935)	-	(9,605,935)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(122,977,940)	(113,372,005)	(9,605,935)	-	(9,605,935)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		58,745,663	59,671,140	(925,477)	-	(925,477)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,045,114,591)	(2,855,393,598)	(189,720,993)	-	(189,720,993)
2608			JBE		(1,339,821)	(1,037,135)	(302,687)	-	(302,687)
2609			SO		(1)	(1)	(0)	-	(0)
2610			SNPD		-	-	-	-	-
2611			SNP		(302,952)	(282,992)	(19,960)	-	(19,960)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		52,990	52,990	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,987,958,713)	(2,796,989,596)	(190,969,117)	-	(190,969,117)
2620									
2621	283	Accumulated Deferred Income Taxes							
2622			S		(399,412,323)	(399,348,667)	(63,656)	-	(63,656)
2623			SG		(1,549,375)	(1,428,351)	(121,023)	-	(121,023)
2624			SE		-	-	-	-	-
2625			SO		(36,529,545)	(33,976,583)	(2,552,962)	-	(2,552,962)
2626			GPS		(6,470,234)	(6,018,045)	(452,189)	-	(452,189)
2627			SNP		(484,239)	(452,334)	(31,904)	-	(31,904)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(527,670)	(413,813)	(113,856)	-	(113,856)
2631			CAGE		(353,767)	(353,767)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,257,238)	(25,257,238)	-	-	-
2634			JBE		-	-	-	-	-
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(470,584,389)	(467,248,798)	(3,335,591)	-	(3,335,591)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,808,841,523)**	**(2,655,283,204)**	**(153,558,319)**	**-**	**(153,558,319)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,989,133)	(1,989,133)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(162,923)	(150,197)	(12,726)	-	(12,726)
2649	**Total Accumulated ITC**			B19	**(2,152,056)**	**(2,139,330)**	**(12,726)**	**-**	**(12,726)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,397,739,513)**	**(6,007,810,369)**	**(389,929,145)**	**-**	**(389,929,145)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(75,339,391)	(72,599,249)	(2,740,143)	-	(2,740,143)
2657			SG-P		(20,230)	(18,650)	(1,580)	-	(1,580)
2658			SG-U		-	-	-	-	-
2659			SG		(93,649,555)	(86,334,490)	(7,315,064)	-	(7,315,064)
2660			CAGW		(188,324,006)	(147,688,973)	(40,635,034)	-	(40,635,034)
2661			CAGE		(3,026,949,574)	(3,026,949,574)	-	-	-
2662			JBG		(773,974,031)	(606,972,162)	(167,001,869)	-	(167,001,869)
2663			CAGE		-	-	-	-	-
2664				B17	(4,158,256,788)	(3,940,563,098)	(217,693,690)	-	(217,693,690)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			CAGW		(355,699,260)	(278,949,345)	(76,749,915)	-	(76,749,915)
2680			CAGE		(114,026,740)	(114,026,740)	-	-	-
2681				B17	(469,726,000)	(392,976,085)	(76,749,915)	-	(76,749,915)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(56,445)	(56,445)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(62,003)	(5,253)	-	(5,253)
2688			CAGW		(262,308,450)	(205,709,650)	(56,598,800)	-	(56,598,800)
2689			CAGE		(374,916,200)	(374,916,200)	-	-	-
2690			SG		36,181,638	33,355,453	2,826,185	-	2,826,185
2691				B17	(601,166,714)	(547,388,846)	(53,777,868)	-	(53,777,868)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,229,149,501)**	**(4,880,928,029)**	**(348,221,472)**	**-**	**(348,221,472)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(75,395,837)	(72,655,694)	(2,740,143)	-	(2,740,143)
2702			SG-P		(20,230)	(18,650)	(1,580)	-	(1,580)
2703			SG-U		-	-	-	-	-
2704			SG		(57,535,173)	(53,041,041)	(4,494,132)	-	(4,494,132)
2705			CAGW		(806,331,716)	(632,347,968)	(173,983,749)	-	(173,983,749)
2706			CAGE		(3,515,892,514)	(3,515,892,514)	-	-	-
2707			JBG		(773,974,031)	(606,972,162)	(167,001,869)	-	(167,001,869)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,229,149,501)	(4,880,928,029)	(348,221,472)	-	(348,221,472)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			SG-P		-	-	-	-	-
2714			SG-U		-	-	-	-	-
2715			CAGW		(794,430)	(623,014)	(171,416)	-	(171,416)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,268,399,391)	(2,091,212,352)	(177,187,039)	-	(177,187,039)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,269,193,821)**	**(2,091,835,367)**	**(177,358,454)**	**-**	**(177,358,454)**
2720	108360	Land and Land Rights							
2721			S		(10,624,941)	(10,402,471)	(222,470)	-	(222,470)
2722				B17	(10,624,941)	(10,402,471)	(222,470)	-	(222,470)
2723									
2724	108361	Structures and Improvements							
2725			S		(37,984,121)	(36,299,778)	(1,684,343)	-	(1,684,343)
2726				B17	(37,984,121)	(36,299,778)	(1,684,343)	-	(1,684,343)
2727									
2728	108362	Station Equipment							
2729			S		(388,454,787)	(357,818,726)	(30,636,061)	-	(30,636,061)
2730				B17	(388,454,787)	(357,818,726)	(30,636,061)	-	(30,636,061)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(735,524,859)	(653,279,362)	(82,245,497)	-	(82,245,497)
2738				B17	(735,524,859)	(653,279,362)	(82,245,497)	-	(82,245,497)
2739									
2740	108365	Overhead Conductors							
2741			S		(370,420,706)	(330,020,450)	(40,400,256)	-	(40,400,256)
2742				B17	(370,420,706)	(330,020,450)	(40,400,256)	-	(40,400,256)
2743									
2744	108366	Underground Conduit							
2745			S		(194,358,517)	(182,082,618)	(12,275,899)	-	(12,275,899)
2746				B17	(194,358,517)	(182,082,618)	(12,275,899)	-	(12,275,899)
2747									
2748	108367	Underground Conductors							
2749			S		(415,232,087)	(399,995,997)	(15,236,091)	-	(15,236,091)
2750				B17	(415,232,087)	(399,995,997)	(15,236,091)	-	(15,236,091)
2751									
2752	108368	Line Transformers							
2753			S		(650,027,245)	(580,413,198)	(69,614,048)	-	(69,614,048)
2754				B17	(650,027,245)	(580,413,198)	(69,614,048)	-	(69,614,048)
2755									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2756	108369	Services							
2757			S		(407,042,621)	(370,306,487)	(36,736,134)	-	(36,736,134)
2758				B17	(407,042,621)	(370,306,487)	(36,736,134)	-	(36,736,134)
2759									
2760	108370	Meters							
2761			S		(112,181,846)	(102,738,305)	(9,443,541)	-	(9,443,541)
2762				B17	(112,181,846)	(102,738,305)	(9,443,541)	-	(9,443,541)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,411,990)	(6,978,443)	(433,547)	-	(433,547)
2768				B17	(7,411,990)	(6,978,443)	(433,547)	-	(433,547)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-
2773									
2774	108373	Street Lights							
2775			S		(34,307,697)	(32,640,651)	(1,667,046)	-	(1,667,046)
2776				B17	(34,307,697)	(32,640,651)	(1,667,046)	-	(1,667,046)
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		4,781,716	4,164,077	617,639	-	617,639
2788					4,781,716	4,164,077	617,639	-	617,639
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,358,789,702)**	**(3,058,812,409)**	**(299,977,293)**	**-**	**(299,977,293)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,358,789,702)	(3,058,812,409)	(299,977,293)	-	(299,977,293)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,358,789,702)	(3,058,812,409)	(299,977,293)	-	(299,977,293)
2797	108GP	General Plant Accumulated Depr							
2798			S		(309,424,931)	(282,240,362)	(27,184,569)	-	(27,184,569)
2799			SG-P		-	-	-	-	-
2800			SG-U		-	-	-	-	-
2801			SG		(89,853,241)	(82,834,711)	(7,018,530)	-	(7,018,530)
2802			CN		(6,453,098)	(6,005,505)	(447,593)	-	(447,593)
2803			SO		(118,453,569)	(110,175,133)	(8,278,435)	-	(8,278,435)
2804			SE		-	-	-	-	-
2805			CAGW		(1,730,476)	(1,357,088)	(373,388)	-	(373,388)
2806			CAGE		(47,819,853)	(47,819,853)	-	-	-
2807			JBG		(8,455,062)	(6,630,697)	(1,824,365)	-	(1,824,365)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,655,288)	(1,655,288)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(583,845,519)	(538,718,638)	(45,126,881)	-	(45,126,881)
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									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(583,845,519)**	**(538,718,638)**	**(45,126,881)**	**-**	**(45,126,881)**
2842									
2843									
2844									
2845	Summary of General Depreciation by Factor								
2846		S			(309,424,931)	(282,240,362)	(27,184,569)	-	(27,184,569)
2847		SG-P			-	-	-	-	-
2848		SG-U			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(118,453,569)	(110,175,133)	(8,278,435)	-	(8,278,435)
2851		CN			(6,453,098)	(6,005,505)	(447,593)	-	(447,593)
2852		SG			(89,853,241)	(82,834,711)	(7,018,530)	-	(7,018,530)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,730,476)	(1,357,088)	(373,388)	-	(373,388)
2855		CAGE			(47,819,853)	(47,819,853)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,655,288)	(1,655,288)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,455,062)	(6,630,697)	(1,824,365)	-	(1,824,365)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(583,845,519)	(538,718,638)	(45,126,881)	-	(45,126,881)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,440,978,543)**	**(10,570,294,443)**	**(870,684,100)**	**-**	**(870,684,100)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(139,118)	(139,118)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(139,118)	(139,118)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,865,426)	(10,753,499)	(2,111,927)	-	(2,111,927)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,599,433)	(1,487,653)	(111,781)	-	(111,781)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,464,859)	(12,241,151)	(2,223,708)	-	(2,223,708)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(3,947,844)	(3,639,474)	(308,370)	-	(308,370)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(3,947,844)	(3,639,474)	(308,370)	-	(308,370)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,768,330)	(1,767,899)	(431)	-	(431)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(6,602)	(6,602)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(58,778,427)	(54,187,183)	(4,591,244)	-	(4,591,244)
2904			SG-P		(47,400,977)	(43,698,437)	(3,702,540)	-	(3,702,540)
2905			SG-U		(7,022,388)	(6,473,862)	(548,526)	-	(548,526)
2906			CN		(195,149,119)	(181,613,404)	(13,535,716)	-	(13,535,716)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,120,418)	(14,210,540)	(3,909,877)	-	(3,909,877)
2910			CAGE		(28,765,685)	(28,765,685)	-	-	-
2911			JBG		(1,264,630)	(991,758)	(272,872)	-	(272,872)
2912			SO		(382,707,156)	(355,960,672)	(26,746,484)	-	(26,746,484)
2913				B18	(740,983,732)	(687,676,043)	(53,307,690)	-	(53,307,690)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(740,983,732)	(687,676,043)	(53,307,690)	-	(53,307,690)
2917									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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	**(759,535,554)**	**(703,695,786)**	**(55,839,768)**	**-**	**(55,839,768)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(14,772,874)	(12,660,516)	(2,112,358)	-	(2,112,358)
2935		SG-P			(51,348,821)	(47,337,911)	(4,010,910)	-	(4,010,910)
2936		SG-U			(7,022,388)	(6,473,862)	(548,526)	-	(548,526)
2937		SE			-	-	-	-	-
2938		SO			(384,306,589)	(357,448,325)	(26,858,264)	-	(26,858,264)
2939		CN			(195,149,119)	(181,613,404)	(13,535,716)	-	(13,535,716)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,264,630)	(991,758)	(272,872)	-	(272,872)
2942		CAGW			(18,120,418)	(14,210,540)	(3,909,877)	-	(3,909,877)
2943		CAGE			(28,765,685)	(28,765,685)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(6,602)	(6,602)	-	-	-
2946		SG			(58,778,427)	(54,187,183)	(4,591,244)	-	(4,591,244)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(759,535,554)	(703,695,786)	(55,839,768)	-	(55,839,768)