Washington Jurisdiction
RESULTS OF OPERATIONS

September 2023

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	SEPTEMBER 2023
FILE:	WA JAM - September 2023
PREPARED BY:	Revenue Requirement Department
DATE:	December 21, 2023
TIME:	3:02:44 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.328
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

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

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	445,900,300	415,974,047	29,926,253	0	29,926,253
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	2,344,508	1,552,720	791,788	0	791,788
5	Other Operating Revenues	2.4	24,148,919	22,540,030	1,608,889	0	1,608,889
6	Total Operating Revenues	2.4	472,393,727	440,066,797	32,326,930	0	32,326,930
7							
8	Operating Expenses:						
9	Steam Production	2.6	34,256,538	29,020,184	5,236,354	0	5,236,354
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	4,399,968	4,056,282	343,686	0	343,686
12	Other Power Supply	2.9 & 2.10	(63,227,165)	(74,655,012)	11,427,847	0	11,427,847
13	Transmission	2.12	10,175,421	8,345,280	1,830,141	0	1,830,141
14	Distribution	2.13	25,197,380	23,814,829	1,382,551	0	1,382,551
15	Customer Accounts	2.14	5,926,170	6,199,858	(273,688)	0	(273,688)
16	Customer Service	2.14	15,281,235	15,224,891	56,344	0	56,344
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	1,294,394,663	1,204,505,942	89,888,721	0	89,888,721
19							
20	Total O & M Expenses	2.16	1,326,404,209	1,216,512,252	109,891,956	0	109,891,956
21							
22	Depreciation	2.17	83,913,126	78,197,643	5,715,483	0	5,715,483
23	Amortization Expense	2.19	6,376,994	5,958,211	418,783	0	418,783
24	Taxes Other Than Income	2.19	16,468,418	14,500,102	1,968,315	0	1,968,315
25	Income Taxes - Federal	2.23	(198,934,270)	(180,566,621)	(18,367,649)	0	(18,367,649)
26	Income Taxes - State	2.22	(40,893,341)	(40,893,341)	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(63,740)	(63,740)	0	0	0
29	Misc Revenue & Expense	2.5	0	0	0	0	0
30							
31	Total Operating Expenses	2.23	1,193,271,395	1,093,644,506	99,626,889	0	99,626,889
32							
33	Operating Revenue for Return		(720,877,668)	(653,577,709)	(67,299,959)	0	(67,299,959)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,155,785,925	30,842,025,014	2,313,760,911	0	2,313,760,911
37	Plant Held for Future Use	2.33	14,174,575	14,009,593	164,982	0	164,982
38	Misc Deferred Debits	2.35	1,617,653,935	1,608,129,333	9,524,602	0	9,524,602
39	Elec Plant Acq Adj	2.33 & 2.34	10,561,387	10,454,076	107,311	0	107,311
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	185,524,329	176,344,642	9,179,687	0	9,179,687
42	Fuel Stock	2.34	110,273,555	104,460,698	5,812,856	0	5,812,856
43	Material & Supplies	2.35	432,627,485	412,491,680	20,135,804	0	20,135,804
44	Working Capital	2.36	54,273,504	49,398,563	4,874,942	0	4,874,942
45	Weatherization Loans	2.34	222,395,970	222,392,658	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		35,803,270,664	33,439,706,257	2,363,564,407	0	2,363,564,407
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,233,306,562)	(10,371,138,711)	(862,167,851)	0	(862,167,851)
52	Accum Prov For Amort	2.42	(747,255,912)	(691,860,897)	(55,395,015)	0	(55,395,015)
53	Accum Def Income Taxes	2.38	(2,668,276,887)	(2,523,046,790)	(145,230,098)	0	(145,230,098)
54	Unamortized ITC	2.38	(2,203,285)	(2,190,255)	(13,031)	0	(13,031)
55	Customer Adv for Const	2.37	(202,454,747)	(194,257,816)	(8,196,932)	0	(8,196,932)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(3,773,939,845)	(3,518,328,714)	(255,611,131)	0	(255,611,131)
58							
59	Total Rate Base Deductions		(18,627,437,239)	(17,300,823,183)	(1,326,614,056)	0	(1,326,614,056)
60							
61	Total Rate Base		17,175,833,425	16,138,883,074	1,036,950,351	0	1,036,950,351
62							

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers								
63	440	Residential Sales							
64			S		162,270,932	147,818,605	14,452,327	-	14,452,327
65									
66				B1	162,270,932	147,818,605	14,452,327	-	14,452,327
67									
68	442	Commercial & Industrial Sales							
69			S		282,429,652	267,009,027	15,420,625	-	15,420,625
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	282,429,652	267,009,027	15,420,625	-	15,420,625
75									
76	444	Public Street & Highway Lighting							
77			S		1,199,715	1,146,415	53,301	-	53,301
78			SO		-	-	-	-	-
79				B1	1,199,715	1,146,415	53,301	-	53,301
80									
81	445	Other Sales to Public Authority							
82			S		-	-	-	-	-
83									
84				B1	-	-	-	-	-
85									
86	448	Interdepartmental							
87			S		-	-	-	-	-
88			SO		-	-	-	-	-
89				B1	-	-	-	-	-
90									
91	**Total Sales to Ultimate Customers**				**445,900,300**	**415,974,047**	**29,926,253**	**-**	**29,926,253**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,552,720	1,552,720	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,552,720	1,552,720	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		791,788	-	791,788	-	791,788
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	791,788	-	791,788	-	791,788
110									
111		Total Sales for Resale			2,344,508	1,552,720	791,788	-	791,788
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**448,244,808**	**417,526,767**	**30,718,041**	**-**	**30,718,041**
121	450	Forfeited Discounts & Interest							
122			S		1,431,440	1,428,415	3,025	-	3,025
123			SO		-	-	-	-	-
124				B1	1,431,440	1,428,415	3,025	-	3,025
125									
126	451	Misc Electric Revenue							
127			S		703,635	686,909	16,727	-	16,727
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	703,635	686,909	16,727	-	16,727
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,187,744	1,088,209	99,535	-	99,535
141			CAGW		-	-	-	-	-
142			CAGE		10,929	10,929	-	-	-
143			JBG		-	-	-	-	-
144			SG		88,203	81,313	6,890	-	6,890
145			SO		150,899	140,383	10,516	-	10,516
146				B1	1,437,775	1,320,835	116,940	-	116,940
147									
148									
149									
150	456	Other Electric Revenue							
151			S		3,489,408	3,489,408	-	-	-
152			CAGE		54,927	54,927	-	-	-
153			CAGW		99,166	77,768	21,397	-	21,397
154			SO		-	-	-	-	-
155			SG		13,398,275	12,351,721	1,046,553	-	1,046,553
156			JBG		1,000,063	784,278	215,786	-	215,786
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		2,534,230	2,345,769	188,461	-	188,461
161				B1	20,576,068	19,103,872	1,472,197	-	1,472,197
162									
163		**Total Other Electric Revenues**			**24,148,919**	**22,540,030**	**1,608,889**	**-**	**1,608,889**
164									
165		**Total Electric Operating Revenues**		**B1**	**472,393,727**	**440,066,797**	**32,326,930**	**-**	**32,326,930**
166									
167		Summary of Revenues by Factor							
168			S		455,057,035	424,219,708	30,837,327	-	30,837,327
169			JBG		1,000,063	784,278	215,786	-	215,786
170			SE		2,534,230	2,345,769	188,461	-	188,461
171			SO		150,899	140,383	10,516	-	10,516
172			SG		13,486,477	12,433,035	1,053,443	-	1,053,443
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		99,166	77,768	21,397	-	21,397
176			CAGE		65,857	65,857	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179		Total Electric Operating Revenues		B1	472,393,727	440,066,797	32,326,930	-	32,326,930
180		Miscellaneous Revenues							
181	41160	Gain on Sale of Utility Plant - CR							
182			S		-	-	-	-	-
183			SG		-	-	-	-	-
184			SO		-	-	-	-	-
185			DGU		-	-	-	-	-
186			DGP		-	-	-	-	-
187					-	-	-	-	-
188									
189	41170	Loss on Sale of Utility Plant							
190			S		-	-	-	-	-
191			CAGW		-	-	-	-	-
192			CAGE		-	-	-	-	-
193			SG		-	-	-	-	-
194					-	-	-	-	-
195									
196	4118	Gain from Emission Allowances							
197			S		-	-	-	-	-
198			CAEW		-	-	-	-	-
199			CAEE		-	-	-	-	-
200			SE		-	-	-	-	-
201				B1	-	-	-	-	-
202									
203	41181	Gain from Disposition of NOX Credits							
204			SE		-	-	-	-	-
205					-	-	-	-	-
206									
207	4194	Impact Housing Interest Income							
208			DGU		-	-	-	-	-
209					-	-	-	-	-
210									
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		-	-	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		-	-	-	-	-
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	-	-	-	-	-
221									
222		**Total Miscellaneous Revenues**			**-**	**-**	**-**	**-**	**-**

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				-	-	-	-	-
228									
229	**Net Misc Revenue and Expense**				-	-	-	-	-
230									
231	500	Operation Supervision & Engineering							
232			SG		441	407	34	-	34
233			CAGW		3,029	2,376	654	-	654
234			CAGE		82,830	82,830	-	-	-
235			JBG		1,390,779	1,090,688	300,091	-	300,091
236			JBE		-	-	-	-	-
237				B2	1,477,080	1,176,301	300,779	-	300,779
238									
239	501	Fuel Related							
240			SE		(14,123)	(13,073)	(1,050)	-	(1,050)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		181,535	142,365	39,170	-	39,170
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,265,278	1,265,278	-	-	-
247			JBE		305,052	236,136	68,916	-	68,916
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,737,742	1,630,706	107,036	-	107,036
251									
252	501NPC	Fuel Related							
253			S		3,864,548	-	3,864,548	-	3,864,548
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	3,864,548	-	3,864,548	-	3,864,548
265									
266		Total Fuel Related			5,602,290	1,630,706	3,971,584	-	3,971,584
267									
268	502	Steam Expenses							
269			SG		(3,778)	(3,483)	(295)	-	(295)
270			CAGW		81,309	63,765	17,544	-	17,544
271			CAGE		5,049,543	5,049,543	-	-	-
272			JBG		1,597,981	1,253,182	344,800	-	344,800
273			CAGE		-	-	-	-	-
274				B2	6,725,056	6,363,007	362,049	-	362,049
275									
276	509	Allowances							
277			SE		-	-	-	-	-
278			CAGW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		33,743	-	33,743	-	33,743
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					33,743	-	33,743	-	33,743
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		7,221	5,663	1,558	-	1,558
291			CAGE		84,254	84,254	-	-	-
292			JBG		-	-	-	-	-
293			CAGE		-	-	-	-	-
294				B2	91,475	89,917	1,558	-	1,558
295									
296	506	Misc. Steam Expense							
297			SG		150,501	138,745	11,756	-	11,756
298			SE		-	-	-	-	-
299			CAGW		1,012,530	794,054	218,475	-	218,475
300			CAGE		4,413,671	4,413,671	-	-	-
301			JBG		(1,237,813)	(970,728)	(267,085)	-	(267,085)
302			CAGE		-	-	-	-	-
303				B2	4,338,888	4,375,743	(36,854)	-	(36,854)
304									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		9,141	9,141	-	-	-
309			JBG		19,444	15,249	4,196	-	4,196
310			CAGE		-	-	-	-	-
311				B2	28,586	24,390	4,196	-	4,196
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		15,485	12,143	3,341	-	3,341
316			CAGE		331,946	331,946	-	-	-
317			JBG		42,120	33,032	9,088	-	9,088
318			CAGE		-	-	-	-	-
319				B2	389,551	377,122	12,429	-	12,429
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		92,026	84,838	7,188	-	7,188
325			CAGW		47,196	37,012	10,183	-	10,183
326			CAGE		761,536	761,536	-	-	-
327			JBG		698,185	547,536	150,649	-	150,649
328			CAGE		-	-	-	-	-
329				B2	1,598,943	1,430,922	168,021	-	168,021
330									
331	512	Maintenance of Boiler Plant							
332			SG		50,473	46,531	3,943	-	3,943
333			CAGW		330,571	259,243	71,328	-	71,328
334			CAGE		7,473,305	7,473,305	-	-	-
335			JBG		990,680	776,919	213,761	-	213,761
336			SG-U		-	-	-	-	-
337				B2	8,845,030	8,555,999	289,031	-	289,031
338									
339	513	Maintenance of Electric Plant							
340			SG		47,251	43,560	3,691	-	3,691
341			CAGW		23,199	18,193	5,006	-	5,006
342			CAGE		3,637,237	3,637,237	-	-	-
343			JBG		360,220	282,495	77,725	-	77,725
344			CAGE		-	-	-	-	-
345				B2	4,067,907	3,981,485	86,422	-	86,422
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		18,860	17,387	1,473	-	1,473
349			CAGW		22,879	17,942	4,937	-	4,937
350			CAGE		844,836	844,836	-	-	-
351			JBG		171,414	134,428	36,986	-	36,986
352			CAGE		-	-	-	-	-
353				B2	1,057,990	1,014,593	43,396	-	43,396
354									
355	**Total Steam Power Generation**			B2	**34,256,538**	**29,020,184**	**5,236,354**	**-**	**5,236,354**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-
364									
365	519	Coolants and Water							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									
369	520	Steam Expenses							
370			SG		-	-	-	-	-
371					-	-	-	-	-
372									
373									
374									
375	523	Electric Expenses							
376			SG		-	-	-	-	-
377					-	-	-	-	-
378									
379	524	Misc. Nuclear Expenses							
380			SG		-	-	-	-	-
381					-	-	-	-	-
382									
383	528	Maintenance Super & Engineering							
384			SG		-	-	-	-	-
385					-	-	-	-	-
386									

SEPTEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
387	529	Maintenance of Structures							
388			SG		-	-	-	-	-
389					-	-	-	-	-
390									
391	530	Maintenance of Reactor Plant							
392			SG		-	-	-	-	-
393					-	-	-	-	-
394									
395	531	Maintenance of Electric Plant							
396			SG		-	-	-	-	-
397					-	-	-	-	-
398									
399	532	Maintenance of Misc Nuclear							
400			SG		-	-	-	-	-
401					-	-	-	-	-
402									
403	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
404									
405	535	Operation Super & Engineering							
406			DGP		-	-	-	-	-
407			CN		-	-	-	-	-
408			SG		-	-	-	-	-
409			SG-P		663,461	611,637	51,824	-	51,824
410			SG-U		516,004	475,699	40,306	-	40,306
411				B2	1,179,465	1,087,336	92,129	-	92,129
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		4,415	4,070	345	-	345
418			CAGE		-	-	-	-	-
419				B2	4,415	4,070	345	-	345
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		677,728	624,790	52,938	-	52,938
424			SG-U		22,321	20,578	1,744	-	1,744
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	700,050	645,368	54,682	-	54,682
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		1,173,623	1,081,950	91,673	-	91,673
440			SG-U		614,043	566,079	47,964	-	47,964
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	1,787,666	1,648,029	139,636	-	139,636
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		132,158	121,835	10,323	-	10,323
448			SG-U		5,594	5,157	437	-	437
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	137,752	126,992	10,760	-	10,760
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		-	-	-	-	-
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	-	-	-	-	-
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		65,627	60,501	5,126	-	5,126
464			SG-U		7,022	6,474	549	-	549
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	72,650	66,975	5,675	-	5,675
468									
469									
470									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		33,249	30,652	2,597	-	2,597
475			SG-U		59,987	55,301	4,686	-	4,686
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	93,235	85,952	7,283	-	7,283
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		20,203	18,625	1,578	-	1,578
483			SG-U		55,540	51,202	4,338	-	4,338
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	75,743	69,827	5,916	-	5,916
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		284,826	262,578	22,248	-	22,248
491			SG-U		64,166	59,154	5,012	-	5,012
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	348,992	321,732	27,260	-	27,260
495									
496	**Total Hydraulic Power Generation**			B2	**4,399,968**	**4,056,282**	**343,686**	**-**	**343,686**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		(18,990)	(14,893)	(4,098)	-	(4,098)
502			CAGE		34,253	34,253	-	-	-
503			CAGE		-	-	-	-	-
504				B2	15,263	19,360	(4,098)	-	(4,098)
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									
513	547NPC	Fuel-NPC							
514			S		3,635,101	-	3,635,101	-	3,635,101
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	3,635,101	-	3,635,101	-	3,635,101
519									
520	548	Generation Expense							
521			SG		14,276	13,161	1,115	-	1,115
522			CAGW		561,054	439,994	121,060	-	121,060
523			CAGE		804,099	804,099	-	-	-
524			S		-	-	-	-	-
525				B2	1,379,428	1,257,253	122,175	-	122,175
526									
527	549	Miscellaneous Other							
528			S		985	985	-	-	-
529			SG		597,358	550,698	46,660	-	46,660
530			CAGW		59,000	46,269	12,730	-	12,730
531			CAGE		136,889	136,889	-	-	-
532			CAGE		-	-	-	-	-
533				B2	794,232	734,841	59,391	-	59,391
534									
535									
536									
537									
538	550	Rents							
539			S		31,082	31,082	-	-	-
540			SG		984,716	907,799	76,917	-	76,917
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	1,015,798	938,881	76,917	-	76,917
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		5,300	4,156	1,144	-	1,144
555			CAGE		261,760	261,760	-	-	-
556			CAGE		-	-	-	-	-
557				B2	267,060	265,917	1,144	-	1,144
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,369,886	1,262,882	107,003	-	107,003
561			CAGW		143,530	112,561	30,970	-	30,970
562			CAGE		271,533	271,533	-	-	-
563			CAGE		-	-	-	-	-
564				B2	1,784,949	1,646,976	137,973	-	137,973
565									
566	554	Maintenance of Misc. Other							
567			SG		116,782	107,660	9,122	-	9,122
568			CAGW		-	-	-	-	-
569			CAGE		17,287	17,287	-	-	-
570			CAGE		-	-	-	-	-
571				B2	134,068	124,947	9,122	-	9,122
572									
573	**Total Other Power Generation**			**B2**	**9,025,899**	**4,988,174**	**4,037,725**	**-**	**4,037,725**
574									
575									
576	555	Purchased Power							
577			S		(84,024,063)	(84,024,063)	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(84,024,063)	(84,024,063)	-	-	-
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		7,131,104	-	7,131,104	-	7,131,104
591					7,131,104	-	7,131,104	-	7,131,104
592									
593		Total Purchased Power		B2	(76,892,959)	(84,024,063)	7,131,104	-	7,131,104
594									
595	556	System Control & Load Dispatch							
596			SG		315,089	290,477	24,612	-	24,612
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	315,089	290,477	24,612	-	24,612
601									
602									
603									
604	557	Other Expenses							
605			S		1,147,136	1,147,136	-	-	-
606			SG		2,594,126	2,391,496	202,630	-	202,630
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		29,042	22,776	6,266	-	6,266
612			CAGE		436,273	436,273	-	-	-
613			JBG		118,228	92,718	25,510	-	25,510
614			CAEW		-	-	-	-	-
615			JBE		-	-	-	-	-
616				B2	4,324,806	4,090,399	234,407	-	234,407
617									
618									
619	**Total Other Power Supply**			B2	**(72,253,064)**	**(79,643,187)**	**7,390,122**	**-**	**7,390,122**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**(24,570,659)**	**(41,578,547)**	**17,007,888**	**-**	**17,007,888**
622									
623									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
624	Summary of Production Expense by Factor								
625		S			(68,180,362)	(82,844,859)	14,664,497	-	14,664,497
626		SG			6,348,006	5,852,157	495,849	-	495,849
627		SE			(14,123)	(13,073)	(1,050)	-	(1,050)
628		JBG			4,151,240	3,255,519	895,721	-	895,721
629		TROJP			-	-	-	-	-
630		JBE			305,052	236,136	68,916	-	68,916
631		SG-P			3,055,290	2,816,638	238,652	-	238,652
632		SG-U			1,344,677	1,239,643	105,034	-	105,034
633		DEP			-	-	-	-	-
634		CAGW			2,503,887	1,963,619	540,269	-	540,269
635		CAGE			24,650,395	24,650,395	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			1,265,278	1,265,278	-	-	-
638		SNPPS			-	-	-	-	-
639		SNPPO			-	-	-	-	-
640		DGU			-	-	-	-	-
641		MC			-	-	-	-	-
642		SSGCT			-	-	-	-	-
643		SSECT			-	-	-	-	-
644		SSGC			-	-	-	-	-
645		SSGCH			-	-	-	-	-
646		SSECH			-	-	-	-	-
647	Total Production Expense by Factor			B2	(24,570,659)	(41,578,547)	17,007,888	-	17,007,888
648	560	Operation Supervision & Engineering							
649			SG		774,979	714,445	60,534	-	60,534
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	774,979	714,445	60,534	-	60,534
654									
655	561	Load Dispatching							
656			SG		1,689,445	1,557,480	131,964	-	131,964
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,689,445	1,557,480	131,964	-	131,964
661	562	Station Expense							
662			SG		329,784	304,024	25,760	-	25,760
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	329,784	304,024	25,760	-	25,760
667									
668	563	Overhead Line Expense							
669			SG		248,902	229,460	19,442	-	19,442
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	248,902	229,460	19,442	-	19,442
673									
674	564	Underground Line Expense							
675			SG		-	-	-	-	-
676			CAGW		-	-	-	-	-
677			CAGE		-	-	-	-	-
678				B2	-	-	-	-	-
679									
680	565	Transmission of Electricity by Others							
681			SG		-	-	-	-	-
682			SE		-	-	-	-	-
683			CAGW		-	-	-	-	-
684			CAGE		-	-	-	-	-
685			CAEW		-	-	-	-	-
686			CAEE		-	-	-	-	-
687				B2	-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690			S		1,123,051	-	1,123,051	-	1,123,051
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,123,051	-	1,123,051	-	1,123,051
697									
698		Total Transmission of Electricity by Others			1,123,051	-	1,123,051	-	1,123,051
699									
700	566	Misc. Transmission Expense							
701			SG		234,696	216,364	18,332	-	18,332
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	234,696	216,364	18,332	-	18,332
706									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
707	567	Rents - Transmission							
708			SG		124,324	114,613	9,711	-	9,711
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	124,324	114,613	9,711	-	9,711
713									
714	568	Maint Supervision & Engineering							
715			SG		145,597	134,224	11,373	-	11,373
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	145,597	134,224	11,373	-	11,373
719									
720	569	Maintenance of Structures							
721			SG		398,176	367,074	31,102	-	31,102
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	398,176	367,074	31,102	-	31,102
725									
726	570	Maintenance of Station Equipment							
727			SG		1,055,803	973,333	82,470	-	82,470
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,055,803	973,333	82,470	-	82,470
732									
733	571	Maintenance of Overhead Lines							
734			SG		4,040,095	3,724,519	315,576	-	315,576
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	4,040,095	3,724,519	315,576	-	315,576
739									
740	572	Maintenance of Underground Lines							
741			SG		3,616	3,334	282	-	282
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	3,616	3,334	282	-	282
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		6,954	6,411	543	-	543
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	6,954	6,411	543	-	543
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**10,175,421**	**8,345,280**	**1,830,141**	**-**	**1,830,141**
753									
754	Summary of Transmission Expense by Factor								
755			S		1,123,051	-	1,123,051	-	1,123,051
756			SG		9,052,370	8,345,280	707,090	-	707,090
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	10,175,421	8,345,280	1,830,141	-	1,830,141
761	580	Operation Supervision & Engineering							
762			S		598,510	575,076	23,434	-	23,434
763			SNPD		1,197,955	1,124,083	73,872	-	73,872
764				B2	1,796,465	1,699,159	97,306	-	97,306
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,379,539	1,294,469	85,070	-	85,070
769				B2	1,379,539	1,294,469	85,070	-	85,070
770									
771	582	Station Expense							
772			S		388,130	363,274	24,856	-	24,856
773			SNPD		-	-	-	-	-
774				B2	388,130	363,274	24,856	-	24,856
775									
776	583	Overhead Line Expenses							
777			S		1,017,183	988,273	28,909	-	28,909
778			SNPD		-	-	-	-	-
779				B2	1,017,183	988,273	28,909	-	28,909
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		17,968	16,860	1,108	-	1,108
789				B2	17,968	16,860	1,108	-	1,108
790									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
791	586	Meter Expenses							
792			S		235,101	212,787	22,314	-	22,314
793			SNPD		-	-	-	-	-
794				B2	235,101	212,787	22,314	-	22,314
795									
796	587	Customer Installation Expenses							
797			S		1,639,149	1,503,388	135,762	-	135,762
798			SNPD		-	-	-	-	-
799				B2	1,639,149	1,503,388	135,762	-	135,762
800									
801	588	Misc. Distribution Expenses							
802			S		240,076	238,902	1,174	-	1,174
803			SG		-	-	-	-	-
804			SNPD		128,810	120,867	7,943	-	7,943
805				B2	368,886	359,769	9,117	-	9,117
806									
807	589	Rents							
808			S		391,487	360,186	31,301	-	31,301
809			SNPD		58,285	54,691	3,594	-	3,594
810				B2	449,772	414,877	34,895	-	34,895
811									
812	590	Maint Supervision & Engineering							
813			S		(2,444,252)	(2,461,396)	17,145	-	17,145
814			SNPD		349,164	327,633	21,531	-	21,531
815				B2	(2,095,088)	(2,133,764)	38,676	-	38,676
816									
817	591	Maintenance of Structures							
818			S		207,506	205,381	2,125	-	2,125
819			SNPD		12,342	11,581	761	-	761
820				B2	219,848	216,962	2,886	-	2,886
821									
822	592	Maintenance of Station Equipment							
823			S		811,497	678,970	132,528	-	132,528
824			SNPD		89,966	84,418	5,548	-	5,548
825				B2	901,463	763,387	138,075	-	138,075
826	593	Maintenance of Overhead Lines							
827			S		15,509,536	14,900,448	609,088	-	609,088
828			SNPD		301,418	282,831	18,587	-	18,587
829				B2	15,810,954	15,183,279	627,675	-	627,675
830									
831	594	Maintenance of Underground Lines							
832			S		4,319,590	4,121,380	198,211	-	198,211
833			SNPD		-	-	-	-	-
834				B2	4,319,590	4,121,380	198,211	-	198,211
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		125,416	117,683	7,734	-	7,734
839				B2	125,416	117,683	7,734	-	7,734
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		168,291	160,958	7,333	-	7,333
843			SNPD		-	-	-	-	-
844				B2	168,291	160,958	7,333	-	7,333
845									
846	597	Maintenance of Meters							
847			S		44,835	43,495	1,340	-	1,340
848			SNPD		(15,161)	(14,226)	(935)	-	(935)
849				B2	29,674	29,268	405	-	405
850									
851	598	Maint of Misc. Distribution Plant							
852			S		525,221	473,494	51,727	-	51,727
853			SNPD		(2,100,183)	(1,970,674)	(129,508)	-	(129,508)
854				B2	(1,574,962)	(1,497,180)	(77,782)	-	(77,782)
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**25,197,380**	**23,814,829**	**1,382,551**	**-**	**1,382,551**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		23,651,861	22,364,615	1,287,246	-	1,287,246
861			SNPD		1,545,519	1,450,214	95,305	-	95,305
862									
863	Total Distribution Expense by Factor			B2	25,197,380	23,814,829	1,382,551	-	1,382,551
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		162,138	150,892	11,246	-	11,246
868				B2	162,138	150,892	11,246	-	11,246
869									
870	902	Meter Reading Expense							
871			S		745,469	668,576	76,893	-	76,893
872			CN		88,790	82,632	6,159	-	6,159
873				B2	834,259	751,208	83,051	-	83,051
874									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections							
876			S		479,049	302,585	176,465	-	176,465
877			CN		3,447,857	3,208,710	239,146	-	239,146
878				B2	3,926,906	3,511,295	415,611	-	415,611
879									
880	904	Uncollectible Accounts							
881			S		1,003,049	1,786,645	(783,596)	-	(783,596)
882			SG		-	-	-	-	-
883			CN		-	-	-	-	-
884				B2	1,003,049	1,786,645	(783,596)	-	(783,596)
885									
886	905	Misc. Customer Accounts Expense							
887			S		(182)	(182)	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	(182)	(182)	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**5,926,170**	**6,199,858**	**(273,688)**	**-**	**(273,688)**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		2,227,385	2,757,624	(530,239)	-	(530,239)
897			CN		3,698,785	3,442,234	256,551	-	256,551
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	5,926,170	6,199,858	(273,688)	-	(273,688)
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		14,740,221	14,721,887	18,334	-	18,334
908			CN		199,752	185,897	13,855	-	13,855
909				B2	14,939,973	14,907,784	32,189	-	32,189
910									
911	909	Informational & Instructional Adv							
912			S		58,153	53,635	4,519	-	4,519
913			CN		283,045	263,413	19,632	-	19,632
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	341,198	317,047	24,151	-	24,151
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		64	60	4	-	4
921									
922				B2	64	60	4	-	4
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**15,281,235**	**15,224,891**	**56,344**	**-**	**56,344**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		14,798,374	14,775,522	22,852	-	22,852
929			CN		482,861	449,369	33,492	-	33,492
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	15,281,235	15,224,891	56,344	-	56,344
934									
935									
936	911	Supervision							
937			S		-	-	-	-	-
938			CN		-	-	-	-	-
939					-	-	-	-	-
940									
941	912	Demonstration & Selling Expense							
942			S		-	-	-	-	-
943			CN		-	-	-	-	-
944					-	-	-	-	-
945									
946	913	Advertising Expense							
947			S		-	-	-	-	-
948			CN		-	-	-	-	-
949					-	-	-	-	-
950									
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**-**	**-**	**-**	**-**	**-**
957									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
958									
959	Total Sales Expense by Factor								
960			S		-	-	-	-	-
961			CN		-	-	-	-	-
962	Total Sales Expense by Factor			B2	-	-	-	-	-
963									
964	**Total Customer Service Exp Including Sales**				**15,281,235**	**15,224,891**	**56,344**	**-**	**56,344**
965	920	Administrative & General Salaries							
966			S		15,513	15,513	-	-	-
967			CN		-	-	-	-	-
968			SO		6,959,461	6,474,454	485,007	-	485,007
969				B2	6,974,974	6,489,967	485,007	-	485,007
970									
971	921	Office Supplies & expenses							
972			S		12,245	11,800	445	-	445
973			CN		12,934	12,037	897	-	897
974			SO		1,149,768	1,069,640	80,128	-	80,128
975				B2	1,174,947	1,093,476	81,470	-	81,470
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(4,320,709)	(4,019,598)	(301,112)	-	(301,112)
981				B2	(4,320,709)	(4,019,598)	(301,112)	-	(301,112)
982									
983	923	Outside Services							
984			S		124,636	124,636	-	-	-
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		4,775,894	4,443,061	332,834	-	332,834
989			SG		-	-	-	-	-
990				B2	4,900,531	4,567,697	332,834	-	332,834
991									
992	924	Property Insurance							
993			S		3,793,379	3,803,988	(10,609)	-	(10,609)
994			CAGW		-	-	-	-	-
995			SO		799,558	743,837	55,721	-	55,721
996				B2	4,592,938	4,547,825	45,113	-	45,113
997									
998	925	Injuries & Damages							
999			S		(38,973)	(38,973)	-	-	-
1000			SO		1,273,947,942	1,185,166,109	88,781,833	-	88,781,833
1001				B2	1,273,908,969	1,185,127,136	88,781,833	-	88,781,833
1002									
1003	926	Employee Pensions & Benefits							
1004			S		615,122	595,474	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		30,990,811	28,831,052	2,159,759	-	2,159,759
1007				B2	31,605,933	29,426,526	2,179,407	-	2,179,407
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,833,933	2,667,865	166,068	-	166,068
1016			CAEE		-	-	-	-	-
1017			SO		136,659	127,135	9,524	-	9,524
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		1,108,405	1,021,826	86,579	-	86,579
1021				B2	4,078,998	3,816,827	262,171	-	262,171
1022									
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(34,121,277)	(31,743,354)	(2,377,923)	-	(2,377,923)
1031				B2	(34,121,277)	(31,743,354)	(2,377,923)	-	(2,377,923)
1032									
1033	930	Misc General Expenses							
1034			S		500	500	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		120,026	111,661	8,365	-	8,365
1038				B2	120,526	112,161	8,365	-	8,365
1039									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1040	931	Rents							
1041			S		54,093	53,897	196	-	196
1042			SO		(652,929)	(607,426)	(45,503)	-	(45,503)
1043				B2	(598,836)	(553,529)	(45,307)	-	(45,307)
1044									
1045	935	Maintenance of General Plant							
1046			S		52,141	35,197	16,944	-	16,944
1047			CN		3,987	3,710	277	-	277
1048			SO		6,021,543	5,601,900	419,643	-	419,643
1049				B2	6,077,671	5,640,807	436,864	-	436,864
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**1,294,394,663**	**1,204,505,942**	**89,888,721**	**-**	**89,888,721**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		7,462,589	7,269,897	192,692	-	192,692
1055			SO		1,285,806,748	1,196,198,471	89,608,277	-	89,608,277
1056			SG		1,108,405	1,021,826	86,579	-	86,579
1057			CN		16,920	15,747	1,174	-	1,174
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	1,294,394,663	1,204,505,942	89,888,721	-	89,888,721
1062									
1063	**TOTAL O&M EXPENSE**			B2	**1,326,404,209**	**1,216,512,252**	**109,891,956**	**-**	**109,891,956**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,067	416,755	35,311	-	35,311
1068			CAGW		1,685,011	1,321,433	363,578	-	363,578
1069			CAGE		21,715,892	21,715,892	-	-	-
1070			JBG		5,714,963	4,481,835	1,233,129	-	1,233,129
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,005,522	27,373,504	1,632,018	-	1,632,018
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,842,746	1,698,807	143,939	-	143,939
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		772,902	712,530	60,372	-	60,372
1085				B3	2,615,648	2,411,337	204,311	-	204,311
1086									
1087	403OP	Other Production Depreciation							
1088			S		1,671	1,671	-	-	-
1089			SG		5,879	5,420	459	-	459
1090			CAGW		1,798,939	1,410,779	388,161	-	388,161
1091			CAGE		4,547,351	4,547,351	-	-	-
1092			SG		12,004,971	11,067,250	937,721	-	937,721
1093			CAGE		-	-	-	-	-
1094				B3	18,358,813	17,032,472	1,326,341	-	1,326,341
1095									
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,780	765	-	765
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		11,647,088	10,737,322	909,766	-	909,766
1103				B3	11,650,633	10,740,102	910,531	-	910,531
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		44,102	43,264	838	-	838
1109	361	Structures	S		217,112	204,980	12,131	-	12,131
1110	362	Station Equipment	S		2,436,433	2,240,957	195,477	-	195,477
1111	363	Storage Battery Equipment	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,396,919	4,031,722	365,197	-	365,197
1113	365	OH Conductors	S		1,932,397	1,745,540	186,857	-	186,857
1114	366	UG Conduit	S		918,995	870,276	48,719	-	48,719
1115	367	UG Conductor	S		1,848,029	1,782,200	65,829	-	65,829
1116	368	Line Trans	S		3,228,733	2,971,419	257,315	-	257,315
1117	369	Services	S		1,958,248	1,800,268	157,980	-	157,980
1118	370	Meters	S		1,045,278	978,795	66,483	-	66,483
1119	371	Inst Cust Prem	S		38,482	36,758	1,724	-	1,724
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		189,208	179,953	9,255	-	9,255
1122				B3	18,253,936	16,886,131	1,367,805	-	1,367,805
1123									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1124	403GP	General Depreciation							
1125			S		1,383,891	1,292,580	91,312	-	91,312
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		66,507	61,894	4,613	-	4,613
1130			SG		691,540	637,523	54,017	-	54,017
1131			SO		1,627,091	1,513,699	113,392	-	113,392
1132			CAGW		13,207	10,357	2,850	-	2,850
1133			CAGE		199,181	199,181	-	-	-
1134			JBG		38,434	30,141	8,293	-	8,293
1135			JBE		-	-	-	-	-
1136			CAEE		8,723	8,723	-	-	-
1137			CAGE		-	-	-	-	-
1138			CAGE		-	-	-	-	-
1139				B3	4,028,574	3,754,097	274,477	-	274,477
1140									
1141	403GV0	General Vehicles							
1142			SG		-	-	-	-	-
1143					-	-	-	-	-
1144									
1145	403MP	Mining Depreciation							
1146			CAEE		-	-	-	-	-
1147				B3	-	-	-	-	-
1148									
1149	403EP	Experimental Plant Depreciation							
1150			DGP		-	-	-	-	-
1151			SG		-	-	-	-	-
1152					-	-	-	-	-
1153	4031	ARO Depreciation							
1154			S		-	-	-	-	-
1155					-	-	-	-	-
1156									
1157									
1158	**TOTAL DEPRECIATION EXPENSE**			B3	**83,913,126**	**78,197,643**	**5,715,483**	**-**	**5,715,483**
1159									
1160	Summary of Depreciation Expense by Factor								
1161			S		19,077,088	17,617,971	1,459,117	-	1,459,117
1162			SG-P		1,842,746	1,698,807	143,939	-	143,939
1163			SG-U		772,902	712,530	60,372	-	60,372
1164			SG		24,801,545	22,864,271	1,937,275	-	1,937,275
1165			SO		1,627,091	1,513,699	113,392	-	113,392
1166			CN		66,507	61,894	4,613	-	4,613
1167			SE		-	-	-	-	-
1168			CAGW		3,500,702	2,745,349	755,353	-	755,353
1169			CAGE		26,462,425	26,462,425	-	-	-
1170			CAEW		-	-	-	-	-
1171			CAEE		8,723	8,723	-	-	-
1172			JBG		5,753,397	4,511,976	1,241,422	-	1,241,422
1173			JBE		-	-	-	-	-
1174	Total Depreciation Expense By Factor			B3	83,913,126	78,197,643	5,715,483	-	5,715,483
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		37,936	28,947	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		23,699	22,048	1,652	-	1,652
1180			DGU		-	-	-	-	-
1181			CN		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	61,635	50,995	10,640	-	10,640
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,373	15,362	10	-	10
1194			SE		-	-	-	-	-
1195			SG		878,822	810,176	68,646	-	68,646
1196			SO		2,596,589	2,415,632	180,957	-	180,957
1197			CN		1,313,457	1,222,355	91,103	-	91,103
1198			CAGW		224,809	176,302	48,508	-	48,508
1199			CAGE		28,070	28,070	-	-	-
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		31,960	25,064	6,896	-	6,896
1204			CAGE		112,241	112,241	-	-	-
1205			JBG		8,209	6,438	1,771	-	1,771
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,209,683	4,811,792	397,891	-	397,891
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		6,688	6,688	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	6,688	6,688	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,156	24,113	2,043	-	2,043
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,156	24,113	2,043	-	2,043
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,304,163	4,893,589	410,574	-	410,574
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									
1237	406	Amortization of Plant Acquisition Adj							
1238			S		25,136	25,136	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		3,718	3,718	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		944,284	944,284	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,403	661	-	661
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		96,628	89,081	7,548	-	7,548
1256			TROJP		-	-	-	-	-
1257				B4	1,043,977	1,035,768	8,209	-	8,209
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**6,376,994**	**5,958,211**	**418,783**	**-**	**418,783**
1260									
1261									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1262									
1263	Summary of Amortization Expense by Factor								
1264			S		1,029,416	1,020,418	8,999	-	8,999
1265			SE		-	-	-	-	-
1266			TROJP		-	-	-	-	-
1267			SG-P		26,156	24,113	2,043	-	2,043
1268			SG-U		-	-	-	-	-
1269			SO		2,620,288	2,437,680	182,609	-	182,609
1270			JBG		8,209	6,438	1,771	-	1,771
1271			SSGCH		-	-	-	-	-
1272			CN		1,313,457	1,222,355	91,103	-	91,103
1273			CAGW		259,834	203,769	56,065	-	56,065
1274			CAGE		144,029	144,029	-	-	-
1275			CAEW		-	-	-	-	-
1276			CAEE		152	152	-	-	-
1277			SG		975,450	899,257	76,193	-	76,193
1278	Total Amortization Expense by Factor			B4	6,376,994	5,958,211	418,783	-	418,783
1279	408	Taxes Other Than Income							
1280			S		4,527,264	3,381,900	1,145,364	-	1,145,364
1281			GPS		11,754,643	10,935,458	819,185	-	819,185
1282			SO		(40,600)	(37,771)	(2,829)	-	(2,829)
1283			SE		88,691	82,096	6,596	-	6,596
1284			CAGE		138,419	138,419	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**16,468,418**	**14,500,102**	**1,968,315**	**-**	**1,968,315**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(63,740)	(63,740)	-	-	-
1296									
1297				B7	(63,740)	(63,740)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(63,740)**	**(63,740)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		42,119,855	39,359,933	2,759,921	-	2,759,921
1310					42,119,855	39,359,933	2,759,921	-	2,759,921
1311									
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		439,668	410,858	28,809	-	28,809
1314					439,668	410,858	28,809	-	28,809
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		4,971,758	4,645,982	325,777	-	325,777
1324					4,971,758	4,645,982	325,777	-	325,777
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(6,734,831)	(6,293,528)	(441,303)	-	(441,303)
1328					(6,734,831)	(6,293,528)	(441,303)	-	(441,303)
1329									
1330		Total Elec. Interest Deductions for Tax		B6	40,796,450	38,123,245	2,673,205	-	2,673,205
1331									
1332		Non-Utility Portion of Interest							
1333			427 NUTIL		-	-	-	-	-
1334			428 NUTIL		-	-	-	-	-
1335			429 NUTIL		-	-	-	-	-
1336			431 NUTIL		-	-	-	-	-
1337									
1338			Total Non-utility Interest		-	-	-	-	-
1339									
1340		Total Interest Deductions for Tax			40,796,450	38,123,245	2,673,205	-	2,673,205
1341									
1342									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(13,366,082)	(12,490,263)	(875,818)	-	(875,818)
1346		Total Operating Deductions for Tax		B6	(13,366,082)	(12,490,263)	(875,818)	-	(875,818)
1347									
1348									
1349	41010	Deferred Income Tax - Federal-DR							
1350			S		-	-	-	-	-
1351			SCHMDEXP		-	-	-	-	-
1352			CIAC		-	-	-	-	-
1353			SO		-	-	-	-	-
1354			SNP		-	-	-	-	-
1355			SE		-	-	-	-	-
1356			SG		-	-	-	-	-
1357			GPS		-	-	-	-	-
1358			TAXDEPR		-	-	-	-	-
1359			CAEW		-	-	-	-	-
1360			CN		-	-	-	-	-
1361			JBE		-	-	-	-	-
1362			CAGW		-	-	-	-	-
1363			CAGE		-	-	-	-	-
1364			JBG		-	-	-	-	-
1365			CAEE		-	-	-	-	-
1366			SNPD		-	-	-	-	-
1367				B7	-	-	-	-	-
1368									
1369									
1370									
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		-	-	-	-	-
1373			CIAC		-	-	-	-	-
1374			SCHMDEXP		-	-	-	-	-
1375			SNP		-	-	-	-	-
1376			SG		-	-	-	-	-
1377			SNPD		-	-	-	-	-
1378			SO		-	-	-	-	-
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		-	-	-	-	-
1382			GPS		-	-	-	-	-
1383			CN		-	-	-	-	-
1384			JBE		-	-	-	-	-
1385			CAGW		-	-	-	-	-
1386			CAGE		-	-	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		-	-	-	-	-
1389				B7	-	-	-	-	-
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through							
1393			S		-	-	-	-	-
1394			SNP		-	-	-	-	-
1395			SO		-	-	-	-	-
1396			SE		-	-	-	-	-
1397			TROJP		-	-	-	-	-
1398			DGP		-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402			S		-	-	-	-	-
1403			BADDEBT		-	-	-	-	-
1404			JBE		-	-	-	-	-
1405			SCHMDEXP		-	-	-	-	-
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		-	-	-	-	-
1411									
1412				B6	-	-	-	-	-
1413									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1414	SCHMAT	Additions - Temporary							
1415			S		-	-	-	-	-
1416			JBE		-	-	-	-	-
1417			CIAC		-	-	-	-	-
1418			SNP		-	-	-	-	-
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		-	-	-	-	-
1423			GPS		-	-	-	-	-
1424			SO		-	-	-	-	-
1425			SNPD		-	-	-	-	-
1426			JBG		-	-	-	-	-
1427			BADDEBT		-	-	-	-	-
1428			CAGW		-	-	-	-	-
1429			CAGE		-	-	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		-	-	-	-	-
1432			SCHMDEXP		-	-	-	-	-
1433				B6	-	-	-	-	-
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	-	-	-	-	-
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		(40,893,341)	(40,893,341)	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**(40,893,341)**	**(40,893,341)**	-	-	-
1485									
1486									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1487	Calculation of Taxable Income:								
1488		Operating Revenues			472,393,727	440,066,797	32,326,930	-	32,326,930
1489		Operating Deductions:							
1490		O & M Expenses			1,326,404,209	1,216,512,252	109,891,956	-	109,891,956
1491		Depreciation Expense			83,913,126	78,197,643	5,715,483	-	5,715,483
1492		Amortization Expense			6,376,994	5,958,211	418,783	-	418,783
1493		Taxes Other Than Income			16,468,418	14,500,102	1,968,315	-	1,968,315
1494		Interest & Dividends (AFUDC-Equity)			(13,366,082)	(12,490,263)	(875,818)	-	(875,818)
1495		Misc Revenue & Expense			-	-	-	-	-
1496		Total Operating Deductions			1,419,796,665	1,302,677,945	117,118,719	-	117,118,719
1497		Other Deductions:							
1498		Interest Deductions			40,796,450	38,123,245	2,673,205	-	2,673,205
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			(988,199,388)	(900,734,393)	(87,464,994)	-	(87,464,994)
1503									
1504		State Income Taxes			(40,893,341)	(40,893,341)	-	-	-
1505									
1506	Total Taxable Income				(947,306,046)	(859,841,052)	(87,464,994)	-	(87,464,994)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				(198,934,270)	(180,566,621)	(18,367,649)	-	(18,367,649)
1511									
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	SG		-	-	-	-	-
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**				**(198,934,270)**	**(180,566,621)**	**(18,367,649)**	**-**	**(18,367,649)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**1,193,271,395**	**1,093,644,506**	**99,626,889**	**-**	**99,626,889**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,977,765	3,217,831	-	3,217,831
1526			CAGW		1,788,644	1,402,705	385,939	-	385,939
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	936,181	257,580	-	257,580
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,853,602	3,861,350	-	3,861,350
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,906,043	669,874	-	669,874
1537			CAGW		70,301,953	55,132,765	15,169,188	-	15,169,188
1538			CAGE		777,199,186	777,199,186	-	-	-
1539			JBG		152,588,561	119,664,233	32,924,328	-	32,924,328
1540			CAGE		-	-	-	-	-
1541				B8	1,008,665,617	959,902,227	48,763,390	-	48,763,390
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,402,785	4,778,971	-	4,778,971
1547			CAGW		129,962,123	101,919,946	28,042,178	-	28,042,178
1548			CAGE		3,229,627,730	3,229,627,730	-	-	-
1549			JBG		1,037,879,636	813,934,346	223,945,290	-	223,945,290
1550			S		-	-	-	-	-
1551				B8	4,458,651,244	4,201,884,806	256,766,438	-	256,766,438
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,980,837	33,170,336	2,810,501	-	2,810,501
1557			CAGW		40,464,553	31,733,438	8,731,115	-	8,731,115
1558			CAGE		708,453,534	708,453,534	-	-	-
1559			JBG		211,279,525	165,691,335	45,588,190	-	45,588,190
1560			CAGE		-	-	-	-	-
1561				B8	996,178,448	939,048,643	57,129,806	-	57,129,806
1562									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,886,942	668,255	-	668,255
1567			CAGW		9,916,302	7,776,642	2,139,660	-	2,139,660
1568			CAGE		346,809,104	346,809,104	-	-	-
1569			JBG		63,476,282	49,779,883	13,696,400	-	13,696,400
1570			CAGE		-	-	-	-	-
1571				B8	428,756,885	412,252,571	16,504,315	-	16,504,315
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,314,884	111,409	-	111,409
1579			CAGW		478,845	375,524	103,321	-	103,321
1580			CAGE		25,953,504	25,953,504	-	-	-
1581			JBG		6,417,202	5,032,550	1,384,652	-	1,384,652
1582			CAGE		-	-	-	-	-
1583				B8	34,275,844	32,676,462	1,599,383	-	1,599,383
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		(13,771,684)	(13,771,684)	-	-	-
1592			SG		56,995,652	52,543,662	4,451,990	-	4,451,990
1593					43,223,968	38,771,978	4,451,990	-	4,451,990
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,061,466,959**	**6,672,390,288**	**389,076,671**	**-**	**389,076,671**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,472,834,967	1,155,038,527	317,796,440	-	317,796,440
1602			JBE		-	-	-	-	-
1603			SG		213,911,247	197,202,417	16,708,830	-	16,708,830
1604			CAGW		252,912,420	198,341,020	54,571,400	-	54,571,400
1605			CAGE		5,121,808,325	5,121,808,325	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,061,466,959	6,672,390,288	389,076,671	-	389,076,671
1608	320	Land and Land Rights							
1609			DGP		-	-	-	-	-
1610			SG		-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614			DGP		-	-	-	-	-
1615			SG		-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619			DGP		-	-	-	-	-
1620			SG		-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624			DGP		-	-	-	-	-
1625			SG		-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629			DGP		-	-	-	-	-
1630			SG		-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634			DGP		-	-	-	-	-
1635			SG		-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640			SG		-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1645									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1646									
1647									
1648	Summary of Nuclear Production Plant by Factor								
1649		DGP			-	-	-	-	-
1650		DGU			-	-	-	-	-
1651		SG			-	-	-	-	-
1652									
1653	Total Nuclear Plant by Factor				-	-	-	-	-
1654									
1655	330	Land and Land Rights							
1656			SG-P		31,872,755	29,383,141	2,489,614	-	2,489,614
1657			SG-U		6,598,344	6,082,940	515,404	-	515,404
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	38,471,099	35,466,081	3,005,018	-	3,005,018
1663									
1664	331	Structures and Improvements							
1665			SG-P		261,500,644	241,074,556	20,426,088	-	20,426,088
1666			SG-U		22,183,572	20,450,790	1,732,782	-	1,732,782
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	283,684,216	261,525,346	22,158,870	-	22,158,870
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		409,339,068	377,365,168	31,973,901	-	31,973,901
1675			SG-U		106,411,692	98,099,764	8,311,928	-	8,311,928
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	515,750,761	475,464,932	40,285,829	-	40,285,829
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,298,916	73,104,795	6,194,121	-	6,194,121
1684			SG-U		51,284,522	47,278,634	4,005,887	-	4,005,887
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	130,583,438	120,383,430	10,200,008	-	10,200,008
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,418,703	53,855,557	4,563,146	-	4,563,146
1693			SG-U		14,720,002	13,570,207	1,149,795	-	1,149,795
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	73,138,705	67,425,764	5,712,940	-	5,712,940
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		2,471,059	2,278,042	193,017	-	193,017
1704			SG-U		211,143	194,650	16,493	-	16,493
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	2,682,202	2,472,692	209,510	-	209,510
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		21,825,408	20,120,603	1,704,805	-	1,704,805
1713			SG-U		4,292,610	3,957,310	335,300	-	335,300
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	26,118,019	24,077,913	2,040,106	-	2,040,106
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1724	HP	Unclassified Hydro Plant - Acct 300							
1725			S		-	-	-	-	-
1726			DGU		-	-	-	-	-
1727			CAGW		-	-	-	-	-
1728			CAGE		-	-	-	-	-
1729			SG		-	-	-	-	-
1730			CAGE		-	-	-	-	-
1731					-	-	-	-	-
1732									
1733	**Total Hydraulic Plant**			B8	**1,070,428,439**	**986,816,159**	**83,612,280**	**-**	**83,612,280**
1734									
1735	Summary of Hydraulic Plant by Factor								
1736			S		-	-	-	-	-
1737			SG		-	-	-	-	-
1738			CAGW		-	-	-	-	-
1739			CAGE		-	-	-	-	-
1740			SG-P		864,726,554	797,181,862	67,544,692	-	67,544,692
1741			SG-U		205,701,885	189,634,296	16,067,588	-	16,067,588
1742	Total Hydraulic Plant by Factor			B8	1,070,428,439	986,816,159	83,612,280	-	83,612,280
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,550,558	976,898	-	976,898
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		13,533,312	12,476,211	1,057,101	-	1,057,101
1751				B8	52,865,932	50,831,933	2,033,999	-	2,033,999
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,482,757	8,111,864	-	8,111,864
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		101,169,314	93,266,874	7,902,441	-	7,902,441
1759				B8	276,780,826	260,766,521	16,014,304	-	16,014,304
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,424,930	392,054	-	392,054
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,047,299	392,054	-	392,054
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		338,248,158	265,263,701	72,984,457	-	72,984,457
1774			CAGE		808,066,823	808,066,823	-	-	-
1775			SG		2,882,251,161	2,657,115,521	225,135,640	-	225,135,640
1776				B8	4,028,566,142	3,730,446,045	298,120,097	-	298,120,097
1777									
1778	344	Generators							
1779			S		284,866	284,866	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		111,409	102,706	8,702	-	8,702
1782			CAGW		117,634,411	92,252,207	25,382,204	-	25,382,204
1783			CAGE		311,666,731	311,666,731	-	-	-
1784			SG		165,380,102	152,462,090	12,918,012	-	12,918,012
1785				B8	595,077,518	556,768,600	38,308,918	-	38,308,918
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		590,815	590,815	-	-	-
1790			CAGW		48,345,150	37,913,624	10,431,526	-	10,431,526
1791			CAGE		166,419,936	166,419,936	-	-	-
1792			SG		247,880,050	228,517,881	19,362,169	-	19,362,169
1793				B8	463,235,951	433,442,256	29,793,695	-	29,793,695
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		11,864,538	10,937,787	926,751	-	926,751
1800			CAGW		3,559,273	2,791,281	767,991	-	767,991
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	24,842,416	23,147,673	1,694,743	-	1,694,743
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300							
1809			S		-	-	-	-	-
1810			SG		-	-	-	-	-
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					-	-	-	-	-
1814									
1815	**Total Other Production Plant**			B8	**5,457,808,136**	**5,071,450,327**	**386,357,810**	**-**	**386,357,810**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,023,904	1,023,904	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,422,189,886	3,154,879,070	267,310,816	-	267,310,816
1821			CAGW		551,726,053	432,679,059	119,046,994	-	119,046,994
1822			CAGE		1,482,868,293	1,482,868,293	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,457,808,136	5,071,450,327	386,357,810	-	386,357,810
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,589,703,534**	**12,730,656,774**	**859,046,760**	**-**	**859,046,760**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		346,824,543	319,733,717	27,090,826	-	27,090,826
1839				B8	346,824,543	319,733,717	27,090,826	-	27,090,826
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		386,980,366	356,752,927	30,227,439	-	30,227,439
1849				B8	386,980,366	356,752,927	30,227,439	-	30,227,439
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,874,097	515,638	-	515,638
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,733,494,137	2,519,978,063	213,516,074	-	213,516,074
1858				B8	2,735,883,872	2,521,852,160	214,031,711	-	214,031,711
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,529,704,049	1,410,217,273	119,486,776	-	119,486,776
1867				B8	1,529,704,049	1,410,217,273	119,486,776	-	119,486,776
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,286,884,809	1,186,364,896	100,519,913	-	100,519,913
1876				B8	1,286,884,809	1,186,364,896	100,519,913	-	100,519,913
1877									
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,681,578,054	1,550,228,241	131,349,813	-	131,349,813
1885				B8	1,681,578,054	1,550,228,241	131,349,813	-	131,349,813
1886									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,861,924	3,560,265	301,659	-	301,659
1893				B8	3,861,924	3,560,265	301,659	-	301,659
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,080,617	8,371,321	709,296	-	709,296
1901				B8	9,080,617	8,371,321	709,296	-	709,296
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,193,086	948,383	-	948,383
1909				B8	12,141,468	11,193,086	948,383	-	948,383
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		142,421,577	131,296,879	11,124,698	-	11,124,698
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					142,421,577	131,296,879	11,124,698	-	11,124,698
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,135,361,280**	**7,499,570,765**	**635,790,515**	**-**	**635,790,515**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,874,097	515,638	-	515,638
1926			CAGE		-	-	-	-	-
1927			SG		8,132,971,545	7,497,696,668	635,274,877	-	635,274,877
1928	Total Transmission Plant by Factor			B8	8,135,361,280	7,499,570,765	635,790,515	-	635,790,515
1929	360	Land and Land Rights							
1930			S		77,561,898	74,728,756	2,833,143	-	2,833,143
1931				B8	77,561,898	74,728,756	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		150,769,467	141,211,705	9,557,762	-	9,557,762
1935				B8	150,769,467	141,211,705	9,557,762	-	9,557,762
1936									
1937	362	Station Equipment							
1938			S		1,261,853,714	1,167,289,317	94,564,397	-	94,564,397
1939				B8	1,261,853,714	1,167,289,317	94,564,397	-	94,564,397
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,567,031,265	1,434,845,604	132,185,661	-	132,185,661
1947				B8	1,567,031,265	1,434,845,604	132,185,661	-	132,185,661
1948									
1949	365	Overhead Conductors							
1950			S		991,430,521	897,029,543	94,400,977	-	94,400,977
1951				B8	991,430,521	897,029,543	94,400,977	-	94,400,977
1952									
1953	366	Underground Conduit							
1954			S		495,317,217	470,056,813	25,260,404	-	25,260,404
1955				B8	495,317,217	470,056,813	25,260,404	-	25,260,404
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,128,544,270	1,090,927,786	37,616,484	-	37,616,484
1962				B8	1,128,544,270	1,090,927,786	37,616,484	-	37,616,484
1963									
1964	368	Line Transformers							
1965			S		1,637,869,576	1,505,665,168	132,204,408	-	132,204,408
1966				B8	1,637,869,576	1,505,665,168	132,204,408	-	132,204,408
1967									
1968	369	Services							
1969			S		1,047,700,654	966,790,027	80,910,627	-	80,910,627
1970				B8	1,047,700,654	966,790,027	80,910,627	-	80,910,627

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1971									
1972	370	Meters							
1973			S		300,015,732	284,597,773	15,417,959	-	15,417,959
1974				B8	300,015,732	284,597,773	15,417,959	-	15,417,959
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,880,539	8,349,274	531,264	-	531,264
1978				B8	8,880,539	8,349,274	531,264	-	531,264
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		63,530,127	59,739,270	3,790,858	-	3,790,858
1986				B8	63,530,127	59,739,270	3,790,858	-	3,790,858
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		98,971,864	89,610,583	9,361,281	-	9,361,281
1990					98,971,864	89,610,583	9,361,281	-	9,361,281
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**8,829,476,843**	**8,190,841,617**	**638,635,226**	**-**	**638,635,226**
1998									
1999	Summary of Distribution Plant by Factor								
2000		S			8,829,476,843	8,190,841,617	638,635,226	-	638,635,226
2001									
2002	Total Distribution Plant by Factor			B8	8,829,476,843	8,190,841,617	638,635,226	-	638,635,226
2003	389	Land and Land Rights							
2004			S		16,330,314	15,231,488	1,098,826	-	1,098,826
2005			CN		1,128,506	1,050,232	78,274	-	78,274
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,132	96	-	96
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,081,161	530,456	-	530,456
2011				B8	25,071,997	23,364,345	1,707,652	-	1,707,652
2012									
2013	390	Structures and Improvements							
2014			S		151,245,902	136,743,966	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,648,764	570,065	-	570,065
2018			SG		11,515,090	10,615,634	899,456	-	899,456
2019			CAGW		10,644	8,347	2,297	-	2,297
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		113,005,112	105,129,751	7,875,362	-	7,875,362
2023				B8	285,434,315	261,585,200	23,849,116	-	23,849,116
2024									
2025	391	Office Furniture & Equipment							
2026			S		7,205,093	6,829,553	375,540	-	375,540
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,809,524	2,614,653	194,871	-	194,871
2030			SG		1,272,423	1,173,032	99,390	-	99,390
2031			SE		-	-	-	-	-
2032			SO		75,138,263	69,901,854	5,236,409	-	5,236,409
2033			CAGW		149,944	117,590	32,354	-	32,354
2034			CAGE		2,786,942	2,786,942	-	-	-
2035			JBG		367,321	288,064	79,258	-	79,258
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	89,756,092	83,738,271	6,017,821	-	6,017,821
2041									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2042	392	Transportation Equipment							
2043			S		121,622,255	114,863,236	6,759,020	-	6,759,020
2044			SO		6,942,866	6,459,015	483,851	-	483,851
2045			SG		13,159,038	12,131,172	1,027,866	-	1,027,866
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	167,650	46,127	-	46,127
2051			CAGE		9,098,400	9,098,400	-	-	-
2052			JBG		2,833,940	2,222,456	611,485	-	611,485
2053			CAEW		-	-	-	-	-
2054			CAEE		327,360	327,360	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	154,197,636	145,269,288	8,928,348	-	8,928,348
2058									
2059	393	Stores Equipment							
2060			S		10,705,594	9,963,949	741,644	-	741,644
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		242,940	226,009	16,931	-	16,931
2064			SG		2,711,438	2,499,645	211,793	-	211,793
2065			CAGW		181,719	142,509	39,210	-	39,210
2066			CAGE		3,389,225	3,389,225	-	-	-
2067			JBG		967,416	758,675	208,741	-	208,741
2068			CAGE		-	-	-	-	-
2069				B8	18,198,332	16,980,013	1,218,319	-	1,218,319
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		38,698,157	35,705,729	2,992,428	-	2,992,428
2073			DGP		-	-	-	-	-
2074			SG		4,109,440	3,788,448	320,993	-	320,993
2075			SO		1,802,347	1,676,741	125,606	-	125,606
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		721,277	565,646	155,631	-	155,631
2079			CAGE		15,435,696	15,435,696	-	-	-
2080			JBG		2,738,951	2,147,962	590,989	-	590,989
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	63,631,560	59,445,913	4,185,647	-	4,185,647
2086									
2087	395	Laboratory Equipment							
2088			S		28,041,419	26,585,759	1,455,660	-	1,455,660
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,888,166	4,547,508	340,658	-	340,658
2092			SE		-	-	-	-	-
2093			SG		2,959,138	2,727,997	231,141	-	231,141
2094			CAGW		221,524	173,725	47,799	-	47,799
2095			CAGE		3,754,023	3,754,023	-	-	-
2096			JBG		595,909	467,328	128,580	-	128,580
2097			CAEW		-	-	-	-	-
2098			CAEE		1,326,848	1,326,848	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	41,787,027	39,583,188	2,203,838	-	2,203,838
2102									
2103	396	Power Operated Equipment							
2104			S		180,222,806	170,109,036	10,113,770	-	10,113,770
2105			DGP		-	-	-	-	-
2106			SG		7,691,311	7,090,534	600,776	-	600,776
2107			SO		4,663,667	4,338,654	325,012	-	325,012
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	150,293	41,351	-	41,351
2111			CAGE		30,186,220	30,186,220	-	-	-
2112			JBG		10,734,214	8,418,072	2,316,142	-	2,316,142
2113			CAEW		-	-	-	-	-
2114			CAEE		236,686	236,686	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	233,926,548	220,529,496	13,397,052	-	13,397,052

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2118	397	Communication Equipment							
2119			S		206,106,207	192,851,967	13,254,240	-	13,254,240
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,842,914	89,163,591	6,679,323	-	6,679,323
2123			CN		3,458,622	3,218,729	239,893	-	239,893
2124			SG		173,476,169	159,925,765	13,550,404	-	13,550,404
2125			SE		-	-	-	-	-
2126			CAGW		1,072,587	841,153	231,434	-	231,434
2127			CAGE		27,511,730	27,511,730	-	-	-
2128			JBG		4,432,972	3,476,461	956,511	-	956,511
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	512,180,838	477,269,032	34,911,805	-	34,911,805
2134									
2135	398	Misc. Equipment							
2136			S		3,793,997	3,593,680	200,317	-	200,317
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		69,363	64,552	4,811	-	4,811
2140			SO		1,583,366	1,473,020	110,345	-	110,345
2141			SE		-	-	-	-	-
2142			SG		958,426	883,563	74,864	-	74,864
2143			CAGW		24,068	18,875	5,193	-	5,193
2144			CAGE		1,835,353	1,835,353	-	-	-
2145			JBG		299,190	234,633	64,557	-	64,557
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,567,729	8,107,642	460,087	-	460,087
2150									
2151	399	Coal Mine							
2152			SE		-	-	-	-	-
2153			CAEW		-	-	-	-	-
2154			CAEE		1,822,901	1,822,901	-	-	-
2155	MP		JBE		-	-	-	-	-
2156				B8	1,822,901	1,822,901	-	-	-
2157									
2158	399L	WIDCO Capital Lease							
2159			SE		-	-	-	-	-
2160					-	-	-	-	-
2161									
2162		Remove Capital Leases			-	-	-	-	-
2163					-	-	-	-	-
2164									
2165	1011390	General Capital Leases							
2166			S		575,951	575,951	-	-	-
2167			CAGW		1,756,271	1,377,317	378,954	-	378,954
2168			CAGE		6,074,012	6,074,012	-	-	-
2169			SO		-	-	-	-	-
2170				B9	8,406,235	8,027,281	378,954	-	378,954
2171									
2172		Remove Capital Leases			(8,406,235)	(8,027,281)	(378,954)	-	(378,954)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-
2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		90,070,380	83,793,347	6,277,033	-	6,277,033
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					90,070,380	83,793,347	6,277,033	-	6,277,033
2190									
2191	399G	Unclassified Gen Plant - Acct 300							
2192			S		-	-	-	-	-
2193			SO		-	-	-	-	-
2194			SG		-	-	-	-	-
2195			DGP		-	-	-	-	-
2196			DGU		-	-	-	-	-
2197					-	-	-	-	-
2198									
2199	**TOTAL GENERAL PLANT**			B8	**1,524,645,355**	**1,421,488,636**	**103,156,719**	**-**	**103,156,719**
2200									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2201	Summary of General Plant by Factor								
2202		S			764,547,694	713,054,313	51,493,381	-	51,493,381
2203		JBG			22,969,913	18,013,651	4,956,262	-	4,956,262
2204		JBE			-	-	-	-	-
2205		SG			217,853,701	200,836,922	17,016,779	-	17,016,779
2206		SO			401,791,638	373,790,652	28,000,986	-	28,000,986
2207		SE			-	-	-	-	-
2208		CN			15,684,844	14,596,929	1,087,915	-	1,087,915
2209		DEU			-	-	-	-	-
2210		CAGW			4,543,456	3,563,106	980,350	-	980,350
2211		CAGE			100,569,720	100,569,720	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			5,090,623	5,090,623	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		Less Capital Leases			(8,406,235)	(8,027,281)	(378,954)	-	(378,954)
2217	Total General Plant by Factor			B8	1,524,645,355	1,421,488,636	103,156,719	-	103,156,719
2218	301	Organization							
2219			S		-	-	-	-	-
2220			SO		-	-	-	-	-
2221			CAGW		-	-	-	-	-
2222			CAGE		-	-	-	-	-
2223			SG		-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226			S		1,000,000	1,000,000	-	-	-
2227			SG		13,121,054	12,096,155	1,024,899	-	1,024,899
2228			SG-P		103,455,075	95,374,091	8,080,984	-	8,080,984
2229			SG-U		10,501,813	9,681,506	820,308	-	820,308
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	128,077,942	118,151,752	9,926,190	-	9,926,190
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,335,500	21,313,632	2,021,868	-	2,021,868
2238			SG		99,842,974	92,044,136	7,798,839	-	7,798,839
2239			SO		498,313,092	463,585,495	34,727,596	-	34,727,596
2240			SE		-	-	-	-	-
2241			CN		232,077,772	215,980,653	16,097,120	-	16,097,120
2242			CAGW		28,856,288	22,629,911	6,226,377	-	6,226,377
2243			CAGE		64,539,697	64,539,697	-	-	-
2244			JBG		1,546,542	1,212,842	333,700	-	333,700
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			CAGE		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	948,520,971	881,315,471	67,205,500	-	67,205,500
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	948,520,971	881,315,471	67,205,500	-	67,205,500
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,076,598,913**	**999,467,222**	**77,131,691**	**-**	**77,131,691**
2261									
2262	Summary of Intangible Plant by Factor								
2263		S			24,335,500	22,313,632	2,021,868	-	2,021,868
2264		JBG			1,546,542	1,212,842	333,700	-	333,700
2265		JBE			-	-	-	-	-
2266		SG			112,964,028	104,140,290	8,823,738	-	8,823,738
2267		SO			498,313,092	463,585,495	34,727,596	-	34,727,596
2268		CN			232,077,772	215,980,653	16,097,120	-	16,097,120
2269		CAGW			28,856,288	22,629,911	6,226,377	-	6,226,377
2270		CAGE			64,539,697	64,539,697	-	-	-
2271		CAEW			-	-	-	-	-
2272		CAEE			9,106	9,106	-	-	-
2273		SG-P			103,455,075	95,374,091	8,080,984	-	8,080,984
2274		SG-U			10,501,813	9,681,506	820,308	-	820,308
2275		SE			-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,076,598,913	999,467,222	77,131,691	-	77,131,691

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2277	Summary of Unclassified Plant (Account 106)								
2278		DP			98,971,864	89,610,583	9,361,281	-	9,361,281
2279		DS0			-	-	-	-	-
2280		GP			90,070,380	83,793,347	6,277,033	-	6,277,033
2281		HP			-	-	-	-	-
2282		NP			-	-	-	-	-
2283		OP			-	-	-	-	-
2284		TP			142,421,577	131,296,879	11,124,698	-	11,124,698
2285		TS0			-	-	-	-	-
2286		IP			-	-	-	-	-
2287		MP							
2288		SP			43,223,968	38,771,978	4,451,990	-	4,451,990
2289	Total Unclassified Plant by Factor				374,687,789	343,472,788	31,215,001	-	31,215,001
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,155,785,925**	**30,842,025,014**	**2,313,760,911**	**-**	**2,313,760,911**
2292	Summary of Electric Plant by Factor								
2293		S			9,619,383,942	8,927,233,466	692,150,476	-	692,150,476
2294		SE			-	-	-	-	-
2295		JBG			1,497,351,423	1,174,265,020	323,086,403	-	323,086,403
2296		JBE			-	-	-	-	-
2297		SG			12,099,890,408	11,154,755,367	945,135,041	-	945,135,041
2298		SO			900,104,729	837,376,148	62,728,582	-	62,728,582
2299		CN			247,762,616	230,577,582	17,185,034	-	17,185,034
2300		DEU			-	-	-	-	-
2301		CAGW			840,427,952	659,087,192	181,340,759	-	181,340,759
2302		CAGE			6,769,786,035	6,769,786,035	-	-	-
2303		CAEW			-	-	-	-	-
2304		CAEE			5,099,729	5,099,729	-	-	-
2305		SG-P			968,181,629	892,555,954	75,625,675	-	75,625,675
2306		SG-U			216,203,698	199,315,802	16,887,896	-	16,887,896
2307		Less Capital Leases			(8,406,235)	(8,027,281)	(378,954)	-	(378,954)
2308				B8	33,155,785,925	30,842,025,014	2,313,760,911	-	2,313,760,911
2309	105	Plant Held For Future Use							
2310			S		12,062,430	12,062,430	-	-	-
2311			SG		2,112,145	1,947,163	164,982	-	164,982
2312			SG-P		-	-	-	-	-
2313			SG-U		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,174,575**	**14,009,593**	**164,982**	**-**	**164,982**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,826,933	154,795	-	154,795
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustments**			B15	**154,931,754**	**154,776,960**	**154,795**	**-**	**154,795**
2329									
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,576,221)	(2,576,221)	-	-	-
2332			SG		(607,904)	(560,420)	(47,484)	-	(47,484)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,370,367)**	**(144,322,883)**	**(47,484)**	**-**	**(47,484)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		513,682	510,370	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	513,682	510,370	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		221,882,288	221,882,288	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	221,882,288	221,882,288	-	-	-
2353									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**222,395,970**	**222,392,658**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,344,757	1,815,039	529,717	-	529,717
2368			CAEE		84,543,360	84,543,360	-	-	-
2369			JBE		23,385,438	18,102,300	5,283,139	-	5,283,139
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	110,273,555	104,460,698	5,812,856	-	5,812,856
2373									
2374	152	Fuel Stock - Undistributed							
2375			SE		-	-	-	-	-
2376			CAEW		-	-	-	-	-
2377			CAEE		-	-	-	-	-
2378					-	-	-	-	-
2379									
2380	25316	DG&T Working Capital Deposit							
2381			SE		-	-	-	-	-
2382			CAEW		-	-	-	-	-
2383			CAEE		-	-	-	-	-
2384				B13	-	-	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387			SE		-	-	-	-	-
2388			CAEW		-	-	-	-	-
2389			CAEE		-	-	-	-	-
2390				B13	-	-	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393			SE		-	-	-	-	-
2394			CAEW		-	-	-	-	-
2395			CAEE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398	**Total Fuel Stock**			B13	**110,273,555**	**104,460,698**	**5,812,856**	**-**	**5,812,856**
2399	154	Materials and Supplies							
2400			S		263,916,812	246,363,392	17,553,420	-	17,553,420
2401			SG		2,828,282	2,607,362	220,920	-	220,920
2402			SE		-	-	-	-	-
2403			SO		(693,857)	(645,502)	(48,355)	-	(48,355)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,383,985)	(1,298,641)	(85,344)	-	(85,344)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		10,537,965	8,264,168	2,273,797	-	2,273,797
2413			CAGE		132,092,036	132,092,036	-	-	-
2414			JBG		955,685	749,475	206,210	-	206,210
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	408,252,939	388,132,291	20,120,648	-	20,120,648
2419									
2420	158	Allowance Inventory							
2421			S		24,374,546	24,374,546	-	-	-
2422									
2423				B13	24,374,546	24,374,546	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	257,844	15,156	-	15,156
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(15,156)	15,156	-	15,156
2430									
2431	**Total Materials & Supplies (Net)**			B13	**432,627,485**	**412,491,680**	**20,135,804**	**-**	**20,135,804**
2432									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2433	165	Prepayments							
2434			S		52,518,074	52,518,074	-	-	-
2435			GPS		93,496	86,981	6,516	-	6,516
2436			SG		2,945,386	2,715,319	230,067	-	230,067
2437			CAGW		-	-	-	-	-
2438			CAGE		1,347,705	1,347,705	-	-	-
2439			CAEW		4,055	3,139	916	-	916
2440			CAEE		302,396	302,396	-	-	-
2441			SE		-	-	-	-	-
2442			SO		128,313,217	119,371,028	8,942,188	-	8,942,188
2443	**Total Prepayments**			B15	**185,524,329**	**176,344,642**	**9,179,687**	**-**	**9,179,687**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,253,219,714	1,252,960,810	258,904	-	258,904
2447			SG		4,879,734	4,498,573	381,161	-	381,161
2448			CAGE		-	-	-	-	-
2449			CAGE		5,633,040	5,633,040	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		190,553,858	190,553,858	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,454,286,346**	**1,453,646,281**	**640,065**	**-**	**640,065**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,094,344	3,094,344	-	-	-
2460			SG-P		-	-	-	-	-
2461			SG-U		-	-	-	-	-
2462			SG		69,945,688	64,482,157	5,463,531	-	5,463,531
2463			SO		-	-	-	-	-
2464			SE		-	-	-	-	-
2465			CAGW		15,854,204	12,433,312	3,420,892	-	3,420,892
2466			CAGE		74,166,336	74,166,336	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		506	392	114	-	114
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**163,367,589**	**154,483,052**	**8,884,537**	**-**	**8,884,537**
2472									
2473	Working Capital								
2474	CWC	Cash Working Capital							
2475			S		-	-	-	-	-
2476			SO		-	-	-	-	-
2477			SE		-	-	-	-	-
2478				B14	-	-	-	-	-
2479									
2480	OWC	Other Work. Cap.							
2481	131	Cash	SNP		-	-	-	-	-
2482	135	Working Funds	SG		-	-	-	-	-
2483	141	Other A/R	SO		-	-	-	-	-
2484	143	Other A/R	SO		82,431,093	76,686,444	5,744,649	-	5,744,649
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(6,967,963)	(6,482,363)	(485,600)	-	(485,600)
2487	232	A/P	CAEE		(3,243,394)	(3,243,394)	-	-	-
2488	232	A/P	SG		(4,917,458)	(4,533,350)	(384,108)	-	(384,108)
2489	232	A/P	S		(29,330)	(29,330)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		(11,041,074)	(11,041,074)	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(1,958,371)	(1,958,371)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	54,273,504	49,398,563	4,874,942	-	4,874,942
2503									
2504	**Total Working Capital**				**54,273,504**	**49,398,563**	**4,874,942**	**-**	**4,874,942**
2505	Miscellaneous Rate Base								
2506	18221	Unrec Plant & Reg Study Costs							
2507			S		-	-	-	-	-
2508									
2509					-	-	-	-	-
2510									
2511	18222	Nuclear Plant - Trojan							
2512			S		-	-	-	-	-
2513			TROJP		-	-	-	-	-
2514			TROJD		-	-	-	-	-
2515				B16	-	-	-	-	-
2516									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2517									
2518									
2519	1869	Misc Deferred Debits-Trojan							
2520			S		-	-	-	-	-
2521			SNPPN		-	-	-	-	-
2522					-	-	-	-	-
2523									
2524	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2525									
2526	**TOTAL RATE BASE ADDITIONS**				**2,647,484,739**	**2,597,681,243**	**49,803,496**	**-**	**49,803,496**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		5,435,604	5,184,176	251,428	-	251,428
2533	2281	Prop Ins	SO		(10,000,000)	(9,303,097)	(696,903)	-	(696,903)
2534	2282	Inj & Dam	SO		(1,775,347,685)	(1,651,623,147)	(123,724,538)	-	(123,724,538)
2535	2283	Pen & Ben	SO		(1,686,988)	(1,569,421)	(117,567)	-	(117,567)
2536	2282	Inj & Dam	S		(4,493,359)	(4,493,359)	-	-	-
2537	254	Ins Prov	SO		-	-	-	-	-
2538				B15	(1,786,092,428)	(1,661,804,848)	(124,287,581)	-	(124,287,581)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(184,206)	(50,682)	-	(50,682)
2543				B15	(234,889)	(184,206)	(50,682)	-	(50,682)
2544									
2545	254		JBG		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(115,119,099)	(115,119,099)	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Accum. - WA Accel. De	S		(1,469,093,030)	(1,361,387,240)	(107,705,791)	-	(107,705,791)
2551				B15	(1,584,212,130)	(1,476,506,339)	(107,705,791)	-	(107,705,791)
2552									
2553	252	Customer Advances for Construction							
2554			S		(30,455,221)	(30,392,667)	(62,554)	-	(62,554)
2555			SG		(104,128,093)	(95,994,539)	(8,133,554)	-	(8,133,554)
2556			CAGE		(67,867,614)	(67,867,614)	-	-	-
2557			CAGW		(3,820)	(2,996)	(824)	-	(824)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(202,454,747)**	**(194,257,816)**	**(8,196,932)**	**-**	**(8,196,932)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(89,677,195)	(89,107,788)	(569,407)	-	(569,407)
2567			GPS		-	-	-	-	-
2568			SO		(11,678,111)	(10,864,260)	(813,851)	-	(813,851)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,099,494)	(2,099,494)	-	-	-
2571			SG		(284,003,622)	(261,819,803)	(22,183,819)	-	(22,183,819)
2572			CAEW		-	-	-	-	-
2573			CAEE		(15,941,976)	(15,941,976)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(403,400,398)	(379,833,321)	(23,567,077)	-	(23,567,077)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		364,375,858	337,956,483	26,419,374	-	26,419,374
2579			CN		-	-	-	-	-
2580			SO		450,472,521	419,078,949	31,393,572	-	31,393,572
2581			IBT		-	-	-	-	-
2582			BADDEBT		6,161,609	5,217,785	943,824	-	943,824
2583			TROJD		-	-	-	-	-
2584			SG		1,825,646	1,683,043	142,603	-	142,603
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	45,290	12,461	-	12,461
2588			CAGE		2,413,530	2,413,530	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		35,202,183	35,202,183	-	-	-
2591			JBE		(2,389,003)	(1,849,290)	(539,713)	-	(539,713)
2592			SNPD		1,884,282	1,768,087	116,195	-	116,195
2593									
2594	Total Accum Deferred Income Taxes			B19	860,004,376	801,516,061	58,488,316	-	58,488,316
2595									

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AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(125,613,446)	(115,801,649)	(9,811,797)	-	(9,811,797)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(125,613,446)	(115,801,649)	(9,811,797)	-	(9,811,797)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		56,543,379	57,903,642	(1,360,263)	-	(1,360,263)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,031,451,714)	(2,842,581,964)	(188,869,750)	-	(188,869,750)
2608			JBE		(1,572,977)	(1,217,617)	(355,360)	-	(355,360)
2609			SO		724	674	50	-	50
2610			SNPD		-	-	-	-	-
2611			SNP		(276,085)	(257,994)	(18,091)	-	(18,091)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		28,679	28,679	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,976,727,994)	(2,786,124,581)	(190,603,413)	-	(190,603,413)
2620									
2621	283	Accumulated Deferred Income Taxes							
2622			S		(346,341,840)	(346,278,185)	(63,656)	-	(63,656)
2623			SG		(1,757,586)	(1,620,299)	(137,287)	-	(137,287)
2624			SE		-	-	-	-	-
2625			SO		(36,061,540)	(33,548,400)	(2,513,140)	-	(2,513,140)
2626			GPS		(6,293,357)	(5,854,771)	(438,586)	-	(438,586)
2627			SNP		(513,416)	(479,774)	(33,642)	-	(33,642)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(541,741)	(424,848)	(116,892)	-	(116,892)
2631			CAGE		(176,024)	(176,024)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(34,254,319)	(34,254,319)	-	-	-
2634			JBE		-	-	-	-	-
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(425,939,823)	(422,636,620)	(3,303,203)	-	(3,303,203)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,668,276,887)**	**(2,523,046,790)**	**(145,230,098)**	**-**	**(145,230,098)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(2,036,464)	(2,036,464)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(166,821)	(153,791)	(13,031)	-	(13,031)
2649	**Total Accumulated ITC**			B19	**(2,203,285)**	**(2,190,255)**	**(13,031)**	**-**	**(13,031)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,646,874,765)**	**(6,237,823,574)**	**(409,051,191)**	**-**	**(409,051,191)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(65,739,444)	(63,295,533)	(2,443,911)	-	(2,443,911)
2657			SG-P		-	-	-	-	-
2658			SG-U		-	-	-	-	-
2659			SG		(91,816,681)	(84,644,784)	(7,171,897)	-	(7,171,897)
2660			CAGW		(181,567,269)	(142,390,149)	(39,177,120)	-	(39,177,120)
2661			CAGE		(2,942,584,905)	(2,942,584,905)	-	-	-
2662			JBG		(805,034,001)	(631,330,263)	(173,703,738)	-	(173,703,738)
2663			CAGE		-	-	-	-	-
2664				B17	(4,086,742,300)	(3,864,245,635)	(222,496,665)	-	(222,496,665)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			CAGW		(349,166,314)	(273,826,025)	(75,340,289)	-	(75,340,289)
2680			CAGE		(111,089,126)	(111,089,126)	-	-	-
2681				B17	(460,255,440)	(384,915,151)	(75,340,289)	-	(75,340,289)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(49,759)	(49,759)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(122,343)	(112,787)	(9,556)	-	(9,556)
2688			CAGW		(255,887,485)	(200,674,149)	(55,213,336)	-	(55,213,336)
2689			CAGE		(380,804,485)	(380,804,485)	-	-	-
2690			SG		83,735,431	77,194,770	6,540,662	-	6,540,662
2691				B17	(553,128,641)	(504,446,411)	(48,682,230)	-	(48,682,230)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,100,126,381)**	**(4,753,607,196)**	**(346,519,184)**	**-**	**(346,519,184)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(65,789,204)	(63,345,293)	(2,443,911)	-	(2,443,911)
2702			SG-P		-	-	-	-	-
2703			SG-U		-	-	-	-	-
2704			SG		(8,203,593)	(7,562,802)	(640,791)	-	(640,791)
2705			CAGW		(786,621,067)	(616,890,323)	(169,730,744)	-	(169,730,744)
2706			CAGE		(3,434,478,516)	(3,434,478,516)	-	-	-
2707			JBG		(805,034,001)	(631,330,263)	(173,703,738)	-	(173,703,738)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,100,126,381)	(4,753,607,196)	(346,519,184)	-	(346,519,184)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			SG-P		-	-	-	-	-
2714			SG-U		-	-	-	-	-
2715			CAGW		(780,909)	(612,411)	(168,498)	-	(168,498)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,229,883,094)	(2,055,704,603)	(174,178,491)	-	(174,178,491)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,230,664,003)**	**(2,056,317,014)**	**(174,346,989)**	**-**	**(174,346,989)**
2720	108360	Land and Land Rights							
2721			S		(10,533,516)	(10,313,934)	(219,582)	-	(219,582)
2722				B17	(10,533,516)	(10,313,934)	(219,582)	-	(219,582)
2723									
2724	108361	Structures and Improvements							
2725			S		(37,329,037)	(35,675,639)	(1,653,398)	-	(1,653,398)
2726				B17	(37,329,037)	(35,675,639)	(1,653,398)	-	(1,653,398)
2727									
2728	108362	Station Equipment							
2729			S		(382,619,593)	(352,475,222)	(30,144,371)	-	(30,144,371)
2730				B17	(382,619,593)	(352,475,222)	(30,144,371)	-	(30,144,371)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(723,622,935)	(642,227,427)	(81,395,508)	-	(81,395,508)
2738				B17	(723,622,935)	(642,227,427)	(81,395,508)	-	(81,395,508)
2739									
2740	108365	Overhead Conductors							
2741			S		(367,679,400)	(327,710,510)	(39,968,890)	-	(39,968,890)
2742				B17	(367,679,400)	(327,710,510)	(39,968,890)	-	(39,968,890)
2743									
2744	108366	Underground Conduit							
2745			S		(193,207,903)	(181,095,529)	(12,112,374)	-	(12,112,374)
2746				B17	(193,207,903)	(181,095,529)	(12,112,374)	-	(12,112,374)
2747									
2748	108367	Underground Conductors							
2749			S		(410,554,527)	(395,522,576)	(15,031,951)	-	(15,031,951)
2750				B17	(410,554,527)	(395,522,576)	(15,031,951)	-	(15,031,951)
2751									
2752	108368	Line Transformers							
2753			S		(641,783,153)	(572,864,488)	(68,918,664)	-	(68,918,664)
2754				B17	(641,783,153)	(572,864,488)	(68,918,664)	-	(68,918,664)
2755									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2756	108369	Services							
2757			S		(399,628,562)	(363,382,790)	(36,245,772)	-	(36,245,772)
2758				B17	(399,628,562)	(363,382,790)	(36,245,772)	-	(36,245,772)
2759									
2760	108370	Meters							
2761			S		(111,862,425)	(102,859,102)	(9,003,323)	-	(9,003,323)
2762				B17	(111,862,425)	(102,859,102)	(9,003,323)	-	(9,003,323)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,322,377)	(6,894,359)	(428,018)	-	(428,018)
2768				B17	(7,322,377)	(6,894,359)	(428,018)	-	(428,018)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-
2773									
2774	108373	Street Lights							
2775			S		(33,798,818)	(32,155,820)	(1,642,999)	-	(1,642,999)
2776				B17	(33,798,818)	(32,155,820)	(1,642,999)	-	(1,642,999)
2777									
2778	108D00	Unclassified Dist Plant - Acct 300							
2779			S		-	-	-	-	-
2780					-	-	-	-	-
2781									
2782	108DS	Unclassified Dist Sub Plant - Acct 300							
2783			S		-	-	-	-	-
2784					-	-	-	-	-
2785									
2786	108DP	Unclassified Dist Sub Plant - Acct 300							
2787			S		2,849,939	2,409,053	440,886	-	440,886
2788					2,849,939	2,409,053	440,886	-	440,886
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,317,092,306)**	**(3,020,768,344)**	**(296,323,962)**	**-**	**(296,323,962)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,317,092,306)	(3,020,768,344)	(296,323,962)	-	(296,323,962)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,317,092,306)	(3,020,768,344)	(296,323,962)	-	(296,323,962)
2797	108GP	General Plant Accumulated Depr							
2798			S		(308,157,450)	(281,367,319)	(26,790,131)	-	(26,790,131)
2799			SG-P		-	-	-	-	-
2800			SG-U		-	-	-	-	-
2801			SG		(90,348,775)	(83,291,538)	(7,057,237)	-	(7,057,237)
2802			CN		(6,464,125)	(6,015,768)	(448,357)	-	(448,357)
2803			SO		(120,472,148)	(112,076,406)	(8,395,742)	-	(8,395,742)
2804			SE		-	-	-	-	-
2805			CAGW		(1,719,131)	(1,348,190)	(370,940)	-	(370,940)
2806			CAGE		(47,626,491)	(47,626,491)	-	-	-
2807			JBG		(8,876,539)	(6,961,231)	(1,915,308)	-	(1,915,308)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,759,214)	(1,759,214)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(585,423,872)	(540,446,157)	(44,977,715)	-	(44,977,715)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(585,423,872)**	**(540,446,157)**	**(44,977,715)**	**-**	**(44,977,715)**
2842									
2843									
2844									
2845	Summary of General Depreciation by Factor								
2846		S			(308,157,450)	(281,367,319)	(26,790,131)	-	(26,790,131)
2847		SG-P			-	-	-	-	-
2848		SG-U			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(120,472,148)	(112,076,406)	(8,395,742)	-	(8,395,742)
2851		CN			(6,464,125)	(6,015,768)	(448,357)	-	(448,357)
2852		SG			(90,348,775)	(83,291,538)	(7,057,237)	-	(7,057,237)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,719,131)	(1,348,190)	(370,940)	-	(370,940)
2855		CAGE			(47,626,491)	(47,626,491)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,759,214)	(1,759,214)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,876,539)	(6,961,231)	(1,915,308)	-	(1,915,308)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(585,423,872)	(540,446,157)	(44,977,715)	-	(44,977,715)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,233,306,562)**	**(10,371,138,711)**	**(862,167,851)**	**-**	**(862,167,851)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(112,366)	(112,366)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(112,366)	(112,366)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,737,974)	(10,662,000)	(2,075,974)	-	(2,075,974)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,513,900)	(1,408,396)	(105,504)	-	(105,504)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,251,874)	(12,070,396)	(2,181,478)	-	(2,181,478)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(3,843,218)	(3,543,020)	(300,198)	-	(300,198)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(3,843,218)	(3,543,020)	(300,198)	-	(300,198)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,708,701)	(1,708,311)	(390)	-	(390)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(5,995)	(5,995)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(61,298,671)	(56,510,568)	(4,788,103)	-	(4,788,103)
2904			SG-P		(46,501,739)	(42,869,440)	(3,632,299)	-	(3,632,299)
2905			SG-U		(6,910,108)	(6,370,352)	(539,756)	-	(539,756)
2906			CN		(189,845,721)	(176,677,853)	(13,167,867)	-	(13,167,867)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(21,242,140)	(16,658,683)	(4,583,458)	-	(4,583,458)
2910			CAGE		(28,147,418)	(28,147,418)	-	-	-
2911			JBG		(1,231,792)	(966,006)	(265,786)	-	(265,786)
2912			SO		(372,156,170)	(346,220,489)	(25,935,680)	-	(25,935,680)
2913				B18	(729,048,454)	(676,135,115)	(52,913,339)	-	(52,913,339)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(729,048,454)	(676,135,115)	(52,913,339)	-	(52,913,339)
2917									

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AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919			S		-	-	-	-	-
2920			SG		-	-	-	-	-
2921			CAGE		-	-	-	-	-
2922			CAGW		-	-	-	-	-
2923			SO		-	-	-	-	-
2924					-	-	-	-	-
2925									
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927									
2928	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(747,255,912)**	**(691,860,897)**	**(55,395,015)**	**-**	**(55,395,015)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(14,559,040)	(12,482,677)	(2,076,363)	-	(2,076,363)
2935		SG-P			(50,344,957)	(46,412,460)	(3,932,497)	-	(3,932,497)
2936		SG-U			(6,910,108)	(6,370,352)	(539,756)	-	(539,756)
2937		SE			-	-	-	-	-
2938		SO			(373,670,070)	(347,628,885)	(26,041,185)	-	(26,041,185)
2939		CN			(189,845,721)	(176,677,853)	(13,167,867)	-	(13,167,867)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,231,792)	(966,006)	(265,786)	-	(265,786)
2942		CAGW			(21,242,140)	(16,658,683)	(4,583,458)	-	(4,583,458)
2943		CAGE			(28,147,418)	(28,147,418)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(5,995)	(5,995)	-	-	-
2946		SG			(61,298,671)	(56,510,568)	(4,788,103)	-	(4,788,103)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(747,255,912)	(691,860,897)	(55,395,015)	-	(55,395,015)