RESULTS OF OPERATIONS
WASHINGTON

July 2009

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SERVICES MANAGEMENT
2009 DEC 29 AM 10: 19
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JULY 2009
FILE:	JULY 2009
PREPARED BY:	Revenue Requirement Department
DATE:	December 24, 2009
TIME:	10:54:23 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.606
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.00%	6.107%	2.993%
PREFERRED	0.40%	5.414%	0.022%
COMMON	50.60%	10.200%	5.161%
	100.00%		8.175%

OTHER INFORMATION

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

JULY 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJ	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	352,032,721	329,000,728	23,031,993	0	23,031,993
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	31,573,534	24,968,223	6,605,310	0	6,605,310
5	Other Operating Revenues	2.4	15,012,095	14,202,193	809,902	0	809,902
6	Total Operating Revenues	2.4	398,618,349	368,171,145	30,447,205	0	30,447,205
7							
8	Operating Expenses:						
9	Steam Production	2.7	36,425,206	32,581,680	3,843,526	0	3,843,526
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	3,019,677	2,539,709	479,968	0	479,968
12	Other Power Supply	2.10	66,568,096	53,480,662	13,087,434	0	13,087,434
13	Transmission	2.12	12,981,712	10,809,685	2,172,027	0	2,172,027
14	Distribution	2.13	18,674,640	17,408,528	1,266,112	0	1,266,112
15	Customer Accounts	2.14	7,893,551	7,275,596	617,955	0	617,955
16	Customer Service	2.14	5,681,349	5,632,877	48,472	0	48,472
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	14,564,181	13,505,621	1,058,559	0	1,058,559
19							
20	Total O & M Expenses	2.16	165,808,411	143,234,358	22,574,053	0	22,574,053
21							
22	Depreciation	2.18	38,528,100	35,527,048	3,001,052	0	3,001,052
23	Amortization Expense	2.19	3,727,055	3,392,540	334,515	0	334,515
24	Taxes Other Than Income	2.19	9,806,226	8,497,675	1,308,551	0	1,308,551
25	Income Taxes - Federal	2.22	54,622,471	53,932,830	689,642	0	689,642
26	Income Taxes - State	2.22	7,328,576	7,328,576	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	0	0	0	0	0
29	Misc Revenue & Expense	2.5	47,027	43,690	3,337	0	3,337
30							
31	Total Operating Expenses	2.22	279,867,866	251,956,716	27,911,150	0	27,911,150
32							
33	Operating Revenue for Return		118,750,483	116,214,429	2,536,055	0	2,536,055
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	18,950,689,075	17,574,122,800	1,376,566,275	0	1,376,566,275
37	Plant Held for Future Use	2.33	13,709,211	13,673,068	36,143	0	36,143
38	Misc Deferred Debits	2.35	138,249,626	132,751,060	5,498,566	0	5,498,566
39	Elec Plant Acq Adj	2.33	63,149,971	63,149,971	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	39,442,996	36,761,864	2,681,132	0	2,681,132
42	Fuel Stock	2.34	146,742,753	143,229,958	3,512,795	0	3,512,795
43	Material & Supplies	2.34	178,382,254	170,685,646	7,696,608	0	7,696,608
44	Working Capital	2.35	25,505,452	22,778,538	2,726,914	0	2,726,914
45	Weatherization Loans	2.34	36,093,838	34,049,457	2,044,381	0	2,044,381
46	Miscellaneous Rate Base	2.36	2,505,008	2,272,502	232,507	0	232,507
47							
48	Total Electric Plant		19,594,470,184	18,193,474,863	1,400,995,321	0	1,400,995,321
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,531,127,364)	(6,032,171,118)	(498,956,246)	0	(498,956,246)
52	Accum Prov For Amort	2.41	(421,699,127)	(387,139,203)	(34,559,924)	0	(34,559,924)
53	Accum Def Income Taxes	2.37	(1,797,320,912)	(1,660,344,450)	(136,976,462)	0	(136,976,462)
54	Unamortized ITC	2.37	(8,106,448)	(7,028,037)	(1,078,411)	0	(1,078,411)
55	Customer Adv for Const	2.36	(17,644,240)	(17,338,740)	(305,499)	0	(305,499)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(60,887,710)	(56,004,166)	(4,883,544)	0	(4,883,544)
58							
59	Total Rate Base Deductions		(8,836,785,801)	(8,160,025,713)	(676,760,088)	0	(676,760,088)
60							
61	Total Rate Base		10,757,684,383	10,033,449,150	724,235,233	0	724,235,233
62							
63							
64							
65							
66							
67							
68							
9							

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
	Sales to Ultimate Customers								
440	Residential Sales								
		0	S		137,483,074	128,564,289	8,918,785	-	8,918,785
				B1	137,483,074	128,564,289	8,918,785	-	8,918,785
442	Commercial & Industrial Sales								
		0	S		210,877,159	196,840,453	14,036,705	-	14,036,705
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	210,877,159	196,840,453	14,036,705	-	14,036,705
444	Public Street & Highway Lighting								
		0	S		1,935,258	1,858,756	76,502	-	76,502
		0	SO		-	-	-	-	-
				B1	1,935,258	1,858,756	76,502	-	76,502
445	Other Sales to Public Authority								
		0	S		1,737,230	1,737,230	-	-	-
				B1	1,737,230	1,737,230	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**352,032,721**	**329,000,728**	**23,031,993**	**-**	**23,031,993**
447	Sales for Resale								
		WSF	S		702,356	702,356	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		30,871,177	24,265,867	6,605,310	-	6,605,310
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	31,573,534	24,968,223	6,605,310	-	6,605,310
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**383,606,255**	**353,968,952**	**29,637,303**	**-**	**29,637,303**
450	Forfeited Discounts & Interest								
		CUST	S		549,882	509,576	40,306	-	40,306
		CUST	SO		-	-	-	-	-
				B1	549,882	509,576	40,306	-	40,306
451	Misc Electric Revenue								
		CUST	S		534,483	510,078	24,406	-	24,406
		GP	SG		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	534,483	510,078	24,406	-	24,406
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		745,213	659,039	86,173	-	86,173
		T	CAGW		231,468	181,942	49,526	-	49,526
		T	CAGE		309,911	309,911	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		62,306	57,289	5,016	-	5,016
		GP	SO		261,564	242,376	19,188	-	19,188
				B1	1,610,461	1,450,558	159,904	-	159,904

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		3,894,173	3,898,522	(4,349)	-	(4,349)
		CUST	CAGE		420,426	420,426	-	-	-
		OTHSE	CAGW		83,339	65,507	17,831	-	17,831
		OTHSO	SO		3,774	3,498	277	-	277
		OTHSGR	SG		1,869,805	1,719,266	150,539	-	150,539
		OTHSGR	JBG		67,883	53,971	13,911	-	13,911
		OTHSGR	WRG		5,523,848	5,147,652	376,196	-	376,196
		OTHSGR	WRE		454,019	423,139	30,880	-	30,880
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	12,317,268	11,731,981	585,287	-	585,287
	Total Other Electric Revenues				**15,012,095**	**14,202,193**	**809,902**	**-**	**809,902**
Total Electric Operating Revenues				**B1**	**398,618,349**	**368,171,145**	**30,447,205**	**-**	**30,447,205**
Summary of Revenues by Factor									
	S				358,458,829	335,280,300	23,178,529	-	23,178,529
	JBG				67,883	53,971	13,911	-	13,911
	SE				-	-	-	-	-
	SO				265,339	245,874	19,465	-	19,465
	SG				1,932,111	1,776,555	155,556	-	155,556
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				31,185,984	24,513,317	6,672,667	-	6,672,667
	CAGE				730,337	730,337	-	-	-
	WRG				5,523,848	5,147,652	376,196	-	376,196
	WRE				454,019	423,139	30,880	-	30,880
Total Electric Operating Revenues				B1	398,618,349	368,171,145	30,447,205	-	30,447,205
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(0)	(0)	(0)	-	(0)
				B1	(0)	(0)	(0)	-	(0)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		1,535	1,535	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		45,491	42,154	3,337	-	3,337
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	47,027	43,690	3,337	-	3,337
Total Miscellaneous Revenues					**47,027**	**43,690**	**3,337**	**-**	**3,337**

70 **JULY 2009 West Control Area**
71 **AMA**

72 FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
7	Miscellaneous Expenses								
228	4311	Interest on Customer Deposits							
229		CUST	S		-	-	-	-	-
230					-	-	-	-	-
231	**Total Miscellaneous Expenses**				-	-	-	-	-
232									
233	**Net Misc Revenue and Expense**				**47,027**	**43,690**	**3,337**	**-**	**3,337**
234									

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		(498)	(392)	(107)	-	(107)
		P	CAGE		333,172	333,172	-	-	-
		P	JBG		1,440,282	1,145,121	295,161	-	295,161
		P	CAGE		-	-	-	-	-
				B2	1,772,956	1,477,901	295,054	-	295,054
501	Fuel Related								
		P	SE		17,173	15,875	1,298	-	1,298
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		33,957	26,691	7,266	-	7,266
		P	CAGE		-	-	-	-	-
		P	CAEW		13,896,956	10,927,365	2,969,591	-	2,969,591
		P	CAEE		1,269,944	1,269,944	-	-	-
		P	JBE		38,288	30,451	7,836	-	7,836
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	15,256,318	12,270,327	2,985,991	-	2,985,991
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		36,603	28,771	7,832	-	7,832
		P	CAGE		2,306,204	2,306,204	-	-	-
		P	JBG		306,417	243,622	62,795	-	62,795
		P	CAGE		-	-	-	-	-
				B2	2,649,224	2,578,598	70,627	-	70,627
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		3,180	2,499	680	-	680
		P	CAGE		366,309	366,309	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	369,488	368,808	680	-	680
506	Misc. Steam Expense								
		P	SG		10	10	1	-	1
		P	SE		-	-	-	-	-
		P	CAGW		(70,275)	(55,239)	(15,036)	-	(15,036)
		P	CAGE		4,867,710	4,867,710	-	-	-
		P	JBG		(672,180)	(534,428)	(137,752)	-	(137,752)
		P	CAGE		-	-	-	-	-
				B2	4,125,265	4,278,052	(152,787)	-	(152,787)
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		3,234	2,542	692	-	692
		P	CAGE		14,884	14,884	-	-	-
		P	JBG		12,639	10,049	2,590	-	2,590
		P	CAGE		-	-	-	-	-
				B2	30,757	27,475	3,282	-	3,282
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		19,976	15,702	4,274	-	4,274
		P	CAGE		407,896	407,896	-	-	-
		P	JBG		32,810	26,087	6,724	-	6,724
		P	CAGE		-	-	-	-	-
				B2	460,683	449,685	10,998	-	10,998
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		14,336	11,269	3,067	-	3,067
		P	CAGE		1,312,317	1,312,317	-	-	-
		P	JBG		549,431	436,835	112,596	-	112,596
		P	CAGE		-	-	-	-	-
				B2	1,876,084	1,760,421	115,664	-	115,664

JULY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		259,421	203,914	55,507	-	55,507
		P	CAGE		4,839,780	4,839,780	-	-	-
		P	JBG		1,288,485	1,024,432	264,053	-	264,053
		P	CAGE		-	-	-	-	-
				B2	6,387,686	6,068,126	319,559	-	319,559
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		46,798	36,785	10,013	-	10,013
		P	CAGE		1,904,898	1,904,898	-	-	-
		P	JBG		540,304	429,578	110,726	-	110,726
		P	CAGE		-	-	-	-	-
				B2	2,491,999	2,371,260	120,739	-	120,739
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		15,978	12,559	3,419	-	3,419
		P	CAGE		645,730	645,730	-	-	-
		P	JBG		343,038	272,738	70,300	-	70,300
		P	CAGE		-	-	-	-	-
				B2	1,004,745	931,027	73,718	-	73,718
Total Steam Power Generation				B2	**36,425,206**	**32,581,680**	**3,843,526**	-	**3,843,526**
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		832,472	654,353	178,119	-	178,119
		P	CAGE		186,336	186,336	-	-	-
				B2	1,018,807	840,689	178,119	-	178,119
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		16,269	12,788	3,481	-	3,481
		P	CAGE		857	857	-	-	-
				B2	17,126	13,645	3,481	-	3,481
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		212,788	167,259	45,529	-	45,529
		P	CAGE		50,335	50,335	-	-	-
				B2	263,123	217,594	45,529	-	45,529
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		789,432	620,522	168,910	-	168,910
		P	CAGE		427,894	427,894	-	-	-
				B2	1,217,327	1,048,417	168,910	-	168,910
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		3,456	2,716	739	-	739
		P	CAGE		-	-	-	-	-
				B2	3,456	2,716	739	-	739
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		92,213	72,483	19,730	-	19,730
		P	CAGE		6,707	6,707	-	-	-
				B2	98,920	79,190	19,730	-	19,730
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		61,837	48,606	13,231	-	13,231
		P	CAGE		45,076	45,076	-	-	-
				B2	106,913	93,682	13,231	-	13,231

JULY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		69,129	54,338	14,791	-	14,791
		P	CAGE		17,276	17,276	-	-	-
				B2	86,405	71,614	14,791	-	14,791
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		165,625	130,187	35,438	-	35,438
		P	CAGE		41,975	41,975	-	-	-
				B2	207,600	172,163	35,438	-	35,438
Total Hydraulic Power Generation				B2	**3,019,677**	**2,539,709**	**479,968**	-	**479,968**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		78,500	61,704	16,796	-	16,796
		P	CAGE		11,105	11,105	-	-	-
		P	CAGE		-	-	-	-	-
				B2	89,605	72,809	16,796	-	16,796
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		17,361,536	13,651,611	3,709,925	-	3,709,925
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	17,361,536	13,651,611	3,709,925	-	3,709,925
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		591,316	464,796	126,520	-	126,520
		P	CAGE		465,515	465,515	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,056,831	930,311	126,520	-	126,520
549	Miscellaneous Other								
		P	SG		118,141	108,629	9,512	-	9,512
		P	CAGW		825,279	648,699	176,580	-	176,580
		P	CAGE		534,023	534,023	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,477,443	1,291,352	186,091	-	186,091
550	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		107,698	84,655	23,043	-	23,043
		P	CAGE		11,597	11,597	-	-	-
		P	CAGE		-	-	-	-	-
				B2	119,295	96,252	23,043	-	23,043
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		77,753	77,753	-	-	-
		P	CAGE		-	-	-	-	-
				B2	77,753	77,753	-	-	-
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		405,624	318,835	86,789	-	86,789
		P	CAGE		384,170	384,170	-	-	-
		P	CAGE		-	-	-	-	-
				B2	789,793	703,005	86,789	-	86,789

JULY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		385,065	385,065	-	-	-
		P	CAGE		-	-	-	-	-
				B2	385,065	385,065	-	-	-
Total Other Power Generation				**B2**	**21,357,322**	**17,208,157**	**4,149,165**	**-**	**4,149,165**
555	Purchased Power								
		P	S		(1,776,446)	(1,568,039)	(208,407)	-	(208,407)
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		39,648,841	31,165,430	8,483,411	-	8,483,411
		P	CAGE		-	-	-	-	-
		P	CAEW		2,215,898	1,742,391	473,507	-	473,507
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	40,088,293	31,339,781	8,748,512	-	8,748,512
556	System Control & Load Dispatch								
		P	SG		101,446	93,278	8,167	-	8,167
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	101,446	93,278	8,167	-	8,167
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		1,831,004	1,683,588	147,416	-	147,416
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		13,603	10,693	2,911	-	2,911
		P	CAGE		2,999,741	2,999,741	-	-	-
		P	JBG		192,003	152,655	39,348	-	39,348
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	5,021,035	4,839,445	181,590	-	181,590
Total Other Power Supply				B2	**45,210,774**	**36,272,505**	**8,938,269**	**-**	**8,938,269**
TOTAL PRODUCTION EXPENSE				B2	**106,012,979**	**88,602,051**	**17,410,928**	**-**	**17,410,928**

JULY 2009 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
	Summary of Production Expense by Factor									
		S				(1,791,762)	(1,575,271)	(216,491)	-	(216,491)
		SG				2,050,601	1,885,505	165,095	-	165,095
		SE				17,173	15,875	1,298	-	1,298
		JBG				4,033,230	3,206,689	826,541	-	826,541
		TROJP				-	-	-	-	-
		JBE				38,288	30,451	7,836	-	7,836
		DGP				-	-	-	-	-
		DEU				-	-	-	-	-
		DEP				-	-	-	-	-
		CAGW				44,276,791	34,803,166	9,473,624	-	9,473,624
		CAGE				22,644,325	22,644,325	-	-	-
		CAEW				33,474,391	26,321,367	7,153,024	-	7,153,024
		CAEE				1,269,944	1,269,944	-	-	-
		SNPPS				-	-	-	-	-
		SNPPO				-	-	-	-	-
		DGU				-	-	-	-	-
		MC				-	-	-	-	-
		SSGCT				-	-	-	-	-
		SSECT				-	-	-	-	-
		SSGC				-	-	-	-	-
		SSGCH				-	-	-	-	-
		SSECH				-	-	-	-	-
	Total Production Expense by Factor				B2	106,012,979	88,602,051	17,410,928	-	17,410,928
	560	Operation Supervision & Engineering								
			T	SG		644,578	592,682	51,895	-	51,895
			T	JBG		-	-	-	-	-
			T	CAGW		803	631	172	-	172
			T	CAGE		-	-	-	-	-
					B2	645,381	593,314	52,067	-	52,067
	561	Load Dispatching								
			T	SG		822,742	756,502	66,240	-	66,240
			T	CAGW		1,665	1,308	356	-	356
			T	CAGE		-	-	-	-	-
					B2	824,406	757,810	66,596	-	66,596
	562	Station Expense								
			T	SG		-	-	-	-	-
			T	JBG		2,989	2,377	613	-	613
			T	CAGW		25,147	19,767	5,381	-	5,381
			T	CAGE		50,747	50,747	-	-	-
					B2	78,884	72,890	5,993	-	5,993
	563	Overhead Line Expense								
			T	SG		-	-	-	-	-
			T	CAGW		(3,969)	(3,120)	(849)	-	(849)
			T	CAGE		11,545	11,545	-	-	-
					B2	7,576	8,425	(849)	-	(849)
	564	Underground Line Expense								
			T	SG		-	-	-	-	-
			T	CAGW		-	-	-	-	-
			T	CAGE		-	-	-	-	-
					B2	-	-	-	-	-
	565	Transmission of Electricity by Others								
			T	SG		-	-	-	-	-
			T	SE		-	-	-	-	-
			T	CAGW		7,659,203	6,020,411	1,638,791	-	1,638,791
			T	CAGE		-	-	-	-	-
			T	CAEW		-	-	-	-	-
			T	CAEE		-	-	-	-	-
					B2	7,659,203	6,020,411	1,638,791	-	1,638,791
	566	Misc. Transmission Expense								
			T	SG		43,391	39,898	3,493	-	3,493
			T	CAGW		6,203	4,876	1,327	-	1,327
			T	CAGE		11,356	11,356	-	-	-
					B2	60,951	56,130	4,821	-	4,821
	567	Rents - Transmission								
			T	SG		(110)	(101)	(9)	-	(9)
			T	CAGW		394,389	310,004	84,385	-	84,385
			T	CAGE		15,734	15,734	-	-	-
					B2	410,013	325,637	84,376	-	84,376

JULY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		(166)	(152)	(13)	-	(13)
		T	CAGW		2,077	1,632	444	-	444
		T	CAGE		-	-	-	-	-
				B2	1,911	1,480	431	-	431
569	Maintenance of Structures								
		T	SG		359,548	330,600	28,947	-	28,947
		T	CAGW		1,568	1,232	335	-	335
		T	CAGE		-	-	-	-	-
				B2	361,115	331,833	29,283	-	29,283
570	Maintenance of Station Equipment								
		T	SG		-	-	-	-	-
		T	JBG		334	266	69	-	69
		T	CAGW		224,457	176,432	48,026	-	48,026
		T	CAGE		560,748	560,748	-	-	-
				B2	785,539	737,445	48,094	-	48,094
571	Maintenance of Overhead Lines								
		T	SG		71,465	65,711	5,754	-	5,754
		T	JBG		-	-	-	-	-
		T	CAGW		1,106,847	870,022	236,825	-	236,825
		T	CAGE		970,349	970,349	-	-	-
				B2	2,148,661	1,906,082	242,579	-	242,579
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
573	Maint of Misc. Transmission Plant								
		T	SG		(1,927)	(1,772)	(155)	-	(155)
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	(1,927)	(1,772)	(155)	-	(155)
TOTAL TRANSMISSION EXPENSE				B2	**12,981,712**	**10,809,685**	**2,172,027**	**-**	**2,172,027**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				1,939,521	1,783,368	156,152	-	156,152
	CAGW				9,418,389	7,403,196	2,015,193	-	2,015,193
	CAGE				1,620,478	1,620,478	-	-	-
	JBG				3,324	2,643	681	-	681
Total Transmission Expense by Factor				B2	12,981,712	10,809,685	2,172,027	-	2,172,027
580	Operation Supervision & Engineering								
		DPW	S		(45,798)	(48,526)	2,728	-	2,728
		DPW	SNPD		1,769,123	1,649,346	119,777	-	119,777
				B2	1,723,325	1,600,820	122,505	-	122,505
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,151,706	1,073,731	77,975	-	77,975
				B2	1,151,706	1,073,731	77,975	-	77,975
582	Station Expense								
		DPW	S		434,684	387,756	46,927	-	46,927
		DPW	SNPD		1,786	1,665	121	-	121
				B2	436,469	389,421	47,048	-	47,048
583	Overhead Line Expenses								
		DPW	S		488,996	437,389	51,607	-	51,607
		DPW	SNPD		426	397	29	-	29
				B2	489,422	437,786	51,636	-	51,636
584	Underground Line Expense								
		DPW	S		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	-	-	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		18,416	17,170	1,247	-	1,247
				B2	18,416	17,170	1,247	-	1,247

JULY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		361,903	319,733	42,169	-	42,169
		DPW	SNPD		67,215	62,665	4,551	-	4,551
				B2	429,118	382,398	46,720	-	46,720
587	Customer Installation Expenses								
		DPW	S		1,134,069	1,048,832	85,236	-	85,236
		DPW	SNPD		-	-	-	-	-
				B2	1,134,069	1,048,832	85,236	-	85,236
588	Misc. Distribution Expenses								
		DPW	S		160,532	153,409	7,123	-	7,123
		DPW	SNPD		464,075	432,655	31,420	-	31,420
				B2	624,608	586,065	38,543	-	38,543
589	Rents								
		DPW	S		289,014	260,373	28,641	-	28,641
		DPW	SNPD		10,944	10,203	741	-	741
				B2	299,958	270,576	29,382	-	29,382
590	Maint Supervision & Engineering								
		DPW	S		57,219	57,572	(353)	-	(353)
		DPW	SNPD		487,459	454,456	33,003	-	33,003
				B2	544,678	512,028	32,650	-	32,650
591	Maintenance of Structures								
		DPW	S		86,017	82,504	3,513	-	3,513
		DPW	SNPD		3,910	3,645	265	-	265
				B2	89,928	86,150	3,778	-	3,778
592	Maintenance of Station Equipment								
		DPW	S		918,829	853,202	65,627	-	65,627
		DPW	SNPD		155,405	144,883	10,522	-	10,522
				B2	1,074,233	998,085	76,148	-	76,148
593	Maintenance of Overhead Lines								
		DPW	S		6,836,076	6,458,532	377,545	-	377,545
		DPW	SNPD		192,062	179,059	13,003	-	13,003
				B2	7,028,139	6,637,591	390,548	-	390,548
594	Maintenance of Underground Lines								
		DPW	S		2,147,428	1,986,711	160,717	-	160,717
		DPW	SNPD		1,933	1,802	131	-	131
				B2	2,149,361	1,988,513	160,848	-	160,848
595	Maintenance of Line Transformers								
		DPW	S		-	-	-	-	-
		DPW	SNPD		77,349	72,112	5,237	-	5,237
				B2	77,349	72,112	5,237	-	5,237
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		344,727	330,950	13,777	-	13,777
		DPW	SNPD		-	-	-	-	-
				B2	344,727	330,950	13,777	-	13,777
597	Maintenance of Meters								
		DPW	S		384,495	344,245	40,250	-	40,250
		DPW	SNPD		123,502	115,140	8,362	-	8,362
				B2	507,997	459,385	48,612	-	48,612
598	Maint of Misc. Distribution Plant								
		DPW	S		240,993	227,769	13,224	-	13,224
		DPW	SNPD		310,144	289,146	20,998	-	20,998
				B2	551,137	516,915	34,222	-	34,222
TOTAL DISTRIBUTION EXPENSE				B2	**18,674,640**	**17,408,528**	**1,266,112**	-	**1,266,112**
Summary of Distribution Expense by Factor									
	S				13,839,184	12,900,452	938,732	-	938,732
	SNPD				4,835,456	4,508,075	327,380	-	327,380
Total Distribution Expense by Factor				B2	18,674,640	17,408,528	1,266,112	-	1,266,112
901	Supervision								
		CUST	S		17,498	6,199	11,299	-	11,299
		CUST	CN		198,577	184,427	14,150	-	14,150
				B2	216,075	190,626	25,449	-	25,449

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,885,061	1,677,638	207,423	-	207,423
		CUST	CN		146,741	136,285	10,456	-	10,456
				B2	2,031,803	1,813,923	217,880	-	217,880
903	Customer Receipts & Collections								
		CUST	S		662,879	620,793	42,086	-	42,086
		CUST	CN		4,225,967	3,924,834	301,133	-	301,133
				B2	4,888,846	4,545,628	343,219	-	343,219
904	Uncollectible Accounts								
		CUST	S		730,199	700,130	30,069	-	30,069
		P	SG		-	-	-	-	-
		CUST	CN		2	2	0	-	0
				B2	730,201	700,131	30,069	-	30,069
905	Misc. Customer Accounts Expense								
		CUST	S		7,844	7,844	-	-	-
		CUST	CN		18,783	17,444	1,338	-	1,338
				B2	26,626	25,288	1,338	-	1,338
TOTAL CUSTOMER ACCOUNTS EXP				B2	**7,893,551**	**7,275,596**	**617,955**	-	**617,955**
Summary of Customer Accts Exp by Factor									
	S				3,303,481	3,012,604	290,876	-	290,876
	CN				4,590,070	4,262,992	327,078	-	327,078
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	7,893,551	7,275,596	617,955	-	617,955
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		22,413	20,816	1,597	-	1,597
				B2	22,413	20,816	1,597	-	1,597
908	Customer Assistance								
		CUST	S		4,975,343	4,975,343	-	-	-
		CUST	CN		272,926	253,478	19,448	-	19,448
				B2	5,248,268	5,228,820	19,448	-	19,448
909	Informational & Instructional Adv								
		CUST	S		25,770	25,770	-	-	-
		CUST	CN		369,091	342,790	26,301	-	26,301
				B2	394,861	368,560	26,301	-	26,301
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		15,806	14,680	1,126	-	1,126
				B2	15,806	14,680	1,126	-	1,126
TOTAL CUSTOMER SERVICE EXPENSE				B2	**5,681,349**	**5,632,877**	**48,472**	-	**48,472**
Summary of Customer Service Exp by Factor									
	S				5,001,112	5,001,112	-	-	-
	CN				680,236	631,764	48,472	-	48,472
Total Customer Service Expense by Factor				B2	5,681,349	5,632,877	48,472	-	48,472
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**5,681,349**	**5,632,877**	**48,472**	**-**	**48,472**
920	Administrative & General Salaries								
		PTD	S		(373,095)	(400,031)	26,936	-	26,936
		CUST	CN		-	-	-	-	-
		PTD	SO		6,690,461	6,199,653	490,809	-	490,809
				B2	6,317,366	5,799,622	517,745	-	517,745
921	Office Supplies & expenses								
		PTD	S		(93,026)	(93,026)	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		893,646	828,088	65,557	-	65,557
				B2	800,620	735,063	65,557	-	65,557
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(2,077,572)	(1,925,163)	(152,410)	-	(152,410)
				B2	(2,077,572)	(1,925,163)	(152,410)	-	(152,410)
923	Outside Services								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		859,702	796,635	63,067	-	63,067
				B2	859,702	796,635	63,067	-	63,067
924	Property Insurance								
		PTD	SO		1,889,316	1,750,717	138,599	-	138,599
				B2	1,889,316	1,750,717	138,599	-	138,599
925	Injuries & Damages								
		PTD	SO		1,304,628	1,208,922	95,707	-	95,707
				B2	1,304,628	1,208,922	95,707	-	95,707
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		970,434	907,047	63,387	-	63,387
		CUST	CN		-	-	-	-	-
		DMSC	SO		112,003	103,786	8,216	-	8,216
		CUST	CAGW		(186,019)	(146,218)	(39,801)	-	(39,801)
		DMSC	CAGE		-	-	-	-	-
		FERC	SG		265,101	243,757	21,343	-	21,343
				B2	1,161,519	1,108,373	53,146	-	53,146
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(222,557)	(206,230)	(16,327)	-	(16,327)
				B2	(222,557)	(206,230)	(16,327)	-	(16,327)
930	Misc General Expenses								
		PTD	S		450,866	450,866	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,110,301	1,028,850	81,451	-	81,451
				B2	1,561,167	1,479,716	81,451	-	81,451

70 **JULY 2009 West Control Area**
71 **AMA**

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
72	931	Rents								
984			PTD	S		78,791	78,791	-	-	-
985			PTD	SO		452,975	419,745	33,230	-	33,230
986					B2	531,766	498,536	33,230	-	33,230
987										
988	935	Maintenance of General Plant								
989			G	S		1,006	1,006	-	-	-
990			CUST	CN		-	-	-	-	-
991			G	SO		2,437,219	2,258,426	178,793	-	178,793
992					B2	2,438,225	2,259,432	178,793	-	178,793
993										
994	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**14,564,181**	**13,505,621**	**1,058,559**	**-**	**1,058,559**
995										
996	Summary of A&G Expense by Factor									
997		S				1,034,976	944,653	90,323	-	90,323
998		SO				13,450,123	12,463,429	986,694	-	986,694
999		SG				265,101	243,757	21,343	-	21,343
1000		CN				-	-	-	-	-
1001		CAGW				(186,019)	(146,218)	(39,801)	-	(39,801)
1002		CAGE				-	-	-	-	-
1003	Total A&G Expense by Factor				B2	14,564,181	13,505,621	1,058,559	-	1,058,559
1004										
1005	**TOTAL O&M EXPENSE**				B2	**165,808,411**	**143,234,358**	**22,574,053**	**-**	**22,574,053**

70 **JULY 2009 West Control Area**
71 **AMA**

72 FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
6 403SP	Steam Depreciation								
1007		P	DGP		-	-	-	-	-
1008		P	DGU		-	-	-	-	-
1009		P	SG		-	-	-	-	-
1010		P	CAGW		421,205	331,082	90,123	-	90,123
1011		P	CAGE		7,170,317	7,170,317	-	-	-
1012		P	JBG		1,619,206	1,287,377	331,828	-	331,828
1013		P	S		-	-	-	-	-
1014				B3	9,210,728	8,788,777	421,951	-	421,951
1015									
1016 403NP	Nuclear Depreciation								
1017		P	DGP		-	-	-	-	-
1018					-	-	-	-	-
1019									
1020 403HP	Hydro Depreciation								
1021		P	DGP		-	-	-	-	-
1022		P	DGU		-	-	-	-	-
1023		P	CAGW		878,801	690,770	188,032	-	188,032
1024		P	CAGE		380,507	380,507	-	-	-
1025		P	CAGW		-	-	-	-	-
1026		P	CAGE		-	-	-	-	-
1027				B3	1,259,309	1,071,277	188,032	-	188,032
1028									
1029 403OP	Other Production Depreciation								
1030		P	DGU		-	-	-	-	-
1031		P	SG		-	-	-	-	-
1032		P	CAGW		3,532,437	2,776,624	755,813	-	755,813
1033		P	CAGE		4,255,983	4,255,983	-	-	-
1034		P	CAGE		-	-	-	-	-
1035		P	CAGE		-	-	-	-	-
1036				B3	7,788,420	7,032,607	755,813	-	755,813
1037									
1038 403TP	Transmission Depreciation								
1039		T	DGP		-	-	-	-	-
1040		T	DGU		-	-	-	-	-
1041		T	CAGW		1,715,908	1,348,766	367,142	-	367,142
42		T	CAGE		3,412,816	3,412,816	-	-	-
43		T	JBG		72,168	57,379	14,790	-	14,790
1044		T	SG		110,939	102,008	8,932	-	8,932
1045				B3	5,311,832	4,920,969	390,863	-	390,863
1046									
1047									
1048									
1049 403	Distribution Depreciation								
1050 360	Land & Land Rights	DPW	S		24,606	24,225	381	-	381
1051 361	Structures	DPW	S		84,082	80,859	3,223	-	3,223
1052 362	Station Equipment	DPW	S		1,451,926	1,367,632	84,293	-	84,293
1053 363	Storage Battery Equ	DPW	S		7,593	7,593	-	-	-
1054 364	Poles & Towers	DPW	S		2,780,098	2,483,679	296,419	-	296,419
1055 365	OH Conductors	DPW	S		1,569,196	1,430,981	138,215	-	138,215
1056 366	UG Conduit	DPW	S		629,392	574,552	54,840	-	54,840
1057 367	UG Conductor	DPW	S		1,457,075	1,406,740	50,335	-	50,335
1058 368	Line Trans	DPW	S		2,231,185	2,010,359	220,826	-	220,826
1059 369	Services	DPW	S		962,453	866,940	95,512	-	95,512
1060 370	Meters	DPW	S		540,138	496,085	44,053	-	44,053
1061 371	Inst Cust Prem	DPW	S		41,364	39,747	1,617	-	1,617
1062 372	Leased Property	DPW	S		-	-	-	-	-
1063 373	Street Lighting	DPW	S		188,013	178,046	9,967	-	9,967
1064				B3	11,967,120	10,967,439	999,681	-	999,681
1065									
1066 403GP	General Depreciation								
1067		G-SITUS	S		1,023,156	914,175	108,981	-	108,981
1068		G-DGP	DGP		-	-	-	-	-
1069		G-DGU	DGU		-	-	-	-	-
1070		P	SE		-	-	-	-	-
1071		CUST	CN		146,300	135,875	10,425	-	10,425
1072		G-SG	SG		154	142	12	-	12
1073		PTD	SO		1,274,317	1,180,834	93,483	-	93,483
1074		G-SG	CAGW		116,761	91,778	24,983	-	24,983
1075		G-SG	CAGE		394,548	394,548	-	-	-
1076		P	JBG		33,237	26,426	6,811	-	6,811
1077		P	JBE		83	66	17	-	17
1078		P	CAEE		2,136	2,136	-	-	-
79		G-SG	CAGE		-	-	-	-	-
80		G-SG	CAGE		-	-	-	-	-
1081				B3	2,990,691	2,745,979	244,712	-	244,712
1082									

70	JULY 2009 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
83	403GV0	General Vehicles								
1084			G-SG	SG		-	-	-	-	-
1085						-	-	-	-	-
1086										
1087	403MP	Mining Depreciation								
1088			P	CAEE		-	-	-	-	-
1089					B3	-	-	-	-	-
1090										
1091	403EP	Experimental Plant Depreciation								
1092			P	DGP		-	-	-	-	-
1093			P	SG		-	-	-	-	-
1094						-	-	-	-	-
1095	4031	ARO Depreciation								
1096				S		-	-	-	-	-
1097						-	-	-	-	-
1098										
1099										
1100	**TOTAL DEPRECIATION EXPENSE**				B3	**38,528,100**	**35,527,048**	**3,001,052**	**-**	**3,001,052**
1101										
1102	Summary of Depreciation Expense by Factor									
1103		S				12,990,276	11,881,614	1,108,662	-	1,108,662
1104		DGP				-	-	-	-	-
1105		DGU				-	-	-	-	-
1106		SG				111,094	102,149	8,944	-	8,944
1107		SO				1,274,317	1,180,834	93,483	-	93,483
1108		CN				146,300	135,875	10,425	-	10,425
1109		SE				-	-	-	-	-
1110		CAGW				6,665,111	5,239,020	1,426,092	-	1,426,092
1111		CAGE				15,614,172	15,614,172	-	-	-
1112		CAEW				-	-	-	-	-
1113		CAEE				2,136	2,136	-	-	-
1114		JBG				1,724,611	1,371,182	353,429	-	353,429
1115		JBE				83	66	17	-	17
1116	Total Depreciation Expense By Factor				B3	38,528,100	35,527,048	3,001,052	-	3,001,052
1117										
1118	404GP	Amort of LT Plant - Capital Lease Gen								
19			I-SITUS	S		111,973	103,600	8,373	-	8,373
20			I-SG	SG		-	-	-	-	-
1121			PTD	SO		71,816	66,547	5,268	-	5,268
1122			I-DGU	DGU		-	-	-	-	-
1123			CUST	CN		20,033	18,605	1,428	-	1,428
1124			I-SG	CAGW		-	-	-	-	-
1125			I-SG	CAGE		-	-	-	-	-
1126			I-DGP	DGP		-	-	-	-	-
1127					B4	203,821	188,752	15,069	-	15,069
1128										
1129	404SP	Amort of LT Plant - Cap Lease Steam								
1130			P	SG		-	-	-	-	-
1131			P	DGP		-	-	-	-	-
1132						-	-	-	-	-
1133										
1134	404IP	Amort of LT Plant - Intangible Plant								
1135			I-SITUS	S		10,334	10,296	39	-	39
1136			P	SE		-	-	-	-	-
1137			I-SG	SG		462,215	425,002	37,213	-	37,213
1138			PTD	SO		1,198,119	1,110,225	87,893	-	87,893
1139			CUST	CN		409,762	380,563	29,199	-	29,199
1140			I-SG	CAGW		-	-	-	-	-
1141			I-SG	CAGE		-	-	-	-	-
1142			I-DGP	DGP		-	-	-	-	-
1143			I-SG	CAGE		-	-	-	-	-
1144			I-SG	CAGE		-	-	-	-	-
1145			I-SG	CAGW		420,778	330,746	90,031	-	90,031
1146			I-SG	CAGE		118,189	118,189	-	-	-
1147			P	JBG		312	248	64	-	64
1148			P	CAEW		-	-	-	-	-
1149			P	CAEE		1,208	1,208	-	-	-
1150			I-DGU	DGU		-	-	-	-	-
1151					B4	2,620,917	2,376,478	244,439	-	244,439
1152										
1153	404MP	Amort of LT Plant - Mining Plant								
1154			P	SE		-	-	-	-	-
1155						-	-	-	-	-
1156										

70	JULY 2009 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
7	404OP	Amort of LT Plant - Other Plant								
58			P	CAGE		-	-	-	-	-
1159			P	CAGE		-	-	-	-	-
1160					B4	-	-	-	-	-
1161										
1162										
1163	404HP	Amortization of Other Electric Plant								
1164			P	DGP		-	-	-	-	-
1165			P	DGU		-	-	-	-	-
1166			P	CAGW		190	150	41	-	41
1167			P	CAGE		3,277	3,277	-	-	-
1168			P	SG		-	-	-	-	-
1169					B4	3,467	3,426	41	-	41
1170										
1171	**Total Amortization of Limited Term Plant**				B4	2,828,205	2,568,657	259,548	-	259,548
1172										
1173										
1174	405	Amortization of Other Electric Plant								
1175			GP	S		-	-	-	-	-
1176										
1177					B4	-	-	-	-	-
1178										
1179	406	Amortization of Plant Acquisition Adj								
1180			P	S		-	-	-	-	-
1181			P	DGP		-	-	-	-	-
1182			P	DGU		-	-	-	-	-
1183			P	CAGW		-	-	-	-	-
1184			P	CAGE		456,613	456,613	-	-	-
1185			P	SG		-	-	-	-	-
1186			P	SO		-	-	-	-	-
1187					B4	456,613	456,613	-	-	-
1188	407	Amort of Prop Losses, Unrec Plant, etc								
1189			DPW	S		(15,570)	7,410	(22,980)	-	(22,980)
1190			GP	SO		-	-	-	-	-
1191			P	DGP		-	-	-	-	-
1192			P	SE		-	-	-	-	-
93			P	CAGW		289,997	227,948	62,049	-	62,049
94			P	CAGE		-	-	-	-	-
1195			P	CAEW		-	-	-	-	-
1196			P	SG-P		-	-	-	-	-
1197			P	SG		-	-	-	-	-
1198			P	TROJP		167,810	131,912	35,898	-	35,898
1199					B4	442,237	367,270	74,967	-	74,967
1200										
1201	**TOTAL AMORTIZATION EXPENSE**				B4	**3,727,055**	**3,392,540**	**334,515**	-	**334,515**
1202										
1203										
1204										
1205	Summary of Amortization Expense by Factor									
1206		S				106,737	121,306	(14,569)	-	(14,569)
1207		SE				-	-	-	-	-
1208		TROJP				167,810	131,912	35,898	-	35,898
1209		SG-P				-	-	-	-	-
1210		DGU				-	-	-	-	-
1211		SO				1,269,934	1,176,773	93,162	-	93,162
1212		JBG				312	248	64	-	64
1213		SSGCH				-	-	-	-	-
1214		CN				429,795	399,169	30,626	-	30,626
1215		CAGW				710,965	558,844	152,121	-	152,121
1216		CAGE				578,079	578,079	-	-	-
1217		CAEW				-	-	-	-	-
1218		CAEE				1,208	1,208	-	-	-
1219		SG				462,215	425,002	37,213	-	37,213
1220	Total Amortization Expense by Factor				B4	3,727,055	3,392,540	334,515	-	334,515
1221	408	Taxes Other Than Income								
1222			GP	S		2,980,041	2,169,749	810,292	-	810,292
1223			GP	GPS		6,822,445	6,321,954	500,491	-	500,491
1224			GP	SO		(34,276)	(31,762)	(2,515)	-	(2,515)
1225			P	SE		3,740	3,457	283	-	283
1226			P	SG		-	-	-	-	-
1227			DMSC	OPRV-ID		-	-	-	-	-
1228			GP	EXCTAX		-	-	-	-	-
1229			GP	DGP		-	-	-	-	-
30			P	CAEW		-	-	-	-	-
31			P	CAEE		34,276	34,276	-	-	-
1232										
1233	**TOTAL TAXES OTHER THAN INCOME**				B5	9,806,226	8,497,675	1,308,551	-	1,308,551
1234										
1235										

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	-	-	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		30,603,321	28,383,860	2,219,461	-	2,219,461
					30,603,321	28,383,860	2,219,461	-	2,219,461
428	Amortization of Debt Disc & Exp								
		GP	SNP		536,143	497,260	38,883	-	38,883
					536,143	497,260	38,883	-	38,883
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(210)	(16)	-	(16)
					(227)	(210)	(16)	-	(16)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		(4,809,965)	(4,461,130)	(348,836)	-	(348,836)
					(4,809,965)	(4,461,130)	(348,836)	-	(348,836)
432	AFUDC - Borrowed								
		GP	SNP		(3,217,939)	(2,984,563)	(233,376)	-	(233,376)
					(3,217,939)	(2,984,563)	(233,376)	-	(233,376)
	Total Elec. Interest Deductions for Tax			B6	23,111,333	21,435,218	1,676,115	-	1,676,115
	Non-Utility Portion of Interest								
	427	NUTIL	NUTIL		-	-	-	-	-
	428	NUTIL	NUTIL		-	-	-	-	-
	429	NUTIL	NUTIL		-	-	-	-	-
	431	NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				23,111,333	21,435,218	1,676,115	-	1,676,115
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(5,802,583)	(5,381,759)	(420,824)	-	(420,824)
	Total Operating Deductions for Tax				(5,802,583)	(5,381,759)	(420,824)	-	(420,824)
41010	Deferred Income Tax - Federal-DR								
		P	S		-	-	-	-	-
		P	TROJD		-	-	-	-	-
		PT	IBT		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
		GP	JBG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	TAXDEPR		-	-	-	-	-
		CUST	SNP		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	-	-	-	-	-

70 **JULY 2009 West Control Area**
71 **AMA**

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
72										
73										
3	41110	Deferred Income Tax - Federal-CR								
14			GP	S		-	-	-	-	-
1315			P	CIAC		-	-	-	-	-
1316			PT	SCHMDEXP		-	-	-	-	-
1317			GP	SNP		-	-	-	-	-
1318			PT	SG		-	-	-	-	-
1319			GP	SNPD		-	-	-	-	-
1320			LABOR	SO		-	-	-	-	-
1321			PT	IBT		-	-	-	-	-
1322			CUST	CN		-	-	-	-	-
1323			CUST	BADDEBT		-	-	-	-	-
1324			DITEXP	DITEXP		-	-	-	-	-
1325			P	TROJD		-	-	-	-	-
1326			P	JBE		-	-	-	-	-
1327			PT	CAGW		-	-	-	-	-
1328			PT	CAGE		-	-	-	-	-
1329			P	CAEW		-	-	-	-	-
1330			P	CAEE		-	-	-	-	-
1331					B7	-	-	-	-	-
1332										
1333	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1334	SCHMAF	Additions - Flow Through								
1335			SCHMAF	S		-	-	-	-	-
1336			SCHMAF	SNP		-	-	-	-	-
1337			SCHMAF	SO		-	-	-	-	-
1338			SCHMAF	SE		-	-	-	-	-
1339			SCHMAF	TROJP		-	-	-	-	-
1340			SCHMAF	DGP		-	-	-	-	-
1341					B6	-	-	-	-	-
1342										
1343	SCHMAP	Additions - Permanent								
1344			P	S		-	-	-	-	-
1345			P	BADDEBT		-	-	-	-	-
1346			P	JBE		-	-	-	-	-
1347			P	SG		-	-	-	-	-
1348			P	CAEE		-	-	-	-	-
49			P	CAGW		-	-	-	-	-
50			P	CAGE		-	-	-	-	-
1351			LABOR	SNP		-	-	-	-	-
1352			SCHMAP-SO	SO		-	-	-	-	-
1353										
1354					B6	-	-	-	-	-
1355										
1356	SCHMAT	Additions - Temporary								
1357			SCHMAT-SITUS	S		-	-	-	-	-
1358			P	TROJP		-	-	-	-	-
1359			DPW	CIAC		-	-	-	-	-
1360			SCHMAT-SNP	SNP		-	-	-	-	-
1361			P	TROJD		-	-	-	-	-
1362			P	JBG		-	-	-	-	-
1363			SCHMAT-SE	JBE		-	-	-	-	-
1364			P	SG		-	-	-	-	-
1365			SCHMAT-GPS	GPS		-	-	-	-	-
1366			SCHMAT-SO	SO		-	-	-	-	-
1367			SCHMAT-SNP	SNPD		-	-	-	-	-
1368			CUST	CN		-	-	-	-	-
1369			DPW	BADDEBT		-	-	-	-	-
1370			P	CAGW		-	-	-	-	-
1371			P	CAGE		-	-	-	-	-
1372			SCHMAT-SE	CAEW		-	-	-	-	-
1373			SCHMAT-SE	CAEE		-	-	-	-	-
1374			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1375					B6	-	-	-	-	-
1376										
1377	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1378										
1379	SCHMDF	Deductions - Flow Through								
1380			SCHMDF	S		-	-	-	-	-
1381			SCHMDF	CAGW		-	-	-	-	-
1382			SCHMDF	CAGE		-	-	-	-	-
1383			SCHMDF	DGP		-	-	-	-	-
1384			SCHMDF	DGU		-	-	-	-	-
1385					B6	-	-	-	-	-

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
SCHMDP	Deductions - Permanent								
		SCHMDP	S		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		PTD	SNP		-	-	-	-	-
		SCHMDP	JBE		-	-	-	-	-
		P	SG		-	-	-	-	-
		SCHMDP-SO	SO		-	-	-	-	-
				B6	-	-	-	-	-
SCHMDT	Deductions - Temporary								
		GP	S		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		SCHMDT-SNP	SNP		-	-	-	-	-
		DPW	SNPD		-	-	-	-	-
		CUST	JBE		-	-	-	-	-
		P	SE		-	-	-	-	-
		SCHMDT-SG	SG		-	-	-	-	-
		SCHMDT-GPS	GPS		-	-	-	-	-
		SCHMDT-SO	SO		-	-	-	-	-
		TAXDEPR	TAXDEPR		-	-	-	-	-
		SCHMDT-SG	CAGW		-	-	-	-	-
		SCHMDT-SG	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	TROJD		-	-	-	-	-
				B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
40911	State Income Taxes								
		IBT	IBT		7,328,576	7,328,576	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
		IBT	IBT		-	-	-	-	-
TOTAL STATE TAXES				B6	7,328,576	7,328,576	-	-	-
Calculation of Taxable Income:									
	Operating Revenues				398,618,349	368,171,145	30,447,205	-	30,447,205
	Operating Deductions:								
	O & M Expenses				165,808,411	143,234,358	22,574,053	-	22,574,053
	Depreciation Expense				38,528,100	35,527,048	3,001,052	-	3,001,052
	Amortization Expense				3,727,055	3,392,540	334,515	-	334,515
	Taxes Other Than Income				9,806,226	8,497,675	1,308,551	-	1,308,551
	Interest & Dividends (AFUDC-Equity)				(5,802,583)	(5,381,759)	(420,824)	-	(420,824)
	Misc Revenue & Expense				47,027	43,690	3,337	-	3,337
	Total Operating Deductions				212,114,236	185,313,552	26,800,684	-	26,800,684
	Other Deductions:								
	Interest Deductions				23,111,333	21,435,218	1,676,115	-	1,676,115
	Interest on PCRBS				-	-	-	-	-
	Schedule M Adjustments				-	-	-	-	-
	Income Before State Taxes				163,392,780	161,422,375	1,970,405	-	1,970,405
	State Income Taxes				7,328,576	7,328,576	-	-	-
Total Taxable Income					156,064,204	154,093,799	1,970,405	-	1,970,405
Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
Federal Income Tax - Calculated					54,622,471	53,932,830	689,642	-	689,642
Adjustments to Calculated Tax:									
40910	Energy Cred.	P	JBE		-	-	-	-	-
40910	Energy Cred.	P	CAGW		-	-	-	-	-
40910	Energy Cred.	P	CAEE		-	-	-	-	-
40910	DMD	P	SG		-	-	-	-	-
FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
40910	IRS Settle	LABOR	S		-	-	-	-	-
FEDERAL INCOME TAX					54,622,471	53,932,830	689,642	-	689,642
TOTAL OPERATING EXPENSES					**279,867,866**	**251,956,716**	**27,911,150**	-	**27,911,150**

JULY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
310	Land and Land Rights								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		1,355,853	1,065,750	290,103	-	290,103
		P	CAGE		93,361,822	93,361,822	-	-	-
		P	JBG		1,161,925	923,809	238,116	-	238,116
		P	S		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	95,879,600	95,351,380	528,220	-	528,220
311	Structures and Improvements								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		63,930,480	50,251,680	13,678,799	-	13,678,799
		P	CAGE		625,106,589	625,106,589	-	-	-
		P	JBG		136,884,546	108,832,427	28,052,119	-	28,052,119
		P	CAGE		-	-	-	-	-
				B8	825,921,614	784,190,696	41,730,918	-	41,730,918
312	Boiler Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		117,072,563	92,023,289	25,049,274	-	25,049,274
		P	CAGE		2,359,137,748	2,359,137,748	-	-	-
		P	JBG		624,094,856	496,197,416	127,897,441	-	127,897,441
		P	S		-	-	-	-	-
				B8	3,100,305,168	2,947,358,453	152,946,715	-	152,946,715
314	Turbogenerator Units								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		51,077,889	40,149,077	10,928,812	-	10,928,812
		P	CAGE		615,523,293	615,523,293	-	-	-
		P	JBG		155,748,853	123,830,821	31,918,032	-	31,918,032
		P	CAGE		-	-	-	-	-
				B8	822,350,035	779,503,191	42,846,844	-	42,846,844
315	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		13,216,481	10,388,635	2,827,847	-	2,827,847
		P	CAGE		297,186,008	297,186,008	-	-	-
		P	JBG		54,875,462	43,629,685	11,245,776	-	11,245,776
		P	CAGE		-	-	-	-	-
				B8	365,277,951	351,204,328	14,073,623	-	14,073,623
316	Misc Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		2,201,817	1,730,708	471,109	-	471,109
		P	CAGE		23,445,284	23,445,284	-	-	-
		P	JBG		3,352,654	2,665,586	687,068	-	687,068
		P	CAGE		-	-	-	-	-
				B8	28,999,754	27,841,577	1,158,177	-	1,158,177
317	Steam Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
SP	Unclassified Steam Plant - Account 300								
		P	CAGW		-	-	-	-	-
		P	CAGE		(199,613)	(199,613)	-	-	-
		P	SG		257,886	237,124	20,763	-	20,763
					58,273	37,511	20,763	-	20,763
Total Steam Production Plant				B8	**5,238,792,397**	**4,985,487,137**	**253,305,260**	-	**253,305,260**

70	**JULY 2009 West Control Area**									
71	**AMA**									
72	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1	Summary of Steam Production Plant by Factor									
42		S				-	-	-	-	-
1543		JBG				976,118,296	776,079,743	200,038,552	-	200,038,552
1544		JBE				-	-	-	-	-
1545		SG				257,886	237,124	20,763	-	20,763
1546		CAGW				248,855,083	195,609,139	53,245,945	-	53,245,945
1547		CAGE				4,013,561,131	4,013,561,131	-	-	-
1548		SSGCH				-	-	-	-	-
1549	Total Steam Production Plant by Factor				B8	5,238,792,397	4,985,487,137	253,305,260	-	253,305,260
1550	320	Land and Land Rights								
1551			P	DGP		-	-	-	-	-
1552			P	SG		-	-	-	-	-
1553						-	-	-	-	-
1554										
1555	321	Structures and Improvements								
1556			P	DGP		-	-	-	-	-
1557			P	SG		-	-	-	-	-
1558						-	-	-	-	-
1559										
1560	322	Reactor Plant Equipment								
1561			P	DGP		-	-	-	-	-
1562			P	SG		-	-	-	-	-
1563						-	-	-	-	-
1564										
1565	323	Turbogenerator Units								
1566			P	DGP		-	-	-	-	-
1567			P	SG		-	-	-	-	-
1568						-	-	-	-	-
1569										
1570	324	Land and Land Rights								
1571			P	DGP		-	-	-	-	-
1572			P	SG		-	-	-	-	-
1573						-	-	-	-	-
1574										
1575	325	Misc. Power Plant Equipment								
1576			P	DGP		-	-	-	-	-
77			P	SG		-	-	-	-	-
78						-	-	-	-	-
1579										
1580										
1581	NP	Unclassified Nuclear Plant - Acct 300								
1582			P	SG		-	-	-	-	-
1583						-	-	-	-	-
1584										
1585										
1586	**Total Nuclear Production Plant**					-	-	-	-	-
1587										
1588										
1589										
1590	Summary of Nuclear Production Plant by Factor									
1591		DGP				-	-	-	-	-
1592		DGU				-	-	-	-	-
1593		SG				-	-	-	-	-
1594										
1595	Total Nuclear Plant by Factor					-	-	-	-	-
1596										
1597	330	Land and Land Rights								
1598			P	DGP		-	-	-	-	-
1599			P	DGU		-	-	-	-	-
1600			P	CAGW		13,737,773	10,798,388	2,939,384	-	2,939,384
1601			P	CAGE		5,949,305	5,949,305	-	-	-
1602			P	CAGW		-	-	-	-	-
1603			P	CAGE		-	-	-	-	-
1604					B8	19,687,078	16,747,694	2,939,384	-	2,939,384
1605										
1606	331	Structures and Improvements								
1607			P	DGP		-	-	-	-	-
1608			P	DGU		-	-	-	-	-
1609			P	CAGW		79,095,773	62,172,152	16,923,621	-	16,923,621
1610			P	CAGE		13,492,065	13,492,065	-	-	-
1611			P	CAGW		-	-	-	-	-
1612			P	CAGE		-	-	-	-	-
1613					B8	92,587,838	75,664,217	16,923,621	-	16,923,621
14										

JULY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		242,055,133	190,264,130	51,791,002	-	51,791,002
		P	CAGE		60,810,659	60,810,659	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	302,865,792	251,074,790	51,791,002	-	51,791,002
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		67,424,041	52,997,746	14,426,295	-	14,426,295
		P	CAGE		37,213,795	37,213,795	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	104,637,836	90,211,541	14,426,295	-	14,426,295
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		44,058,329	34,631,447	9,426,881	-	9,426,881
		P	CAGE		10,728,579	10,728,579	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	54,786,907	45,360,026	9,426,881	-	9,426,881
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,207,350	1,735,057	472,293	-	472,293
		P	CAGE		197,547	197,547	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,404,897	1,932,605	472,293	-	472,293
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		13,601,532	10,691,298	2,910,234	-	2,910,234
		P	CAGE		1,668,890	1,668,890	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	15,270,421	12,360,188	2,910,234	-	2,910,234
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**592,240,770**	**493,351,060**	**98,889,710**	-	**98,889,710**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				462,179,929	363,290,220	98,889,710	-	98,889,710
	CAGE				130,060,841	130,060,841	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	592,240,770	493,351,060	98,889,710	-	98,889,710
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,213,506	602,529	-	602,529
		P	CAGE		20,700,672	20,700,672	-	-	-
		P	CAGE		-	-	-	-	-
				B8	23,516,708	22,914,178	602,529	-	602,529

70	JULY 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
4	341	Structures and Improvements								
95			P	SG		-	-	-	-	-
1696			P	DGU		-	-	-	-	-
1697			P	CAGW		55,746,247	43,818,576	11,927,671	-	11,927,671
1698			P	CAGE		75,278,832	75,278,832	-	-	-
1699			P	CAGE		-	-	-	-	-
1700					B8	131,025,079	119,097,408	11,927,671	-	11,927,671
1701										
1702	342	Fuel Holders, Producers & Accessories								
1703			P	SG		-	-	-	-	-
1704			P	DGU		-	-	-	-	-
1705			P	CAGW		1,622,667	1,275,475	347,192	-	347,192
1706			P	CAGE		9,189,007	9,189,007	-	-	-
1707			P	CAGE		-	-	-	-	-
1708					B8	10,811,674	10,464,482	347,192	-	347,192
1709										
1710	343	Prime Movers								
1711			P	S		-	-	-	-	-
1712			P	DGU		-	-	-	-	-
1713			P	SG		-	-	-	-	-
1714			P	CAGW		935,990,962	735,722,909	200,268,053	-	200,268,053
1715			P	CAGE		1,172,416,521	1,172,416,521	-	-	-
1716			P	CAGE		-	-	-	-	-
1717					B8	2,108,407,483	1,908,139,430	200,268,053	-	200,268,053
1718										
1719	344	Generators								
1720			P	S		-	-	-	-	-
1721			P	DGU		-	-	-	-	-
1722			P	SG		-	-	-	-	-
1723			P	CAGW		141,830,673	111,484,063	30,346,610	-	30,346,610
1724			P	CAGE		176,929,428	176,929,428	-	-	-
1725			P	CAGE		-	-	-	-	-
1726					B8	318,760,101	288,413,491	30,346,610	-	30,346,610
1727										
1728	345	Accessory Electric Plant								
1729			P	SG		-	-	-	-	-
30			P	DGU		-	-	-	-	-
31			P	CAGW		82,731,057	65,029,617	17,701,440	-	17,701,440
1732			P	CAGE		90,217,332	90,217,332	-	-	-
1733			P	CAGE		-	-	-	-	-
1734					B8	172,948,389	155,246,949	17,701,440	-	17,701,440
1735										
1736										
1737										
1738	346	Misc. Power Plant Equipment								
1739			P	SG		-	-	-	-	-
1740			P	DGU		-	-	-	-	-
1741			P	CAGW		4,302,528	3,381,943	920,585	-	920,585
1742			P	CAGE		6,116,997	6,116,997	-	-	-
1743					B8	10,419,525	9,498,940	920,585	-	920,585
1744										
1745	347	Other Production ARO								
1746			P	S		-	-	-	-	-
1747						-	-	-	-	-
1748										
1749	OP	Unclassified Other Prod Plant-Acct 300								
1750			P	S		-	-	-	-	-
1751			P	SG		-	-	-	-	-
1752			P	CAGW		-	-	-	-	-
1753			P	CAGE		-	-	-	-	-
1754						-	-	-	-	-
1755										
1756	**Total Other Production Plant**				B8	**2,775,888,959**	**2,513,774,879**	**262,114,079**	-	**262,114,079**
1757										
1758	Summary of Other Production Plant by Factor									
1759		S				-	-	-	-	-
1760		DGU				-	-	-	-	-
1761		SG				-	-	-	-	-
1762		CAGW				1,225,040,169	962,926,090	262,114,079	-	262,114,079
1763		CAGE				1,550,848,789	1,550,848,789	-	-	-
1764		SSGCT				-	-	-	-	-
1765	Total of Other Production Plant by Factor				B8	2,775,888,959	2,513,774,879	262,114,079	-	262,114,079
1766										
67	Experimental Plant									
68	103	Experimental Plant								
1769			P	DGP		-	-	-	-	-
1770	**Total Experimental Plant**					-	-	-	-	-
1771										
1772	**TOTAL PRODUCTION PLANT**				B8	**8,606,922,125**	**7,992,613,076**	**614,309,049**	-	**614,309,049**

70 **JULY 2009 West Control Area**
71 **AMA**

72 FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
73 350	Land and Land Rights								
74		T	DGP		-	-	-	-	-
1775		T	DGU		-	-	-	-	-
1776		T	CAGW		26,857,654	21,111,092	5,746,562	-	5,746,562
1777		T	CAGE		71,424,341	71,424,341	-	-	-
1778		T	JBG		1,049,211	834,193	215,018	-	215,018
1779		T	SG		100,388	92,305	8,082	-	8,082
1780				B8	99,431,593	93,461,931	5,969,662	-	5,969,662
1781									
1782 352	Structures and Improvements								
1783		T	S		-	-	-	-	-
1784		T	DGP		-	-	-	-	-
1785		T	DGU		-	-	-	-	-
1786		T	CAGW		20,995,027	16,502,854	4,492,173	-	4,492,173
1787		T	CAGE		50,565,176	50,565,176	-	-	-
1788		T	JBG		1,182,513	940,178	242,336	-	242,336
1789		T	SG		3,167	2,912	255	-	255
1790				B8	72,745,883	68,011,120	4,734,763	-	4,734,763
1791									
1792 353	Station Equipment								
1793		T	DGP		-	-	-	-	-
1794		T	DGU		-	-	-	-	-
1795		T	CAGW		342,685,124	269,362,960	73,322,164	-	73,322,164
1796		T	CAGE		870,279,989	870,279,989	-	-	-
1797		T	JBG		22,087,622	17,561,146	4,526,476	-	4,526,476
1798		T	SG		34,815,915	32,012,858	2,803,056	-	2,803,056
1799				B8	1,269,868,649	1,189,216,954	80,651,696	-	80,651,696
1800									
1801 354	Towers and Fixtures								
1802		T	DGP		-	-	-	-	-
1803		T	DGU		-	-	-	-	-
1804		T	CAGW		162,528,232	127,753,096	34,775,135	-	34,775,135
1805		T	CAGE		261,454,508	261,454,508	-	-	-
1806		T	JBG		14,658,355	11,654,379	3,003,976	-	3,003,976
1807		T	SG		123,630	113,676	9,954	-	9,954
1808				B8	438,764,725	400,975,660	37,789,065	-	37,789,065
09									
10 355	Poles and Fixtures								
1811		T	DGP		-	-	-	-	-
1812		T	DGU		-	-	-	-	-
1813		T	CAGW		193,104,504	151,787,157	41,317,347	-	41,317,347
1814		T	CAGE		356,831,721	356,831,721	-	-	-
1815		T	JBG		-	-	-	-	-
1816		T	SG		568,753	522,962	45,791	-	45,791
1817				B8	550,504,978	509,141,840	41,363,137	-	41,363,137
1818									
1819 356	Clearing and Grading								
1820		T	DGP		-	-	-	-	-
1821		T	DGU		-	-	-	-	-
1822		T	CAGW		279,966,811	220,064,087	59,902,724	-	59,902,724
1823		T	CAGE		431,919,185	431,919,185	-	-	-
1824		T	JBG		11,844,847	9,417,451	2,427,396	-	2,427,396
1825		T	SG		1,439,069	1,323,209	115,861	-	115,861
1826				B8	725,169,913	662,723,932	62,445,981	-	62,445,981
1827									
1828 357	Underground Conduit								
1829		T	DGP		-	-	-	-	-
1830		T	DGU		-	-	-	-	-
1831		T	CAGW		153,537	120,686	32,851	-	32,851
1832		T	CAGE		3,058,291	3,058,291	-	-	-
1833		T	SG		-	-	-	-	-
1834				B8	3,211,828	3,178,977	32,851	-	32,851
1835									
1836 358	Underground Conductors								
1837		T	DGP		-	-	-	-	-
1838		T	DGU		-	-	-	-	-
1839		T	CAGW		298,568	234,686	63,883	-	63,883
1840		T	CAGE		7,231,155	7,231,155	-	-	-
1841		T	SG		-	-	-	-	-
1842				B8	7,529,724	7,465,841	63,883	-	63,883
1843									

JULY 2009 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,587,547	5,178,051	1,409,496	-	1,409,496
		T	CAGE		4,851,683	4,851,683	-	-	-
		T	SG		15,883	14,604	1,279	-	1,279
				B8	11,455,113	10,044,339	1,410,774	-	1,410,774
TP	Unclassified Trans Plant - Acct 300								
		T	SG		323,379	297,343	26,035	-	26,035
		T	CAGW		747,025	587,188	159,836	-	159,836
		T	CAGE		32,838,593	32,838,593	-	-	-
					33,908,996	33,723,124	185,872	-	185,872
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,212,591,402**	**2,977,943,717**	**234,647,684**	-	**234,647,684**
Summary of Transmission Plant by Factor									
	JBG				50,822,548	40,407,347	10,415,202	-	10,415,202
	JBE				-	-	-	-	-
	CAGW				1,033,924,028	812,701,857	221,222,170	-	221,222,170
	CAGE				2,090,454,642	2,090,454,642	-	-	-
	SG				37,390,183	34,379,871	3,010,313	-	3,010,313
Total Transmission Plant by Factor				B8	3,212,591,402	2,977,943,717	234,647,684	-	234,647,684
360	Land and Land Rights								
		DPW	S		49,703,698	48,200,456	1,503,242	-	1,503,242
				B8	49,703,698	48,200,456	1,503,242	-	1,503,242
361	Structures and Improvements								
		DPW	S		61,188,183	58,950,737	2,237,446	-	2,237,446
				B8	61,188,183	58,950,737	2,237,446	-	2,237,446
362	Station Equipment								
		DPW	S		769,627,565	722,987,332	46,640,233	-	46,640,233
				B8	769,627,565	722,987,332	46,640,233	-	46,640,233
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		887,398,831	801,294,838	86,103,992	-	86,103,992
				B8	887,398,831	801,294,838	86,103,992	-	86,103,992
365	Overhead Conductors								
		DPW	S		627,335,144	571,213,419	56,121,724	-	56,121,724
				B8	627,335,144	571,213,419	56,121,724	-	56,121,724
366	Underground Conduit								
		DPW	S		287,762,024	272,835,244	14,926,780	-	14,926,780
				B8	287,762,024	272,835,244	14,926,780	-	14,926,780
367	Underground Conductors								
		DPW	S		691,645,225	671,326,305	20,318,919	-	20,318,919
				B8	691,645,225	671,326,305	20,318,919	-	20,318,919
368	Line Transformers								
		DPW	S		1,038,941,825	947,617,754	91,324,072	-	91,324,072
				B8	1,038,941,825	947,617,754	91,324,072	-	91,324,072
369	Services								
		DPW	S		549,529,717	503,215,960	46,313,756	-	46,313,756
				B8	549,529,717	503,215,960	46,313,756	-	46,313,756
370	Meters								
		DPW	S		187,517,055	173,732,471	13,784,584	-	13,784,584
				B8	187,517,055	173,732,471	13,784,584	-	13,784,584
371	Installations on Customers' Premises								
		DPW	S		8,812,620	8,287,092	525,528	-	525,528
				B8	8,812,620	8,287,092	525,528	-	525,528

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,523,637	58,694,739	3,828,897	-	3,828,897
				B8	62,523,637	58,694,739	3,828,897	-	3,828,897
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		15,952,675	14,718,826	1,233,849	-	1,233,849
					15,952,675	14,718,826	1,233,849	-	1,233,849
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,239,396,003**	**4,854,532,980**	**384,863,023**	-	**384,863,023**
Summary of Distribution Plant by Factor									
	S				5,239,396,003	4,854,532,980	384,863,023	-	384,863,023
Total Distribution Plant by Factor				B8	5,239,396,003	4,854,532,980	384,863,023	-	384,863,023
389	Land and Land Rights								
		G-SITUS	S		9,472,275	8,373,448	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,187,385	410,670	-	410,670
				B8	16,200,395	14,610,484	1,589,911	-	1,589,911
390	Structures and Improvements								
		G-SITUS	S		110,347,346	96,672,654	13,674,692	-	13,674,692
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,153,736	11,287,688	866,048	-	866,048
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,107,760	1,656,776	450,984	-	450,984
		G-SG	CAGE		3,456,135	3,456,135	-	-	-
		PTD	JBG		19,191	15,258	3,933	-	3,933
		PTD	SO		101,469,890	94,026,113	7,443,777	-	7,443,777
				B8	229,554,058	207,114,625	22,439,433	-	22,439,433
391	Office Furniture & Equipment								
		G-SITUS	S		13,013,017	11,550,669	1,462,348	-	1,462,348
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,707,398	8,086,928	620,470	-	620,470
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		59,235,227	54,889,763	4,345,464	-	4,345,464
		G-SG	CAGW		450,789	354,336	96,452	-	96,452
		G-SG	CAGE		3,884,164	3,884,164	-	-	-
		P	JBG		530,631	421,888	108,744	-	108,744
		P	JBE		4,984	3,964	1,020	-	1,020
		P	CAEE		99,531	99,531	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	85,925,740	79,291,242	6,634,498	-	6,634,498
392	Transportation Equipment								
		G-SITUS	S		73,286,377	68,303,088	4,983,289	-	4,983,289
		PTD	SO		8,106,646	7,511,947	594,699	-	594,699
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,424,340	2,691,655	732,684	-	732,684
		G-SG	CAGE		13,558,605	13,558,605	-	-	-
		P	JBG		1,478,126	1,175,210	302,916	-	302,916
		P	CAEW		-	-	-	-	-
		P	CAEE		429,954	429,954	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	100,284,049	93,670,460	6,613,589	-	6,613,589

70 **JULY 2009 West Control Area**
71 **AMA**

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
70	393	Stores Equipment								
2001			G-SITUS	S		8,748,288	8,240,751	507,537	-	507,537
2002			G-DGP	DGP		-	-	-	-	-
2003			G-DGU	DGU		-	-	-	-	-
2004			PTD	SO		361,848	335,303	26,545	-	26,545
2005			G-SG	SG		-	-	-	-	-
2006			G-SG	CAGW		146,771	115,368	31,404	-	31,404
2007			G-SG	CAGE		3,735,793	3,735,793	-	-	-
2008			G-DGU	JBG		591,589	470,353	121,236	-	121,236
2009			G-DGU	CAGE		-	-	-	-	-
2010					B8	13,584,289	12,897,567	686,722	-	686,722
2011										
2012	394	Tools, Shop & Garage Equipment								
2013			G-SITUS	S		31,614,816	29,010,939	2,603,876	-	2,603,876
2014			G-DGP	DGP		-	-	-	-	-
2015			G-SG	SG		-	-	-	-	-
2016			PTD	SO		3,986,288	3,693,856	292,432	-	292,432
2017			P	SE		-	-	-	-	-
2018			G-DGU	DGU		-	-	-	-	-
2019			G-SG	CAGW		2,223,918	1,748,081	475,838	-	475,838
2020			G-SG	CAGE		20,612,897	20,612,897	-	-	-
2021			P	JBG		3,674,467	2,921,449	753,019	-	753,019
2022			P	CAEW		-	-	-	-	-
2023			P	CAEE		7,106	7,106	-	-	-
2024			G-SG	CAGE		-	-	-	-	-
2025			G-SG	CAGE		-	-	-	-	-
2026					B8	62,119,493	57,994,328	4,125,164	-	4,125,164
2027										
2028	395	Laboratory Equipment								
2029			G-SITUS	S		24,945,545	22,998,840	1,946,705	-	1,946,705
2030			G-DGP	DGP		-	-	-	-	-
2031			G-DGU	DGU		-	-	-	-	-
2032			PTD	SO		5,197,970	4,816,649	381,320	-	381,320
2033			P	SE		-	-	-	-	-
2034			G-SG	SG		-	-	-	-	-
2035			G-SG	CAGW		1,320,538	1,037,991	282,547	-	282,547
36			G-SG	CAGE		4,765,734	4,765,734	-	-	-
37			P	JBG		443,643	352,726	90,917	-	90,917
2038			P	CAEW		-	-	-	-	-
2039			P	CAEE		7,593	7,593	-	-	-
2040			G-SG	CAGE		-	-	-	-	-
2041			G-SG	CAGE		-	-	-	-	-
2042					B8	36,681,023	33,979,534	2,701,489	-	2,701,489
2043										
2044	396	Power Operated Equipment								
2045			G-SITUS	S		92,401,768	85,996,748	6,405,020	-	6,405,020
2046			G-DGP	DGP		-	-	-	-	-
2047			G-SG	SG		-	-	-	-	-
2048			PTD	SO		1,415,674	1,311,821	103,853	-	103,853
2049			G-DGU	DGU		-	-	-	-	-
2050			P	SE		-	-	-	-	-
2051			G-SG	CAGW		2,272,297	1,786,108	486,189	-	486,189
2052			G-SG	CAGE		25,369,529	25,369,529	-	-	-
2053			P	JBG		6,617,108	5,261,046	1,356,062	-	1,356,062
2054			P	CAEW		-	-	-	-	-
2055			P	CAEE		73,823	73,823	-	-	-
2056			P	CAGE		-	-	-	-	-
2057			G-SG	CAGE		-	-	-	-	-
2058					B8	128,150,199	119,799,075	8,351,123	-	8,351,123
2059	397	Communication Equipment								
2060			COM_EQ	S		98,411,159	89,793,051	8,618,107	-	8,618,107
2061			COM_EQ	DGP		-	-	-	-	-
2062			COM_EQ	DGU		-	-	-	-	-
2063			COM_EQ	SO		51,161,642	47,408,452	3,753,191	-	3,753,191
2064			COM_EQ	CN		2,522,598	2,342,843	179,755	-	179,755
2065			COM_EQ	SG		138,684	127,518	11,166	-	11,166
2066			COM_EQ	SE		-	-	-	-	-
2067			COM_EQ	CAGW		25,621,364	20,139,323	5,482,041	-	5,482,041
2068			COM_EQ	CAGE		58,700,255	58,700,255	-	-	-
2069			COM_EQ	JBG		1,906,555	1,515,839	390,715	-	390,715
2070			COM_EQ	CAEW		-	-	-	-	-
2071			COM_EQ	CAEE		113,108	113,108	-	-	-
2072			COM_EQ	CAGE		-	-	-	-	-
73			COM_EQ	CAGE		-	-	-	-	-
74					B8	238,575,365	220,140,390	18,434,974	-	18,434,974
2075										

70	JULY 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
6	398	Misc. Equipment								
77			G-SITUS	S		1,317,683	1,196,969	120,714	-	120,714
2078			G-DGP	DGP		-	-	-	-	-
2079			G-DGU	DGU		-	-	-	-	-
2080			CUST	CN		199,765	185,530	14,235	-	14,235
2081			PTD	SO		3,350,080	3,104,320	245,760	-	245,760
2082			P	SE		-	-	-	-	-
2083			G-SG	SG		-	-	-	-	-
2084			G-SG	CAGW		335,430	263,660	71,770	-	71,770
2085			G-SG	CAGE		1,369,977	1,369,977	-	-	-
2086			P	JBG		120,931	96,148	24,783	-	24,783
2087			P	CAEW		-	-	-	-	-
2088			P	CAEE		1,668	1,668	-	-	-
2089			G-SG	CAGE		-	-	-	-	-
2090					B8	6,695,534	6,218,272	477,261	-	477,261
2091										
2092	399	Coal Mine								
2093			P	SE		-	-	-	-	-
2094			P	CAEW		-	-	-	-	-
2095			P	CAEE		272,219,230	272,219,230	-	-	-
2096	MP		P	JBE		-	-	-	-	-
2097					B8	272,219,230	272,219,230	-	-	-
2098										
2099	399L	WIDCO Capital Lease								
2100			P	SE		-	-	-	-	-
2101						-	-	-	-	-
2102										
2103		Remove Capital Leases				-	-	-	-	-
2104						-	-	-	-	-
2105										
2106	1011390	General Capital Leases								
2107			G-SITUS	S		18,984,156	18,984,156	-	-	-
2108			P	CAGW		4,540,048	3,568,643	971,405	-	971,405
2109			P	CAGE		12,411,745	12,411,745	-	-	-
2110			PTD	SO		12,902,451	11,955,934	946,517	-	946,517
2111					B9	48,838,399	46,920,477	1,917,922	-	1,917,922
12										
13		Remove Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
2114					B9	-	-	-	-	-
2115										
2116	1011392	General Vehicles Capital Leases								
2117			LABOR	SO		-	-	-	-	-
2118					B9	-	-	-	-	-
2119										
2120		Remove Capital Leases				-	-	-	-	-
2121					B9	-	-	-	-	-
2122										
2123	GP	Unclassified Gen Plant - Acct 300								
2124			G-SITUS	S		-	-	-	-	-
2125			PTD	SO		263,849	244,493	19,356	-	19,356
2126			CUST	CN		-	-	-	-	-
2127			G-SG	CAGE		(518)	(518)	-	-	-
2128			G-DGP	DGP		-	-	-	-	-
2129			G-DGU	DGU		-	-	-	-	-
2130						263,331	243,975	19,356	-	19,356
2131										
2132	399G	Unclassified Gen Plant - Acct 300								
2133			G-SITUS	S		-	-	-	-	-
2134			PTD	SO		-	-	-	-	-
2135			G-SG	SG		-	-	-	-	-
2136			G-DGP	DGP		-	-	-	-	-
2137			G-DGU	DGU		-	-	-	-	-
2138						-	-	-	-	-
2139										
2140	TOTAL GENERAL PLANT				B8	1,190,252,705	1,118,179,184	72,073,522	-	72,073,522
2141										

70	JULY 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA			UNADJUSTED RESULTS		WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2	Summary of General Plant by Factor									
43		S				482,542,429	441,121,314	41,421,115	-	41,421,115
2144		JBG				15,382,241	12,229,917	3,152,324	-	3,152,324
2145		JBE				4,984	3,964	1,020	-	1,020
2146		SG				138,684	127,518	11,166	-	11,166
2147		SO				253,049,619	234,486,035	18,563,584	-	18,563,584
2148		SE				-	-	-	-	-
2149		CN				24,712,003	22,951,081	1,760,922	-	1,760,922
2150		DEU				-	-	-	-	-
2151		CAGW				42,443,255	33,361,941	9,081,314	-	9,081,314
2152		CAGE				147,865,877	147,865,877	-	-	-
2153		CAEW				-	-	-	-	-
2154		CAEE				272,952,014	272,952,014	-	-	-
2155		SSGCT				-	-	-	-	-
2156		SSGCH				-	-	-	-	-
2157		Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
2158	Total General Plant by Factor				B8	1,190,252,705	1,118,179,184	72,073,522	-	72,073,522
2159	301	Organization								
2160			I-SITUS	S		-	-	-	-	-
2161			PTD	SO		-	-	-	-	-
2162			I-SG	CAGW		-	-	-	-	-
2163			I-SG	CAGE		-	-	-	-	-
2164			I-SG	SG		-	-	-	-	-
2165					B8	-	-	-	-	-
2166	302	Franchise & Consent								
2167			I-SITUS	S		1,000,000	1,000,000	-	-	-
2168			I-SG	SG		-	-	-	-	-
2169			I-SG	CAGW		-	-	-	-	-
2170			I-SG	CAGE		-	-	-	-	-
2171			I-SG	CAGW		105,331,599	82,794,465	22,537,135	-	22,537,135
2172			I-SG	CAGE		13,415,223	13,415,223	-	-	-
2173			I-DGP	DGP		-	-	-	-	-
2174			I-DGU	DGU		-	-	-	-	-
2175					B8	119,746,822	97,209,688	22,537,135	-	22,537,135
2176										
2177	303	Miscellaneous Intangible Plant								
78			I-SITUS	S		2,542,050	2,539,734	2,316	-	2,316
9			I-SG	SG		1,582,463	1,455,058	127,405	-	127,405
2180			PTD	SO		362,913,111	336,290,001	26,623,111	-	26,623,111
2181			P	SE		-	-	-	-	-
2182			CUST	CN		116,042,070	107,773,174	8,268,896	-	8,268,896
2183			I-SG	CAGW		61,248,962	48,143,910	13,105,052	-	13,105,052
2184			I-SG	CAGE		33,597,341	33,597,341	-	-	-
2185			P	JBG		44,318	35,235	9,082	-	9,082
2186			P	CAEW		-	-	-	-	-
2187			P	CAEE		3,809,703	3,809,703	-	-	-
2188			P	CAGE		-	-	-	-	-
2189			I-DGP	CAGE		-	-	-	-	-
2190					B8	581,780,018	533,644,156	48,135,862	-	48,135,862
2191	303	Less Non-Utility Plant								
2192			I-SITUS	S		-	-	-	-	-
2193					B8	581,780,018	533,644,156	48,135,862	-	48,135,862
2194	IP	Unclassified Intangible Plant - Acct 300								
2195			I-SITUS	S		-	-	-	-	-
2196			I-SG	SG		-	-	-	-	-
2197			I-DGU	DGU		-	-	-	-	-
2198			PTD	SO		-	-	-	-	-
2199						-	-	-	-	-
2200										
2201	**TOTAL INTANGIBLE PLANT**				B8	**701,526,840**	**630,853,843**	**70,672,997**	**-**	**70,672,997**
2202										
2203	Summary of Intangible Plant by Factor									
2204		S				3,542,050	3,539,734	2,316	-	2,316
2205		JBG				44,318	35,235	9,082	-	9,082
2206		JBE				-	-	-	-	-
2207		SG				1,582,463	1,455,058	127,405	-	127,405
2208		SO				362,913,111	336,290,001	26,623,111	-	26,623,111
2209		CN				116,042,070	107,773,174	8,268,896	-	8,268,896
2210		CAGW				166,580,562	130,938,375	35,642,187	-	35,642,187
2211		CAGE				47,012,564	47,012,564	-	-	-
2212		CAEW				-	-	-	-	-
2213		CAEE				3,809,703	3,809,703	-	-	-
2214		SSGCT				-	-	-	-	-
5		SSGCH				-	-	-	-	-
16		SE				-	-	-	-	-
2217	Total Intangible Plant by Factor				B8	701,526,840	630,853,843	70,672,997	-	70,672,997

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Unclassified Plant (Account 106)									
	DP				15,952,675	14,718,826	1,233,849	-	1,233,849
	DS0				-	-	-	-	-
	GP				263,331	243,975	19,356	-	19,356
	HP				-	-	-	-	-
	NP				-	-	-	-	-
	OP				-	-	-	-	-
	TP				33,908,996	33,723,124	185,872	-	185,872
	TS0				-	-	-	-	-
	IP				-	-	-	-	-
	MP								
	SP				58,273	37,511	20,763	-	20,763
Total Unclassified Plant by Factor					50,183,275	48,723,436	1,459,839	-	1,459,839
TOTAL ELECTRIC PLANT IN SERVICE				B8	**18,950,689,075**	**17,574,122,800**	**1,376,566,275**	-	**1,376,566,275**
Summary of Electric Plant by Factor									
	S				5,725,480,481	5,299,194,028	426,286,453	-	426,286,453
	SE				-	-	-	-	-
	JBG				1,042,367,402	828,752,242	213,615,160	-	213,615,160
	JBE				4,984	3,964	1,020	-	1,020
	SG				39,369,217	36,199,571	3,169,646	-	3,169,646
	SO				615,962,731	570,776,036	45,186,695	-	45,186,695
	CN				140,754,072	130,724,255	10,029,818	-	10,029,818
	DEU				-	-	-	-	-
	CAGW				3,179,023,026	2,498,827,621	680,195,405	-	680,195,405
	CAGE				7,979,803,845	7,979,803,845	-	-	-
	CAEW				-	-	-	-	-
	CAEE				276,761,717	276,761,717	-	-	-
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
	Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
				B8	18,950,689,075	17,574,122,800	1,376,566,275	-	1,376,566,275
105	Plant Held For Future Use								
		DPW	S		3,507,867	3,507,867	-	-	-
		P	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		G	SG		-	-	-	-	-
		G	CAGW		168,923	132,780	36,143	-	36,143
		G	CAGE		9,079,407	9,079,407	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		953,014	953,014	-	-	-
Total Plant Held For Future Use				B10	13,709,211	13,673,068	36,143	-	36,143
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		157,193,780	157,193,780	-	-	-
		P	DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustments				B15	157,193,780	157,193,780	-	-	-
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(94,043,809)	(94,043,809)	-	-	-
		P	DGP		-	-	-	-	-
				B15	(94,043,809)	(94,043,809)	-	-	-
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel					-	-	-	-	-
124	Weatherization								
		DMSC	S		2,860,575	816,014	2,044,562	-	2,044,562
		DMSC	SO		(2,464)	(2,283)	(181)	-	(181)
				B16	2,858,111	813,730	2,044,381	-	2,044,381
182W	Weatherization								
		DMSC	S		33,235,727	33,235,727	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	33,235,727	33,235,727	-	-	-

JULY 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					36,093,838	34,049,457	2,044,381	-	2,044,381
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,432,138	1,126,109	306,028	-	306,028
		P	CAEE		132,779,959	132,779,959	-	-	-
		P	JBE		15,668,200	12,461,434	3,206,767	-	3,206,767
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	149,880,297	146,367,502	3,512,795	-	3,512,795
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,379,000)	(1,379,000)	-	-	-
				B13	(1,379,000)	(1,379,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,758,544)	(1,758,544)	-	-	-
				B13	(1,758,544)	(1,758,544)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	146,742,753	143,229,958	3,512,795	-	3,512,795
154	Materials and Supplies								
		MSS	S		89,033,644	83,608,652	5,424,992	-	5,424,992
		MSS	SG		837,019	769,630	67,389	-	67,389
		MSS	SE		-	-	-	-	-
		MSS	SO		(76,654)	(71,031)	(5,623)	-	(5,623)
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(3,680,836)	(3,431,628)	(249,208)	-	(249,208)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		4,380,510	3,443,240	937,270	-	937,270
		MSS	CAGE		76,079,088	76,079,088	-	-	-
		MSS	JBG		7,487,798	5,953,303	1,534,495	-	1,534,495
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		4,594,686	4,594,686	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	178,655,254	170,945,940	7,709,314	-	7,709,314
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			B13	178,382,254	170,685,646	7,696,608	-	7,696,608

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
4	165	Prepayments								
5			DMSC	S		5,830,228	5,830,228	-	-	-
2376			GP	GPS		133,597	123,796	9,801	-	9,801
2377			PT	SG		2,724,564	2,505,207	219,357	-	219,357
2378			PT	CAGW		1,656,150	1,301,794	354,356	-	354,356
2379			PT	CAGE		8,726	8,726	-	-	-
2380			P	CAEW		4,055	3,188	866	-	866
2381			P	CAEE		503,784	503,784	-	-	-
2382			P	SE		-	-	-	-	-
2383			PTD	SO		28,581,892	26,485,140	2,096,752	-	2,096,752
2384	**Total Prepayments**				B15	39,442,996	36,761,864	2,681,132	-	2,681,132
2385										
2386	182M	Misc Regulatory Assets								
2387			DDS2	S		53,330,306	52,732,179	598,127	-	598,127
2388			DEFSG	SG		(4,940,378)	(4,542,624)	(397,754)	-	(397,754)
2389			P	CAGE		-	-	-	-	-
2390			P	CAGE		8,979,400	8,979,400	-	-	-
2391			DEFSG	CAGW		8,701,120	6,839,396	1,861,723	-	1,861,723
2392			DEFSG	JBG		-	-	-	-	-
2393			P	SE		10,608,209	9,806,358	801,851	-	801,851
2394			P	CAEW		-	-	-	-	-
2395			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2396			DDSO2	SO		7,472,161	6,924,008	548,154	-	548,154
2397					B11	73,542,610	70,130,508	3,412,102	-	3,412,102
2398										
2399	186M	Misc Deferred Debits								
2400			LABOR	S		21,982,505	21,892,535	89,970	-	89,970
2401			P	CAEW		-	-	-	-	-
2402			P	CAEE		-	-	-	-	-
2403			DEFSG	SG		23,712,940	21,803,792	1,909,147	-	1,909,147
2404			LABOR	SO		16,926	15,685	1,242	-	1,242
2405			P	SE		-	-	-	-	-
2406			DEFSG	CAGW		402,430	316,324	86,105	-	86,105
2407			DEFSG	CAGE		9,843,831	9,843,831	-	-	-
2408			P	CAEW		-	-	-	-	-
2409			P	CAEE		8,748,385	8,748,385	-	-	-
10			P	SNPPS		-	-	-	-	-
1			GP	EXCTAX		-	-	-	-	-
2412	**Total Misc. Deferred Debits**				B11	64,707,016	62,620,552	2,086,464	-	2,086,464
2413										
2414	Working Capital									
2415	CWC	Cash Working Capital								
2416			CWC	S		3,299,927	2,891,287	408,640	-	408,640
2417			CWC	SO		-	-	-	-	-
2418			CWC	SE		-	-	-	-	-
2419					B14	3,299,927	2,891,287	408,640	-	408,640
2420										
2421	OWC	Other Work. Cap.								
2422	131	Cash	GP	SNP		-	-	-	-	-
2423	135	Working Funds	GP	SG		1,976	1,817	159	-	159
2424	141	Other A/R	GP	SO		397,016	367,891	29,125	-	29,125
2425	143	Other A/R	GP	SO		37,594,426	34,836,519	2,757,907	-	2,757,907
2426	232	A/P	PTD	S		-	-	-	-	-
2427	232	A/P	PTD	SO		(5,246,107)	(4,861,256)	(384,852)	-	(384,852)
2428	232	A/P	P	CAEE		(1,509,517)	(1,509,517)	-	-	-
2429	232	A/P	T	SG		-	-	-	-	-
2430	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2431	2533	Other Msc. Df. Crd.	P	SE		(1,117,021)	(1,032,588)	(84,433)	-	(84,433)
2432	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2433	2533	Other Msc. Df. Crd.	P	CAEE		(4,846,230)	(4,846,230)	-	-	-
2434	230	Asset Retir. Oblig.	P	SE		4,875	4,507	368	-	368
2435	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2436	230	Asset Retir. Oblig.	P	CAEE		(2,431,916)	(2,431,916)	-	-	-
2437	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2438	254105	ARO Reg Liability	P	S		-	-	-	-	-
2439	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2440	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2441	254105	ARO Reg Liability	P	CAEE		(622,174)	(622,174)	-	-	-
2442	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2443					B14	22,205,526	19,887,251	2,318,275	-	2,318,275
2444										
2445	**Total Working Capital**					25,505,452	22,778,538	2,726,914	-	2,726,914

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
3	Miscellaneous Rate Base									
47	18221	Unrec Plant & Reg Study Costs								
2448			P	S		-	-	-	-	-
2449										
2450						-	-	-	-	-
2451										
2452	18222	Nuclear Plant - Trojan								
2453			P	S		(515,579)	(101,930)	(413,649)	-	(413,649)
2454			P	TROJP		1,225,751	963,537	262,215	-	262,215
2455			P	TROJD		1,794,836	1,410,896	383,941	-	383,941
2456					B14	2,505,008	2,272,502	232,507	-	232,507
2457										
2458										
2459										
2460	1869	Misc Deferred Debits-Trojan								
2461			P	S		-	-	-	-	-
2462			P	SNPPN		-	-	-	-	-
2463						-	-	-	-	-
2464										
2465	**TOTAL MISCELLANEOUS RATE BASE**					2,505,008	2,272,502	232,507	-	232,507
2466										
2467	**TOTAL RATE BASE ADDITIONS**					**643,781,109**	**619,352,063**	**24,429,046**	-	**24,429,046**
2468	235	Customer Service Deposits								
2469			CUST	S		-	-	-	-	-
2470			CUST	CN		-	-	-	-	-
2471	**Total Customer Service Deposits**				B15	-	-	-	-	-
2472										
2473	2281	Prop Ins	PTD	SO		-	-	-	-	-
2474	2282	Inj & Dam	PTD	SO		(10,670,294)	(9,887,527)	(782,767)	-	(782,767)
2475	2283	Pen & Ben	PTD	SO		(21,843,243)	(20,240,834)	(1,602,409)	-	(1,602,409)
2476	2283	Pen & Ben	PTD	S		-	-	-	-	-
2477	254	Ins Prov	PTD	SO		(307,960)	(285,368)	(22,592)	-	(22,592)
2478					B15	(32,821,497)	(30,413,729)	(2,407,767)	-	(2,407,767)
2479										
2480	22844	Accum Hydro Relicensing Obligation								
2481			P	S		-	-	-	-	-
2482			P	SG		-	-	-	-	-
2483					B15	-	-	-	-	-
2484										
2485	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2486	230	ARO	P	TROJP		(2,024,327)	(1,591,280)	(433,047)	-	(433,047)
2487	254105	ARO	P	TROJP		(3,321,990)	(2,611,345)	(710,645)	-	(710,645)
2488	254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
2489	254	Regulatory Liabil	P	SE		2,843,159	2,628,251	214,908	-	214,908
2490	254		P	S		(2,154,663)	(2,154,675)	12	-	12
2491					B15	(9,504,989)	(8,576,217)	(928,772)	-	(928,772)
2492										
2493	252	Customer Advances for Construction								
2494			DPW	S		(9,184,659)	(9,169,863)	(14,796)	-	(14,796)
2495			DPW	SG		-	-	-	-	-
2496			T	CAGE		(4,379,975)	(4,379,975)	-	-	-
2497			DPW	SO		-	-	-	-	-
2498			CUST	CN		(4,079,605)	(3,788,902)	(290,703)	-	(290,703)
2499	**Total Customer Advances for Constr.**				B19	(17,644,240)	(17,338,740)	(305,499)	-	(305,499)
2500										
2501	25398	SO2 Emissions								
2502			P	S		-	-	-	-	-
2503						-	-	-	-	-
2504										
2505	25399	Other Deferred Credits								
2506			P	S		(5,335,461)	(4,711,135)	(624,327)	-	(624,327)
2507			GP	GPS		-	-	-	-	-
2508			GP	SO		-	-	-	-	-
2509			P	CAGW		(1,700)	(1,336)	(364)	-	(364)
2510			P	CAGE		(250,853)	(250,853)	-	-	-
2511			P	SG		(11,455,784)	(10,533,470)	(922,314)	-	(922,314)
2512			P	CAEW		-	-	-	-	-
2513			P	CAEE		(1,517,426)	(1,517,426)	-	-	-
2514			P	SE		-	-	-	-	-
2515					B19	(18,561,224)	(17,014,220)	(1,547,004)	-	(1,547,004)
2516										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2517	190	Accumulated Deferred Income Taxes								
2518			P	S		5,246,237	5,246,237	-	-	-
2519			P	CN		88,381	82,083	6,298	-	6,298
2520			LABOR	SO		47,119,141	43,662,506	3,456,635	-	3,456,635
2521			P	DGP		-	-	-	-	-
2522			CUST	BADDEBT		3,174,265	2,768,123	406,142	-	406,142
2523			P	TROJD		735,881	578,466	157,415	-	157,415
2524			P	SG		1,572,079	1,445,510	126,569	-	126,569
2525			P	SE		5,946,447	5,496,968	449,479	-	449,479
2526			PTD	SNP		-	-	-	-	-
2527			P	CAGW		2,249,528	1,768,211	481,317	-	481,317
2528			P	CAGE		35,327,810	35,327,810	-	-	-
2529			P	CAEW		262,659	206,532	56,127	-	56,127
2530			P	CAEE		3,881,196	3,881,196	-	-	-
2531			DPW	JBE		288,962	229,821	59,141	-	59,141
2532			DPW	SNPD		703,232	655,620	47,612	-	47,612
2533										
2534	**Total Accum Deferred Income Taxes**				B19	106,595,818	101,349,083	5,246,735	-	5,246,735
2535										
2536	281	Accumulated Deferred Income Taxes								
2537			P	S		-	-	-	-	-
2538			PT	SG		-	-	-	-	-
2539			PT	CAGW		-	-	-	-	-
2540			PT	CAGE		-	-	-	-	-
2541			T	SNPT		-	-	-	-	-
2542					B19	-	-	-	-	-
2543										
2544	282	Accumulated Deferred Income Taxes								
2545			GP	S		1,964,567	1,964,567	-	-	-
2546			ACCMDIT	DITBAL		(1,788,173,533)	(1,651,635,453)	(136,538,080)	-	(136,538,080)
2547			PT	DGP		-	-	-	-	-
2548			LABOR	SO		(12,326,962)	(11,422,663)	(904,299)	-	(904,299)
2549			PTD	CN		-	-	-	-	-
2550			P	CAGW		-	-	-	-	-
2551			P	CAGE		(5,988,993)	(5,988,993)	-	-	-
2552			P	CAEW		-	-	-	-	-
2553			P	CAEE		(15,161,018)	(15,161,018)	-	-	-
2554			P	SE		-	-	-	-	-
2555			P	JBG		-	-	-	-	-
2556			P	SG		(4,229,108)	(3,888,619)	(340,489)	-	(340,489)
2557					B19	(1,823,915,047)	(1,686,132,179)	(137,782,868)	-	(137,782,868)
2558										
2559	283	Accumulated Deferred Income Taxes								
2560			GP	S		(36,025,584)	(33,994,285)	(2,031,299)	-	(2,031,299)
2561			P	SG		(4,368,991)	(4,017,240)	(351,751)	-	(351,751)
2562			P	SE		(2,391,623)	(2,210,846)	(180,777)	-	(180,777)
2563			LABOR	SO		6,181,301	5,727,844	453,457	-	453,457
2564			GP	GPS		(16,696,800)	(15,471,932)	(1,224,868)	-	(1,224,868)
2565			PTD	SNP		(6,341,086)	(5,881,208)	(459,878)	-	(459,878)
2566			P	TROJD		-	-	-	-	-
2567			PTD	SNPD		-	-	-	-	-
2568			P	CAGW		(4,591,912)	(3,609,410)	(982,502)	-	(982,502)
2569			P	CAGE		(2,616,630)	(2,616,630)	-	-	-
2570			P	CAEW		-	-	-	-	-
2571			P	CAEE		(14,798,351)	(14,798,351)	-	-	-
2572			P	JBE		1,647,993	1,310,703	337,290	-	337,290
2573			P	SGCT		-	-	-	-	-
2574										
2575					B19	(80,001,683)	(75,561,354)	(4,440,329)	-	(4,440,329)
2576										
2577	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,797,320,912)	(1,660,344,450)	(136,976,462)	-	(136,976,462)
2578	255	Accumulated Investment Tax Credit								
2579			PTD	S		-	-	-	-	-
2580			PTD	ITC84		(2,036,189)	(1,747,457)	(288,732)	-	(288,732)
2581			PTD	ITC85		(3,383,608)	(2,931,558)	(452,050)	-	(452,050)
2582			PTD	ITC86		(1,603,071)	(1,392,652)	(210,419)	-	(210,419)
2583			PTD	ITC88		(237,060)	(201,596)	(35,464)	-	(35,464)
2584			PTD	ITC89		(516,226)	(437,404)	(78,822)	-	(78,822)
2585			PTD	ITC90		(330,294)	(317,369)	(12,925)	-	(12,925)
2586			PTD	JBG		-	-	-	-	-
2587	**Total Accumulated ITC**				B19	(8,106,448)	(7,028,037)	(1,078,411)	-	(1,078,411)
2588										
2589	**TOTAL RATE BASE DEDUCTIONS**					**(1,883,959,310)**	**(1,740,715,393)**	**(143,243,917)**	**-**	**(143,243,917)**
2590										
2591										
2592										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
73	108SP	Steam Prod Plant Accumulated Depr								
2594			P	S		-	-	-	-	-
2595			P	DGP		-	-	-	-	-
2596			P	DGU		-	-	-	-	-
2597			P	SG		-	-	-	-	-
2598			P	CAGW		(134,526,176)	(105,742,463)	(28,783,713)	-	(28,783,713)
2599			P	CAGE		(1,846,389,937)	(1,846,389,937)	-	-	-
2600			P	JBG		(494,369,558)	(393,057,072)	(101,312,486)	-	(101,312,486)
2601			P	CAGE		-	-	-	-	-
2602					B17	(2,475,285,671)	(2,345,189,472)	(130,096,199)	-	(130,096,199)
2603										
2604	108NP	Nuclear Prod Plant Accumulated Depr								
2605			P	DGP		-	-	-	-	-
2606			P	DGU		-	-	-	-	-
2607			P	SG		-	-	-	-	-
2608						-	-	-	-	-
2609										
2610										
2611	108HP	Hydraulic Prod Plant Accum Depr								
2612			P	S		-	-	-	-	-
2613			P	DGP		-	-	-	-	-
2614			P	DGU		-	-	-	-	-
2615			P	CAGW		(202,149,534)	(158,896,880)	(43,252,654)	-	(43,252,654)
2616			P	CAGE		(43,525,029)	(43,525,029)	-	-	-
2617			P	CAGW		-	-	-	-	-
2618			P	CAGE		-	-	-	-	-
2619					B17	(245,674,563)	(202,421,909)	(43,252,654)	-	(43,252,654)
2620										
2621	108OP	Other Production Plant - Accum Depr								
2622			P	S		-	-	-	-	-
2623			P	DGU		-	-	-	-	-
2624			P	DGP		-	-	-	-	-
2625			P	SG		-	-	-	-	-
2626			P	CAGW		(148,861,909)	(117,010,870)	(31,851,039)	-	(31,851,039)
2627			P	CAGE		(103,217,479)	(103,217,479)	-	-	-
2628			P	CAGE		-	-	-	-	-
29					B17	(252,079,388)	(220,228,349)	(31,851,039)	-	(31,851,039)
30										
2631	108EP	Experimental Plant - Accum Depr								
2632			P	DGP		-	-	-	-	-
2633			P	SG		-	-	-	-	-
2634						-	-	-	-	-
2635										
2636	**TOTAL PRODUCTION PLANT DEPR**					**(2,973,039,622)**	**(2,767,839,730)**	**(205,199,892)**	-	**(205,199,892)**
2637										
2638	Summary of Prod Plant Depreciation by Factor									
2639		S				-	-	-	-	-
2640		DGP				-	-	-	-	-
2641		DGU				-	-	-	-	-
2642		SG				-	-	-	-	-
2643		CAGW				(485,537,620)	(381,650,213)	(103,887,407)	-	(103,887,407)
2644		CAGE				(1,993,132,445)	(1,993,132,445)	-	-	-
2645		JBG				(494,369,558)	(393,057,072)	(101,312,486)	-	(101,312,486)
2646		SSGCT				-	-	-	-	-
2647	Total of Prod Plant Depreciation by Factor					(2,973,039,622)	(2,767,839,730)	(205,199,892)	-	(205,199,892)
2648										
2649										
2650	108TP	Transmission Plant Accumulated Depr								
2651			T	DGP		-	-	-	-	-
2652			T	DGU		-	-	-	-	-
2653			T	CAGW		(414,291,570)	(325,648,229)	(88,643,341)	-	(88,643,341)
2654			T	CAGE		(647,058,627)	(647,058,627)	-	-	-
2655			T	JBG		(49,255,690)	(39,161,589)	(10,094,101)	-	(10,094,101)
2656			T	SG		(16,905,059)	(15,544,019)	(1,361,039)	-	(1,361,039)
2657	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,127,510,946)**	**(1,027,412,464)**	**(100,098,482)**	-	**(100,098,482)**
2658	108360	Land and Land Rights								
2659			DPW	S		(5,607,404)	(5,475,191)	(132,213)	-	(132,213)
2660					B17	(5,607,404)	(5,475,191)	(132,213)	-	(132,213)
2661										
2662	108361	Structures and Improvements								
2663			DPW	S		(13,095,831)	(12,516,959)	(578,872)	-	(578,872)
2664					B17	(13,095,831)	(12,516,959)	(578,872)	-	(578,872)
65										
66	108362	Station Equipment								
2667			DPW	S		(203,658,206)	(189,510,322)	(14,147,884)	-	(14,147,884)
2668					B17	(203,658,206)	(189,510,322)	(14,147,884)	-	(14,147,884)
2669										

70 **JULY 2009 West Control Area**
71 **AMA**

72 FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(761,210)	(761,210)	-	-	-
				B17	(761,210)	(761,210)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(463,009,266)	(419,200,565)	(43,808,702)	-	(43,808,702)
				B17	(463,009,266)	(419,200,565)	(43,808,702)	-	(43,808,702)
108365	Overhead Conductors								
		DPW	S		(252,270,641)	(225,809,559)	(26,461,082)	-	(26,461,082)
				B17	(252,270,641)	(225,809,559)	(26,461,082)	-	(26,461,082)
108366	Underground Conduit								
		DPW	S		(118,356,091)	(108,935,254)	(9,420,837)	-	(9,420,837)
				B17	(118,356,091)	(108,935,254)	(9,420,837)	-	(9,420,837)
108367	Underground Conductors								
		DPW	S		(273,519,379)	(265,505,551)	(8,013,828)	-	(8,013,828)
				B17	(273,519,379)	(265,505,551)	(8,013,828)	-	(8,013,828)
108368	Line Transformers								
		DPW	S		(354,800,036)	(314,919,333)	(39,880,703)	-	(39,880,703)
				B17	(354,800,036)	(314,919,333)	(39,880,703)	-	(39,880,703)
108369	Services								
		DPW	S		(159,749,019)	(144,149,171)	(15,599,848)	-	(15,599,848)
				B17	(159,749,019)	(144,149,171)	(15,599,848)	-	(15,599,848)
108370	Meters								
		DPW	S		(84,152,395)	(76,384,194)	(7,768,201)	-	(7,768,201)
				B17	(84,152,395)	(76,384,194)	(7,768,201)	-	(7,768,201)
108371	Installations on Customers' Premises								
		DPW	S		(7,703,047)	(7,429,184)	(273,863)	-	(273,863)
				B17	(7,703,047)	(7,429,184)	(273,863)	-	(273,863)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(28,165,016)	(26,130,415)	(2,034,601)	-	(2,034,601)
				B17	(28,165,016)	(26,130,415)	(2,034,601)	-	(2,034,601)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		166,885	129,358	37,527	-	37,527
					166,885	129,358	37,527	-	37,527
TOTAL DISTRIBUTION PLANT DEPR				B17	**(1,964,680,656)**	**(1,796,597,549)**	**(168,083,107)**	-	**(168,083,107)**
Summary of Distribution Plant Depr by Factor									
	S				(1,964,680,656)	(1,796,597,549)	(168,083,107)	-	(168,083,107)
Total Distribution Depreciation by Factor				B17	(1,964,680,656)	(1,796,597,549)	(168,083,107)	-	(168,083,107)

70 **JULY 2009 West Control Area**
71 **AMA**

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
35	108GP	General Plant Accumulated Depr								
36			G-SITUS	S		(149,745,560)	(134,341,055)	(15,404,505)	-	(15,404,505)
2737			G-DGP	DGP		-	-	-	-	-
2738			G-DGU	DGU		-	-	-	-	-
2739			G-SG	SG		-	-	-	-	-
2740			CUST	CN		(6,577,534)	(6,108,834)	(468,700)	-	(468,700)
2741			PTD	SO		(76,237,484)	(70,644,744)	(5,592,741)	-	(5,592,741)
2742			P	SE		-	-	-	-	-
2743			G-SG	CAGW		(14,760,361)	(11,602,180)	(3,158,181)	-	(3,158,181)
2744			G-SG	CAGE		(46,537,997)	(46,537,997)	-	-	-
2745			P	JBG		(4,638,779)	(3,688,142)	(950,638)	-	(950,638)
2746			P	CAEW		-	-	-	-	-
2747			P	CAEE		(343,305)	(343,305)	-	-	-
2748			G-SG	CAGE		-	-	-	-	-
2749			G-SG	CAGE		-	-	-	-	-
2750					B17	(298,841,021)	(273,266,256)	(25,574,765)	-	(25,574,765)
2751										
2752										
2753	108MP	Mining Plant Accumulated Depr.								
2754			P	S		-	-	-	-	-
2755			P	CAEW		-	-	-	-	-
2756			P	CAEE		(167,055,118)	(167,055,118)	-	-	-
2757			P	SE		-	-	-	-	-
2758					B17	(167,055,118)	(167,055,118)	-	-	-
2759	108MP	Less Centralia Situs Depreciation								
2760			P	S		-	-	-	-	-
2761					B17	(167,055,118)	(167,055,118)	-	-	-
2762										
2763	1081390	Accum Depr - Capital Lease								
2764			PTD	SO		-	-	-	-	-
2765						-	-	-	-	-
2766										
2767		Remove Capital Leases				-	-	-	-	-
2768						-	-	-	-	-
2769										
2770	1081399	Accum Depr - Capital Lease								
71			P	S		-	-	-	-	-
72			P	SE		-	-	-	-	-
2773						-	-	-	-	-
2774										
2775		Remove Capital Leases				-	-	-	-	-
2776						-	-	-	-	-
2777										
2778										
2779	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(465,896,139)**	**(440,321,374)**	**(25,574,765)**	-	**(25,574,765)**
2780										
2781										
2782										
2783	Summary of General Depreciation by Factor									
2784		S				(149,745,560)	(134,341,055)	(15,404,505)	-	(15,404,505)
2785		DGP				-	-	-	-	-
2786		DGU				-	-	-	-	-
2787		SE				-	-	-	-	-
2788		SO				(76,237,484)	(70,644,744)	(5,592,741)	-	(5,592,741)
2789		CN				(6,577,534)	(6,108,834)	(468,700)	-	(468,700)
2790		SG				-	-	-	-	-
2791		DEU				-	-	-	-	-
2792		CAGW				(14,760,361)	(11,602,180)	(3,158,181)	-	(3,158,181)
2793		CAGE				(46,537,997)	(46,537,997)	-	-	-
2794		CAEW				-	-	-	-	-
2795		CAEE				(167,398,423)	(167,398,423)	-	-	-
2796		SSGCT				-	-	-	-	-
2797		JBG				(4,638,779)	(3,688,142)	(950,638)	-	(950,638)
2798		Remove Capital Leases				-	-	-	-	-
2799	Total General Depreciation by Factor				B17	(465,896,139)	(440,321,374)	(25,574,765)	-	(25,574,765)
2800										
2801										
2802	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(6,531,127,364)**	**(6,032,171,118)**	**(498,956,246)**	-	**(498,956,246)**
2803	111SP	Accum Prov for Amort-Steam								
2804			P	CAGW		-	-	-	-	-
2805			P	CAGW		-	-	-	-	-
2806			P	CAGE		-	-	-	-	-
2807			P	SG		-	-	-	-	-
08						-	-	-	-	-
09										
2810										

70	JULY 2009 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS		WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1	111GP	Accum Prov for Amort-General								
12			G-SITUS	S		(15,191,140)	(13,801,732)	(1,389,409)	-	(1,389,409)
2813			CUST	CN		(2,343,945)	(2,176,920)	(167,024)	-	(167,024)
2814			I-SG	SG		-	-	-	-	-
2815			PTD	SO		(9,537,096)	(8,837,460)	(699,636)	-	(699,636)
2816			I-SG	CAGW		-	-	-	-	-
2817			I-SG	CAGE		-	-	-	-	-
2818			P	CAEW		-	-	-	-	-
2819			P	CAEE		-	-	-	-	-
2820			P	SE		-	-	-	-	-
2821					B18	(27,072,181)	(24,816,112)	(2,256,069)	-	(2,256,069)
2822										
2823										
2824	111HP	Accum Prov for Amort-Hydro								
2825			P	DGP		-	-	-	-	-
2826			P	DGU		-	-	-	-	-
2827			P	SG		-	-	-	-	-
2828			P	CAGW		(352,345)	(276,956)	(75,389)	-	(75,389)
2829			P	CAGE		(373,183)	(373,183)	-	-	-
2830			P	CAGE		-	-	-	-	-
2831					B18	(725,528)	(650,139)	(75,389)	-	(75,389)
2832										
2833										
2834	111IP	Accum Prov for Amort-Intangible Plant								
2835			I-SITUS	S		(814,031)	(812,768)	(1,262)	-	(1,262)
2836			I-DGP	DGP		-	-	-	-	-
2837			I-DGU	DGU		-	-	-	-	-
2838			P	CAEW		-	-	-	-	-
2839			P	CAEE		(1,256,003)	(1,256,003)	-	-	-
2840			P	SE		-	-	-	-	-
2841			I-SG	SG		(16,277,686)	(14,967,157)	(1,310,529)	-	(1,310,529)
2842			I-SG	CAGW		-	-	-	-	-
2843			I-SG	CAGE		-	-	-	-	-
2844			CUST	CN		(87,361,261)	(81,136,094)	(6,225,166)	-	(6,225,166)
2845			P	CAGE		-	-	-	-	-
2846			P	CAGE		-	-	-	-	-
47			I-SG	CAGW		(30,673,877)	(24,110,782)	(6,563,095)	-	(6,563,095)
48			I-SG	CAGE		(10,416,200)	(10,416,200)	-	-	-
2849			PTD	JBG		(8,490)	(6,750)	(1,740)	-	(1,740)
2850			PTD	SO		(247,093,872)	(228,967,199)	(18,126,674)	-	(18,126,674)
2851					B18	(393,901,419)	(361,672,953)	(32,228,466)	-	(32,228,466)
2852	111IP	Less Non-Utility Plant								
2853			NUTIL	OTH		-	-	-	-	-
2854					B18	(393,901,419)	(361,672,953)	(32,228,466)	-	(32,228,466)
2855										
2856	111390	Accum Amtr - Capital Lease								
2857			G-SITUS	S		(3,147,378)	(3,147,378)	-	-	-
2858			P	CAGE		(1,185,972)	(1,185,972)	-	-	-
			P	CAGW		(37,757)	(29,678)	(8,079)	-	(8,079)
1			PTD	SO		2,064,429	1,912,983	151,445	-	151,445
2						(2,306,678)	(2,450,045)	143,367	-	143,367
3										
4		Remove Capital Lease Amtr				2,306,678	2,450,045	(143,367)	-	(143,367)
5										
6	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(421,699,127)**	**(387,139,203)**	**(34,559,924)**	-	**(34,559,924)**
7	AMA									
8										
9										
10										
11	Summary of Amortization by Factor									
12		S				(19,152,548)	(17,761,878)	(1,390,671)	-	(1,390,671)
13		DGP				-	-	-	-	-
14		DGU				-	-	-	-	-
15		SE				-	-	-	-	-
16		SO				(254,566,540)	(235,891,675)	(18,674,864)	-	(18,674,864)
17		CN				(89,705,205)	(83,313,015)	(6,392,191)	-	(6,392,191)
18		SSGCT				-	-	-	-	-
19		JBG				(8,490)	(6,750)	(1,740)	-	(1,740)
20		CAGW				(31,063,979)	(24,417,416)	(6,646,563)	-	(6,646,563)
21		CAGE				(11,975,355)	(11,975,355)	-	-	-
22		CAEW				-	-	-	-	-
23		CAEE				(1,256,003)	(1,256,003)	-	-	-
24		SG				(16,277,686)	(14,967,157)	(1,310,529)	-	(1,310,529)
25		Less Capital Lease				2,306,678	2,450,045	(143,367)	-	(143,367)
26	Total Provision For Amortization by Factor				B18	(421,699,127)	(387,139,203)	(34,559,924)	-	(34,559,924)