RESULTS OF OPERATIONS
WASHINGTON

September 2009

RECEIVED
PROGRAM MANAGEMENT
2009 DEC 29 AM 10: 20
STATE OF WASH
UTC

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	SEPTEMBER 2009
FILE:	SEPTEMBER 2009
PREPARED BY:	Revenue Requirement Department
DATE:	December 28, 2009
TIME:	9:38:13 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.615
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

SEPTEMBER 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJ	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	286,175,955	266,120,191	20,055,764	0	20,055,764
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	24,093,240	19,131,039	4,962,200	0	4,962,200
5	Other Operating Revenues	2.4	14,232,591	13,677,969	554,622	0	554,622
6	Total Operating Revenues	2.4	324,501,786	298,929,199	25,572,587	0	25,572,587
7							
8	Operating Expenses:						
9	Steam Production	2.7	35,386,227	31,611,279	3,774,948	0	3,774,948
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	2,667,928	2,297,962	369,966	0	369,966
12	Other Power Supply	2.10	56,221,883	45,198,213	11,023,670	0	11,023,670
13	Transmission	2.12	11,970,760	9,906,942	2,063,818	0	2,063,818
14	Distribution	2.13	17,312,416	16,094,905	1,217,511	0	1,217,511
15	Customer Accounts	2.14	7,994,323	7,327,217	667,106	0	667,106
16	Customer Service	2.14	6,790,656	6,760,048	30,608	0	30,608
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	12,754,779	11,794,086	960,693	0	960,693
19							
20	Total O & M Expenses	2.16	151,098,972	130,990,652	20,108,320	0	20,108,320
21							
22	Depreciation	2.18	39,197,280	36,193,699	3,003,581	0	3,003,581
23	Amortization Expense	2.19	3,601,096	3,277,550	323,547	0	323,547
24	Taxes Other Than Income	2.19	10,027,729	8,823,626	1,204,102	0	1,204,102
25	Income Taxes - Federal	2.22	-113,920,034	-99,451,931	(14,468,103)	0	(14,468,103)
26	Income Taxes - State	2.22	-13,513,866	-13,513,866	0	0	-
27	Income Taxes - Def Net	2.21	108,308,272	102,521,113	5,787,159	0	5,787,159
28	Investment Tax Credit Adj.	2.20	(468,551)	(468,551)	0	0	0
29	Misc Revenue & Expense	2.5	(946,811)	(874,946)	(71,865)	0	(71,865)
30							
31	Total Operating Expenses	2.22	183,384,088	167,497,347	15,886,741	0	15,886,741
32							
3	Operating Revenue for Return		141,117,698	131,431,853	9,685,845	0	9,685,845
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	19,298,945,829	17,915,170,541	1,383,775,288	0	1,383,775,288
37	Plant Held for Future Use	2.33	13,709,211	13,673,068	36,143	0	36,143
38	Misc Deferred Debits	2.35	128,786,191	123,123,442	5,662,749	0	5,662,749
39	Elec Plant Acq Adj	2.33	62,236,745	62,236,745	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	37,222,654	34,714,245	2,508,409	0	2,508,409
42	Fuel Stock	2.34	151,728,203	149,057,516	2,670,687	0	2,670,687
43	Material & Supplies	2.34	177,249,024	170,361,782	6,887,242	0	6,887,242
44	Working Capital	2.35	22,201,811	19,788,751	2,413,060	0	2,413,060
45	Weatherization Loans	2.34	37,119,626	35,081,500	2,038,126	0	2,038,126
46	Miscellaneous Rate Base	2.36	2,226,674	2,020,002	206,672	0	206,672
47							
48	Total Electric Plant		19,931,425,968	18,525,227,592	1,406,198,377	0	1,406,198,377
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(6,568,859,982)	(6,066,242,527)	(502,617,456)	0	(502,617,456)
52	Accum Prov For Amort	2.41	(422,566,484)	(388,033,902)	(34,532,582)	0	(34,532,582)
53	Accum Def Income Taxes	2.37	(2,180,239,208)	(2,013,359,362)	(166,879,846)	0	(166,879,846)
54	Unamortized ITC	2.37	(7,700,335)	(6,676,949)	(1,023,386)	0	(1,023,386)
55	Customer Adv for Const	2.36	(14,432,194)	(13,982,397)	(449,797)	0	(449,797)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(55,226,801)	(50,655,535)	(4,571,266)	0	(4,571,266)
58							
59	Total Rate Base Deductions		(9,249,025,005)	(8,538,950,672)	(710,074,333)	0	(710,074,333)
60							
61	Total Rate Base		10,682,400,964	9,986,276,920	696,124,044	0	696,124,044
62							
63							
64							
65							
66							
67							
68							
69							

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		95,207,291	89,204,314	6,002,976	-	6,002,976
				B1	95,207,291	89,204,314	6,002,976	-	6,002,976
442	Commercial & Industrial Sales								
		0	S		187,258,674	173,354,895	13,903,779	-	13,903,779
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	187,258,674	173,354,895	13,903,779	-	13,903,779
444	Public Street & Highway Lighting								
		0	S		1,693,129	1,544,120	149,009	-	149,009
		0	SO		-	-	-	-	-
				B1	1,693,129	1,544,120	149,009	-	149,009
445	Other Sales to Public Authority								
		0	S		2,016,861	2,016,861	-	-	-
				B1	2,016,861	2,016,861	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers					**286,175,955**	**266,120,191**	**20,055,764**	**-**	**20,055,764**
447	Sales for Resale								
		WSF	S		901,449	901,449	-	-	-
		WSF	SG		-	-	-	-	-
		WSF	SE		-	-	-	-	-
		WSF	DGP		-	-	-	-	-
		WSF	CAGW		23,191,791	18,229,590	4,962,200	-	4,962,200
		WSF	CAGE		-	-	-	-	-
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	24,093,240	19,131,039	4,962,200	-	4,962,200
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
					-	-	-	-	-
Total Sales from Electricity					**310,269,194**	**285,251,230**	**25,017,964**	**-**	**25,017,964**
450	Forfeited Discounts & Interest								
		CUST	S		670,687	630,677	40,010	-	40,010
		CUST	SO		-	-	-	-	-
				B1	670,687	630,677	40,010	-	40,010
451	Misc Electric Revenue								
		CUST	S		652,658	638,705	13,953	-	13,953
		GP	SG		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	652,658	638,705	13,953	-	13,953
453	Water Sales								
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
454	Rent of Electric Property								
		DPW	S		657,800	578,903	78,897	-	78,897
		T	CAGW		10,197	8,015	2,182	-	2,182
		T	CAGE		307,255	307,255	-	-	-
		T	JBG		-	-	-	-	-
		T	SG		31,599	29,055	2,544	-	2,544
		GP	SO		287,389	266,307	21,083	-	21,083
				B1	1,294,240	1,189,534	104,706	-	104,706

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		5,714,967	5,719,316	(4,349)	-	(4,349)
		CUST	CAGE		534,173	534,173	-	-	-
		OTHSE	CAGW		64,784	50,922	13,861	-	13,861
		OTHSO	SO		(359,441)	(333,072)	(26,368)	-	(26,368)
		OTHSGR	SG		756,654	695,735	60,919	-	60,919
		OTHSGR	JBG		131,043	104,188	26,855	-	26,855
		OTHSGR	WRG		4,628,648	4,313,418	315,229	-	315,229
		OTHSGR	WRE		144,179	134,373	9,806	-	9,806
		WSF	CAEW		-	-	-	-	-
		WSF	CAEE		-	-	-	-	-
				B1	11,615,007	11,219,053	395,954	-	395,954
	Total Other Electric Revenues				**14,232,591**	**13,677,969**	**554,622**	**-**	**554,622**
Total Electric Operating Revenues				**B1**	**324,501,786**	**298,929,199**	**25,572,587**	**-**	**25,572,587**
Summary of Revenues by Factor									
	S				294,773,515	274,589,240	20,184,275	-	20,184,275
	JBG				131,043	104,188	26,855	-	26,855
	SE				-	-	-	-	-
	SO				(72,051)	(66,766)	(5,286)	-	(5,286)
	SG				788,253	724,790	63,463	-	63,463
	CAEW				-	-	-	-	-
	CAEE				-	-	-	-	-
	CAGW				23,266,771	18,288,528	4,978,244	-	4,978,244
	CAGE				841,428	841,428	-	-	-
	WRG				4,628,648	4,313,418	315,229	-	315,229
	WRE				144,179	134,373	9,806	-	9,806
Total Electric Operating Revenues				B1	324,501,786	298,929,199	25,572,587	-	25,572,587
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	DGU		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
		T	SG		-	-	-	-	-
					-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
		P	SE		(950,750)	(878,885)	(71,865)	-	(71,865)
				B1	(950,750)	(878,885)	(71,865)	-	(71,865)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
					-	-	-	-	-
4194	Impact Housing Interest Income								
		P	DGU		-	-	-	-	-
					-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		3,939	3,939	-	-	-
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	3,939	3,939	-	-	-
Total Miscellaneous Revenues					**(946,811)**	**(874,946)**	**(71,865)**	**-**	**(71,865)**

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

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
72										
73										
7	Miscellaneous Expenses									
228	4311	Interest on Customer Deposits								
229			CUST	S		-	-	-	-	-
230						-	-	-	-	-
231	**Total Miscellaneous Expenses**					-	-	-	-	-
232										
233	**Net Misc Revenue and Expense**					**(946,811)**	**(874,946)**	**(71,865)**	**-**	**(71,865)**
234										

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
500	Operation Supervision & Engineering								
		P	SG		9	9	1	-	1
		P	CAGW		2,765	2,174	592	-	592
		P	CAGE		248,768	248,768	-	-	-
		P	JBG		1,406,175	1,118,004	288,171	-	288,171
		P	CAGE		-	-	-	-	-
				B2	1,657,717	1,368,954	288,764	-	288,764
501	Fuel Related								
		P	SE		23,500	21,723	1,776	-	1,776
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		48,134	37,835	10,299	-	10,299
		P	CAGE		-	-	-	-	-
		P	CAEW		13,653,860	10,736,215	2,917,645	-	2,917,645
		P	CAEE		892,484	892,484	-	-	-
		P	JBE		(56,018)	(44,553)	(11,465)	-	(11,465)
		P	CAEE		-	-	-	-	-
		P	JBG		-	-	-	-	-
				B2	14,561,959	11,643,704	2,918,255	-	2,918,255
502	Steam Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		59,210	46,541	12,669	-	12,669
		P	CAGE		2,688,641	2,688,641	-	-	-
		P	JBG		327,403	260,307	67,096	-	67,096
		P	CAGE		-	-	-	-	-
				B2	3,075,254	2,995,489	79,764	-	79,764
503	Steam From Other Sources								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	-	-	-	-	-
505	Electric Expenses								
		P	SG		-	-	-	-	-
		P	CAGW		3,160	2,484	676	-	676
		P	CAGE		362,362	362,362	-	-	-
		P	JBG		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	365,522	364,846	676	-	676
506	Misc. Steam Expense								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		115,250	90,591	24,659	-	24,659
		P	CAGE		4,180,155	4,180,155	-	-	-
		P	JBG		(817,818)	(650,221)	(167,598)	-	(167,598)
		P	CAGE		-	-	-	-	-
				B2	3,477,586	3,620,525	(142,938)	-	(142,938)
507	Rents								
		P	SG		-	-	-	-	-
		P	CAGW		2,427	1,908	519	-	519
		P	CAGE		55,280	55,280	-	-	-
		P	JBG		12,639	10,049	2,590	-	2,590
		P	CAGE		-	-	-	-	-
				B2	70,346	67,236	3,109	-	3,109
510	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		20,606	16,197	4,409	-	4,409
		P	CAGE		473,128	473,128	-	-	-
		P	JBG		39,946	31,760	8,186	-	8,186
		P	CAGE		-	-	-	-	-
				B2	533,680	521,085	12,595	-	12,595
511	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		22,539	17,716	4,822	-	4,822
		P	CAGE		1,246,629	1,246,629	-	-	-
		P	JBG		806,050	640,864	165,186	-	165,186
		P	CAGE		-	-	-	-	-
				B2	2,075,218	1,905,209	170,009	-	170,009

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
512	Maintenance of Boiler Plant								
		P	SG		-	-	-	-	-
		P	CAGW		142,655	112,132	30,523	-	30,523
		P	CAGE		5,130,983	5,130,983	-	-	-
		P	JBG		1,577,352	1,254,101	323,251	-	323,251
		P	CAGE		-	-	-	-	-
				B2	6,850,991	6,497,217	353,774	-	353,774
513	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		9,338	7,340	1,998	-	1,998
		P	CAGE		1,431,202	1,431,202	-	-	-
		P	JBG		224,444	178,448	45,996	-	45,996
		P	CAGE		-	-	-	-	-
				B2	1,664,984	1,616,990	47,994	-	47,994
514	Maintenance of Misc. Steam Plant								
		P	SG		-	-	-	-	-
		P	CAGW		19,832	15,589	4,243	-	4,243
		P	CAGE		844,281	844,281	-	-	-
		P	JBG		188,857	150,154	38,703	-	38,703
		P	CAGE		-	-	-	-	-
				B2	1,052,970	1,010,024	42,946	-	42,946
Total Steam Power Generation				B2	**35,386,227**	**31,611,279**	**3,774,948**	**-**	**3,774,948**
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
					-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
					-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
					-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
					-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
					-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
					-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Nuclear Power Generation					-	-	-	-	-

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		570,408	448,361	122,047	-	122,047
		P	CAGE		307,805	307,805	-	-	-
				B2	878,213	756,166	122,047	-	122,047
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		8,778	6,900	1,878	-	1,878
		P	CAGE		2,262	2,262	-	-	-
				B2	11,040	9,162	1,878	-	1,878
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		(376,328)	(295,808)	(80,521)	-	(80,521)
		P	CAGE		23,289	23,289	-	-	-
				B2	(353,039)	(272,519)	(80,521)	-	(80,521)
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		964,534	758,159	206,375	-	206,375
		P	CAGE		656,393	656,393	-	-	-
				B2	1,620,927	1,414,552	206,375	-	206,375
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		79,856	62,770	17,086	-	17,086
		P	CAGE		-	-	-	-	-
				B2	79,856	62,770	17,086	-	17,086
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		137,728	108,259	29,469	-	29,469
		P	CAGE		(18,459)	(18,459)	-	-	-
				B2	119,269	89,800	29,469	-	29,469
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		107,374	84,400	22,974	-	22,974
		P	CAGE		(53,485)	(53,485)	-	-	-
				B2	53,889	30,915	22,974	-	22,974

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		101,496	79,780	21,717	-	21,717
		P	CAGE		(30,731)	(30,731)	-	-	-
				B2	70,765	49,049	21,717	-	21,717
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		135,262	106,321	28,941	-	28,941
		P	CAGE		51,745	51,745	-	-	-
				B2	187,007	158,066	28,941	-	28,941
Total Hydraulic Power Generation				B2	**2,667,928**	**2,297,962**	**369,966**	**-**	**369,966**
546	Operation Super & Engineering								
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		18	15	4	-	4
		P	CAGE		27,547	27,547	-	-	-
		P	CAGE		-	-	-	-	-
				B2	27,565	27,561	4	-	4
547	Fuel								
		P	SE		-	-	-	-	-
		P	CAEW		18,237,957	14,340,753	3,897,205	-	3,897,205
		P	CAEE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	18,237,957	14,340,753	3,897,205	-	3,897,205
548	Generation Expense								
		P	SG		-	-	-	-	-
		P	CAGW		722,057	567,563	154,494	-	154,494
		P	CAGE		452,431	452,431	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,174,488	1,019,994	154,494	-	154,494
549	Miscellaneous Other								
		P	SG		137,722	126,634	11,088	-	11,088
		P	CAGW		1,003,542	788,821	214,722	-	214,722
		P	CAGE		805,997	805,997	-	-	-
		P	CAGE		-	-	-	-	-
				B2	1,947,261	1,721,452	225,810	-	225,810
550	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		109,800	86,307	23,493	-	23,493
		P	CAGE		10,425	10,425	-	-	-
		P	CAGE		-	-	-	-	-
				B2	120,225	96,732	23,493	-	23,493
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		180,108	180,108	-	-	-
		P	CAGE		-	-	-	-	-
				B2	180,108	180,108	-	-	-
553	Maint of Generation & Electric Plant								
		P	SG		-	-	-	-	-
		P	CAGW		88,559	69,610	18,948	-	18,948
		P	CAGE		417,156	417,156	-	-	-
		P	CAGE		-	-	-	-	-
				B2	505,714	486,766	18,948	-	18,948

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
554	Maintenance of Misc. Other								
		P	SG		-	-	-	-	-
		P	CAGW		6,192	4,867	1,325	-	1,325
		P	CAGE		(40,714)	(40,714)	-	-	-
		P	CAGE		-	-	-	-	-
				B2	(34,522)	(35,847)	1,325	-	1,325
Total Other Power Generation				**B2**	**22,158,796**	**17,837,518**	**4,321,279**	**-**	**4,321,279**
555	Purchased Power								
		P	S		(2,110,832)	(1,830,076)	(280,756)	-	(280,756)
		P	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGW		29,637,205	23,295,920	6,341,285	-	6,341,285
		P	CAGE		-	-	-	-	-
		P	CAEW		1,864,042	1,465,721	398,321	-	398,321
		P	CAEE		-	-	-	-	-
			DGP		-	-	-	-	-
				B2	29,390,415	22,931,566	6,458,850	-	6,458,850
556	System Control & Load Dispatch								
		P	SG		90,493	83,208	7,286	-	7,286
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B2	90,493	83,208	7,286	-	7,286
557	Other Expenses								
		P	S		(15,316)	(7,232)	(8,084)	-	(8,084)
		P	SG		2,537,635	2,333,328	204,307	-	204,307
		P	SGCT		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	TROJP		-	-	-	-	-
		P	CAGW		12,847	10,098	2,749	-	2,749
		P	CAGE		1,865,079	1,865,079	-	-	-
		P	JBG		181,933	144,649	37,284	-	37,284
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
				B2	4,582,178	4,345,922	236,256	-	236,256
Total Other Power Supply				B2	**34,063,087**	**27,360,695**	**6,702,391**	**-**	**6,702,391**
TOTAL PRODUCTION EXPENSE				B2	**94,276,039**	**79,107,454**	**15,168,584**	**-**	**15,168,584**

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Production Expense by Factor									
	S				(2,126,148)	(1,837,308)	(288,839)	-	(288,839)
	SG				2,765,860	2,543,179	222,682	-	222,682
	SE				23,500	21,723	1,776	-	1,776
	JBG				3,946,981	3,138,116	808,865	-	808,865
	TROJP				-	-	-	-	-
	JBE				(56,018)	(44,553)	(11,465)	-	(11,465)
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	CAGW				33,755,244	26,532,849	7,222,396	-	7,222,396
	CAGE				21,318,276	21,318,276	-	-	-
	CAEW				33,755,859	26,542,689	7,213,170	-	7,213,170
	CAEE				892,484	892,484	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	94,276,039	79,107,454	15,168,584	-	15,168,584
560	Operation Supervision & Engineering								
		T	SG		28,511	26,215	2,295	-	2,295
		T	JBG		-	-	-	-	-
		T	CAGW		710	558	152	-	152
		T	CAGE		-	-	-	-	-
				B2	29,221	26,774	2,447	-	2,447
561	Load Dispatching								
		T	SG		909,034	835,847	73,187	-	73,187
		T	CAGW		1,614	1,269	345	-	345
		T	CAGE		-	-	-	-	-
				B2	910,648	837,116	73,532	-	73,532
562	Station Expense								
		T	SG		-	-	-	-	-
		T	JBG		1,477	1,174	303	-	303
		T	CAGW		39,269	30,867	8,402	-	8,402
		T	CAGE		61,063	61,063	-	-	-
				B2	101,809	93,104	8,705	-	8,705
563	Overhead Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		49,857	39,190	10,668	-	10,668
		T	CAGE		13,077	13,077	-	-	-
				B2	62,934	52,267	10,668	-	10,668
564	Underground Line Expense								
		T	SG		-	-	-	-	-
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	-	-	-	-	-
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
		T	CAGW		7,843,173	6,165,019	1,678,154	-	1,678,154
		T	CAGE		-	-	-	-	-
		T	CAEW		-	-	-	-	-
		T	CAEE		-	-	-	-	-
				B2	7,843,173	6,165,019	1,678,154	-	1,678,154
566	Misc. Transmission Expense								
		T	SG		23,348	21,468	1,880	-	1,880
		T	CAGW		6,422	5,048	1,374	-	1,374
		T	CAGE		9,643	9,643	-	-	-
				B2	39,413	36,159	3,254	-	3,254
567	Rents - Transmission								
		T	SG		(55)	(51)	(4)	-	(4)
		T	CAGW		74,150	58,284	15,865	-	15,865
		T	CAGE		46,428	46,428	-	-	-
				B2	120,522	104,661	15,861	-	15,861

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
568	Maint Supervision & Engineering								
		T	SG		(4,154)	(3,820)	(334)	-	(334)
		T	CAGW		1,989	1,563	426	-	426
		T	CAGE		-	-	-	-	-
				B2	(2,165)	(2,256)	91	-	91
569	Maintenance of Structures								
		T	SG		361,012	331,946	29,065	-	29,065
		T	CAGW		(1,307)	(1,027)	(280)	-	(280)
		T	CAGE		(570)	(570)	-	-	-
				B2	359,134	330,349	28,786	-	28,786
570	Maintenance of Station Equipment								
		T	SG		516	474	42	-	42
		T	JBG		5,035	4,004	1,032	-	1,032
		T	CAGW		282,073	221,719	60,353	-	60,353
		T	CAGE		772,911	772,911	-	-	-
				B2	1,060,535	999,108	61,427	-	61,427
571	Maintenance of Overhead Lines								
		T	SG		3,800	3,494	306	-	306
		T	JBG		-	-	-	-	-
		T	CAGW		841,153	661,177	179,976	-	179,976
		T	CAGE		593,626	593,626	-	-	-
				B2	1,438,578	1,258,296	180,282	-	180,282
572	Maintenance of Underground Lines								
		T	SG		-	-	-	-	-
		T	CAGW		384	302	82	-	82
		T	CAGE		-	-	-	-	-
				B2	384	302	82	-	82
573	Maint of Misc. Transmission Plant								
		T	SG		6,572	6,043	529	-	529
		T	CAGW		-	-	-	-	-
		T	CAGE		-	-	-	-	-
				B2	6,572	6,043	529	-	529
TOTAL TRANSMISSION EXPENSE				B2	**11,970,760**	**9,906,942**	**2,063,818**	**-**	**2,063,818**
Summary of Transmission Expense by Factor									
	SE				-	-	-	-	-
	SG				1,328,583	1,221,618	106,965	-	106,965
	CAGW				9,139,487	7,183,969	1,955,518	-	1,955,518
	CAGE				1,496,177	1,496,177	-	-	-
	JBG				6,512	5,178	1,335	-	1,335
Total Transmission Expense by Factor				B2	11,970,760	9,906,942	2,063,818	-	2,063,818
580	Operation Supervision & Engineering								
		DPW	S		11,985	9,742	2,242	-	2,242
		DPW	SNPD		1,520,175	1,417,253	102,922	-	102,922
				B2	1,532,160	1,426,995	105,165	-	105,165
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		1,112,704	1,037,369	75,335	-	75,335
				B2	1,112,704	1,037,369	75,335	-	75,335
582	Station Expense								
		DPW	S		268,007	249,961	18,046	-	18,046
		DPW	SNPD		5,013	4,674	339	-	339
				B2	273,020	254,635	18,385	-	18,385
583	Overhead Line Expenses								
		DPW	S		478,262	444,459	33,804	-	33,804
		DPW	SNPD		1,442	1,345	98	-	98
				B2	479,705	445,803	33,901	-	33,901
584	Underground Line Expense								
		DPW	S		305	305	-	-	-
		DPW	SNPD		-	-	-	-	-
				B2	305	305	-	-	-
585	Street Lighting & Signal Systems								
		DPW	S		-	-	-	-	-
		DPW	SNPD		17,147	15,986	1,161	-	1,161
				B2	17,147	15,986	1,161	-	1,161

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
586	Meter Expenses								
		DPW	S		499,076	466,467	32,609	-	32,609
		DPW	SNPD		87,600	81,669	5,931	-	5,931
				B2	586,676	548,136	38,540	-	38,540
587	Customer Installation Expenses								
		DPW	S		1,788,127	1,664,674	123,453	-	123,453
		DPW	SNPD		-	-	-	-	-
				B2	1,788,127	1,664,674	123,453	-	123,453
588	Misc. Distribution Expenses								
		DPW	S		152,278	142,377	9,901	-	9,901
		DPW	SNPD		466,625	435,032	31,592	-	31,592
				B2	618,902	577,409	41,493	-	41,493
589	Rents								
		DPW	S		325,944	279,260	46,684	-	46,684
		DPW	SNPD		12,230	11,402	828	-	828
				B2	338,173	290,662	47,512	-	47,512
590	Maint Supervision & Engineering								
		DPW	S		71,271	69,140	2,131	-	2,131
		DPW	SNPD		79,000	73,652	5,349	-	5,349
				B2	150,271	142,792	7,479	-	7,479
591	Maintenance of Structures								
		DPW	S		123,060	109,399	13,661	-	13,661
		DPW	SNPD		19,537	18,214	1,323	-	1,323
				B2	142,597	127,613	14,984	-	14,984
592	Maintenance of Station Equipment								
		DPW	S		1,003,933	900,478	103,455	-	103,455
		DPW	SNPD		153,894	143,474	10,419	-	10,419
				B2	1,157,826	1,043,952	113,874	-	113,874
593	Maintenance of Overhead Lines								
		DPW	S		6,194,485	5,863,833	330,652	-	330,652
		DPW	SNPD		96,915	90,353	6,562	-	6,562
				B2	6,291,400	5,954,186	337,214	-	337,214
594	Maintenance of Underground Lines								
		DPW	S		2,217,459	2,008,915	208,544	-	208,544
		DPW	SNPD		-	-	-	-	-
				B2	2,217,459	2,008,915	208,544	-	208,544
595	Maintenance of Line Transformers								
		DPW	S		8,912	8,912	-	-	-
		DPW	SNPD		85,001	79,246	5,755	-	5,755
				B2	93,913	88,158	5,755	-	5,755
596	Maint of Street Lighting & Signal Sys.								
		DPW	S		346,600	331,199	15,401	-	15,401
		DPW	SNPD		-	-	-	-	-
				B2	346,600	331,199	15,401	-	15,401
597	Maintenance of Meters								
		DPW	S		358,240	332,321	25,920	-	25,920
		DPW	SNPD		91,905	85,682	6,222	-	6,222
				B2	450,145	418,003	32,142	-	32,142
598	Maint of Misc. Distribution Plant								
		DPW	S		222,128	190,638	31,490	-	31,490
		DPW	SNPD		(506,842)	(472,527)	(34,315)	-	(34,315)
				B2	(284,714)	(281,889)	(2,825)	-	(2,825)
TOTAL DISTRIBUTION EXPENSE				B2	**17,312,416**	**16,094,905**	**1,217,511**	-	**1,217,511**
Summary of Distribution Expense by Factor									
	S				14,070,072	13,072,081	997,991	-	997,991
	SNPD				3,242,344	3,022,824	219,520	-	219,520
Total Distribution Expense by Factor				B2	17,312,416	16,094,905	1,217,511	-	1,217,511
901	Supervision								
		CUST	S		6,302	5,514	788	-	788
		CUST	CN		189,950	176,414	13,535	-	13,535
				B2	196,252	181,929	14,323	-	14,323

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
902	Meter Reading Expense								
		CUST	S		1,758,880	1,589,785	169,094	-	169,094
		CUST	CN		145,633	135,255	10,377	-	10,377
				B2	1,904,513	1,725,041	179,472	-	179,472
903	Customer Receipts & Collections								
		CUST	S		696,764	644,169	52,595	-	52,595
		CUST	CN		4,069,501	3,779,518	289,983	-	289,983
				B2	4,766,265	4,423,687	342,578	-	342,578
904	Uncollectible Accounts								
		CUST	S		1,096,848	968,248	128,599	-	128,599
		P	SG		-	-	-	-	-
		CUST	CN		13,394	12,440	954	-	954
				B2	1,110,242	980,688	129,554	-	129,554
905	Misc. Customer Accounts Expense								
		CUST	S		508	508	-	-	-
		CUST	CN		16,543	15,364	1,179	-	1,179
				B2	17,051	15,872	1,179	-	1,179
TOTAL CUSTOMER ACCOUNTS EXP				B2	**7,994,323**	**7,327,217**	**667,106**	**-**	**667,106**
Summary of Customer Accts Exp by Factor									
	S				3,559,301	3,208,225	351,076	-	351,076
	CN				4,435,021	4,118,992	316,030	-	316,030
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor				B2	7,994,323	7,327,217	667,106	-	667,106
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		22,215	20,632	1,583	-	1,583
				B2	22,215	20,632	1,583	-	1,583
908	Customer Assistance								
		CUST	S		6,283,700	6,283,700	-	-	-
		CUST	CN		238,654	221,648	17,006	-	17,006
				B2	6,522,354	6,505,348	17,006	-	17,006
909	Informational & Instructional Adv								
		CUST	S		77,420	77,420	-	-	-
		CUST	CN		149,973	139,286	10,687	-	10,687
				B2	227,393	216,706	10,687	-	10,687
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		18,694	17,362	1,332	-	1,332
				B2	18,694	17,362	1,332	-	1,332
TOTAL CUSTOMER SERVICE EXPENSE				B2	**6,790,656**	**6,760,048**	**30,608**	**-**	**30,608**
Summary of Customer Service Exp by Factor									
	S				6,361,120	6,361,120	-	-	-
	CN				429,535	398,928	30,608	-	30,608
Total Customer Service Expense by Factor				B2	6,790,656	6,760,048	30,608	-	30,608
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
					-	-	-	-	-

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
TOTAL SALES EXPENSE					-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor				B2	-	-	-	-	-
Total Customer Service Exp Including Sales					**6,790,656**	**6,760,048**	**30,608**	**-**	**30,608**
920	Administrative & General Salaries								
		PTD	S		(373,095)	(400,031)	26,936	-	26,936
		CUST	CN		-	-	-	-	-
		PTD	SO		5,915,524	5,481,564	433,960	-	433,960
				B2	5,542,429	5,081,533	460,896	-	460,896
921	Office Supplies & expenses								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		802,787	743,895	58,892	-	58,892
				B2	802,787	743,895	58,892	-	58,892
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(2,075,912)	(1,923,624)	(152,288)	-	(152,288)
				B2	(2,075,912)	(1,923,624)	(152,288)	-	(152,288)
923	Outside Services								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		467,132	432,863	34,269	-	34,269
				B2	467,132	432,863	34,269	-	34,269
924	Property Insurance								
		PTD	SO		1,938,435	1,796,232	142,203	-	142,203
				B2	1,938,435	1,796,232	142,203	-	142,203
925	Injuries & Damages								
		PTD	SO		528,231	489,480	38,751	-	38,751
				B2	528,231	489,480	38,751	-	38,751
926	Employee Pensions & Benefits								
		LABOR	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		LABOR	SO		-	-	-	-	-
				B2	-	-	-	-	-
927	Franchise Requirements								
		DMSC	S		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B2	-	-	-	-	-
928	Regulatory Commission Expense								
		DMSC	S		1,144,623	1,067,947	76,676	-	76,676
		CUST	CN		-	-	-	-	-
		DMSC	SO		385,344	357,076	28,269	-	28,269
		CUST	CAGW		85,157	66,937	18,221	-	18,221
		DMSC	CAGE		-	-	-	-	-
		FERC	SG		59,731	54,922	4,809	-	4,809
				B2	1,674,856	1,546,882	127,974	-	127,974
929	Duplicate Charges								
		LABOR	S		-	-	-	-	-
		LABOR	SO		(201,702)	(186,906)	(14,797)	-	(14,797)
				B2	(201,702)	(186,906)	(14,797)	-	(14,797)
930	Misc General Expenses								
		PTD	S		498,766	491,766	7,000	-	7,000
		CUST	CN		-	-	-	-	-
		LABOR	SO		1,118,733	1,036,663	82,070	-	82,070
				B2	1,617,498	1,528,429	89,070	-	89,070

70	**SEPTEMBER 2009 West Control Area**									
71	**AMA**									
72	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
3	931	Rents								
984			PTD	S		81,205	81,205	-	-	-
985			PTD	SO		405,083	375,366	29,717	-	29,717
986					B2	486,288	456,571	29,717	-	29,717
987										
988	935	Maintenance of General Plant								
989			G	S		1,551	296	1,256	-	1,256
990			CUST	CN		-	-	-	-	-
991			G	SO		1,973,186	1,828,434	144,752	-	144,752
992					B2	1,974,737	1,828,730	146,007	-	146,007
993										
994	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**12,754,779**	**11,794,086**	**960,693**	**-**	**960,693**
995										
996	Summary of A&G Expense by Factor									
997		S				1,353,050	1,241,183	111,868	-	111,868
998		SO				11,256,840	10,431,044	825,796	-	825,796
999		SG				59,731	54,922	4,809	-	4,809
1000		CN				-	-	-	-	-
1001		CAGW				85,157	66,937	18,221	-	18,221
1002		CAGE				-	-	-	-	-
1003	Total A&G Expense by Factor				B2	12,754,779	11,794,086	960,693	-	960,693
1004										
1005	**TOTAL O&M EXPENSE**				B2	**151,098,972**	**130,990,652**	**20,108,320**	**-**	**20,108,320**

SEPTEMBER 2009 West Control Area

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		421,551	331,354	90,197	-	90,197
		P	CAGE		7,246,744	7,246,744	-	-	-
		P	JBG		1,620,981	1,288,789	332,192	-	332,192
		P	S		-	-	-	-	-
				B3	9,289,276	8,866,887	422,389	-	422,389
403NP	Nuclear Depreciation								
		P	DGP		-	-	-	-	-
					-	-	-	-	-
403HP	Hydro Depreciation								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		882,849	693,951	188,898	-	188,898
		P	CAGE		380,628	380,628	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	1,263,477	1,074,579	188,898	-	188,898
403OP	Other Production Depreciation								
		P	DGU		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	CAGW		3,526,038	2,771,594	754,444	-	754,444
		P	CAGE		4,798,510	4,798,510	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B3	8,324,547	7,570,103	754,444	-	754,444
403TP	Transmission Depreciation								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		1,728,454	1,358,627	369,826	-	369,826
		T	CAGE		3,370,849	3,370,849	-	-	-
		T	JBG		72,565	57,694	14,871	-	14,871
		T	SG		110,975	102,040	8,935	-	8,935
				B3	5,282,843	4,889,211	393,632	-	393,632
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		24,652	24,268	384	-	384
361	Structures	DPW	S		86,300	83,074	3,225	-	3,225
362	Station Equipment	DPW	S		1,445,122	1,362,076	83,045	-	83,045
363	Storage Battery Eq	DPW	S		7,593	7,593	-	-	-
364	Poles & Towers	DPW	S		2,800,879	2,502,714	298,165	-	298,165
365	OH Conductors	DPW	S		1,572,709	1,434,343	138,366	-	138,366
366	UG Conduit	DPW	S		632,753	578,119	54,634	-	54,634
367	UG Conductor	DPW	S		1,461,539	1,411,671	49,867	-	49,867
368	Line Trans	DPW	S		2,248,780	2,026,406	222,374	-	222,374
369	Services	DPW	S		969,376	873,096	96,280	-	96,280
370	Meters	DPW	S		543,302	499,056	44,246	-	44,246
371	Inst Cust Prem	DPW	S		41,344	39,730	1,615	-	1,615
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		188,409	178,337	10,072	-	10,072
				B3	12,022,757	11,020,483	1,002,273	-	1,002,273
403GP	General Depreciation								
		G-SITUS	S		1,024,341	917,812	106,529	-	106,529
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		CUST	CN		148,229	137,667	10,562	-	10,562
		G-SG	SG		154	142	12	-	12
		PTD	SO		1,268,382	1,175,334	93,048	-	93,048
		G-SG	CAGW		116,460	91,542	24,918	-	24,918
		G-SG	CAGE		421,184	421,184	-	-	-
		P	JBG		33,467	26,609	6,859	-	6,859
		P	JBE		83	66	17	-	17
		P	CAEE		2,080	2,080	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B3	3,014,381	2,772,435	241,946	-	241,946

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
					-	-	-	-	-
403MP	Mining Depreciation								
		P	CAEE		-	-	-	-	-
				B3	-	-	-	-	-
403EP	Experimental Plant Depreciation								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
4031	ARO Depreciation								
			S		-	-	-	-	-
					-	-	-	-	-
TOTAL DEPRECIATION EXPENSE				B3	**39,197,280**	**36,193,699**	**3,003,581**	**-**	**3,003,581**
Summary of Depreciation Expense by Factor									
	S				13,047,098	11,938,295	1,108,803	-	1,108,803
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				111,129	102,182	8,947	-	8,947
	SO				1,268,382	1,175,334	93,048	-	93,048
	CN				148,229	137,667	10,562	-	10,562
	SE				-	-	-	-	-
	CAGW				6,675,352	5,247,069	1,428,283	-	1,428,283
	CAGE				16,217,914	16,217,914	-	-	-
	CAEW				-	-	-	-	-
	CAEE				2,080	2,080	-	-	-
	JBG				1,727,013	1,373,092	353,921	-	353,921
	JBE				83	66	17	-	17
Total Depreciation Expense By Factor				B3	39,197,280	36,193,699	3,003,581	-	3,003,581
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		113,671	105,161	8,510	-	8,510
		I-SG	SG		-	-	-	-	-
		PTD	SO		75,092	69,583	5,509	-	5,509
		I-DGU	DGU		-	-	-	-	-
		CUST	CN		21,300	19,782	1,518	-	1,518
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
				B4	210,062	194,525	15,537	-	15,537
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	DGP		-	-	-	-	-
					-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		10,923	10,884	39	-	39
		P	SE		-	-	-	-	-
		I-SG	SG		423,618	389,512	34,106	-	34,106
		PTD	SO		1,086,099	1,006,423	79,676	-	79,676
		CUST	CN		418,430	388,614	29,816	-	29,816
		I-SG	CAGW		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-DGP	DGP		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGE		-	-	-	-	-
		I-SG	CAGW		417,372	328,069	89,302	-	89,302
		I-SG	CAGE		130,060	130,060	-	-	-
		P	JBG		312	248	64	-	64
		P	CAEW		-	-	-	-	-
		P	CAEE		1,208	1,208	-	-	-
		I-DGU	DGU		-	-	-	-	-
				B4	2,488,021	2,255,018	233,003	-	233,003
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
					-	-	-	-	-

70	SEPTEMBER 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
57	404OP	Amort of LT Plant - Other Plant								
158			P	CAGE		-	-	-	-	-
1159			P	CAGE		-	-	-	-	-
1160					B4	-	-	-	-	-
1161										
1162										
1163	404HP	Amortization of Other Electric Plant								
1164			P	DGP		-	-	-	-	-
1165			P	DGU		-	-	-	-	-
1166			P	CAGW		190	150	41	-	41
1167			P	CAGE		3,277	3,277	-	-	-
1168			P	SG		-	-	-	-	-
1169					B4	3,467	3,426	41	-	41
1170										
1171	**Total Amortization of Limited Term Plant**				B4	2,701,550	2,452,970	248,580	-	248,580
1172										
1173										
1174	405	Amortization of Other Electric Plant								
1175			GP	S		-	-	-	-	-
1176										
1177					B4	-	-	-	-	-
1178										
1179	406	Amortization of Plant Acquisition Adj								
1180			P	S		-	-	-	-	-
1181			P	DGP		-	-	-	-	-
1182			P	DGU		-	-	-	-	-
1183			P	CAGW		-	-	-	-	-
1184			P	CAGE		456,613	456,613	-	-	-
1185			P	SG		-	-	-	-	-
1186			P	SO		-	-	-	-	-
1187					B4	456,613	456,613	-	-	-
1188	407	Amort of Prop Losses, Unrec Plant, etc								
1189			DPW	S		(14,873)	8,107	(22,980)	-	(22,980)
1190			GP	SO		-	-	-	-	-
1191			P	DGP		-	-	-	-	-
1192			P	SE		-	-	-	-	-
93			P	CAGW		289,997	227,948	62,049	-	62,049
94			P	CAGE		-	-	-	-	-
1195			P	CAEW		-	-	-	-	-
1196			P	SG-P		-	-	-	-	-
1197			P	SG		-	-	-	-	-
1198			P	TROJP		167,810	131,912	35,898	-	35,898
1199					B4	442,934	367,967	74,967	-	74,967
1200										
1201	**TOTAL AMORTIZATION EXPENSE**				B4	**3,601,096**	**3,277,550**	**323,547**	**-**	**323,547**
1202										
1203										
1204										
1205	Summary of Amortization Expense by Factor									
1206		S				109,720	124,152	(14,432)	-	(14,432)
1207		SE				-	-	-	-	-
1208		TROJP				167,810	131,912	35,898	-	35,898
1209		SG-P				-	-	-	-	-
1210		DGU				-	-	-	-	-
1211		SO				1,161,190	1,076,006	85,184	-	85,184
1212		JBG				312	248	64	-	64
1213		SSGCH				-	-	-	-	-
1214		CN				439,730	408,396	31,334	-	31,334
1215		CAGW				707,559	556,167	151,392	-	151,392
1216		CAGE				589,949	589,949	-	-	-
1217		CAEW				-	-	-	-	-
1218		CAEE				1,208	1,208	-	-	-
1219		SG				423,618	389,512	34,106	-	34,106
1220	Total Amortization Expense by Factor				B4	3,601,096	3,277,550	323,547	-	323,547
1221	408	Taxes Other Than Income								
1222			GP	S		2,807,908	2,130,955	676,954	-	676,954
1223			GP	GPS		7,216,958	6,687,525	529,432	-	529,432
1224			GP	SO		(34,075)	(31,576)	(2,500)	-	(2,500)
1225			P	SE		2,863	2,646	216	-	216
1226			P	SG		-	-	-	-	-
1227			DMSC	OPRV-ID		-	-	-	-	-
1228			GP	EXCTAX		-	-	-	-	-
1229			GP	DGP		-	-	-	-	-
30			P	CAEW		-	-	-	-	-
31			P	CAEE		34,075	34,075	-	-	-
1232										
1233	**TOTAL TAXES OTHER THAN INCOME**				B5	10,027,729	8,823,626	1,204,102	-	1,204,102
1234										
1235										

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed								
		PTD	CAGE		(468,551)	(468,551)	-	-	-
				B7	(468,551)	(468,551)	-	-	-
41141	Deferred Investment Tax Credit - Idaho								
		PTD	CAGE		-	-	-	-	-
				B7	-	-	-	-	-
TOTAL DEFERRED ITC				B7	(468,551)	(468,551)	-	-	-
427	Interest on Long-Term Debt								
		GP	S		-	-	-	-	-
		GP	SNP		30,409,208	28,203,825	2,205,383	-	2,205,383
					30,409,208	28,203,825	2,205,383	-	2,205,383
428	Amortization of Debt Disc & Exp								
		GP	SNP		514,521	477,206	37,315	-	37,315
					514,521	477,206	37,315	-	37,315
429	Amortization of Premium on Debt								
		GP	SNP		(227)	(210)	(16)	-	(16)
					(227)	(210)	(16)	-	(16)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		22,370,830	20,748,419	1,622,411	-	1,622,411
					22,370,830	20,748,419	1,622,411	-	1,622,411
432	AFUDC - Borrowed								
		GP	SNP		(3,358,991)	(3,115,385)	(243,606)	-	(243,606)
					(3,358,991)	(3,115,385)	(243,606)	-	(243,606)
	Total Elec. Interest Deductions for Tax			B6	49,935,341	46,313,854	3,621,487	-	3,621,487
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax				49,935,341	46,313,854	3,621,487	-	3,621,487
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(6,128,697)	(5,684,222)	(444,475)	-	(444,475)
	Total Operating Deductions for Tax				(6,128,697)	(5,684,222)	(444,475)	-	(444,475)
41010	Deferred Income Tax - Federal-DR								
		P	S		232,743,850	224,044,919	8,698,931	-	8,698,931
		P	TROJD		-	-	-	-	-
		PT	IBT		348,313	348,313	-	-	-
		LABOR	SO		648,610	601,028	47,582	-	47,582
		GP	JBG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
		GP	GPS		-	-	-	-	-
		DITEXP	TAXDEPR		-	-	-	-	-
		CUST	SNP		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		P	JBE		71,695	57,021	14,674	-	14,674
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		136,715	136,715	-	-	-
		DPW	SNPD		-	-	-	-	-
				B7	233,949,183	225,187,997	8,761,186	-	8,761,186

70	SEPTEMBER 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA			UNADJUSTED RESULTS			WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
13	41110	Deferred Income Tax - Federal-CR								
314			GP	S		(122,122,513)	(119,395,235)	(2,727,278)	-	(2,727,278)
1315			P	CIAC		-	-	-	-	-
1316			PT	SCHMDEXP		-	-	-	-	-
1317			GP	SNP		-	-	-	-	-
1318			PT	SG		-	-	-	-	-
1319			GP	SNPD		-	-	-	-	-
1320			LABOR	SO		(3,363,563)	(3,116,814)	(246,749)	-	(246,749)
1321			PT	IBT		-	-	-	-	-
1322			CUST	CN		-	-	-	-	-
1323			CUST	BADDEBT		-	-	-	-	-
1324			DITEXP	DITEXP		-	-	-	-	-
1325			P	TROJD		-	-	-	-	-
1326			P	JBE		(1)	(1)	(0)	-	(0)
1327			PT	CAGW		-	-	-	-	-
1328			PT	CAGE		(154,834)	(154,834)	-	-	-
1329			P	CAEW		-	-	-	-	-
1330			P	CAEE		-	-	-	-	-
1331					B7	(125,640,911)	(122,666,884)	(2,974,027)	-	(2,974,027)
1332										
1333	TOTAL DEFERRED INCOME TAXES				B7	108,308,272	102,521,113	5,787,159	-	5,787,159
1334	SCHMAF	Additions - Flow Through								
1335			SCHMAF	S		-	-	-	-	-
1336			SCHMAF	SNP		-	-	-	-	-
1337			SCHMAF	SO		-	-	-	-	-
1338			SCHMAF	SE		-	-	-	-	-
1339			SCHMAF	TROJP		-	-	-	-	-
1340			SCHMAF	DGP		-	-	-	-	-
1341					B6	-	-	-	-	-
1342										
1343	SCHMAP	Additions - Permanent								
1344			P	S		-	-	-	-	-
1345			P	BADDEBT		-	-	-	-	-
1346			P	JBE		6,488	5,160	1,328	-	1,328
1347			P	SG		-	-	-	-	-
1348			P	CAEE		14,358	14,358	-	-	-
49			P	CAGW		-	-	-	-	-
50			P	CAGE		-	-	-	-	-
1351			LABOR	SNP		-	-	-	-	-
1352			SCHMAP-SO	SO		4,330,519	4,012,834	317,685	-	317,685
1353										
1354					B6	4,351,365	4,032,353	319,012	-	319,012
1355										
1356	SCHMAT	Additions - Temporary								
1357			SCHMAT-SITUS	S		-	-	-	-	-
1358			P	TROJP		-	-	-	-	-
1359			DPW	CIAC		18,184,248	16,953,099	1,231,149	-	1,231,149
1360			SCHMAT-SNP	SNP		22,812,813	21,158,347	1,654,466	-	1,654,466
1361			P	TROJD		-	-	-	-	-
1362			P	JBG		-	-	-	-	-
1363			SCHMAT-SE	JBE		-	-	-	-	-
1364			P	SG		6,358,340	5,846,425	511,915	-	511,915
1365			SCHMAT-GPS	GPS		-	-	-	-	-
1366			SCHMAT-SO	SO		8,862,903	8,212,725	650,178	-	650,178
1367			SCHMAT-SNP	SNPD		-	-	-	-	-
1368			CUST	CN		-	-	-	-	-
1369			DPW	BADDEBT		-	-	-	-	-
1370			P	CAGW		-	-	-	-	-
1371			P	CAGE		-	-	-	-	-
1372			SCHMAT-SE	CAEW		-	-	-	-	-
1373			SCHMAT-SE	CAEE		-	-	-	-	-
1374			BOOKDEPR	SCHMDEXP		156,559,571	143,926,097	12,633,474	-	12,633,474
1375					B6	212,777,875	196,096,694	16,681,181	-	16,681,181
1376										
1377	TOTAL SCHEDULE - M ADDITIONS				B6	217,129,240	200,129,046	17,000,194	-	17,000,194
1378										
1379	SCHMDF	Deductions - Flow Through								
1380			SCHMDF	S		-	-	-	-	-
1381			SCHMDF	CAGW		-	-	-	-	-
1382			SCHMDF	CAGE		-	-	-	-	-
1383			SCHMDF	DGP		-	-	-	-	-
1384			SCHMDF	DGU		-	-	-	-	-
1385					B6	-	-	-	-	-

70	**SEPTEMBER 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
36	SCHMDP	Deductions - Permanent								
387			SCHMDP	S		644	644	-	-	-
1388			P	SE		96,502	89,208	7,294	-	7,294
1389			P	CAEW		-	-	-	-	-
1390			P	CAEE		124,470	124,470	-	-	-
1391			PTD	SNP		109,594	101,646	7,948	-	7,948
1392			SCHMDP	JBE		20,998	16,700	4,298	-	4,298
1393			P	SG		-	-	-	-	-
1394			SCHMDP-SO	SO		3,667,265	3,398,236	269,029	-	269,029
1395					B6	4,019,473	3,730,904	288,569	-	288,569
1396										
1397	SCHMDT	Deductions - Temporary								
1398			GP	S		-	-	-	-	-
1399			DPW	BADDEBT		-	-	-	-	-
1400			CUST	CN		-	-	-	-	-
1401			SCHMDT-SNP	SNP		27,413,623	25,425,490	1,988,133	-	1,988,133
1402			DPW	SNPD		-	-	-	-	-
1403			CUST	JBE		-	-	-	-	-
1404			P	SE		1,264,093	1,168,543	95,550	-	95,550
1405			SCHMDT-SG	SG		78,191,347	71,896,101	6,295,246	-	6,295,246
1406			SCHMDT-GPS	GPS		24,543,280	22,742,798	1,800,482	-	1,800,482
1407			SCHMDT-SO	SO		1,709,073	1,583,696	125,377	-	125,377
1408			TAXDEPR	TAXDEPR		496,704,903	451,132,739	45,572,164	-	45,572,164
1409			SCHMDT-SG	CAGW		-	-	-	-	-
1410			SCHMDT-SG	CAGE		-	-	-	-	-
1411			P	JBG		-	-	-	-	-
1412			P	CAEE		-	-	-	-	-
1413			P	TROJD		-	-	-	-	-
1414					B6	629,826,319	573,949,368	55,876,951	-	55,876,951
1415										
1416	TOTAL SCHEDULE - M DEDUCTIONS				B6	633,845,792	577,680,272	56,165,520	-	56,165,520
1417										
1418	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(416,716,552)	(377,551,226)	(39,165,326)	-	(39,165,326)
1419										
1420										
1421	40911	State Income Taxes								
22			IBT	IBT		(13,513,866)	(13,513,866)	-	-	-
23			IBT	IBT		-	-	-	-	-
1424			IBT	IBT		-	-	-	-	-
1425			IBT	IBT		-	-	-	-	-
1426	**TOTAL STATE TAXES**				B6	(13,513,866)	(13,513,866)	-	-	-
1427										
1428										
1429	Calculation of Taxable Income:									
1430		Operating Revenues				324,501,786	298,929,199	25,572,587	-	25,572,587
1431		Operating Deductions:								
1432		O & M Expenses				151,098,972	130,990,652	20,108,320	-	20,108,320
1433		Depreciation Expense				39,197,280	36,193,699	3,003,581	-	3,003,581
1434		Amortization Expense				3,601,096	3,277,550	323,547	-	323,547
1435		Taxes Other Than Income				10,027,729	8,823,626	1,204,102	-	1,204,102
1436		Interest & Dividends (AFUDC-Equity)				(6,128,697)	(5,684,222)	(444,475)	-	(444,475)
1437		Misc Revenue & Expense				(946,811)	(874,946)	(71,865)	-	(71,865)
1438		Total Operating Deductions				196,849,569	172,726,358	24,123,211	-	24,123,211
1439		Other Deductions:								
1440		Interest Deductions				49,935,341	46,313,854	3,621,487	-	3,621,487
1441		Interest on PCRBS				-	-	-	-	-
1442		Schedule M Adjustments				(416,716,552)	(377,551,226)	(39,165,326)	-	(39,165,326)
1443										
1444		Income Before State Taxes				(338,999,676)	(297,662,239)	(41,337,437)	-	(41,337,437)
1445										
1446		State Income Taxes				(13,513,866)	(13,513,866)	-	-	-
1447										
1448	Total Taxable Income					(325,485,810)	(284,148,373)	(41,337,437)	-	(41,337,437)
1449										
1450	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1451										
1452	Federal Income Tax - Calculated					(113,920,034)	(99,451,931)	(14,468,103)	-	(14,468,103)
1453										
1454	Adjustments to Calculated Tax:									
1455	40910	Energy Cred.	P	JBE		-	-	-	-	-
1456	40910	Energy Cred.	P	CAGW		-	-	-	-	-
1457	40910	Energy Cred.	P	CAEE		-	-	-	-	-
1458	40910	DMD	P	SG		-	-	-	-	-
59	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
60	40910	IRS Settle	LABOR	S		-	-	-	-	-
1461	**FEDERAL INCOME TAX**					(113,920,034)	(99,451,931)	(14,468,103)	-	(14,468,103)
1462										
1463	**TOTAL OPERATING EXPENSES**					**183,384,088**	**167,497,347**	**15,886,741**	-	**15,886,741**

70	SEPTEMBER 2009 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
34	310	Land and Land Rights								
465			P	DGP		-	-	-	-	-
1466			P	DGU		-	-	-	-	-
1467			P	SG		-	-	-	-	-
1468			P	CAGW		1,355,853	1,065,750	290,103	-	290,103
1469			P	CAGE		93,361,875	93,361,875	-	-	-
1470			P	JBG		1,161,925	923,809	238,116	-	238,116
1471			P	S		-	-	-	-	-
1472			P	CAGE		-	-	-	-	-
1473					B8	95,879,653	95,351,433	528,220	-	528,220
1474										
1475	311	Structures and Improvements								
1476			P	DGP		-	-	-	-	-
1477			P	DGU		-	-	-	-	-
1478			P	SG		-	-	-	-	-
1479			P	CAGW		63,930,480	50,251,680	13,678,799	-	13,678,799
1480			P	CAGE		628,445,204	628,445,204	-	-	-
1481			P	JBG		136,847,374	108,802,873	28,044,501	-	28,044,501
1482			P	CAGE		-	-	-	-	-
1483					B8	829,223,058	787,499,757	41,723,301	-	41,723,301
1484										
1485	312	Boiler Plant Equipment								
1486			P	DGP		-	-	-	-	-
1487			P	DGU		-	-	-	-	-
1488			P	SG		-	-	-	-	-
1489			P	CAGW		117,127,394	92,066,388	25,061,006	-	25,061,006
1490			P	CAGE		2,368,408,769	2,368,408,769	-	-	-
1491			P	JBG		638,259,021	507,458,880	130,800,141	-	130,800,141
1492			P	S		-	-	-	-	-
1493					B8	3,123,795,184	2,967,934,037	155,861,147	-	155,861,147
1494										
1495	314	Turbogenerator Units								
1496			P	DGP		-	-	-	-	-
1497			P	DGU		-	-	-	-	-
1498			P	SG		-	-	-	-	-
1499			P	CAGW		51,478,404	40,463,896	11,014,508	-	11,014,508
00			P	CAGE		625,713,816	625,713,816	-	-	-
01			P	JBG		155,020,267	123,251,546	31,768,721	-	31,768,721
1502			P	CAGE		-	-	-	-	-
1503					B8	832,212,487	789,429,258	42,783,229	-	42,783,229
1504										
1505	315	Accessory Electric Equipment								
1506			P	DGP		-	-	-	-	-
1507			P	DGU		-	-	-	-	-
1508			P	SG		-	-	-	-	-
1509			P	CAGW		13,216,481	10,388,635	2,827,847	-	2,827,847
1510			P	CAGE		297,444,173	297,444,173	-	-	-
1511			P	JBG		54,893,827	43,644,287	11,249,540	-	11,249,540
1512			P	CAGE		-	-	-	-	-
1513					B8	365,554,481	351,477,095	14,077,387	-	14,077,387
1514										
1515										
1516										
1517	316	Misc Power Plant Equipment								
1518			P	DGP		-	-	-	-	-
1519			P	DGU		-	-	-	-	-
1520			P	SG		-	-	-	-	-
1521			P	CAGW		2,201,817	1,730,708	471,109	-	471,109
1522			P	CAGE		23,460,118	23,460,118	-	-	-
1523			P	JBG		3,340,282	2,655,749	684,533	-	684,533
1524			P	CAGE		-	-	-	-	-
1525					B8	29,002,217	27,846,575	1,155,642	-	1,155,642
1526										
1527	317	Steam Plant ARO								
1528			P	S		-	-	-	-	-
1529						-	-	-	-	-
1530										
1531	SP	Unclassified Steam Plant - Account 300								
1532			P	CAGW		(7,409)	(5,824)	(1,585)	-	(1,585)
1533			P	CAGE		(16,350)	(16,350)	-	-	-
1534			P	SG		601,720	553,275	48,445	-	48,445
1535						577,961	531,101	46,860	-	46,860
536										
37										
38	**Total Steam Production Plant**				B8	**5,276,245,041**	**5,020,069,257**	**256,175,784**	-	**256,175,784**
1539										
1540										

70	**SEPTEMBER 2009 West Control Area**									
71	**AMA**									
72	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
41	Summary of Steam Production Plant by Factor									
1542		S				-	-	-	-	-
1543		JBG				989,522,696	786,737,144	202,785,552	-	202,785,552
1544		JBE				-	-	-	-	-
1545		SG				601,720	553,275	48,445	-	48,445
1546		CAGW				249,303,019	195,961,233	53,341,787	-	53,341,787
1547		CAGE				4,036,817,605	4,036,817,605	-	-	-
1548		SSGCH				-	-	-	-	-
1549	Total Steam Production Plant by Factor				B8	5,276,245,041	5,020,069,257	256,175,784	-	256,175,784
1550	320	Land and Land Rights								
1551			P	DGP		-	-	-	-	-
1552			P	SG		-	-	-	-	-
1553						-	-	-	-	-
1554										
1555	321	Structures and Improvements								
1556			P	DGP		-	-	-	-	-
1557			P	SG		-	-	-	-	-
1558						-	-	-	-	-
1559										
1560	322	Reactor Plant Equipment								
1561			P	DGP		-	-	-	-	-
1562			P	SG		-	-	-	-	-
1563						-	-	-	-	-
1564										
1565	323	Turbogenerator Units								
1566			P	DGP		-	-	-	-	-
1567			P	SG		-	-	-	-	-
1568						-	-	-	-	-
1569										
1570	324	Land and Land Rights								
1571			P	DGP		-	-	-	-	-
1572			P	SG		-	-	-	-	-
1573						-	-	-	-	-
1574										
1575	325	Misc. Power Plant Equipment								
1576			P	DGP		-	-	-	-	-
1577			P	SG		-	-	-	-	-
1578						-	-	-	-	-
1579										
1580										
1581	NP	Unclassified Nuclear Plant - Acct 300								
1582			P	SG		-	-	-	-	-
1583						-	-	-	-	-
1584										
1585										
1586	**Total Nuclear Production Plant**					-	-	-	-	-
1587										
1588										
1589										
1590	Summary of Nuclear Production Plant by Factor									
1591		DGP				-	-	-	-	-
1592		DGU				-	-	-	-	-
1593		SG				-	-	-	-	-
1594										
1595	Total Nuclear Plant by Factor					-	-	-	-	-
1596										
1597	330	Land and Land Rights								
1598			P	DGP		-	-	-	-	-
1599			P	DGU		-	-	-	-	-
1600			P	CAGW		13,737,773	10,798,388	2,939,384	-	2,939,384
1601			P	CAGE		5,948,937	5,948,937	-	-	-
1602			P	CAGW		-	-	-	-	-
1603			P	CAGE		-	-	-	-	-
1604					B8	19,686,709	16,747,325	2,939,384	-	2,939,384
1605										
1606	331	Structures and Improvements								
1607			P	DGP		-	-	-	-	-
1608			P	DGU		-	-	-	-	-
1609			P	CAGW		80,334,234	63,145,627	17,188,607	-	17,188,607
1610			P	CAGE		13,514,837	13,514,837	-	-	-
1611			P	CAGW		-	-	-	-	-
1612			P	CAGE		-	-	-	-	-
1613					B8	93,849,071	76,660,465	17,188,607	-	17,188,607
14										

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
332	Reservoirs, Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		242,965,039	190,979,350	51,985,689	-	51,985,689
		P	CAGE		61,003,359	61,003,359	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	303,968,398	251,982,709	51,985,689	-	51,985,689
333	Water Wheel, Turbines, & Generators								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		67,413,140	52,989,178	14,423,962	-	14,423,962
		P	CAGE		37,251,984	37,251,984	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	104,665,123	90,241,161	14,423,962	-	14,423,962
334	Accessory Electric Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		44,055,468	34,629,199	9,426,269	-	9,426,269
		P	CAGE		10,746,038	10,746,038	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	54,801,506	45,375,237	9,426,269	-	9,426,269
335	Misc. Power Plant Equipment								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,194,056	1,724,608	469,448	-	469,448
		P	CAGE		197,547	197,547	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	2,391,603	1,922,155	469,448	-	469,448
336	Roads, Railroads & Bridges								
		P	DGP		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		13,619,807	10,705,663	2,914,144	-	2,914,144
		P	CAGE		1,668,890	1,668,890	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
				B8	15,288,697	12,374,553	2,914,144	-	2,914,144
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
					-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		-	-	-	-	-
					-	-	-	-	-
Total Hydraulic Plant				B8	**594,651,109**	**495,303,605**	**99,347,504**	-	**99,347,504**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				-	-	-	-	-
	CAGW				464,319,517	364,972,013	99,347,504	-	99,347,504
	CAGE				130,331,592	130,331,592	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor				B8	594,651,109	495,303,605	99,347,504	-	99,347,504
340	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	DGU		-	-	-	-	-
		P	CAGW		2,816,036	2,213,506	602,529	-	602,529
		P	CAGE		20,700,672	20,700,672	-	-	-
		P	CAGE		-	-	-	-	-
				B8	23,516,708	22,914,178	602,529	-	602,529

70	SEPTEMBER 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA			UNADJUSTED RESULTS		WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
94	341	Structures and Improvements								
1695			P	SG		-	-	-	-	-
1696			P	DGU		-	-	-	-	-
1697			P	CAGW		55,780,398	43,845,420	11,934,978	-	11,934,978
1698			P	CAGE		90,190,776	90,190,776	-	-	-
1699			P	CAGE		-	-	-	-	-
1700					B8	145,971,174	134,036,196	11,934,978	-	11,934,978
1701										
1702	342	Fuel Holders, Producers & Accessories								
1703			P	SG		-	-	-	-	-
1704			P	DGU		-	-	-	-	-
1705			P	CAGW		1,622,667	1,275,475	347,192	-	347,192
1706			P	CAGE		9,189,007	9,189,007	-	-	-
1707			P	CAGE		-	-	-	-	-
1708					B8	10,811,674	10,464,482	347,192	-	347,192
1709										
1710	343	Prime Movers								
1711			P	S		-	-	-	-	-
1712			P	DGU		-	-	-	-	-
1713			P	SG		-	-	-	-	-
1714			P	CAGW		935,611,487	735,424,628	200,186,859	-	200,186,859
1715			P	CAGE		1,367,278,469	1,367,278,469	-	-	-
1716			P	CAGE		-	-	-	-	-
1717					B8	2,302,889,956	2,102,703,097	200,186,859	-	200,186,859
1718										
1719	344	Generators								
1720			P	S		-	-	-	-	-
1721			P	DGU		-	-	-	-	-
1722			P	SG		-	-	-	-	-
1723			P	CAGW		141,858,624	111,506,033	30,352,590	-	30,352,590
1724			P	CAGE		197,063,229	197,063,229	-	-	-
1725			P	CAGE		-	-	-	-	-
1726					B8	338,921,852	308,569,262	30,352,590	-	30,352,590
1727										
1728	345	Accessory Electric Plant								
1729			P	SG		-	-	-	-	-
1730			P	DGU		-	-	-	-	-
1731			P	CAGW		83,402,780	65,557,616	17,845,164	-	17,845,164
1732			P	CAGE		131,311,773	131,311,773	-	-	-
1733			P	CAGE		-	-	-	-	-
1734					B8	214,714,553	196,869,389	17,845,164	-	17,845,164
1735										
1736										
1737										
1738	346	Misc. Power Plant Equipment								
1739			P	SG		-	-	-	-	-
1740			P	DGU		-	-	-	-	-
1741			P	CAGW		4,302,528	3,381,943	920,585	-	920,585
1742			P	CAGE		7,763,166	7,763,166	-	-	-
1743					B8	12,065,694	11,145,109	920,585	-	920,585
1744										
1745	347	Other Production ARO								
1746			P	S		-	-	-	-	-
1747						-	-	-	-	-
1748										
1749	OP	Unclassified Other Prod Plant-Acct 300								
1750			P	S		-	-	-	-	-
1751			P	SG		-	-	-	-	-
1752			P	CAGW		-	-	-	-	-
1753			P	CAGE		-	-	-	-	-
1754						-	-	-	-	-
1755										
1756	**Total Other Production Plant**				B8	**3,048,891,611**	**2,786,701,713**	**262,189,897**	**-**	**262,189,897**
1757										
1758	Summary of Other Production Plant by Factor									
1759		S				-	-	-	-	-
1760		DGU				-	-	-	-	-
1761		SG				-	-	-	-	-
1762		CAGW				1,225,394,519	963,204,622	262,189,897	-	262,189,897
1763		CAGE				1,823,497,092	1,823,497,092	-	-	-
1764		SSGCT				-	-	-	-	-
1765	Total of Other Production Plant by Factor				B8	3,048,891,611	2,786,701,713	262,189,897	-	262,189,897
1766										
1767	Experimental Plant									
1768	103	Experimental Plant								
1769			P	DGP		-	-	-	-	-
1770	**Total Experimental Plant**					-	-	-	-	-
1771										
1772	**TOTAL PRODUCTION PLANT**				B8	**8,919,787,761**	**8,302,074,576**	**617,713,185**	**-**	**617,713,185**

70	SEPTEMBER 2009 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
73	350	Land and Land Rights								
74			T	DGP		-	-	-	-	-
1775			T	DGU		-	-	-	-	-
1776			T	CAGW		26,861,990	21,114,500	5,747,490	-	5,747,490
1777			T	CAGE		71,485,859	71,485,859	-	-	-
1778			T	JBG		1,049,211	834,193	215,018	-	215,018
1779			T	SG		100,388	92,305	8,082	-	8,082
1780					B8	99,497,447	93,526,858	5,970,590	-	5,970,590
1781										
1782	352	Structures and Improvements								
1783			T	S		-	-	-	-	-
1784			T	DGP		-	-	-	-	-
1785			T	DGU		-	-	-	-	-
1786			T	CAGW		24,326,132	19,121,224	5,204,908	-	5,204,908
1787			T	CAGE		52,132,520	52,132,520	-	-	-
1788			T	JBG		1,384,371	1,100,668	283,703	-	283,703
1789			T	SG		3,167	2,912	255	-	255
1790					B8	77,846,191	72,357,325	5,488,866	-	5,488,866
1791										
1792	353	Station Equipment								
1793			T	DGP		-	-	-	-	-
1794			T	DGU		-	-	-	-	-
1795			T	CAGW		342,050,903	268,864,440	73,186,464	-	73,186,464
1796			T	CAGE		851,812,935	851,812,935	-	-	-
1797			T	JBG		22,135,497	17,599,210	4,536,287	-	4,536,287
1798			T	SG		34,826,513	32,022,603	2,803,910	-	2,803,910
1799					B8	1,250,825,849	1,170,299,189	80,526,660	-	80,526,660
1800										
1801	354	Towers and Fixtures								
1802			T	DGP		-	-	-	-	-
1803			T	DGU		-	-	-	-	-
1804			T	CAGW		162,571,371	127,787,006	34,784,366	-	34,784,366
1805			T	CAGE		263,666,534	263,666,534	-	-	-
1806			T	JBG		14,658,355	11,654,379	3,003,976	-	3,003,976
1807			T	SG		123,630	113,676	9,954	-	9,954
1808					B8	441,019,891	403,221,595	37,798,296	-	37,798,296
09										
10	355	Poles and Fixtures								
1811			T	DGP		-	-	-	-	-
1812			T	DGU		-	-	-	-	-
1813			T	CAGW		193,956,682	152,457,000	41,499,682	-	41,499,682
1814			T	CAGE		360,544,766	360,544,766	-	-	-
1815			T	JBG		-	-	-	-	-
1816			T	SG		573,766	527,572	46,194	-	46,194
1817					B8	555,075,214	513,529,338	41,545,876	-	41,545,876
1818										
1819	356	Clearing and Grading								
1820			T	DGP		-	-	-	-	-
1821			T	DGU		-	-	-	-	-
1822			T	CAGW		280,448,957	220,443,071	60,005,886	-	60,005,886
1823			T	CAGE		435,176,094	435,176,094	-	-	-
1824			T	JBG		11,844,847	9,417,451	2,427,396	-	2,427,396
1825			T	SG		1,439,069	1,323,209	115,861	-	115,861
1826					B8	728,908,968	666,359,825	62,549,143	-	62,549,143
1827										
1828	357	Underground Conduit								
1829			T	DGP		-	-	-	-	-
1830			T	DGU		-	-	-	-	-
1831			T	CAGW		153,537	120,686	32,851	-	32,851
1832			T	CAGE		3,058,291	3,058,291	-	-	-
1833			T	SG		-	-	-	-	-
1834					B8	3,211,828	3,178,977	32,851	-	32,851
1835										
1836	358	Underground Conductors								
1837			T	DGP		-	-	-	-	-
1838			T	DGU		-	-	-	-	-
1839			T	CAGW		298,568	234,686	63,883	-	63,883
1840			T	CAGE		7,231,155	7,231,155	-	-	-
1841			T	SG		-	-	-	-	-
1842					B8	7,529,724	7,465,841	63,883	-	63,883
1843										

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
359	Roads and Trails								
		T	DGP		-	-	-	-	-
		T	DGU		-	-	-	-	-
		T	CAGW		6,587,547	5,178,051	1,409,496	-	1,409,496
		T	CAGE		4,851,683	4,851,683	-	-	-
		T	SG		15,883	14,604	1,279	-	1,279
				B8	11,455,113	10,044,339	1,410,774	-	1,410,774
TP	Unclassified Trans Plant - Acct 300								
		T	SG		119,743	110,102	9,641	-	9,641
		T	CAGW		564,723	443,893	120,830	-	120,830
		T	CAGE		29,055,925	29,055,925	-	-	-
					29,740,391	29,609,921	130,471	-	130,471
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
					-	-	-	-	-
TOTAL TRANSMISSION PLANT				B8	**3,205,110,616**	**2,969,593,207**	**235,517,410**	**-**	**235,517,410**
Summary of Transmission Plant by Factor									
	JBG				51,072,281	40,605,901	10,466,380	-	10,466,380
	JBE				-	-	-	-	-
	CAGW				1,037,820,412	815,764,557	222,055,855	-	222,055,855
	CAGE				2,079,015,764	2,079,015,764	-	-	-
	SG				37,202,160	34,206,985	2,995,175	-	2,995,175
Total Transmission Plant by Factor				B8	3,205,110,616	2,969,593,207	235,517,410	-	235,517,410
360	Land and Land Rights								
		DPW	S		50,174,212	48,670,263	1,503,949	-	1,503,949
				B8	50,174,212	48,670,263	1,503,949	-	1,503,949
361	Structures and Improvements								
		DPW	S		64,275,141	62,036,177	2,238,964	-	2,238,964
				B8	64,275,141	62,036,177	2,238,964	-	2,238,964
362	Station Equipment								
		DPW	S		772,094,373	725,596,101	46,498,272	-	46,498,272
				B8	772,094,373	725,596,101	46,498,272	-	46,498,272
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		895,218,519	808,811,545	86,406,974	-	86,406,974
				B8	895,218,519	808,811,545	86,406,974	-	86,406,974
365	Overhead Conductors								
		DPW	S		628,661,303	572,501,453	56,159,850	-	56,159,850
				B8	628,661,303	572,501,453	56,159,850	-	56,159,850
366	Underground Conduit								
		DPW	S		288,661,894	273,691,320	14,970,574	-	14,970,574
				B8	288,661,894	273,691,320	14,970,574	-	14,970,574
367	Underground Conductors								
		DPW	S		693,793,737	673,351,993	20,441,744	-	20,441,744
				B8	693,793,737	673,351,993	20,441,744	-	20,441,744
368	Line Transformers								
		DPW	S		1,046,924,919	955,037,283	91,887,637	-	91,887,637
				B8	1,046,924,919	955,037,283	91,887,637	-	91,887,637
369	Services								
		DPW	S		553,651,229	506,971,695	46,679,534	-	46,679,534
				B8	553,651,229	506,971,695	46,679,534	-	46,679,534
370	Meters								
		DPW	S		187,761,668	173,949,003	13,812,665	-	13,812,665
				B8	187,761,668	173,949,003	13,812,665	-	13,812,665
371	Installations on Customers' Premises								
		DPW	S		8,807,331	8,282,614	524,717	-	524,717
				B8	8,807,331	8,282,614	524,717	-	524,717

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,574,551	58,731,649	3,842,902	-	3,842,902
				B8	62,574,551	58,731,649	3,842,902	-	3,842,902
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		17,416,578	15,730,271	1,686,307	-	1,686,307
					17,416,578	15,730,271	1,686,307	-	1,686,307
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
TOTAL DISTRIBUTION PLANT				B8	**5,271,473,259**	**4,884,819,170**	**386,654,089**	**-**	**386,654,089**
Summary of Distribution Plant by Factor									
	S				5,271,473,259	4,884,819,170	386,654,089	-	386,654,089
Total Distribution Plant by Factor				B8	5,271,473,259	4,884,819,170	386,654,089	-	386,654,089
389	Land and Land Rights								
		G-SITUS	S		9,472,275	8,373,448	1,098,826	-	1,098,826
		CUST	CN		1,128,506	1,048,091	80,415	-	80,415
		G-DGU	DGU		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		-	-	-	-	-
		G-SG	CAGE		1,560	1,560	-	-	-
		PTD	SO		5,598,055	5,187,385	410,670	-	410,670
				B8	16,200,395	14,610,484	1,589,911	-	1,589,911
390	Structures and Improvements								
		G-SITUS	S		110,755,543	97,056,581	13,698,962	-	13,698,962
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		12,230,183	11,358,688	871,495	-	871,495
		G-SG	SG		-	-	-	-	-
		G-SG	CAGW		2,107,760	1,656,776	450,984	-	450,984
		G-SG	CAGE		3,456,662	3,456,662	-	-	-
		PTD	JBG		19,191	15,258	3,933	-	3,933
		PTD	SO		101,613,750	94,159,420	7,454,330	-	7,454,330
				B8	230,183,089	207,703,385	22,479,704	-	22,479,704
391	Office Furniture & Equipment								
		G-SITUS	S		13,112,472	11,634,096	1,478,376	-	1,478,376
		G-DGP	DGP		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		CUST	CN		8,755,673	8,131,763	623,910	-	623,910
		G-SG	SG		-	-	-	-	-
		P	SE		-	-	-	-	-
		PTD	SO		58,316,098	54,038,060	4,278,038	-	4,278,038
		G-SG	CAGW		457,869	359,901	97,967	-	97,967
		G-SG	CAGE		3,862,880	3,862,880	-	-	-
		P	JBG		526,407	418,529	107,878	-	107,878
		P	JBE		4,984	3,964	1,020	-	1,020
		P	CAEE		99,531	99,531	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-SG	CAGE		-	-	-	-	-
				B8	85,135,913	78,548,725	6,587,188	-	6,587,188
392	Transportation Equipment								
		G-SITUS	S		73,821,723	68,781,948	5,039,775	-	5,039,775
		PTD	SO		8,096,162	7,502,232	593,930	-	593,930
		G-SG	SG		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		G-DGU	DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP	DGP		-	-	-	-	-
		G-SG	CAGW		3,424,340	2,691,655	732,684	-	732,684
		G-SG	CAGE		13,737,287	13,737,287	-	-	-
		P	JBG		1,478,126	1,175,210	302,916	-	302,916
		P	CAEW		-	-	-	-	-
		P	CAEE		404,148	404,148	-	-	-
		G-SG	CAGE		-	-	-	-	-
		G-DGU	CAGE		-	-	-	-	-
				B8	100,961,786	94,292,480	6,669,306	-	6,669,306

70	SEPTEMBER 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
100	393	Stores Equipment								
2001			G-SITUS	S		8,797,825	8,273,789	524,036	-	524,036
2002			G-DGP	DGP		-	-	-	-	-
2003			G-DGU	DGU		-	-	-	-	-
2004			PTD	SO		361,848	335,303	26,545	-	26,545
2005			G-SG	SG		-	-	-	-	-
2006			G-SG	CAGW		175,678	138,089	37,589	-	37,589
2007			G-SG	CAGE		3,771,423	3,771,423	-	-	-
2008			G-DGU	JBG		591,589	470,353	121,236	-	121,236
2009			G-DGU	CAGE		-	-	-	-	-
2010					B8	13,698,362	12,988,956	709,406	-	709,406
2011										
2012	394	Tools, Shop & Garage Equipment								
2013			G-SITUS	S		31,704,797	29,100,805	2,603,991	-	2,603,991
2014			G-DGP	DGP		-	-	-	-	-
2015			G-SG	SG		-	-	-	-	-
2016			PTD	SO		3,986,288	3,693,856	292,432	-	292,432
2017			P	SE		-	-	-	-	-
2018			G-DGU	DGU		-	-	-	-	-
2019			G-SG	CAGW		2,224,948	1,748,890	476,058	-	476,058
2020			G-SG	CAGE		20,710,294	20,710,294	-	-	-
2021			P	JBG		3,674,467	2,921,449	753,019	-	753,019
2022			P	CAEW		-	-	-	-	-
2023			P	CAEE		7,106	7,106	-	-	-
2024			G-SG	CAGE		-	-	-	-	-
2025			G-SG	CAGE		-	-	-	-	-
2026					B8	62,307,900	58,182,400	4,125,500	-	4,125,500
2027										
2028	395	Laboratory Equipment								
2029			G-SITUS	S		25,181,110	23,169,376	2,011,734	-	2,011,734
2030			G-DGP	DGP		-	-	-	-	-
2031			G-DGU	DGU		-	-	-	-	-
2032			PTD	SO		5,197,970	4,816,649	381,320	-	381,320
2033			P	SE		-	-	-	-	-
2034			G-SG	SG		-	-	-	-	-
2035			G-SG	CAGW		1,326,343	1,042,554	283,789	-	283,789
2036			G-SG	CAGE		4,831,996	4,831,996	-	-	-
2037			P	JBG		443,643	352,726	90,917	-	90,917
2038			P	CAEW		-	-	-	-	-
2039			P	CAEE		7,593	7,593	-	-	-
2040			G-SG	CAGE		-	-	-	-	-
2041			G-SG	CAGE		-	-	-	-	-
2042					B8	36,988,655	34,220,894	2,767,761	-	2,767,761
2043										
2044	396	Power Operated Equipment								
2045			G-SITUS	S		92,987,930	86,038,830	6,949,099	-	6,949,099
2046			G-DGP	DGP		-	-	-	-	-
2047			G-SG	SG		-	-	-	-	-
2048			PTD	SO		1,415,674	1,311,821	103,853	-	103,853
2049			G-DGU	DGU		-	-	-	-	-
2050			P	SE		-	-	-	-	-
2051			G-SG	CAGW		2,272,297	1,786,108	486,189	-	486,189
2052			G-SG	CAGE		25,643,561	25,643,561	-	-	-
2053			P	JBG		6,617,108	5,261,046	1,356,062	-	1,356,062
2054			P	CAEW		-	-	-	-	-
2055			P	CAEE		73,823	73,823	-	-	-
2056			P	CAGE		-	-	-	-	-
2057			G-SG	CAGE		-	-	-	-	-
2058					B8	129,010,393	120,115,190	8,895,203	-	8,895,203
2059	397	Communication Equipment								
2060			COM_EQ	S		99,770,610	91,049,327	8,721,283	-	8,721,283
2061			COM_EQ	DGP		-	-	-	-	-
2062			COM_EQ	DGU		-	-	-	-	-
2063			COM_EQ	SO		54,247,434	50,267,872	3,979,563	-	3,979,563
2064			COM_EQ	CN		2,522,598	2,342,843	179,755	-	179,755
2065			COM_EQ	SG		138,684	127,518	11,166	-	11,166
2066			COM_EQ	SE		-	-	-	-	-
2067			COM_EQ	CAGW		25,746,851	20,237,961	5,508,891	-	5,508,891
2068			COM_EQ	CAGE		60,246,045	60,246,045	-	-	-
2069			COM_EQ	JBG		1,953,383	1,553,071	400,312	-	400,312
2070			COM_EQ	CAEW		-	-	-	-	-
2071			COM_EQ	CAEE		113,108	113,108	-	-	-
2072			COM_EQ	CAGE		-	-	-	-	-
2073			COM_EQ	CAGE		-	-	-	-	-
2074					B8	244,738,713	225,937,745	18,800,969	-	18,800,969
2075										

70	SEPTEMBER 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
76	398	Misc. Equipment								
77			G-SITUS	S		1,328,061	1,203,519	124,542	-	124,542
2078			G-DGP	DGP		-	-	-	-	-
2079			G-DGU	DGU		-	-	-	-	-
2080			CUST	CN		199,765	185,530	14,235	-	14,235
2081			PTD	SO		3,368,491	3,121,380	247,111	-	247,111
2082			P	SE		-	-	-	-	-
2083			G-SG	SG		-	-	-	-	-
2084			G-SG	CAGW		337,941	265,634	72,307	-	72,307
2085			G-SG	CAGE		1,375,226	1,375,226	-	-	-
2086			P	JBG		120,931	96,148	24,783	-	24,783
2087			P	CAEW		-	-	-	-	-
2088			P	CAEE		1,668	1,668	-	-	-
2089			G-SG	CAGE		-	-	-	-	-
2090					B8	6,732,083	6,249,105	482,978	-	482,978
2091										
2092	399	Coal Mine								
2093			P	SE		-	-	-	-	-
2094			P	CAEW		-	-	-	-	-
2095			P	CAEE		273,280,659	273,280,659	-	-	-
2096	MP		P	JBE		-	-	-	-	-
2097					B8	273,280,659	273,280,659	-	-	-
2098										
2099	399L	WIDCO Capital Lease								
2100			P	SE		-	-	-	-	-
2101						-	-	-	-	-
2102										
2103		Remove Capital Leases				-	-	-	-	-
2104						-	-	-	-	-
2105										
2106	1011390	General Capital Leases								
2107			G-SITUS	S		18,984,156	18,984,156	-	-	-
2108			P	CAGW		4,540,048	3,568,643	971,405	-	971,405
2109			P	CAGE		12,411,745	12,411,745	-	-	-
2110			PTD	SO		12,902,451	11,955,934	946,517	-	946,517
2111					B9	48,838,399	46,920,477	1,917,922	-	1,917,922
12										
13		Remove Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
2114					B9	-	-	-	-	-
2115										
2116	1011392	General Vehicles Capital Leases								
2117			LABOR	SO		-	-	-	-	-
2118					B9	-	-	-	-	-
2119										
2120		Remove Capital Leases				-	-	-	-	-
2121					B9	-	-	-	-	-
2122										
2123	GP	Unclassified Gen Plant - Acct 300								
2124			G-SITUS	S		-	-	-	-	-
2125			PTD	SO		(600,079)	(556,057)	(44,021)	-	(44,021)
2126			CUST	CN		-	-	-	-	-
2127			G-SG	SG		-	-	-	-	-
2128			G-DGP	DGP		-	-	-	-	-
2129			G-DGU	DGU		-	-	-	-	-
2130						(600,079)	(556,057)	(44,021)	-	(44,021)
2131										
2132	399G	Unclassified Gen Plant - Acct 300								
2133			G-SITUS	S		-	-	-	-	-
2134			PTD	SO		-	-	-	-	-
2135			G-SG	SG		-	-	-	-	-
2136			G-DGP	DGP		-	-	-	-	-
2137			G-DGU	DGU		-	-	-	-	-
2138						-	-	-	-	-
2139										
2140	**TOTAL GENERAL PLANT**				B8	**1,198,637,868**	**1,125,573,965**	**73,063,903**	-	**73,063,903**
2141										

70	**SEPTEMBER 2009 West Control Area**									
71	**AMA**									
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
42	Summary of General Plant by Factor									
143		S				485,916,500	443,665,875	42,250,625	-	42,250,625
2144		JBG				15,424,845	12,263,790	3,161,055	-	3,161,055
2145		JBE				4,984	3,964	1,020	-	1,020
2146		SG				138,684	127,518	11,166	-	11,166
2147		SO				254,504,142	235,833,855	18,670,287	-	18,670,287
2148		SE				-	-	-	-	-
2149		CN				24,836,725	23,066,916	1,769,809	-	1,769,809
2150		DEU				-	-	-	-	-
2151		CAGW				42,614,074	33,496,211	9,117,863	-	9,117,863
2152		CAGE				150,048,678	150,048,678	-	-	-
2153		CAEW				-	-	-	-	-
2154		CAEE				273,987,637	273,987,637	-	-	-
2155		SSGCT				-	-	-	-	-
2156		SSGCH				-	-	-	-	-
2157		Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
2158	Total General Plant by Factor				B8	1,198,637,868	1,125,573,965	73,063,903	-	73,063,903
2159	301	Organization								
2160			I-SITUS	S		-	-	-	-	-
2161			PTD	SO		-	-	-	-	-
2162			I-SG	CAGW		-	-	-	-	-
2163			I-SG	CAGE		-	-	-	-	-
2164			I-SG	SG		-	-	-	-	-
2165					B8	-	-	-	-	-
2166	302	Franchise & Consent								
2167			I-SITUS	S		1,000,000	1,000,000	-	-	-
2168			I-SG	SG		-	-	-	-	-
2169			I-SG	CAGW		-	-	-	-	-
2170			I-SG	CAGE		-	-	-	-	-
2171			I-SG	CAGW		105,334,051	82,796,392	22,537,659	-	22,537,659
2172			I-SG	CAGE		13,415,223	13,415,223	-	-	-
2173			I-DGP	DGP		-	-	-	-	-
2174			I-DGU	DGU		-	-	-	-	-
2175					B8	119,749,274	97,211,615	22,537,659	-	22,537,659
2176										
2177	303	Miscellaneous Intangible Plant								
78			I-SITUS	S		4,684,826	4,328,160	356,666	-	356,666
79			I-SG	SG		1,582,463	1,455,058	127,405	-	127,405
2180			PTD	SO		364,493,313	337,754,279	26,739,033	-	26,739,033
2181			P	SE		-	-	-	-	-
2182			CUST	CN		116,793,229	108,470,807	8,322,422	-	8,322,422
2183			I-SG	CAGW		59,516,804	46,782,371	12,734,433	-	12,734,433
2184			I-SG	CAGE		33,618,463	33,618,463	-	-	-
2185			P	JBG		44,318	35,235	9,082	-	9,082
2186			P	CAEW		-	-	-	-	-
2187			P	CAEE		3,453,636	3,453,636	-	-	-
2188			P	CAGE		-	-	-	-	-
2189			I-DGP	CAGE		-	-	-	-	-
2190					B8	584,187,052	535,898,009	48,289,042	-	48,289,042
2191	303	Less Non-Utility Plant								
2192			I-SITUS	S		-	-	-	-	-
2193					B8	584,187,052	535,898,009	48,289,042	-	48,289,042
2194	IP	Unclassified Intangible Plant - Acct 300								
2195			I-SITUS	S		-	-	-	-	-
2196			I-SG	SG		-	-	-	-	-
2197			I-DGU	DGU		-	-	-	-	-
2198			PTD	SO		-	-	-	-	-
2199						-	-	-	-	-
2200										
2201	**TOTAL INTANGIBLE PLANT**				B8	**703,936,325**	**633,109,624**	**70,826,701**	**-**	**70,826,701**
2202										
2203	Summary of Intangible Plant by Factor									
2204		S				5,684,826	5,328,160	356,666	-	356,666
2205		JBG				44,318	35,235	9,082	-	9,082
2206		JBE				-	-	-	-	-
2207		SG				1,582,463	1,455,058	127,405	-	127,405
2208		SO				364,493,313	337,754,279	26,739,033	-	26,739,033
2209		CN				116,793,229	108,470,807	8,322,422	-	8,322,422
2210		CAGW				164,850,855	129,578,762	35,272,092	-	35,272,092
2211		CAGE				47,033,686	47,033,686	-	-	-
2212		CAEW				-	-	-	-	-
2213		CAEE				3,453,636	3,453,636	-	-	-
2214		SSGCT				-	-	-	-	-
15		SSGCH				-	-	-	-	-
216		SE				-	-	-	-	-
2217	Total Intangible Plant by Factor				B8	703,936,325	633,109,624	70,826,701	-	70,826,701

70	SEPTEMBER 2009 West Control Area									
71	AMA									
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
18	Summary of Unclassified Plant (Account 106)									
2219		DP				17,416,578	15,730,271	1,686,307	-	1,686,307
2220		DS0				-	-	-	-	-
2221		GP				(600,079)	(556,057)	(44,021)	-	(44,021)
2222		HP				-	-	-	-	-
2223		NP				-	-	-	-	-
2224		OP				-	-	-	-	-
2225		TP				29,740,391	29,609,921	130,471	-	130,471
2226		TS0				-	-	-	-	-
2227		IP				-	-	-	-	-
2228		MP								
2229		SP				577,961	531,101	46,860	-	46,860
2230	Total Unclassified Plant by Factor					47,134,852	45,315,236	1,819,616	-	1,819,616
2231										
2232	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**19,298,945,829**	**17,915,170,541**	**1,383,775,288**	-	**1,383,775,288**
2233	Summary of Electric Plant by Factor									
2234		S				5,763,074,585	5,333,813,205	429,261,381	-	429,261,381
2235		SE				-	-	-	-	-
2236		JBG				1,056,064,140	839,642,070	216,422,070	-	216,422,070
2237		JBE				4,984	3,964	1,020	-	1,020
2238		SG				39,525,027	36,342,836	3,182,190	-	3,182,190
2239		SO				618,997,454	573,588,134	45,409,320	-	45,409,320
2240		CN				141,629,953	131,537,722	10,092,231	-	10,092,231
2241		DEU				-	-	-	-	-
2242		CAGW				3,184,302,396	2,502,977,398	681,324,998	-	681,324,998
2243		CAGE				8,266,744,417	8,266,744,417	-	-	-
2244		CAEW				-	-	-	-	-
2245		CAEE				277,441,272	277,441,272	-	-	-
2246		SSGCH				-	-	-	-	-
2247		SSGCT				-	-	-	-	-
2248		Less Capital Leases				(48,838,399)	(46,920,477)	(1,917,922)	-	(1,917,922)
2249					B8	19,298,945,829	17,915,170,541	1,383,775,288	-	1,383,775,288
2250	105	Plant Held For Future Use								
2251			DPW	S		3,507,867	3,507,867	-	-	-
2252			P	SG		-	-	-	-	-
2253			T	SG		-	-	-	-	-
2254			P	SG		-	-	-	-	-
2255			P	SE		-	-	-	-	-
2256			G	SG		-	-	-	-	-
2257			G	CAGW		168,923	132,780	36,143	-	36,143
2258			G	CAGE		9,079,407	9,079,407	-	-	-
2259			P	CAEW		-	-	-	-	-
2260			P	CAEE		953,014	953,014	-	-	-
2261	**Total Plant Held For Future Use**				B10	13,709,211	13,673,068	36,143	-	36,143
2262										
2263	114	Electric Plant Acquisition Adjustments								
2264			P	S		-	-	-	-	-
2265			P	SG		-	-	-	-	-
2266			P	CAGW		-	-	-	-	-
2267			P	CAGE		157,193,780	157,193,780	-	-	-
2268			P	DGP		-	-	-	-	-
2269	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	157,193,780	-	-	-
2270										
2271	115	Accum Provision for Asset Acquisition Adjustments								
2272			P	S		-	-	-	-	-
2273			P	SG		-	-	-	-	-
2274			P	CAGW		-	-	-	-	-
2275			P	CAGE		(94,957,035)	(94,957,035)	-	-	-
2276			P	DGP		-	-	-	-	-
2277					B15	(94,957,035)	(94,957,035)	-	-	-
2278										
2279	120	Nuclear Fuel								
2280			P	SE		-	-	-	-	-
2281	**Total Nuclear Fuel**					-	-	-	-	-
2282										
2283	124	Weatherization								
2284			DMSC	S		2,751,793	713,486	2,038,307	-	2,038,307
2285			DMSC	SO		(2,464)	(2,283)	(181)	-	(181)
2286					B16	2,749,329	711,203	2,038,126	-	2,038,126
2287										
2288	182W	Weatherization								
2289			DMSC	S		34,370,298	34,370,298	-	-	-
2290			DMSC	SG		-	-	-	-	-
2291			DMSC	SGCT		-	-	-	-	-
2292			DMSC	SO		-	-	-	-	-
2293					B16	34,370,298	34,370,298	-	-	-
2294										

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization					37,119,626	35,081,500	2,038,126	-	2,038,126
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		-	-	-	-	-
		P	CAEW		1,237,354	972,948	264,406	-	264,406
		P	CAEE		141,871,349	141,871,349	-	-	-
		P	JBE		11,757,044	9,350,763	2,406,281	-	2,406,281
		P	CAEE		-	-	-	-	-
		P	CAEE		-	-	-	-	-
Total Fuel Stock				B13	154,865,747	152,195,060	2,670,687	-	2,670,687
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,379,000)	(1,379,000)	-	-	-
				B13	(1,379,000)	(1,379,000)	-	-	-
25317	DG&T Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(1,758,544)	(1,758,544)	-	-	-
				B13	(1,758,544)	(1,758,544)	-	-	-
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	151,728,203	149,057,516	2,670,687	-	2,670,687
154	Materials and Supplies								
		MSS	S		87,325,674	82,128,945	5,196,728	-	5,196,728
		MSS	SG		590,089	542,580	47,509	-	47,509
		MSS	SE		-	-	-	-	-
		MSS	SO		(7,423,122)	(6,878,565)	(544,556)	-	(544,556)
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPH		-	-	-	-	-
		MSS	SNPD		(3,651,156)	(3,403,958)	(247,198)	-	(247,198)
		MSS	SNPT		-	-	-	-	-
		MSS	DGU		-	-	-	-	-
		MSS	DGP		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
		MSS	SNPP		-	-	-	-	-
		MSS	CAGW		4,309,073	3,387,088	921,985	-	921,985
		MSS	CAGE		84,711,011	84,711,011	-	-	-
		MSS	JBG		7,443,812	5,918,332	1,525,481	-	1,525,481
		MSS	CAEW		-	-	-	-	-
		MSS	CAEE		4,216,643	4,216,643	-	-	-
		MSS	CAGE		-	-	-	-	-
Total Materials and Supplies				B13	177,522,024	170,622,076	6,899,948	-	6,899,948
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(260,294)	(12,706)	-	(12,706)
		MSS	CAGW		-	-	-	-	-
		MSS	CAGE		-	-	-	-	-
				B13	(273,000)	(260,294)	(12,706)	-	(12,706)
	Total Materials & Supplies			B13	177,249,024	170,361,782	6,887,242	-	6,887,242

70	**SEPTEMBER 2009 West Control Area**									
71	**AMA**									
72	**FERC**		**BUS**	**WCA**			**UNADJUSTED RESULTS**		**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
74	165	Prepayments								
2375			DMSC	S		4,809,789	4,809,789	-	-	-
2376			GP	GPS		119,639	110,862	8,777	-	8,777
2377			PT	SG		2,917,605	2,682,707	234,899	-	234,899
2378			PT	CAGW		2,033,304	1,598,251	435,053	-	435,053
2379			PT	CAGE		957,702	957,702	-	-	-
2380			P	CAEW		4,055	3,188	866	-	866
2381			P	CAEE		1,451,065	1,451,065	-	-	-
2382			P	SE		-	-	-	-	-
2383			PTD	SO		24,929,495	23,100,681	1,828,814	-	1,828,814
2384	**Total Prepayments**				B15	37,222,654	34,714,245	2,508,409	-	2,508,409
2385										
2386	182M	Misc Regulatory Assets								
2387			DDS2	S		47,789,861	47,264,155	525,706	-	525,706
2388			DEFSG	SG		(5,382,818)	(4,949,443)	(433,375)	-	(433,375)
2389			P	CAGE		-	-	-	-	-
2390			P	CAGE		8,792,329	8,792,329	-	-	-
2391			DEFSG	CAGW		8,701,120	6,839,396	1,861,723	-	1,861,723
2392			DEFSG	JBG		-	-	-	-	-
2393			P	SE		10,608,209	9,806,358	801,851	-	801,851
2394			P	CAEW		-	-	-	-	-
2395			P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2396			DDSO2	SO		6,886,131	6,380,968	505,163	-	505,163
2397					B11	66,786,624	63,525,555	3,261,069	-	3,261,069
2398										
2399	186M	Misc Deferred Debits								
2400			LABOR	S		17,168,387	17,086,240	82,147	-	82,147
2401			P	CAEW		-	-	-	-	-
2402			P	CAEE		-	-	-	-	-
2403			DEFSG	SG		24,942,674	22,934,520	2,008,154	-	2,008,154
2404			LABOR	SO		16,926	15,685	1,242	-	1,242
2405			P	SE		-	-	-	-	-
2406			DEFSG	CAGW		1,449,486	1,139,348	310,137	-	310,137
2407			DEFSG	CAGE		9,986,045	9,986,045	-	-	-
2408			P	CAEW		-	-	-	-	-
2409			P	CAEE		8,436,049	8,436,049	-	-	-
2410			P	SNPPS		-	-	-	-	-
2411			GP	EXCTAX		-	-	-	-	-
2412	**Total Misc. Deferred Debits**				B11	61,999,567	59,597,887	2,401,680	-	2,401,680
2413										
2414	Working Capital									
2415	CWC	Cash Working Capital								
2416			CWC	S		389,671	275,849	113,822	-	113,822
2417			CWC	SO		-	-	-	-	-
2418			CWC	SE		-	-	-	-	-
2419					B14	389,671	275,849	113,822	-	113,822
2420										
2421	OWC	Other Work. Cap.								
2422	131	Cash	GP	SNP		-	-	-	-	-
2423	135	Working Funds	GP	SG		1,945	1,788	157	-	157
2424	141	Other A/R	GP	SO		473,543	438,804	34,739	-	34,739
2425	143	Other A/R	GP	SO		36,826,496	34,124,924	2,701,572	-	2,701,572
2426	232	A/P	PTD	S		-	-	-	-	-
2427	232	A/P	PTD	SO		(4,820,916)	(4,467,256)	(353,660)	-	(353,660)
2428	232	A/P	P	CAEE		(1,581,786)	(1,581,786)	-	-	-
2429	232	A/P	T	SG		-	-	-	-	-
2430	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2431	2533	Other Msc. Df. Crd.	P	SE		(1,112,644)	(1,028,542)	(84,102)	-	(84,102)
2432	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2433	2533	Other Msc. Df. Crd.	P	CAEE		(4,885,636)	(4,885,636)	-	-	-
2434	230	Asset Retir. Oblig.	P	SE		7,042	6,509	532	-	532
2435	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2436	230	Asset Retir. Oblig.	P	CAEE		(2,423,655)	(2,423,655)	-	-	-
2437	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2438	254105	ARO Reg Liability	P	S		-	-	-	-	-
2439	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2440	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2441	254105	ARO Reg Liability	P	CAEE		(652,446)	(652,446)	-	-	-
2442	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2443					B14	21,812,140	19,512,902	2,299,238	-	2,299,238
2444										
2445	**Total Working Capital**					22,201,811	19,788,751	2,413,060	-	2,413,060

70	**SEPTEMBER 2009 West Control Area**									
71	**AMA**									
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**	
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
46	Miscellaneous Rate Base									
447	18221	Unrec Plant & Reg Study Costs								
2448			P	S		-	-	-	-	-
2449										
2450						-	-	-	-	-
2451										
2452	18222	Nuclear Plant - Trojan								
2453			P	S		(458,293)	(90,605)	(367,688)	-	(367,688)
2454			P	TROJP		1,089,557	856,477	233,080	-	233,080
2455			P	TROJD		1,595,410	1,254,129	341,281	-	341,281
2456					B14	2,226,674	2,020,002	206,672	-	206,672
2457										
2458										
2459										
2460	1869	Misc Deferred Debits-Trojan								
2461			P	S		-	-	-	-	-
2462			P	SNPPN		-	-	-	-	-
2463						-	-	-	-	-
2464										
2465	**TOTAL MISCELLANEOUS RATE BASE**					2,226,674	2,020,002	206,672	-	206,672
2466										
2467	**TOTAL RATE BASE ADDITIONS**					**632,480,139**	**610,057,051**	**22,423,088**	-	**22,423,088**
2468	235	Customer Service Deposits								
2469			CUST	S		-	-	-	-	-
2470			CUST	CN		-	-	-	-	-
2471	**Total Customer Service Deposits**				B15	-	-	-	-	-
2472										
2473	2281	Prop Ins	PTD	SO		-	-	-	-	-
2474	2282	Inj & Dam	PTD	SO		(9,099,206)	(8,431,693)	(667,513)	-	(667,513)
2475	2283	Pen & Ben	PTD	SO		(22,192,402)	(20,564,379)	(1,628,023)	-	(1,628,023)
2476	2283	Pen & Ben	PTD	S		-	-	-	-	-
2477	254	Ins Prov	PTD	SO		-	-	-	-	-
2478					B15	(31,291,608)	(28,996,072)	(2,295,536)	-	(2,295,536)
2479										
2480	22844	Accum Hydro Relicensing Obligation								
2481			P	S		-	-	-	-	-
182			P	SG		-	-	-	-	-
183					B15	-	-	-	-	-
2484										
2485	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2486	230	ARO	P	TROJP		(2,040,038)	(1,603,630)	(436,408)	-	(436,408)
2487	254105	ARO	P	TROJP		(3,296,313)	(2,591,161)	(705,152)	-	(705,152)
2488	254	Regulatory Liabil	P	CAEE		(4,847,167)	(4,847,167)	-	-	-
2489	254	Regulatory Liabil	P	SE		3,170,577	2,930,920	239,657	-	239,657
2490	254		P	S		(2,381,998)	(2,381,981)	(17)	-	(17)
2491					B15	(9,394,940)	(8,493,019)	(901,920)	-	(901,920)
2492										
2493	252	Customer Advances for Construction								
2494			DPW	S		(9,741,305)	(9,669,175)	(72,130)	-	(72,130)
2495			DPW	SG		(4,690,889)	(4,313,222)	(377,667)	-	(377,667)
2496			T	CAGE		-	-	-	-	-
2497			DPW	SO		-	-	-	-	-
2498			CUST	CN		-	-	-	-	-
2499	**Total Customer Advances for Constr.**				B19	(14,432,194)	(13,982,397)	(449,797)	-	(449,797)
2500										
2501	25398	SO2 Emissions								
2502			P	S		-	-	-	-	-
2503						-	-	-	-	-
2504										
2505	25399	Other Deferred Credits								
2506			P	S		(3,894,686)	(3,434,327)	(460,360)	-	(460,360)
2507			GP	GPS		-	-	-	-	-
2508			GP	SO		-	-	-	-	-
2509			P	CAGW		(1,700)	(1,336)	(364)	-	(364)
2510			P	CAGE		2,088,930	2,088,930	-	-	-
2511			P	SG		(11,341,178)	(10,428,091)	(913,087)	-	(913,087)
2512			P	CAEW		-	-	-	-	-
2513			P	CAEE		(1,391,619)	(1,391,619)	-	-	-
2514			P	SE		-	-	-	-	-
2515					B19	(14,540,254)	(13,166,443)	(1,373,810)	-	(1,373,810)
2516										

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		6,429,520	6,429,520	-	-	-
		P	CN		88,381	82,083	6,298	-	6,298
		LABOR	SO		53,872,548	49,920,487	3,952,061	-	3,952,061
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		3,174,265	2,768,123	406,142	-	406,142
		P	TROJD		735,881	578,466	157,415	-	157,415
		P	SG		1,572,079	1,445,510	126,569	-	126,569
		P	SE		1,875,065	1,733,333	141,732	-	141,732
		PTD	SNP		-	-	-	-	-
		P	CAGW		2,249,528	1,768,211	481,317	-	481,317
		P	CAGE		35,327,810	35,327,810	-	-	-
		P	CAEW		262,659	206,532	56,127	-	56,127
		P	CAEE		4,638,498	4,638,498	-	-	-
		DPW	JBE		288,962	229,821	59,141	-	59,141
		DPW	SNPD		703,232	655,620	47,612	-	47,612
Total Accum Deferred Income Taxes				B19	111,218,428	105,784,014	5,434,414	-	5,434,414
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	CAGW		-	-	-	-	-
		PT	CAGE		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		-	-	-	-	-
		ACCMDIT	DITBAL		(2,192,722,592)	(2,025,294,696)	(167,427,896)	-	(167,427,896)
		PT	DGP		-	-	-	-	-
		LABOR	SO		(5,599,009)	(5,188,269)	(410,740)	-	(410,740)
		PTD	CN		-	-	-	-	-
		P	CAGW		-	-	-	-	-
		P	CAGE		(5,834,159)	(5,834,159)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(15,127,832)	(15,127,832)	-	-	-
		P	SE		-	-	-	-	-
		P	JBG		-	-	-	-	-
		P	SG		(4,229,108)	(3,888,619)	(340,489)	-	(340,489)
				B19	(2,223,512,700)	(2,055,333,575)	(168,179,125)	-	(168,179,125)
283	Accumulated Deferred Income Taxes								
		GP	S		(35,942,538)	(33,911,239)	(2,031,299)	-	(2,031,299)
		P	SG		(4,368,991)	(4,017,240)	(351,751)	-	(351,751)
		P	SE		(743,602)	(687,395)	(56,207)	-	(56,207)
		LABOR	SO		9,544,862	8,844,656	700,206	-	700,206
		GP	GPS		(15,224,662)	(14,107,789)	(1,116,873)	-	(1,116,873)
		PTD	SNP		(6,341,086)	(5,881,208)	(459,878)	-	(459,878)
		P	TROJD		-	-	-	-	-
		PTD	SNPD		-	-	-	-	-
		P	CAGW		(4,591,912)	(3,609,410)	(982,502)	-	(982,502)
		P	CAGE		(3,122,643)	(3,122,643)	-	-	-
		P	CAEW		-	-	-	-	-
		P	CAEE		(7,951,608)	(7,951,608)	-	-	-
		P	JBE		797,244	634,074	163,170	-	163,170
		P	SGCT		-	-	-	-	-
				B19	(67,944,936)	(63,809,801)	(4,135,135)	-	(4,135,135)
TOTAL ACCUM DEF INCOME TAX				B19	(2,180,239,208)	(2,013,359,362)	(166,879,846)	-	(166,879,846)
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(1,890,743)	(1,622,636)	(268,107)	-	(268,107)
		PTD	ITC85		(3,213,925)	(2,784,545)	(429,380)	-	(429,380)
		PTD	ITC86		(1,541,415)	(1,339,089)	(202,326)	-	(202,326)
		PTD	ITC88		(229,653)	(195,297)	(34,356)	-	(34,356)
		PTD	ITC89		(501,499)	(424,926)	(76,573)	-	(76,573)
		PTD	ITC90		(323,100)	(310,456)	(12,644)	-	(12,644)
		PTD	JBG		-	-	-	-	-
Total Accumulated ITC				B19	(7,700,335)	(6,676,949)	(1,023,386)	-	(1,023,386)
TOTAL RATE BASE DEDUCTIONS					**(2,257,598,539)**	**(2,084,674,243)**	**(172,924,296)**	**-**	**(172,924,296)**

SEPTEMBER 2009 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2593	108SP	Steam Prod Plant Accumulated Depr								
2594			P	S		-	-	-	-	-
2595			P	DGP		-	-	-	-	-
2596			P	DGU		-	-	-	-	-
2597			P	SG		-	-	-	-	-
2598			P	CAGW		(135,364,432)	(106,401,363)	(28,963,069)	-	(28,963,069)
2599			P	CAGE		(1,844,338,741)	(1,844,338,741)	-	-	-
2600			P	JBG		(495,586,175)	(394,024,365)	(101,561,810)	-	(101,561,810)
2601			P	CAGE		-	-	-	-	-
2602					B17	(2,475,289,348)	(2,344,764,468)	(130,524,880)	-	(130,524,880)
2603										
2604	108NP	Nuclear Prod Plant Accumulated Depr								
2605			P	DGP		-	-	-	-	-
2606			P	DGU		-	-	-	-	-
2607			P	SG		-	-	-	-	-
2608						-	-	-	-	-
2609										
2610										
2611	108HP	Hydraulic Prod Plant Accum Depr								
2612			P	S		-	-	-	-	-
2613			P	DGP		-	-	-	-	-
2614			P	DGU		-	-	-	-	-
2615			P	CAGW		(205,949,360)	(161,883,681)	(44,065,679)	-	(44,065,679)
2616			P	CAGE		(44,129,460)	(44,129,460)	-	-	-
2617			P	CAGW		-	-	-	-	-
2618			P	CAGE		-	-	-	-	-
2619					B17	(250,078,819)	(206,013,140)	(44,065,679)	-	(44,065,679)
2620										
2621	108OP	Other Production Plant - Accum Depr								
2622			P	S		-	-	-	-	-
2623			P	DGU		-	-	-	-	-
2624			P	DGP		-	-	-	-	-
2625			P	SG		-	-	-	-	-
2626			P	CAGW		(149,805,597)	(117,752,643)	(32,052,954)	-	(32,052,954)
2627			P	CAGE		(111,136,583)	(111,136,583)	-	-	-
2628			P	CAGE		-	-	-	-	-
29					B17	(260,942,180)	(228,889,226)	(32,052,954)	-	(32,052,954)
30										
2631	108EP	Experimental Plant - Accum Depr								
2632			P	DGP		-	-	-	-	-
2633			P	SG		-	-	-	-	-
2634						-	-	-	-	-
2635										
2636	**TOTAL PRODUCTION PLANT DEPR**					**(2,986,310,347)**	**(2,779,666,835)**	**(206,643,513)**	**-**	**(206,643,513)**
2637										
2638	Summary of Prod Plant Depreciation by Factor									
2639		S				-	-	-	-	-
2640		DGP				-	-	-	-	-
2641		DGU				-	-	-	-	-
2642		SG				-	-	-	-	-
2643		CAGW				(491,119,388)	(386,037,686)	(105,081,702)	-	(105,081,702)
2644		CAGE				(1,999,604,783)	(1,999,604,783)	-	-	-
2645		JBG				(495,586,175)	(394,024,365)	(101,561,810)	-	(101,561,810)
2646		SSGCT				-	-	-	-	-
2647	Total of Prod Plant Depreciation by Factor					(2,986,310,347)	(2,779,666,835)	(206,643,513)	-	(206,643,513)
2648										
2649										
2650	108TP	Transmission Plant Accumulated Depr								
2651			T	DGP		-	-	-	-	-
2652			T	DGU		-	-	-	-	-
2653			T	CAGW		(416,575,524)	(327,443,500)	(89,132,024)	-	(89,132,024)
2654			T	CAGE		(649,903,440)	(649,903,440)	-	-	-
2655			T	JBG		(49,606,176)	(39,440,249)	(10,165,927)	-	(10,165,927)
2656			T	SG		(16,959,476)	(15,594,055)	(1,365,421)	-	(1,365,421)
2657	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,133,044,617)**	**(1,032,381,245)**	**(100,663,372)**	**-**	**(100,663,372)**
2658	108360	Land and Land Rights								
2659			DPW	S		(5,656,683)	(5,523,702)	(132,981)	-	(132,981)
2660					B17	(5,656,683)	(5,523,702)	(132,981)	-	(132,981)
2661										
2662	108361	Structures and Improvements								
2663			DPW	S		(13,316,403)	(12,732,949)	(583,453)	-	(583,453)
2664					B17	(13,316,403)	(12,732,949)	(583,453)	-	(583,453)
2665										
36	108362	Station Equipment								
2667			DPW	S		(204,952,259)	(190,693,194)	(14,259,065)	-	(14,259,065)
2668					B17	(204,952,259)	(190,693,194)	(14,259,065)	-	(14,259,065)
2669										

SEPTEMBER 2009 West Control Area
AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108363	Storage Battery Equipment								
		DPW	S		(764,343)	(764,343)	-	-	-
				B17	(764,343)	(764,343)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(466,369,228)	(422,265,586)	(44,103,642)	-	(44,103,642)
				B17	(466,369,228)	(422,265,586)	(44,103,642)	-	(44,103,642)
108365	Overhead Conductors								
		DPW	S		(254,090,484)	(227,400,058)	(26,690,425)	-	(26,690,425)
				B17	(254,090,484)	(227,400,058)	(26,690,425)	-	(26,690,425)
108366	Underground Conduit								
		DPW	S		(119,377,512)	(109,881,346)	(9,496,166)	-	(9,496,166)
				B17	(119,377,512)	(109,881,346)	(9,496,166)	-	(9,496,166)
108367	Underground Conductors								
		DPW	S		(275,878,838)	(267,806,346)	(8,072,492)	-	(8,072,492)
				B17	(275,878,838)	(267,806,346)	(8,072,492)	-	(8,072,492)
108368	Line Transformers								
		DPW	S		(356,928,424)	(316,775,627)	(40,152,797)	-	(40,152,797)
				B17	(356,928,424)	(316,775,627)	(40,152,797)	-	(40,152,797)
108369	Services								
		DPW	S		(161,017,452)	(145,298,791)	(15,718,661)	-	(15,718,661)
				B17	(161,017,452)	(145,298,791)	(15,718,661)	-	(15,718,661)
108370	Meters								
		DPW	S		(84,436,333)	(76,631,560)	(7,804,772)	-	(7,804,772)
				B17	(84,436,333)	(76,631,560)	(7,804,772)	-	(7,804,772)
108371	Installations on Customers' Premises								
		DPW	S		(7,756,394)	(7,480,763)	(275,631)	-	(275,631)
				B17	(7,756,394)	(7,480,763)	(275,631)	-	(275,631)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(28,307,401)	(26,254,775)	(2,052,626)	-	(2,052,626)
				B17	(28,307,401)	(26,254,775)	(2,052,626)	-	(2,052,626)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
					-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		260,127	244,127	16,000	-	16,000
					260,127	244,127	16,000	-	16,000
TOTAL DISTRIBUTION PLANT DEPR				B17	**(1,978,591,626)**	**(1,809,264,913)**	**(169,326,712)**	-	**(169,326,712)**
Summary of Distribution Plant Depr by Factor									
	S				(1,978,591,626)	(1,809,264,913)	(169,326,712)	-	(169,326,712)
Total Distribution Depreciation by Factor				B17	(1,978,591,626)	(1,809,264,913)	(169,326,712)	-	(169,326,712)

70	SEPTEMBER 2009 West Control Area								
71	AMA								
72	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
35	108GP	General Plant Accumulated Depr								
2736			G-SITUS	S		(152,358,901)	(136,636,551)	(15,722,350)	-	(15,722,350)
2737			G-DGP	DGP		-	-	-	-	-
2738			G-DGU	DGU		-	-	-	-	-
2739			G-SG	SG		-	-	-	-	-
2740			CUST	CN		(6,695,357)	(6,218,261)	(477,096)	-	(477,096)
2741			PTD	SO		(76,428,380)	(70,821,635)	(5,606,745)	-	(5,606,745)
2742			P	SE		-	-	-	-	-
2743			G-SG	CAGW		(14,998,072)	(11,789,030)	(3,209,042)	-	(3,209,042)
2744			G-SG	CAGE		(47,021,975)	(47,021,975)	-	-	-
2745			P	JBG		(4,726,553)	(3,757,927)	(968,625)	-	(968,625)
2746			P	CAEW		-	-	-	-	-
2747			P	CAEE		(340,578)	(340,578)	-	-	-
2748			G-SG	CAGE		-	-	-	-	-
2749			G-SG	CAGE		-	-	-	-	-
2750					B17	(302,569,816)	(276,585,957)	(25,983,859)	-	(25,983,859)
2751										
2752										
2753	108MP	Mining Plant Accumulated Depr.								
2754			P	S		-	-	-	-	-
2755			P	CAEW		-	-	-	-	-
2756			P	CAEE		(168,343,577)	(168,343,577)	-	-	-
2757			P	SE		-	-	-	-	-
2758					B17	(168,343,577)	(168,343,577)	-	-	-
2759	108MP	Less Centralia Situs Depreciation								
2760			P	S		-	-	-	-	-
2761					B17	(168,343,577)	(168,343,577)	-	-	-
2762										
2763	1081390	Accum Depr - Capital Lease								
2764			PTD	SO		-	-	-	-	-
2765						-	-	-	-	-
2766										
2767		Remove Capital Leases				-	-	-	-	-
2768						-	-	-	-	-
2769										
2770	1081399	Accum Depr - Capital Lease								
71			P	S		-	-	-	-	-
72			P	SE		-	-	-	-	-
2773						-	-	-	-	-
2774										
2775		Remove Capital Leases				-	-	-	-	-
2776						-	-	-	-	-
2777										
2778										
2779	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(470,913,392)**	**(444,929,534)**	**(25,983,859)**	-	**(25,983,859)**
2780										
2781										
2782										
2783	Summary of General Depreciation by Factor									
2784		S				(152,358,901)	(136,636,551)	(15,722,350)	-	(15,722,350)
2785		DGP				-	-	-	-	-
2786		DGU				-	-	-	-	-
2787		SE				-	-	-	-	-
2788		SO				(76,428,380)	(70,821,635)	(5,606,745)	-	(5,606,745)
2789		CN				(6,695,357)	(6,218,261)	(477,096)	-	(477,096)
2790		SG				-	-	-	-	-
2791		DEU				-	-	-	-	-
2792		CAGW				(14,998,072)	(11,789,030)	(3,209,042)	-	(3,209,042)
2793		CAGE				(47,021,975)	(47,021,975)	-	-	-
2794		CAEW				-	-	-	-	-
2795		CAEE				(168,684,155)	(168,684,155)	-	-	-
2796		SSGCT				-	-	-	-	-
2797		JBG				(4,726,553)	(3,757,927)	(968,625)	-	(968,625)
2798		Remove Capital Leases				-	-	-	-	-
2799	Total General Depreciation by Factor				B17	(470,913,392)	(444,929,534)	(25,983,859)	-	(25,983,859)
2800										
2801										
2802	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(6,568,859,982)**	**(6,066,242,527)**	**(502,617,456)**	-	**(502,617,456)**
2803	111SP	Accum Prov for Amort-Steam								
2804			P	CAGW		-	-	-	-	-
2805			P	CAGW		-	-	-	-	-
2806			P	CAGE		-	-	-	-	-
2807			P	SG		-	-	-	-	-
2808						-	-	-	-	-
2809										
2810										

70	**SEPTEMBER 2009 West Control Area**								
71	**AMA**								
72	**FERC**		**BUS**	**WCA**		**UNADJUSTED RESULTS**			**WASHINGTON**
73	**ACCT**	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
11	111GP	Accum Prov for Amort-General								
12			G-SITUS	S		(15,422,232)	(14,015,860)	(1,406,372)	-	(1,406,372)
2813			CUST	CN		(2,385,922)	(2,215,906)	(170,015)	-	(170,015)
2814			I-SG	SG		-	-	-	-	-
2815			PTD	SO		(9,678,903)	(8,968,864)	(710,039)	-	(710,039)
2816			I-SG	CAGW		-	-	-	-	-
2817			I-SG	CAGE		-	-	-	-	-
2818			P	CAEW		-	-	-	-	-
2819			P	CAEE		-	-	-	-	-
2820			P	SE		-	-	-	-	-
2821					B18	(27,487,056)	(25,200,630)	(2,286,426)	-	(2,286,426)
2822										
2823										
2824	111HP	Accum Prov for Amort-Hydro								
2825			P	DGP		-	-	-	-	-
2826			P	DGU		-	-	-	-	-
2827			P	SG		-	-	-	-	-
2828			P	CAGW		(8,150)	(6,406)	(1,744)	-	(1,744)
2829			P	CAGE		(379,736)	(379,736)	-	-	-
2830			P	CAGE		-	-	-	-	-
2831					B18	(387,886)	(386,143)	(1,744)	-	(1,744)
2832										
2833										
2834	111IP	Accum Prov for Amort-Intangible Plant								
2835			I-SITUS	S		(834,156)	(832,817)	(1,340)	-	(1,340)
2836			I-DGP	DGP		-	-	-	-	-
2837			I-DGU	DGU		-	-	-	-	-
2838			P	CAEW		-	-	-	-	-
2839			P	CAEE		(944,389)	(944,389)	-	-	-
2840			P	SE		-	-	-	-	-
2841			I-SG	SG		(16,409,458)	(15,088,320)	(1,321,138)	-	(1,321,138)
2842			I-SG	CAGW		-	-	-	-	-
2843			I-SG	CAGE		-	-	-	-	-
2844			CUST	CN		(88,193,165)	(81,908,719)	(6,284,446)	-	(6,284,446)
2845			P	CAGE		-	-	-	-	-
2846			P	CAGE		-	-	-	-	-
47			I-SG	CAGW		(29,878,317)	(23,485,443)	(6,392,874)	-	(6,392,874)
48			I-SG	CAGE		(9,746,828)	(9,746,828)	-	-	-
2849			PTD	JBG		(9,113)	(7,246)	(1,868)	-	(1,868)
2850			PTD	SO		(248,676,113)	(230,433,368)	(18,242,746)	-	(18,242,746)
2851					B18	(394,691,541)	(362,447,130)	(32,244,412)	-	(32,244,412)
2852	111IP	Less Non-Utility Plant								
2853			NUTIL	OTH		-	-	-	-	-
2854					B18	(394,691,541)	(362,447,130)	(32,244,412)	-	(32,244,412)
2855										
2856	111390	Accum Amtr - Capital Lease								
2857			G-SITUS	S		(4,030,583)	(4,030,583)	-	-	-
2858			P	CAGE		(1,244,103)	(1,244,103)	-	-	-
			P	CAGW		(45,509)	(35,772)	(9,737)	-	(9,737)
1			PTD	SO		1,989,504	1,843,555	145,949	-	145,949
2						(3,330,691)	(3,466,902)	136,212	-	136,212
3										
4		Remove Capital Lease Amtr				3,330,691	3,466,902	(136,212)	-	(136,212)
5										
6	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(422,566,484)**	**(388,033,902)**	**(34,532,582)**	-	**(34,532,582)**
7	AMA									
8										
9										
10										
11	Summary of Amortization by Factor									
12		S				(20,286,970)	(18,879,259)	(1,407,711)	-	(1,407,711)
13		DGP				-	-	-	-	-
14		DGU				-	-	-	-	-
15		SE				-	-	-	-	-
16		SO				(256,365,512)	(237,558,676)	(18,806,836)	-	(18,806,836)
17		CN				(90,579,087)	(84,124,626)	(6,454,461)	-	(6,454,461)
18		SSGCT				-	-	-	-	-
19		JBG				(9,113)	(7,246)	(1,868)	-	(1,868)
20		CAGW				(29,931,977)	(23,527,622)	(6,404,355)	-	(6,404,355)
21		CAGE				(11,370,667)	(11,370,667)	-	-	-
22		CAEW				-	-	-	-	-
23		CAEE				(944,389)	(944,389)	-	-	-
24		SG				(16,409,458)	(15,088,320)	(1,321,138)	-	(1,321,138)
5		Less Capital Lease				3,330,691	3,466,902	(136,212)	-	(136,212)
6	Total Provision For Amortization by Factor				B18	(422,566,484)	(388,033,902)	(34,532,582)	-	(34,532,582)