PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	APRIL 2025
FILE:	WA JAM - April 2025
PREPARED BY:	Revenue Requirement Department
DATE:	September 24, 2025
TIME:	2:45:59 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

			UNADJUSTED RESULTS			WASHINGTON	
	Description of Account Summary:	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1	Operating Revenues						
2	General Business Revenue	2.3	563,417,681	526,738,670	36,679,011	0	36,679,011
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,361,791	1,343,601	18,190	0	18,190
5	Other Operating Revenues	2.4	29,584,151	28,454,754	1,129,397	0	1,129,397
6	Total Operating Revenues	2.4	594,363,623	556,537,025	37,826,597	0	37,826,597
7							
8	Operating Expenses:						
9	Steam Production	2.5 & 2.6	36,297,290	31,726,269	4,571,021	0	4,571,021
10	Nuclear Production	2.6 & 2.7	0	0	0	0	0
11	Hydro Production	2.7 & 2.8	5,096,132	4,689,523	406,609	0	406,609
12	Solar Production	2.8	31,808	31,808	0	0	0
13	Wind Production	2.8	4,030,064	3,708,514	321,550	0	321,550
14	Other Renewable Production	2.8 & 2.9	84,937	78,160	6,777	0	6,777
15	Other Power Supply	2.10	87,140,327	79,103,598	8,036,730	0	8,036,730
16	Transmission	2.11 & 2.12	9,689,798	7,991,596	1,698,202	0	1,698,202
17	Distribution	2.12 & 2.13	31,038,910	29,206,808	1,832,102	0	1,832,102
18	Customer Accounts	2.13 & 2.14	7,665,892	6,570,086	1,095,806	0	1,095,806
19	Customer Service	2.14	25,142,902	25,033,389	109,513	0	109,513
20	Sales	2.14 & 2.15	0	0	0	0	0
21	Administrative & General	2.15 & 2.16	24,916,392	23,115,746	1,800,646	0	1,800,646
22							
23	Total O & M Expenses	2.16	231,134,453	211,255,498	19,878,955	0	19,878,955
24							
25	Depreciation	2.16 & 2.17	184,473,282	177,671,251	6,802,031	0	6,802,031
26	Amortization Expense	2.18 & 2.19	(155,550)	(228,826)	73,276	0	73,276
27	Taxes Other Than Income	2.19	20,408,652	17,871,643	2,537,009	0	2,537,009
28	Income Taxes - Federal	2.22 & 2.23	21,654,482	20,593,778	1,060,704	0	1,060,704
29	Income Taxes - State	2.22	4,663,921	4,663,921	0	0	-
30	Income Taxes - Def Net	2.20 & 2.21	0	0	0	0	0
31	Investment Tax Credit Adj.	2.19 & 2.20	(23,058)	(23,058)	0	0	0
32	Misc Revenue & Expense	2.4 & 2.5	(298,358)	(270,380)	(27,978)	0	(27,978)
33							
34	Total Operating Expenses	2.23	461,857,823	431,533,827	30,323,996	0	30,323,996
35							
36	Operating Revenue for Return		132,505,800	125,003,199	7,502,601	0	7,502,601
37							
38	Rate Base:						
39	Electric Plant in Service	2.33	38,133,964,930	35,432,052,728	2,701,912,202	0	2,701,912,202
40	Plant Held for Future Use	2.33	11,183,473	11,066,873	116,600	0	116,600
41	Misc Deferred Debits	2.35	1,768,345,973	1,756,192,950	12,153,023	0	12,153,023
42	Elec Plant Acq Adj	2.33 & 2.34	10,013,155	9,909,177	103,978	0	103,978
43	Pensions	2.34	0	0	0	0	0
44	Prepayments	2.35	207,971,122	193,873,616	14,097,506	0	14,097,506
45	Fuel Stock	2.34	287,655,736	278,216,742	9,438,994	0	9,438,994
46	Material & Supplies	2.35	657,941,119	627,423,322	30,517,797	0	30,517,797
47	Working Capital	2.36	146,201,273	134,380,931	11,820,342	0	11,820,342
48	Weatherization Loans	2.34	349,395,241	349,391,929	3,312	0	3,312
49	Miscellaneous Rate Base	2.36	0	0	0	0	0
50							
51	Total Electric Plant		41,572,672,022	38,792,508,267	2,780,163,754	0	2,780,163,754
52							
53	Rate Base Deductions:						
54	Accum Prov For Depr	2.41	(13,171,317,851)	(12,210,628,210)	(960,689,642)	0	(960,689,642)
55	Accum Prov For Amort	2.42	(162,087,340)	(149,230,889)	(12,856,451)	0	(12,856,451)
56	Accum Def Income Taxes	2.38	(2,946,862,033)	(2,769,494,052)	(177,367,981)	0	(177,367,981)
57	Unamortized ITC	2.38	(1,959,946)	(1,948,114)	(11,833)	0	(11,833)
58	Customer Adv for Const	2.37	(327,367,558)	(312,693,650)	(14,673,908)	0	(14,673,908)
59	Customer Service Deposits	2.36	0	0	0	0	0
60	Misc. Rate Base Deductions	2.36 & 2.37	(2,884,413,204)	(2,678,606,376)	(205,806,829)	0	(205,806,829)
61							
62	Total Rate Base Deductions		(19,494,007,934)	(18,122,601,290)	(1,371,406,643)	0	(1,371,406,643)
63							
64	Total Rate Base		22,078,664,088	20,669,906,977	1,408,757,111	0	1,408,757,111

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers								
440	Residential Sales							
		S		208,752,792	192,520,817	16,231,975	-	16,231,975
			B1	208,752,792	192,520,817	16,231,975	-	16,231,975
442	Commercial & Industrial Sales							
		S		353,072,051	332,699,972	20,372,078	-	20,372,078
		SE		-	-	-	-	-
		SG		-	-	-	-	-
			B1	353,072,051	332,699,972	20,372,078	-	20,372,078
444	Public Street & Highway Lighting							
		S		1,592,838	1,517,881	74,957	-	74,957
		SO		-	-	-	-	-
			B1	1,592,838	1,517,881	74,957	-	74,957
445	Other Sales to Public Authority							
		S		-	-	-	-	-
			B1	-	-	-	-	-
448	Interdepartmental							
		S		-	-	-	-	-
		SO		-	-	-	-	-
			B1	-	-	-	-	-
Total Sales to Ultimate Customers				**563,417,681**	**526,738,670**	**36,679,011**	**-**	**36,679,011**
447	Sales for Resale-Non NPC							
		S		1,343,601	1,343,601	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
				1,343,601	1,343,601	-	-	-
447NPC	Sales for Resale-NPC							
		S		18,190	-	18,190	-	18,190
		SG		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
			B1	18,190	-	18,190	-	18,190
	Total Sales for Resale			1,361,791	1,343,601	18,190	-	18,190
449	Provision for Rate Refund							
		S		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
Total Sales from Electricity				**564,779,471**	**528,082,271**	**36,697,200**	**-**	**36,697,200**
450	Forfeited Discounts & Interest							
		S		1,459,018	1,430,531	28,487	-	28,487
		SO		-	-	-	-	-
			B1	1,459,018	1,430,531	28,487	-	28,487
451	Misc Electric Revenue							
		S		800,784	771,205	29,579	-	29,579
		SG		-	-	-	-	-
		SO		-	-	-	-	-
			B1	800,784	771,205	29,579	-	29,579
453	Water Sales							
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		-	-	-	-	-
			B1	-	-	-	-	-

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
142	454	Rent of Electric Property							
143			S		1,193,610	1,071,327	122,283	-	122,283
144			CAGW		-	-	-	-	-
145			CAGE		143,549	143,549	-	-	-
146			JBG		-	-	-	-	-
147			SG		158,969	146,285	12,684	-	12,684
148			SO		231,645	215,234	16,411	-	16,411
149				B1	1,727,773	1,576,395	151,378	-	151,378
150									
151									
152									
153	456	Other Electric Revenue							
154			S		13,921,520	13,921,520	-	-	-
155			CAGE		606,941	606,941	-	-	-
156			CAGW		6,448	5,019	1,429	-	1,429
157			SO		-	-	-	-	-
158			SG		9,241,903	8,504,512	737,391	-	737,391
159			JBG		292,397	227,593	64,804	-	64,804
160			WRG		-	-	-	-	-
161			WRE		-	-	-	-	-
162			CN		-	-	-	-	-
163			SE		1,527,369	1,411,039	116,330	-	116,330
164				B1	25,596,577	24,676,623	919,954	-	919,954
165									
166		**Total Other Electric Revenues**			**29,584,151**	**28,454,754**	**1,129,397**	**-**	**1,129,397**
167									
168	**Total Electric Operating Revenues**			**B1**	**594,363,623**	**556,537,025**	**37,826,597**	**-**	**37,826,597**
169									
170	Summary of Revenues by Factor								
171		S			582,154,402	545,276,853	36,877,549	-	36,877,549
172		JBG			292,397	227,593	64,804	-	64,804
173		SE			1,527,369	1,411,039	116,330	-	116,330
174		SO			231,645	215,234	16,411	-	16,411
175		SG			9,400,872	8,650,797	750,075	-	750,075
176		CAEW			-	-	-	-	-
177		CN			-	-	-	-	-
178		CAGW			6,448	5,019	1,429	-	1,429
179		CAGE			750,490	750,490	-	-	-
180		WRG			-	-	-	-	-
181		WRE			-	-	-	-	-
182	Total Electric Operating Revenues			B1	594,363,623	556,537,025	37,826,597	-	37,826,597
183	Miscellaneous Revenues								
184	41160	Gain on Sale of Utility Plant - CR							
185			S		-	-	-	-	-
186			SG		-	-	-	-	-
187			SO		-	-	-	-	-
188			DGU		-	-	-	-	-
189			DGP		-	-	-	-	-
190					-	-	-	-	-
191									
192	41170	Loss on Sale of Utility Plant							
193			S		-	-	-	-	-
194			CAGW		-	-	-	-	-
195			CAGE		-	-	-	-	-
196			SG		-	-	-	-	-
197					-	-	-	-	-
198									
199	4118	Gain from Emission Allowances							
200			S		-	-	-	-	-
201			CAEW		-	-	-	-	-
202			CAEE		-	-	-	-	-
203			SE		(41)	(38)	(3)	-	(3)
204				B1	(41)	(38)	(3)	-	(3)
205									
206	41181	Gain from Disposition of NOX Credits							
207			SE		-	-	-	-	-
208					-	-	-	-	-
209									
210	4194	Impact Housing Interest Income							
211			DGU		-	-	-	-	-
212					-	-	-	-	-
213									

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	**DESCRIP**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
214	421	(Gain) / Loss on Sale of Utility Plant							
215			S		97,868	97,868	-	-	-
216			SG		10,447	9,614	834	-	834
217			CAEE		-	-	-	-	-
218			CN		-	-	-	-	-
219			SO		(406,633)	(377,824)	(28,808)	-	(28,808)
220			CAGW		-	-	-	-	-
221			CAGE		-	-	-	-	-
222			SG		-	-	-	-	-
223				B1	(298,317)	(270,342)	(27,975)	-	(27,975)
224									
225	**Total Miscellaneous Revenues**				**(298,358)**	**(270,380)**	**(27,978)**	**-**	**(27,978)**
226	Miscellaneous Expenses								
227	4311	Interest on Customer Deposits							
228			S		-	-	-	-	-
229					-	-	-	-	-
230	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
231									
232	**Net Misc Revenue and Expense**				**(298,358)**	**(270,380)**	**(27,978)**	**-**	**(27,978)**
233									
234	500	Operation Supervision & Engineering							
235			SG		-	-	-	-	-
236			CAGW		4,520	3,518	1,002	-	1,002
237			CAGE		69,615	69,615	-	-	-
238			JBG		1,697,788	1,321,508	376,281	-	376,281
239			JBE		-	-	-	-	-
240				B2	1,771,923	1,394,641	377,282	-	377,282
241									
242	501	Fuel Related							
243			SE		(11,358)	(10,493)	(865)	-	(865)
244			S		-	-	-	-	-
245			SE		-	-	-	-	-
246			CAGW		121,678	94,711	26,968	-	26,968
247			CAGE		-	-	-	-	-
248			CAEW		-	-	-	-	-
249			CAEE		1,559,513	1,559,513	-	-	-
250			JBE		230,276	178,203	52,073	-	52,073
251			CAEE		-	-	-	-	-
252			JBG		-	-	-	-	-
253				B2	1,900,109	1,821,933	78,176	-	78,176
254									
255	501NPC	Fuel Related							
256			S		2,347,576	-	2,347,576	-	2,347,576
257			SE		-	-	-	-	-
258			SE		-	-	-	-	-
259			SE		-	-	-	-	-
260			CAGW		-	-	-	-	-
261			CAGE		-	-	-	-	-
262			CAEW		-	-	-	-	-
263			CAEE		-	-	-	-	-
264			JBE		-	-	-	-	-
265			CAEE		-	-	-	-	-
266			JBG		-	-	-	-	-
267				B2	2,347,576	-	2,347,576	-	2,347,576
268									
269		Total Fuel Related			4,247,684	1,821,933	2,425,751	-	2,425,751
270									
271	502	Steam Expenses							
272			SG		-	-	-	-	-
273			CAGW		76,438	59,497	16,941	-	16,941
274			CAGE		4,299,776	4,299,776	-	-	-
275			JBG		711,803	554,046	157,757	-	157,757
276			CAGE		-	-	-	-	-
277				B2	5,088,016	4,913,319	174,698	-	174,698
278									
279	503	Steam From Other Sources							
280			SE		-	-	-	-	-
281			CAEW		-	-	-	-	-
282			CAEE		-	-	-	-	-
283				B2	-	-	-	-	-
284									
285	503NPC	Steam From Other Sources-NPC							
286			S		27,112	-	27,112	-	27,112
287			SE		-	-	-	-	-
288			CAEE	B2	-	-	-	-	-
289					27,112	-	27,112	-	27,112

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
290									
291	505	Electric Expenses							
292			SG		-	-	-	-	-
293			CAGW		948	738	210	-	210
294			CAGE		55,418	55,418	-	-	-
295			JBG		-	-	-	-	-
296			CAGE		-	-	-	-	-
297				B2	56,366	56,156	210	-	210
298									
299	506	Misc. Steam Expense							
300			SG		150,202	138,218	11,984	-	11,984
301			SE		-	-	-	-	-
302			CAGW		125,921	98,013	27,908	-	27,908
303			CAGE		5,456,551	5,456,551	-	-	-
304			JBG		(3,824,724)	(2,977,051)	(847,673)	-	(847,673)
305			CAGE		-	-	-	-	-
306				B2	1,907,949	2,715,730	(807,781)	-	(807,781)
307									
308	507	Rents							
309			SG		-	-	-	-	-
310			CAGW		-	-	-	-	-
311			CAGE		1,247	1,247	-	-	-
312			JBG		77,778	60,540	17,238	-	17,238
313			CAGE		-	-	-	-	-
314				B2	79,025	61,787	17,238	-	17,238
315									
316	509	Allowances							
317			S		-	-	-	-	-
318			SG		-	-	-	-	-
319			CAGW		-	-	-	-	-
320				B2	-	-	-	-	-
321									
322	510	Maint Supervision & Engineering							
323			SG		-	-	-	-	-
324			CAGW		20,532	15,981	4,550	-	4,550
325			CAGE		262,634	262,634	-	-	-
326			JBG		58,275	45,360	12,915	-	12,915
327			CAGE		-	-	-	-	-
328				B2	341,440	323,975	17,466	-	17,466
329									
330									
331									
332	511	Maintenance of Structures							
333			SG		-	-	-	-	-
334			CAGW		44,362	34,530	9,832	-	9,832
335			CAGE		1,339,705	1,339,705	-	-	-
336			JBG		795,182	618,946	176,236	-	176,236
337			CAGE		-	-	-	-	-
338				B2	2,179,248	1,993,180	186,068	-	186,068
339									
340	512	Maintenance of Boiler Plant							
341			SG		-	-	-	-	-
342			CAGW		619,216	481,979	137,237	-	137,237
343			CAGE		6,397,537	6,397,537	-	-	-
344			JBG		6,367,789	4,956,497	1,411,292	-	1,411,292
345			SG-U		-	-	-	-	-
346				B2	13,384,541	11,836,013	1,548,529	-	1,548,529
347									
348	513	Maintenance of Electric Plant							
349			SG		692	637	55	-	55
350			CAGW		50,919	39,634	11,285	-	11,285
351			CAGE		3,538,756	3,538,756	-	-	-
352			JBG		2,338,647	1,820,333	518,314	-	518,314
353			CAGE		-	-	-	-	-
354				B2	5,929,013	5,399,359	529,654	-	529,654
355									
356	514	Maintenance of Misc. Steam Plant							
357			SG		1,154	1,062	92	-	92
358			CAGW		28,282	22,013	6,268	-	6,268
359			CAGE		946,759	946,759	-	-	-
360			JBG		308,776	240,342	68,434	-	68,434
361			CAGE		-	-	-	-	-
362				B2	1,284,971	1,210,177	74,794	-	74,794
363									
364	**Total Steam Power Generation**			B2	**36,297,290**	**31,726,269**	**4,571,021**	**-**	**4,571,021**
365	517	Operation Super & Engineering							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
369	518	Nuclear Fuel Expense							
370			SE		-	-	-	-	-
371									
372					-	-	-	-	-
373									
374	519	Coolants and Water							
375			SG		-	-	-	-	-
376					-	-	-	-	-
377									
378	520	Steam Expenses							
379			SG		-	-	-	-	-
380					-	-	-	-	-
381									
382									
383									
384	523	Electric Expenses							
385			SG		-	-	-	-	-
386					-	-	-	-	-
387									
388	524	Misc. Nuclear Expenses							
389			SG		-	-	-	-	-
390					-	-	-	-	-
391									
392	528	Maintenance Super & Engineering							
393			SG		-	-	-	-	-
394					-	-	-	-	-
395									
396	529	Maintenance of Structures							
397			SG		-	-	-	-	-
398					-	-	-	-	-
399									
400	530	Maintenance of Reactor Plant							
401			SG		-	-	-	-	-
402					-	-	-	-	-
403									
404	531	Maintenance of Electric Plant							
405			SG		-	-	-	-	-
406					-	-	-	-	-
407									
408	532	Maintenance of Misc Nuclear							
409			SG		-	-	-	-	-
410					-	-	-	-	-
411									
412	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
413									
414	535	Operation Super & Engineering							
415			DGP		-	-	-	-	-
416			CN		-	-	-	-	-
417			SG		-	-	-	-	-
418			SG-P		1,210,594	1,114,004	96,591	-	96,591
419			SG-U		344,455	316,972	27,483	-	27,483
420				B2	1,555,050	1,430,976	124,074	-	124,074
421									
422	536	Water For Power							
423			SG		-	-	-	-	-
424			CAGW		-	-	-	-	-
425			CAGE		-	-	-	-	-
426			SG-P		(2,864)	(2,636)	(229)	-	(229)
427			CAGE		-	-	-	-	-
428				B2	(2,864)	(2,636)	(229)	-	(229)
429									
430	537	Hydraulic Expenses							
431			SG		-	-	-	-	-
432			SG-P		397,640	365,913	31,727	-	31,727
433			SG-U		58,052	53,420	4,632	-	4,632
434			CAGW		-	-	-	-	-
435			CAGE		-	-	-	-	-
436				B2	455,692	419,334	36,359	-	36,359
437									
438	538	Electric Expenses							
439			DGP		-	-	-	-	-
440			CAGW		-	-	-	-	-
441			CAGE		-	-	-	-	-
442			CAGW		-	-	-	-	-
443			CAGE		-	-	-	-	-
444				B2	-	-	-	-	-
445									

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
539	Misc. Hydro Expenses							
		SG		-	-	-	-	-
		SG-P		802,077	738,081	63,996	-	63,996
		SG-U		1,583,781	1,457,415	126,366	-	126,366
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	2,385,858	2,195,495	190,362	-	190,362
540	Rents (Hydro Generation)							
		SG		-	-	-	-	-
		SG-P		153,504	141,256	12,248	-	12,248
		SG-U		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	153,504	141,256	12,248	-	12,248
541	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		SG-P		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
542	Maintenance of Structures							
		SG		-	-	-	-	-
		SG-P		40,646	37,403	3,243	-	3,243
		SG-U		4,448	4,094	355	-	355
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	45,095	41,497	3,598	-	3,598
543	Maintenance of Dams & Waterways							
		SG		-	-	-	-	-
		SG-P		33,329	30,669	2,659	-	2,659
		SG-U		24,198	22,267	1,931	-	1,931
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	57,526	52,936	4,590	-	4,590
544	Maintenance of Electric Plant							
		SG		-	-	-	-	-
		SG-P		38,175	35,129	3,046	-	3,046
		SG-U		49,474	45,527	3,947	-	3,947
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	87,649	80,656	6,993	-	6,993
545	Maintenance of Misc. Hydro Plant							
		SG		-	-	-	-	-
		SG-P		259,566	238,856	20,710	-	20,710
		SG-U		99,057	91,153	7,904	-	7,904
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	358,622	330,009	28,614	-	28,614
Total Hydraulic Power Generation			B2	**5,096,132**	**4,689,523**	**406,609**	**-**	**406,609**
558XP	Solar Power Expenses							
		S		31,808	31,808	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B2	31,808	31,808	-	-	-
Total Solar Power Generation				**31,808**	**31,808**	**-**	**-**	**-**
558WP	Wind Power Expenses							
		S		-	-	-	-	-
		SG		4,030,064	3,708,514	321,550	-	321,550
		CAGW		-	-	-	-	-
			B2	4,030,064	3,708,514	321,550	-	321,550
Total Wind Power Generation				**4,030,064**	**3,708,514**	**321,550**	**-**	**321,550**

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
558RP	Other Renewable Expenses							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B2	-	-	-	-	-
559	Other Renewable Expenses							
		S		-	-	-	-	-
		SG		84,937	78,160	6,777	-	6,777
		CAGW		-	-	-	-	-
			B2	84,937	78,160	6,777	-	6,777
Total Other Renewable Power Generation				**84,937**	**78,160**	**6,777**	**-**	**6,777**
546	Operation Super & Engineering							
		SG		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		3,332	2,594	738	-	738
		CAGE		17,884	17,884	-	-	-
		CAGE		-	-	-	-	-
			B2	21,216	20,477	738	-	738
547	Fuel							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SSECT		-	-	-	-	-
			B2	-	-	-	-	-
547NPC	Fuel-NPC							
		S		1,263,603	-	1,263,603	-	1,263,603
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SE		-	-	-	-	-
			B2	1,263,603	-	1,263,603	-	1,263,603
548	Generation Expense							
		SG		(2,311)	(2,127)	(184)	-	(184)
		CAGW		1,283,296	998,879	284,417	-	284,417
		CAGE		809,405	809,405	-	-	-
		S		-	-	-	-	-
			B2	2,090,390	1,806,157	284,232	-	284,232
549	Miscellaneous Other							
		S		-	-	-	-	-
		SG		3,095	2,848	247	-	247
		CAGW		125,287	97,520	27,767	-	27,767
		CAGE		155,360	155,360	-	-	-
		CAGE		-	-	-	-	-
			B2	283,742	255,728	28,014	-	28,014
550	Rents							
		S		-	-	-	-	-
		SG		(1,199)	(1,103)	(96)	-	(96)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	(1,199)	(1,103)	(96)	-	(96)
551	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
552	Maintenance of Structures							
		SG		-	-	-	-	-
		CAGW		3,322	2,585	736	-	736
		CAGE		292,532	292,532	-	-	-
		CAGE		-	-	-	-	-
			B2	295,853	295,117	736	-	736

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	**DESCRIP**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
553	Maint of Generation & Electric Plant							
		SG		-	-	-	-	-
		CAGW		196,491	152,943	43,548	-	43,548
		CAGE		4,866,910	4,866,910	-	-	-
		CAGE		-	-	-	-	-
			B2	5,063,401	5,019,853	43,548	-	43,548
554	Maintenance of Misc. Other							
		SG		2,631	2,421	210	-	210
		CAGW		-	-	-	-	-
		CAGE		23,062	23,062	-	-	-
		CAGE		-	-	-	-	-
			B2	25,692	25,482	210	-	210
Total Other Power Generation			**B2**	**9,042,699**	**7,421,712**	**1,620,987**	**-**	**1,620,987**
555	Purchased Power							
		S		67,022,789	67,022,789	-	-	-
		CAEW		-	-	-	-	-
		CAGW		-	-	-	-	-
				67,022,789	67,022,789	-	-	-
555NPC	Purchased Power-NPC							
		SG		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		DGP		-	-	-	-	-
		S		6,120,254	-	6,120,254	-	6,120,254
				6,120,254	-	6,120,254	-	6,120,254
	Total Purchased Power		B2	73,143,043	67,022,789	6,120,254	-	6,120,254
556	System Control & Load Dispatch							
		SG		194,537	179,016	15,522	-	15,522
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	194,537	179,016	15,522	-	15,522
557	Other Expenses							
		S		869,603	869,603	-	-	-
		SG		3,116,266	2,867,626	248,640	-	248,640
		SGCT		-	-	-	-	-
		SO		-	-	-	-	-
		CAEE		-	-	-	-	-
		TROJP		-	-	-	-	-
		CAGW		13,959	10,866	3,094	-	3,094
		CAGE		632,831	632,831	-	-	-
		JBG		127,389	99,156	28,233	-	28,233
		CAEW		-	-	-	-	-
		JBE		-	-	-	-	-
			B2	4,760,048	4,480,081	279,967	-	279,967
Embedded Cost Differentials								
Company Owned Hydro		DGP		-	-	-	-	-
Company Owned Hydro		SG		-	-	-	-	-
Mid-C Contract		MC		-	-	-	-	-
Mid-C Contract		SG		-	-	-	-	-
Existing QF Contracts		S		-	-	-	-	-
Existing QF Contracts		SG		-	-	-	-	-
				-	-	-	-	-
Total Other Power Supply			B2	**78,097,629**	**71,681,886**	**6,415,743**	**-**	**6,415,743**
TOTAL PRODUCTION EXPENSE			B2	**132,680,559**	**119,337,873**	**13,342,686**	**-**	**13,342,686**

APRIL 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
674	Summary of Production Expense by Factor								
675			S		77,682,744	67,924,199	9,758,545	-	9,758,545
676			SG		7,580,068	6,975,272	604,797	-	604,797
677			SE		(11,358)	(10,493)	(865)	-	(865)
678			JBG		8,658,703	6,739,676	1,919,027	-	1,919,027
679			TROJP		-	-	-	-	-
680			JBE		230,276	178,203	52,073	-	52,073
681			SG-P		2,932,666	2,698,675	233,991	-	233,991
682			SG-U		2,163,466	1,990,848	172,618	-	172,618
683			DEP		-	-	-	-	-
684			CAGW		2,718,500	2,115,999	602,501	-	602,501
685			CAGE		29,165,981	29,165,981	-	-	-
686			CAEW		-	-	-	-	-
687			CAEE		1,559,513	1,559,513	-	-	-
688			SNPPS		-	-	-	-	-
689			SNPPO		-	-	-	-	-
690			DGU		-	-	-	-	-
691			MC		-	-	-	-	-
692			SSGCT		-	-	-	-	-
693			SSECT		-	-	-	-	-
694			SSGC		-	-	-	-	-
695			SSGCH		-	-	-	-	-
696			SSECH		-	-	-	-	-
697	Total Production Expense by Factor			B2	132,680,559	119,337,873	13,342,686	-	13,342,686
698	560	Operation Supervision & Engineering							
699			SG		1,132,480	1,042,122	90,358	-	90,358
700			JBG		-	-	-	-	-
701			CAGW		-	-	-	-	-
702			CAGE		-	-	-	-	-
703				B2	1,132,480	1,042,122	90,358	-	90,358
704									
705	561	Load Dispatching							
706			SG		1,664,153	1,531,374	132,779	-	132,779
707			JBG		-	-	-	-	-
708			CAGW		-	-	-	-	-
709			CAGE		-	-	-	-	-
710				B2	1,664,153	1,531,374	132,779	-	132,779
711	562	Station Expense							
712			SG		252,765	232,597	20,168	-	20,168
713			JBG		-	-	-	-	-
714			CAGW		-	-	-	-	-
715			CAGE		-	-	-	-	-
716				B2	252,765	232,597	20,168	-	20,168
717									
718	563	Overhead Line Expense							
719			SG		85,779	78,935	6,844	-	6,844
720			CAGW		-	-	-	-	-
721			CAGE		-	-	-	-	-
722				B2	85,779	78,935	6,844	-	6,844
723									
724	564	Underground Line Expense							
725			SG		-	-	-	-	-
726			CAGW		-	-	-	-	-
727			CAGE		-	-	-	-	-
728				B2	-	-	-	-	-
729									
730	565	Transmission of Electricity by Others							
731			SG		-	-	-	-	-
732			SE		-	-	-	-	-
733			CAGW		-	-	-	-	-
734			CAGE		-	-	-	-	-
735			CAEW		-	-	-	-	-
736			CAEE		-	-	-	-	-
737				B2	-	-	-	-	-
738									
739	565NPC	Transmission of Electricity by Others-NPC							
740			S		1,005,284	-	1,005,284	-	1,005,284
741			SE		-	-	-	-	-
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744			CAEW		-	-	-	-	-
745			SG		-	-	-	-	-
746					1,005,284	-	1,005,284	-	1,005,284
747									
748		Total Transmission of Electricity by Others			1,005,284	-	1,005,284	-	1,005,284
749									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
566	Misc. Transmission Expense							
		SG		521,291	479,698	41,593	-	41,593
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		S		-	-	-	-	-
			B2	521,291	479,698	41,593	-	41,593
567	Rents - Transmission							
		SG		148,180	136,357	11,823	-	11,823
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	148,180	136,357	11,823	-	11,823
568	Maint Supervision & Engineering							
		SG		216,363	199,100	17,263	-	17,263
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	216,363	199,100	17,263	-	17,263
569	Maintenance of Structures							
		SG		634,930	584,271	50,660	-	50,660
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	634,930	584,271	50,660	-	50,660
570	Maintenance of Station Equipment							
		SG		1,422,319	1,308,835	113,484	-	113,484
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,422,319	1,308,835	113,484	-	113,484
571	Maintenance of Overhead Lines							
		SG		2,505,895	2,305,955	199,940	-	199,940
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	2,505,895	2,305,955	199,940	-	199,940
572	Maintenance of Underground Lines							
		SG		103,574	95,310	8,264	-	8,264
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	103,574	95,310	8,264	-	8,264
573	Maint of Misc. Transmission Plant							
		SG		(3,214)	(2,958)	(256)	-	(256)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	(3,214)	(2,958)	(256)	-	(256)
TOTAL TRANSMISSION EXPENSE			B2	**9,689,798**	**7,991,596**	**1,698,202**	**-**	**1,698,202**
Summary of Transmission Expense by Factor								
		S		1,005,284	-	1,005,284	-	1,005,284
		SG		8,684,514	7,991,596	692,918	-	692,918
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
Total Transmission Expense by Factor			B2	9,689,798	7,991,596	1,698,202	-	1,698,202
580	Operation Supervision & Engineering							
		S		844,468	810,004	34,464	-	34,464
		SNPD		1,988,183	1,863,642	124,540	-	124,540
			B2	2,832,651	2,673,647	159,004	-	159,004
581	Load Dispatching							
		S		-	-	-	-	-
		SNPD		1,333,150	1,249,641	83,509	-	83,509
			B2	1,333,150	1,249,641	83,509	-	83,509
582	Station Expense							
		S		481,990	476,563	5,427	-	5,427
		SNPD		-	-	-	-	-
			B2	481,990	476,563	5,427	-	5,427
583	Overhead Line Expenses							
		S		1,121,680	1,096,807	24,874	-	24,874
		SNPD		-	-	-	-	-
			B2	1,121,680	1,096,807	24,874	-	24,874

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
584	Underground Line Expense							
		S		-	-	-	-	-
		SNPD		-	-	-	-	-
			B2	-	-	-	-	-
585	Street Lighting & Signal Systems							
		S		-	-	-	-	-
		SNPD		24,719	23,171	1,548	-	1,548
			B2	24,719	23,171	1,548	-	1,548
586	Meter Expenses							
		S		467,412	452,089	15,323	-	15,323
		SNPD		-	-	-	-	-
			B2	467,412	452,089	15,323	-	15,323
587	Customer Installation Expenses							
		S		1,823,172	1,692,005	131,167	-	131,167
		SNPD		-	-	-	-	-
			B2	1,823,172	1,692,005	131,167	-	131,167
588	Misc. Distribution Expenses							
		S		(158,360)	(151,462)	(6,898)	-	(6,898)
		SG		-	-	-	-	-
		SNPD		(211,150)	(197,923)	(13,226)	-	(13,226)
			B2	(369,510)	(349,386)	(20,124)	-	(20,124)
589	Rents							
		S		170,103	158,999	11,104	-	11,104
		SNPD		61,017	57,195	3,822	-	3,822
			B2	231,120	216,193	14,926	-	14,926
590	Maint Supervision & Engineering							
		S		261,635	243,464	18,171	-	18,171
		SNPD		360,286	337,717	22,568	-	22,568
			B2	621,921	581,181	40,739	-	40,739
591	Maintenance of Structures							
		S		482,312	479,909	2,402	-	2,402
		SNPD		2,708	2,539	170	-	170
			B2	485,020	482,448	2,572	-	2,572
592	Maintenance of Station Equipment							
		S		1,196,144	1,083,251	112,893	-	112,893
		SNPD		446,388	418,426	27,962	-	27,962
			B2	1,642,532	1,501,677	140,855	-	140,855
593	Maintenance of Overhead Lines							
		S		16,698,730	15,626,385	1,072,345	-	1,072,345
		SNPD		321,859	301,697	20,161	-	20,161
			B2	17,020,589	15,928,082	1,092,507	-	1,092,507
594	Maintenance of Underground Lines							
		S		3,039,075	2,908,504	130,571	-	130,571
		SNPD		659	617	41	-	41
			B2	3,039,734	2,909,122	130,612	-	130,612
595	Maintenance of Line Transformers							
		S		-	-	-	-	-
		SNPD		70,673	66,246	4,427	-	4,427
			B2	70,673	66,246	4,427	-	4,427
596	Maint of Street Lighting & Signal Sys.							
		S		171,572	168,184	3,388	-	3,388
		SNPD		-	-	-	-	-
			B2	171,572	168,184	3,388	-	3,388
597	Maintenance of Meters							
		S		51,271	47,230	4,041	-	4,041
		SNPD		(15,435)	(14,468)	(967)	-	(967)
			B2	35,836	32,762	3,074	-	3,074
598	Maint of Misc. Distribution Plant							
		S		102,911	98,483	4,428	-	4,428
		SNPD		(98,261)	(92,106)	(6,155)	-	(6,155)
			B2	4,650	6,377	(1,727)	-	(1,727)
TOTAL DISTRIBUTION EXPENSE			B2	**31,038,910**	**29,206,808**	**1,832,102**	**-**	**1,832,102**

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Distribution Expense by Factor								
		S		26,754,115	25,190,414	1,563,701	-	1,563,701
		SNPD		4,284,795	4,016,394	268,401	-	268,401
Total Distribution Expense by Factor			B2	31,038,910	29,206,808	1,832,102	-	1,832,102
901	Supervision							
		S		-	-	-	-	-
		CN		2,015,802	1,879,877	135,925	-	135,925
			B2	2,015,802	1,879,877	135,925	-	135,925
902	Meter Reading Expense							
		S		651,607	579,297	72,309	-	72,309
		CN		106,504	99,322	7,182	-	7,182
			B2	758,110	678,619	79,491	-	79,491
903	Customer Receipts & Collections							
		S		587,101	499,508	87,593	-	87,593
		CN		2,152,748	2,007,588	145,159	-	145,159
			B2	2,739,848	2,507,096	232,752	-	232,752
904	Uncollectible Accounts							
		S		2,147,551	1,500,195	647,356	-	647,356
		SG		-	-	-	-	-
		CN		4,186	3,903	282	-	282
			B2	2,151,736	1,504,098	647,638	-	647,638
905	Misc. Customer Accounts Expense							
		S		395	395	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CN		-	-	-	-	-
			B2	395	395	-	-	-
TOTAL CUSTOMER ACCOUNTS EXP			B2	**7,665,892**	**6,570,086**	**1,095,806**	**-**	**1,095,806**
Summary of Customer Accts Exp by Factor								
		S		3,386,653	2,579,396	807,258	-	807,258
		CN		4,279,239	3,990,690	288,548	-	288,548
		SG		-	-	-	-	-
Total Customer Accounts Expense by Factor			B2	7,665,892	6,570,086	1,095,806	-	1,095,806
907	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
			B2	-	-	-	-	-
908	Customer Assistance							
		S		24,211,333	24,173,076	38,257	-	38,257
		CN		380,453	354,799	25,654	-	25,654
			B2	24,591,786	24,527,875	63,911	-	63,911
909	Informational & Instructional Adv							
		S		213,472	190,637	22,835	-	22,835
		CN		316,789	295,428	21,361	-	21,361
		CAGW		-	-	-	-	-
		SO		-	-	-	-	-
			B2	530,260	486,065	44,196	-	44,196
910	Misc. Customer Service							
		S		-	-	-	-	-
		CN		20,855	19,449	1,406	-	1,406
			B2	20,855	19,449	1,406	-	1,406
TOTAL CUSTOMER SERVICE EXPENSE			B2	**25,142,902**	**25,033,389**	**109,513**	**-**	**109,513**
Summary of Customer Service Exp by Factor								
		S		24,424,805	24,363,713	61,092	-	61,092
		CN		718,097	669,676	48,421	-	48,421
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
Total Customer Service Expense by Factor			B2	25,142,902	25,033,389	109,513	-	109,513
911	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
990									
991	912	Demonstration & Selling Expense							
992			S		-	-	-	-	-
993			CN		-	-	-	-	-
994					-	-	-	-	-
995									
996	913	Advertising Expense							
997			S		-	-	-	-	-
998			CN		-	-	-	-	-
999					-	-	-	-	-
1000									
1001	916	Misc. Sales Expense							
1002			S		-	-	-	-	-
1003			CN		-	-	-	-	-
1004				B2	-	-	-	-	-
1005									
1006	**TOTAL SALES EXPENSE**			**B2**	**-**	**-**	**-**	**-**	**-**
1007									
1008									
1009	Total Sales Expense by Factor								
1010		S			-	-	-	-	-
1011		CN			-	-	-	-	-
1012	Total Sales Expense by Factor			B2	-	-	-	-	-
1013									
1014	**Total Customer Service Exp Including Sales**				**25,142,902**	**25,033,389**	**109,513**	**-**	**109,513**
1015	920	Administrative & General Salaries							
1016			S		15,858	15,858	-	-	-
1017			CN		-	-	-	-	-
1018			SO		7,540,656	7,006,432	534,224	-	534,224
1019				B2	7,556,514	7,022,290	534,224	-	534,224
1020									
1021	921	Office Supplies & expenses							
1022			S		(8,278)	(8,651)	373	-	373
1023			CN		9,756	9,098	658	-	658
1024			SO		1,002,489	931,467	71,022	-	71,022
1025				B2	1,003,966	931,913	72,053	-	72,053
1026									
1027	922	A&G Expenses Transferred							
1028			S		-	-	-	-	-
1029			CN		-	-	-	-	-
1030			SO		(3,492,483)	(3,245,056)	(247,428)	-	(247,428)
1031				B2	(3,492,483)	(3,245,056)	(247,428)	-	(247,428)
1032									
1033	923	Outside Services							
1034			S		174,412	173,903	510	-	510
1035			JBG		-	-	-	-	-
1036			CAGE		-	-	-	-	-
1037			CAGW		-	-	-	-	-
1038			SO		2,855,740	2,653,423	202,317	-	202,317
1039			SG		-	-	-	-	-
1040				B2	3,030,153	2,827,326	202,827	-	202,827
1041									
1042	924	Property Insurance							
1043			S		1,717,829	1,603,967	113,862	-	113,862
1044			CAGW		-	-	-	-	-
1045			SO		664,892	617,788	47,105	-	47,105
1046				B2	2,382,721	2,221,754	160,967	-	160,967
1047									
1048	925	Injuries & Damages							
1049			S		(9,930)	(9,930)	-	-	-
1050			SO		10,431,866	9,692,812	739,054	-	739,054
1051				B2	10,421,936	9,682,882	739,054	-	739,054
1052									
1053	926	Employee Pensions & Benefits							
1054			S		64,607	44,960	19,647	-	19,647
1055			CN		-	-	-	-	-
1056			SO		(540,373)	(502,090)	(38,283)	-	(38,283)
1057				B2	(475,766)	(457,130)	(18,636)	-	(18,636)
1058									
1059	927	Franchise Requirements							
1060			S		-	-	-	-	-
1061			SO		-	-	-	-	-
1062				B2	-	-	-	-	-
1063									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1064	928	Regulatory Commission Expense							
1065			S		2,083,722	1,899,877	183,845	-	183,845
1066			CAEE		-	-	-	-	-
1067			SO		183,778	170,758	13,020	-	13,020
1068			CAGW		-	-	-	-	-
1069			CAGE		-	-	-	-	-
1070			SG		517,707	476,401	41,307	-	41,307
1071				B2	2,785,207	2,547,036	238,172	-	238,172
1072									
1073	929	Duplicate Charges							
1074			S		-	-	-	-	-
1075			CAGW		-	-	-	-	-
1076			CN		-	-	-	-	-
1077			JBG		-	-	-	-	-
1078			SG		-	-	-	-	-
1079			SNPD		-	-	-	-	-
1080			SO		(1,330,192)	(1,235,954)	(94,239)	-	(94,239)
1081				B2	(1,330,192)	(1,235,954)	(94,239)	-	(94,239)
1082									
1083	930	Misc General Expenses							
1084			S		5,714	5,714	-	-	-
1085			CN		-	-	-	-	-
1086			JBG		-	-	-	-	-
1087			SO		197,925	183,903	14,022	-	14,022
1088				B2	203,639	189,616	14,022	-	14,022
1089									
1090	931	Rents							
1091			S		8,704	8,242	462	-	462
1092			SO		43,193	40,133	3,060	-	3,060
1093				B2	51,897	48,376	3,522	-	3,522
1094									
1095	935	Maintenance of General Plant							
1096			S		19,557	18,883	673	-	673
1097			CN		13,316	12,418	898	-	898
1098			SO		2,745,929	2,551,391	194,538	-	194,538
1099				B2	2,778,801	2,582,693	196,109	-	196,109
1100									
1101	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**24,916,392**	**23,115,746**	**1,800,646**	**-**	**1,800,646**
1102									
1103	Summary of A&G Expense by Factor								
1104			S		4,072,194	3,752,822	319,372	-	319,372
1105			SO		20,303,419	18,865,007	1,438,412	-	1,438,412
1106			SG		517,707	476,401	41,307	-	41,307
1107			CN		23,072	21,516	1,556	-	1,556
1108			CAEE		-	-	-	-	-
1109			CAGW		-	-	-	-	-
1110			CAGE		-	-	-	-	-
1111	Total A&G Expense by Factor			B2	24,916,392	23,115,746	1,800,646	-	1,800,646
1112									
1113	**TOTAL O&M EXPENSE**			B2	**231,134,453**	**211,255,498**	**19,878,955**	**-**	**19,878,955**
1114	403SP	Steam Depreciation							
1115			DGP		-	-	-	-	-
1116			DGU		-	-	-	-	-
1117			SG		-	-	-	-	-
1118			CAGW		1,706,617	1,328,380	378,237	-	378,237
1119			CAGE		22,120,256	22,120,256	-	-	-
1120			JBG		5,659,093	4,404,869	1,254,224	-	1,254,224
1121			S		86,028,486	86,028,486	-	-	-
1122				B3	115,514,452	113,881,991	1,632,461	-	1,632,461
1123									
1124	403NP	Nuclear Depreciation							
1125			DGP		-	-	-	-	-
1126					-	-	-	-	-
1127									
1128	403HP	Hydro Depreciation							
1129			SG-P		1,982,713	1,824,516	158,196	-	158,196
1130			DGU		-	-	-	-	-
1131			CAGW		-	-	-	-	-
1132			CAGE		-	-	-	-	-
1133			SG		53,671	49,388	4,282	-	4,282
1134			SG-U		783,141	720,656	62,485	-	62,485
1135				B3	2,819,524	2,594,561	224,964	-	224,964
1136									
1137	403XP	Solar Depreciation							
1138			S		2,436	2,436	-	-	-
1139			SG		-	-	-	-	-
1140			CAGW		-	-	-	-	-
1141				B3	2,436	2,436	-	-	-
1142									

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	FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1143	403WP	Wind Depreciation							
1144			S		-	-	-	-	-
1145			SG		12,699,306	11,686,056	1,013,249	-	1,013,249
1146			CAGW		-	-	-	-	-
1147				B3	12,699,306	11,686,056	1,013,249	-	1,013,249
1148									
1149	403RP	Other Renewable Depreciation							
1150			S		-	-	-	-	-
1151			SG		456,925	420,468	36,457	-	36,457
1152			CAGW		-	-	-	-	-
1153				B3	456,925	420,468	36,457	-	36,457
1154									
1155	403OP	Other Production Depreciation							
1156			S		-	-	-	-	-
1157			SG		-	-	-	-	-
1158			CAGW		2,091,869	1,628,248	463,621	-	463,621
1159			CAGE		4,722,680	4,722,680	-	-	-
1160			SG		-	-	-	-	-
1161			CAGE		-	-	-	-	-
1162				B3	6,814,549	6,350,929	463,621	-	463,621
1163									
1164	403TP	Transmission Depreciation							
1165			S		25,067	25,067	-	-	-
1166			DGU		-	-	-	-	-
1167			CAGW		3,545	2,759	786	-	786
1168			CAGE		-	-	-	-	-
1169			JBG		227	177	50	-	50
1170			SG		17,082,580	15,719,599	1,362,981	-	1,362,981
1171				B3	17,111,419	15,747,602	1,363,817	-	1,363,817
1172									
1173									
1174									
1175	403	Distribution Depreciation							
1176	360	Land & Land Rights	S		46,167	45,329	838	-	838
1177	361	Structures	S		228,200	216,106	12,094	-	12,094
1178	362	Station Equipment	S		3,137,723	2,942,126	195,597	-	195,597
1179	362	Station Equipment	CAGE		-	-	-	-	-
1180	362	Station Equipment	SG		-	-	-	-	-
1181	363	Storage Battery Equipmen	S		640,920	605,689	35,232	-	35,232
1182	363	Storage Battery Equipmen	SO		110,970	103,108	7,862	-	7,862
1183	364	Poles & Towers	S		5,199,612	4,765,444	434,168	-	434,168
1184	365	OH Conductors	S		2,332,050	2,103,809	228,242	-	228,242
1185	366	UG Conduit	S		1,033,464	981,916	51,549	-	51,549
1186	367	UG Conductor	S		2,097,359	2,027,027	70,332	-	70,332
1187	368	Line Trans	S		3,491,453	3,217,675	273,777	-	273,777
1188	369	Services	S		2,129,589	1,960,041	169,548	-	169,548
1189	370	Meters	S		1,165,120	1,092,041	73,080	-	73,080
1190	371	Inst Cust Prem	S		38,905	37,129	1,777	-	1,777
1191	372	Leased Property	S		-	-	-	-	-
1192	373	Street Lighting	S		201,754	191,944	9,810	-	9,810
1193				B3	21,853,288	20,289,384	1,563,905	-	1,563,905
1194									
1195	403GP	General Depreciation							
1196			S		611,818	570,794	41,024	-	41,024
1197			DGP		-	-	-	-	-
1198			DGU		-	-	-	-	-
1199			SE		-	-	-	-	-
1200			CN		797,962	744,155	53,806	-	53,806
1201			SG		138,918	127,834	11,084	-	11,084
1202			SO		5,540,823	5,148,278	392,544	-	392,544
1203			CAGW		6,084	4,736	1,348	-	1,348
1204			CAGE		80,666	80,666	-	-	-
1205			JBG		16,923	13,172	3,751	-	3,751
1206			JBE		-	-	-	-	-
1207			CAEE		8,190	8,190	-	-	-
1208			SG-P		-	-	-	-	-
1209			SG-U		-	-	-	-	-
1210				B3	7,201,383	6,697,825	503,558	-	503,558
1211									
1212	403GV0	General Vehicles							
1213			SG		-	-	-	-	-
1214					-	-	-	-	-
1215									
1216	403MP	Mining Depreciation							
1217			CAEE		-	-	-	-	-
1218				B3	-	-	-	-	-
1219									
1220	403EP	Experimental Plant Depreciation							
1221			DGP		-	-	-	-	-
1222			SG		-	-	-	-	-
1223					-	-	-	-	-

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	FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1224	4031	ARO Depreciation							
1225			S		-	-	-	-	-
1226					-	-	-	-	-
1227									
1228									
1229	**TOTAL DEPRECIATION EXPENSE**			B3	**184,473,282**	**177,671,251**	**6,802,031**	**-**	**6,802,031**
1230									
1231	Summary of Depreciation Expense by Factor								
1232		S			108,410,125	106,813,058	1,597,067	-	1,597,067
1233		JBG			5,676,243	4,418,218	1,258,025	-	1,258,025
1234		DGU			-	-	-	-	-
1235		SG			30,431,400	28,003,346	2,428,054	-	2,428,054
1236		SO			5,651,792	5,251,387	400,406	-	400,406
1237		CN			797,962	744,155	53,806	-	53,806
1238		SE			-	-	-	-	-
1239		CAGW			3,808,115	2,964,123	843,992	-	843,992
1240		CAGE			26,923,602	26,923,602	-	-	-
1241		CAEW			-	-	-	-	-
1242		CAEE			8,190	8,190	-	-	-
1243		SG-P			1,982,713	1,824,516	158,196	-	158,196
1244		SG-U			783,141	720,656	62,485	-	62,485
1245	Total Depreciation Expense By Factor			B3	184,473,282	177,671,251	6,802,031	-	6,802,031
1246									
1247	404GP	Amort of LT Plant - Capital Lease Gen							
1248			S		15,845	6,857	8,988	-	8,988
1249			SG		-	-	-	-	-
1250			SO		17,523	16,282	1,241	-	1,241
1251			SG-P		-	-	-	-	-
1252			SG-U		-	-	-	-	-
1253			CAGW		-	-	-	-	-
1254			CAGE		-	-	-	-	-
1255			DGP		-	-	-	-	-
1256				B4	33,369	23,139	10,230	-	10,230
1257									
1258	404SP	Amort of LT Plant - Cap Lease Steam							
1259			SG		-	-	-	-	-
1260			DGP		-	-	-	-	-
1261					-	-	-	-	-
1262									
1263	404IP	Amort of LT Plant - Intangible Plant							
1264			S		13,496	13,496	-	-	-
1265			SE		-	-	-	-	-
1266			SG		283,940	261,285	22,655	-	22,655
1267			SO		-	-	-	-	-
1268			CN		-	-	-	-	-
1269			SG-P		224,809	206,872	17,937	-	17,937
1270			SG-U		22,024	20,267	1,757	-	1,757
1271			DGP		-	-	-	-	-
1272			CAGE		-	-	-	-	-
1273			CAGE		-	-	-	-	-
1274			CAGW		30,973	24,108	6,865	-	6,865
1275			CAGE		119,590	119,590	-	-	-
1276			JBG		8,171	6,360	1,811	-	1,811
1277			CAEW		-	-	-	-	-
1278			CAEE		-	-	-	-	-
1279			DGU		-	-	-	-	-
1280				B4	703,002	651,978	51,025	-	51,025
1281									
1282	404MP	Amort of LT Plant - Mining Plant							
1283			SE		-	-	-	-	-
1284					-	-	-	-	-
1285									
1286	404XP	Amort of LT Plant - Solar Plant							
1287			S		8,552	8,552	-	-	-
1288			SG		-	-	-	-	-
1289			CAGW		-	-	-	-	-
1290				B4	8,552	8,552	-	-	-
1291									
1292	404WP	Amort of LT Plant - Wind Plant							
1293			S		-	-	-	-	-
1294			SG		-	-	-	-	-
1295			CAGW		-	-	-	-	-
1296				B4	-	-	-	-	-
1297									
1298	404RP	Amort of LT Plant - Other Renewable Plant							
1299			S		-	-	-	-	-
1300			SG		-	-	-	-	-
1301			CAGW		-	-	-	-	-
1302				B4	-	-	-	-	-
1303									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1304	404OP	Amort of LT Plant - Other Plant							
1305			S		-	-	-	-	-
1306			CAGE		-	-	-	-	-
1307				B4	-	-	-	-	-
1308									
1309									
1310	404HP	Amortization of Other Electric Plant							
1311			SG-P		26,228	24,135	2,093	-	2,093
1312			SG-U		-	-	-	-	-
1313			CAGW		-	-	-	-	-
1314			CAGE		-	-	-	-	-
1315			SG		-	-	-	-	-
1316				B4	26,228	24,135	2,093	-	2,093
1317									
1318	**Total Amortization of Limited Term Plant**			B4	771,150	707,803	63,347	-	63,347
1319									
1320									
1321	405	Amortization of Other Electric Plant							
1322			S		-	-	-	-	-
1323									
1324				B4	-	-	-	-	-
1325									
1326	406	Amortization of Plant Acquisition Adj							
1327			S		25,136	25,136	-	-	-
1328			DGP		-	-	-	-	-
1329			DGU		-	-	-	-	-
1330			CAGW		-	-	-	-	-
1331			CAGE		3,718	3,718	-	-	-
1332			SG		-	-	-	-	-
1333			SO		-	-	-	-	-
1334				B4	28,854	28,854	-	-	-
1335	407	Amort of Prop Losses, Unrec Plant, etc							
1336			S		(1,074,545)	(1,074,545)	-	-	-
1337			SO		-	-	-	-	-
1338			DGP		-	-	-	-	-
1339			SE		-	-	-	-	-
1340			CAGW		3,065	2,385	679	-	679
1341			CAGE		-	-	-	-	-
1342			CAEW		-	-	-	-	-
1343			JBG		-	-	-	-	-
1344			SG		115,926	106,676	9,249	-	9,249
1345			TROJP		-	-	-	-	-
1346				B4	(955,555)	(965,483)	9,929	-	9,929
1347									
1348	**TOTAL AMORTIZATION EXPENSE**			B4	**(155,550)**	**(228,826)**	**73,276**	**-**	**73,276**
1349									
1350									
1351									
1352	Summary of Amortization Expense by Factor								
1353		S			(1,011,516)	(1,020,504)	8,988	-	8,988
1354		SE			-	-	-	-	-
1355		TROJP			-	-	-	-	-
1356		SG-P			251,037	231,007	20,030	-	20,030
1357		SG-U			22,024	20,267	1,757	-	1,757
1358		SO			17,523	16,282	1,241	-	1,241
1359		JBG			8,171	6,360	1,811	-	1,811
1360		SSGCH			-	-	-	-	-
1361		CN			-	-	-	-	-
1362		CAGW			34,037	26,494	7,544	-	7,544
1363		CAGE			123,308	123,308	-	-	-
1364		CAEW			-	-	-	-	-
1365		CAEE			-	-	-	-	-
1366		SG			399,865	367,961	31,904	-	31,904
1367	Total Amortization Expense by Factor			B4	(155,550)	(228,826)	73,276	-	73,276
1368	408	Taxes Other Than Income							
1369			S		5,537,911	4,016,610	1,521,301	-	1,521,301
1370			GPS		13,901,079	12,916,246	984,833	-	984,833
1371			SO		326,273	303,158	23,115	-	23,115
1372			SE		101,874	94,115	7,759	-	7,759
1373			CAGE		541,514	541,514	-	-	-
1374			OPRV-ID		-	-	-	-	-
1375			EXCTAX		-	-	-	-	-
1376			DGP		-	-	-	-	-
1377			SG		-	-	-	-	-
1378			CAEE		-	-	-	-	-
1379									
1380	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**20,408,652**	**17,871,643**	**2,537,009**	**-**	**2,537,009**
1381									
1382									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed							
		CAGE		(23,058)	(23,058)	-	-	-
			B7	(23,058)	(23,058)	-	-	-
41141	Deferred Investment Tax Credit - Idaho							
		CAGE		-	-	-	-	-
			B7	-	-	-	-	-
TOTAL DEFERRED ITC			**B7**	**(23,058)**	**(23,058)**	**-**	**-**	**-**
427	Interest on Long-Term Debt							
		S		-	-	-	-	-
		SNP		62,650,986	58,338,002	4,312,985	-	4,312,985
				62,650,986	58,338,002	4,312,985	-	4,312,985
428	Amortization of Debt Disc & Exp							
		SNP		637,419	593,538	43,881	-	43,881
				637,419	593,538	43,881	-	43,881
429	Amortization of Premium on Debt							
		SNP		-	-	-	-	-
				-	-	-	-	-
431	Other Interest Expense							
		OTH		-	-	-	-	-
		SO		-	-	-	-	-
		SNP		5,563,219	5,180,239	382,980	-	382,980
				5,563,219	5,180,239	382,980	-	382,980
432	AFUDC - Borrowed							
		SNP		(7,925,356)	(7,379,763)	(545,593)	-	(545,593)
				(7,925,356)	(7,379,763)	(545,593)	-	(545,593)
	Total Elec. Interest Deductions for		B6	60,926,269	56,732,016	4,194,253	-	4,194,253
	Non-Utility Portion of Interest							
	427	NUTIL		-	-	-	-	-
	428	NUTIL		-	-	-	-	-
	429	NUTIL		-	-	-	-	-
	431	NUTIL		-	-	-	-	-
	Total Non-utility Interest			-	-	-	-	-
	Total Interest Deductions for Tax			60,926,269	56,732,016	4,194,253	-	4,194,253
419	Interest & Dividends							
		S		-	-	-	-	-
		SNP		(9,905,625)	(9,223,708)	(681,918)	-	(681,918)
	Total Operating Deductions for Ta:		B6	(9,905,625)	(9,223,708)	(681,918)	-	(681,918)
41010	Deferred Income Tax - Federal-DR							
		S		-	-	-	-	-
		SCHMDEXP		-	-	-	-	-
		CIAC		-	-	-	-	-
		SO		-	-	-	-	-
		SNP		-	-	-	-	-
		SE		-	-	-	-	-
		SG		-	-	-	-	-
		GPS		-	-	-	-	-
		TAXDEPR		-	-	-	-	-
		CAEW		-	-	-	-	-
		CN		-	-	-	-	-
		JBE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		CAEE		-	-	-	-	-
		SNPD		-	-	-	-	-
			B7	-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1460	41110	Deferred Income Tax - Federal-CR							
1461			S		-	-	-	-	-
1462			CIAC		-	-	-	-	-
1463			SCHMDEXP		-	-	-	-	-
1464			SNP		-	-	-	-	-
1465			SG		-	-	-	-	-
1466			SNPD		-	-	-	-	-
1467			SO		-	-	-	-	-
1468			TAXDEPR		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			BADDEBT		-	-	-	-	-
1471			GPS		-	-	-	-	-
1472			CN		-	-	-	-	-
1473			JBE		-	-	-	-	-
1474			CAGW		-	-	-	-	-
1475			CAGE		-	-	-	-	-
1476			SE		-	-	-	-	-
1477			CAEE		-	-	-	-	-
1478				B7	-	-	-	-	-
1479									
1480	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1481	SCHMAF	Additions - Flow Through							
1482			S		-	-	-	-	-
1483			SNP		-	-	-	-	-
1484			SO		-	-	-	-	-
1485			SE		-	-	-	-	-
1486			TROJP		-	-	-	-	-
1487			DGP		-	-	-	-	-
1488				B6	-	-	-	-	-
1489									
1490	SCHMAP	Additions - Permanent							
1491			S		-	-	-	-	-
1492			BADDEBT		-	-	-	-	-
1493			JBE		-	-	-	-	-
1494			SCHMDEXP		-	-	-	-	-
1495			CAEE		-	-	-	-	-
1496			CAGW		-	-	-	-	-
1497			CAGE		-	-	-	-	-
1498			SNP		-	-	-	-	-
1499			SO		-	-	-	-	-
1500									
1501				B6	-	-	-	-	-
1502									
1503	SCHMAT	Additions - Temporary							
1504			S		-	-	-	-	-
1505			JBE		-	-	-	-	-
1506			CIAC		-	-	-	-	-
1507			SNP		-	-	-	-	-
1508			TROJD		-	-	-	-	-
1509			CN		-	-	-	-	-
1510			SE		-	-	-	-	-
1511			SG		-	-	-	-	-
1512			GPS		-	-	-	-	-
1513			SO		-	-	-	-	-
1514			SNPD		-	-	-	-	-
1515			JBG		-	-	-	-	-
1516			BADDEBT		-	-	-	-	-
1517			CAGW		-	-	-	-	-
1518			CAGE		-	-	-	-	-
1519			CAEW		-	-	-	-	-
1520			CAEE		-	-	-	-	-
1521			SCHMDEXP		-	-	-	-	-
1522				B6	-	-	-	-	-
1523									
1524	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1525									
1526	SCHMDF	Deductions - Flow Through							
1527			S		-	-	-	-	-
1528			CAGW		-	-	-	-	-
1529			CAGE		-	-	-	-	-
1530			DGP		-	-	-	-	-
1531			DGU		-	-	-	-	-
1532				B6	-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
SCHMDP	Deductions - Permanent							
		S		-	-	-	-	-
		SE		-	-	-	-	-
		CAEE		-	-	-	-	-
		JBE		-	-	-	-	-
		SNP		-	-	-	-	-
		SG		-	-	-	-	-
		SCHMDEXP		-	-	-	-	-
		SO		-	-	-	-	-
			B6	-	-	-	-	-
SCHMDT	Deductions - Temporary							
		S		-	-	-	-	-
		BADDEBT		-	-	-	-	-
		CN		-	-	-	-	-
		SNP		-	-	-	-	-
		SNPD		-	-	-	-	-
		JBE		-	-	-	-	-
		SE		-	-	-	-	-
		SG		-	-	-	-	-
		GPS		-	-	-	-	-
		SO		-	-	-	-	-
		TAXDEPR		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		CAEE		-	-	-	-	-
		TROJD		-	-	-	-	-
			B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
40911	State Income Taxes							
		IBT		4,663,921	4,663,921	-	-	-
	Credits	IBT		-	-	-	-	-
		CAGE		-	-	-	-	-
		IBT		-	-	-	-	-
TOTAL STATE TAXES				**4,663,921**	**4,663,921**	**-**	**-**	**-**
Calculation of Taxable Income:								
	Operating Revenues			594,363,623	556,537,025	37,826,597	-	37,826,597
	Operating Deductions:							
	O & M Expenses			231,134,453	211,255,498	19,878,955	-	19,878,955
	Depreciation Expense			184,473,282	177,671,251	6,802,031	-	6,802,031
	Amortization Expense			(155,550)	(228,826)	73,276	-	73,276
	Taxes Other Than Income			20,408,652	17,871,643	2,537,009	-	2,537,009
	Interest & Dividends (AFUDC-Equity)			(9,905,625)	(9,223,708)	(681,918)	-	(681,918)
	Misc Revenue & Expense			(298,358)	(270,380)	(27,978)	-	(27,978)
	Total Operating Deductions			425,656,853	397,075,478	28,581,375	-	28,581,375
	Other Deductions:							
	Interest Deductions			60,926,269	56,732,016	4,194,253	-	4,194,253
	Interest on PCRBS			-	-	-	-	-
	Schedule M Adjustments			-	-	-	-	-
	Income Before State Taxes			107,780,501	102,729,531	5,050,970	-	5,050,970
	State Income Taxes			4,663,921	4,663,921	-	-	-
Total Taxable Income				103,116,580	98,065,611	5,050,970	-	5,050,970
Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
Federal Income Tax - Calculated				21,654,482	20,593,778	1,060,704	-	1,060,704

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1601	Adjustments to Calculated Tax:								
1602	40910	Fed. Credit	SE		-	-	-	-	-
1603	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1604	40910	Fed. Credit	SO	B6	-	-	-	-	-
1605	40910	Fed. Credit	SG		-	-	-	-	-
1606	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1607	40910	Fed. Credit	CAEE		-	-	-	-	-
1608	**FEDERAL INCOME TAX**				**21,654,482**	**20,593,778**	**1,060,704**	**-**	**1,060,704**
1609									
1610	**TOTAL OPERATING EXPENSES**				**461,857,823**	**431,533,827**	**30,323,996**	**-**	**30,323,996**
1611	310	Land and Land Rights							
1612			DGP		-	-	-	-	-
1613			DGU		-	-	-	-	-
1614			SG		-	-	-	-	-
1615			CAGW		1,788,644	1,392,227	396,417	-	396,417
1616			CAGE		47,535,925	47,535,925	-	-	-
1617			JBG		1,193,761	929,188	264,573	-	264,573
1618			S		-	-	-	-	-
1619			CAGE		-	-	-	-	-
1620				B8	50,518,330	49,857,340	660,990	-	660,990
1621									
1622	311	Structures and Improvements							
1623			DGP		-	-	-	-	-
1624			DGU		-	-	-	-	-
1625			SG		-	-	-	-	-
1626			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1627			CAGE		785,417,207	785,417,207	-	-	-
1628			JBG		193,310,536	150,467,155	42,843,381	-	42,843,381
1629			CAGE		-	-	-	-	-
1630				B8	1,049,029,696	990,605,305	58,424,391	-	58,424,391
1631									
1632	312	Boiler Plant Equipment							
1633			DGP		-	-	-	-	-
1634			DGU		-	-	-	-	-
1635			SG		-	-	-	-	-
1636			CAGW		130,483,637	101,564,571	28,919,066	-	28,919,066
1637			CAGE		3,280,993,378	3,280,993,378	-	-	-
1638			JBG		992,665,631	772,661,317	220,004,314	-	220,004,314
1639			S		-	-	-	-	-
1640				B8	4,404,142,645	4,155,219,265	248,923,380	-	248,923,380
1641									
1642	314	Turbogenerator Units							
1643			DGP		-	-	-	-	-
1644			DGU		-	-	-	-	-
1645			SG		-	-	-	-	-
1646			CAGW		41,103,151	31,993,467	9,109,684	-	9,109,684
1647			CAGE		712,992,345	712,992,345	-	-	-
1648			JBG		210,880,690	164,143,239	46,737,451	-	46,737,451
1649			CAGE		-	-	-	-	-
1650				B8	964,976,186	909,129,051	55,847,136	-	55,847,136
1651									
1652	315	Accessory Electric Equipment							
1653			DGP		-	-	-	-	-
1654			DGU		-	-	-	-	-
1655			SG		-	-	-	-	-
1656			CAGW		10,000,542	7,784,123	2,216,418	-	2,216,418
1657			CAGE		366,419,102	366,419,102	-	-	-
1658			JBG		66,336,904	51,634,667	14,702,237	-	14,702,237
1659			CAGE		-	-	-	-	-
1660				B8	442,756,547	425,837,892	16,918,655	-	16,918,655
1661									
1662									
1663									
1664	316	Misc Power Plant Equipment							
1665			DGP		-	-	-	-	-
1666			DGU		-	-	-	-	-
1667			SG		-	-	-	-	-
1668			CAGW		478,845	372,719	106,126	-	106,126
1669			CAGE		26,078,191	26,078,191	-	-	-
1670			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1671			CAGE		-	-	-	-	-
1672				B8	32,916,409	31,400,856	1,515,553	-	1,515,553
1673									
1674	317	Steam Plant ARO							
1675			S		-	-	-	-	-
1676					-	-	-	-	-
1677									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
SP	Unclassified Steam Plant - Account 300							
		CAGW		-	-	-	-	-
		CAGE		(19,685,989)	(19,685,989)	-	-	-
		SG		74,278,329	68,351,827	5,926,503	-	5,926,503
				54,592,340	48,665,838	5,926,503	-	5,926,503
Total Steam Production Plant			B8	**6,998,932,153**	**6,610,715,546**	**388,216,607**	**-**	**388,216,607**
Summary of Steam Production Plant by Factor								
	S			-	-	-	-	-
	JBG			1,470,746,894	1,144,785,511	325,961,383	-	325,961,383
	JBE			-	-	-	-	-
	SG			74,278,329	68,351,827	5,926,503	-	5,926,503
	CAGW			254,156,771	197,828,050	56,328,722	-	56,328,722
	CAGE			5,199,750,159	5,199,750,159	-	-	-
	SSGCH			-	-	-	-	-
Total Steam Production Plant by Factor			B8	6,998,932,153	6,610,715,546	388,216,607	-	388,216,607
320	Land and Land Rights							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
321	Structures and Improvements							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
322	Reactor Plant Equipment							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
323	Turbogenerator Units							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
324	Land and Land Rights							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
325	Misc. Power Plant Equipment							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300							
		SG		-	-	-	-	-
				-	-	-	-	-
Total Nuclear Production Plant				**-**	**-**	**-**	**-**	**-**
Summary of Nuclear Production Plant by Factor								
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
Total Nuclear Plant by Factor				-	-	-	-	-
330	Land and Land Rights							
		SG-P		30,913,012	28,446,531	2,466,480	-	2,466,480
		SG-U		6,598,315	6,071,850	526,465	-	526,465
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	37,511,327	34,518,382	2,992,945	-	2,992,945

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
331	Structures and Improvements							
		SG-P		301,723,688	277,649,827	24,073,862	-	24,073,862
		SG-U		23,286,116	21,428,169	1,857,947	-	1,857,947
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	325,009,805	299,077,996	25,931,809	-	25,931,809
332	Reservoirs, Dams & Waterways							
		SG-P		424,897,252	390,995,646	33,901,606	-	33,901,606
		SG-U		107,936,588	99,324,567	8,612,020	-	8,612,020
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	532,833,839	490,320,213	42,513,626	-	42,513,626
333	Water Wheel, Turbines, & Generators							
		SG-P		81,145,907	74,671,456	6,474,451	-	6,474,451
		SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	132,430,429	121,864,100	10,566,329	-	10,566,329
334	Accessory Electric Equipment							
		SG-P		58,178,441	53,536,513	4,641,928	-	4,641,928
		SG-U		14,716,774	13,542,556	1,174,219	-	1,174,219
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		14,292,629	13,152,252	1,140,377	-	1,140,377
		CAGE		-	-	-	-	-
			B8	87,187,844	80,231,320	6,956,524	-	6,956,524
335	Misc. Power Plant Equipment							
		SG-P		3,230,593	2,972,831	257,762	-	257,762
		SG-U		219,614	202,091	17,523	-	17,523
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	3,450,207	3,174,922	275,284	-	275,284
336	Roads, Railroads & Bridges							
		SG-P		23,403,109	21,535,827	1,867,282	-	1,867,282
		SG-U		4,491,769	4,133,380	358,388	-	358,388
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	27,894,878	25,669,208	2,225,670	-	2,225,670
337	Hydro Plant ARO							
		S		-	-	-	-	-
				-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300							
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
				-	-	-	-	-
Total Hydraulic Plant			B8	**1,146,318,329**	**1,054,856,141**	**91,462,188**	**-**	**91,462,188**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1824	Summary of Hydraulic Plant by Factor								
1825		S			-	-	-	-	-
1826		SG			14,292,629	13,152,252	1,140,377	-	1,140,377
1827		CAGW			-	-	-	-	-
1828		CAGE			-	-	-	-	-
1829		SG-P			923,492,002	849,808,630	73,683,372	-	73,683,372
1830		SG-U			208,533,698	191,895,258	16,638,440	-	16,638,440
1831	Total Hydraulic Plant by Factor			B8	1,146,318,329	1,054,856,141	91,462,188	-	91,462,188
1832									
1833	338XP	Solar Plant							
1834			S		1,331,496	1,331,496	-	-	-
1835			SG		56,322	51,828	4,494	-	4,494
1836			CAGW		-	-	-	-	-
1837				B8	1,387,818	1,383,324	4,494	-	4,494
1838									
1839	**Total Solar Plant**			B8	**1,387,818**	**1,383,324**	**4,494**	**-**	**4,494**
1840									
1841	Summary of Solar Plant by Factor								
1842		S			1,331,496	1,331,496	-	-	-
1843		SG			56,322	51,828	4,494	-	4,494
1844		CAGW			-	-	-	-	-
1845	Total Solar Plant by Factor			B8	1,387,818	1,383,324	4,494	-	4,494
1846									
1847	338WP	Wind Plant							
1848			S		-	-	-	-	-
1849			SG		3,943,876,784	3,629,203,633	314,673,152	-	314,673,152
1850			CAGW		-	-	-	-	-
1851				B8	3,943,876,784	3,629,203,633	314,673,152	-	314,673,152
1852									
1853	**Total Wind Plant**			B8	**3,943,876,784**	**3,629,203,633**	**314,673,152**	**-**	**314,673,152**
1854									
1855	Summary of Wind Plant by Factor								
1856		S			-	-	-	-	-
1857		SG			3,943,876,784	3,629,203,633	314,673,152	-	314,673,152
1858		CAGW			-	-	-	-	-
1859	Total Wind Plant by Factor			B8	3,943,876,784	3,629,203,633	314,673,152	-	314,673,152
1860									
1861	338RP	Other Renewable Plant							
1862			S		-	-	-	-	-
1863			SG		-	-	-	-	-
1864			CAGW		-	-	-	-	-
1865				B8	-	-	-	-	-
1866									
1867	339	Other Renewable Production							
1868			S		-	-	-	-	-
1869			SG		157,826,749	145,234,104	12,592,645	-	12,592,645
1870			CAGW		-	-	-	-	-
1871				B8	157,826,749	145,234,104	12,592,645	-	12,592,645
1872									
1873	**Total Other Renewable Plant**			B8	**157,826,749**	**145,234,104**	**12,592,645**	**-**	**12,592,645**
1874									
1875	Summary of Other Renewable Plant by Factor								
1876		S			-	-	-	-	-
1877		SG			157,826,749	145,234,104	12,592,645	-	12,592,645
1878		CAGW			-	-	-	-	-
1879	Total Other Renewable Plant by Factor			B8	157,826,749	145,234,104	12,592,645	-	12,592,645
1880									
1881	340	Land and Land Rights							
1882			S		-	-	-	-	-
1883			SG		-	-	-	-	-
1884			DGU		-	-	-	-	-
1885			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1886			CAGE		34,730,178	34,730,178	-	-	-
1887			SG		-	-	-	-	-
1888				B8	39,257,634	38,254,214	1,003,419	-	1,003,419
1889									
1890	341	Structures and Improvements							
1891			SG		-	-	-	-	-
1892			S		-	-	-	-	-
1893			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1894			CAGE		137,943,652	137,943,652	-	-	-
1895			SG		-	-	-	-	-
1896				B8	175,538,274	167,206,184	8,332,089	-	8,332,089
1897									
1898	342	Fuel Holders, Producers & Accessories							
1899			SG		-	-	-	-	-
1900			DGU		-	-	-	-	-
1901			CAGW		1,816,984	1,414,286	402,698	-	402,698
1902			CAGE		14,622,369	14,622,369	-	-	-
1903			CAGE		-	-	-	-	-
1904				B8	16,439,353	16,036,655	402,698	-	402,698

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
343	Prime Movers							
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		340,701,879	265,192,180	75,509,699	-	75,509,699
		CAGE		824,754,231	824,754,231	-	-	-
		SG		-	-	-	-	-
			B8	1,165,456,110	1,089,946,411	75,509,699	-	75,509,699
344	Generators							
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		123,466,438	96,102,592	27,363,846	-	27,363,846
		CAGE		312,101,332	312,101,332	-	-	-
		SG		-	-	-	-	-
			B8	435,567,770	408,203,925	27,363,846	-	27,363,846
345	Accessory Electric Plant							
		SG		-	-	-	-	-
		S		-	-	-	-	-
		CAGW		49,045,301	38,175,399	10,869,902	-	10,869,902
		CAGE		168,863,617	168,863,617	-	-	-
		SG		-	-	-	-	-
			B8	217,908,917	207,039,016	10,869,902	-	10,869,902
346	Misc. Power Plant Equipment							
		SG		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		3,559,273	2,770,432	788,841	-	788,841
		CAGE		9,418,605	9,418,605	-	-	-
			B8	12,977,877	12,189,036	788,841	-	788,841
347	Other Production ARO							
		S		-	-	-	-	-
				-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
				-	-	-	-	-
Total Other Production Plant			B8	**2,063,145,935**	**1,938,875,441**	**124,270,494**	**-**	**124,270,494**
Summary of Other Production Plant by Factor								
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		560,711,951	436,441,457	124,270,494	-	124,270,494
		CAGE		1,502,433,984	1,502,433,984	-	-	-
		SSGCT		-	-	-	-	-
Total of Other Production Plant by Factor			B8	2,063,145,935	1,938,875,441	124,270,494	-	124,270,494
Experimental Plant								
103	Experimental Plant							
		DGP		-	-	-	-	-
Total Experimental Plant				**-**	**-**	**-**	**-**	**-**
TOTAL PRODUCTION PLANT			B8	**14,311,487,768**	**13,380,268,188**	**931,219,580**	**-**	**931,219,580**
350	Land and Land Rights							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		439,792,024	404,701,997	35,090,027	-	35,090,027
			B8	439,792,024	404,701,997	35,090,027	-	35,090,027
351	Computer							
		S		-	-	-	-	-
		JBG		63,341	49,303	14,038	-	14,038
		SG		285,388,060	262,617,582	22,770,478	-	22,770,478
			B8	285,451,401	262,666,885	22,784,516	-	22,784,516
352	Structures and Improvements							
		S		-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1986			DGP		-	-	-	-	-
1987			DGU		-	-	-	-	-
1988			CAGW		-	-	-	-	-
1989			CAGE		-	-	-	-	-
1990			JBG		-	-	-	-	-
1991			SG		458,249,854	421,687,118	36,562,736	-	36,562,736
1992				B8	458,249,854	421,687,118	36,562,736	-	36,562,736
1993									
1994	353	Station Equipment							
1995			DGP		-	-	-	-	-
1996			DGU		-	-	-	-	-
1997			CAGW		2,389,735	1,860,098	529,636	-	529,636
1998			CAGE		-	-	-	-	-
1999			JBG		-	-	-	-	-
2000			SG		2,992,330,860	2,753,579,440	238,751,420	-	238,751,420
2001				B8	2,994,720,594	2,755,439,538	239,281,056	-	239,281,056
2002									
2003	354	Towers and Fixtures							
2004			DGP		-	-	-	-	-
2005			DGU		-	-	-	-	-
2006			CAGW		-	-	-	-	-
2007			CAGE		-	-	-	-	-
2008			JBG		-	-	-	-	-
2009			SG		2,575,279,143	2,369,803,352	205,475,792	-	205,475,792
2010				B8	2,575,279,143	2,369,803,352	205,475,792	-	205,475,792
2011									
2012	355	Poles and Fixtures							
2013			DGP		-	-	-	-	-
2014			DGU		-	-	-	-	-
2015			CAGW		-	-	-	-	-
2016			CAGE		-	-	-	-	-
2017			JBG		-	-	-	-	-
2018			SG		1,550,017,382	1,426,344,944	123,672,437	-	123,672,437
2019				B8	1,550,017,382	1,426,344,944	123,672,437	-	123,672,437
2020									
2021	356	Clearing and Grading							
2022			DGP		-	-	-	-	-
2023			DGU		-	-	-	-	-
2024			CAGW		-	-	-	-	-
2025			CAGE		-	-	-	-	-
2026			JBG		-	-	-	-	-
2027			SG		2,360,516,519	2,172,176,159	188,340,360	-	188,340,360
2028				B8	2,360,516,519	2,172,176,159	188,340,360	-	188,340,360
2029									
2030	357	Underground Conduit							
2031			DGP		-	-	-	-	-
2032			DGU		-	-	-	-	-
2033			CAGW		-	-	-	-	-
2034			CAGE		-	-	-	-	-
2035			SG		3,936,430	3,622,351	314,079	-	314,079
2036				B8	3,936,430	3,622,351	314,079	-	314,079
2037									
2038	358	Underground Conductors							
2039			DGP		-	-	-	-	-
2040			DGU		-	-	-	-	-
2041			CAGW		-	-	-	-	-
2042			CAGE		-	-	-	-	-
2043			SG		9,083,639	8,358,876	724,763	-	724,763
2044				B8	9,083,639	8,358,876	724,763	-	724,763
2045									
2046	359	Roads and Trails							
2047			DGP		-	-	-	-	-
2048			JBG		-	-	-	-	-
2049			CAGW		-	-	-	-	-
2050			CAGE		-	-	-	-	-
2051			SG		12,141,468	11,172,728	968,741	-	968,741
2052				B8	12,141,468	11,172,728	968,741	-	968,741
2053									
2054	TP	Unclassified Trans Plant - Acct 300							
2055			SG		661,385,365	608,614,899	52,770,466	-	52,770,466
2056			CAGW		-	-	-	-	-
2057			CAGE		-	-	-	-	-
2058					661,385,365	608,614,899	52,770,466	-	52,770,466
2059									
2060	TS0	Unclassified Trans Sub Plant - Acct 300							
2061			SG		-	-	-	-	-
2062					-	-	-	-	-
2063									
2064	**TOTAL TRANSMISSION PLANT**			B8	**11,350,573,819**	**10,444,588,846**	**905,984,974**	**-**	**905,984,974**

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Transmission Plant by Factor								
		JBG		63,341	49,303	14,038	-	14,038
		JBE		-	-	-	-	-
		CAGW		2,389,735	1,860,098	529,636	-	529,636
		CAGE		-	-	-	-	-
		SG		11,348,120,743	10,442,679,445	905,441,299	-	905,441,299
Total Transmission Plant by Factor			B8	11,350,573,819	10,444,588,846	905,984,974	-	905,984,974
360	Land and Land Rights							
		S		83,613,458	80,780,315	2,833,143	-	2,833,143
			B8	83,613,458	80,780,315	2,833,143	-	2,833,143
361	Structures and Improvements							
		S		159,203,428	149,655,686	9,547,742	-	9,547,742
			B8	159,203,428	149,655,686	9,547,742	-	9,547,742
362	Station Equipment							
		S		1,322,124,279	1,227,410,950	94,713,330	-	94,713,330
			B8	1,322,124,279	1,227,410,950	94,713,330	-	94,713,330
363	Storage Battery Equipment							
		S		167,820,861	159,226,340	8,594,521	-	8,594,521
		CN		10,802,634	10,074,215	728,420	-	728,420
		SO		35,847,239	33,307,613	2,539,627	-	2,539,627
			B8	214,470,735	202,608,167	11,862,568	-	11,862,568
364	Poles, Towers & Fixtures							
		S		1,851,055,517	1,694,677,602	156,377,915	-	156,377,915
			B8	1,851,055,517	1,694,677,602	156,377,915	-	156,377,915
365	Overhead Conductors							
		S		1,197,247,046	1,084,686,036	112,561,010	-	112,561,010
			B8	1,197,247,046	1,084,686,036	112,561,010	-	112,561,010
366	Underground Conduit							
		S		556,874,776	530,163,588	26,711,189	-	26,711,189
			B8	556,874,776	530,163,588	26,711,189	-	26,711,189
367	Underground Conductors							
		S		1,281,208,682	1,240,927,662	40,281,019	-	40,281,019
			B8	1,281,208,682	1,240,927,662	40,281,019	-	40,281,019
368	Line Transformers							
		S		1,764,713,266	1,624,484,347	140,228,919	-	140,228,919
			B8	1,764,713,266	1,624,484,347	140,228,919	-	140,228,919
369	Services							
		S		1,135,467,635	1,048,597,613	86,870,022	-	86,870,022
			B8	1,135,467,635	1,048,597,613	86,870,022	-	86,870,022
370	Meters							
		S		328,212,802	311,108,451	17,104,351	-	17,104,351
			B8	328,212,802	311,108,451	17,104,351	-	17,104,351
371	Installations on Customers' Premises							
		S		9,019,073	8,472,679	546,394	-	546,394
			B8	9,019,073	8,472,679	546,394	-	546,394
372	Leased Property							
		S		-	-	-	-	-
			B8	-	-	-	-	-
373	Street Lights							
		S		67,774,217	63,751,271	4,022,946	-	4,022,946
			B8	67,774,217	63,751,271	4,022,946	-	4,022,946
DP	Unclassified Dist Plant - Acct 300							
		S		290,112,870	283,717,173	6,395,697	-	6,395,697
				290,112,870	283,717,173	6,395,697	-	6,395,697
DS0	Unclassified Dist Sub Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
TOTAL DISTRIBUTION PLANT			B8	**10,261,097,784**	**9,551,041,540**	**710,056,244**	**-**	**710,056,244**

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Distribution Plant by Factor								
	S			10,214,447,911	9,507,659,713	706,788,198	-	706,788,198
	CN			10,802,634	10,074,215	728,420	-	728,420
	SO			35,847,239	33,307,613	2,539,627	-	2,539,627
Total Distribution Plant by Factor			B8	10,261,097,784	9,551,041,540	710,056,244	-	710,056,244
389	Land and Land Rights							
		S		19,106,578	18,007,752	1,098,826	-	1,098,826
		CN		1,128,506	1,052,411	76,095	-	76,095
		DGU		-	-	-	-	-
		SG		1,228	1,130	98	-	98
		CAGW		-	-	-	-	-
		CAGE		332	332	-	-	-
		SO		7,611,617	7,072,366	539,251	-	539,251
			B8	27,848,261	26,133,991	1,714,270	-	1,714,270
390	Structures and Improvements							
		S		151,674,895	137,172,959	14,501,936	-	14,501,936
		CAEE		940,953	940,953	-	-	-
		SE		-	-	-	-	-
		CN		8,218,829	7,664,635	554,194	-	554,194
		SG		11,515,090	10,596,326	918,763	-	918,763
		CAGW		10,644	8,285	2,359	-	2,359
		CAGE		497,786	497,786	-	-	-
		JBG		-	-	-	-	-
		SO		117,070,442	108,776,491	8,293,950	-	8,293,950
			B8	289,928,638	265,657,435	24,271,203	-	24,271,203
391	Office Furniture & Equipment							
		S		2,943,478	2,897,053	46,424	-	46,424
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CN		400,655	373,639	27,016	-	27,016
		SG		466,007	428,826	37,182	-	37,182
		SE		-	-	-	-	-
		SO		16,392,444	15,231,108	1,161,336	-	1,161,336
		CAGW		49,453	38,492	10,960	-	10,960
		CAGE		1,309,382	1,309,382	-	-	-
		JBG		175,414	136,537	38,877	-	38,877
		JBE		-	-	-	-	-
		CAEE		3,822	3,822	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	21,740,654	20,418,859	1,321,795	-	1,321,795
392	Transportation Equipment							
		S		114,216,054	107,683,430	6,532,624	-	6,532,624
		SO		6,067,715	5,637,842	429,872	-	429,872
		SG		13,152,823	12,103,388	1,049,434	-	1,049,434
		CN		-	-	-	-	-
		DGU		-	-	-	-	-
		SE		-	-	-	-	-
		DGP		-	-	-	-	-
		CAGW		213,777	166,398	47,379	-	47,379
		CAGE		8,674,240	8,674,240	-	-	-
		JBG		2,689,512	2,093,436	596,076	-	596,076
		CAEW		-	-	-	-	-
		CAEE		159,837	159,837	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	145,173,957	136,518,572	8,655,386	-	8,655,386
393	Stores Equipment							
		S		11,970,043	10,939,992	1,030,051	-	1,030,051
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SO		283,479	263,396	20,083	-	20,083
		SG		2,919,304	2,686,380	232,925	-	232,925
		CAGW		181,719	141,445	40,274	-	40,274
		CAGE		3,745,660	3,745,660	-	-	-
		JBG		969,153	754,360	214,793	-	214,793
		CAGE		-	-	-	-	-
			B8	20,069,359	18,531,233	1,538,126	-	1,538,126
394	Tools, Shop & Garage Equipment							
		S		37,348,717	34,483,224	2,865,493	-	2,865,493
		DGP		-	-	-	-	-
		SG		4,307,982	3,964,258	343,724	-	343,724
		SO		1,618,518	1,503,853	114,665	-	114,665
		SE		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		719,067	559,700	159,367	-	159,367

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2225			CAGE		14,857,596	14,857,596	-	-	-
2226			JBG		2,553,164	1,987,307	565,857	-	565,857
2227			CAEW		-	-	-	-	-
2228			CAEE		125,691	125,691	-	-	-
2229			CAGE		-	-	-	-	-
2230			CAGE		-	-	-	-	-
2231				B8	61,530,735	57,481,629	4,049,106	-	4,049,106
2232									
2233	395	Laboratory Equipment							
2234			S		27,595,255	26,150,400	1,444,855	-	1,444,855
2235			DGP		-	-	-	-	-
2236			DGU		-	-	-	-	-
2237			SO		4,436,256	4,121,966	314,290	-	314,290
2238			SE		-	-	-	-	-
2239			SG		2,023,038	1,861,624	161,414	-	161,414
2240			CAGW		220,133	171,345	48,788	-	48,788
2241			CAGE		3,153,773	3,153,773	-	-	-
2242			JBG		595,909	463,838	132,071	-	132,071
2243			CAEW		-	-	-	-	-
2244			CAEE		1,256,132	1,256,132	-	-	-
2245			CAGE		-	-	-	-	-
2246			CAGE		-	-	-	-	-
2247				B8	39,280,495	37,179,077	2,101,418	-	2,101,418
2248									
2249	396	Power Operated Equipment							
2250			S		177,585,075	166,512,531	11,072,544	-	11,072,544
2251			DGP		-	-	-	-	-
2252			SG		7,472,771	6,876,535	596,236	-	596,236
2253			SO		4,316,282	4,010,492	305,791	-	305,791
2254			DGU		-	-	-	-	-
2255			SE		-	-	-	-	-
2256			CAGW		191,644	149,170	42,474	-	42,474
2257			CAGE		15,648,195	15,648,195	-	-	-
2258			JBG		8,880,102	6,912,006	1,968,095	-	1,968,095
2259			CAEW		-	-	-	-	-
2260			CAEE		74,794	74,794	-	-	-
2261			CAGE		-	-	-	-	-
2262			CAGE		-	-	-	-	-
2263				B8	214,168,863	200,183,724	13,985,140	-	13,985,140
2264	397	Communication Equipment							
2265			S		11,834,926	11,786,122	48,804	-	48,804
2266			DGP		-	-	-	-	-
2267			DGU		-	-	-	-	-
2268			SO		585,762,993	544,264,139	41,498,854	-	41,498,854
2269			CN		228,942,446	213,504,900	15,437,546	-	15,437,546
2270			SG		6,158,344	5,666,984	491,361	-	491,361
2271			SE		-	-	-	-	-
2272			CAGW		146,492	114,025	32,467	-	32,467
2273			CAGE		1,401,876	1,401,876	-	-	-
2274			JBG		105,542	82,151	23,391	-	23,391
2275			CAEW		-	-	-	-	-
2276			CAEE		278,927	278,927	-	-	-
2277			JBE		-	-	-	-	-
2278			CAGE		-	-	-	-	-
2279				B8	834,631,546	777,099,123	57,532,423	-	57,532,423
2280									
2281	398	Misc. Equipment							
2282			S		3,792,829	3,583,224	209,604	-	209,604
2283			DGP		-	-	-	-	-
2284			DGU		-	-	-	-	-
2285			CN		80,053	74,655	5,398	-	5,398
2286			SO		1,481,520	1,376,561	104,959	-	104,959
2287			SE		-	-	-	-	-
2288			SG		913,009	840,162	72,847	-	72,847
2289			CAGW		28,776	22,398	6,378	-	6,378
2290			CAGE		1,710,444	1,710,444	-	-	-
2291			JBG		299,718	233,292	66,426	-	66,426
2292			CAEW		-	-	-	-	-
2293			CAEE		3,966	3,966	-	-	-
2294			CAGE		-	-	-	-	-
2295				B8	8,310,314	7,844,702	465,613	-	465,613
2296									
2297	399	Coal Mine							
2298			SE		-	-	-	-	-
2299			CAEW		-	-	-	-	-
2300			CAEE		1,822,901	1,822,901	-	-	-
2301	MP		JBE		-	-	-	-	-
2302				B8	1,822,901	1,822,901	-	-	-
2303									

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2304	399L	WIDCO Capital Lease							
2305			SE		-	-	-	-	-
2306					-	-	-	-	-
2307									
2308		Remove Capital Leases			-	-	-	-	-
2309					-	-	-	-	-
2310									
2311	1011390	General Capital Leases							
2312			S		22,894,863	20,566,177	2,328,686	-	2,328,686
2313			CAGW		1,149,559	894,783	254,777	-	254,777
2314			CAGE		5,237,735	5,237,735	-	-	-
2315			SO		-	-	-	-	-
2316				B9	29,282,158	26,698,695	2,583,462	-	2,583,462
2317									
2318		Remove Capital Leases			(29,282,158)	(26,698,695)	(2,583,462)	-	(2,583,462)
2319				B9	-	-	-	-	-
2320									
2321	1011392	General Vehicles Capital Leases							
2322			SO		-	-	-	-	-
2323				B9	-	-	-	-	-
2324									
2325		Remove Capital Leases			-	-	-	-	-
2326				B9	-	-	-	-	-
2327									
2328	GP	Unclassified Gen Plant - Acct 300							
2329			S		-	-	-	-	-
2330			SO		206,581,990	191,946,521	14,635,468	-	14,635,468
2331			CN		-	-	-	-	-
2332			SG		-	-	-	-	-
2333			CAGE		-	-	-	-	-
2334			CAGW		-	-	-	-	-
2335					206,581,990	191,946,521	14,635,468	-	14,635,468
2336									
2337	399G	Unclassified Gen Plant - Acct 300							
2338			S		-	-	-	-	-
2339			SO		-	-	-	-	-
2340			SG		-	-	-	-	-
2341			DGP		-	-	-	-	-
2342			DGU		-	-	-	-	-
2343					-	-	-	-	-
2344									
2345	**TOTAL GENERAL PLANT**			B8	**1,871,087,713**	**1,740,817,765**	**130,269,948**	**-**	**130,269,948**
2346									
2347	Summary of General Plant by Factor								
2348		S			580,962,713	539,782,866	41,179,847	-	41,179,847
2349		JBG			16,268,514	12,662,926	3,605,588	-	3,605,588
2350		JBE			-	-	-	-	-
2351		SG			48,929,596	45,025,613	3,903,984	-	3,903,984
2352		SO			951,623,255	884,204,735	67,418,521	-	67,418,521
2353		SE			-	-	-	-	-
2354		CN			238,770,488	222,670,239	16,100,249	-	16,100,249
2355		DEU			-	-	-	-	-
2356		CAGW			2,911,264	2,266,041	645,223	-	645,223
2357		CAGE			56,237,019	56,237,019	-	-	-
2358		CAEW			-	-	-	-	-
2359		CAEE			4,667,021	4,667,021	-	-	-
2360		SSGCT			-	-	-	-	-
2361		SSGCH			-	-	-	-	-
2362		Less Capital Leases			(29,282,158)	(26,698,695)	(2,583,462)	-	(2,583,462)
2363	Total General Plant by Factor			B8	1,871,087,713	1,740,817,765	130,269,948	-	130,269,948
2364	301	Organization							
2365			S		-	-	-	-	-
2366			SO		-	-	-	-	-
2367			CAGW		-	-	-	-	-
2368			CAGE		-	-	-	-	-
2369			SG		-	-	-	-	-
2370				B8	-	-	-	-	-
2371	302	Franchise & Consent							
2372			S		1,000,000	1,000,000	-	-	-
2373			SG		24,555,063	22,595,869	1,959,194	-	1,959,194
2374			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2375			SG-U		10,501,813	9,663,897	837,916	-	837,916
2376			CAGW		-	-	-	-	-
2377			CAGE		-	-	-	-	-
2378			DGP		-	-	-	-	-
2379			DGU		-	-	-	-	-
2380				B8	139,511,951	128,460,390	11,051,560	-	11,051,560
2381									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2382	303	Miscellaneous Intangible Plant							
2383			S		23,164,744	21,143,499	2,021,245	-	2,021,245
2384			SG		94,665,365	87,112,226	7,553,139	-	7,553,139
2385			SO		-	-	-	-	-
2386			SE		-	-	-	-	-
2387			CN		-	-	-	-	-
2388			CAGW		15,400,748	11,987,483	3,413,265	-	3,413,265
2389			CAGE		65,430,810	65,430,810	-	-	-
2390			JBG		1,544,227	1,201,980	342,247	-	342,247
2391			CAEW		-	-	-	-	-
2392			CAEE		-	-	-	-	-
2393			SG-P		-	-	-	-	-
2394			CAGE		-	-	-	-	-
2395				B8	200,205,895	186,875,999	13,329,896	-	13,329,896
2396	303	Less Non-Utility Plant							
2397			S		-	-	-	-	-
2398				B8	200,205,895	186,875,999	13,329,896	-	13,329,896
2399	IP	Unclassified Intangible Plant - Acct 300							
2400			S		-	-	-	-	-
2401			SG		-	-	-	-	-
2402			DGU		-	-	-	-	-
2403			SO		-	-	-	-	-
2404					-	-	-	-	-
2405									
2406	**TOTAL INTANGIBLE PLANT**			B8	**339,717,845**	**315,336,389**	**24,381,456**	**-**	**24,381,456**
2407									
2408	Summary of Intangible Plant by Factor								
2409		S			24,164,744	22,143,499	2,021,245	-	2,021,245
2410		JBG			1,544,227	1,201,980	342,247	-	342,247
2411		JBE			-	-	-	-	-
2412		SG			119,220,428	109,708,095	9,512,333	-	9,512,333
2413		SO			-	-	-	-	-
2414		CN			-	-	-	-	-
2415		CAGW			15,400,748	11,987,483	3,413,265	-	3,413,265
2416		CAGE			65,430,810	65,430,810	-	-	-
2417		CAEW			-	-	-	-	-
2418		CAEE			-	-	-	-	-
2419		SG-P			103,455,075	95,200,625	8,254,450	-	8,254,450
2420		SG-U			10,501,813	9,663,897	837,916	-	837,916
2421		SE			-	-	-	-	-
2422	Total Intangible Plant by Factor			B8	339,717,845	315,336,389	24,381,456	-	24,381,456
2423	Summary of Unclassified Plant (Account 106)								
2424		DP			290,112,870	283,717,173	6,395,697	-	6,395,697
2425		DS0			-	-	-	-	-
2426		GP			206,581,990	191,946,521	14,635,468	-	14,635,468
2427		HP			-	-	-	-	-
2428		NP			-	-	-	-	-
2429		OP			-	-	-	-	-
2430		TP			661,385,365	608,614,899	52,770,466	-	52,770,466
2431		TS0			-	-	-	-	-
2432		IP			-	-	-	-	-
2433		MP							
2434		SP			54,592,340	48,665,838	5,926,503	-	5,926,503
2435	Total Unclassified Plant by Factor				1,212,672,565	1,132,944,430	79,728,135	-	79,728,135
2436									
2437	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**38,133,964,930**	**35,432,052,728**	**2,701,912,202**	**-**	**2,701,912,202**
2438	Summary of Electric Plant by Factor								
2439		S			10,820,906,865	10,070,917,575	749,989,290	-	749,989,290
2440		SE			-	-	-	-	-
2441		JBG			1,488,622,976	1,158,699,720	329,923,256	-	329,923,256
2442		JBE			-	-	-	-	-
2443		SG			15,706,601,581	14,453,406,796	1,253,194,785	-	1,253,194,785
2444		SO			987,470,495	917,512,347	69,958,147	-	69,958,147
2445		CN			249,573,122	232,744,454	16,828,669	-	16,828,669
2446		DEU			-	-	-	-	-
2447		CAGW			835,570,470	650,383,129	185,187,340	-	185,187,340
2448		CAGE			6,823,851,971	6,823,851,971	-	-	-
2449		CAEW			-	-	-	-	-
2450		CAEE			4,667,021	4,667,021	-	-	-
2451		SG-P			1,026,947,077	945,009,255	81,937,822	-	81,937,822
2452		SG-U			219,035,511	201,559,155	17,476,356	-	17,476,356
2453		Less Capital Leases			(29,282,158)	(26,698,695)	(2,583,462)	-	(2,583,462)
2454				B8	38,133,964,930	35,432,052,728	2,701,912,202	-	2,701,912,202
2455	105	Plant Held For Future Use							
2456			S		9,722,101	9,722,101	-	-	-
2457			SG		1,461,372	1,344,773	116,600	-	116,600
2458			SG		-	-	-	-	-
2459			SG		-	-	-	-	-
2460			SE		-	-	-	-	-
2461			SG		-	-	-	-	-
2462			SG		-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
Total Plant Held For Future Use			B10	**11,183,473**	**11,066,873**	**116,600**	**-**	**116,600**
114	Electric Plant Acquisition Adjustments							
		S		11,763,784	11,763,784	-	-	-
		SG		1,981,728	1,823,611	158,118	-	158,118
		CAGW		-	-	-	-	-
		CAGE		141,186,242	141,186,242	-	-	-
		DGP		-	-	-	-	-
Total Electric Plant Acquisition Adjustment			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
115	Accum Provision for Asset Acquisition Adjustments							
		S		(3,053,811)	(3,053,811)	-	-	-
		SG		(678,547)	(624,407)	(54,140)	-	(54,140)
		CAGW		-	-	-	-	-
		CAGE		(141,186,242)	(141,186,242)	-	-	-
		DGP		-	-	-	-	-
Total Accum Provision for Asset Acq. Adj.			B15	**(144,918,600)**	**(144,864,460)**	**(54,140)**	**-**	**(54,140)**
128	Pensions							
		SO		-	-	-	-	-
Total Pensions				**-**	**-**	**-**	**-**	**-**
124	Weatherization							
		S		470,765	467,453	3,312	-	3,312
		SO		-	-	-	-	-
			B16	470,765	467,453	3,312	-	3,312
182W	Weatherization							
		S		348,924,476	348,924,476	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
		SO		-	-	-	-	-
			B16	348,924,476	348,924,476	-	-	-
186W	Weatherization							
		S		-	-	-	-	-
		CN		-	-	-	-	-
		CNP		-	-	-	-	-
		SG		-	-	-	-	-
		SO		-	-	-	-	-
			B16	-	-	-	-	-
Total Weatherization				**349,395,241**	**349,391,929**	**3,312**	**-**	**3,312**
151	Fuel Stock							
		DEU		-	-	-	-	-
		SE		-	-	-	-	-
		CAEW		2,394,437	1,852,974	541,462	-	541,462
		CAEE		245,914,934	245,914,934	-	-	-
		JBE		39,346,365	30,448,833	8,897,532	-	8,897,532
		CAEE		-	-	-	-	-
		CAEE		-	-	-	-	-
Total Fuel Stock			B13	287,655,736	278,216,742	9,438,994	-	9,438,994
152	Fuel Stock - Undistributed							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
				-	-	-	-	-
25316	DG&T Working Capital Deposit							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
			B13	-	-	-	-	-
25317	DG&T Working Capital Deposit							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
			B13	-	-	-	-	-
25319	Provo Working Capital Deposit							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
				-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2544	**Total Fuel Stock**			B13	**287,655,736**	**278,216,742**	**9,438,994**	**-**	**9,438,994**
2545	154	Materials and Supplies							
2546			S		432,079,910	404,291,224	27,788,686	-	27,788,686
2547			SG		3,820,412	3,515,590	304,822	-	304,822
2548			SE		-	-	-	-	-
2549			SO		(3,960,314)	(3,679,742)	(280,572)	-	(280,572)
2550			SNPPS		-	-	-	-	-
2551			SNPPH		-	-	-	-	-
2552			SNPD		(1,515,114)	(1,420,207)	(94,907)	-	(94,907)
2553			SNPT		-	-	-	-	-
2554			DGU		-	-	-	-	-
2555			DGP		-	-	-	-	-
2556			JBE		-	-	-	-	-
2557			SNPP		-	-	-	-	-
2558			CAGW		11,862,868	9,233,703	2,629,166	-	2,629,166
2559			CAGE		144,949,316	144,949,316	-	-	-
2560			JBG		697,403	542,838	154,565	-	154,565
2561			CAEW		-	-	-	-	-
2562			CAEE		-	-	-	-	-
2563			CAGE		-	-	-	-	-
2564	Total Materials and Supplies - FERC 154			B13	587,934,480	557,432,721	30,501,760	-	30,501,760
2565									
2566	158	Allowances							
2567			S		70,006,639	70,006,639	-	-	-
2568									
2569				B13	70,006,639	70,006,639	-	-	-
2570									
2571	25318	Provo Working Capital Deposit							
2572			SNPPS		273,000	256,963	16,037	-	16,037
2573			CAGW		-	-	-	-	-
2574			CAGE		(273,000)	(273,000)	-	-	-
2575				B13	-	(16,037)	16,037	-	16,037
2576									
2577	**Total Materials & Supplies (Net)**			B13	**657,941,119**	**627,423,322**	**30,517,797**	**-**	**30,517,797**
2578									
2579	165	Prepayments							
2580			S		9,229,520	9,229,520	-	-	-
2581			GPS		8,529,205	7,924,946	604,258	-	604,258
2582			SG		8,618,975	7,931,286	687,689	-	687,689
2583			CAGW		-	-	-	-	-
2584			CAGE		946,497	946,497	-	-	-
2585			CAEW		4,055	3,138	917	-	917
2586			CAEE		(96,711)	(96,711)	-	-	-
2587			SE		-	-	-	-	-
2588			SO		180,739,581	167,934,939	12,804,642	-	12,804,642
2589	**Total Prepayments**			B15	**207,971,122**	**193,873,616**	**14,097,506**	**-**	**14,097,506**
2590									
2591	182M	Misc Regulatory Assets							
2592			S		1,454,091,725	1,454,091,725	-	-	-
2593			SG		7,715,751	7,100,128	615,623	-	615,623
2594			CAGE		-	-	-	-	-
2595			CAGE		3,762,621	3,762,621	-	-	-
2596			CAGW		-	-	-	-	-
2597			JBG		-	-	-	-	-
2598			SE		-	-	-	-	-
2599			CAEW		-	-	-	-	-
2600			CAEE		155,925,391	155,925,391	-	-	-
2601			SO		-	-	-	-	-
2602				B16	**1,621,495,487**	**1,620,879,865**	**615,623**	**-**	**615,623**
2603									
2604	186M	Misc Deferred Debits							
2605			S		5,849,872	5,849,872	-	-	-
2606			CAEW		-	-	-	-	-
2607			CAEE		-	-	-	-	-
2608			SG		73,366,091	67,512,374	5,853,717	-	5,853,717
2609			SO		929,360	863,519	65,841	-	65,841
2610			SE		-	-	-	-	-
2611			CAGW		25,347,526	19,729,758	5,617,768	-	5,617,768
2612			CAGE		41,050,798	41,050,798	-	-	-
2613			CAEW		-	-	-	-	-
2614			CAEE		306,510	306,510	-	-	-
2615			JBE		329	254	74	-	74
2616			EXCTAX		-	-	-	-	-
2617	**Total Misc. Deferred Debits**			B11	**146,850,486**	**135,313,085**	**11,537,401**	**-**	**11,537,401**
2618									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2619	Working Capital								
2620	CWC	Cash Working Capital							
2621			S		-	-	-	-	-
2622			SO		-	-	-	-	-
2623			SE		-	-	-	-	-
2624				B14	-	-	-	-	-
2625									
2626	OWC	Other Work. Cap.							
2627	131	Cash	SNP		-	-	-	-	-
2628	135	Working Funds	SG		-	-	-	-	-
2629	141	Other A/R	SO		-	-	-	-	-
2630	143	Other A/R	SO		179,593,824	166,870,354	12,723,470	-	12,723,470
2631	232	A/P	SE		-	-	-	-	-
2632	232	A/P	SO		(8,439,554)	(7,841,647)	(597,907)	-	(597,907)
2633	232	A/P	CAEE		(8,171,408)	(8,171,408)	-	-	-
2634	232	A/P	SG		(3,825,416)	(3,520,195)	(305,221)	-	(305,221)
2635	232	A/P	S		(284,235)	(284,235)	-	-	-
2636	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2637	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2638	2533	Other Msc. Df. Crd.	CAGE		(10,766,596)	(10,766,596)	-	-	-
2639	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2640	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2641	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2642	230	Asset Retir. Oblig.	S		(1,905,343)	(1,905,343)	-	-	-
2643	254105	ARO Reg Liability	S		-	-	-	-	-
2644	254105	ARO Reg Liability	SE		-	-	-	-	-
2645	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2646	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2647	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2648				B14	146,201,273	134,380,931	11,820,342	-	11,820,342
2649									
2650	**Total Working Capital**				**146,201,273**	**134,380,931**	**11,820,342**	**-**	**11,820,342**
2651	Miscellaneous Rate Base								
2652	18221	Unrec Plant & Reg Study Costs							
2653			S		-	-	-	-	-
2654									
2655					-	-	-	-	-
2656									
2657	18222	Nuclear Plant - Trojan							
2658			S		-	-	-	-	-
2659			TROJP		-	-	-	-	-
2660			TROJD		-	-	-	-	-
2661				B16	-	-	-	-	-
2662									
2663									
2664									
2665	1869	Misc Deferred Debits-Trojan							
2666			S		-	-	-	-	-
2667			SNPPN		-	-	-	-	-
2668					-	-	-	-	-
2669									
2670	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2671									
2672	**TOTAL RATE BASE ADDITIONS**				**3,438,707,091**	**3,360,455,540**	**78,251,552**	**-**	**78,251,552**
2673	235	Customer Service Deposits							
2674			S		-	-	-	-	-
2675			CN		-	-	-	-	-
2676	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2677									
2678	2281	Prop Ins	S		1,006,419	1,045,185	(38,766)	-	(38,766)
2679	2281	Prop Ins	SO		(2,028,750)	(1,885,022)	(143,728)	-	(143,728)
2680	2282	Inj & Dam	SO		(1,419,552,925)	(1,318,983,548)	(100,569,377)	-	(100,569,377)
2681	2283	Pen & Ben	SO		(925,119)	(859,578)	(65,541)	-	(65,541)
2682	2282	Inj & Dam	S		131,290,000	131,290,000	-	-	-
2683	254	Ins Prov	CAEE		-	-	-	-	-
2684				B15	(1,290,210,375)	(1,189,392,963)	(100,817,412)	-	(100,817,412)
2685									
2686	22841	Accum Misc Oper Provisions - Other							
2687			S		-	-	-	-	-
2688			CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
2689				B15	(234,889)	(182,830)	(52,058)	-	(52,058)
2690									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2691	254		TROJD		-	-	-	-	-
2692	254		CAGW		-	-	-	-	-
2693	254105	ARO	S		-	-	-	-	-
2694	2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
2695	254	Regulatory Liability	CAGE		-	-	-	-	-
2696	254	Regulatory Liability	S		(1,315,819,417)	(1,226,801,496)	(89,017,921)	-	(89,017,921)
2697				B15	(1,395,676,377)	(1,306,658,456)	(89,017,921)	-	(89,017,921)
2698									
2699	252	Customer Advances for Construction							
2700			S		(65,230,751)	(65,223,201)	(7,550)	-	(7,550)
2701			SG		(183,806,503)	(169,140,991)	(14,665,512)	-	(14,665,512)
2702			CAGE		(78,326,485)	(78,326,485)	-	-	-
2703			CAGW		(3,820)	(2,973)	(847)	-	(847)
2704			CN		-	-	-	-	-
2705	**Total Customer Advances for Constr.**			B20	**(327,367,558)**	**(312,693,650)**	**(14,673,908)**	**-**	**(14,673,908)**
2706									
2707	25398	SO2 Emissions							
2708			S		-	-	-	-	-
2709					-	-	-	-	-
2710									
2711	25399	Other Deferred Credits							
2712			S		(1,474,251)	(977,406)	(496,845)	-	(496,845)
2713			GPS		-	-	-	-	-
2714			SO		(30,067,774)	(27,937,598)	(2,130,176)	-	(2,130,176)
2715			CAGW		(2,490,036)	(1,938,169)	(551,866)	-	(551,866)
2716			CAGE		(3,519,425)	(3,519,425)	-	-	-
2717			SG		(159,680,476)	(146,939,926)	(12,740,550)	-	(12,740,550)
2718			CAEW		-	-	-	-	-
2719			CAEE		(1,059,601)	(1,059,601)	-	-	-
2720			SE		-	-	-	-	-
2721				B15	(198,291,563)	(182,372,126)	(15,919,437)	-	(15,919,437)
2722									
2723	190	Accumulated Deferred Income Taxes							
2724			S		307,768,328	285,872,317	21,896,011	-	21,896,011
2725			CN		-	-	-	-	-
2726			SO		363,527,606	337,773,198	25,754,408	-	25,754,408
2727			IBT		-	-	-	-	-
2728			BADDEBT		5,522,284	4,769,749	752,535	-	752,535
2729			TROJD		-	-	-	-	-
2730			SG		545,569	502,039	43,530	-	43,530
2731			SE		-	-	-	-	-
2732			SNP		-	-	-	-	-
2733			CAGW		57,751	44,952	12,799	-	12,799
2734			CAGE		3,803,138	3,803,138	-	-	-
2735			JBG		-	-	-	-	-
2736			CAEE		28,710,463	28,710,463	-	-	-
2737			JBE		(3,926,774)	(3,038,798)	(887,975)	-	(887,975)
2738			SNPD		1,075,111	1,007,766	67,345	-	67,345
2739									
2740	Total Accum Deferred Income Taxes			B19	707,083,475	659,444,822	47,638,653	-	47,638,653
2741									
2742	281	Accumulated Deferred Income Taxes							
2743			S		-	-	-	-	-
2744			SG		(106,753,414)	(98,235,797)	(8,517,617)	-	(8,517,617)
2745			CAGW		-	-	-	-	-
2746			CAGE		-	-	-	-	-
2747			SNPT		-	-	-	-	-
2748				B19	(106,753,414)	(98,235,797)	(8,517,617)	-	(8,517,617)
2749									
2750	282	Accumulated Deferred Income Taxes							
2751			S		65,745,604	66,607,608	(862,005)	-	(862,005)
2752			CIAC		-	-	-	-	-
2753			DITBAL		(3,119,262,514)	(2,907,493,857)	(211,768,656)	-	(211,768,656)
2754			JBE		(1,002,595)	(775,875)	(226,720)	-	(226,720)
2755			SO		-	-	-	-	-
2756			SNPD		-	-	-	-	-
2757			SNP		(427,751)	(398,304)	(29,447)	-	(29,447)
2758			CAGW		-	-	-	-	-
2759			CAGE		-	-	-	-	-
2760			SE		-	-	-	-	-
2761			CAEE		8,310	8,310	-	-	-
2762			CN		-	-	-	-	-
2763			JBG		-	-	-	-	-
2764			SG		-	-	-	-	-
2765				B19	(3,054,938,945)	(2,842,052,117)	(212,886,828)	-	(212,886,828)
2766									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
283	Accumulated Deferred Income Taxes							
		S		(417,439,974)	(417,439,974)	-	-	-
		SG		(3,552,153)	(3,268,735)	(283,418)	-	(283,418)
		SE		-	-	-	-	-
		SO		(37,403,982)	(34,754,066)	(2,649,915)	-	(2,649,915)
		GPS		(7,575,813)	(7,039,098)	(536,715)	-	(536,715)
		SNP		(390,566)	(363,679)	(26,887)	-	(26,887)
		TROJD		-	-	-	-	-
		SGCT		-	-	-	-	-
		CAGW		(474,903)	(369,650)	(105,253)	-	(105,253)
		CAGE		(206,931)	(206,931)	-	-	-
		CAEW		-	-	-	-	-
		CAEE		(25,208,828)	(25,208,828)	-	-	-
		JBE		-	-	-	-	-
		SGCT		-	-	-	-	-
			B19	(492,253,149)	(488,650,961)	(3,602,188)	-	(3,602,188)
TOTAL ACCUM DEF INCOME TAX			B19	**(2,946,862,033)**	**(2,769,494,052)**	**(177,367,981)**	**-**	**(177,367,981)**
255	Accumulated Investment Tax Credit							
		S		(1,811,643)	(1,811,643)	-	-	-
		ITC84		-	-	-	-	-
		ITC85		-	-	-	-	-
		ITC86		-	-	-	-	-
		ITC88		-	-	-	-	-
		ITC89		-	-	-	-	-
		ITC90		-	-	-	-	-
		SG		(148,303)	(136,470)	(11,833)	-	(11,833)
Total Accumulated ITC			B19	**(1,959,946)**	**(1,948,114)**	**(11,833)**	**-**	**(11,833)**
TOTAL RATE BASE DEDUCTIONS				**(6,160,602,742)**	**(5,762,742,191)**	**(397,860,551)**	**-**	**(397,860,551)**
108SP	Steam Prod Plant Accumulated Depr							
		S		(109,829,459)	(105,978,448)	(3,851,011)	-	(3,851,011)
		SG-P		(22,481)	(20,688)	(1,794)	-	(1,794)
		SG-U		-	-	-	-	-
		SG		(419,133)	(385,692)	(33,442)	-	(33,442)
		CAGW		(211,284,736)	(164,457,736)	(46,827,000)	-	(46,827,000)
		CAGE		(3,321,828,874)	(3,321,828,874)	-	-	-
		JBG		(825,057,778)	(642,200,364)	(182,857,414)	-	(182,857,414)
		CAGE		-	-	-	-	-
			B17	(4,468,442,462)	(4,234,871,801)	(233,570,661)	-	(233,570,661)
108NP	Nuclear Prod Plant Accumulated Depr							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr							
		S		-	-	-	-	-
		SG		(8,262,396)	(7,603,158)	(659,238)	-	(659,238)
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG-P		(364,238,505)	(335,176,725)	(29,061,780)	-	(29,061,780)
		SG-U		(124,923,616)	(114,956,239)	(9,967,377)	-	(9,967,377)
			B17	(497,424,518)	(457,736,123)	(39,688,395)	-	(39,688,395)
108XP	Solar Prod Plant Accum Depr							
		S		(90,833)	(90,833)	-	-	-
		SG		(67,257)	(61,890)	(5,366)	-	(5,366)
		CAGW		-	-	-	-	-
			B17	(158,090)	(152,724)	(5,366)	-	(5,366)
108WP	Wind Prod Plant Accum Depr							
		S		-	-	-	-	-
		SG		(135,991,006)	(125,140,586)	(10,850,420)	-	(10,850,420)
		CAGW		-	-	-	-	-
			B17	(135,991,006)	(125,140,586)	(10,850,420)	-	(10,850,420)
108RP	Other Renewable Prod Plant Accum Depr							
		S		-	-	-	-	-
		SG		(100,784,177)	(92,742,832)	(8,041,345)	-	(8,041,345)
		CAGW		-	-	-	-	-
			B17	(100,784,177)	(92,742,832)	(8,041,345)	-	(8,041,345)

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2847	108OP	Other Production Plant - Accum Depr							
2848			S		-	-	-	-	-
2849			DGU		-	-	-	-	-
2850			DGP		-	-	-	-	-
2851			SG		-	-	-	-	-
2852			CAGW		(283,300,984)	(220,513,035)	(62,787,949)	-	(62,787,949)
2853			CAGE		(440,353,542)	(440,353,542)	-	-	-
2854			SG		-	-	-	-	-
2855				B17	(723,654,526)	(660,866,577)	(62,787,949)	-	(62,787,949)
2856									
2857	108EP	Experimental Plant - Accum Depr							
2858			DGP		-	-	-	-	-
2859			SG		-	-	-	-	-
2860					-	-	-	-	-
2861									
2862	**TOTAL PRODUCTION PLANT DEPR**				**(5,926,454,778)**	**(5,571,510,642)**	**(354,944,136)**	**-**	**(354,944,136)**
2863									
2864	Summary of Prod Plant Depreciation by Factor								
2865			S		(109,920,292)	(106,069,281)	(3,851,011)	-	(3,851,011)
2866			SG-P		(364,260,986)	(335,197,413)	(29,063,573)	-	(29,063,573)
2867			SG-U		(124,923,616)	(114,956,239)	(9,967,377)	-	(9,967,377)
2868			SG		(245,523,969)	(225,934,158)	(19,589,811)	-	(19,589,811)
2869			CAGW		(494,585,719)	(384,970,771)	(109,614,948)	-	(109,614,948)
2870			CAGE		(3,762,182,417)	(3,762,182,417)	-	-	-
2871			JBG		(825,057,778)	(642,200,364)	(182,857,414)	-	(182,857,414)
2872			SSGCT		-	-	-	-	-
2873	Total of Prod Plant Depreciation by Factor				(5,926,454,778)	(5,571,510,642)	(354,944,136)	-	(354,944,136)
2874									
2875									
2876	108TP	Transmission Plant Accumulated Depr							
2877			DGP		-	-	-	-	-
2878			DGU		-	-	-	-	-
2879			CAGW		(823,928)	(641,321)	(182,607)	-	(182,607)
2880			CAGE		-	-	-	-	-
2881			JBG		(26,053)	(20,279)	(5,774)	-	(5,774)
2882			SG		(2,588,577,344)	(2,382,040,518)	(206,536,825)	-	(206,536,825)
2883	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,589,427,326)**	**(2,382,702,119)**	**(206,725,207)**	**-**	**(206,725,207)**
2884	108360	Land and Land Rights							
2885			S		(11,217,524)	(10,983,170)	(234,354)	-	(234,354)
2886				B17	(11,217,524)	(10,983,170)	(234,354)	-	(234,354)
2887									
2888	108361	Structures and Improvements							
2889			S		(40,796,103)	(38,886,582)	(1,909,522)	-	(1,909,522)
2890				B17	(40,796,103)	(38,886,582)	(1,909,522)	-	(1,909,522)
2891									
2892	108362	Station Equipment							
2893			S		(408,760,164)	(376,050,330)	(32,709,834)	-	(32,709,834)
2894				B17	(408,760,164)	(376,050,330)	(32,709,834)	-	(32,709,834)
2895									
2896	108363	Storage Battery Equipment							
2897			S		(75,046,893)	(70,530,780)	(4,516,114)	-	(4,516,114)
2898			CN		(10,802,634)	(10,074,215)	(728,420)	-	(728,420)
2899			SO		(28,730,600)	(26,695,157)	(2,035,443)	-	(2,035,443)
2900				B17	(114,580,128)	(107,300,152)	(7,279,976)	-	(7,279,976)
2901									
2902	108364	Poles, Towers & Fixtures							
2903			S		(770,778,127)	(683,646,250)	(87,131,878)	-	(87,131,878)
2904				B17	(770,778,127)	(683,646,250)	(87,131,878)	-	(87,131,878)
2905									
2906	108365	Overhead Conductors							
2907			S		(383,700,372)	(340,894,333)	(42,806,039)	-	(42,806,039)
2908				B17	(383,700,372)	(340,894,333)	(42,806,039)	-	(42,806,039)
2909									
2910	108366	Underground Conduit							
2911			S		(204,273,877)	(191,210,619)	(13,063,258)	-	(13,063,258)
2912				B17	(204,273,877)	(191,210,619)	(13,063,258)	-	(13,063,258)
2913									
2914	108367	Underground Conductors							
2915			S		(435,481,491)	(419,124,161)	(16,357,330)	-	(16,357,330)
2916				B17	(435,481,491)	(419,124,161)	(16,357,330)	-	(16,357,330)
2917									
2918	108368	Line Transformers							
2919			S		(670,577,055)	(598,191,228)	(72,385,827)	-	(72,385,827)
2920				B17	(670,577,055)	(598,191,228)	(72,385,827)	-	(72,385,827)
2921									
2922	108369	Services							
2923			S		(432,085,378)	(392,898,073)	(39,187,305)	-	(39,187,305)
2924				B17	(432,085,378)	(392,898,073)	(39,187,305)	-	(39,187,305)
2925									

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FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
108370	Meters							
		S		(134,595,032)	(124,195,827)	(10,399,205)	-	(10,399,205)
			B17	(134,595,032)	(124,195,827)	(10,399,205)	-	(10,399,205)
108371	Installations on Customers' Premises							
		S		(7,278,816)	(6,849,598)	(429,218)	-	(429,218)
			B17	(7,278,816)	(6,849,598)	(429,218)	-	(429,218)
108372	Leased Property							
		S		-	-	-	-	-
			B17	-	-	-	-	-
108373	Street Lights							
		S		(33,918,224)	(32,179,773)	(1,738,451)	-	(1,738,451)
			B17	(33,918,224)	(32,179,773)	(1,738,451)	-	(1,738,451)
108D00	Unclassified Dist Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300							
		S		5,934,891	5,674,652	260,240	-	260,240
		CAGE		-	-	-	-	-
				5,934,891	5,674,652	260,240	-	260,240
TOTAL DISTRIBUTION PLANT DEPR			B17	**(3,642,107,400)**	**(3,316,735,442)**	**(325,371,958)**	**-**	**(325,371,958)**
Summary of Distribution Plant Depr by Factor								
		S		(3,602,574,166)	(3,279,966,070)	(322,608,096)	-	(322,608,096)
		CAGE		-	-	-	-	-
		CN		(10,802,634)	(10,074,215)	(728,420)	-	(728,420)
		SO		(28,730,600)	(26,695,157)	(2,035,443)	-	(2,035,443)
Total Distribution Depreciation by Factor			B17	(3,642,107,400)	(3,316,735,442)	(325,371,958)	-	(325,371,958)
108GP	General Plant Accumulated Depr							
		S		(243,502,724)	(222,913,802)	(20,588,922)	-	(20,588,922)
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		(22,413,579)	(20,625,249)	(1,788,330)	-	(1,788,330)
		CN		(208,202,627)	(194,163,563)	(14,039,064)	-	(14,039,064)
		SO		(500,104,423)	(464,674,120)	(35,430,303)	-	(35,430,303)
		SE		-	-	-	-	-
		CAGW		(919,399)	(715,633)	(203,766)	-	(203,766)
		CAGE		(29,372,572)	(29,372,572)	-	-	-
		JBG		(7,210,024)	(5,612,068)	(1,597,956)	-	(1,597,956)
		JBE		-	-	-	-	-
		CAEE		(1,602,999)	(1,602,999)	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B17	(1,013,328,348)	(939,680,007)	(73,648,341)	-	(73,648,341)
108MP	Mining Plant Accumulated Depr.							
		S		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		JBE		-	-	-	-	-
			B17	-	-	-	-	-
108MP	Less Centralia Situs Depreciation							
		S		-	-	-	-	-
			B17	-	-	-	-	-
1081390	Accum Depr - Capital Lease							
		SO		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1081399	Accum Depr - Capital Lease							
		S		-	-	-	-	-
		SE		-	-	-	-	-
				-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			B17	**(1,013,328,348)**	**(939,680,007)**	**(73,648,341)**	**-**	**(73,648,341)**
Summary of General Depreciation by Factor								
		S		(243,502,724)	(222,913,802)	(20,588,922)	-	(20,588,922)
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SE		-	-	-	-	-
		SO		(500,104,423)	(464,674,120)	(35,430,303)	-	(35,430,303)
		CN		(208,202,627)	(194,163,563)	(14,039,064)	-	(14,039,064)
		SG		(22,413,579)	(20,625,249)	(1,788,330)	-	(1,788,330)
		DEU		-	-	-	-	-
		CAGW		(919,399)	(715,633)	(203,766)	-	(203,766)
		CAGE		(29,372,572)	(29,372,572)	-	-	-
		CAEW		-	-	-	-	-
		CAEE		(1,602,999)	(1,602,999)	-	-	-
		SSGCT		-	-	-	-	-
		JBG		(7,210,024)	(5,612,068)	(1,597,956)	-	(1,597,956)
	Remove Capital Leases			-	-	-	-	-
Total General Depreciation by Factor			B17	(1,013,328,348)	(939,680,007)	(73,648,341)	-	(73,648,341)
TOTAL ACCUM DEPR - PLANT IN SERV			B17	**(13,171,317,851)**	**(12,210,628,210)**	**(960,689,642)**	**-**	**(960,689,642)**
111OP	Accum Prov for Amort-Other							
		S		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
111GP	Accum Prov for Amort-General							
		S		(13,103,553)	(10,856,799)	(2,246,754)	-	(2,246,754)
		CN		-	-	-	-	-
		SG		-	-	-	-	-
		SO		(1,862,281)	(1,730,346)	(131,935)	-	(131,935)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SE		-	-	-	-	-
			B18	(14,965,834)	(12,587,145)	(2,378,689)	-	(2,378,689)
111HP	Accum Prov for Amort-Hydro							
		SG-P		(4,341,331)	(3,994,946)	(346,385)	-	(346,385)
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B18	(4,341,331)	(3,994,946)	(346,385)	-	(346,385)
111XP	Accum Prov for Amort-Solar							
		S		(262,316)	(262,316)	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B18	(262,316)	(262,316)	-	-	-
111WP	Accum Prov for Amort-Wind							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B18	-	-	-	-	-
111RP	Accum Prov for Amort-Other Renewable							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B18	-	-	-	-	-

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	**DESCRIP**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
3083	111IP	Accum Prov for Amort-Intangible Plant							
3084			S		(1,935,080)	(1,935,080)	-	-	-
3085			DGP		-	-	-	-	-
3086			DGU		-	-	-	-	-
3087			CAEW		-	-	-	-	-
3088			CAEE		-	-	-	-	-
3089			SE		-	-	-	-	-
3090			SG		(41,596,366)	(38,277,484)	(3,318,881)	-	(3,318,881)
3091			SG-P		(50,773,119)	(46,722,045)	(4,051,074)	-	(4,051,074)
3092			SG-U		(7,364,836)	(6,777,212)	(587,624)	-	(587,624)
3093			CN		-	-	-	-	-
3094			CAGE		-	-	-	-	-
3095			CAGE		-	-	-	-	-
3096			CAGW		(8,423,340)	(6,556,476)	(1,866,863)	-	(1,866,863)
3097			CAGE		(31,040,223)	(31,040,223)	-	-	-
3098			JBG		(1,384,896)	(1,077,962)	(306,934)	-	(306,934)
3099			SO		-	-	-	-	-
3100				B18	(142,517,860)	(132,386,483)	(10,131,377)	-	(10,131,377)
3101	111IP	Less Non-Utility Plant							
3102			OTH		-	-	-	-	-
3103				B18	(142,517,860)	(132,386,483)	(10,131,377)	-	(10,131,377)
3104									
3105	111390	Accum Amtr - Capital Lease							
3106			S		-	-	-	-	-
3107			SG		-	-	-	-	-
3108			CAGE		-	-	-	-	-
3109			CAGW		-	-	-	-	-
3110			SO		-	-	-	-	-
3111					-	-	-	-	-
3112									
3113		Remove Capital Lease Amtr			-	-	-	-	-
3114									
3115	**TOTAL ACCUM PROV FOR AMORTIZ**			**B18**	**(162,087,340)**	**(149,230,889)**	**(12,856,451)**	**-**	**(12,856,451)**
3116									
3117									
3118									
3119									
3120	Summary of Amortization by Factor								
3121		S			(15,300,948)	(13,054,194)	(2,246,754)	-	(2,246,754)
3122		SG-P			(55,114,450)	(50,716,990)	(4,397,459)	-	(4,397,459)
3123		SG-U			(7,364,836)	(6,777,212)	(587,624)	-	(587,624)
3124		SE			-	-	-	-	-
3125		SO			(1,862,281)	(1,730,346)	(131,935)	-	(131,935)
3126		CN			-	-	-	-	-
3127		SSGCT			-	-	-	-	-
3128		JBG			(1,384,896)	(1,077,962)	(306,934)	-	(306,934)
3129		CAGW			(8,423,340)	(6,556,476)	(1,866,863)	-	(1,866,863)
3130		CAGE			(31,040,223)	(31,040,223)	-	-	-
3131		CAEW			-	-	-	-	-
3132		CAEE			-	-	-	-	-
3133		SG			(41,596,366)	(38,277,484)	(3,318,881)	-	(3,318,881)
3134		Less Capital Lease			-	-	-	-	-
3135	Total Provision For Amortization by Factor			B18	(162,087,340)	(149,230,889)	(12,856,451)	-	(12,856,451)