Washington Jurisdiction
RESULTS OF OPERATIONS

November 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	NOVEMBER 2024
FILE:	WA JAM - November 2024
PREPARED BY:	Revenue Requirement Department
DATE:	March 17, 2025
TIME:	12:14:34 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	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.99%	5.09%	2.54%
PREFERRED	0.01%	6.75%	0.00%
COMMON	50.00%	9.50%	4.75%
	100.00%		7.29%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- Rate of return in the table above as approve in UE-230172 settlement outcome.

NOVEMBER 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 Revenue:	2.3	511,703,593	471,415,254	40,288,339	0	40,288,339
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,462,370	1,392,125	70,245	0	70,245
5	Other Operating Revenues	2.4	22,566,660	20,965,689	1,600,971	0	1,600,971
6	Total Operating Revenues	2.4	535,732,623	493,773,067	41,959,555	0	41,959,555
7							
8	Operating Expenses:						
9	Steam Production	2.6	23,767,340	20,813,039	2,954,302	0	2,954,302
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	3,888,213	3,577,981	310,232	0	310,232
12	Other Power Supply	2.9 & 2.10	50,929,036	37,961,198	12,967,838	0	12,967,838
13	Transmission	2.12	9,253,505	7,212,538	2,040,967	0	2,040,967
14	Distribution	2.13	23,479,674	21,861,003	1,618,671	0	1,618,671
15	Customer Accounts	2.14	8,859,646	7,884,721	974,925	0	974,925
16	Customer Service	2.14	17,497,775	17,098,223	399,552	0	399,552
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	27,759,878	25,536,385	2,223,493	0	2,223,493
19							
20	Total O & M Expenses	2.16	165,435,068	141,945,089	23,489,979	0	23,489,979
21							
22	Depreciation	2.17	87,726,263	81,651,256	6,075,007	0	6,075,007
23	Amortization Expense	2.19	6,333,610	5,916,995	416,615	0	416,615
24	Taxes Other Than Income	2.19	19,273,090	16,474,415	2,798,675	0	2,798,675
25	Income Taxes - Federal	2.23	44,707,515	43,275,312	1,432,203	0	1,432,203
26	Income Taxes - State	2.22	9,800,660	9,800,660	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	0	0	0	0	0
30							
31	Total Operating Expenses	2.23	333,236,931	299,024,453	34,212,479	0	34,212,479
32							
33	Operating Revenue for Return		202,495,692	194,748,615	7,747,077	0	7,747,077
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	37,009,578,206	34,376,150,225	2,633,427,981	0	2,633,427,981
37	Plant Held for Future Use	2.33	14,502,796	14,334,902	167,894	0	167,894
38	Misc Deferred Debits	2.35	1,868,444,656	1,856,697,241	11,747,415	0	11,747,415
39	Elec Plant Acq Adj	2.33 & 2.34	10,157,426	10,051,965	105,461	0	105,461
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	339,423,149	316,289,507	23,133,642	0	23,133,642
42	Fuel Stock	2.34	257,219,356	248,395,297	8,824,058	0	8,824,058
43	Material & Supplies	2.35	545,553,247	517,071,349	28,481,898	0	28,481,898
44	Working Capital	2.36	118,131,631	108,462,928	9,668,703	0	9,668,703
45	Weatherization Loans	2.34	255,652,129	255,648,817	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		40,418,662,596	37,703,102,232	2,715,560,364	0	2,715,560,364
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(12,122,376,289)	(11,237,832,306)	(884,543,983)	0	(884,543,983)
52	Accum Prov For Amort	2.42	(813,338,357)	(753,348,268)	(59,990,089)	0	(59,990,089)
53	Accum Def Income Taxes	2.38	(2,941,739,472)	(2,763,279,177)	(178,460,295)	0	(178,460,295)
54	Unamortized ITC	2.38	(2,023,983)	(2,011,761)	(12,222)	0	(12,222)
55	Customer Adv for Const	2.37	(309,100,244)	(295,169,272)	(13,930,972)	0	(13,930,972)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,870,497,391)	(2,666,226,052)	(204,271,339)	0	(204,271,339)
58							
59	Total Rate Base Deductions		(19,059,075,736)	(17,717,866,837)	(1,341,208,900)	0	(1,341,208,900)
60							
61	Total Rate Base		21,359,586,860	19,985,235,396	1,374,351,465	0	1,374,351,465

NOVEMBER 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		210,015,786	187,624,133	22,391,653	-	22,391,653
65									
66				B1	210,015,786	187,624,133	22,391,653	-	22,391,653
67									
68	442	Commercial & Industrial Sales							
69			S		300,241,337	282,399,833	17,841,504	-	17,841,504
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	300,241,337	282,399,833	17,841,504	-	17,841,504
75									
76	444	Public Street & Highway Lighting							
77			S		1,446,470	1,391,288	55,182	-	55,182
78			SO		-	-	-	-	-
79				B1	1,446,470	1,391,288	55,182	-	55,182
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**				**511,703,593**	**471,415,254**	**40,288,339**	**-**	**40,288,339**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,392,125	1,392,125	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,392,125	1,392,125	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		70,245	-	70,245	-	70,245
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	70,245	-	70,245	-	70,245
110									
111		Total Sales for Resale			1,462,370	1,392,125	70,245	-	70,245
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**513,165,963**	**472,807,379**	**40,358,584**	**-**	**40,358,584**
121	450	Forfeited Discounts & Interest							
122			S		1,105,440	1,102,950	2,489	-	2,489
123			SO		-	-	-	-	-
124				B1	1,105,440	1,102,950	2,489	-	2,489
125									
126	451	Misc Electric Revenue							
127			S		724,255	676,950	47,305	-	47,305
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	724,255	676,950	47,305	-	47,305
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

NOVEMBER 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		1,194,846	1,110,797	84,050	-	84,050
141			CAGW		-	-	-	-	-
142			CAGE		2,026	2,026	-	-	-
143			JBG		-	-	-	-	-
144			SG		78,658	72,382	6,276	-	6,276
145			SO		288,659	268,209	20,450	-	20,450
146				B1	1,564,190	1,453,414	110,776	-	110,776
147									
148									
149									
150	456	Other Electric Revenue							
151			S		2,513,513	2,513,513	-	-	-
152			CAGE		10,449	10,449	-	-	-
153			CAGW		48,199	37,516	10,682	-	10,682
154			SO		-	-	-	-	-
155			SG		13,692,756	12,600,241	1,092,515	-	1,092,515
156			JBG		795,587	619,262	176,326	-	176,326
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		2,112,271	1,951,392	160,878	-	160,878
161				B1	19,172,775	17,732,374	1,440,401	-	1,440,401
162									
163		**Total Other Electric Revenues**			**22,566,660**	**20,965,689**	**1,600,971**	**-**	**1,600,971**
164									
165		**Total Electric Operating Revenues**		**B1**	**535,732,623**	**493,773,067**	**41,959,555**	**-**	**41,959,555**
166									
167		Summary of Revenues by Factor							
168			S		518,704,017	478,211,589	40,492,428	-	40,492,428
169			JBG		795,587	619,262	176,326	-	176,326
170			SE		2,112,271	1,951,392	160,878	-	160,878
171			SO		288,659	268,209	20,450	-	20,450
172			SG		13,771,414	12,672,623	1,098,790	-	1,098,790
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		48,199	37,516	10,682	-	10,682
176			CAGE		12,476	12,476	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179		Total Electric Operating Revenues		B1	535,732,623	493,773,067	41,959,555	-	41,959,555
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									

NOVEMBER 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
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		-	-	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		-	-	-	-	-
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	-	-	-	-	-
221									
222	**Total Miscellaneous Revenues**				**-**	**-**	**-**	**-**	**-**
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**-**	**-**	**-**	**-**	**-**
230									
231	500	Operation Supervision & Engineering							
232			SG		45	42	4	-	4
233			CAGW		3,157	2,457	700	-	700
234			CAGE		94,171	94,171	-	-	-
235			JBG		1,119,542	871,418	248,124	-	248,124
236			JBE		-	-	-	-	-
237				B2	1,216,916	968,089	248,827	-	248,827
238									
239	501	Fuel Related							
240			SE		(10,261)	(9,480)	(782)	-	(782)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		179,508	139,724	39,784	-	39,784
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,212,908	1,212,908	-	-	-
247			JBE		156,696	121,262	35,434	-	35,434
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,538,850	1,464,413	74,437	-	74,437
251									
252	501NPC	Fuel Related							
253			S		1,847,315	-	1,847,315	-	1,847,315
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	1,847,315	-	1,847,315	-	1,847,315
265									
266		Total Fuel Related			3,386,166	1,464,413	1,921,752	-	1,921,752
267									
268	502	Steam Expenses							
269			SG		(26,038)	(23,961)	(2,078)	-	(2,078)
270			CAGW		77,431	60,270	17,161	-	17,161
271			CAGE		4,333,645	4,333,645	-	-	-
272			JBG		1,274,996	992,419	282,577	-	282,577
273			CAGE		-	-	-	-	-
274				B2	5,660,033	5,362,372	297,661	-	297,661
275									
276	503	Steam From Other Sources							
277			SE		-	-	-	-	-
278			CAEW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		45,945	-	45,945	-	45,945
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					45,945	-	45,945	-	45,945

NOVEMBER 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
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		(204)	(159)	(45)	-	(45)
291			CAGE		116,990	116,990	-	-	-
292			JBG		-	-	-	-	-
293			CAGE		-	-	-	-	-
294				B2	116,786	116,831	(45)	-	(45)
295									
296	506	Misc. Steam Expense							
297			SG		(90,428)	(83,213)	(7,215)	-	(7,215)
298			SE		-	-	-	-	-
299			CAGW		311,135	242,178	68,957	-	68,957
300			CAGE		5,544,706	5,544,706	-	-	-
301			JBG		(735,991)	(572,874)	(163,118)	-	(163,118)
302			CAGE		-	-	-	-	-
303				B2	5,029,421	5,130,797	(101,376)	-	(101,376)
304									
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		4,682	4,682	-	-	-
309			JBG		22,297	17,355	4,942	-	4,942
310			CAGE		-	-	-	-	-
311				B2	26,979	22,037	4,942	-	4,942
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		14,747	11,479	3,268	-	3,268
316			CAGE		227,576	227,576	-	-	-
317			JBG		27,927	21,738	6,189	-	6,189
318			CAGE		-	-	-	-	-
319				B2	270,250	260,792	9,458	-	9,458
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		41,370	38,070	3,301	-	3,301
325			CAGW		61,466	47,843	13,623	-	13,623
326			CAGE		957,911	957,911	-	-	-
327			JBG		624,047	485,740	138,308	-	138,308
328			CAGE		-	-	-	-	-
329				B2	1,684,794	1,529,563	155,231	-	155,231
330									
331	512	Maintenance of Boiler Plant							
332			SG		4,078	3,753	325	-	325
333			CAGW		343,562	267,418	76,144	-	76,144
334			CAGE		2,914,887	2,914,887	-	-	-
335			JBG		846,186	658,646	187,540	-	187,540
336			SG-U		-	-	-	-	-
337				B2	4,108,713	3,844,704	264,009	-	264,009
338									
339	513	Maintenance of Electric Plant							
340			SG		21,469	19,756	1,713	-	1,713
341			CAGW		29,468	22,937	6,531	-	6,531
342			CAGE		1,317,884	1,317,884	-	-	-
343			JBG		337,378	262,605	74,773	-	74,773
344			CAGE		-	-	-	-	-
345				B2	1,706,199	1,623,182	83,017	-	83,017
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		39,767	36,594	3,173	-	3,173
349			CAGW		29,024	22,592	6,433	-	6,433
350			CAGE		377,425	377,425	-	-	-
351			JBG		68,921	53,646	15,275	-	15,275
352			CAGE		-	-	-	-	-
353				B2	515,138	490,257	24,881	-	24,881
354									
355	**Total Steam Power Generation**			B2	**23,767,340**	**20,813,039**	**2,954,302**	**-**	**2,954,302**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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									
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		802,040	738,047	63,993	-	63,993
410			SG-U		312,662	287,716	24,947	-	24,947
411				B2	1,114,702	1,025,763	88,940	-	88,940
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		5,646	5,195	450	-	450
418			CAGE		-	-	-	-	-
419				B2	5,646	5,195	450	-	450
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		421,629	387,988	33,641	-	33,641
424			SG-U		52,058	47,904	4,154	-	4,154
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	473,686	435,892	37,794	-	37,794
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		622,501	572,833	49,668	-	49,668
440			SG-U		692,904	637,619	55,285	-	55,285
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	1,315,405	1,210,452	104,953	-	104,953
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		72,799	66,991	5,808	-	5,808
448			SG-U		5,171	4,759	413	-	413
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	77,970	71,749	6,221	-	6,221
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		381	351	30	-	30
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	381	351	30	-	30
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		32,570	29,972	2,599	-	2,599
464			SG-U		161	148	13	-	13
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	32,731	30,120	2,612	-	2,612
468									
469									
470									
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		8,466	7,791	676	-	676
475			SG-U		241,133	221,893	19,239	-	19,239
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	249,599	229,684	19,915	-	19,915
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		65,072	59,880	5,192	-	5,192
483			SG-U		62,819	57,807	5,012	-	5,012
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	127,891	117,687	10,204	-	10,204
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		362,455	333,535	28,919	-	28,919
491			SG-U		127,746	117,553	10,193	-	10,193
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	490,200	451,088	39,112	-	39,112
495									
496	**Total Hydraulic Power Generation**			B2	**3,888,213**	**3,577,981**	**310,232**	**-**	**310,232**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		23,983	18,668	5,315	-	5,315
502			CAGE		16,243	16,243	-	-	-
503			CAGE		-	-	-	-	-
504				B2	40,226	34,910	5,315	-	5,315
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC							
514			S		6,759,240	-	6,759,240	-	6,759,240
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	6,759,240	-	6,759,240	-	6,759,240
519									
520	548	Generation Expense							
521			SG		(12,139)	(11,171)	(969)	-	(969)
522			CAGW		622,959	484,893	138,066	-	138,066
523			CAGE		735,207	735,207	-	-	-
524			S		-	-	-	-	-
525				B2	1,346,027	1,208,929	137,098	-	137,098
526									
527	549	Miscellaneous Other							
528			S		3,829	3,829	-	-	-
529			SG		824,993	759,168	65,824	-	65,824
530			CAGW		82,272	64,038	18,234	-	18,234
531			CAGE		155,525	155,525	-	-	-
532			CAGE		-	-	-	-	-
533				B2	1,066,619	982,561	84,058	-	84,058
534									
535									
536									
537									
538	550	Rents							
539			S		30,042	30,042	-	-	-
540			SG		(1,419,461)	(1,306,206)	(113,256)	-	(113,256)
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	(1,389,419)	(1,276,164)	(113,256)	-	(113,256)
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		3,220	2,506	714	-	714
555			CAGE		200,813	200,813	-	-	-
556			CAGE		-	-	-	-	-
557				B2	204,033	203,319	714	-	714
558									
559	553	Maint of Generation & Electric Plant							
560			SG		3,054,209	2,810,520	243,689	-	243,689
561			CAGW		177,836	138,422	39,414	-	39,414
562			CAGE		464,536	464,536	-	-	-
563			CAGE		-	-	-	-	-
564				B2	3,696,581	3,413,478	283,102	-	283,102
565									
566	554	Maintenance of Misc. Other							
567			SG		627,292	577,241	50,050	-	50,050
568			CAGW		-	-	-	-	-
569			CAGE		22,974	22,974	-	-	-
570			CAGE		-	-	-	-	-
571				B2	650,266	600,216	50,050	-	50,050
572									
573	**Total Other Power Generation**			**B2**	**12,373,572**	**5,167,250**	**7,206,322**	**-**	**7,206,322**
574									
575									
576	555	Purchased Power							
577			S		28,221,605	28,221,605	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					28,221,605	28,221,605	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		5,460,935	-	5,460,935	-	5,460,935
591					5,460,935	-	5,460,935	-	5,460,935
592									
593		Total Purchased Power		B2	33,682,540	28,221,605	5,460,935	-	5,460,935
594									
595	556	System Control & Load Dispatch							
596			SG		307,850	283,287	24,563	-	24,563
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	307,850	283,287	24,563	-	24,563
601									
602									
603									
604	557	Other Expenses							
605			S		872,780	872,780	-	-	-
606			SG		3,066,571	2,821,897	244,675	-	244,675
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		23,541	18,323	5,217	-	5,217
612			CAGE		484,314	484,314	-	-	-
613			JBG		117,162	91,196	25,967	-	25,967
614			CAEW		-	-	-	-	-
615			JBE		705	546	160	-	160
616				B2	4,565,074	4,289,056	276,018	-	276,018
617									
618	Embedded Cost Differentials								
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626					-	-	-	-	-
618									
619	**Total Other Power Supply**			B2	**38,555,464**	**32,793,948**	**5,761,516**	**-**	**5,761,516**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**78,584,589**	**62,352,218**	**16,232,371**	**-**	**16,232,371**
622									
623									
624	Summary of Production Expense by Factor								
625			S		43,241,693	29,128,257	14,113,436	-	14,113,436
626			SG		6,439,578	5,925,778	513,800	-	513,800
627			SE		(10,261)	(9,480)	(782)	-	(782)
628			JBG		3,702,465	2,881,888	820,577	-	820,577
629			TROJP		-	-	-	-	-
630			JBE		157,401	121,807	35,594	-	35,594
631			DGP		-	-	-	-	-
632			DEU		-	-	-	-	-
633			DEP		-	-	-	-	-
634			CAGW		1,983,104	1,543,589	439,515	-	439,515
635			CAGE		17,969,489	17,969,489	-	-	-
636			CAEW		-	-	-	-	-
637			CAEE		1,212,908	1,212,908	-	-	-
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	74,696,376	58,774,237	15,922,139	-	15,922,139

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering							
649			SG		1,386,918	1,276,259	110,659	-	110,659
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	1,386,918	1,276,259	110,659	-	110,659
654									
655	561	Load Dispatching							
656			SG		1,684,208	1,549,829	134,379	-	134,379
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,684,208	1,549,829	134,379	-	134,379
661	562	Station Expense							
662			SG		112,355	103,390	8,965	-	8,965
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	112,355	103,390	8,965	-	8,965
667									
668	563	Overhead Line Expense							
669			SG		116,442	107,151	9,291	-	9,291
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	116,442	107,151	9,291	-	9,291
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		1,415,598	-	1,415,598	-	1,415,598
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,415,598	-	1,415,598	-	1,415,598
697									
698		Total Transmission of Electricity by Others			1,415,598	-	1,415,598	-	1,415,598
699									
700	566	Misc. Transmission Expense							
701			SG		389,500	358,423	31,077	-	31,077
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	389,500	358,423	31,077	-	31,077
706									
707	567	Rents - Transmission							
708			SG		805,227	740,980	64,247	-	64,247
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	805,227	740,980	64,247	-	64,247
713									
714	568	Maint Supervision & Engineering							
715			SG		129,352	119,031	10,321	-	10,321
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	129,352	119,031	10,321	-	10,321
719									
720	569	Maintenance of Structures							
721			SG		319,677	294,170	25,506	-	25,506
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	319,677	294,170	25,506	-	25,506

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
725									
726	570	Maintenance of Station Equipment							
727			SG		1,151,036	1,059,197	91,839	-	91,839
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,151,036	1,059,197	91,839	-	91,839
732									
733	571	Maintenance of Overhead Lines							
734			SG		1,835,378	1,688,937	146,441	-	146,441
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	1,835,378	1,688,937	146,441	-	146,441
739									
740	572	Maintenance of Underground Lines							
741			SG		1,451	1,335	116	-	116
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	1,451	1,335	116	-	116
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		(93,635)	(86,164)	(7,471)	-	(7,471)
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	(93,635)	(86,164)	(7,471)	-	(7,471)
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**9,253,505**	**7,212,538**	**2,040,967**	**-**	**2,040,967**
753									
754	Summary of Transmission Expense by Factor								
755			SE		-	-	-	-	-
756			SG		7,837,907	7,212,538	625,369	-	625,369
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	7,837,907	7,212,538	625,369	-	625,369
761	580	Operation Supervision & Engineering							
762			S		(8,821)	(30,771)	21,950	-	21,950
763			SNPD		2,309,803	2,165,116	144,687	-	144,687
764				B2	2,300,982	2,134,345	166,637	-	166,637
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,287,369	1,206,728	80,641	-	80,641
769				B2	1,287,369	1,206,728	80,641	-	80,641
770									
771	582	Station Expense							
772			S		442,802	401,030	41,772	-	41,772
773			SNPD		121	113	8	-	8
774				B2	442,923	401,144	41,779	-	41,779
775									
776	583	Overhead Line Expenses							
777			S		86,824	66,502	20,322	-	20,322
778			SNPD		-	-	-	-	-
779				B2	86,824	66,502	20,322	-	20,322
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		24,922	23,361	1,561	-	1,561
789				B2	24,922	23,361	1,561	-	1,561
790									
791	586	Meter Expenses							
792			S		205,022	185,160	19,862	-	19,862
793			SNPD		233	218	15	-	15
794				B2	205,255	185,378	19,877	-	19,877
795									
796	587	Customer Installation Expenses							
797			S		1,621,500	1,486,280	135,221	-	135,221
798			SNPD		-	-	-	-	-
799				B2	1,621,500	1,486,280	135,221	-	135,221
800									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses							
802			S		109,290	113,819	(4,529)	-	(4,529)
803			SG		-	-	-	-	-
804			SNPD		9,759	9,148	611	-	611
805				B2	119,049	122,967	(3,917)	-	(3,917)
806									
807	589	Rents							
808			S		441,098	424,761	16,338	-	16,338
809			SNPD		33,143	31,067	2,076	-	2,076
810				B2	474,241	455,827	18,414	-	18,414
811									
812	590	Maint Supervision & Engineering							
813			S		253,152	233,695	19,457	-	19,457
814			SNPD		2,701	2,531	169	-	169
815				B2	255,852	236,226	19,626	-	19,626
816									
817	591	Maintenance of Structures							
818			S		203,074	195,875	7,198	-	7,198
819			SNPD		1,219	1,143	76	-	76
820				B2	204,292	197,018	7,274	-	7,274
821									
822	592	Maintenance of Station Equipment							
823			S		555,380	459,131	96,249	-	96,249
824			SNPD		70,672	66,245	4,427	-	4,427
825				B2	626,052	525,376	100,676	-	100,676
826	593	Maintenance of Overhead Lines							
827			S		11,988,252	11,185,746	802,506	-	802,506
828			SNPD		330,826	310,103	20,723	-	20,723
829				B2	12,319,078	11,495,848	823,229	-	823,229
830									
831	594	Maintenance of Underground Lines							
832			S		3,236,002	3,052,691	183,311	-	183,311
833			SNPD		1,476	1,384	92	-	92
834				B2	3,237,478	3,054,075	183,403	-	183,403
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		115,239	108,021	7,219	-	7,219
839				B2	115,239	108,021	7,219	-	7,219
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		222,358	219,450	2,908	-	2,908
843			SNPD		-	-	-	-	-
844				B2	222,358	219,450	2,908	-	2,908
845									
846	597	Maintenance of Meters							
847			S		42,135	37,168	4,967	-	4,967
848			SNPD		(1,631)	(1,529)	(102)	-	(102)
849				B2	40,503	35,639	4,864	-	4,864
850									
851	598	Maint of Misc. Distribution Plant							
852			S		88,708	87,684	1,024	-	1,024
853			SNPD		(192,953)	(180,866)	(12,087)	-	(12,087)
854				B2	(104,245)	(93,182)	(11,063)	-	(11,063)
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**23,479,674**	**21,861,003**	**1,618,671**	**-**	**1,618,671**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		19,486,777	18,118,222	1,368,555	-	1,368,555
861			SNPD		3,992,897	3,742,781	250,116	-	250,116
862									
863	Total Distribution Expense by Factor			B2	23,479,674	21,861,003	1,618,671	-	1,618,671
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		1,727,699	1,611,200	116,498	-	116,498
868				B2	1,727,699	1,611,200	116,498	-	116,498
869									
870	902	Meter Reading Expense							
871			S		632,905	542,706	90,198	-	90,198
872			CN		95,825	89,364	6,461	-	6,461
873				B2	728,730	632,070	96,660	-	96,660
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		490,398	416,810	73,588	-	73,588
877			CN		2,287,591	2,133,339	154,252	-	154,252
878				B2	2,777,989	2,550,150	227,840	-	227,840
879									
880	904	Uncollectible Accounts							
881			S		3,625,038	3,091,110	533,927	-	533,927
882			SG		-	-	-	-	-
883			CN		-	-	-	-	-
884				B2	3,625,038	3,091,110	533,927	-	533,927
885									
886	905	Misc. Customer Accounts Expense							
887			S		191	191	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	191	191	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**8,859,646**	**7,884,721**	**974,925**	**-**	**974,925**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		4,748,531	4,050,818	697,713	-	697,713
897			CN		4,111,115	3,833,903	277,212	-	277,212
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	8,859,646	7,884,721	974,925	-	974,925
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		16,986,070	16,619,612	366,458	-	366,458
908			CN		248,534	231,775	16,759	-	16,759
909				B2	17,234,604	16,851,387	383,217	-	383,217
910									
911	909	Informational & Instructional Adv							
912			S		75,645	71,955	3,690	-	3,690
913			CN		173,403	161,710	11,693	-	11,693
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	249,048	233,665	15,383	-	15,383
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		14,123	13,171	952	-	952
921									
922				B2	14,123	13,171	952	-	952
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**17,497,775**	**17,098,223**	**399,552**	**-**	**399,552**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		17,061,715	16,691,567	370,148	-	370,148
929			CN		436,060	406,656	29,403	-	29,403
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	17,497,775	17,098,223	399,552	-	399,552
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									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**-**	**-**	**-**	**-**	**-**
957									
958									
959	Total Sales Expense by Factor								
960			S		-	-	-	-	-
961			CN		-	-	-	-	-
962	Total Sales Expense by Factor			B2	-	-	-	-	-
963									
964	**Total Customer Service Exp Including Sales**				**17,497,775**	**17,098,223**	**399,552**	**-**	**399,552**
965	920	Administrative & General Salaries							
966			S		(242,673)	(242,673)	-	-	-
967			CN		-	-	-	-	-
968			SO		7,779,572	7,228,422	551,150	-	551,150
969				B2	7,536,899	6,985,748	551,150	-	551,150
970									
971	921	Office Supplies & expenses							
972			S		(79,653)	(79,875)	222	-	222
973			CN		11,811	11,014	796	-	796
974			SO		610,967	567,682	43,284	-	43,284
975				B2	543,124	498,822	44,303	-	44,303
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(4,411,354)	(4,098,828)	(312,526)	-	(312,526)
981				B2	(4,411,354)	(4,098,828)	(312,526)	-	(312,526)
982									
983	923	Outside Services							
984			S		(1,779,603)	(1,881,156)	101,554	-	101,554
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		2,766,030	2,570,068	195,962	-	195,962
989			SG		-	-	-	-	-
990				B2	986,427	688,912	297,515	-	297,515
991									
992	924	Property Insurance							
993			S		1,368,640	1,261,782	106,858	-	106,858
994			CAGW		-	-	-	-	-
995			SO		530,459	492,878	37,581	-	37,581
996				B2	1,899,099	1,754,660	144,439	-	144,439
997									
998	925	Injuries & Damages							
999			S		303,421	303,421	-	-	-
1000			SO		16,538,803	15,367,098	1,171,705	-	1,171,705
1001				B2	16,842,224	15,670,519	1,171,705	-	1,171,705
1002									
1003	926	Employee Pensions & Benefits							
1004			S		112,013	92,365	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		(821,689)	(763,476)	(58,213)	-	(58,213)
1007				B2	(709,676)	(671,110)	(38,566)	-	(38,566)
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,435,310	2,292,873	142,437	-	142,437
1016			CAEE		-	-	-	-	-
1017			SO		281,633	261,681	19,953	-	19,953
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		517,707	476,401	41,307	-	41,307
1021				B2	3,234,651	3,030,955	203,696	-	203,696
1022									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(1,139,159)	(1,058,455)	(80,705)	-	(80,705)
1031				B2	(1,139,159)	(1,058,455)	(80,705)	-	(80,705)
1032									
1033	930	Misc General Expenses							
1034			S		1,015	1,015	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		196,022	182,135	13,887	-	13,887
1038				B2	197,037	183,150	13,887	-	13,887
1039									
1040	931	Rents							
1041			S		(58,157)	(58,380)	223	-	223
1042			SO		94,593	87,891	6,702	-	6,702
1043				B2	36,436	29,512	6,925	-	6,925
1044									
1045	935	Maintenance of General Plant							
1046			S		138,522	101,449	37,073	-	37,073
1047			CN		428	399	29	-	29
1048			SO		2,605,221	2,420,652	184,569	-	184,569
1049				B2	2,744,171	2,522,500	221,671	-	221,671
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**27,759,878**	**25,536,385**	**2,223,493**	**-**	**2,223,493**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		2,198,834	1,790,821	408,013	-	408,013
1055			SO		25,031,098	23,257,750	1,773,348	-	1,773,348
1056			SG		517,707	476,401	41,307	-	41,307
1057			CN		12,239	11,414	825	-	825
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	27,759,878	25,536,385	2,223,493	-	2,223,493
1062									
1063	**TOTAL O&M EXPENSE**			B2	**165,435,068**	**141,945,089**	**23,489,979**	**-**	**23,489,979**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,512	416,407	36,105	-	36,105
1068			CAGW		1,705,564	1,327,560	378,004	-	378,004
1069			CAGE		21,955,069	21,955,069	-	-	-
1070			JBG		5,645,010	4,393,907	1,251,103	-	1,251,103
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,195,743	27,530,532	1,665,211	-	1,665,211
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,947,038	1,791,689	155,350	-	155,350
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		779,004	716,849	62,155	-	62,155
1085				B3	2,726,042	2,508,537	217,505	-	217,505
1086									
1087	403OP	Other Production Depreciation							
1088			S		2,160	2,160	-	-	-
1089			SG		316,040	290,824	25,216	-	25,216
1090			CAGW		1,898,035	1,477,373	420,661	-	420,661
1091			CAGE		4,748,813	4,748,813	-	-	-
1092			SG		12,305,396	11,323,576	981,820	-	981,820
1093			CAGE		-	-	-	-	-
1094				B3	19,270,444	17,842,746	1,427,697	-	1,427,697
1095									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation							
1097			S		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,759	786	-	786
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		12,442,127	11,449,397	992,730	-	992,730
1103				B3	12,445,671	11,452,156	993,515	-	993,515
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		46,086	45,248	838	-	838
1109	361	Structures	S		227,342	215,248	12,094	-	12,094
1110	362	Station Equipment	S		2,800,548	2,611,140	189,408	-	189,408
1111	363	Storage Battery Equipmen	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,893,595	4,465,485	428,110	-	428,110
1113	365	OH Conductors	S		2,229,768	2,008,253	221,515	-	221,515
1114	366	UG Conduit	S		996,103	945,419	50,683	-	50,683
1115	367	UG Conductor	S		2,007,216	1,937,269	69,947	-	69,947
1116	368	Line Trans	S		3,417,163	3,146,150	271,013	-	271,013
1117	369	Services	S		2,139,969	1,969,398	170,571	-	170,571
1118	370	Meters	S		1,155,182	1,084,153	71,029	-	71,029
1119	371	Inst Cust Prem	S		38,721	36,943	1,778	-	1,778
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		200,594	190,876	9,717	-	9,717
1122				B3	20,152,285	18,655,581	1,496,704	-	1,496,704
1123									
1124	403GP	General Depreciation							
1125			S		1,384,899	1,290,781	94,119	-	94,119
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		61,004	56,890	4,113	-	4,113
1130			SG		712,594	655,738	56,856	-	56,856
1131			SO		1,545,312	1,435,833	109,479	-	109,479
1132			CAGW		12,548	9,767	2,781	-	2,781
1133			CAGE		179,475	179,475	-	-	-
1134			JBG		31,699	24,674	7,026	-	7,026
1135			JBE		-	-	-	-	-
1136			CAEE		8,547	8,547	-	-	-
1137			SG-P		-	-	-	-	-
1138			SG-U		-	-	-	-	-
1139				B3	3,936,078	3,661,704	274,374	-	274,374
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	**87,726,263**	**81,651,256**	**6,075,007**	**-**	**6,075,007**
1159									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor								
1161		S			20,976,934	19,386,111	1,590,823	-	1,590,823
1162		JBG			5,676,709	4,418,581	1,258,128	-	1,258,128
1163		DGU			-	-	-	-	-
1164		SG			26,228,669	24,135,942	2,092,727	-	2,092,727
1165		SO			1,545,312	1,435,833	109,479	-	109,479
1166		CN			61,004	56,890	4,113	-	4,113
1167		SE			-	-	-	-	-
1168		CAGW			3,619,691	2,817,460	802,232	-	802,232
1169		CAGE			26,883,357	26,883,357	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			8,547	8,547	-	-	-
1172		SG-P			1,947,038	1,791,689	155,350	-	155,350
1173		SG-U			779,004	716,849	62,155	-	62,155
1174	Total Depreciation Expense By Factor			B3	87,726,263	81,651,256	6,075,007	-	6,075,007
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		15,845	6,857	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		17,523	16,282	1,241	-	1,241
1180			SG-P		-	-	-	-	-
1181			SG-U		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	33,369	23,139	10,230	-	10,230
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,159	15,148	10	-	10
1194			SE		-	-	-	-	-
1195			SG		843,467	776,168	67,298	-	67,298
1196			SO		3,519,883	3,270,514	249,369	-	249,369
1197			CN		737,897	688,141	49,756	-	49,756
1198			SG-P		224,809	206,872	17,937	-	17,937
1199			SG-U		22,024	20,267	1,757	-	1,757
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		30,973	24,108	6,865	-	6,865
1204			CAGE		115,722	115,722	-	-	-
1205			JBG		8,171	6,360	1,811	-	1,811
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,518,256	5,123,452	394,804	-	394,804
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		8,514	8,514	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	8,514	8,514	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,228	24,135	2,093	-	2,093
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,228	24,135	2,093	-	2,093
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,586,366	5,179,240	407,126	-	407,126
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		604,911	604,911	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,385	679	-	679
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		110,414	101,604	8,810	-	8,810
1256			TROJP		-	-	-	-	-
1257				B4	718,390	708,901	9,489	-	9,489
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**6,333,610**	**5,916,995**	**416,615**	**-**	**416,615**
1260									
1261									
1262									
1263	Summary of Amortization Expense by Factor								
1264			S		669,565	660,566	8,999	-	8,999
1265			SE		-	-	-	-	-
1266			TROJP		-	-	-	-	-
1267			SG-P		251,037	231,007	20,030	-	20,030
1268			DGU		-	-	-	-	-
1269			SO		3,537,407	3,286,796	250,610	-	250,610
1270			JBG		8,171	6,360	1,811	-	1,811
1271			SSGCH		-	-	-	-	-
1272			CN		737,897	688,141	49,756	-	49,756
1273			CAGW		34,037	26,494	7,544	-	7,544
1274			CAGE		119,440	119,440	-	-	-
1275			CAEW		-	-	-	-	-
1276			CAEE		152	152	-	-	-
1277			SG		953,880	877,772	76,108	-	76,108
1278	Total Amortization Expense by Factor			B4	6,311,586	5,896,728	414,858	-	414,858
1279	408	Taxes Other Than Income							
1280			S		5,634,862	3,778,833	1,856,029	-	1,856,029
1281			GPS		12,886,302	11,973,361	912,940	-	912,940
1282			SO		326,729	303,582	23,147	-	23,147
1283			SE		86,104	79,546	6,558	-	6,558
1284			CAGE		339,093	339,093	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**19,273,090**	**16,474,415**	**2,798,675**	**-**	**2,798,675**
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		57,464,379	53,508,448	3,955,931	-	3,955,931
1310					57,464,379	53,508,448	3,955,931	-	3,955,931
1311									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		614,034	571,763	42,271	-	42,271
1314					614,034	571,763	42,271	-	42,271
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		2,519,223	2,345,796	173,427	-	173,427
1324					2,519,223	2,345,796	173,427	-	173,427
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(9,680,063)	(9,013,673)	(666,390)	-	(666,390)
1328					(9,680,063)	(9,013,673)	(666,390)	-	(666,390)
1329									
1330		Total Elec. Interest Deductions for		B6	50,917,573	47,412,334	3,505,240	-	3,505,240
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			50,917,573	47,412,334	3,505,240	-	3,505,240
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(16,646,569)	(15,500,595)	(1,145,974)	-	(1,145,974)
1346		Total Operating Deductions for Ta		B6	(16,646,569)	(15,500,595)	(1,145,974)	-	(1,145,974)
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									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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									
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	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	-	-	-	-	-
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		9,800,660	9,800,660	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**9,800,660**	**9,800,660**	**-**	**-**	**-**
1485									
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			535,732,623	493,773,067	41,959,555	-	41,959,555
1489		Operating Deductions:							
1490		O & M Expenses			165,435,068	141,945,089	23,489,979	-	23,489,979
1491		Depreciation Expense			87,726,263	81,651,256	6,075,007	-	6,075,007
1492		Amortization Expense			6,333,610	5,916,995	416,615	-	416,615
1493		Taxes Other Than Income			19,273,090	16,474,415	2,798,675	-	2,798,675
1494		Interest & Dividends (AFUDC-Equity)			(16,646,569)	(15,500,595)	(1,145,974)	-	(1,145,974)
1495		Misc Revenue & Expense			-	-	-	-	-
1496		Total Operating Deductions			262,121,462	230,487,160	31,634,302	-	31,634,302
1497		Other Deductions:							
1498		Interest Deductions			50,917,573	47,412,334	3,505,240	-	3,505,240
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			222,693,588	215,873,573	6,820,014	-	6,820,014
1503									
1504		State Income Taxes			9,800,660	9,800,660	-	-	-
1505									
1506	Total Taxable Income				212,892,927	206,072,913	6,820,014	-	6,820,014
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				44,707,515	43,275,312	1,432,203	-	1,432,203
1511									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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**				**44,707,515**	**43,275,312**	**1,432,203**	**-**	**1,432,203**
1520									
1521	**TOTAL OPERATING EXPENSES**				**333,236,931**	**299,024,453**	**34,212,479**	**-**	**34,212,479**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,908,691	3,286,905	-	3,286,905
1526			CAGW		1,788,644	1,392,227	396,417	-	396,417
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	929,188	264,573	-	264,573
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,767,057	3,947,895	-	3,947,895
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,891,663	684,253	-	684,253
1537			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1538			CAGE		784,610,163	784,610,163	-	-	-
1539			JBG		193,236,772	150,409,740	42,827,033	-	42,827,033
1540			CAGE		-	-	-	-	-
1541				B8	1,056,724,806	997,632,510	59,092,296	-	59,092,296
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,300,199	4,881,556	-	4,881,556
1547			CAGW		131,088,108	102,035,073	29,053,035	-	29,053,035
1548			CAGE		3,274,652,167	3,274,652,167	-	-	-
1549			JBG		991,240,534	771,552,064	219,688,470	-	219,688,470
1550			S		-	-	-	-	-
1551				B8	4,458,162,565	4,204,539,503	253,623,061	-	253,623,061
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,970,982	33,100,938	2,870,045	-	2,870,045
1557			CAGW		41,104,254	31,994,325	9,109,929	-	9,109,929
1558			CAGE		711,176,632	711,176,632	-	-	-
1559			JBG		210,880,690	164,143,239	46,737,451	-	46,737,451
1560			CAGE		-	-	-	-	-
1561				B8	999,132,558	940,415,133	58,717,425	-	58,717,425
1562									
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,872,597	682,600	-	682,600
1567			CAGW		9,916,302	7,718,554	2,197,748	-	2,197,748
1568			CAGE		347,202,470	347,202,470	-	-	-
1569			JBG		63,679,081	49,565,897	14,113,184	-	14,113,184
1570			CAGE		-	-	-	-	-
1571				B8	429,353,050	412,359,518	16,993,532	-	16,993,532
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,312,492	113,801	-	113,801
1579			CAGW		478,845	372,719	106,126	-	106,126
1580			CAGE		25,904,554	25,904,554	-	-	-
1581			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1582			CAGE		-	-	-	-	-
1583				B8	34,169,065	32,539,711	1,629,354	-	1,629,354
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		(15,455,320)	(15,455,320)	-	-	-
1592			SG		162,690,833	149,710,093	12,980,739	-	12,980,739
1593					147,235,513	134,254,773	12,980,739	-	12,980,739
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,216,492,508**	**6,809,508,205**	**406,984,302**	**-**	**406,984,302**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600		S			-	-	-	-	-
1601		JBG			1,466,590,211	1,141,550,073	325,040,138	-	325,040,138
1602		JBE			-	-	-	-	-
1603		SG			319,596,573	294,096,674	25,499,899	-	25,499,899
1604		CAGW			254,678,106	198,233,841	56,444,265	-	56,444,265
1605		CAGE			5,175,627,617	5,175,627,617	-	-	-
1606		SSGCH			-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,216,492,508	6,809,508,205	406,984,302	-	406,984,302
1608	320	Land and Land Rights							
1609			DGP		-	-	-	-	-
1610			SG		-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614			DGP		-	-	-	-	-
1615			SG		-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619			DGP		-	-	-	-	-
1620			SG		-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624			DGP		-	-	-	-	-
1625			SG		-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629			DGP		-	-	-	-	-
1630			SG		-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634			DGP		-	-	-	-	-
1635			SG		-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640			SG		-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1645									
1646									
1647									
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		30,913,012	28,446,531	2,466,480	-	2,466,480
1657			SG-U		6,598,315	6,071,850	526,465	-	526,465
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	37,511,327	34,518,382	2,992,945	-	2,992,945
1663									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements							
1665			SG-P		299,232,535	275,357,437	23,875,098	-	23,875,098
1666			SG-U		22,717,957	20,905,342	1,812,615	-	1,812,615
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	321,950,492	296,262,779	25,687,713	-	25,687,713
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		411,667,899	378,821,834	32,846,066	-	32,846,066
1675			SG-U		107,398,586	98,829,492	8,569,094	-	8,569,094
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	519,066,486	477,651,326	41,415,160	-	41,415,160
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		80,832,066	74,382,656	6,449,411	-	6,449,411
1684			SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	132,116,588	121,575,299	10,541,289	-	10,541,289
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,178,441	53,536,513	4,641,928	-	4,641,928
1693			SG-U		14,716,774	13,542,556	1,174,219	-	1,174,219
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	72,895,215	67,079,068	5,816,147	-	5,816,147
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		3,230,593	2,972,831	257,762	-	257,762
1704			SG-U		219,722	202,191	17,531	-	17,531
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	3,450,315	3,175,022	275,293	-	275,293
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,403,109	21,535,827	1,867,282	-	1,867,282
1713			SG-U		4,491,300	4,132,949	358,351	-	358,351
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,894,409	25,668,776	2,225,633	-	2,225,633
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									
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	**1,114,884,832**	**1,025,930,652**	**88,954,180**	**-**	**88,954,180**
1734									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			907,457,655	835,053,628	72,404,027	-	72,404,027
1741		SG-U			207,427,177	190,877,024	16,550,153	-	16,550,153
1742	Total Hydraulic Plant by Factor			B8	1,114,884,832	1,025,930,652	88,954,180	-	88,954,180
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		17,581,425	16,178,642	1,402,783	-	1,402,783
1751				B8	56,914,044	54,507,842	2,406,202	-	2,406,202
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		103,952,846	95,658,680	8,294,166	-	8,294,166
1759				B8	279,564,357	262,938,102	16,626,256	-	16,626,256
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,414,286	402,698	-	402,698
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,036,655	402,698	-	402,698
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		340,235,453	264,829,128	75,406,325	-	75,406,325
1774			CAGE		824,754,231	824,754,231	-	-	-
1775			SG		2,957,359,727	2,721,398,576	235,961,151	-	235,961,151
1776				B8	4,122,349,411	3,810,981,935	311,367,476	-	311,367,476
1777									
1778	344	Generators							
1779			S		411,027	411,027	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,828	4,494	-	4,494
1782			CAGW		123,466,438	96,102,592	27,363,846	-	27,363,846
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,129,768	155,635,280	13,494,488	-	13,494,488
1785				B8	604,863,195	564,000,367	40,862,827	-	40,862,827
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		687,566	687,566	-	-	-
1790			CAGW		48,345,150	37,630,423	10,714,727	-	10,714,727
1791			CAGE		166,676,920	166,676,920	-	-	-
1792			SG		251,042,866	231,012,714	20,030,152	-	20,030,152
1793				B8	466,752,501	436,007,622	30,744,879	-	30,744,879
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,883,501	11,855,555	1,027,946	-	1,027,946
1800			CAGW		3,559,273	2,770,432	788,841	-	788,841
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	25,861,378	24,044,591	1,816,787	-	1,816,787
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		184,656	169,922	14,733	-	14,733
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					184,656	169,922	14,733	-	14,733
1814									
1815	**Total Other Production Plant**			B8	**5,572,928,895**	**5,168,687,037**	**404,241,858**	**-**	**404,241,858**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,246,816	1,246,816	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,512,191,109	3,231,961,197	280,229,912	-	280,229,912
1821			CAGW		559,545,375	435,533,429	124,011,946	-	124,011,946
1822			CAGE		1,499,945,595	1,499,945,595	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,572,928,895	5,168,687,037	404,241,858	-	404,241,858
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,904,306,234**	**13,004,125,894**	**900,180,340**	**-**	**900,180,340**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		347,933,221	320,172,403	27,760,817	-	27,760,817
1839				B8	347,933,221	320,172,403	27,760,817	-	27,760,817
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		406,889,616	374,424,799	32,464,817	-	32,464,817
1849				B8	406,889,616	374,424,799	32,464,817	-	32,464,817
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,860,098	529,636	-	529,636
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,808,529,700	2,584,443,366	224,086,334	-	224,086,334
1858				B8	2,810,919,435	2,586,303,464	224,615,971	-	224,615,971
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,554,912,448	1,430,849,444	124,063,004	-	124,063,004
1867				B8	1,554,912,448	1,430,849,444	124,063,004	-	124,063,004
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,347,029,082	1,239,552,629	107,476,453	-	107,476,453
1876				B8	1,347,029,082	1,239,552,629	107,476,453	-	107,476,453
1877									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,747,432,658	1,608,008,895	139,423,763	-	139,423,763
1885				B8	1,747,432,658	1,608,008,895	139,423,763	-	139,423,763
1886									
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,927,737	3,614,352	313,385	-	313,385
1893				B8	3,927,737	3,614,352	313,385	-	313,385
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,639	8,358,876	724,763	-	724,763
1901				B8	9,083,639	8,358,876	724,763	-	724,763
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,172,728	968,741	-	968,741
1909				B8	12,141,468	11,172,728	968,741	-	968,741
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		2,478,559,210	2,280,800,487	197,758,723	-	197,758,723
1913			CAGW		-	-	-	-	-
1914			CAGE		(4,150)	(4,150)	-	-	-
1915					2,478,555,060	2,280,796,337	197,758,723	-	197,758,723
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**10,718,824,363**	**9,863,253,926**	**855,570,437**	**-**	**855,570,437**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,860,098	529,636	-	529,636
1926			CAGE		(4,150)	(4,150)	-	-	-
1927			SG		10,716,438,779	9,861,397,978	855,040,801	-	855,040,801
1928	Total Transmission Plant by Factor			B8	10,718,824,363	9,863,253,926	855,570,437	-	855,570,437
1929	360	Land and Land Rights							
1930			S		83,483,975	80,650,832	2,833,143	-	2,833,143
1931				B8	83,483,975	80,650,832	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		158,448,499	148,900,812	9,547,687	-	9,547,687
1935				B8	158,448,499	148,900,812	9,547,687	-	9,547,687
1936									
1937	362	Station Equipment							
1938			S		1,317,293,323	1,222,695,284	94,598,039	-	94,598,039
1939				B8	1,317,293,323	1,222,695,284	94,598,039	-	94,598,039
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,749,895,593	1,597,762,407	152,133,185	-	152,133,185
1947				B8	1,749,895,593	1,597,762,407	152,133,185	-	152,133,185
1948									
1949	365	Overhead Conductors							
1950			S		1,153,796,527	1,043,310,975	110,485,552	-	110,485,552
1951				B8	1,153,796,527	1,043,310,975	110,485,552	-	110,485,552
1952									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit							
1954			S		540,780,444	514,428,096	26,352,348	-	26,352,348
1955				B8	540,780,444	514,428,096	26,352,348	-	26,352,348
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,227,009,679	1,187,683,111	39,326,568	-	39,326,568
1962				B8	1,227,009,679	1,187,683,111	39,326,568	-	39,326,568
1963									
1964	368	Line Transformers							
1965			S		1,726,517,214	1,588,952,850	137,564,365	-	137,564,365
1966				B8	1,726,517,214	1,588,952,850	137,564,365	-	137,564,365
1967									
1968	369	Services							
1969			S		1,110,909,356	1,025,659,149	85,250,207	-	85,250,207
1970				B8	1,110,909,356	1,025,659,149	85,250,207	-	85,250,207
1971									
1972	370	Meters							
1973			S		322,850,249	306,006,607	16,843,642	-	16,843,642
1974				B8	322,850,249	306,006,607	16,843,642	-	16,843,642
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,976,898	8,429,822	547,076	-	547,076
1978				B8	8,976,898	8,429,822	547,076	-	547,076
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		67,610,551	63,627,800	3,982,751	-	3,982,751
1986				B8	67,610,551	63,627,800	3,982,751	-	3,982,751
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		213,285,860	206,245,441	7,040,419	-	7,040,419
1990					213,285,860	206,245,441	7,040,419	-	7,040,419
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**9,680,858,167**	**8,994,353,185**	**686,504,983**	**-**	**686,504,983**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		9,680,858,167	8,994,353,185	686,504,983	-	686,504,983
2001									
2002	Total Distribution Plant by Factor			B8	9,680,858,167	8,994,353,185	686,504,983	-	686,504,983
2003	389	Land and Land Rights							
2004			S		16,435,510	15,336,684	1,098,826	-	1,098,826
2005			CN		1,128,506	1,052,411	76,095	-	76,095
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,130	98	-	98
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,072,366	539,251	-	539,251
2011				B8	25,177,193	23,462,922	1,714,270	-	1,714,270
2012									
2013	390	Structures and Improvements							
2014			S		151,674,895	137,172,959	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,664,635	554,194	-	554,194
2018			SG		11,515,090	10,596,326	918,763	-	918,763
2019			CAGW		10,644	8,285	2,359	-	2,359
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		117,070,442	108,776,491	8,293,950	-	8,293,950
2023				B8	289,928,638	265,657,435	24,271,203	-	24,271,203
2024									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment							
2026			S		6,579,283	6,153,494	425,789	-	425,789
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,263,682	2,111,042	152,640	-	152,640
2030			SG		932,683	858,267	74,417	-	74,417
2031			SE		-	-	-	-	-
2032			SO		70,355,228	65,370,855	4,984,373	-	4,984,373
2033			CAGW		137,532	107,051	30,481	-	30,481
2034			CAGE		2,216,289	2,216,289	-	-	-
2035			JBG		274,976	214,033	60,943	-	60,943
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	82,786,256	77,057,613	5,728,643	-	5,728,643
2041									
2042	392	Transportation Equipment							
2043			S		117,172,586	110,765,235	6,407,351	-	6,407,351
2044			SO		6,167,264	5,730,339	436,925	-	436,925
2045			SG		12,088,428	11,123,919	964,509	-	964,509
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	166,398	47,379	-	47,379
2051			CAGE		9,108,983	9,108,983	-	-	-
2052			JBG		2,833,940	2,205,855	628,086	-	628,086
2053			CAEW		-	-	-	-	-
2054			CAEE		159,837	159,837	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	147,744,816	139,260,566	8,484,250	-	8,484,250
2058									
2059	393	Stores Equipment							
2060			S		11,975,490	10,945,440	1,030,051	-	1,030,051
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		283,479	263,396	20,083	-	20,083
2064			SG		2,919,304	2,686,380	232,925	-	232,925
2065			CAGW		181,719	141,445	40,274	-	40,274
2066			CAGE		3,455,714	3,455,714	-	-	-
2067			JBG		969,153	754,360	214,793	-	214,793
2068			CAGE		-	-	-	-	-
2069				B8	19,784,860	18,246,734	1,538,126	-	1,538,126
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		37,483,365	34,600,654	2,882,711	-	2,882,711
2073			DGP		-	-	-	-	-
2074			SG		4,321,990	3,977,148	344,842	-	344,842
2075			SO		1,764,396	1,639,396	125,000	-	125,000
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		719,067	559,700	159,367	-	159,367
2079			CAGE		15,167,959	15,167,959	-	-	-
2080			JBG		2,539,262	1,976,486	562,776	-	562,776
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	62,121,730	58,047,034	4,074,696	-	4,074,696
2086									
2087	395	Laboratory Equipment							
2088			S		27,763,001	26,312,546	1,450,455	-	1,450,455
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,555,747	4,232,991	322,756	-	322,756
2092			SE		-	-	-	-	-
2093			SG		2,550,465	2,346,969	203,496	-	203,496
2094			CAGW		220,133	171,345	48,788	-	48,788
2095			CAGE		3,574,299	3,574,299	-	-	-
2096			JBG		595,909	463,838	132,071	-	132,071
2097			CAEW		-	-	-	-	-
2098			CAEE		1,261,066	1,261,066	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	40,520,619	38,363,053	2,157,566	-	2,157,566

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104			S		182,096,289	171,023,745	11,072,544	-	11,072,544
2105			DGP		-	-	-	-	-
2106			SG		7,472,771	6,876,535	596,236	-	596,236
2107			SO		5,061,703	4,703,103	358,600	-	358,600
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	149,170	42,474	-	42,474
2111			CAGE		15,841,079	15,841,079	-	-	-
2112			JBG		10,855,368	8,449,495	2,405,873	-	2,405,873
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	221,593,649	207,117,921	14,475,728	-	14,475,728
2118	397	Communication Equipment							
2119			S		210,561,270	196,908,693	13,652,578	-	13,652,578
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,418,773	88,658,753	6,760,020	-	6,760,020
2123			CN		3,253,343	3,033,970	219,372	-	219,372
2124			SG		180,751,155	166,329,423	14,421,732	-	14,421,732
2125			SE		-	-	-	-	-
2126			CAGW		832,502	647,995	184,507	-	184,507
2127			CAGE		26,229,839	26,229,839	-	-	-
2128			JBG		3,754,505	2,922,395	832,110	-	832,110
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	521,081,023	485,010,703	36,070,320	-	36,070,320
2134									
2135	398	Misc. Equipment							
2136			S		3,817,960	3,608,356	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		84,611	78,906	5,705	-	5,705
2140			SO		1,539,529	1,430,460	109,069	-	109,069
2141			SE		-	-	-	-	-
2142			SG		915,725	842,661	73,064	-	73,064
2143			CAGW		28,776	22,398	6,378	-	6,378
2144			CAGE		1,738,206	1,738,206	-	-	-
2145			JBG		307,328	239,215	68,113	-	68,113
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,436,100	7,964,167	471,933	-	471,933
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		15,005,152	14,035,915	969,237	-	969,237
2167			CAGW		1,309,220	1,019,058	290,162	-	290,162
2168			CAGE		5,457,808	5,457,808	-	-	-
2169			SO		-	-	-	-	-
2170				B9	21,772,181	20,512,781	1,259,400	-	1,259,400
2171									
2172		Remove Capital Leases			(21,772,181)	(20,512,781)	(1,259,400)	-	(1,259,400)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-

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2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		163,587,988	151,998,464	11,589,524	-	11,589,524
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					163,587,988	151,998,464	11,589,524	-	11,589,524
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	**1,584,585,772**	**1,474,009,514**	**110,576,258**	**-**	**110,576,258**
2200									
2201	Summary of General Plant by Factor								
2202			S		780,564,802	726,863,719	53,701,083	-	53,701,083
2203			JBG		22,130,442	17,225,676	4,904,766	-	4,904,766
2204			JBE		-	-	-	-	-
2205			SG		223,468,839	205,638,758	17,830,081	-	17,830,081
2206			SO		473,416,165	439,876,613	33,539,552	-	33,539,552
2207			SE		-	-	-	-	-
2208			CN		14,948,970	13,940,964	1,008,006	-	1,008,006
2209			DEU		-	-	-	-	-
2210			CAGW		3,845,014	2,992,844	852,170	-	852,170
2211			CAGE		83,288,294	83,288,294	-	-	-
2212			CAEW		-	-	-	-	-
2213			CAEE		4,695,426	4,695,426	-	-	-
2214			SSGCT		-	-	-	-	-
2215			SSGCH		-	-	-	-	-
2216			Less Capital Leases		(21,772,181)	(20,512,781)	(1,259,400)	-	(1,259,400)
2217	Total General Plant by Factor			B8	1,584,585,772	1,474,009,514	110,576,258	-	110,576,258
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		24,555,063	22,595,869	1,959,194	-	1,959,194
2228			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2229			SG-U		10,501,813	9,663,897	837,916	-	837,916
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	139,511,951	128,460,390	11,051,560	-	11,051,560
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,322,658	21,300,789	2,021,868	-	2,021,868
2238			SG		106,914,386	98,383,925	8,530,461	-	8,530,461
2239			SO		525,979,495	488,716,052	37,263,443	-	37,263,443
2240			SE		-	-	-	-	-
2241			CN		233,187,770	217,463,963	15,723,807	-	15,723,807
2242			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2243			CAGE		64,984,379	64,984,379	-	-	-
2244			JBG		1,544,227	1,201,980	342,247	-	342,247
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			SG-P		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	981,491,718	911,947,316	69,544,402	-	69,544,402
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	981,491,718	911,947,316	69,544,402	-	69,544,402

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2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,121,003,669**	**1,040,407,707**	**80,595,962**	**-**	**80,595,962**
2261									
2262	Summary of Intangible Plant by Factor								
2263			S		24,322,658	22,300,789	2,021,868	-	2,021,868
2264			JBG		1,544,227	1,201,980	342,247	-	342,247
2265			JBE		-	-	-	-	-
2266			SG		131,469,449	120,979,794	10,489,655	-	10,489,655
2267			SO		525,979,495	488,716,052	37,263,443	-	37,263,443
2268			CN		233,187,770	217,463,963	15,723,807	-	15,723,807
2269			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2270			CAGE		64,984,379	64,984,379	-	-	-
2271			CAEW		-	-	-	-	-
2272			CAEE		9,106	9,106	-	-	-
2273			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2274			SG-U		10,501,813	9,663,897	837,916	-	837,916
2275			SE		-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,121,003,669	1,040,407,707	80,595,962	-	80,595,962
2277	Summary of Unclassified Plant (Account 106)								
2278			DP		213,285,860	206,245,441	7,040,419	-	7,040,419
2279			DS0		-	-	-	-	-
2280			GP		163,587,988	151,998,464	11,589,524	-	11,589,524
2281			HP		-	-	-	-	-
2282			NP		-	-	-	-	-
2283			OP		184,656	169,922	14,733	-	14,733
2284			TP		2,478,555,060	2,280,796,337	197,758,723	-	197,758,723
2285			TS0		-	-	-	-	-
2286			IP		-	-	-	-	-
2287			MP						
2288			SP		147,235,513	134,254,773	12,980,739	-	12,980,739
2289	Total Unclassified Plant by Factor				3,002,849,077	2,773,464,938	229,384,139	-	229,384,139
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**37,009,578,206**	**34,376,150,225**	**2,633,427,981**	**-**	**2,633,427,981**
2292	Summary of Electric Plant by Factor								
2293			S		10,486,992,443	9,744,764,509	742,227,934	-	742,227,934
2294			SE		-	-	-	-	-
2295			JBG		1,490,264,880	1,159,977,729	330,287,151	-	330,287,151
2296			JBE		-	-	-	-	-
2297			SG		14,903,164,749	13,714,074,400	1,189,090,348	-	1,189,090,348
2298			SO		999,395,660	928,592,665	70,802,995	-	70,802,995
2299			CN		248,136,740	231,404,927	16,731,814	-	16,731,814
2300			DEU		-	-	-	-	-
2301			CAGW		846,007,927	658,507,335	187,500,592	-	187,500,592
2302			CAGE		6,823,841,736	6,823,841,736	-	-	-
2303			CAEW		-	-	-	-	-
2304			CAEE		4,704,532	4,704,532	-	-	-
2305			SSGCH		-	-	-	-	-
2306			SSGCT		-	-	-	-	-
2307			Less Capital Leases		(21,772,181)	(20,512,781)	(1,259,400)	-	(1,259,400)
2308				B8	35,780,736,486	33,245,355,052	2,535,381,434	-	2,535,381,434
2309	105	Plant Held For Future Use							
2310			S		12,398,544	12,398,544	-	-	-
2311			SG		2,104,252	1,936,359	167,894	-	167,894
2312			SG		-	-	-	-	-
2313			SG		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,502,796**	**14,334,902**	**167,894**	**-**	**167,894**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,823,611	158,118	-	158,118
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2329									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,928,129)	(2,928,129)	-	-	-
2332			SG		(659,956)	(607,300)	(52,656)	-	(52,656)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj**			B15	**(144,774,328)**	**(144,721,672)**	**(52,656)**	**-**	**(52,656)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		479,471	476,159	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	479,471	476,159	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		255,172,658	255,172,658	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	255,172,658	255,172,658	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**255,652,129**	**255,648,817**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,404,123	1,860,470	543,653	-	543,653
2368			CAEE		218,197,903	218,197,903	-	-	-
2369			JBE		36,617,330	28,336,924	8,280,406	-	8,280,406
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	257,219,356	248,395,297	8,824,058	-	8,824,058
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	**257,219,356**	**248,395,297**	**8,824,058**	**-**	**8,824,058**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies							
2400			S		390,464,612	364,513,539	25,951,073	-	25,951,073
2401			SG		2,994,503	2,755,578	238,925	-	238,925
2402			SE		-	-	-	-	-
2403			SO		(4,060,383)	(3,772,722)	(287,661)	-	(287,661)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,448,610)	(1,357,869)	(90,741)	-	(90,741)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,628,889	9,051,580	2,577,309	-	2,577,309
2413			CAGE		145,627,005	145,627,005	-	-	-
2414			JBG		347,232	270,275	76,957	-	76,957
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	545,553,247	517,087,386	28,465,861	-	28,465,861
2419									
2420	163	Stores Expense Undistributed							
2421			S		-	-	-	-	-
2422									
2423				B13	-	-	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	256,963	16,037	-	16,037
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(16,037)	16,037	-	16,037
2430									
2431	**Total Materials & Supplies (Net)**			B13	**545,553,247**	**517,071,349**	**28,481,898**	**-**	**28,481,898**
2432									
2433	165	Prepayments							
2434			S		51,517,412	51,517,412	-	-	-
2435			GPS		29,588,928	27,492,676	2,096,252	-	2,096,252
2436			SG		5,671,285	5,218,786	452,499	-	452,499
2437			CAGW		-	-	-	-	-
2438			CAGE		1,447,582	1,447,582	-	-	-
2439			CAEW		4,055	3,138	917	-	917
2440			CAEE		(39,352,222)	(39,352,222)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		290,546,109	269,962,135	20,583,975	-	20,583,975
2443	**Total Prepayments**			B15	**339,423,149**	**316,289,507**	**23,133,642**	**-**	**23,133,642**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,535,710,131	1,535,623,830	86,301	-	86,301
2447			SG		8,094,188	7,448,371	645,817	-	645,817
2448			CAGE		-	-	-	-	-
2449			CAGE		4,934,162	4,934,162	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		156,125,881	156,125,881	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,704,864,362**	**1,704,132,244**	**732,118**	**-**	**732,118**
2457									
2458	186M	Misc Deferred Debits							
2459			S		2,892,133	2,892,133	-	-	-
2460			CAEW		-	-	-	-	-
2461			CAEE		-	-	-	-	-
2462			SG		74,307,505	68,378,674	5,928,830	-	5,928,830
2463			SO		136,680	126,996	9,683	-	9,683
2464			SE		-	-	-	-	-
2465			CAGW		22,901,690	17,825,992	5,075,698	-	5,075,698
2466			CAGE		63,030,977	63,030,977	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		4,799	3,714	1,085	-	1,085
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**163,580,294**	**152,564,997**	**11,015,296**	**-**	**11,015,296**
2472									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		148,753,908	138,215,317	10,538,591	-	10,538,591
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,128,061)	(6,623,068)	(504,993)	-	(504,993)
2487	232	A/P	CAEE		(6,268,262)	(6,268,262)	-	-	-
2488	232	A/P	SG		(4,573,313)	(4,208,419)	(364,894)	-	(364,894)
2489	232	A/P	S		(134,523)	(134,523)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		(10,449,288)	(10,449,288)	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(2,068,830)	(2,068,830)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	118,131,631	108,462,928	9,668,703	-	9,668,703
2503									
2504	**Total Working Capital**				**118,131,631**	**108,462,928**	**9,668,703**	**-**	**9,668,703**
2505	Miscellaneous Rate Base								
2506	18221	Unrec Plant & Reg Study Costs							
2507			S		-	-	-	-	-
2508									
2509					-	-	-	-	-
2510									
2511	18222	Nuclear Plant - Trojan							
2512			S		-	-	-	-	-
2513			TROJP		-	-	-	-	-
2514			TROJD		-	-	-	-	-
2515				B16	-	-	-	-	-
2516									
2517									
2518									
2519	1869	Misc Deferred Debits-Trojan							
2520			S		-	-	-	-	-
2521			SNPPN		-	-	-	-	-
2522					-	-	-	-	-
2523									
2524	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2525									
2526	**TOTAL RATE BASE ADDITIONS**				**3,409,084,391**	**3,326,952,007**	**82,132,384**	**-**	**82,132,384**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		1,170,434	798,160	372,274	-	372,274
2533	2281	Prop Ins	SO		(2,028,750)	(1,885,022)	(143,728)	-	(143,728)
2534	2282	Inj & Dam	SO		(1,345,464,789)	(1,250,144,246)	(95,320,543)	-	(95,320,543)
2535	2283	Pen & Ben	SO		(964,617)	(896,278)	(68,339)	-	(68,339)
2536	2282	Inj & Dam	S		117,012,543	117,012,543	-	-	-
2537	254	Ins Prov	CAEE		-	-	-	-	-
2538				B15	(1,230,275,179)	(1,135,114,842)	(95,160,337)	-	(95,160,337)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
2543				B15	(234,889)	(182,830)	(52,058)	-	(52,058)
2544									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2545	254		TROJD		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Regulatory Liability	S		(1,338,400,340)	(1,246,884,553)	(91,515,788)	-	(91,515,788)
2551				B15	(1,418,257,300)	(1,326,741,512)	(91,515,788)	-	(91,515,788)
2552									
2553	252	Customer Advances for Construction							
2554			S		(65,648,224)	(65,641,474)	(6,750)	-	(6,750)
2555			SG		(174,505,117)	(160,581,742)	(13,923,375)	-	(13,923,375)
2556			CAGE		(68,943,083)	(68,943,083)	-	-	-
2557			CAGW		(3,820)	(2,973)	(847)	-	(847)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(309,100,244)**	**(295,169,272)**	**(13,930,972)**	**-**	**(13,930,972)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(4,244,190)	(3,770,779)	(473,411)	-	(473,411)
2567			GPS		-	-	-	-	-
2568			SO		(3,621,610)	(3,365,034)	(256,576)	-	(256,576)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,091,403)	(2,091,403)	-	-	-
2571			SG		(210,723,637)	(193,910,467)	(16,813,170)	-	(16,813,170)
2572			CAEW		-	-	-	-	-
2573			CAEE		(1,049,185)	(1,049,185)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(221,730,024)	(204,186,868)	(17,543,157)	-	(17,543,157)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		332,245,385	309,836,294	22,409,091	-	22,409,091
2579			CN		-	-	-	-	-
2580			SO		335,302,307	311,547,543	23,754,764	-	23,754,764
2581			IBT		-	-	-	-	-
2582			BADDEBT		5,649,046	4,879,237	769,809	-	769,809
2583			TROJD		-	-	-	-	-
2584			SG		1,606,898	1,478,687	128,211	-	128,211
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	44,952	12,799	-	12,799
2588			CAGE		3,437,451	3,437,451	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		28,334,901	28,334,901	-	-	-
2591			JBE		(4,815,617)	(3,726,645)	(1,088,972)	-	(1,088,972)
2592			SNPD		1,723,998	1,616,006	107,992	-	107,992
2593									
2594	Total Accum Deferred Income Taxes			B19	703,542,120	657,448,427	46,093,693	-	46,093,693
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(111,713,940)	(102,800,534)	(8,913,407)	-	(8,913,407)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(111,713,940)	(102,800,534)	(8,913,407)	-	(8,913,407)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		63,398,630	64,278,752	(880,122)	-	(880,122)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,108,088,049)	(2,897,078,033)	(211,010,015)	-	(211,010,015)
2608			JBE		(1,048,070)	(811,066)	(237,004)	-	(237,004)
2609			SO		-	-	-	-	-
2610			SNPD		-	-	-	-	-
2611			SNP		(394,356)	(367,208)	(27,148)	-	(27,148)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		51,904	51,904	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(3,046,079,940)	(2,833,925,652)	(212,154,289)	-	(212,154,289)
2620									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622			S		(414,508,054)	(414,486,835)	(21,219)	-	(21,219)
2623			SG		(2,998,759)	(2,759,495)	(239,264)	-	(239,264)
2624			SE		-	-	-	-	-
2625			SO		(36,817,058)	(34,208,724)	(2,608,334)	-	(2,608,334)
2626			GPS		(6,770,409)	(6,290,754)	(479,655)	-	(479,655)
2627			SNP		(416,460)	(387,791)	(28,670)	-	(28,670)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(492,492)	(383,341)	(109,151)	-	(109,151)
2631			CAGE		(211,865)	(211,865)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,272,615)	(25,272,615)	-	-	-
2634			JBE		-	-	-	-	-
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(487,487,712)	(484,001,419)	(3,486,293)	-	(3,486,293)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,941,739,472)**	**(2,763,279,177)**	**(178,460,295)**	**-**	**(178,460,295)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,870,807)	(1,870,807)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(153,176)	(140,955)	(12,222)	-	(12,222)
2649	**Total Accumulated ITC**			B19	**(2,023,983)**	**(2,011,761)**	**(12,222)**	**-**	**(12,222)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,123,361,090)**	**(5,726,686,263)**	**(396,674,827)**	**-**	**(396,674,827)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(97,946,749)	(94,466,027)	(3,480,722)	-	(3,480,722)
2657			SG-P		(53,716)	(49,430)	(4,286)	-	(4,286)
2658			SG-U		-	-	-	-	-
2659			SG		(98,786,757)	(90,904,781)	(7,881,975)	-	(7,881,975)
2660			CAGW		(204,109,014)	(158,872,368)	(45,236,646)	-	(45,236,646)
2661			CAGE		(3,214,924,655)	(3,214,924,655)	-	-	-
2662			JBG		(795,848,325)	(619,464,597)	(176,383,728)	-	(176,383,728)
2663			CAGE		-	-	-	-	-
2664				B17	(4,411,669,217)	(4,178,681,859)	(232,987,357)	-	(232,987,357)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			SG-P		(361,807,714)	(332,939,882)	(28,867,832)	-	(28,867,832)
2680			SG-U		(121,634,720)	(111,929,757)	(9,704,964)	-	(9,704,964)
2681				B17	(483,442,434)	(444,869,638)	(38,572,796)	-	(38,572,796)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(77,833)	(77,833)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(61,890)	(5,366)	-	(5,366)
2688			CAGW		(274,429,551)	(213,607,777)	(60,821,775)	-	(60,821,775)
2689			CAGE		(417,745,764)	(417,745,764)	-	-	-
2690			SG		(74,805,940)	(68,837,341)	(5,968,599)	-	(5,968,599)
2691				B17	(767,126,345)	(700,330,605)	(66,795,740)	-	(66,795,740)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,662,237,996)**	**(5,323,882,102)**	**(338,355,894)**	**-**	**(338,355,894)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701		S			(98,024,582)	(94,543,860)	(3,480,722)	-	(3,480,722)
2702		SG-P			(361,861,430)	(332,989,312)	(28,872,118)	-	(28,872,118)
2703		SG-U			(121,634,720)	(111,929,757)	(9,704,964)	-	(9,704,964)
2704		SG			(173,659,954)	(159,804,012)	(13,855,941)	-	(13,855,941)
2705		CAGW			(478,538,566)	(372,480,145)	(106,058,421)	-	(106,058,421)
2706		CAGE			(3,632,670,419)	(3,632,670,419)	-	-	-
2707		JBG			(795,848,325)	(619,464,597)	(176,383,728)	-	(176,383,728)
2708		SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,662,237,996)	(5,323,882,102)	(338,355,894)	-	(338,355,894)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			DGP		-	-	-	-	-
2714			DGU		-	-	-	-	-
2715			CAGW		(815,094)	(634,445)	(180,649)	-	(180,649)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,366,309,190)	(2,177,506,646)	(188,802,544)	-	(188,802,544)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,367,124,284)**	**(2,178,141,090)**	**(188,983,193)**	**-**	**(188,983,193)**
2720	108360	Land and Land Rights							
2721			S		(11,024,226)	(10,794,594)	(229,632)	-	(229,632)
2722				B17	(11,024,226)	(10,794,594)	(229,632)	-	(229,632)
2723									
2724	108361	Structures and Improvements							
2725			S		(39,857,172)	(38,037,542)	(1,819,630)	-	(1,819,630)
2726				B17	(39,857,172)	(38,037,542)	(1,819,630)	-	(1,819,630)
2727									
2728	108362	Station Equipment							
2729			S		(403,391,172)	(371,444,637)	(31,946,536)	-	(31,946,536)
2730				B17	(403,391,172)	(371,444,637)	(31,946,536)	-	(31,946,536)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(759,149,071)	(674,192,577)	(84,956,494)	-	(84,956,494)
2738				B17	(759,149,071)	(674,192,577)	(84,956,494)	-	(84,956,494)
2739									
2740	108365	Overhead Conductors							
2741			S		(380,288,286)	(338,471,329)	(41,816,957)	-	(41,816,957)
2742				B17	(380,288,286)	(338,471,329)	(41,816,957)	-	(41,816,957)
2743									
2744	108366	Underground Conduit							
2745			S		(201,030,654)	(188,303,501)	(12,727,154)	-	(12,727,154)
2746				B17	(201,030,654)	(188,303,501)	(12,727,154)	-	(12,727,154)
2747									
2748	108367	Underground Conductors							
2749			S		(429,234,284)	(413,359,383)	(15,874,902)	-	(15,874,902)
2750				B17	(429,234,284)	(413,359,383)	(15,874,902)	-	(15,874,902)
2751									
2752	108368	Line Transformers							
2753			S		(665,863,713)	(594,644,974)	(71,218,739)	-	(71,218,739)
2754				B17	(665,863,713)	(594,644,974)	(71,218,739)	-	(71,218,739)
2755									
2756	108369	Services							
2757			S		(424,148,058)	(385,998,291)	(38,149,767)	-	(38,149,767)
2758				B17	(424,148,058)	(385,998,291)	(38,149,767)	-	(38,149,767)
2759									
2760	108370	Meters							
2761			S		(125,497,480)	(115,504,200)	(9,993,280)	-	(9,993,280)
2762				B17	(125,497,480)	(115,504,200)	(9,993,280)	-	(9,993,280)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,421,300)	(6,989,019)	(432,281)	-	(432,281)
2768				B17	(7,421,300)	(6,989,019)	(432,281)	-	(432,281)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2773									
2774	108373	Street Lights							
2775			S		(34,200,917)	(32,485,956)	(1,714,961)	-	(1,714,961)
2776				B17	(34,200,917)	(32,485,956)	(1,714,961)	-	(1,714,961)
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		4,412,410	4,183,102	229,308	-	229,308
2788					4,412,410	4,183,102	229,308	-	229,308
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,476,693,924)**	**(3,166,042,900)**	**(310,651,024)**	**-**	**(310,651,024)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794		S			(3,476,693,924)	(3,166,042,900)	(310,651,024)	-	(310,651,024)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,476,693,924)	(3,166,042,900)	(310,651,024)	-	(310,651,024)
2797	108GP	General Plant Accumulated Depr							
2798			S		(324,568,518)	(297,837,406)	(26,731,113)	-	(26,731,113)
2799			DGP		-	-	-	-	-
2800			DGU		-	-	-	-	-
2801			SG		(96,477,615)	(88,779,881)	(7,697,734)	-	(7,697,734)
2802			CN		(6,357,126)	(5,928,467)	(428,660)	-	(428,660)
2803			SO		(131,694,489)	(122,364,487)	(9,330,003)	-	(9,330,003)
2804			SE		-	-	-	-	-
2805			CAGW		(1,720,760)	(1,339,389)	(381,372)	-	(381,372)
2806			CAGE		(44,969,471)	(44,969,471)	-	-	-
2807			JBG		(8,956,335)	(6,971,344)	(1,984,991)	-	(1,984,991)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,575,771)	(1,575,771)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(616,320,085)	(569,766,213)	(46,553,872)	-	(46,553,872)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(616,320,085)**	**(569,766,213)**	**(46,553,872)**	**-**	**(46,553,872)**
2842									
2843									
2844									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor								
2846		S			(324,568,518)	(297,837,406)	(26,731,113)	-	(26,731,113)
2847		DGP			-	-	-	-	-
2848		DGU			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(131,694,489)	(122,364,487)	(9,330,003)	-	(9,330,003)
2851		CN			(6,357,126)	(5,928,467)	(428,660)	-	(428,660)
2852		SG			(96,477,615)	(88,779,881)	(7,697,734)	-	(7,697,734)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,720,760)	(1,339,389)	(381,372)	-	(381,372)
2855		CAGE			(44,969,471)	(44,969,471)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,575,771)	(1,575,771)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,956,335)	(6,971,344)	(1,984,991)	-	(1,984,991)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(616,320,085)	(569,766,213)	(46,553,872)	-	(46,553,872)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(12,122,376,289)**	**(11,237,832,306)**	**(884,543,983)**	**-**	**(884,543,983)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(219,690)	(219,690)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(219,690)	(219,690)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(13,024,326)	(10,822,515)	(2,201,812)	-	(2,201,812)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,774,665)	(1,648,938)	(125,728)	-	(125,728)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,798,992)	(12,471,452)	(2,327,539)	-	(2,327,539)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(4,210,192)	(3,874,270)	(335,922)	-	(335,922)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(4,210,192)	(3,874,270)	(335,922)	-	(335,922)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,908,744)	(1,908,209)	(535)	-	(535)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(8,120)	(8,120)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(63,987,068)	(58,881,682)	(5,105,386)	-	(5,105,386)
2904			SG-P		(49,649,072)	(45,687,683)	(3,961,389)	-	(3,961,389)
2905			SG-U		(7,254,718)	(6,675,880)	(578,838)	-	(578,838)
2906			CN		(207,148,230)	(193,180,264)	(13,967,966)	-	(13,967,966)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,388,106)	(14,312,753)	(4,075,353)	-	(4,075,353)
2910			CAGE		(30,292,708)	(30,292,708)	-	-	-
2911			JBG		(1,344,042)	(1,046,162)	(297,880)	-	(297,880)
2912			SO		(414,128,677)	(384,789,396)	(29,339,282)	-	(29,339,282)
2913				B18	(794,109,483)	(736,782,855)	(57,326,628)	-	(57,326,628)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(794,109,483)	(736,782,855)	(57,326,628)	-	(57,326,628)
2917									

NOVEMBER 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
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	**(813,338,357)**	**(753,348,268)**	**(59,990,089)**	**-**	**(59,990,089)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(15,152,761)	(12,950,414)	(2,202,347)	-	(2,202,347)
2935		SG-P			(53,859,264)	(49,561,953)	(4,297,311)	-	(4,297,311)
2936		SG-U			(7,254,718)	(6,675,880)	(578,838)	-	(578,838)
2937		SE			-	-	-	-	-
2938		SO			(415,903,343)	(386,438,333)	(29,465,009)	-	(29,465,009)
2939		CN			(207,148,230)	(193,180,264)	(13,967,966)	-	(13,967,966)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,344,042)	(1,046,162)	(297,880)	-	(297,880)
2942		CAGW			(18,388,106)	(14,312,753)	(4,075,353)	-	(4,075,353)
2943		CAGE			(30,292,708)	(30,292,708)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(8,120)	(8,120)	-	-	-
2946		SG			(63,987,068)	(58,881,682)	(5,105,386)	-	(5,105,386)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(813,338,357)	(753,348,268)	(59,990,089)	-	(59,990,089)