Washington Jurisdiction
RESULTS OF OPERATIONS

July 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JULY 2024
FILE:	WA JAM - July 2024
PREPARED BY:	Revenue Requirement Department
DATE:	December 13, 2024
TIME:	8:44:13 AM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

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

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenue	2.3	643,559,043	603,575,733	39,983,309	0	39,983,309
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,513,978	1,412,869	101,109	0	101,109
5	Other Operating Revenues	2.4	28,478,077	26,433,741	2,044,336	0	2,044,336
6	Total Operating Revenues	2.4	673,551,097	631,422,343	42,128,754	0	42,128,754
7							
8	Operating Expenses:						
9	Steam Production	2.6	26,550,393	23,132,920	3,417,473	0	3,417,473
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	4,635,648	4,265,780	369,868	0	369,868
12	Other Power Supply	2.9 & 2.10	(29,499,574)	(53,123,337)	23,623,762	0	23,623,762
13	Transmission	2.12	9,983,866	8,147,217	1,836,649	0	1,836,649
14	Distribution	2.13	40,159,732	38,269,313	1,890,419	0	1,890,419
15	Customer Accounts	2.14	7,729,635	7,271,309	458,326	0	458,326
16	Customer Service	2.14	15,459,434	15,001,309	458,125	0	458,125
17	Sales	2.15	3,380	3,152	228	0	228
18	Administrative & General	2.16	29,304,079	27,102,197	2,201,882	0	2,201,882
19							
20	Total O & M Expenses	2.16	104,326,592	70,069,860	34,256,732	0	34,256,732
21							
22	Depreciation	2.17	85,636,650	79,663,354	5,973,296	0	5,973,296
23	Amortization Expense	2.19	7,435,103	6,976,684	458,419	0	458,419
24	Taxes Other Than Income	2.19	18,695,824	16,257,692	2,438,131	0	2,438,131
25	Income Taxes - Federal	2.23	84,894,338	85,592,717	(698,379)	0	(698,379)
26	Income Taxes - State	2.22	19,384,381	19,384,381	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(39,275)	(39,275)	0	0	0
29	Misc Revenue & Expense	2.5	0	0	0	0	0
30							
31	Total Operating Expenses	2.23	320,333,614	277,905,414	42,428,199	0	42,428,199
32							
33	Operating Revenue for Return		353,217,483	353,516,929	(299,446)	0	(299,446)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,677,673,388	31,292,808,258	2,384,865,131	0	2,384,865,131
37	Plant Held for Future Use	2.33	14,489,667	14,321,774	167,894	0	167,894
38	Misc Deferred Debits	2.35	1,891,084,626	1,879,680,306	11,404,320	0	11,404,320
39	Elec Plant Acq Adj	2.33 & 2.34	10,272,844	10,166,196	106,648	0	106,648
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	164,031,568	160,004,252	4,027,316	0	4,027,316
42	Fuel Stock	2.34	205,566,104	196,020,084	9,546,019	0	9,546,019
43	Material & Supplies	2.35	508,822,253	482,306,458	26,515,795	0	26,515,795
44	Working Capital	2.36	76,993,241	70,079,309	6,913,932	0	6,913,932
45	Weatherization Loans	2.34	253,698,951	253,695,639	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		36,802,632,642	34,359,082,275	2,443,550,367	0	2,443,550,367
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,843,002,141)	(10,976,513,181)	(866,488,959)	0	(866,488,959)
52	Accum Prov For Amort	2.42	(791,579,101)	(733,156,234)	(58,422,867)	0	(58,422,867)
53	Accum Def Income Taxes	2.38	(2,849,403,710)	(2,679,393,274)	(170,010,436)	0	(170,010,436)
54	Unamortized ITC	2.38	(2,075,212)	(2,062,680)	(12,533)	0	(12,533)
55	Customer Adv for Const	2.37	(286,742,822)	(275,189,263)	(11,553,559)	0	(11,553,559)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,935,520,239)	(2,713,232,674)	(222,287,564)	0	(222,287,564)
58							
59	Total Rate Base Deductions		(18,708,323,225)	(17,379,547,307)	(1,328,775,918)	0	(1,328,775,918)
60							
61	Total Rate Base		18,094,309,417	16,979,534,968	1,114,774,450	0	1,114,774,450

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers								
63	440	Residential Sales							
64			S		266,426,934	248,390,772	18,036,162	-	18,036,162
65									
66				B1	266,426,934	248,390,772	18,036,162	-	18,036,162
67									
68	442	Commercial & Industrial Sales							
69			S		375,845,540	353,956,047	21,889,493	-	21,889,493
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	375,845,540	353,956,047	21,889,493	-	21,889,493
75									
76	444	Public Street & Highway Lighting							
77			S		1,286,568	1,228,914	57,654	-	57,654
78			SO		-	-	-	-	-
79				B1	1,286,568	1,228,914	57,654	-	57,654
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**				**643,559,043**	**603,575,733**	**39,983,309**	**-**	**39,983,309**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,412,869	1,412,869	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,412,869	1,412,869	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		101,109	-	101,109	-	101,109
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	101,109	-	101,109	-	101,109
110									
111		Total Sales for Resale			1,513,978	1,412,869	101,109	-	101,109
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**645,073,020**	**604,988,602**	**40,084,418**	**-**	**40,084,418**
121	450	Forfeited Discounts & Interest							
122			S		954,162	952,899	1,263	-	1,263
123			SO		-	-	-	-	-
124				B1	954,162	952,899	1,263	-	1,263
125									
126	451	Misc Electric Revenue							
127			S		689,491	679,594	9,897	-	9,897
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	689,491	679,594	9,897	-	9,897
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,153,277	1,056,672	96,605	-	96,605
141			CAGW		-	-	-	-	-
142			CAGE		154,212	154,212	-	-	-
143			JBG		-	-	-	-	-
144			SG		187,264	172,322	14,941	-	14,941
145			SO		728,707	677,081	51,626	-	51,626
146				B1	2,223,459	2,060,287	163,172	-	163,172
147									
148									
149									
150	456	Other Electric Revenue							
151			S		2,207,766	2,207,766	-	-	-
152			CAGE		137,857	137,857	-	-	-
153			CAGW		57,970	45,122	12,848	-	12,848
154			SO		4,838	4,496	343	-	343
155			SG		17,806,710	16,385,952	1,420,758	-	1,420,758
156			JBG		696,064	541,795	154,268	-	154,268
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		3,699,759	3,417,972	281,787	-	281,787
161				B1	24,610,964	22,740,960	1,870,004	-	1,870,004
162									
163		**Total Other Electric Revenues**			**28,478,077**	**26,433,741**	**2,044,336**	**-**	**2,044,336**
164									
165	**Total Electric Operating Revenues**			**B1**	**673,551,097**	**631,422,343**	**42,128,754**	**-**	**42,128,754**
166									
167	Summary of Revenues by Factor								
168			S		650,077,716	609,885,534	40,192,183	-	40,192,183
169			JBG		696,064	541,795	154,268	-	154,268
170			SE		3,699,759	3,417,972	281,787	-	281,787
171			SO		733,546	681,577	51,969	-	51,969
172			SG		17,993,974	16,558,275	1,435,699	-	1,435,699
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		57,970	45,122	12,848	-	12,848
176			CAGE		292,068	292,068	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179	Total Electric Operating Revenues			B1	673,551,097	631,422,343	42,128,754	-	42,128,754
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									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		-	-	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		-	-	-	-	-
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	-	-	-	-	-
221									
222	**Total Miscellaneous Revenues**				**-**	**-**	**-**	**-**	**-**
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**-**	**-**	**-**	**-**	**-**
230									
231	500	Operation Supervision & Engineering							
232			SG		32	29	3	-	3
233			CAGW		3,054	2,377	677	-	677
234			CAGE		96,947	96,947	-	-	-
235			JBG		1,640,623	1,277,012	363,611	-	363,611
236			JBE		-	-	-	-	-
237				B2	1,740,656	1,376,366	364,290	-	364,290
238									
239	501	Fuel Related							
240			SE		5,668	5,236	432	-	432
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		77,585	60,390	17,195	-	17,195
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,333,511	1,333,511	-	-	-
247			JBE		153,867	119,073	34,795	-	34,795
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,570,632	1,518,210	52,421	-	52,421
251									
252	501NPC	Fuel Related							
253			S		2,269,861	-	2,269,861	-	2,269,861
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	2,269,861	-	2,269,861	-	2,269,861
265									
266		Total Fuel Related			3,840,493	1,518,210	2,322,283	-	2,322,283
267									
268	502	Steam Expenses							
269			SG		(660)	(608)	(53)	-	(53)
270			CAGW		82,599	64,293	18,306	-	18,306
271			CAGE		4,316,415	4,316,415	-	-	-
272			JBG		988,913	769,740	219,173	-	219,173
273			CAGE		-	-	-	-	-
274				B2	5,387,266	5,149,840	237,426	-	237,426
275									
276	503	Steam From Other Sources							
277			SE		-	-	-	-	-
278			CAEW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		24,012	-	24,012	-	24,012
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					24,012	-	24,012	-	24,012

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		(347)	(270)	(77)	-	(77)
291			CAGE		65,976	65,976	-	-	-
292			JBG		800	623	177	-	177
293			CAGE		-	-	-	-	-
294				B2	66,429	66,328	100	-	100
295									
296	506	Misc. Steam Expense							
297			SG		255,218	234,855	20,363	-	20,363
298			SE		-	-	-	-	-
299			CAGW		370,128	288,097	82,031	-	82,031
300			CAGE		5,738,650	5,738,650	-	-	-
301			JBG		(1,048,553)	(816,162)	(232,391)	-	(232,391)
302			CAGE		-	-	-	-	-
303				B2	5,315,443	5,445,439	(129,996)	-	(129,996)
304									
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		1,645	1,645	-	-	-
309			JBG		19,444	15,135	4,309	-	4,309
310			CAGE		-	-	-	-	-
311				B2	21,089	16,780	4,309	-	4,309
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		52,434	40,813	11,621	-	11,621
316			CAGE		318,444	318,444	-	-	-
317			JBG		36,489	28,402	8,087	-	8,087
318			CAGE		-	-	-	-	-
319				B2	407,367	387,659	19,708	-	19,708
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		46,656	42,933	3,723	-	3,723
325			CAGW		38,689	30,114	8,575	-	8,575
326			CAGE		1,229,448	1,229,448	-	-	-
327			JBG		759,823	591,423	168,399	-	168,399
328			CAGE		-	-	-	-	-
329				B2	2,074,615	1,893,919	180,696	-	180,696
330									
331	512	Maintenance of Boiler Plant							
332			SG		24,038	22,120	1,918	-	1,918
333			CAGW		173,932	135,383	38,548	-	38,548
334			CAGE		3,432,714	3,432,714	-	-	-
335			JBG		814,574	634,040	180,534	-	180,534
336			SG-U		-	-	-	-	-
337				B2	4,445,258	4,224,258	221,000	-	221,000
338									
339	513	Maintenance of Electric Plant							
340			SG		33,319	30,660	2,658	-	2,658
341			CAGW		246,506	191,873	54,633	-	54,633
342			CAGE		1,729,173	1,729,173	-	-	-
343			JBG		266,440	207,389	59,051	-	59,051
344			CAGE		-	-	-	-	-
345				B2	2,275,437	2,159,095	116,342	-	116,342
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		1,067	982	85	-	85
349			CAGW		34,204	26,623	7,581	-	7,581
350			CAGE		693,103	693,103	-	-	-
351			JBG		223,953	174,318	49,635	-	49,635
352			CAGE		-	-	-	-	-
353				B2	952,326	895,026	57,300	-	57,300
354									
355	**Total Steam Power Generation**			B2	**26,550,393**	**23,132,920**	**3,417,473**	**-**	**3,417,473**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
364									
365	519	Coolants and Water							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									
369	520	Steam Expenses							
370			SG		-	-	-	-	-
371					-	-	-	-	-
372									
373									
374									
375	523	Electric Expenses							
376			SG		-	-	-	-	-
377					-	-	-	-	-
378									
379	524	Misc. Nuclear Expenses							
380			SG		-	-	-	-	-
381					-	-	-	-	-
382									
383	528	Maintenance Super & Engineering							
384			SG		-	-	-	-	-
385					-	-	-	-	-
386									
387	529	Maintenance of Structures							
388			SG		-	-	-	-	-
389					-	-	-	-	-
390									
391	530	Maintenance of Reactor Plant							
392			SG		-	-	-	-	-
393					-	-	-	-	-
394									
395	531	Maintenance of Electric Plant							
396			SG		-	-	-	-	-
397					-	-	-	-	-
398									
399	532	Maintenance of Misc Nuclear							
400			SG		-	-	-	-	-
401					-	-	-	-	-
402									
403	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
404									
405	535	Operation Super & Engineering							
406			DGP		-	-	-	-	-
407			CN		-	-	-	-	-
408			SG		-	-	-	-	-
409			SG-P		798,415	734,711	63,704	-	63,704
410			SG-U		507,083	466,624	40,459	-	40,459
411				B2	1,305,498	1,201,335	104,163	-	104,163
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		31,176	28,689	2,487	-	2,487
418			CAGE		-	-	-	-	-
419				B2	31,176	28,689	2,487	-	2,487
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		528,275	486,125	42,150	-	42,150
424			SG-U		23,205	21,354	1,852	-	1,852
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	551,481	507,479	44,001	-	44,001
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		1,043,486	960,228	83,257	-	83,257
440			SG-U		623,496	573,748	49,747	-	49,747
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	1,666,981	1,533,977	133,005	-	133,005
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		262,167	241,249	20,918	-	20,918
448			SG-U		5,631	5,182	449	-	449
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	267,798	246,431	21,367	-	21,367
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		46,925	43,181	3,744	-	3,744
464			SG-U		1,286	1,184	103	-	103
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	48,211	44,364	3,847	-	3,847
468									
469									
470									
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		67,928	62,508	5,420	-	5,420
475			SG-U		234,756	216,025	18,731	-	18,731
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	302,684	278,533	24,150	-	24,150
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		160,475	147,671	12,804	-	12,804
483			SG-U		8,499	7,821	678	-	678
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	168,974	155,492	13,482	-	13,482
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		215,731	198,518	17,213	-	17,213
491			SG-U		77,115	70,962	6,153	-	6,153
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	292,845	269,480	23,365	-	23,365
495									
496	**Total Hydraulic Power Generation**			B2	**4,635,648**	**4,265,780**	**369,868**	**-**	**369,868**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		8,716	6,785	1,932	-	1,932
502			CAGE		(69,216)	(69,216)	-	-	-
503			CAGE		-	-	-	-	-
504				B2	(60,500)	(62,432)	1,932	-	1,932
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC							
514			S		4,994,490	-	4,994,490	-	4,994,490
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	4,994,490	-	4,994,490	-	4,994,490
519									
520	548	Generation Expense							
521			SG		62,360	57,384	4,976	-	4,976
522			CAGW		641,382	499,233	142,149	-	142,149
523			CAGE		1,343,813	1,343,813	-	-	-
524			S		-	-	-	-	-
525				B2	2,047,555	1,900,430	147,125	-	147,125
526									
527	549	Miscellaneous Other							
528			S		1,025	1,025	-	-	-
529			SG		759,445	698,851	60,594	-	60,594
530			CAGW		113,908	88,662	25,245	-	25,245
531			CAGE		190,086	190,086	-	-	-
532			CAGE		-	-	-	-	-
533				B2	1,064,464	978,624	85,840	-	85,840
534									
535									
536									
537									
538	550	Rents							
539			S		30,952	30,952	-	-	-
540			SG		925,822	851,953	73,869	-	73,869
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	956,774	882,905	73,869	-	73,869
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		1,308	1,018	290	-	290
555			CAGE		144,723	144,723	-	-	-
556			CAGE		-	-	-	-	-
557				B2	146,031	145,741	290	-	290
558									
559	553	Maint of Generation & Electric Plant							
560			SG		853,915	785,783	68,132	-	68,132
561			CAGW		126,013	98,085	27,928	-	27,928
562			CAGE		(45,451)	(45,451)	-	-	-
563			CAGE		-	-	-	-	-
564				B2	934,477	838,417	96,060	-	96,060
565									
566	554	Maintenance of Misc. Other							
567			SG		137,879	126,878	11,001	-	11,001
568			CAGW		-	-	-	-	-
569			CAGE		5,401	5,401	-	-	-
570			CAGE		-	-	-	-	-
571				B2	143,280	132,279	11,001	-	11,001
572									
573	**Total Other Power Generation**			**B2**	**10,226,571**	**4,815,963**	**5,410,608**	**-**	**5,410,608**
574									
575									
576	555	Purchased Power							
577			S		(63,406,543)	(63,406,543)	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(63,406,543)	(63,406,543)	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		17,896,951	-	17,896,951	-	17,896,951
591					17,896,951	-	17,896,951	-	17,896,951
592									
593		Total Purchased Power		B2	(45,509,592)	(63,406,543)	17,896,951	-	17,896,951
594									
595	556	System Control & Load Dispatch							
596			SG		300,014	276,076	23,937	-	23,937
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	300,014	276,076	23,937	-	23,937
601									
602									
603									
604	557	Other Expenses							
605			S		1,617,808	1,617,808	-	-	-
606			SG		3,177,622	2,924,086	253,535	-	253,535
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		51,703	40,244	11,459	-	11,459
612			CAGE		513,260	513,260	-	-	-
613			JBG		122,457	95,317	27,140	-	27,140
614			CAEW		-	-	-	-	-
615			JBE		583	451	132	-	132
616				B2	5,483,432	5,191,166	292,266	-	292,266
617									
618	Embedded Cost Differentials								
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626					-	-	-	-	-
618									
619	**Total Other Power Supply**			B2	**(39,726,145)**	**(57,939,300)**	**18,213,155**	**-**	**18,213,155**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**1,686,467**	**(25,724,637)**	**27,411,104**	**-**	**27,411,104**
622									
623									
624	Summary of Production Expense by Factor								
625			S		(36,571,443)	(61,756,758)	25,185,315	-	25,185,315
626			SG		6,576,727	6,051,985	524,742	-	524,742
627			SE		5,668	5,236	432	-	432
628			JBG		3,824,963	2,977,237	847,726	-	847,726
629			TROJP		-	-	-	-	-
630			JBE		154,450	119,524	34,926	-	34,926
631			DGP		-	-	-	-	-
632			DEU		-	-	-	-	-
633			DEP		-	-	-	-	-
634			CAGW		2,021,814	1,573,720	448,094	-	448,094
635			CAGE		19,705,129	19,705,129	-	-	-
636			CAEW		-	-	-	-	-
637			CAEE		1,333,511	1,333,511	-	-	-
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	(2,949,181)	(29,990,417)	27,041,236	-	27,041,236

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering							
649			SG		1,410,418	1,297,884	112,534	-	112,534
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	1,410,418	1,297,884	112,534	-	112,534
654									
655	561	Load Dispatching							
656			SG		1,914,198	1,761,469	152,730	-	152,730
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,914,198	1,761,469	152,730	-	152,730
661	562	Station Expense							
662			SG		238,224	219,216	19,007	-	19,007
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	238,224	219,216	19,007	-	19,007
667									
668	563	Overhead Line Expense							
669			SG		267,268	245,944	21,325	-	21,325
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	267,268	245,944	21,325	-	21,325
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		1,130,238	-	1,130,238	-	1,130,238
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,130,238	-	1,130,238	-	1,130,238
697									
698		Total Transmission of Electricity by Others			1,130,238	-	1,130,238	-	1,130,238
699									
700	566	Misc. Transmission Expense							
701			SG		84,880	78,107	6,772	-	6,772
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	84,880	78,107	6,772	-	6,772
706									
707	567	Rents - Transmission							
708			SG		240,655	221,454	19,201	-	19,201
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	240,655	221,454	19,201	-	19,201
713									
714	568	Maint Supervision & Engineering							
715			SG		28,469	26,198	2,272	-	2,272
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	28,469	26,198	2,272	-	2,272
719									
720	569	Maintenance of Structures							
721			SG		361,050	332,242	28,807	-	28,807
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	361,050	332,242	28,807	-	28,807

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
725									
726	570	Maintenance of Station Equipment							
727			SG		1,410,842	1,298,274	112,568	-	112,568
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,410,842	1,298,274	112,568	-	112,568
732									
733	571	Maintenance of Overhead Lines							
734			SG		2,888,229	2,657,783	230,445	-	230,445
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	2,888,229	2,657,783	230,445	-	230,445
739									
740	572	Maintenance of Underground Lines							
741			SG		140	129	11	-	11
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	140	129	11	-	11
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		9,255	8,517	738	-	738
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	9,255	8,517	738	-	738
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**9,983,866**	**8,147,217**	**1,836,649**	**-**	**1,836,649**
753									
754	Summary of Transmission Expense by Factor								
755			SE		-	-	-	-	-
756			SG		8,853,628	8,147,217	706,411	-	706,411
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	8,853,628	8,147,217	706,411	-	706,411
761	580	Operation Supervision & Engineering							
762			S		618,147	604,844	13,303	-	13,303
763			SNPD		1,636,995	1,534,453	102,542	-	102,542
764				B2	2,255,143	2,139,298	115,845	-	115,845
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,722,299	1,614,413	107,885	-	107,885
769				B2	1,722,299	1,614,413	107,885	-	107,885
770									
771	582	Station Expense							
772			S		612,526	616,655	(4,129)	-	(4,129)
773			SNPD		-	-	-	-	-
774				B2	612,526	616,655	(4,129)	-	(4,129)
775									
776	583	Overhead Line Expenses							
777			S		2,084,678	2,011,458	73,221	-	73,221
778			SNPD		-	-	-	-	-
779				B2	2,084,678	2,011,458	73,221	-	73,221
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		25,780	24,165	1,615	-	1,615
789				B2	25,780	24,165	1,615	-	1,615
790									
791	586	Meter Expenses							
792			S		307,460	279,849	27,611	-	27,611
793			SNPD		8,433	7,904	528	-	528
794				B2	315,893	287,753	28,139	-	28,139
795									
796	587	Customer Installation Expenses							
797			S		2,003,456	1,852,973	150,484	-	150,484
798			SNPD		-	-	-	-	-
799				B2	2,003,456	1,852,973	150,484	-	150,484
800									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses							
802			S		223,807	225,762	(1,955)	-	(1,955)
803			SG		-	-	-	-	-
804			SNPD		72,222	67,698	4,524	-	4,524
805				B2	296,029	293,460	2,569	-	2,569
806									
807	589	Rents							
808			S		305,820	296,150	9,670	-	9,670
809			SNPD		30,115	28,229	1,886	-	1,886
810				B2	335,935	324,379	11,556	-	11,556
811									
812	590	Maint Supervision & Engineering							
813			S		383,555	364,029	19,525	-	19,525
814			SNPD		332,205	311,396	20,809	-	20,809
815				B2	715,760	675,425	40,335	-	40,335
816									
817	591	Maintenance of Structures							
818			S		272,441	260,692	11,749	-	11,749
819			SNPD		9,247	8,668	579	-	579
820				B2	281,688	269,360	12,328	-	12,328
821									
822	592	Maintenance of Station Equipment							
823			S		1,252,278	1,118,081	134,197	-	134,197
824			SNPD		55,350	51,882	3,467	-	3,467
825				B2	1,307,627	1,169,964	137,664	-	137,664
826	593	Maintenance of Overhead Lines							
827			S		22,603,365	21,763,977	839,388	-	839,388
828			SNPD		182,922	171,464	11,458	-	11,458
829				B2	22,786,288	21,935,442	850,846	-	850,846
830									
831	594	Maintenance of Underground Lines							
832			S		4,521,572	4,185,992	335,580	-	335,580
833			SNPD		-	-	-	-	-
834				B2	4,521,572	4,185,992	335,580	-	335,580
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		100,945	94,622	6,323	-	6,323
839				B2	100,945	94,622	6,323	-	6,323
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		138,089	133,082	5,007	-	5,007
843			SNPD		-	-	-	-	-
844				B2	138,089	133,082	5,007	-	5,007
845									
846	597	Maintenance of Meters							
847			S		41,862	39,653	2,210	-	2,210
848			SNPD		10,066	9,436	631	-	631
849				B2	51,929	49,088	2,840	-	2,840
850									
851	598	Maint of Misc. Distribution Plant							
852			S		126,754	144,343	(17,589)	-	(17,589)
853			SNPD		477,342	447,441	29,901	-	29,901
854				B2	604,096	591,784	12,312	-	12,312
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**40,159,732**	**38,269,313**	**1,890,419**	**-**	**1,890,419**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		35,495,811	33,897,542	1,598,270	-	1,598,270
861			SNPD		4,663,920	4,371,771	292,149	-	292,149
862									
863	Total Distribution Expense by Factor			B2	40,159,732	38,269,313	1,890,419	-	1,890,419
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		211,177	196,938	14,240	-	14,240
868				B2	211,177	196,938	14,240	-	14,240
869									
870	902	Meter Reading Expense							
871			S		741,410	639,364	102,045	-	102,045
872			CN		130,040	121,271	8,769	-	8,769
873				B2	871,449	760,635	110,814	-	110,814
874									

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AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections							
876			S		315,227	237,295	77,932	-	77,932
877			CN		4,043,473	3,770,822	272,651	-	272,651
878				B2	4,358,700	4,008,117	350,583	-	350,583
879									
880	904	Uncollectible Accounts							
881			S		2,288,116	2,305,426	(17,311)	-	(17,311)
882			SG		-	-	-	-	-
883			CN		-	-	-	-	-
884				B2	2,288,116	2,305,426	(17,311)	-	(17,311)
885									
886	905	Misc. Customer Accounts Expense							
887			S		192	192	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	192	192	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**7,729,635**	**7,271,309**	**458,326**	**-**	**458,326**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		3,344,945	3,182,278	162,667	-	162,667
897			CN		4,384,690	4,089,031	295,659	-	295,659
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	7,729,635	7,271,309	458,326	-	458,326
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		14,661,865	14,290,206	371,659	-	371,659
908			CN		195,041	181,890	13,152	-	13,152
909				B2	14,856,906	14,472,095	384,811	-	384,811
910									
911	909	Informational & Instructional Adv							
912			S		221,427	173,811	47,616	-	47,616
913			CN		381,023	355,330	25,692	-	25,692
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	602,450	529,141	73,308	-	73,308
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		78	73	5	-	5
921									
922				B2	78	73	5	-	5
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**15,459,434**	**15,001,309**	**458,125**	**-**	**458,125**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		14,883,292	14,464,017	419,275	-	419,275
929			CN		576,142	537,293	38,849	-	38,849
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	15,459,434	15,001,309	458,125	-	458,125
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		3,380	3,152	228	-	228
949					3,380	3,152	228	-	228
950									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**3,380**	**3,152**	**228**	**-**	**228**
957									
958									
959	Total Sales Expense by Factor								
960		S			-	-	-	-	-
961		CN			3,380	3,152	228	-	228
962	Total Sales Expense by Factor			B2	3,380	3,152	228	-	228
963									
964	**Total Customer Service Exp Including Sales**				**15,462,814**	**15,004,461**	**458,353**	**-**	**458,353**
965	920	Administrative & General Salaries							
966			S		23,658	23,658	-	-	-
967			CN		-	-	-	-	-
968			SO		7,581,212	7,044,115	537,097	-	537,097
969				B2	7,604,871	7,067,773	537,097	-	537,097
970									
971	921	Office Supplies & expenses							
972			S		12,308	11,951	357	-	357
973			CN		15,680	14,623	1,057	-	1,057
974			SO		2,146,204	1,994,154	152,050	-	152,050
975				B2	2,174,192	2,020,728	153,464	-	153,464
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(5,103,482)	(4,741,922)	(361,560)	-	(361,560)
981				B2	(5,103,482)	(4,741,922)	(361,560)	-	(361,560)
982									
983	923	Outside Services							
984			S		338,192	236,638	101,554	-	101,554
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		3,716,532	3,453,232	263,301	-	263,301
989			SG		-	-	-	-	-
990				B2	4,054,724	3,689,869	364,854	-	364,854
991									
992	924	Property Insurance							
993			S		1,423,005	1,314,358	108,647	-	108,647
994			CAGW		-	-	-	-	-
995			SO		574,926	534,195	40,731	-	40,731
996				B2	1,997,930	1,848,553	149,378	-	149,378
997									
998	925	Injuries & Damages							
999			S		(432,880)	(432,880)	-	-	-
1000			SO		13,338,448	12,393,474	944,973	-	944,973
1001				B2	12,905,567	11,960,594	944,973	-	944,973
1002									
1003	926	Employee Pensions & Benefits							
1004			S		111,917	92,270	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		(2,085,385)	(1,937,644)	(147,741)	-	(147,741)
1007				B2	(1,973,468)	(1,845,375)	(128,094)	-	(128,094)
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,265,503	2,121,359	144,144	-	144,144
1016			CAEE		-	-	-	-	-
1017			SO		232,895	216,395	16,500	-	16,500
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		147,618	135,840	11,778	-	11,778
1021				B2	2,646,016	2,473,594	172,422	-	172,422
1022									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		239,937	222,938	16,999	-	16,999
1031				B2	239,937	222,938	16,999	-	16,999
1032									
1033	930	Misc General Expenses							
1034			S		386	386	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		296,522	275,514	21,007	-	21,007
1038				B2	296,908	275,900	21,007	-	21,007
1039									
1040	931	Rents							
1041			S		15,615	15,396	219	-	219
1042			SO		65,990	61,315	4,675	-	4,675
1043				B2	81,606	76,712	4,894	-	4,894
1044									
1045	935	Maintenance of General Plant							
1046			S		80,018	58,114	21,904	-	21,904
1047			CN		11,983	11,175	808	-	808
1048			SO		4,287,279	3,983,543	303,736	-	303,736
1049				B2	4,379,279	4,052,831	326,448	-	326,448
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**29,304,079**	**27,102,197**	**2,201,882**	**-**	**2,201,882**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		3,837,721	3,441,249	396,472	-	396,472
1055			SO		25,291,077	23,499,310	1,791,767	-	1,791,767
1056			SG		147,618	135,840	11,778	-	11,778
1057			CN		27,663	25,797	1,865	-	1,865
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	29,304,079	27,102,197	2,201,882	-	2,201,882
1062									
1063	**TOTAL O&M EXPENSE**			B2	**104,326,592**	**70,069,860**	**34,256,732**	**-**	**34,256,732**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,175	416,097	36,078	-	36,078
1068			CAGW		1,689,716	1,315,224	374,491	-	374,491
1069			CAGE		21,930,650	21,930,650	-	-	-
1070			JBG		5,645,440	4,394,242	1,251,198	-	1,251,198
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,155,570	27,493,803	1,661,767	-	1,661,767
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,237,983	1,139,207	98,776	-	98,776
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		777,063	715,063	62,000	-	62,000
1085				B3	2,015,046	1,854,270	160,776	-	160,776
1086									
1087	403OP	Other Production Depreciation							
1088			S		2,160	2,160	-	-	-
1089			SG		38,118	35,077	3,041	-	3,041
1090			CAGW		1,864,956	1,451,626	413,330	-	413,330
1091			CAGE		4,692,125	4,692,125	-	-	-
1092			SG		12,245,462	11,268,424	977,038	-	977,038
1093			CAGE		-	-	-	-	-
1094				B3	18,842,822	17,449,413	1,393,410	-	1,393,410
1095									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,759	786	-	786
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		11,939,688	10,987,047	952,641	-	952,641
1103				B3	11,943,233	10,989,806	953,427	-	953,427
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		45,737	44,899	838	-	838
1109	361	Structures	S		221,534	209,446	12,088	-	12,088
1110	362	Station Equipment	S		2,683,897	2,489,373	194,524	-	194,524
1111	363	Storage Battery Equipmen	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,823,944	4,386,160	437,784	-	437,784
1113	365	OH Conductors	S		2,203,183	1,957,288	245,895	-	245,895
1114	366	UG Conduit	S		973,598	923,252	50,346	-	50,346
1115	367	UG Conductor	S		1,961,084	1,892,485	68,599	-	68,599
1116	368	Line Trans	S		3,363,023	3,093,185	269,838	-	269,838
1117	369	Services	S		2,083,003	1,915,722	167,281	-	167,281
1118	370	Meters	S		1,136,173	1,066,356	69,817	-	69,817
1119	371	Inst Cust Prem	S		38,633	36,872	1,761	-	1,761
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		188,174	178,601	9,573	-	9,573
1122				B3	19,721,983	18,193,640	1,528,343	-	1,528,343
1123									
1124	403GP	General Depreciation							
1125			S		1,385,433	1,291,437	93,995	-	93,995
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		69,659	64,961	4,697	-	4,697
1130			SG		679,635	625,409	54,227	-	54,227
1131			SO		1,591,039	1,478,321	112,718	-	112,718
1132			CAGW		12,895	10,037	2,858	-	2,858
1133			CAGE		178,809	178,809	-	-	-
1134			JBG		31,937	24,859	7,078	-	7,078
1135			JBE		-	-	-	-	-
1136			CAEE		8,590	8,590	-	-	-
1137			SG-P		-	-	-	-	-
1138			SG-U		-	-	-	-	-
1139				B3	3,957,997	3,682,423	275,573	-	275,573
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	**85,636,650**	**79,663,354**	**5,973,296**	**-**	**5,973,296**
1159									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor								
1161		S			20,547,164	18,924,826	1,622,338	-	1,622,338
1162		JBG			5,677,377	4,419,101	1,258,276	-	1,258,276
1163		DGU			-	-	-	-	-
1164		SG			25,355,079	23,332,054	2,023,025	-	2,023,025
1165		SO			1,591,039	1,478,321	112,718	-	112,718
1166		CN			69,659	64,961	4,697	-	4,697
1167		SE			-	-	-	-	-
1168		CAGW			3,571,112	2,779,647	791,465	-	791,465
1169		CAGE			26,801,585	26,801,585	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			8,590	8,590	-	-	-
1172		SG-P			1,237,983	1,139,207	98,776	-	98,776
1173		SG-U			777,063	715,063	62,000	-	62,000
1174	Total Depreciation Expense By Factor			B3	85,636,650	79,663,354	5,973,296	-	5,973,296
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		15,896	6,908	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		17,523	16,282	1,241	-	1,241
1180			SG-P		-	-	-	-	-
1181			SG-U		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	33,419	23,190	10,230	-	10,230
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,159	15,148	10	-	10
1194			SE		-	-	-	-	-
1195			SG		834,138	767,584	66,554	-	66,554
1196			SO		3,513,370	3,264,463	248,908	-	248,908
1197			CN		1,375,741	1,282,975	92,766	-	92,766
1198			SG-P		224,809	206,872	17,937	-	17,937
1199			SG-U		22,024	20,267	1,757	-	1,757
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		30,973	24,108	6,865	-	6,865
1204			CAGE		115,804	115,804	-	-	-
1205			JBG		8,171	6,360	1,811	-	1,811
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	6,140,340	5,703,732	436,608	-	436,608
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		8,514	8,514	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	8,514	8,514	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,228	24,135	2,093	-	2,093
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,228	24,135	2,093	-	2,093
1228									
1229	**Total Amortization of Limited Term Plant**			B4	6,208,501	5,759,571	448,930	-	448,930
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1237	406	Amortization of Plant Acquisition Adj							
1238			S		25,136	25,136	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		3,718	3,718	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		1,084,270	1,084,270	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,385	679	-	679
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		110,414	101,604	8,810	-	8,810
1256			TROJP		-	-	-	-	-
1257				B4	1,197,748	1,188,260	9,489	-	9,489
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**7,435,103**	**6,976,684**	**458,419**	**-**	**458,419**
1260									
1261									
1262									
1263	Summary of Amortization Expense by Factor								
1264			S		1,148,975	1,139,976	8,999	-	8,999
1265			SE		-	-	-	-	-
1266			TROJP		-	-	-	-	-
1267			SG-P		251,037	231,008	20,030	-	20,030
1268			DGU		-	-	-	-	-
1269			SO		3,530,893	3,280,744	250,149	-	250,149
1270			JBG		8,171	6,360	1,811	-	1,811
1271			SSGCH		-	-	-	-	-
1272			CN		1,375,741	1,282,975	92,766	-	92,766
1273			CAGW		34,037	26,494	7,544	-	7,544
1274			CAGE		119,522	119,522	-	-	-
1275			CAEW		-	-	-	-	-
1276			CAEE		152	152	-	-	-
1277			SG		944,551	869,188	75,364	-	75,364
1278	Total Amortization Expense by Factor			B4	7,413,080	6,956,418	456,662	-	456,662
1279	408	Taxes Other Than Income							
1280			S		5,496,587	3,968,757	1,527,831	-	1,527,831
1281			GPS		12,800,060	11,893,229	906,831	-	906,831
1282			SO		(51,497)	(47,849)	(3,648)	-	(3,648)
1283			SE		93,466	86,347	7,119	-	7,119
1284			CAGE		357,208	357,208	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**18,695,824**	**16,257,692**	**2,438,131**	**-**	**2,438,131**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(39,275)	(39,275)	-	-	-
1296									
1297				B7	(39,275)	(39,275)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(39,275)**	**(39,275)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		57,987,113	53,995,196	3,991,917	-	3,991,917
1310					57,987,113	53,995,196	3,991,917	-	3,991,917
1311									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		633,431	589,825	43,606	-	43,606
1314					633,431	589,825	43,606	-	43,606
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		5,021,670	4,675,971	345,699	-	345,699
1324					5,021,670	4,675,971	345,699	-	345,699
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(11,154,863)	(10,386,946)	(767,917)	-	(767,917)
1328					(11,154,863)	(10,386,946)	(767,917)	-	(767,917)
1329									
1330		Total Elec. Interest Deductions for		B6	52,487,351	48,874,045	3,613,305	-	3,613,305
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			52,487,351	48,874,045	3,613,305	-	3,613,305
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(18,673,557)	(17,388,043)	(1,285,515)	-	(1,285,515)
1346		Total Operating Deductions for Ta		B6	(18,673,557)	(17,388,043)	(1,285,515)	-	(1,285,515)
1347									
1348									
1349	41010	Deferred Income Tax - Federal-DR							
1350			S		-	-	-	-	-
1351			SCHMDEXP		-	-	-	-	-
1352			CIAC		-	-	-	-	-
1353			SO		-	-	-	-	-
1354			SNP		-	-	-	-	-
1355			SE		-	-	-	-	-
1356			SG		-	-	-	-	-
1357			GPS		-	-	-	-	-
1358			TAXDEPR		-	-	-	-	-
1359			CAEW		-	-	-	-	-
1360			CN		-	-	-	-	-
1361			JBE		-	-	-	-	-
1362			CAGW		-	-	-	-	-
1363			CAGE		-	-	-	-	-
1364			JBG		-	-	-	-	-
1365			CAEE		-	-	-	-	-
1366			SNPD		-	-	-	-	-
1367				B7	-	-	-	-	-
1368									
1369									
1370									

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AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		-	-	-	-	-
1373			CIAC		-	-	-	-	-
1374			SCHMDEXP		-	-	-	-	-
1375			SNP		-	-	-	-	-
1376			SG		-	-	-	-	-
1377			SNPD		-	-	-	-	-
1378			SO		-	-	-	-	-
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		-	-	-	-	-
1382			GPS		-	-	-	-	-
1383			CN		-	-	-	-	-
1384			JBE		-	-	-	-	-
1385			CAGW		-	-	-	-	-
1386			CAGE		-	-	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		-	-	-	-	-
1389				B7	-	-	-	-	-
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through							
1393			S		-	-	-	-	-
1394			SNP		-	-	-	-	-
1395			SO		-	-	-	-	-
1396			SE		-	-	-	-	-
1397			TROJP		-	-	-	-	-
1398			DGP		-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402			S		-	-	-	-	-
1403			BADDEBT		-	-	-	-	-
1404			JBE		-	-	-	-	-
1405			SCHMDEXP		-	-	-	-	-
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		-	-	-	-	-
1411									
1412				B6	-	-	-	-	-
1413									
1414	SCHMAT	Additions - Temporary							
1415			S		-	-	-	-	-
1416			JBE		-	-	-	-	-
1417			CIAC		-	-	-	-	-
1418			SNP		-	-	-	-	-
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		-	-	-	-	-
1423			GPS		-	-	-	-	-
1424			SO		-	-	-	-	-
1425			SNPD		-	-	-	-	-
1426			JBG		-	-	-	-	-
1427			BADDEBT		-	-	-	-	-
1428			CAGW		-	-	-	-	-
1429			CAGE		-	-	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		-	-	-	-	-
1432			SCHMDEXP		-	-	-	-	-
1433				B6	-	-	-	-	-
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	-	-	-	-	-
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		19,384,381	19,384,381	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**19,384,381**	**19,384,381**	**-**	**-**	**-**
1485									
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			673,551,097	631,422,343	42,128,754	-	42,128,754
1489		Operating Deductions:							
1490		O & M Expenses			104,326,592	70,069,860	34,256,732	-	34,256,732
1491		Depreciation Expense			85,636,650	79,663,354	5,973,296	-	5,973,296
1492		Amortization Expense			7,435,103	6,976,684	458,419	-	458,419
1493		Taxes Other Than Income			18,695,824	16,257,692	2,438,131	-	2,438,131
1494		Interest & Dividends (AFUDC-Equity)			(18,673,557)	(17,388,043)	(1,285,515)	-	(1,285,515)
1495		Misc Revenue & Expense			-	-	-	-	-
1496		Total Operating Deductions			197,420,612	155,579,548	41,841,064	-	41,841,064
1497		Other Deductions:							
1498		Interest Deductions			52,487,351	48,874,045	3,613,305	-	3,613,305
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			423,643,134	426,968,749	(3,325,615)	-	(3,325,615)
1503									
1504		State Income Taxes			19,384,381	19,384,381	-	-	-
1505									
1506	Total Taxable Income				404,258,753	407,584,368	(3,325,615)	-	(3,325,615)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				84,894,338	85,592,717	(698,379)	-	(698,379)
1511									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	SG		-	-	-	-	-
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**				**84,894,338**	**85,592,717**	**(698,379)**	**-**	**(698,379)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**320,333,614**	**277,905,414**	**42,428,199**	**-**	**42,428,199**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,908,691	3,286,905	-	3,286,905
1526			CAGW		1,788,644	1,392,227	396,417	-	396,417
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	929,188	264,573	-	264,573
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,767,057	3,947,895	-	3,947,895
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,891,663	684,253	-	684,253
1537			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1538			CAGE		783,545,351	783,545,351	-	-	-
1539			JBG		193,161,672	150,351,284	42,810,388	-	42,810,388
1540			CAGE		-	-	-	-	-
1541				B8	1,055,584,893	996,509,241	59,075,651	-	59,075,651
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,300,199	4,881,556	-	4,881,556
1547			CAGW		129,962,123	101,158,640	28,803,483	-	28,803,483
1548			CAGE		3,252,735,013	3,252,735,013	-	-	-
1549			JBG		991,602,217	771,833,587	219,768,630	-	219,768,630
1550			S		-	-	-	-	-
1551				B8	4,435,481,108	4,182,027,439	253,453,669	-	253,453,669
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,970,982	33,100,938	2,870,045	-	2,870,045
1557			CAGW		40,722,661	31,697,305	9,025,356	-	9,025,356
1558			CAGE		710,338,179	710,338,179	-	-	-
1559			JBG		210,678,127	163,985,570	46,692,557	-	46,692,557
1560			CAGE		-	-	-	-	-
1561				B8	997,709,950	939,121,992	58,587,958	-	58,587,958
1562									
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,872,597	682,600	-	682,600
1567			CAGW		9,916,302	7,718,554	2,197,748	-	2,197,748
1568			CAGE		347,208,787	347,208,787	-	-	-
1569			JBG		63,349,400	49,309,283	14,040,117	-	14,040,117
1570			CAGE		-	-	-	-	-
1571				B8	429,029,686	412,109,221	16,920,465	-	16,920,465
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,312,492	113,801	-	113,801
1579			CAGW		478,845	372,719	106,126	-	106,126
1580			CAGE		25,824,278	25,824,278	-	-	-
1581			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1582			CAGE		-	-	-	-	-
1583				B8	34,088,789	32,459,435	1,629,354	-	1,629,354
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		-	-	-	-	-
1592			SG		-	-	-	-	-
1593					-	-	-	-	-
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,043,609,378**	**6,649,994,385**	**393,614,993**	**-**	**393,614,993**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,466,344,549	1,141,358,857	324,985,692	-	324,985,692
1602			JBE		-	-	-	-	-
1603			SG		156,905,740	144,386,580	12,519,160	-	12,519,160
1604			CAGW		253,170,528	197,060,387	56,110,141	-	56,110,141
1605			CAGE		5,167,188,560	5,167,188,560	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,043,609,378	6,649,994,385	393,614,993	-	393,614,993
1608	320	Land and Land Rights							
1609			DGP		-	-	-	-	-
1610			SG		-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614			DGP		-	-	-	-	-
1615			SG		-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619			DGP		-	-	-	-	-
1620			SG		-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624			DGP		-	-	-	-	-
1625			SG		-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629			DGP		-	-	-	-	-
1630			SG		-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634			DGP		-	-	-	-	-
1635			SG		-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640			SG		-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1645									
1646									
1647									
1648	Summary of Nuclear Production Plant by Factor								
1649			DGP		-	-	-	-	-
1650			DGU		-	-	-	-	-
1651			SG		-	-	-	-	-
1652									
1653	Total Nuclear Plant by Factor				-	-	-	-	-
1654									
1655	330	Land and Land Rights							
1656			SG-P		31,872,755	29,329,699	2,543,056	-	2,543,056
1657			SG-U		6,598,315	6,071,850	526,465	-	526,465
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	38,471,070	35,401,549	3,069,521	-	3,069,521
1663									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements							
1665			SG-P		297,050,664	273,349,653	23,701,011	-	23,701,011
1666			SG-U		22,661,131	20,853,049	1,808,081	-	1,808,081
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	319,711,795	294,202,702	25,509,093	-	25,509,093
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		419,090,290	385,652,009	33,438,282	-	33,438,282
1675			SG-U		107,110,577	98,564,463	8,546,115	-	8,546,115
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	526,200,868	484,216,472	41,984,396	-	41,984,396
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,447,361	73,108,433	6,338,928	-	6,338,928
1684			SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	130,731,882	120,301,076	10,430,806	-	10,430,806
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,727,308	54,041,587	4,685,721	-	4,685,721
1693			SG-U		14,716,774	13,542,556	1,174,219	-	1,174,219
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	73,444,082	67,584,142	5,859,940	-	5,859,940
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		3,267,055	3,006,384	260,671	-	260,671
1704			SG-U		219,722	202,191	17,531	-	17,531
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	3,486,777	3,208,575	278,202	-	278,202
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,474,040	21,601,099	1,872,941	-	1,872,941
1713			SG-U		4,490,999	4,132,672	358,327	-	358,327
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,965,039	25,733,771	2,231,268	-	2,231,268
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									
1724	HP	Unclassified Hydro Plant - Acct 300							
1725			S		-	-	-	-	-
1726			DGU		-	-	-	-	-
1727			CAGW		-	-	-	-	-
1728			CAGE		-	-	-	-	-
1729			SG		-	-	-	-	-
1730			CAGE		-	-	-	-	-
1731					-	-	-	-	-
1732									
1733	**Total Hydraulic Plant**			B8	**1,120,011,514**	**1,030,648,288**	**89,363,226**	**-**	**89,363,226**
1734									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			912,929,474	840,088,863	72,840,611	-	72,840,611
1741		SG-U			207,082,040	190,559,425	16,522,615	-	16,522,615
1742	Total Hydraulic Plant by Factor			B8	1,120,011,514	1,030,648,288	89,363,226	-	89,363,226
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		17,581,425	16,178,642	1,402,783	-	1,402,783
1751				B8	56,914,044	54,507,842	2,406,202	-	2,406,202
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		103,097,185	94,871,290	8,225,895	-	8,225,895
1759				B8	278,708,696	262,150,712	16,557,984	-	16,557,984
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,414,286	402,698	-	402,698
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,036,655	402,698	-	402,698
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		339,794,830	264,486,160	75,308,670	-	75,308,670
1774			CAGE		824,683,570	824,683,570	-	-	-
1775			SG		2,954,769,033	2,719,014,588	235,754,445	-	235,754,445
1776				B8	4,119,247,434	3,808,184,318	311,063,115	-	311,063,115
1777									
1778	344	Generators							
1779			S		411,027	411,027	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,828	4,494	-	4,494
1782			CAGW		122,781,047	95,569,105	27,211,942	-	27,211,942
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,130,429	155,635,888	13,494,541	-	13,494,541
1785				B8	604,178,465	563,467,488	40,710,977	-	40,710,977
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		687,566	687,566	-	-	-
1790			CAGW		48,345,150	37,630,423	10,714,727	-	10,714,727
1791			CAGE		166,676,920	166,676,920	-	-	-
1792			SG		251,041,154	231,011,139	20,030,015	-	20,030,015
1793				B8	466,750,790	436,006,047	30,744,742	-	30,744,742
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,884,469	11,856,446	1,028,023	-	1,028,023
1800			CAGW		3,559,273	2,770,432	788,841	-	788,841
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	25,862,347	24,045,483	1,816,864	-	1,816,864
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	**5,568,101,128**	**5,164,398,545**	**403,702,583**	**-**	**403,702,583**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,246,816	1,246,816	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,508,560,017	3,228,619,822	279,940,195	-	279,940,195
1821			CAGW		558,419,361	434,656,973	123,762,388	-	123,762,388
1822			CAGE		1,499,874,934	1,499,874,934	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,568,101,128	5,164,398,545	403,702,583	-	403,702,583
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,731,722,020**	**12,845,041,218**	**886,680,802**	**-**	**886,680,802**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		347,882,825	320,126,028	27,756,796	-	27,756,796
1839				B8	347,882,825	320,126,028	27,756,796	-	27,756,796
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		393,971,237	362,537,149	31,434,088	-	31,434,088
1849				B8	393,971,237	362,537,149	31,434,088	-	31,434,088
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,860,098	529,636	-	529,636
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,750,601,981	2,531,137,571	219,464,411	-	219,464,411
1858				B8	2,752,991,716	2,532,997,669	219,994,047	-	219,994,047
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,553,364,731	1,429,425,216	123,939,515	-	123,939,515
1867				B8	1,553,364,731	1,429,425,216	123,939,515	-	123,939,515
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,333,519,125	1,227,120,602	106,398,523	-	106,398,523
1876				B8	1,333,519,125	1,227,120,602	106,398,523	-	106,398,523
1877									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,736,841,177	1,598,262,485	138,578,692	-	138,578,692
1885				B8	1,736,841,177	1,598,262,485	138,578,692	-	138,578,692
1886									
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,927,973	3,614,569	313,404	-	313,404
1893				B8	3,927,973	3,614,569	313,404	-	313,404
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,639	8,358,876	724,763	-	724,763
1901				B8	9,083,639	8,358,876	724,763	-	724,763
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,172,728	968,741	-	968,741
1909				B8	12,141,468	11,172,728	968,741	-	968,741
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		-	-	-	-	-
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					-	-	-	-	-
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,143,723,891**	**7,493,615,320**	**650,108,570**	**-**	**650,108,570**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,860,098	529,636	-	529,636
1926			CAGE		-	-	-	-	-
1927			SG		8,141,334,156	7,491,755,222	649,578,934	-	649,578,934
1928	Total Transmission Plant by Factor			B8	8,143,723,891	7,493,615,320	650,108,570	-	650,108,570
1929	360	Land and Land Rights							
1930			S		83,482,804	80,649,662	2,833,143	-	2,833,143
1931				B8	83,482,804	80,649,662	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		154,614,115	145,066,653	9,547,462	-	9,547,462
1935				B8	154,614,115	145,066,653	9,547,462	-	9,547,462
1936									
1937	362	Station Equipment							
1938			S		1,294,467,050	1,199,892,105	94,574,945	-	94,574,945
1939				B8	1,294,467,050	1,199,892,105	94,574,945	-	94,574,945
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,691,200,808	1,544,165,651	147,035,156	-	147,035,156
1947				B8	1,691,200,808	1,544,165,651	147,035,156	-	147,035,156
1948									
1949	365	Overhead Conductors							
1950			S		1,109,866,519	1,002,063,782	107,802,737	-	107,802,737
1951				B8	1,109,866,519	1,002,063,782	107,802,737	-	107,802,737
1952									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit							
1954			S		526,563,953	500,550,156	26,013,797	-	26,013,797
1955				B8	526,563,953	500,550,156	26,013,797	-	26,013,797
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,200,335,446	1,161,446,720	38,888,726	-	38,888,726
1962				B8	1,200,335,446	1,161,446,720	38,888,726	-	38,888,726
1963									
1964	368	Line Transformers							
1965			S		1,697,584,796	1,562,047,483	135,537,312	-	135,537,312
1966				B8	1,697,584,796	1,562,047,483	135,537,312	-	135,537,312
1967									
1968	369	Services							
1969			S		1,092,437,369	1,008,471,333	83,966,036	-	83,966,036
1970				B8	1,092,437,369	1,008,471,333	83,966,036	-	83,966,036
1971									
1972	370	Meters							
1973			S		318,051,523	301,472,789	16,578,734	-	16,578,734
1974				B8	318,051,523	301,472,789	16,578,734	-	16,578,734
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,947,857	8,405,767	542,090	-	542,090
1978				B8	8,947,857	8,405,767	542,090	-	542,090
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		67,518,539	63,595,547	3,922,992	-	3,922,992
1986				B8	67,518,539	63,595,547	3,922,992	-	3,922,992
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		-	-	-	-	-
1990					-	-	-	-	-
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**9,245,070,779**	**8,577,827,649**	**667,243,130**	**-**	**667,243,130**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		9,245,070,779	8,577,827,649	667,243,130	-	667,243,130
2001									
2002	Total Distribution Plant by Factor			B8	9,245,070,779	8,577,827,649	667,243,130	-	667,243,130
2003	389	Land and Land Rights							
2004			S		16,435,510	15,336,684	1,098,826	-	1,098,826
2005			CN		1,128,506	1,052,411	76,095	-	76,095
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,130	98	-	98
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,072,366	539,251	-	539,251
2011				B8	25,177,193	23,462,922	1,714,270	-	1,714,270
2012									
2013	390	Structures and Improvements							
2014			S		151,661,570	137,159,634	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,664,635	554,194	-	554,194
2018			SG		11,515,090	10,596,326	918,763	-	918,763
2019			CAGW		10,644	8,285	2,359	-	2,359
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		117,070,442	108,776,491	8,293,950	-	8,293,950
2023				B8	289,915,313	265,644,110	24,271,203	-	24,271,203
2024									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment							
2026			S		6,806,488	6,374,064	432,424	-	432,424
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,768,532	2,581,850	186,682	-	186,682
2030			SG		1,092,752	1,005,564	87,188	-	87,188
2031			SE		-	-	-	-	-
2032			SO		73,288,629	68,096,437	5,192,192	-	5,192,192
2033			CAGW		137,532	107,051	30,481	-	30,481
2034			CAGE		2,220,339	2,220,339	-	-	-
2035			JBG		274,976	214,033	60,943	-	60,943
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	86,615,831	80,625,921	5,989,910	-	5,989,910
2041									
2042	392	Transportation Equipment							
2043			S		123,322,210	116,127,702	7,194,507	-	7,194,507
2044			SO		6,270,906	5,826,639	444,267	-	444,267
2045			SG		12,899,177	11,869,980	1,029,197	-	1,029,197
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	166,398	47,379	-	47,379
2051			CAGE		9,383,218	9,383,218	-	-	-
2052			JBG		2,833,940	2,205,855	628,086	-	628,086
2053			CAEW		-	-	-	-	-
2054			CAEE		257,176	257,176	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	155,180,404	145,836,967	9,343,437	-	9,343,437
2058									
2059	393	Stores Equipment							
2060			S		11,986,746	10,956,695	1,030,051	-	1,030,051
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		283,479	263,396	20,083	-	20,083
2064			SG		2,920,474	2,687,456	233,018	-	233,018
2065			CAGW		181,719	141,445	40,274	-	40,274
2066			CAGE		3,455,714	3,455,714	-	-	-
2067			JBG		969,153	754,360	214,793	-	214,793
2068			CAGE		-	-	-	-	-
2069				B8	19,797,285	18,259,066	1,538,220	-	1,538,220
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		37,763,348	34,837,731	2,925,617	-	2,925,617
2073			DGP		-	-	-	-	-
2074			SG		4,191,730	3,857,281	334,449	-	334,449
2075			SO		1,764,396	1,639,396	125,000	-	125,000
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		719,067	559,700	159,367	-	159,367
2079			CAGE		15,129,391	15,129,391	-	-	-
2080			JBG		2,568,174	1,998,990	569,184	-	569,184
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	62,261,796	58,148,180	4,113,616	-	4,113,616
2086									
2087	395	Laboratory Equipment							
2088			S		27,813,635	26,363,180	1,450,455	-	1,450,455
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,575,325	4,251,182	324,143	-	324,143
2092			SE		-	-	-	-	-
2093			SG		2,560,724	2,356,409	204,314	-	204,314
2094			CAGW		220,133	171,345	48,788	-	48,788
2095			CAGE		3,618,374	3,618,374	-	-	-
2096			JBG		595,909	463,838	132,071	-	132,071
2097			CAEW		-	-	-	-	-
2098			CAEE		1,284,666	1,284,666	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	40,668,765	38,508,993	2,159,771	-	2,159,771

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104			S		190,860,529	178,195,140	12,665,388	-	12,665,388
2105			DGP		-	-	-	-	-
2106			SG		7,472,771	6,876,535	596,236	-	596,236
2107			SO		5,564,148	5,169,951	394,197	-	394,197
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	149,170	42,474	-	42,474
2111			CAGE		30,823,131	30,823,131	-	-	-
2112			JBG		10,734,214	8,355,192	2,379,022	-	2,379,022
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	245,721,230	229,643,914	16,077,317	-	16,077,317
2118	397	Communication Equipment							
2119			S		209,214,738	195,675,003	13,539,735	-	13,539,735
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,412,355	88,652,789	6,759,566	-	6,759,566
2123			CN		3,253,343	3,033,970	219,372	-	219,372
2124			SG		171,178,869	157,520,888	13,657,981	-	13,657,981
2125			SE		-	-	-	-	-
2126			CAGW		1,026,171	798,741	227,430	-	227,430
2127			CAGE		25,986,750	25,986,750	-	-	-
2128			JBG		3,754,505	2,922,395	832,110	-	832,110
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	510,106,366	474,870,171	35,236,195	-	35,236,195
2134									
2135	398	Misc. Equipment							
2136			S		3,821,426	3,611,822	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		92,180	85,964	6,216	-	6,216
2140			SO		1,578,285	1,466,470	111,815	-	111,815
2141			SE		-	-	-	-	-
2142			SG		918,110	844,856	73,254	-	73,254
2143			CAGW		28,776	22,398	6,378	-	6,378
2144			CAGE		1,748,319	1,748,319	-	-	-
2145			JBG		298,865	232,627	66,237	-	66,237
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,489,926	8,016,423	473,504	-	473,504
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		4,263,523	4,263,523	-	-	-
2167			CAGW		1,436,949	1,118,478	318,471	-	318,471
2168			CAGE		5,633,867	5,633,867	-	-	-
2169			SO		-	-	-	-	-
2170				B9	11,334,339	11,015,868	318,471	-	318,471
2171									
2172		Remove Capital Leases			(11,334,339)	(11,015,868)	(318,471)	-	(318,471)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-

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2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		-	-	-	-	-
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					-	-	-	-	-
2190									
2191	399G	Unclassified Gen Plant - Acct 300							
2192			S		-	-	-	-	-
2193			SO		-	-	-	-	-
2194			SG		-	-	-	-	-
2195			DGP		-	-	-	-	-
2196			DGU		-	-	-	-	-
2197					-	-	-	-	-
2198									
2199	**TOTAL GENERAL PLANT**			B8	**1,445,757,010**	**1,344,839,568**	**100,917,442**	**-**	**100,917,442**
2200									
2201	Summary of General Plant by Factor								
2202			S		783,949,722	728,901,178	55,048,544	-	55,048,544
2203			JBG		22,029,736	17,147,289	4,882,447	-	4,882,447
2204			JBE		-	-	-	-	-
2205			SG		214,750,924	197,616,425	17,134,498	-	17,134,498
2206			SO		313,419,581	291,215,117	22,204,464	-	22,204,464
2207			SE		-	-	-	-	-
2208			CN		15,461,389	14,418,831	1,042,559	-	1,042,559
2209			DEU		-	-	-	-	-
2210			CAGW		4,166,412	3,243,011	923,401	-	923,401
2211			CAGE		98,497,220	98,497,220	-	-	-
2212			CAEW		-	-	-	-	-
2213			CAEE		4,816,365	4,816,365	-	-	-
2214			SSGCT		-	-	-	-	-
2215			SSGCH		-	-	-	-	-
2216			Less Capital Leases		(11,334,339)	(11,015,868)	(318,471)	-	(318,471)
2217	Total General Plant by Factor			B8	1,445,757,010	1,344,839,568	100,917,442	-	100,917,442
2218	301	Organization							
2219			S		-	-	-	-	-
2220			SO		-	-	-	-	-
2221			CAGW		-	-	-	-	-
2222			CAGE		-	-	-	-	-
2223			SG		-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226			S		1,000,000	1,000,000	-	-	-
2227			SG		24,555,063	22,595,869	1,959,194	-	1,959,194
2228			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2229			SG-U		10,501,813	9,663,897	837,916	-	837,916
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	139,511,951	128,460,390	11,051,560	-	11,051,560
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,322,658	21,300,789	2,021,868	-	2,021,868
2238			SG		106,927,432	98,395,930	8,531,502	-	8,531,502
2239			SO		516,413,784	479,828,031	36,585,753	-	36,585,753
2240			SE		-	-	-	-	-
2241			CN		233,126,582	217,406,900	15,719,682	-	15,719,682
2242			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2243			CAGE		64,994,252	64,994,252	-	-	-
2244			JBG		1,544,227	1,201,980	342,247	-	342,247
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			SG-P		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	971,887,738	903,024,112	68,863,626	-	68,863,626
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	971,887,738	903,024,112	68,863,626	-	68,863,626

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2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,111,399,689**	**1,031,484,502**	**79,915,187**	**-**	**79,915,187**
2261									
2262	Summary of Intangible Plant by Factor								
2263			S		24,322,658	22,300,789	2,021,868	-	2,021,868
2264			JBG		1,544,227	1,201,980	342,247	-	342,247
2265			JBE		-	-	-	-	-
2266			SG		131,482,495	120,991,799	10,490,696	-	10,490,696
2267			SO		516,413,784	479,828,031	36,585,753	-	36,585,753
2268			CN		233,126,582	217,406,900	15,719,682	-	15,719,682
2269			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2270			CAGE		64,994,252	64,994,252	-	-	-
2271			CAEW		-	-	-	-	-
2272			CAEE		9,106	9,106	-	-	-
2273			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2274			SG-U		10,501,813	9,663,897	837,916	-	837,916
2275			SE		-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,111,399,689	1,031,484,502	79,915,187	-	79,915,187
2277	Summary of Unclassified Plant (Account 106)								
2278			DP		-	-	-	-	-
2279			DS0		-	-	-	-	-
2280			GP		-	-	-	-	-
2281			HP		-	-	-	-	-
2282			NP		-	-	-	-	-
2283			OP		-	-	-	-	-
2284			TP		-	-	-	-	-
2285			TS0		-	-	-	-	-
2286			IP		-	-	-	-	-
2287			MP						
2288			SP		-	-	-	-	-
2289	Total Unclassified Plant by Factor				-	-	-	-	-
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,677,673,388**	**31,292,808,258**	**2,384,865,131**	**-**	**2,384,865,131**
2292	Summary of Electric Plant by Factor								
2293			S		10,054,589,974	9,330,276,432	724,313,542	-	724,313,542
2294			SE		-	-	-	-	-
2295			JBG		1,489,918,512	1,159,708,127	330,210,385	-	330,210,385
2296			JBE		-	-	-	-	-
2297			SG		12,153,033,332	11,183,369,849	969,663,483	-	969,663,483
2298			SO		829,833,366	771,043,148	58,790,217	-	58,790,217
2299			CN		248,587,971	231,825,731	16,762,240	-	16,762,240
2300			DEU		-	-	-	-	-
2301			CAGW		843,695,733	656,707,592	186,988,141	-	186,988,141
2302			CAGE		6,830,554,966	6,830,554,966	-	-	-
2303			CAEW		-	-	-	-	-
2304			CAEE		4,825,471	4,825,471	-	-	-
2305			SSGCH		-	-	-	-	-
2306			SSGCT		-	-	-	-	-
2307			Less Capital Leases		(11,334,339)	(11,015,868)	(318,471)	-	(318,471)
2308				B8	32,443,704,987	30,157,295,448	2,286,409,538	-	2,286,409,538
2309	105	Plant Held For Future Use							
2310			S		12,385,415	12,385,415	-	-	-
2311			SG		2,104,252	1,936,359	167,894	-	167,894
2312			SG		-	-	-	-	-
2313			SG		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,489,667**	**14,321,774**	**167,894**	**-**	**167,894**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,823,611	158,118	-	158,118
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2329									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,827,584)	(2,827,584)	-	-	-
2332			SG		(645,084)	(593,614)	(51,470)	-	(51,470)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,658,911)**	**(144,607,441)**	**(51,470)**	**-**	**(51,470)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		482,981	479,669	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	482,981	479,669	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		253,215,970	253,215,970	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	253,215,970	253,215,970	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**253,698,951**	**253,695,639**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,335,972	1,807,730	528,241	-	528,241
2368			CAEE		163,352,020	163,352,020	-	-	-
2369			JBE		39,878,112	30,860,334	9,017,778	-	9,017,778
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	205,566,104	196,020,084	9,546,019	-	9,546,019
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	**205,566,104**	**196,020,084**	**9,546,019**	**-**	**9,546,019**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies							
2400			S		357,895,662	333,728,574	24,167,088	-	24,167,088
2401			SG		2,437,091	2,242,641	194,450	-	194,450
2402			SE		-	-	-	-	-
2403			SO		(5,539,321)	(5,146,884)	(392,438)	-	(392,438)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,391,933)	(1,304,742)	(87,191)	-	(87,191)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,320,108	8,811,235	2,508,874	-	2,508,874
2413			CAGE		143,608,947	143,608,947	-	-	-
2414			JBG		491,697	382,723	108,975	-	108,975
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	508,822,253	482,322,495	26,499,758	-	26,499,758
2419									
2420	163	Stores Expense Undistributed							
2421			S		-	-	-	-	-
2422									
2423				B13	-	-	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	256,963	16,037	-	16,037
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(16,037)	16,037	-	16,037
2430									
2431	**Total Materials & Supplies (Net)**			B13	**508,822,253**	**482,306,458**	**26,515,795**	**-**	**26,515,795**
2432									
2433	165	Prepayments							
2434			S		107,510,909	107,510,909	-	-	-
2435			GPS		65,494	60,854	4,640	-	4,640
2436			SG		4,400,675	4,049,555	351,120	-	351,120
2437			CAGW		-	-	-	-	-
2438			CAGE		409,420	409,420	-	-	-
2439			CAEW		-	-	-	-	-
2440			CAEE		(179,539)	(179,539)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		51,824,609	48,153,052	3,671,556	-	3,671,556
2443	**Total Prepayments**			B15	**164,031,568**	**160,004,252**	**4,027,316**	**-**	**4,027,316**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,566,425,284	1,566,252,682	172,602	-	172,602
2447			SG		11,971,759	11,016,559	955,200	-	955,200
2448			CAGE		-	-	-	-	-
2449			CAGE		5,032,773	5,032,773	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		156,058,364	156,058,364	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,739,488,180**	**1,738,360,377**	**1,127,802**	**-**	**1,127,802**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,188,258	3,188,258	-	-	-
2460			CAEW		-	-	-	-	-
2461			CAEE		-	-	-	-	-
2462			SG		71,338,496	65,646,556	5,691,940	-	5,691,940
2463			SO		46,375	43,089	3,285	-	3,285
2464			SE		-	-	-	-	-
2465			CAGW		20,670,920	16,089,628	4,581,292	-	4,581,292
2466			CAGE		56,045,888	56,045,888	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		-	-	-	-	-
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**151,596,446**	**141,319,928**	**10,276,518**	**-**	**10,276,518**
2472									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2473	Working Capital								
2474	CWC	Cash Working Capital							
2475			S		-	-	-	-	-
2476			SO		-	-	-	-	-
2477			SE		-	-	-	-	-
2478				B14	-	-	-	-	-
2479									
2480	OWC	Other Work. Cap.							
2481	131	Cash	SNP		-	-	-	-	-
2482	135	Working Funds	SG		-	-	-	-	-
2483	141	Other A/R	SO		-	-	-	-	-
2484	143	Other A/R	SO		107,282,225	99,681,729	7,600,496	-	7,600,496
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,000,681)	(6,504,713)	(495,969)	-	(495,969)
2487	232	A/P	CAEE		(7,915,632)	(7,915,632)	-	-	-
2488	232	A/P	SG		(2,388,772)	(2,198,177)	(190,595)	-	(190,595)
2489	232	A/P	S		(234,736)	(234,736)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		(10,518,296)	(10,518,296)	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(2,230,866)	(2,230,866)	-	-	-
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	76,993,241	70,079,309	6,913,932	-	6,913,932
2503									
2504	**Total Working Capital**				**76,993,241**	**70,079,309**	**6,913,932**	**-**	**6,913,932**
2505	Miscellaneous Rate Base								
2506	18221	Unrec Plant & Reg Study Costs							
2507			S		-	-	-	-	-
2508									
2509					-	-	-	-	-
2510									
2511	18222	Nuclear Plant - Trojan							
2512			S		-	-	-	-	-
2513			TROJP		-	-	-	-	-
2514			TROJD		-	-	-	-	-
2515				B16	-	-	-	-	-
2516									
2517									
2518									
2519	1869	Misc Deferred Debits-Trojan							
2520			S		-	-	-	-	-
2521			SNPPN		-	-	-	-	-
2522					-	-	-	-	-
2523									
2524	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2525									
2526	**TOTAL RATE BASE ADDITIONS**				**3,124,959,254**	**3,066,274,017**	**58,685,237**	**-**	**58,685,237**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		8,571,269	8,504,721	66,548	-	66,548
2533	2281	Prop Ins	SO		(9,297,000)	(8,638,347)	(658,653)	-	(658,653)
2534	2282	Inj & Dam	SO		(1,512,698,578)	(1,405,530,221)	(107,168,356)	-	(107,168,356)
2535	2283	Pen & Ben	SO		(983,074)	(913,427)	(69,647)	-	(69,647)
2536	2282	Inj & Dam	S		197,762,860	197,762,860	-	-	-
2537	254	Ins Prov	CAEE		-	-	-	-	-
2538				B15	(1,316,644,522)	(1,208,814,414)	(107,830,108)	-	(107,830,108)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
2543				B15	(234,889)	(182,830)	(52,058)	-	(52,058)
2544									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2545	254		TROJD		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		-	-	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Regulatory Liability	S		(1,370,116,723)	(1,275,283,885)	(94,832,837)	-	(94,832,837)
2551				B15	(1,370,116,723)	(1,275,283,885)	(94,832,837)	-	(94,832,837)
2552									
2553	252	Customer Advances for Construction							
2554			S		(69,065,438)	(69,058,638)	(6,800)	-	(6,800)
2555			SG		(144,707,790)	(133,161,878)	(11,545,913)	-	(11,545,913)
2556			CAGE		(72,965,774)	(72,965,774)	-	-	-
2557			CAGW		(3,820)	(2,973)	(847)	-	(847)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(286,742,822)**	**(275,189,263)**	**(11,553,559)**	**-**	**(11,553,559)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(9,302,834)	(8,524,648)	(778,186)	-	(778,186)
2567			GPS		-	-	-	-	-
2568			SO		(5,095,900)	(4,734,877)	(361,023)	-	(361,023)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,088,086)	(2,088,086)	-	-	-
2571			SG		(231,029,764)	(212,596,413)	(18,433,351)	-	(18,433,351)
2572			CAEW		-	-	-	-	-
2573			CAEE		(1,007,521)	(1,007,521)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(248,524,105)	(228,951,545)	(19,572,560)	-	(19,572,560)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		339,940,491	316,640,683	23,299,808	-	23,299,808
2579			CN		-	-	-	-	-
2580			SO		383,900,299	356,702,571	27,197,728	-	27,197,728
2581			IBT		-	-	-	-	-
2582			BADDEBT		6,337,311	5,473,710	863,600	-	863,600
2583			TROJD		-	-	-	-	-
2584			SG		1,367,547	1,258,433	109,114	-	109,114
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	44,952	12,799	-	12,799
2588			CAGE		3,144,902	3,144,902	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		22,925,070	22,925,070	-	-	-
2591			JBE		-	-	-	-	-
2592			SNPD		2,462,117	2,307,889	154,228	-	154,228
2593									
2594	Total Accum Deferred Income Taxes			B19	760,135,488	708,498,211	51,637,277	-	51,637,277
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(115,749,539)	(106,514,141)	(9,235,398)	-	(9,235,398)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(115,749,539)	(106,514,141)	(9,235,398)	-	(9,235,398)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		61,612,171	62,514,374	(902,203)	-	(902,203)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,055,398,923)	(2,847,966,005)	(207,432,918)	-	(207,432,918)
2608			JBE		(1,190,679)	(921,427)	(269,252)	-	(269,252)
2609			SO		-	-	-	-	-
2610			SNPD		-	-	-	-	-
2611			SNP		(362,257)	(337,318)	(24,938)	-	(24,938)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		52,341	52,341	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,995,287,347)	(2,786,658,035)	(208,629,311)	-	(208,629,311)
2620									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622			S		(423,937,070)	(423,894,633)	(42,437)	-	(42,437)
2623			SG		(3,863,459)	(3,555,202)	(308,257)	-	(308,257)
2624			SE		-	-	-	-	-
2625			SO		(36,688,374)	(34,089,156)	(2,599,218)	-	(2,599,218)
2626			GPS		(6,593,119)	(6,126,025)	(467,095)	-	(467,095)
2627			SNP		(442,506)	(412,043)	(30,463)	-	(30,463)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(506,563)	(394,293)	(112,269)	-	(112,269)
2631			CAGE		(169,918)	(169,918)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,313,990)	(25,313,990)	-	-	-
2634			JBE		(987,315)	(764,050)	(223,265)	-	(223,265)
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(498,502,313)	(494,719,309)	(3,783,003)	-	(3,783,003)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,849,403,710)**	**(2,679,393,274)**	**(170,010,436)**	**-**	**(170,010,436)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,918,137)	(1,918,137)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(157,075)	(144,542)	(12,533)	-	(12,533)
2649	**Total Accumulated ITC**			B19	**(2,075,212)**	**(2,062,680)**	**(12,533)**	**-**	**(12,533)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,073,741,983)**	**(5,669,877,891)**	**(403,864,092)**	**-**	**(403,864,092)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(88,903,806)	(85,719,316)	(3,184,490)	-	(3,184,490)
2657			SG-P		(24,174)	(22,245)	(1,929)	-	(1,929)
2658			SG-U		-	-	-	-	-
2659			SG		(96,376,569)	(88,686,897)	(7,689,672)	-	(7,689,672)
2660			CAGW		(198,190,259)	(154,265,386)	(43,924,873)	-	(43,924,873)
2661			CAGE		(3,137,491,101)	(3,137,491,101)	-	-	-
2662			JBG		(774,167,474)	(602,588,869)	(171,578,605)	-	(171,578,605)
2663			CAGE		-	-	-	-	-
2664				B17	(4,295,153,383)	(4,068,773,814)	(226,379,569)	-	(226,379,569)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			SG-P		(365,708,073)	(336,529,040)	(29,179,033)	-	(29,179,033)
2680			SG-U		(118,540,680)	(109,082,583)	(9,458,097)	-	(9,458,097)
2681				B17	(484,248,753)	(445,611,623)	(38,637,130)	-	(38,637,130)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(69,192)	(69,192)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(61,890)	(5,366)	-	(5,366)
2688			CAGW		(268,315,668)	(208,848,912)	(59,466,756)	-	(59,466,756)
2689			CAGE		(400,161,515)	(400,161,515)	-	-	-
2690			SG		(26,304,901)	(24,206,092)	(2,098,810)	-	(2,098,810)
2691				B17	(694,918,532)	(633,347,601)	(61,570,931)	-	(61,570,931)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,474,320,668)**	**(5,147,733,038)**	**(326,587,631)**	**-**	**(326,587,631)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(88,972,998)	(85,788,508)	(3,184,490)	-	(3,184,490)
2702			SG-P		(365,732,247)	(336,551,285)	(29,180,962)	-	(29,180,962)
2703			SG-U		(118,540,680)	(109,082,583)	(9,458,097)	-	(9,458,097)
2704			SG		(122,748,727)	(112,954,879)	(9,793,848)	-	(9,793,848)
2705			CAGW		(466,505,926)	(363,114,298)	(103,391,629)	-	(103,391,629)
2706			CAGE		(3,537,652,616)	(3,537,652,616)	-	-	-
2707			JBG		(774,167,474)	(602,588,869)	(171,578,605)	-	(171,578,605)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,474,320,668)	(5,147,733,038)	(326,587,631)	-	(326,587,631)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			DGP		-	-	-	-	-
2714			DGU		-	-	-	-	-
2715			CAGW		(800,415)	(623,019)	(177,396)	-	(177,396)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,324,962,123)	(2,139,458,570)	(185,503,554)	-	(185,503,554)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,325,762,538)**	**(2,140,081,589)**	**(185,680,949)**	**-**	**(185,680,949)**
2720	108360	Land and Land Rights							
2721			S		(10,850,250)	(10,623,456)	(226,794)	-	(226,794)
2722				B17	(10,850,250)	(10,623,456)	(226,794)	-	(226,794)
2723									
2724	108361	Structures and Improvements							
2725			S		(39,153,929)	(37,362,269)	(1,791,660)	-	(1,791,660)
2726				B17	(39,153,929)	(37,362,269)	(1,791,660)	-	(1,791,660)
2727									
2728	108362	Station Equipment							
2729			S		(396,580,025)	(365,086,802)	(31,493,223)	-	(31,493,223)
2730				B17	(396,580,025)	(365,086,802)	(31,493,223)	-	(31,493,223)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(748,818,086)	(664,828,435)	(83,989,651)	-	(83,989,651)
2738				B17	(748,818,086)	(664,828,435)	(83,989,651)	-	(83,989,651)
2739									
2740	108365	Overhead Conductors							
2741			S		(374,879,675)	(333,611,625)	(41,268,049)	-	(41,268,049)
2742				B17	(374,879,675)	(333,611,625)	(41,268,049)	-	(41,268,049)
2743									
2744	108366	Underground Conduit							
2745			S		(198,232,309)	(185,665,114)	(12,567,195)	-	(12,567,195)
2746				B17	(198,232,309)	(185,665,114)	(12,567,195)	-	(12,567,195)
2747									
2748	108367	Underground Conductors							
2749			S		(422,681,072)	(407,015,621)	(15,665,451)	-	(15,665,451)
2750				B17	(422,681,072)	(407,015,621)	(15,665,451)	-	(15,665,451)
2751									
2752	108368	Line Transformers							
2753			S		(657,258,881)	(586,786,855)	(70,472,027)	-	(70,472,027)
2754				B17	(657,258,881)	(586,786,855)	(70,472,027)	-	(70,472,027)
2755									
2756	108369	Services							
2757			S		(417,530,361)	(379,881,642)	(37,648,719)	-	(37,648,719)
2758				B17	(417,530,361)	(379,881,642)	(37,648,719)	-	(37,648,719)
2759									
2760	108370	Meters							
2761			S		(123,283,380)	(113,429,110)	(9,854,270)	-	(9,854,270)
2762				B17	(123,283,380)	(113,429,110)	(9,854,270)	-	(9,854,270)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,313,743)	(6,885,609)	(428,134)	-	(428,134)
2768				B17	(7,313,743)	(6,885,609)	(428,134)	-	(428,134)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2773									
2774	108373	Street Lights							
2775			S		(33,844,286)	(32,152,639)	(1,691,646)	-	(1,691,646)
2776				B17	(33,844,286)	(32,152,639)	(1,691,646)	-	(1,691,646)
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		2,533,445	2,378,013	155,433	-	155,433
2788					2,533,445	2,378,013	155,433	-	155,433
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,427,892,552)**	**(3,120,951,165)**	**(306,941,386)**	**-**	**(306,941,386)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,427,892,552)	(3,120,951,165)	(306,941,386)	-	(306,941,386)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,427,892,552)	(3,120,951,165)	(306,941,386)	-	(306,941,386)
2797	108GP	General Plant Accumulated Depr							
2798			S		(325,919,594)	(297,968,323)	(27,951,271)	-	(27,951,271)
2799			DGP		-	-	-	-	-
2800			DGU		-	-	-	-	-
2801			SG		(93,549,674)	(86,085,553)	(7,464,120)	-	(7,464,120)
2802			CN		(6,583,831)	(6,139,884)	(443,946)	-	(443,946)
2803			SO		(127,464,694)	(118,434,354)	(9,030,339)	-	(9,030,339)
2804			SE		-	-	-	-	-
2805			CAGW		(1,820,426)	(1,416,965)	(403,461)	-	(403,461)
2806			CAGE		(49,058,999)	(49,058,999)	-	-	-
2807			JBG		(8,960,232)	(6,974,377)	(1,985,855)	-	(1,985,855)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,668,933)	(1,668,933)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(615,026,382)	(567,747,390)	(47,278,993)	-	(47,278,993)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(615,026,382)**	**(567,747,390)**	**(47,278,993)**	**-**	**(47,278,993)**
2842									
2843									
2844									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor								
2846		S			(325,919,594)	(297,968,323)	(27,951,271)	-	(27,951,271)
2847		DGP			-	-	-	-	-
2848		DGU			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(127,464,694)	(118,434,354)	(9,030,339)	-	(9,030,339)
2851		CN			(6,583,831)	(6,139,884)	(443,946)	-	(443,946)
2852		SG			(93,549,674)	(86,085,553)	(7,464,120)	-	(7,464,120)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,820,426)	(1,416,965)	(403,461)	-	(403,461)
2855		CAGE			(49,058,999)	(49,058,999)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,668,933)	(1,668,933)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,960,232)	(6,974,377)	(1,985,855)	-	(1,985,855)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(615,026,382)	(567,747,390)	(47,278,993)	-	(47,278,993)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,843,002,141)**	**(10,976,513,181)**	**(866,488,959)**	**-**	**(866,488,959)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(185,636)	(185,636)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(185,636)	(185,636)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,960,920)	(10,795,062)	(2,165,858)	-	(2,165,858)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,704,572)	(1,583,811)	(120,762)	-	(120,762)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,665,492)	(12,378,872)	(2,286,620)	-	(2,286,620)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(4,105,281)	(3,777,730)	(327,551)	-	(327,551)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(4,105,281)	(3,777,730)	(327,551)	-	(327,551)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,848,110)	(1,847,616)	(493)	-	(493)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(7,513)	(7,513)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(61,456,243)	(56,552,786)	(4,903,457)	-	(4,903,457)
2904			SG-P		(48,749,834)	(44,860,193)	(3,889,641)	-	(3,889,641)
2905			SG-U		(7,166,623)	(6,594,814)	(571,809)	-	(571,809)
2906			CN		(203,530,310)	(189,806,300)	(13,724,011)	-	(13,724,011)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,259,224)	(14,212,435)	(4,046,789)	-	(4,046,789)
2910			CAGE		(29,678,953)	(29,678,953)	-	-	-
2911			JBG		(1,311,359)	(1,020,723)	(290,636)	-	(290,636)
2912			SO		(400,614,524)	(372,232,664)	(28,381,861)	-	(28,381,861)
2913				B18	(772,622,691)	(716,813,996)	(55,808,696)	-	(55,808,696)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(772,622,691)	(716,813,996)	(55,808,696)	-	(55,808,696)
2917									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919			S		-	-	-	-	-
2920			SG		-	-	-	-	-
2921			CAGE		-	-	-	-	-
2922			CAGW		-	-	-	-	-
2923			SO		-	-	-	-	-
2924					-	-	-	-	-
2925									
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927									
2928	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(791,579,101)**	**(733,156,234)**	**(58,422,867)**	**-**	**(58,422,867)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(14,994,665)	(12,828,314)	(2,166,351)	-	(2,166,351)
2935		SG-P			(52,855,115)	(48,637,923)	(4,217,192)	-	(4,217,192)
2936		SG-U			(7,166,623)	(6,594,814)	(571,809)	-	(571,809)
2937		SE			-	-	-	-	-
2938		SO			(402,319,097)	(373,816,474)	(28,502,622)	-	(28,502,622)
2939		CN			(203,530,310)	(189,806,300)	(13,724,011)	-	(13,724,011)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,311,359)	(1,020,723)	(290,636)	-	(290,636)
2942		CAGW			(18,259,224)	(14,212,435)	(4,046,789)	-	(4,046,789)
2943		CAGE			(29,678,953)	(29,678,953)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(7,513)	(7,513)	-	-	-
2946		SG			(61,456,243)	(56,552,786)	(4,903,457)	-	(4,903,457)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(791,579,101)	(733,156,234)	(58,422,867)	-	(58,422,867)