

June 29, 2015

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, Washington 98504-7250

RE: Actual Results for the Quarter Ended March 31, 2015

In compliance with WAC 480-100-275, Pacific Power & Light Company, a division of PacifiCorp (Company), submits for filing the actual results for Washington operations for the quarter ended March 31, 2015. These results are based on unadjusted data and do not reflect normalized results or other standard ratemaking adjustments. The quarterly results of operations were determined using the West Control Area inter-jurisdictional allocation methodology. In Docket No. UE-072123, Order 03, the Company was granted a 30-day extension of time to file these reports changing the due date from 60 to 90 days following the end of each quarter through the quarter ending June 30, 2017.

Also enclosed is the Company's Average Customer Count and kWh data for its Washington jurisdiction for the quarter ended March 31, 2015.

In addition, enclosed is the Company's Semi-Annual Environmental Remediation Report for the six months ended March 31, 2015. This report includes environmental remediation expenditures for non-major and major projects in accordance with Order 01 in Docket No. UE-031658.

If you have any informal inquiries regarding this matter, please contact Ariel Son, Manager, Regulatory Projects, at (503) 813-5410.

Sincerely,

/s/

R. Bryce Dalley
Vice President, Regulation

Enclosures

SEMI-ANNUAL ENVIRONMENTAL REMEDIATION REPORT

SIX MONTHS ENDED

March 31, 2015

ENVIRONMENTAL REMEDIATION COSTS
STATE OF WASHINGTON
Six Months, Ending 3/15/2015

	<u>3/15/2015</u>
Additions per 6 mo ending 3/15/2015 reconciliation	4,793,478.44
Washington Non-Deferred included in Beg Bal	0.00
Less Third West Substation 6 mo ending 3/31/2015 Activity	0.00
6 mo ending 3/31/2015 Minor Environmental Cleanup Activity	<u>4,793,478.44</u>

6 mo ending 3/31/2015 Amortization per reconciliation	(1,446,594.32)
Washington Non-Deferred Amort included in Beg Bal	0.00
6 mo ending 3/31/2015 Amortization (Third West)	0.00
6 mo ending 3/31/2015 Minor Environmental Cleanup Amortization	<u>(1,446,594.32)</u>

Proof

Third West 6 mo ending 3/31/2015 Activity	0.00
Third West 6 mo ending 3/31/2015 Amortization	0.00
6 mo ending 3/31/2015 Minor Environmental Cleanup Activity	4,793,478.44
6 mo ending 3/31/2015 Minor Environmental Cleanup Amortization	(1,446,594.32)
Environmental Cleanup Activity - 6 mo ending 3/31/2015	<u><u>3,346,884.12</u></u>

Beginning Environmental Cleanup Balance 9/30/2014	17,164,086.41
Beginning Balance Adjustments	1,903.56
Ending Environmental Cleanup Balance 3/31/2015	(20,512,874.09)
Environmental Cleanup Activity - 6 mo ending 3/31/2015	<u><u>(3,346,884.12)</u></u>

ENVIRONMENTAL REMEDIATION REPORT
STATE OF WASHINGTON
Period Ending 3/31/15

	6 month activity	End Bal 3/31/2014	6 month activity	End Bal 9/30/2014	6 month activity	End Bal 3/31/2015
Beginning Balance at October 13, 2003						
Third West Substation Cleanup						
FYE 3/31/2005 Activity	\$	4,291,773.25	\$	4,291,773.25	\$	4,291,773.25
FYE 3/31/2006 Activity	\$	357,614.60	\$	357,614.60	\$	357,614.60
FYE 3/31/2006 Transfers (Note)	\$	(1,212,815.31)	\$	(1,212,815.31)	\$	(1,212,815.31)
FYE 3/31/2006 Activity (2nd Half reporting)	\$	-	\$	-	\$	-
QTR 9/30/2006 Activity	\$	-	\$	-	\$	-
QTR 3/31/2007 Activity	\$	-	\$	-	\$	-
QTR 9/30/2007 Activity	\$	-	\$	-	\$	-
QTR 3/31/2008 Activity	\$	-	\$	-	\$	-
QTR 9/30/2008 Activity	\$	1,326.00	\$	1,326.00	\$	1,326.00
QTR 3/31/2009 Activity	\$	468.00	\$	468.00	\$	468.00
QTR 9/30/2009 Activity	\$	1,390.41	\$	1,390.41	\$	1,390.41
QTR 3/31/2010 Activity	\$	1,015.50	\$	1,015.50	\$	1,015.50
QTR 9/30/2010 Activity	\$	21,855.60	\$	21,855.60	\$	21,855.60
QTR 3/31/2011 Activity	\$	151,286.69	\$	151,286.69	\$	151,286.69
QTR 9/30/2011 Activity	\$	37,816.50	\$	37,816.50	\$	37,816.50
QTR 3/31/2012 Activity	\$	-	\$	-	\$	-
QTR 9/30/2012 Activity	\$	-	\$	-	\$	-
QTR 3/31/2013 Activity	\$	-	\$	-	\$	-
QTR 9/30/2013 Activity	\$	-	\$	-	\$	-
QTR 3/31/2014 Activity	\$	-	\$	-	\$	-
QTR 9/30/2014 Activity	\$	-	\$	-	\$	-
QTR 3/31/2015 Activity	\$	-	\$	-	\$	-
Total Activity	\$	3,651,731.24	\$	3,651,731.24	\$	3,651,731.24
Third West Substation Cleanup						
FYE 3/31/2005 Amortization	\$	(429,579.25)	\$	(429,579.25)	\$	(429,579.25)
FYE 3/31/2006 Amortization (1st half reporting)	\$	(50,547.16)	\$	(50,547.16)	\$	(50,547.16)
FYE 3/31/2006 Amortization (2nd Half reporting)	\$	(171,828.57)	\$	(171,828.57)	\$	(171,828.57)
QTR 9/30/2006 Amortization	\$	(171,828.63)	\$	(171,828.63)	\$	(171,828.63)
QTR 3/31/2007 Amortization	\$	(171,828.62)	\$	(171,828.62)	\$	(171,828.62)
QTR 9/30/2007 Amortization	\$	(171,828.63)	\$	(171,828.63)	\$	(171,828.63)
QTR 3/31/2008 Amortization	\$	(171,828.62)	\$	(171,828.62)	\$	(171,828.62)
QTR 9/30/2008 Amortization	\$	(171,928.08)	\$	(171,928.08)	\$	(171,928.08)
QTR 3/31/2009 Amortization	\$	(171,953.42)	\$	(171,953.42)	\$	(171,953.42)
QTR 9/30/2009 Amortization	\$	(172,022.61)	\$	(172,022.61)	\$	(172,022.61)
QTR 3/31/2010 Amortization	\$	(172,075.78)	\$	(172,075.78)	\$	(172,075.78)
QTR 9/30/2010 Amortization	\$	(173,677.79)	\$	(173,677.79)	\$	(173,677.79)
QTR 3/31/2011 Amortization	\$	(178,624.70)	\$	(178,624.70)	\$	(178,624.70)
QTR 9/30/2011 Amortization	\$	(183,531.97)	\$	(183,531.97)	\$	(183,531.97)
QTR 3/31/2012 Amortization	\$	(182,586.56)	\$	(182,586.56)	\$	(182,586.56)
QTR 9/30/2012 Amortization	\$	(182,586.56)	\$	(182,586.56)	\$	(182,586.56)
QTR 3/31/2013 Amortization	\$	(182,586.56)	\$	(182,586.56)	\$	(182,586.56)
QTR 9/30/2013 Amortization	\$	(182,586.56)	\$	(182,586.56)	\$	(182,586.56)
QTR 3/31/2014 Amortization	\$	(182,586.56)	\$	(182,586.56)	\$	(182,586.56)
QTR 9/30/2014 Amortization	\$	(175,714.59)	\$	(175,714.59)	\$	(175,714.59)
QTR 3/31/2015 Amortization	\$	-	\$	-	\$	-
Total Amortization	\$	(3,476,016.63)	\$	(3,651,731.22)	\$	(3,651,731.22)
Ending Balance at (March 31, 2015)	\$	175,714.59	\$	(0.00)	\$	(0.00)
Minor Environmental Cleanup Sites						
The total Minor Cleanup site dollars spent	\$	2,291,026.85	\$	4,121,214.24	\$	4,793,478.44
Minor Environmental Cleanup Sites						
Amortization less major cleanup site above	\$	(1,086,891.97)	\$	(1,195,169.89)	\$	(1,446,594.32)
Net Activity of Minor Sites	\$	1,204,134.88	\$	2,926,044.35	\$	3,346,884.12

**AVERAGE CUSTOMER COUNT
AND KWH
THREE MONTHS ENDED**

March 31, 2015

PacifiCorp
Average Customer Count and KWH
Washington Jurisdiction
For the 1st Quarter of Calendar Year 2015

Washington Only	Jan-15	Feb-15	Mar-15
<i>Average Customer Count</i>			
Residential Sales	107,472	107,507	107,477
Commercial Sales	15,475	15,486	15,494
Industrial Sales	511	510	508
Irrigation Sales	5,079	5,071	5,073
Public Street & Highway Lighting	242	242	242
<i>KWH</i>			
Residential Sales	183,993,459	123,977,597	123,325,977
Commercial Sales	122,207,224	115,295,648	119,537,913
Industrial Sales	70,026,855	64,152,428	65,989,567
Irrigation Sales	554,725	375,275	5,293,809
Public Street & Highway Lighting	852,312	722,296	820,190



Washington Jurisdiction
RESULTS OF OPERATIONS

**For the 12 Month Period Ended
March 31, 2015**

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME MARCH 2015
FILE:	WA JAM 12 Months Ending March 2015
PREPARED BY:	Revenue Requirement Department
DATE:	June 29, 2015
TIME:	10:38:04 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.609
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

Notes:

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

The overall rate of return above has been rounded to two decimals.

The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

12 ME MARCH 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,700,217,799	4,384,931,332	315,286,467	0	315,286,467
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	69,195,674	55,978,746	13,216,928	0	13,216,928
5	Other Operating Revenues	2.4	180,232,774	170,025,844	10,206,930	0	10,206,930
6	Total Operating Revenues	2.4	4,949,646,247	4,610,935,922	338,710,325	0	338,710,325
7							
8	Operating Expenses:						
9	Steam Production	2.6	541,939,642	478,072,205	63,867,437	0	63,867,437
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	40,968,391	33,935,715	7,032,676	0	7,032,676
12	Other Power Supply	2.10	438,012,900	354,111,054	83,901,845	0	83,901,845
13	Transmission	2.12	166,589,027	137,373,309	29,215,718	0	29,215,718
14	Distribution	2.13	207,331,128	196,379,212	10,951,916	0	10,951,916
15	Customer Accounts	2.14	82,911,464	77,203,886	5,707,578	0	5,707,578
16	Customer Service	2.14	131,256,706	119,034,696	12,222,010	0	12,222,010
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	100,710,262	93,096,333	7,613,929	0	7,613,929
19							
20	Total O & M Expenses	2.16	1,709,719,520	1,489,206,411	220,513,110	0	220,513,110
21							
22	Depreciation	2.18	657,089,957	612,899,129	44,190,827	0	44,190,827
23	Amortization Expense	2.19	45,992,839	41,593,300	4,399,539	0	4,399,539
24	Taxes Other Than Income	2.19	174,890,356	153,877,534	21,012,822	0	21,012,822
25	Income Taxes - Federal	2.22	392,997,485	394,743,397	(1,745,913)	0	(1,745,913)
26	Income Taxes - State	2.22	60,152,242	60,152,242	0	0	0
27	Income Taxes - DefNet	2.21	278,150,143	269,714,171	8,435,972	0	8,435,972
28	Investment Tax Credit Adj.	2.20	(4,881,709)	(4,881,709)	0	0	0
29	Misc Revenue & Expense	2.6	(185,103)	(175,531)	(9,573)	0	(9,573)
30							
31	Total Operating Expenses	2.22	3,313,925,730	3,017,128,945	296,796,784	0	296,796,784
32							
33	Operating Revenue for Return		1,635,720,517	1,593,806,976	41,913,541	0	41,913,541
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,439,870,549	23,738,603,326	1,701,267,223	0	1,701,267,223
37	Plant Held for Future Use	2.33	53,676,629	53,279,797	396,832	0	396,832
38	Misc Deferred Debits	2.35	389,830,699	378,258,388	11,572,311	0	11,572,311
39	Elec Plant Acq Adj	2.33	37,438,513	37,438,513	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	43,240,910	41,450,079	1,790,831	0	1,790,831
42	Fuel Stock	2.34	202,188,070	196,013,981	6,174,088	0	6,174,088
43	Material & Supplies	2.34	220,655,673	213,402,638	7,253,035	0	7,253,035
44	Working Capital	2.35	(20,992,472)	(23,217,171)	2,224,700	0	2,224,700
45	Weatherization Loans	2.34	14,109,566	12,188,451	1,921,115	0	1,921,115
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,380,018,138	24,647,418,003	1,732,600,135	0	1,732,600,135
49							
50	RateBaseDeductions:						
51	Accum Prov For Depr	2.40	(8,195,958,886)	(7,547,331,367)	(648,627,519)	0	(648,627,519)
52	Accum Prov For Amort	2.41	(536,338,943)	(486,634,008)	(49,704,935)	0	(49,704,935)
53	Accum Def Income Taxes	2.37	(4,098,344,135)	(3,843,069,852)	(255,274,283)	0	(255,274,283)
54	Unamortized ITC	2.37	(1,117,530)	(994,202)	(123,328)	0	(123,328)
55	Customer Adv for Const	2.36	(28,281,848)	(28,305,842)	24,194	0	24,194
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. RateBaseDeductions	2.36	(91,567,135)	(86,710,131)	(4,857,004)	0	(4,857,004)
58							
59	Total Rate Base Deductions		(12,951,608,277)	(11,993,045,402)	(958,562,875)	0	(958,562,875)
60							
61	Total Rate Base		13,428,409,860	12,654,372,601	774,037,260	0	774,037,260
62							
63							
64							
65							
66							
67							
68							
69							

12 ME MARCH 2015 West Control Area						UNADJUSTED RESULTS					WASHINGTON	
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
FERC	DESCRIP	BUS	WCA	Ref								
ACCT		FUNC	FACTOR									
239	500	Operation Supervision & Engineering										
240		P	SG			-	-	-	-	-		
241		P	CAGW			27,691	21,298	6,392	-	6,392		
242		P	CAGE			2,897,699	2,897,699	-	-	-		
243		P	JBG			14,556,209	11,214,993	3,341,216	-	3,341,216		
244		P	CAGE			-	-	-	-	-		
245				B2		17,481,599	14,133,991	3,347,608	-	3,347,608		
246												
247	501	Fuel Related										
248		P	SE			103,118	95,312	7,806	-	7,806		
249		P	SE			-	-	-	-	-		
250		P	SE			-	-	-	-	-		
251		P	CAGW			1,973,840	1,518,181	455,659	-	455,659		
252		P	CAGE			-	-	-	-	-		
253		P	CAEW			-	-	-	-	-		
254		P	CAEE			16,069,576	16,069,576	-	-	-		
255		P	JBE			661,957	512,273	149,684	-	149,684		
256		P	CAEE			-	-	-	-	-		
257		P	JBG			-	-	-	-	-		
258				B2		18,808,491	18,195,343	613,148	-	613,148		
259												
260	501NPC	Fuel Related										
261			SE			-	-	-	-	-		
262			SE			-	-	-	-	-		
263			SE			-	-	-	-	-		
264			CAGW			-	-	-	-	-		
265			CAGE			-	-	-	-	-		
266			CAEW			212,869,661	164,460,178	48,409,484	-	48,409,484		
267			CAEE			-	-	-	-	-		
268			JBE			-	-	-	-	-		
269			CAEE			-	-	-	-	-		
270			JBG			-	-	-	-	-		
271				B2		212,869,661	164,460,178	48,409,484	-	48,409,484		
272												
273		Total Fuel Related										
274						231,678,153	182,655,521	49,022,632	-	49,022,632		
275	502	Steam Expenses										
276		P	SG			-	-	-	-	-		
277		P	CAGW			1,046,321	804,779	241,542	-	241,542		
278		P	CAGE			43,049,466	43,049,466	-	-	-		
279		P	JBG			7,607,207	5,861,057	1,746,150	-	1,746,150		
280		P	CAGE			-	-	-	-	-		
281				B2		51,702,994	49,715,302	1,987,692	-	1,987,692		
282												
283	503	Steam From Other Sources										
284		P	SE			-	-	-	-	-		
285		P	CAEW			-	-	-	-	-		
286		P	CAEE			-	-	-	-	-		
287				B2		-	-	-	-	-		
288												
289	503NPC	Steam From Other Sources-NPC										
290			SE			-	-	-	-	-		
291			CAEW			-	-	-	-	-		
292			CAEE			-	-	-	-	-		
293				B2		-	-	-	-	-		
294												
295	505	Electric Expenses										
296		P	SG			-	-	-	-	-		
297		P	CAGW			75,509	58,078	17,431	-	17,431		
298		P	CAGE			3,988,701	3,988,701	-	-	-		
299		P	JBG			-	-	-	-	-		
300		P	CAGE			-	-	-	-	-		
301				B2		4,064,210	4,046,779	17,431	-	17,431		
302												
303	506	Misc. Steam Expense										
304		P	SG			-	-	-	-	-		
305		P	SE			-	-	-	-	-		
306		P	CAGW			674,968	519,152	155,816	-	155,816		
307		P	CAGE			51,213,100	51,213,100	-	-	-		
308		P	JBG			(16,697,771)	(12,864,983)	(3,832,787)	-	(3,832,787)		
309		P	CAGE			-	-	-	-	-		
310				B2		35,190,298	38,867,270	(3,676,972)	-	(3,676,972)		

12 ME MARCH 2015 West Control Area						UNADJUSTED RESULTS					WASHINGTON	
AMA						Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
FERC	DESCRIP	BUS	WCA	Ref								
ACCT		FUNC	FACTOR									
311												
312	507	Rents										
313		P	SG			-	-	-	-	-	-	
314		P	CAGW			29,509	22,697	6,812	-	-	6,812	
315		P	CAGE			133,946	133,946	-	-	-	-	
316		P	JBG			280,881	216,408	64,473	-	-	64,473	
317		P	CAGE			-	-	-	-	-	-	
318				B2		444,336	373,051	71,285	-	-	71,285	
319												
320	510	Maint Supervision & Engineering										
321		P	SG			-	-	-	-	-	-	
322		P	CAGW			286,315	220,219	66,095	-	-	66,095	
323		P	CAGE			6,458,135	6,458,135	-	-	-	-	
324		P	JBG			690,802	532,236	158,566	-	-	158,566	
325		P	CAGE			-	-	-	-	-	-	
326				B2		7,435,252	7,210,591	224,661	-	-	224,661	
327												
328												
329												
330	511	Maintenance of Structures										
331		P	SG			-	-	-	-	-	-	
332		P	CAGW			497,874	382,940	114,934	-	-	114,934	
333		P	CAGE			16,977,688	16,977,688	-	-	-	-	
334		P	JBG			10,916,755	8,410,936	2,505,820	-	-	2,505,820	
335		P	CAGE			-	-	-	-	-	-	
336				B2		28,392,317	25,771,564	2,620,753	-	-	2,620,753	
337												
338	512	Maintenance of Boiler Plant										
339		P	SG			-	-	-	-	-	-	
340		P	CAGW			3,073,057	2,363,645	709,412	-	-	709,412	
341		P	CAGE			84,478,981	84,478,981	-	-	-	-	
342		P	JBG			25,682,755	19,787,564	5,895,191	-	-	5,895,191	
343		P	CAGE			-	-	-	-	-	-	
344				B2		113,234,792	106,630,190	6,604,602	-	-	6,604,602	
345												
346	513	Maintenance of Electric Plant										
347		P	SG			-	-	-	-	-	-	
348		P	CAGW			1,020,542	784,951	235,591	-	-	235,591	
349		P	CAGE			27,586,265	27,586,265	-	-	-	-	
350		P	JBG			12,260,783	9,446,456	2,814,326	-	-	2,814,326	
351		P	CAGE			-	-	-	-	-	-	
352				B2		40,867,590	37,817,673	3,049,917	-	-	3,049,917	
353												
354	514	Maintenance of Misc. Steam Plant										
355		P	SG			-	-	-	-	-	-	
356		P	CAGW			409,946	315,310	94,636	-	-	94,636	
357		P	CAGE			8,845,976	8,845,976	-	-	-	-	
358		P	JBG			2,192,179	1,688,989	503,190	-	-	503,190	
359		P	CAGE			-	-	-	-	-	-	
360				B2		11,448,101	10,850,275	597,826	-	-	597,826	
361												
362	Total Steam Power Generation					B2	541,939,642	478,072,205	63,867,437	-	63,867,437	

12 ME MARCH 2015 West Control Area										
AMA										
FERC	BUS	WCA				UNADJUSTED RESULTS		WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
363 517	Operation Super & Engineering									
364	P	SG			-	-	-	-	-	
365					-	-	-	-	-	
366										
367 518	Nuclear Fuel Expense									
368	P	SE			-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371										
372 519	Coolants and Water									
373	P	SG			-	-	-	-	-	
374					-	-	-	-	-	
375										
376 520	Steam Expenses									
377	P	SG			-	-	-	-	-	
378					-	-	-	-	-	
379										
380										
381										
382 523	Electric Expenses									
383	P	SG			-	-	-	-	-	
384					-	-	-	-	-	
385										
386 524	Misc. Nuclear Expenses									
387	P	SG			-	-	-	-	-	
388					-	-	-	-	-	
389										
390 528	Maintenance Super & Engineering									
391	P	SG			-	-	-	-	-	
392					-	-	-	-	-	
393										
394 529	Maintenance of Structures									
395	P	SG			-	-	-	-	-	
396					-	-	-	-	-	
397										
398 530	Maintenance of Reactor Plant									
399	P	SG			-	-	-	-	-	
400					-	-	-	-	-	
401										
402 531	Maintenance of Electric Plant									
403	P	SG			-	-	-	-	-	
404					-	-	-	-	-	
405										
406 532	Maintenance of Misc Nuclear									
407	P	SG			-	-	-	-	-	
408					-	-	-	-	-	
409										
410	Total Nuclear Power Generation					-	-	-	-	-
411										

AMA		FERC		BUS		WCA		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
412	535	Operation Super & Engineering										
413		P		DGP		-	-	-	-	-		
414		P		CN		-	-	-	-	-		
415		P		SG		-	-	-	-	-		
416		P		CAGW		6,612,120	5,085,720	1,526,400	-	1,526,400		
417		P		CAGE		1,277,646	1,277,646	-	-	-		
418					B2	7,889,766	6,363,365	1,526,400	-	1,526,400		
419												
420	536	Water For Power										
421		P		DGP		-	-	-	-	-		
422		P		CAGW		-	-	-	-	-		
423		P		CAGE		-	-	-	-	-		
424		P		CAGW		235,463	181,107	54,356	-	54,356		
425		P		CAGE		(29,305)	(29,305)	-	-	-		
426					B2	206,159	151,802	54,356	-	54,356		
427												
428	537	Hydraulic Expenses										
429		P		DGP		-	-	-	-	-		
430		P		CAGW		-	-	-	-	-		
431		P		CAGE		-	-	-	-	-		
432		P		CAGW		4,122,080	3,170,503	951,577	-	951,577		
433		P		CAGE		339,767	339,767	-	-	-		
434					B2	4,461,847	3,510,270	951,577	-	951,577		
435												
436	538	Electric Expenses										
437		P		DGP		-	-	-	-	-		
438		P		CAGW		-	-	-	-	-		
439		P		CAGE		-	-	-	-	-		
440		P		CAGW		-	-	-	-	-		
441		P		CAGE		-	-	-	-	-		
442					B2	-	-	-	-	-		
443												
444	539	Misc. Hydro Expenses										
445		P		DGP		-	-	-	-	-		
446		P		CAGW		-	-	-	-	-		
447		P		CAGE		-	-	-	-	-		
448		P		CAGW		11,592,031	8,916,024	2,676,007	-	2,676,007		
449		P		CAGE		6,928,752	6,928,752	-	-	-		
450					B2	18,520,783	15,844,776	2,676,007	-	2,676,007		
451												
452	540	Rents (Hydro Generation)										
453		P		DGP		-	-	-	-	-		
454		P		CAGW		-	-	-	-	-		
455		P		CAGE		-	-	-	-	-		
456		P		CAGW		1,055,434	811,788	243,646	-	243,646		
457		P		CAGE		14,828	14,828	-	-	-		
458					B2	1,070,263	826,617	243,646	-	243,646		
459												
460	541	Maint Supervision & Engineering										
461		P		DGP		-	-	-	-	-		
462		P		CAGW		-	-	-	-	-		
463		P		CAGE		-	-	-	-	-		
464		P		CAGW		388	298	90	-	90		
465		P		CAGE		-	-	-	-	-		
466					B2	388	298	90	-	90		
467												
468	542	Maintenance of Structures										
469		P		DGP		-	-	-	-	-		
470		P		CAGW		-	-	-	-	-		
471		P		CAGE		-	-	-	-	-		
472		P		CAGW		798,334	614,040	184,295	-	184,295		
473		P		CAGE		143,279	143,279	-	-	-		
474					B2	941,613	757,319	184,295	-	184,295		
475												
476												
477												
478												
479	543	Maintenance of Dams & Waterways										
480		P		DGP		-	-	-	-	-		
481		P		CAGW		-	-	-	-	-		
482		P		CAGE		-	-	-	-	-		
483		P		CAGW		1,719,327	1,322,422	396,905	-	396,905		
484		P		CAGE		454,056	454,056	-	-	-		
485					B2	2,173,383	1,776,478	396,905	-	396,905		
486												

AMA		BUS		WCA		WASHINGTON				
FERC	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
487	544	Maintenance of Electric Plant								
488		P	DGP			-	-	-	-	-
489		P	CAGW			-	-	-	-	-
490		P	CAGE			-	-	-	-	-
491		P	CAGW			1,496,120	1,150,743	345,378	-	345,378
492		P	CAGE			547,230	547,230	-	-	-
493					B2	2,043,350	1,697,972	345,378	-	345,378
494										
495	545	Maintenance of Misc. Hydro Plant								
496		P	DGP			-	-	-	-	-
497		P	CAGW			-	-	-	-	-
498		P	CAGE			-	-	-	-	-
499		P	CAGW			2,833,120	2,179,098	654,023	-	654,023
500		P	CAGE			827,718	827,718	-	-	-
501					B2	3,660,838	3,006,816	654,023	-	654,023
502										
503		Total Hydraulic Power Generation			B2	40,968,391	33,935,715	7,032,676	-	7,032,676
504										
505	546	Operation Super & Engineering								
506		P	SG			-	-	-	-	-
507		P	SE			-	-	-	-	-
508		P	CAGW			137,709	105,919	31,790	-	31,790
509		P	CAGE			207,512	207,512	-	-	-
510		P	CAGE			-	-	-	-	-
511					B2	345,221	313,431	31,790	-	31,790
512										
513	547	Fuel								
514		P	SE			-	-	-	-	-
515		P	CAEW			-	-	-	-	-
516		P	CAEE			-	-	-	-	-
517		P	SSECT			-	-	-	-	-
518					B2	-	-	-	-	-
519										
520	547NPC	Fuel-NPC								
521			SE			-	-	-	-	-
522			CAEW			116,760,008	90,207,179	26,552,829	-	26,552,829
523			CAEE			-	-	-	-	-
524			SSECT			-	-	-	-	-
525					B2	116,760,008	90,207,179	26,552,829	-	26,552,829
526										
527	548	Generation Expense								
528		P	SG			-	-	-	-	-
529		P	CAGW			12,130,179	9,329,941	2,800,238	-	2,800,238
530		P	CAGE			6,544,718	6,544,718	-	-	-
531		P	S			-	-	-	-	-
532					B2	18,674,898	15,874,660	2,800,238	-	2,800,238
533										
534	549	Miscellaneous Other								
535		0	S			(13,495)	(13,495)	-	-	-
536		P	SG			1,482,612	1,365,401	117,211	-	117,211
537		P	CAGW			3,166,894	2,435,820	731,074	-	731,074
538		P	CAGE			3,990,794	3,990,794	-	-	-
539		P	CAGE			-	-	-	-	-
540					B2	8,626,805	7,778,520	848,285	-	848,285
541										
542										
543										

12-MONTH SUMMARY - WESTERN REGION										
AMA	FERC	BUS	WCA	Ref	UNADJUSTED RESULTS					
	ACCT	DESCRIP	FUNC		FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
640	Summary of Production Expense by Factor									
641		S			1,428,084	1,067,331	360,754	-	360,754	
642		SG			39,496,567	36,374,076	3,122,491	-	3,122,491	
643		SE			103,118	95,312	7,806	-	7,806	
644		JBG			59,582,693	45,906,149	13,676,544	-	13,676,544	
645		TROJP			-	-	-	-	-	
646		JBE			671,156	519,392	151,764	-	151,764	
647		DGP			-	-	-	-	-	
648		DEU			-	-	-	-	-	
649		DEP			-	-	-	-	-	
650		CAGW			270,315,204	207,913,248	62,401,956	-	62,401,956	
651		CAGE			303,104,529	303,104,529	-	-	-	
652		CAEW			330,150,005	255,069,361	75,080,644	-	75,080,644	
653		CAEE			16,069,576	16,069,576	-	-	-	
654		SNPPS			-	-	-	-	-	
655		SNPPO			-	-	-	-	-	
656		DGU			-	-	-	-	-	
657		MC			-	-	-	-	-	
658		SSGCT			-	-	-	-	-	
659		SSECT			-	-	-	-	-	
660		SSGC			-	-	-	-	-	
661		SSGCH			-	-	-	-	-	
662		SSECH			-	-	-	-	-	
663	Total Production Expense by Factor				B2	1,020,920,932	866,118,974	154,801,958	-	154,801,958
664	560	Operation Supervision & Engineering								
665		T	SG		5,019,854	4,622,998	396,856	-	396,856	
666		T	JBG		-	-	-	-	-	
667		T	CAGW		348,205	267,822	80,383	-	80,383	
668		T	CAGE		414,358	414,358	-	-	-	
669				B2	5,782,417	5,305,178	477,239	-	477,239	
670	561	Load Dispatching								
671		T	SG		18,448,389	16,989,910	1,458,479	-	1,458,479	
672		T	CAGW		309,914	238,371	71,543	-	71,543	
673		T	CAGE		1,176,510	1,176,510	-	-	-	
674				B2	19,934,813	18,404,791	1,530,023	-	1,530,023	
675	562	Station Expense								
676		T	SG		1,031,436	949,894	81,543	-	81,543	
677		T	JBG		35,767	27,557	8,210	-	8,210	
678		T	CAGW		427,904	329,123	98,781	-	98,781	
679		T	CAGE		1,768,394	1,768,394	-	-	-	
680				B2	3,263,502	3,074,968	188,534	-	188,534	
681	563	Overhead Line Expense								
682		T	SG		-	-	-	-	-	
683		T	CAGW		53,206	40,924	12,283	-	12,283	
684		T	CAGE		435,543	435,543	-	-	-	
685				B2	488,750	476,467	12,283	-	12,283	
686	564	Underground Line Expense								

12 ME MARCH 2015 West Control Area									
AMA									
UNADJUSTED RESULTS									
WASHINGTON									
FERC	BUS	WCA							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
729	568	Maint Supervision & Engineering							
730		T	SG		802,805	739,338	63,468	-	63,468
731		T	CAGW		207,129	159,313	47,815	-	47,815
732		T	CAGE		414,210	414,210	-	-	-
733				B2	1,424,144	1,312,861	111,283	-	111,283
734									
735	569	Maintenance of Structures							
736		T	SG		3,923,468	3,613,289	310,179	-	310,179
737		T	CAGW		263,156	202,406	60,749	-	60,749
738		T	CAGE		34,507	34,507	-	-	-
739				B2	4,221,130	3,850,202	370,928	-	370,928
740									
741	570	Maintenance of Station Equipment							
742		T	SG		303,501	279,507	23,994	-	23,994
743		T	JBG		100,616	77,521	23,095	-	23,095
744		T	CAGW		2,736,543	2,104,815	631,728	-	631,728
745		T	CAGE		4,333,951	4,333,951	-	-	-
746				B2	7,474,611	6,795,794	678,817	-	678,817
747									
748	571	Maintenance of Overhead Lines							
749		T	SG		105,747	97,387	8,360	-	8,360
750		T	JBG		-	-	-	-	-
751		T	CAGW		6,424,908	4,941,725	1,483,183	-	1,483,183
752		T	CAGE		9,645,898	9,645,898	-	-	-
753				B2	16,176,552	14,685,009	1,491,543	-	1,491,543
754									
755	572	Maintenance of Underground Lines							
756		T	SG		-	-	-	-	-
757		T	CAGW		35,357	27,195	8,162	-	8,162
758		T	CAGE		9,270	9,270	-	-	-
759				B2	44,627	36,465	8,162	-	8,162
760									
761	573	Maint of Misc. Transmission Plant							
762		T	SG		(1,711,645)	(1,576,327)	(135,318)	-	(135,318)
763		T	CAGW		-	-	-	-	-
764		T	CAGE		33,765	33,765	-	-	-
765				B2	(1,677,880)	(1,542,562)	(135,318)	-	(135,318)
766									
767				B2	166,589,027	137,373,309	29,215,718	-	29,215,718
768									
769									
770		Summary of Transmission Expense by Factor							
771		SE			-	-	-	-	-
772		SG			30,779,172	28,345,854	2,433,317	-	2,433,317
773		CAGW			115,880,410	89,129,550	26,750,860	-	26,750,860
774		CAGE			19,792,038	19,792,038	-	-	-
775		JBG			137,407	105,867	31,540	-	31,540
776		Total Transmission Expense by Factor		B2	166,589,027	137,373,309	29,215,718	-	29,215,718
777	580	Operation Supervision & Engineering							
778		DPW	S		1,363,637	1,273,158	90,479	-	90,479
779		DPW	SNPD		8,508,545	7,974,180	534,365	-	534,365
780				B2	9,872,181	9,247,338	624,844	-	624,844
781									
782	581	Load Dispatching							
783		DPW	S		-	-	-	-	-
784		DPW	SNPD		10,936,802	10,249,935	686,867	-	686,867
785				B2	10,936,802	10,249,935	686,867	-	686,867
786									
787	582	Station Expense							
788		DPW	S		4,631,058	4,382,175	248,884	-	248,884
789		DPW	SNPD		28,239	26,465	1,773	-	1,773
790				B2	4,659,297	4,408,640	250,657	-	250,657
791									
792	583	Overhead Line Expenses							
793		DPW	S		5,931,269	5,588,321	342,947	-	342,947
794		DPW	SNPD		7,788	7,299	489	-	489
795				B2	5,939,057	5,595,620	343,437	-	343,437
796									
797	584	Underground Line Expense							
798		DPW	S		163	163	-	-	-
799		DPW	SNPD		-	-	-	-	-
800				B2	163	163	-	-	-
801									
802	585	Street Lighting & Signal Systems							
803		DPW	S		-	-	-	-	-
804		DPW	SNPD		202,808	190,071	12,737	-	12,737
805				B2	202,808	190,071	12,737	-	12,737

12 ME MARCH 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
959	916	Misc. Sales Expense								
960		CUST	S		-	-	-	-	-	
961		CUST	CN		-	-	-	-	-	
962				B2	-	-	-	-	-	
963										
964		TOTAL SALES EXPENSE			-	-	-	-	-	
965										
966										
967		Total Sales Expense by Factor								
968		S			-	-	-	-	-	
969		CN			-	-	-	-	-	
970		Total Sales Expense by Factor		B2	-	-	-	-	-	
971										
972		Total Customer Service Exp Including Sales			131,256,706	119,034,696	12,222,010	-	12,222,010	
973	920	Administrative & General Salaries								
974		PTD	S		(334,208)	(334,207)	(1)	-	(1)	
975		CUST	CN		-	-	-	-	-	
976		PTD	SO		76,933,210	71,660,257	5,272,953	-	5,272,953	
977				B2	76,599,001	71,326,050	5,272,951	-	5,272,951	
978										
979	921	Office Supplies & expenses								
980		PTD	S		271,053	263,787	7,265	-	7,265	
981		CUST	CN		95,265	88,676	6,590	-	6,590	
982		PTD	SO		8,095,149	7,540,313	554,836	-	554,836	
983				B2	8,461,467	7,892,776	568,691	-	568,691	
984										
985	922	A&G Expenses Transferred								
986		PTD	S		-	-	-	-	-	
987		CUST	CN		-	-	-	-	-	
988		PTD	SO		(35,337,786)	(32,915,756)	(2,422,029)	-	(2,422,029)	
989				B2	(35,337,786)	(32,915,756)	(2,422,029)	-	(2,422,029)	
990										
991	923	Outside Services								
992		PTD	S		163,978	11,120	152,858	-	152,858	
993		P	CAGW		-	-	-	-	-	
994		PTD	SO		14,909,245	13,887,375	1,021,870	-	1,021,870	
995				B2	15,073,223	13,898,496	1,174,728	-	1,174,728	
996										
997	924	Property Insurance								
998			S		8,484,400	8,484,400	-	-	-	
999			CAGW		-	-	-	-	-	
1000		PTD	SO		6,865,513	6,394,955	470,558	-	470,558	
1001				B2	15,349,913	14,879,355	470,558	-	470,558	
1002										
1003	925	Injuries & Damages								
1004			S		2,048,706	2,048,706	-	-	-	
1005		PTD	SO		(26,819,417)	(24,981,232)	(1,838,186)	-	(1,838,186)	
1006				B2	(24,770,711)	(22,932,526)	(1,838,186)	-	(1,838,186)	
1007										
1008	926	Employee Pensions & Benefits								
1009		LABOR	S		-	-	-	-	-	
1010		CUST	CN		-	-	-	-	-	
1011		LABOR	SO		-	-	-	-	-	
1012				B2	-	-	-	-	-	
1013										
1014	927	Franchise Requirements								
1015		DMSC	S		-	-	-	-	-	
1016		DMSC	SO		-	-	-	-	-	
1017				B2	-	-	-	-	-	
1018										
1019	928	Regulatory Commission Expense								
1020		DMSC	S		17,610,154	15,384,292	2,225,862	-	2,225,862	
1021		CUST	CN		-	-	-	-	-	
1022		DMSC	SO		2,630,149	2,449,880	180,269	-	180,269	
1023		CUST	CAGW		1,761,834	1,355,116	406,717	-	406,717	
1024		DMSC	CAGE		133,358	133,358	-	-	-	
1025		FERC	SG		1,827,368	1,682,902	144,467	-	144,467	
1026				B2	23,962,863	21,005,549	2,957,315	-	2,957,315	
1027										
1028	929	Duplicate Charges								
1029		LABOR	S		-	-	-	-	-	
1030		FERC	CAGW		-	-	-	-	-	
1031		0	CN		-	-	-	-	-	
1032		0	JBG		-	-	-	-	-	
1033		0	SG		-	-	-	-	-	
1034		LABOR	SNPD		-	-	-	-	-	
1035		LABOR	SO		(7,787,018)	(7,253,301)	(533,717)	-	(533,717)	
1036				B2	(7,787,018)	(7,253,301)	(533,717)	-	(533,717)	
1037										
1038	930	Misc General Expenses								
1039		PTD	S		280,287	270,497	9,791	-	9,791	
1040		CUST	CAGE		-	-	-	-	-	
1041		LABOR	SO		1,018,030	948,254	69,775	-	69,775	
1042				B2	1,298,317	1,218,751	79,566	-	79,566	
1043										
1044	931	Rents								
1045		PTD	S		338,806	330,771	8,035	-	8,035	
1046		PTD	SO		5,353,363	4,986,447	366,916	-	366,916	
1047				B2	5,692,170	5,317,218	374,951	-	374,951	
1048										
1049	935	Maintenance of General Plant								
1050		G	S		893,041	842,212	50,830	-	50,830	
1051		CUST	CN		68,639	63,891	4,748	-	4,748	
1052		G	SO		21,207,141	19,753,617	1,453,524	-	1,453,524	
1053				B2	22,168,821	20,659,720	1,509,101	-	1,509,101	
1054										
1055		TOTAL ADMINISTRATIVE & GEN EXP		B2	100,710,262	93,096,333	7,613,929	-	7,613,929	
1056										
1057		Summary of A&G Expense by Factor								
1058		S			29,756,218	27,301,579	2,454,639	-	2,454,639	
1059		SO			67,067,579	62,470,811	4,596,769	-	4,596,769	
1060		SG			1,827,368	1,682,902	144,467	-	144,467	
1061		CN			163,905	152,567	11,338	-	11,338	
1062		CAGW			1,761,834	1,355,116	406,717	-	406,717	
1063		CAGE			133,358	133,358	-	-	-	
1064		Total A&G Expense by Factor		B2	100,710,262	93,096,333	7,613,929	-	7,613,929	
1065										
1066		TOTAL O&M EXPENSE		B2	1,709,719,520	1,489,206,411	220,513,110	-	220,513,110	

12 ME MARCH 2015 West Control Area						UNADJUSTED RESULTS					WASHINGTON	
AMA						Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
FERC	DESCRIP	BUS	WCA									
ACCT		FUNC	FACTOR									
1144	403GV0	General Vehicles										
1145		G-SG	SG				-	-	-	-	-	
1146							-	-	-	-	-	
1147												
1148	403MP	Mining Depreciation										
1149		P	CAEE				-	-	-	-	-	
1150						B3	-	-	-	-	-	
1151												
1152	403EP	Experimental Plant Depreciation										
1153		P	DGP				-	-	-	-	-	
1154		P	SG				-	-	-	-	-	
1155							-	-	-	-	-	
1156	4031	ARO Depreciation										
1157			S				-	-	-	-	-	
1158							-	-	-	-	-	
1159												
1160												
1161	TOTAL DEPRECIATION EXPENSE					B3	657,089,957	612,899,129	44,190,827	-	44,190,827	
1162												
1163	Summary of Depreciation Expense by Factor											
1164		S					148,972,031	135,566,682	13,405,349	-	13,405,349	
1165		DGP					-	-	-	-	-	
1166		DGU					-	-	-	-	-	
1167		SG					33,691	31,027	2,664	-	2,664	
1168		SO					14,940,908	13,916,868	1,024,040	-	1,024,040	
1169		CN					1,252,369	1,165,738	86,631	-	86,631	
1170		SE					-	-	-	-	-	
1171		CAGW					96,763,461	74,425,727	22,337,734	-	22,337,734	
1172		CAGE					363,146,325	363,146,325	-	-	-	
1173		CAEW					-	-	-	-	-	
1174		CAEE					28,368	28,368	-	-	-	
1175		JBG					31,952,589	24,618,228	7,334,361	-	7,334,361	
1176		JBE					214	166	48	-	48	
1177	Total Depreciation Expense By Factor					B3	657,089,957	612,899,129	44,190,827	-	44,190,827	
1178												
1179	404GP	Amort of LT Plant - Capital Lease Gen										
1180		I-SITUS	S				630,990	558,170	72,820	-	72,820	
1181		I-SG	SG				-	-	-	-	-	
1182		PTD	SO				486,526	453,180	33,346	-	33,346	
1183		I-DGU	DGU				-	-	-	-	-	
1184		CUST	CN				42,854	39,889	2,964	-	2,964	
1185		I-SG	CAGW				-	-	-	-	-	
1186		I-SG	CAGE				-	-	-	-	-	
1187		I-DGP	DGP				-	-	-	-	-	
1188						B4	1,160,370	1,051,240	109,131	-	109,131	
1189												
1190	404SP	Amort of LT Plant - Cap Lease Steam										
1191		P	SG				-	-	-	-	-	
1192		P	DGP				-	-	-	-	-	
1193							-	-	-	-	-	
1194												
1195	404IP	Amort of LT Plant - Intangible Plant										
1196		I-SITUS	S				2,742,475	2,742,475	-	-	-	
1197		P	SE				-	-	-	-	-	
1198		I-SG	SG				4,707,292	4,335,146	372,146	-	372,146	
1199		PTD	SO				13,366,569	12,450,433	916,136	-	916,136	
1200		CUST	CN				2,370,033	2,206,089	163,944	-	163,944	
1201		I-SG	CAGW				-	-	-	-	-	
1202		I-SG	CAGE				-	-	-	-	-	
1203		I-DGP	DGP				-	-	-	-	-	
1204		I-SG	CAGE				-	-	-	-	-	
1205		I-SG	CAGE				-	-	-	-	-	
1206		I-SG	CAGW				11,802,011	9,077,530	2,724,481	-	2,724,481	
1207		I-SG	CAGE				4,147,466	4,147,466	-	-	-	
1208		P	JBG				219,425	169,058	50,367	-	50,367	
1209		P	CAEW				-	-	-	-	-	
1210		P	CAEE				48,953	48,953	-	-	-	
1211		I-DGU	DGU				-	-	-	-	-	
1212						B4	39,404,223	35,177,151	4,227,073	-	4,227,073	
1213												
1214	404MP	Amort of LT Plant - Mining Plant										
1215		P	SE				-	-	-	-	-	
1216							-	-	-	-	-	
1217							-	-	-	-	-	

12 ME MARCH 2015 West Control Area										
AMA	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1296										
1297	41140	Deferred Investment Tax Credit - Fed								
1298		PTD		CAGE		(4,881,709)	(4,881,709)	-	-	-
1299										
1300					B7	(4,881,709)	(4,881,709)	-	-	-
1301										
1302	41141	Deferred Investment Tax Credit- Idaho								
1303		PTD		CAGE		-	-	-	-	-
1304										
1305					B7	-	-	-	-	-
1306										
1307	TOTAL DEFERRED ITC				B7	(4,881,709)	(4,881,709)	-	-	-
1308										
1309										
1310	427	Interest on Long-Term Debt								
1311		GP		S		-	-	-	-	-
1312		GP		SNP		358,392,691	336,098,079	22,294,613	-	22,294,613
1313						358,392,691	336,098,079	22,294,613	-	22,294,613
1314										
1315	428	Amortization of Debt Disc & Exp								
1316		GP		SNP		4,983,631	4,673,614	310,018	-	310,018
1317						4,983,631	4,673,614	310,018	-	310,018
1318										
1319	429	Amortization of Premium on Debt								
1320		GP		SNP		(11,026)	(10,340)	(686)	-	(686)
1321						(11,026)	(10,340)	(686)	-	(686)
1322										
1323	431	Other Interest Expense								
1324		NUTIL		OTH		-	-	-	-	-
1325		GP		SO		-	-	-	-	-
1326		GP		SNP		13,364,193	12,532,843	831,349	-	831,349
1327						13,364,193	12,532,843	831,349	-	831,349
1328										
1329	432	AFUDC - Borrowed								
1330		GP		SNP		(22,740,759)	(21,326,120)	(1,414,639)	-	(1,414,639)
1331						(22,740,759)	(21,326,120)	(1,414,639)	-	(1,414,639)
1332										
1333	Total Elec. Interest Deductions for Tax				B6	353,988,730	331,968,076	22,020,654	-	22,020,654
1334										
1335	Non-Utility Portion of Interest									
1336	427 NUTIL	NUTIL				-	-	-	-	-
1337	428 NUTIL	NUTIL				-	-	-	-	-
1338	429 NUTIL	NUTIL				-	-	-	-	-
1339	431 NUTIL	NUTIL				-	-	-	-	-
1340										
1341	Total Non-utility Interest					-	-	-	-	-
1342										
1343	Total Interest Deductions for Tax					353,988,730	331,968,076	22,020,654	-	22,020,654
1344										
1345										
1346	419	Interest & Dividends								
1347		GP		S		-	-	-	-	-
1348		GP		SNP		(44,923,351)	(42,128,794)	(2,794,557)	-	(2,794,557)
1349	Total Operating Deductions for Tax					(44,923,351)	(42,128,794)	(2,794,557)	-	(2,794,557)
1350										
1351										
1352	41010	Deferred Income Tax - Federal-DR								
1353		P		S		9,595,599	9,597,945	(2,346)	-	(2,346)
1354		P		TROJD		-	-	-	-	-
1355		IBT		CIAC		-	-	-	-	-
1356		LABOR		SO		11,689,829	10,888,616	801,213	-	801,213
1357		GP		SNP		19,569,660	18,352,286	1,217,374	-	1,217,374
1358		P		SE		(174,435)	(161,231)	(13,204)	-	(13,204)
1359		PT		SG		46,474,644	42,800,485	3,674,159	-	3,674,159
1360		GP		GPS		13,995,329	13,036,098	959,231	-	959,231
1361		TAXDEPR		TAXDEPR		414,071,671	394,071,463	20,000,208	-	20,000,208
1362		CUST		CAEW		-	-	-	-	-
1363		CUST		CN		-	-	-	-	-
1364		P		JBE		6,720,775	5,201,052	1,519,723	-	1,519,723
1365		PT		CAGW		156,546	120,408	36,138	-	36,138
1366		PT		CAGE		348,786	348,786	-	-	-
1367		P		JBG		-	-	-	-	-
1368		P		CAEE		85,613,542	85,613,542	-	-	-
1369		DPW		SNPD		(465,128)	(435,916)	(29,212)	-	(29,212)
1370					B7	607,596,818	579,433,534	28,163,284	-	28,163,284
1371										
1372										
1373										

12 ME MARCH 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON		WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1374	41110	Deferred Income Tax - Federal-CR								
1375		GP	S		5,274,573	6,862,817	(1,588,244)	-	(1,588,244)	
1376		DPW	CIAC		(23,164,712)	(21,709,891)	(1,454,821)	-	(1,454,821)	
1377		GP	SCHMDEXP		(224,352,848)	(207,965,940)	(16,386,908)	-	(16,386,908)	
1378		GP	SNP		(9,376,978)	(8,793,662)	(583,316)	-	(583,316)	
1379		PT	SG		12,449,032	11,464,845	984,187	-	984,187	
1380		PT	SNPD		(713,280)	(668,484)	(44,796)	-	(44,796)	
1381		LABOR	SO		10,994,293	10,240,751	753,542	-	753,542	
1382		BT	TAXDEPR		-	-	-	-	-	
1383		CUST	JBG		-	-	-	-	-	
1384		CUST	BADDEBT		954,425	840,506	113,919	-	113,919	
1385		GP	GPS		(74,073)	(68,996)	(5,077)	-	(5,077)	
1386		P	SGCT		-	-	-	-	-	
1387		P	JBE		(6,615,460)	(5,119,551)	(1,495,909)	-	(1,495,909)	
1388		PT	CAGW		(86,156)	(66,267)	(19,889)	-	(19,889)	
1389		PT	CAGE		(743,096)	(743,096)	-	-	-	
1390		P	SE		-	-	-	-	-	
1391		P	CAEE		(93,992,395)	(93,992,395)	-	-	-	
1392				B7	(329,446,675)	(309,719,362)	(19,727,313)	-	(19,727,313)	
1393										
1394		TOTAL DEFERRED INCOME TAXES								
1395		SCHMAF	Additions - Flow Through	B7	278,150,143	269,714,171	8,435,972	-	8,435,972	
1396		SCHMAF	S		-	-	-	-	-	
1397		SCHMAF	SNP		-	-	-	-	-	
1398		SCHMAF	SO		-	-	-	-	-	
1399		SCHMAF	SE		-	-	-	-	-	
1400		SCHMAF	TROJP		-	-	-	-	-	
1401		SCHMAF	DGP		-	-	-	-	-	
1402				B6	-	-	-	-	-	
1403										
1404		SCHMAP	Additions - Permanent							
1405		P	S		-	-	-	-	-	
1406		P	BADDEBT		-	-	-	-	-	
1407		P	JBE		43,663	33,790	9,873	-	9,873	
1408		P	SCHMDEXP		43,696	40,504	3,192	-	3,192	
1409		P	CAEE		(4,756,422)	(4,756,422)	-	-	-	
1410		P	CAGW		-	-	-	-	-	
1411		P	CAGE		-	-	-	-	-	
1412		LABOR	SNP		-	-	-	-	-	
1413		SCHMAP-SO	SO		741,253	690,448	50,805	-	50,805	
1414				B6	(3,927,810)	(3,991,680)	63,870	-	63,870	
1415										
1416										
1417		SCHMAT	Additions - Temporary							
1418		SCHMAT-SITUS	S		3,220,146	(576,626)	3,796,772	-	3,796,772	
1419		P	JBE		17,431,583	13,489,897	3,941,686	-	3,941,686	
1420		DPW	CIAC		61,038,478	57,205,060	3,833,418	-	3,833,418	
1421		SCHMAT-SNP	SNP		24,708,120	23,171,097	1,537,023	-	1,537,023	
1422		P	TROJD		-	-	-	-	-	
1423		P	CN		-	-	-	-	-	
1424		SCHMAT-SE	SE		-	-	-	-	-	
1425		P	SG		(32,802,906)	(30,209,598)	(2,593,308)	-	(2,593,308)	
1426		SCHMAT	GPS		195,183	181,805	13,378	-	13,378	
1427		SCHMAT-SO	SO		(28,969,708)	(26,984,143)	(1,985,565)	-	(1,985,565)	
1428		SCHMAT-SNP	SNPD		1,879,476	1,761,439	118,037	-	118,037	
1429		P	JBG		-	-	-	-	-	
1430		CUST	BADDEBT		(2,514,889)	(2,214,716)	(300,173)	-	(300,173)	
1431		P	CAGW		231,806	178,294	53,512	-	53,512	
1432		P	CAGE		853,425	853,425	-	-	-	
1433		SCHMAT-SE	CAEW		-	-	-	-	-	
1434		SCHMAT-SE	CAEE		247,667,767	247,667,767	-	-	-	
1435		BOOKDEPR	SCHMDEXP		591,164,523	547,985,403	43,179,120	-	43,179,120	
1436				B6	884,103,004	832,509,104	51,593,900	-	51,593,900	
1437										
1438		TOTAL SCHEDULE - M ADDITIONS								
1439				B6	880,175,194	828,517,424	51,657,770	-	51,657,770	
1440		SCHMDF	Deductions - Flow Through							
1441		SCHMDF	S		-	-	-	-	-	
1442		SCHMDF	CAGW		-	-	-	-	-	
1443		SCHMDF	CAGE		-	-	-	-	-	
1444		SCHMDF	DGP		-	-	-	-	-	
1445		SCHMDF	DGU		-	-	-	-	-	
1446				B6	-	-	-	-	-	

12 ME MARCH 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1447	SCHMDF	Deductions - Permanent								
1448		SCHMDP	S		-	-	-	-	-	
1449		P	SE		-	-	-	-	-	
1450		P	CAEW		-	-	-	-	-	
1451		P	CAEE		378,593	378,593	-	-	-	
1452		PTD	SNP		50,425	47,288	3,137	-	3,137	
1453		SCHMDP	JBE		-	-	-	-	-	
1454		P	SCHMDEXP		(10,910)	(10,113)	(797)	-	(797)	
1455		SCHMDP-SO	SO		69,076	64,342	4,734	-	4,734	
1456				B6	487,184	480,110	7,074	-	7,074	
1457										
1458	SCHMDT	Deductions - Temporary								
1459		GP	S		25,284,174	25,290,356	(6,182)	-	(6,182)	
1460		CUST	BADDEBT		-	-	-	-	-	
1461		CUST	CN		-	-	-	-	-	
1462		SCHMDT-SNP	SNP		51,565,598	48,357,846	3,207,752	-	3,207,752	
1463		DPW	SNPD		(1,225,602)	(1,148,630)	(76,972)	-	(76,972)	
1464		P	JBE		17,709,081	13,704,646	4,004,435	-	4,004,435	
1465		P	SE		(459,633)	(424,840)	(34,793)	-	(34,793)	
1466		SCHMDT-SG	SG		122,459,605	112,778,283	9,681,322	-	9,681,322	
1467		SCHMDT-GPS	GPS		36,877,364	34,349,813	2,527,551	-	2,527,551	
1468		SCHMDT-SO	SO		30,802,434	28,691,255	2,111,179	-	2,111,179	
1469		TAXDEPR	TAXDEPR		1,091,069,197	1,038,369,117	52,700,080	-	52,700,080	
1470		SCHMDT-SG	CAGW		412,497	317,273	95,224	-	95,224	
1471		SCHMDT-SG	CAGE		919,046	919,046	-	-	-	
1472		P	JBG		-	-	-	-	-	
1473		P	CAEE		225,589,689	225,589,689	-	-	-	
1474		P	TROJD		-	-	-	-	-	
1475				B6	1,601,003,450	1,526,793,853	74,209,597	-	74,209,597	
1476										
1477	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,601,490,634	1,527,273,962	74,216,672	-	74,216,672
1478										
1479	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(721,315,440)	(698,756,538)	(22,558,902)	-	(22,558,902)
1480										
1481										
1482	40911	State Income Taxes								
1483		IBT	IBT		60,152,242	60,152,242	-	-	-	
1484		Credits	IBT		-	-	-	-	-	
1485			CAGE		-	-	-	-	-	
1486			IBT		-	-	-	-	-	
1487	TOTAL STATE TAXES				B6	60,152,242	60,152,242	-	-	
1488										
1489										
1490	Calculation of Taxable Income:									
1491		Operating Revenues			4,949,646,247	4,610,935,922	338,710,325	-	338,710,325	
1492		Operating Deductions:								
1493		O & M Expenses			1,709,719,520	1,489,206,411	220,513,110	-	220,513,110	
1494		Depreciation Expense			657,089,957	612,899,129	44,190,827	-	44,190,827	
1495		Amortization Expense			45,992,839	41,593,300	4,399,539	-	4,399,539	
1496		Taxes Other Than Income			174,890,356	153,877,534	21,012,822	-	21,012,822	
1497		Interest & Dividends (AFUDC-Equity)			(44,923,351)	(42,128,794)	(2,794,557)	-	(2,794,557)	
1498		Misc Revenue & Expense			(185,103)	(175,531)	(9,573)	-	(9,573)	
1499		Total Operating Deductions			2,542,584,218	2,255,272,050	287,312,168	-	287,312,168	
1500		Other Deductions:								
1501		Interest Deductions			353,988,730	331,968,076	22,020,654	-	22,020,654	
1502		Interest on PCRBS			-	-	-	-	-	
1503		Schedule M Adjustments			(721,315,440)	(698,756,538)	(22,558,902)	-	(22,558,902)	
1504										
1505		Income Before State Taxes			1,331,757,859	1,324,939,258	6,818,601	-	6,818,601	
1506										
1507		State Income Taxes			60,152,242	60,152,242	-	-	-	
1508										
1509	Total Taxable Income					1,271,605,617	1,264,787,015	6,818,601	-	6,818,601
1510										
1511		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1512										
1513	Federal Income Tax - Calculated					445,061,966	442,675,455	2,386,510	-	2,386,510
1514										
1515	Adjustments to Calculated Tax:									
1516	40910	Fed. Credit	P	SE	(11,939)	(11,035)	(904)	-	(904)	
1517	40910	Fed. Credit	P	JBE	(17,815)	(13,787)	(4,028)	-	(4,028)	
1518	40910	Fed. Credit	P	SO	(406)	(378)	(28)	-	(28)	
1519	40910	Fed. Credit	P	SG	(51,884,642)	(47,782,784)	(4,101,858)	-	(4,101,858)	
1520	40910	Fed. Credit		CAGW	(110,915)	(85,310)	(25,605)	-	(25,605)	
1521	40910	Fed. Credit		CAEE	(38,764)	(38,764)	-	-	-	
1522	FEDERAL INCOME TAX					392,997,485	394,743,397	(1,745,913)	-	(1,745,913)
1523										
1524	TOTAL OPERATING EXPENSES					3,313,925,730	3,017,128,945	296,796,784	-	296,796,784

12 ME MARCH 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1602	Summary of Steam Production Plant by Factor									
1603	S				-	-	-	-	-	
1604	JBG				1,106,172,320	852,262,770	253,909,551	-	253,909,551	
1605	JBE				-	-	-	-	-	
1606	SG				9,176,635	8,451,155	725,480	-	725,480	
1607	CAGW				261,388,746	201,047,453	60,341,293	-	60,341,293	
1608	CAGE				5,452,252,428	5,452,252,428	-	-	-	
1609	SSGCH				-	-	-	-	-	
1610	Total Steam Production Plant by Factor									
1611	320	Land and Land Rights		B8	6,828,990,129	6,514,013,805	314,976,323	-	314,976,323	
1612	P	DGP			-	-	-	-	-	
1613	P	SG			-	-	-	-	-	
1614					-	-	-	-	-	
1615					-	-	-	-	-	
1616	321	Structures and Improvements			-	-	-	-	-	
1617	P	DGP			-	-	-	-	-	
1618	P	SG			-	-	-	-	-	
1619					-	-	-	-	-	
1620					-	-	-	-	-	
1621	322	Reactor Plant Equipment			-	-	-	-	-	
1622	P	DGP			-	-	-	-	-	
1623	P	SG			-	-	-	-	-	
1624					-	-	-	-	-	
1625					-	-	-	-	-	
1626	323	Turbogenerator Units			-	-	-	-	-	
1627	P	DGP			-	-	-	-	-	
1628	P	SG			-	-	-	-	-	
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631	324	Land and Land Rights			-	-	-	-	-	
1632	P	DGP			-	-	-	-	-	
1633	P	SG			-	-	-	-	-	
1634					-	-	-	-	-	
1635					-	-	-	-	-	
1636	325	Misc. Power Plant Equipment			-	-	-	-	-	
1637	P	DGP			-	-	-	-	-	
1638	P	SG			-	-	-	-	-	
1639					-	-	-	-	-	
1640					-	-	-	-	-	
1641					-	-	-	-	-	
1642	NP	Unclassified Nuclear Plant - Acct 300			-	-	-	-	-	
1643	P	SG			-	-	-	-	-	
1644					-	-	-	-	-	
1645					-	-	-	-	-	
1646					-	-	-	-	-	
1647	Total Nuclear Production Plant									
1648					-	-	-	-	-	
1649					-	-	-	-	-	
1650					-	-	-	-	-	
1651	Summary of Nuclear Production Plant by Factor									
1652	DGP				-	-	-	-	-	
1653	DGU				-	-	-	-	-	
1654	SG				-	-	-	-	-	
1655					-	-	-	-	-	
1656	Total Nuclear Plant by Factor									
1657					-	-	-	-	-	
1658	330	Land and Land Rights			-	-	-	-	-	
1659	P	DGP			-	-	-	-	-	
1660	P	DGU			-	-	-	-	-	
1661	P	CAGW			25,370,020	19,513,380	5,856,640	-	5,856,640	
1662	P	CAGE			5,946,696	5,946,696	-	-	-	
1663	P	CAGW			-	-	-	-	-	
1664	P	CAGE			-	-	-	-	-	
1665				B8	31,316,716	25,460,076	5,856,640	-	5,856,640	
1666					-	-	-	-	-	
1667	331	Structures and Improvements			-	-	-	-	-	
1668	P	DGP			-	-	-	-	-	
1669	P	DGU			-	-	-	-	-	
1670	P	CAGW			228,803,489	175,984,465	52,819,024	-	52,819,024	
1671	P	CAGE			15,563,342	15,563,342	-	-	-	
1672	P	CAGW			-	-	-	-	-	
1673	P	CAGE			-	-	-	-	-	
1674				B8	244,366,831	191,547,807	52,819,024	-	52,819,024	
1675					-	-	-	-	-	

12 ME MARCH 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON				
ACCT	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1756	341	Structures and Improvements							
1757	P	SG		-	-	-	-	-	
1758	P	DGU		-	-	-	-	-	
1759	P	CAGW		57,409,681	44,156,722	13,252,959	-	13,252,959	
1760	P	CAGE		160,494,001	160,494,001	-	-	-	
1761	P	CAGE		-	-	-	-	-	
1762			B8	217,903,682	204,650,723	13,252,959	-	13,252,959	
1763									
1764	342	Fuel Holders, Producers & Accessories							
1765	P	SG		-	-	-	-	-	
1766	P	DGU		-	-	-	-	-	
1767	P	CAGW		1,622,667	1,248,076	374,591	-	374,591	
1768	P	CAGE		13,618,928	13,618,928	-	-	-	
1769	P	CAGE		-	-	-	-	-	
1770			B8	15,241,595	14,867,004	374,591	-	374,591	
1771									
1772	343	Prime Movers							
1773	P	S		-	-	-	-	-	
1774	P	DGU		-	-	-	-	-	
1775	P	SG		-	-	-	-	-	
1776	P	CAGW		955,175,889	734,674,628	220,501,262	-	220,501,262	
1777	P	CAGE		1,898,747,354	1,898,747,354	-	-	-	
1778	P	CAGE		-	-	-	-	-	
1779			B8	2,853,923,243	2,633,421,981	220,501,262	-	220,501,262	
1780									
1781	344	Generators							
1782	P	S		-	-	-	-	-	
1783	P	DGU		-	-	-	-	-	
1784	P	SG		-	-	-	-	-	
1785	P	CAGW		131,823,914	101,392,515	30,431,400	-	30,431,400	
1786	P	CAGE		318,132,535	318,132,535	-	-	-	
1787	P	CAGE		-	-	-	-	-	
1788			B8	449,956,450	419,525,050	30,431,400	-	30,431,400	
1789									
1790	345	Accessory Electric Plant							
1791	P	SG		-	-	-	-	-	
1792	P	DGU		-	-	-	-	-	
1793	P	CAGW		87,525,482	67,320,324	20,205,157	-	20,205,157	
1794	P	CAGE		227,711,167	227,711,167	-	-	-	
1795	P	CAGE		-	-	-	-	-	
1796			B8	315,236,649	295,031,491	20,205,157	-	20,205,157	
1797									
1798									
1799									
1800	346	Misc. Power Plant Equipment							
1801	P	SG		-	-	-	-	-	
1802	P	DGU		-	-	-	-	-	
1803	P	CAGW		4,028,332	3,098,396	929,936	-	929,936	
1804	P	CAGE		10,698,687	10,698,687	-	-	-	
1805			B8	14,727,019	13,797,084	929,936	-	929,936	
1806									
1807	347	Other Production ARO							
1808	P	S		-	-	-	-	-	
1809				-	-	-	-	-	
1810									
1811	OP	Unclassified Other Prod Plant-Acct 300							
1812	P	S		-	-	-	-	-	
1813	P	SG		-	-	-	-	-	
1814	P	CAGW		-	-	-	-	-	
1815	P	CAGE		1,335,640	1,335,640	-	-	-	
1816				1,335,640	1,335,640	-	-	-	
1817									
1818		Total Other Production Plant	B8	3,909,674,628	3,623,329,244	286,345,384	-	286,345,384	
1819									
1820		Summary of Other Production Plant by Factor							
1821	S			74,986	74,986	-	-	-	
1822	DGU			-	-	-	-	-	
1823	SG			-	-	-	-	-	
1824	CAGW			1,240,402,001	954,056,618	286,345,384	-	286,345,384	
1825	CAGE			2,669,197,640	2,669,197,640	-	-	-	
1826	SSGCT			-	-	-	-	-	
1827		Total of Other Production Plant by Factor	B8	3,909,674,628	3,623,329,244	286,345,384	-	286,345,384	
1828									
1829		Experimental Plant							
1830	103	Experimental Plant							
1831	P	DGP		-	-	-	-	-	
1832		Total Experimental Plant		-	-	-	-	-	
1833									
1834		TOTAL PRODUCTION PLANT	B8	11,716,222,450	10,928,164,810	788,057,640	-	788,057,640	

12 ME MARCH 2015 West Control Area										
AMA	FERC	BUS	WCA	UNADJUSTED RESULTS						
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON
										ADJ TOTAL
2138	398	Misc. Equipment								
2139		G-SITUS	S			2,508,631	2,311,919	196,712	-	196,712
2140		G-DGP	DGP			-	-	-	-	-
2141		G-DGU	DGU			-	-	-	-	-
2142		CUST	CN			216,484	201,509	14,975	-	14,975
2143		PTD	SO			2,672,876	2,489,679	183,197	-	183,197
2144		P	SE			-	-	-	-	-
2145		G-SG	SG			-	-	-	-	-
2146		G-SG	CAGW			331,252	254,783	76,469	-	76,469
2147		G-SG	CAGE			1,883,585	1,883,585	-	-	-
2148		P	JBG			118,023	90,932	27,091	-	27,091
2149		P	CAEW			-	-	-	-	-
2150		P	CAEE			561	561	-	-	-
2151		G-SG	CAGE			-	-	-	-	-
2152				B8		7,731,413	7,232,969	498,444	-	498,444
2153										
2154	399	Coal Mine								
2155		P	SE			-	-	-	-	-
2156		P	CAEW			-	-	-	-	-
2157		P	CAEE			299,325,633	299,325,633	-	-	-
2158	MP	P	JBE			-	-	-	-	-
2159				B8		299,325,633	299,325,633	-	-	-
2160										
2161	399L	WIDCO Capital Lease								
2162		P	SE			-	-	-	-	-
2163						-	-	-	-	-
2164										
2165		Remove Capital Leases				-	-	-	-	-
2166						-	-	-	-	-
2167										
2168	1011390	General Capital Leases								
2169		G-SITUS	S			8,307,067	8,307,067	-	-	-
2170		P	CAGW			3,692,183	2,839,847	852,336	-	852,336
2171		P	CAGE			9,290,001	9,290,001	-	-	-
2172		PTD	SO			2,984,130	2,779,599	204,530	-	204,530
2173				B9		24,273,380	23,216,514	1,056,867	-	1,056,867
2174										
2175		Remove Capital Leases				(24,273,380)	(23,216,514)	(1,056,867)	-	(1,056,867)
2176				B9		-	-	-	-	-
2177										
2178	1011392	General Vehicles Capital Leases								
2179		LABOR	SO			-	-	-	-	-
2180				B9		-	-	-	-	-
2181										
2182		Remove Capital Leases				-	-	-	-	-
2183				B9		-	-	-	-	-
2184										
2185	GP	Unclassified GenPlant - Acct 300								
2186		G-SITUS	S			-	-	-	-	-
2187		PTD	SO			3,439,622	3,203,872	235,749	-	235,749
2188		CUST	CN			-	-	-	-	-
2189		G-SG	SG			-	-	-	-	-
2190		G-SG	CAGE			-	-	-	-	-
2191		G-DGU	CAGW			-	-	-	-	-
2192						3,439,622	3,203,872	235,749	-	235,749
2193										
2194	399G	Unclassified Gen Plant - Acct 300								
2195		G-SITUS	S			-	-	-	-	-
2196		PTD	SO			-	-	-	-	-
2197		G-SG	SG			-	-	-	-	-
2198		G-DGP	DGP			-	-	-	-	-
2199		G-DGU	DGU			-	-	-	-	-
2200						-	-	-	-	-
2201										
2202	TOTAL GENERAL PLANT			B8		1,428,650,812	1,344,419,817	84,230,994	-	84,230,994
2203										

12 ME MARCH 2015 West Control Area									
AMA	FERC	BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2204	Summary of General Plant by Factor								
2205	S				583,490,559	536,916,404	46,574,154	-	46,574,154
2206	JBG				20,443,434	15,750,871	4,692,563	-	4,692,563
2207	JBE				1,070	828	242	-	242
2208	SG				138,684	127,720	10,964	-	10,964
2209	SO				272,185,521	253,530,101	18,655,420	-	18,655,420
2210	SE				-	-	-	-	-
2211	CN				22,066,702	20,540,269	1,526,433	-	1,526,433
2212	DEU				-	-	-	-	-
2213	CAGW				59,901,034	46,072,949	13,828,085	-	13,828,085
2214	CAGE				194,506,168	194,506,168	-	-	-
2215	CAEW				-	-	-	-	-
2216	CAEE				300,191,021	300,191,021	-	-	-
2217	SSGCT				-	-	-	-	-
2218	SSGCH				-	-	-	-	-
2219	Less Capital Leases				(24,273,380)	(23,218,514)	(1,056,867)	-	(1,056,867)
2220	Total General Plant by Factor			B8	1,428,650,812	1,344,419,817	84,230,994	-	84,230,994
2221	301	Organization							
2222	I-SITUS	S			-	-	-	-	-
2223	PTD	SO			-	-	-	-	-
2224	I-SG	CAGW			-	-	-	-	-
2225	I-SG	CAGE			-	-	-	-	-
2226	I-SG	SG			-	-	-	-	-
2227				B8	-	-	-	-	-
2228	302	Franchise & Consent							
2229	I-SITUS	S			(16,377,325)	(16,377,325)	-	-	-
2230	I-SG	SG			-	-	-	-	-
2231	I-SG	CAGW			-	-	-	-	-
2232	I-SG	CAGE			-	-	-	-	-
2233	I-SG	CAGW			164,522,525	126,542,688	37,979,837	-	37,979,837
2234	I-SG	CAGE			14,386,245	14,386,245	-	-	-
2235	I-DGP	DGP			-	-	-	-	-
2236	I-DGU	DGU			-	-	-	-	-
2237				B8	162,531,445	124,551,608	37,979,837	-	37,979,837
2238									
2239	303	Miscellaneous Intangible Plant							
2240	I-SITUS	S			14,131,648	12,623,599	1,508,049	-	1,508,049
2241	I-SG	SG			1,581,299	1,456,286	125,013	-	125,013
2242	PTD	SO			360,974,554	336,233,591	24,740,963	-	24,740,963
2243	P	SE			-	-	-	-	-
2244	CUST	CN			128,974,238	120,052,629	8,921,609	-	8,921,609
2245	I-SG	CAGW			80,798,573	62,146,315	18,652,258	-	18,652,258
2246	I-SG	CAGE			71,319,059	71,319,059	-	-	-
2247	P	JBG			840,387	647,486	192,902	-	192,902
2248	P	CAEW			-	-	-	-	-
2249	P	CAEE			3,687,563	3,687,563	-	-	-
2250	I-SG	CAGE			-	-	-	-	-
2251	I-SG	CAGE			-	-	-	-	-
2252				B8	662,307,321	608,166,527	54,140,794	-	54,140,794
2253	303	Less Non-Utility Plant							
2254	I-SITUS	S			-	-	-	-	-
2255				B8	662,307,321	608,166,527	54,140,794	-	54,140,794
2256	IP	Unclassified Intangible Plant - Acct 300							
2257	I-SITUS	S			-	-	-	-	-
2258	I-SG	SG			-	-	-	-	-
2259	I-DGU	DGU			-	-	-	-	-
2260	PTD	SO			-	-	-	-	-
2261					-	-	-	-	-
2262					-	-	-	-	-
2263	TOTAL INTANGIBLE PLANT			B8	824,838,766	732,718,136	92,120,631	-	92,120,631
2264									
2265	Summary of Intangible Plant by Factor								
2266	S				(2,245,677)	(3,753,725)	1,508,049	-	1,508,049
2267	JBG				840,387	647,486	192,902	-	192,902
2268	JBE				-	-	-	-	-
2269	SG				1,581,299	1,456,286	125,013	-	125,013
2270	SO				360,974,554	336,233,591	24,740,963	-	24,740,963
2271	CN				128,974,238	120,052,629	8,921,609	-	8,921,609
2272	CAGW				245,321,098	188,689,003	56,632,095	-	56,632,095
2273	CAGE				85,705,304	85,705,304	-	-	-
2274	CAEW				-	-	-	-	-
2275	CAEE				3,687,563	3,687,563	-	-	-
2276	SSGCT				-	-	-	-	-
2277	SSGCH				-	-	-	-	-
2278	SE				-	-	-	-	-
2279	Total Intangible Plant by Factor			B8	824,838,766	732,718,136	92,120,631	-	92,120,631
2280	Summary of Unclassified Plant (Account 106)								
2281	DP				22,200,144	19,490,745	2,709,399	-	2,709,399
2282	DS0				-	-	-	-	-
2283	GP				3,439,622	3,203,872	235,749	-	235,749
2284	HP				-	-	-	-	-
2285	NP				-	-	-	-	-
2286	OP				1,335,640	1,335,640	-	-	-
2287	TP				36,851,499	34,996,162	1,855,336	-	1,855,336
2288	TS0				-	-	-	-	-
2289	IP				-	-	-	-	-
2290	MP				-	-	-	-	-
2291	SP				6,828,589	6,103,109	725,480	-	725,480
2292	Total Unclassified Plant by Factor				70,655,494	65,129,526	5,525,965	-	5,525,965
2293									
2294	TOTALELECTRIC PLANT IN SERVICE			B8	25,439,870,549	23,738,603,326	1,701,267,223	-	1,701,267,223

12 ME MARCH 2015 West Control Area											
AMA											
	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON		
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2436	165	Prepayments									
2437		DMSC	S			13,851,975	13,851,975	-	-	-	
2438		GP	GPS			4,726,109	4,402,185	323,924	-	323,924	
2439		PT	SG			958,905	883,097	75,808	-	75,808	
2440		PT	CAGW			928,512	714,166	214,346	-	214,346	
2441		PT	CAGE			1,135,008	1,135,008	-	-	-	
2442		P	CAEW			4,055	3,133	922	-	922	
2443		P	CAEE			4,480,804	4,480,804	-	-	-	
2444		P	SE			-	-	-	-	-	
2445		PTD	SO			17,155,543	15,979,713	1,175,830	-	1,175,830	
2446	Total Prepayments					B15	43,240,910	41,450,079	1,790,831	-	1,790,831
2447											
2448	182M	Misc Regulatory Assets									
2449		P	S			239,908,980	236,917,948	2,991,031	-	2,991,031	
2450		DEFSG	SG			-	-	-	-	-	
2451		P	CAGE			-	-	-	-	-	
2452		P	CAGE			4,157,918	4,157,918	-	-	-	
2453		P	CAGW			-	-	-	-	-	
2454		DEFSG	JBG			-	-	-	-	-	
2455		P	SE			10,608,209	9,805,189	803,019	-	803,019	
2456		P	CAEW			-	-	-	-	-	
2457		P	CAEE			15,806,953	15,806,953	-	-	-	
2458		T	SO			17,395,478	16,203,203	1,192,275	-	1,192,275	
2459					B11	287,877,538	282,891,212	4,986,326	-	4,986,326	
2460											
2461	186M	Misc Deferred Debits									
2462		LABOR	S			13,596,015	13,596,015	-	-	-	
2463		P	CAEW			-	-	-	-	-	
2464		P	CAEE			-	-	-	-	-	
2465		P	SG			15,304,735	14,094,784	1,209,951	-	1,209,951	
2466		LABOR	SO			5,417	5,046	371	-	371	
2467		P	SE			-	-	-	-	-	
2468		P	CAGW			23,286,506	17,910,842	5,375,663	-	5,375,663	
2469		DEFSG	CAGE			39,804,325	39,804,325	-	-	-	
2470		P	CAEW			-	-	-	-	-	
2471		P	CAEE			9,956,164	9,956,164	-	-	-	
2472		P	JBE			-	-	-	-	-	
2473		GP	EXCTAX			-	-	-	-	-	
2474	Total Misc. Deferred Debits					B11	101,953,161	95,367,176	6,585,985	-	6,585,985
2475											
2476	Working Capital										
2477	CWC	Cash Working Capital									
2478		CWC	S			-	-	-	-	-	
2479		CWC	SO			-	-	-	-	-	
2480		CWC	SE			-	-	-	-	-	
2481					B14	-	-	-	-	-	
2482											
2483	OWC	Other Work. Cap.									
2484	131	Cash	GP	SNP		-	-	-	-	-	
2485	135	Working Funds	GP	SG		-	-	-	-	-	
2486	141	Other A/R	GP	SO		-	-	-	-	-	
2487	143	Other A/R	PTD	SO		39,506,401	36,798,658	2,707,743	-	2,707,743	
2488	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)	
2489	232	A/P	P	CAEE		(7,047,681)	(6,564,637)	(483,044)	-	(483,044)	
2490	232	A/P	P	CAGE		(2,077,112)	(2,077,112)	-	-	-	
2491	232	A/P	T	CAGE		(83,022)	(83,022)	-	-	-	
2492	232	A/P	P	S		(169,637)	(169,637)	-	-	-	
2493	2533	Other/Misc. Dt. Crd	P	S		(5,889,332)	(5,889,332)	-	-	-	
2494	2533	Other/Misc. Dt. Crd	P	CAEW		-	-	-	-	-	
2495	2533	Other/Misc. Dt. Crd	P	CAEE		(36,893,552)	(36,893,552)	-	-	-	
2496	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-	
2497	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-	
2498	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-	
2499	230	Asset Retir. Oblig.	P	S		(8,338,536)	(8,338,536)	-	-	-	
2500	254105	ARO Reg Liability	P	S		-	-	-	-	-	
2501	254105	ARO Reg Liability	P	SE		-	-	-	-	-	
2502	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-	
2503	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-	
2504	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-	
2505					B14	(20,992,472)	(23,217,171)	2,224,700	-	2,224,700	
2506											
2507	Total Working Capital						(20,992,472)	(23,217,171)	2,224,700	-	2,224,700

FEBRUARY 2015 West Control Area											
AMA	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL	
2508	Miscellaneous Rate Base										
2509	18221	Unrec Plant & Reg Study Costs									
2510		P	S			-	-	-	-	-	
2511											
2512						-	-	-	-	-	
2513											
2514	18222	Nuclear Plant- Trojan									
2515		P	S			-	-	-	-	-	
2516		P	TROJP			-	-	-	-	-	
2517		P	TROJD			-	-	-	-	-	
2518					B14	-	-	-	-	-	
2519											
2520											
2521											
2522	1869	Misc Deferred Debits-Trojan									
2523		P	S			-	-	-	-	-	
2524		P	SNPPN			-	-	-	-	-	
2525						-	-	-	-	-	
2526						-	-	-	-	-	
2527	TOTAL MISCELLANEOUS RATE BASE										
2528											
2529	TOTAL RATE BASE ADDITIONS					940,147,589	908,814,677	31,332,912	-	31,332,912	
2530	235	Customer Service Deposits									
2531		CUST	S			-	-	-	-	-	
2532		CUST	CN			-	-	-	-	-	
2533	Total Customer Service Deposits					-	-	-	-	-	
2534											
2535	2281	Prop Ins	PTD	SO		-	-	-	-	-	
2536	2282	Inj & Dam	PTD	SO		(23,963,198)	(22,320,775)	(1,642,422)	-	(1,642,422)	
2537	2283	Pen & Ben	PTD	SO		(3,165,239)	(2,948,295)	(216,943)	-	(216,943)	
2538	2283	Pen & Ben	PTD	S		-	-	-	-	-	
2539	254	Ins Prov	PTD	SO		-	-	-	-	-	
2540					B15	(27,128,436)	(25,269,071)	(1,859,366)	-	(1,859,366)	
2541											
2542	22841	Accum Misc Oper Provisions - Other									
2543		P	S			-	-	-	-	-	
2544		P	CAGW			(1,344,947)	(1,034,467)	(310,479)	-	(310,479)	
2545					B15	(1,344,947)	(1,034,467)	(310,479)	-	(310,479)	
2546											
2547	22842	Prv-Trojan	P	TROJD		-	-	-	-	-	
2548	230	ARO	P	TROJP		-	-	-	-	-	
2549	254105	ARO	P	S		279,365	-	279,365	-	279,365	
2550	254	RegulatoryLiabil	P	CAEE		-	-	-	-	-	
2551	254	RegulatoryLiabil	P	SE		-	-	-	-	-	
2552	254	P	S			(33,666,802)	(33,163,776)	(503,026)	-	(503,026)	
2553					B15	(33,387,437)	(33,163,776)	(223,661)	-	(223,661)	
2554											
2555	252	Customer Advances for Construction									
2556		DPW	S			(1,594,993)	(1,593,698)	(1,295)	-	(1,295)	
2557		T	SG			322,409	296,920	25,489	-	25,489	
2558		T	CAGE			(27,009,064)	(27,009,064)	-	-	-	
2559		DPW	CAGW			-	-	-	-	-	
2560		CUST	CN			-	-	-	-	-	
2561	Total Customer Advances for Constr.					B19	(28,281,648)	(28,305,842)	24,194	-	24,194
2562											
2563	25398	SO2 Emissions									
2564		P	S			-	-	-	-	-	
2565											
2566											
2567	25399	Other Deferred Credits									
2568		P	S			(4,781,486)	(4,407,898)	(373,587)	-	(373,587)	
2569		GP	GPS			-	-	-	-	-	
2570		GP	SO			(21,887,965)	(20,387,778)	(1,500,187)	-	(1,500,187)	
2571		P	CAGW			(1,100)	(846)	(254)	-	(254)	
2572		P	CAGE			4,420,471	4,420,471	-	-	-	
2573		P	SG			(7,456,235)	(6,866,765)	(589,470)	-	(589,470)	
2574		P	CAEW			-	-	-	-	-	
2575		P	CAEE			-	-	-	-	-	
2576		P	SE			-	-	-	-	-	
2577					B19	(29,706,314)	(27,242,816)	(2,463,498)	-	(2,463,498)	
2578											

FERC		BUS	WCA	UNADJUSTED RESULTS					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2657	108SP	Steam Prod Plant Accumulated Depr							
2658		P	S		6,448,225	6,448,225	-	-	-
2659		P	DGP		-	-	-	-	-
2660		P	DGU		-	-	-	-	-
2661		P	SG		-	-	-	-	-
2662		P	CAGW		(154,058,500)	(118,494,271)	(35,564,229)	-	(35,564,229)
2663		P	CAGE		(2,037,167,041)	(2,037,167,041)	-	-	-
2664		P	JBG		(512,743,831)	(395,049,189)	(117,694,643)	-	(117,694,643)
2665		P	CAGE		-	-	-	-	-
2666				B17	(2,697,521,147)	(2,544,262,276)	(153,258,871)	-	(153,258,871)
2667									
2668	108NP	Nuclear Prod Plant Accumulated Depr							
2669		P	DGP		-	-	-	-	-
2670		P	DGU		-	-	-	-	-
2671		P	SG		-	-	-	-	-
2672					-	-	-	-	-
2673									
2674									
2675	108HP	Hydraulic Prod Plant Accum Depr							
2676		P	S		373,125	373,125	-	-	-
2677		P	DGP		-	-	-	-	-
2678		P	DGU		-	-	-	-	-
2679		P	CAGW		(239,643,256)	(184,321,885)	(55,321,372)	-	(55,321,372)
2680		P	CAGE		(59,674,187)	(59,674,187)	-	-	-
2681		P	CAGW		-	-	-	-	-
2682		P	CAGE		-	-	-	-	-
2683				B17	(298,944,318)	(243,622,946)	(55,321,372)	-	(55,321,372)
2684									
2685	108OP	Other Production Plant - Accum Depr							
2686		P	S		-	-	-	-	-
2687		P	DGU		-	-	-	-	-
2688		P	DGP		-	-	-	-	-
2689		P	SG		-	-	-	-	-
2690		P	CAGW		(346,410,540)	(266,442,063)	(79,968,477)	-	(79,968,477)
2691		P	CAGE		(408,378,352)	(408,378,352)	-	-	-
2692		P	CAGE		-	-	-	-	-
2693				B17	(754,788,892)	(674,820,415)	(79,968,477)	-	(79,968,477)
2694									
2695	108EP	Experimental Plant - Accum Depr							
2696		P	DGP		-	-	-	-	-
2697		P	SG		-	-	-	-	-
2698					-	-	-	-	-
2699					-	-	-	-	-
2700					(3,751,254,357)	(3,462,705,637)	(288,548,720)	-	(288,548,720)
2701									
2702									
2703	Summary of Prod Plant Depreciation by Factor								
2704		S			6,821,351	6,821,351	-	-	-
2705		DGP			-	-	-	-	-
2706		DGU			-	-	-	-	-
2707		SG</							

12 ME MARCH 2015 West Control Area										
AMA	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	ADJUSTMENT	WASHINGTON
	ACCT		FUNC	FACTOR			OTHER			ADJ TOTAL
2734	108363	Storage Battery Equipment								
2735		DPW	S			-	-	-	-	-
2736					B17	-	-	-	-	-
2737										
2738	108364	Poles, Towers & Fixtures								
2739		DPW	S			(559,837,762)	(501,625,785)	(58,211,977)	-	(58,211,977)
2740					B17	(559,837,762)	(501,625,785)	(58,211,977)	-	(58,211,977)
2741										
2742	108365	Overhead Conductors								
2743		DPW	S			(294,517,214)	(265,330,450)	(29,186,764)	-	(29,186,764)
2744					B17	(294,517,214)	(265,330,450)	(29,186,764)	-	(29,186,764)
2745										
2746	108366	Underground Conduit								
2747		DPW	S			(144,786,141)	(135,734,439)	(9,051,701)	-	(9,051,701)
2748					B17	(144,786,141)	(135,734,439)	(9,051,701)	-	(9,051,701)
2749										
2750	108367	Underground Conductors								
2751		DPW	S			(342,690,289)	(332,031,779)	(10,658,510)	-	(10,658,510)
2752					B17	(342,690,289)	(332,031,779)	(10,658,510)	-	(10,658,510)
2753										
2754	108368	Line Transformers								
2755		DPW	S			(467,452,648)	(416,014,893)	(51,437,755)	-	(51,437,755)
2756					B17	(467,452,648)	(416,014,893)	(51,437,755)	-	(51,437,755)
2757										
2758	108369	Services								
2759		DPW	S			(257,195,257)	(234,357,788)	(22,837,469)	-	(22,837,469)
2760					B17	(257,195,257)	(234,357,788)	(22,837,469)	-	(22,837,469)
2761										
2762	108370	Meters								
2763		DPW	S			(86,339,417)	(83,112,405)	(3,227,012)	-	(3,227,012)
2764					B17	(86,339,417)	(83,112,405)	(3,227,012)	-	(3,227,012)
2765										
2766										
2767										
2768	108371	Installations on Customers' Premises								
2769		DPW	S			(7,192,428)	(6,837,602)	(354,826)	-	(354,826)
2770					B17	(7,192,428)	(6,837,602)	(354,826)	-	(354,826)
2771										
2772	108372	Leased Property								
2773		DPW	S			-	-	-	-	-
2774					B17	-	-	-	-	-
2775										
2776	108373	Street Lights								
2777		DPW	S			(29,398,593)	(27,501,106)	(1,897,487)	-	(1,897,487)
2778					B17	(29,398,593)	(27,501,106)	(1,897,487)	-	(1,897,487)
2779										
2780	108D00	Unclassified Dist Plant - Acct 300								
2781		DPW	S			-	-	-	-	-
2782						-	-	-	-	-
2783										
2784	108DS	Unclassified Dist Sub Plant - Acct 300								
2785		DPW	S			-	-	-	-	-
2786						-	-	-	-	-
2787										
2788	108DP	Unclassified Dist Sub Plant - Acct 300								
2789		DPW	S			4,300,201	3,985,479	314,722	-	314,722
2790						4,300,201	3,985,479	314,722	-	314,722
2791										
2792										
2793		TOTAL DISTRIBUTION PLANT DEPR			B17	(2,459,100,253)	(2,252,996,733)	(206,103,520)	-	(206,103,520)
2794										
2795		Summary of Distribution Plant Depr by Factor								
2796		S				(2,459,100,253)	(2,252,996,733)	(206,103,520)	-	(206,103,520)
2797										
2798		Total Distribution Depreciation by Factor			B17	(2,459,100,253)	(2,252,996,733)	(206,103,520)	-	(206,103,520)

12 ME MARCH 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2799	108GP	General Plant Accumulated Depr							
2800		G-SITUS	S		(199,873,226)	(178,359,734)	(21,513,492)	-	(21,513,492)
2801		G-DGP	DGP		-	-	-	-	-
2802		G-DGU	DGU		-	-	-	-	-
2803		G-SG	SG		-	-	-	-	-
2804		CUST	CN		(6,963,519)	(6,481,828)	(481,692)	-	(481,692)
2805		PTD	SO		(93,496,433)	(87,088,248)	(6,408,185)	-	(6,408,185)
2806		P	SE		-	-	-	-	-
2807		G-SG	CAGW		(19,846,180)	(15,264,712)	(4,581,468)	-	(4,581,468)
2808		G-SG	CAGE		(58,491,542)	(58,491,542)	-	-	-
2809		P	JBG		(5,912,220)	(4,555,136)	(1,357,084)	-	(1,357,084)
2810		P	CAEW		-	-	-	-	-
2811		P	CAEE		(395,063)	(395,063)	-	-	-
2812		G-SG	CAGE		-	-	-	-	-
2813		G-SG	CAGE		-	-	-	-	-
2814				B17	(384,978,183)	(350,636,262)	(34,341,921)	-	(34,341,921)
2815									
2816									
2817	108MP	Mining Plant Accumulated Depr.							
2818		P	S		-	-	-	-	-
2819		P	CAEW		-	-	-	-	-
2820		P	CAEE		(184,165,818)	(184,165,818)	-	-	-
2821		P	JBE		-	-	-	-	-
2822				B17	(184,165,818)	(184,165,818)	-	-	-
2823	108MP	Less Centralia Situs Depreciation							
2824		P	S		-	-	-	-	-
2825				B17	(184,165,818)	(184,165,818)	-	-	-
2826									
2827	1081390	Accum Depr- Capital Lease							
2828		PTD	SO		-	-	-	-	-
2829					-	-	-	-	-
2830					-	-	-	-	-
2831		Remove Capital Leases			-	-	-	-	-
2832					-	-	-	-	-
2833					-	-	-	-	-
2834	1081399	Accum Depr- Capital Lease							
2835		P	S		-	-	-	-	-
2836		P	SE		-	-	-	-	-
2837					-	-	-	-	-
2838					-	-	-	-	-
2839		Remove Capital Leases			-	-	-	-	-
2840					-	-	-	-	-
2841					-	-	-	-	-
2842					-	-	-	-	-
2843		TOTAL GENERAL PLANT ACCUM DEPR		B17	(569,144,001)	(534,802,080)	(34,341,921)	-	(34,341,921)
2844									
2845									
2846									
2847		Summary of General Depreciation by Factor							
2848		S			(199,873,226)	(178,359,734)	(21,513,492)	-	(21,513,492)
2849		DGP			-	-	-	-	-
2850		DGU			-	-	-	-	-
2851		SE			-	-	-	-	-
2852		SO			(93,496,433)	(87,088,248)	(6,408,185)	-	(6,408,185)
2853		CN			(6,963,519)	(6,481,828)	(481,692)	-	(481,692)
2854		SG			-	-	-	-	-
2855		DEU			-	-	-	-	-
2856		CAGW			(19,846,180)	(15,264,712)	(4,581,468)	-	(4,581,468)
2857		CAGE			(58,491,542)	(58,491,542)	-	-	-
2858		CAEW			-	-	-	-	-
2859		CAEE			(184,560,881)	(184,560,881)	-	-	-
2860		SSGCT			-	-	-	-	-
2861		JBG			(5,912,220)	(4,555,136)	(1,357,084)	-	(1,357,084)
2862		Remove Capital Leases			-	-	-	-	-
2863		Total General Depreciation by Factor		B17	(569,144,001)	(534,802,080)	(34,341,921)	-	(34,341,921)
2864									
2865									
2866		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(8,195,958,886)	(7,547,331,367)	(648,627,519)	-	(648,627,519)
2867	111SP	Accum Prov for Amort-Steam							
2868		P	CAGW		-	-	-	-	-
2869		P	CAGW		-	-	-	-	-
2870		P	CAGE		-	-	-	-	-
2871		P	SG		-	-	-	-	-
2872					-	-	-	-	-
2873					-	-	-	-	-
2874					-	-	-	-	-

12 ME MARCH 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASH TOTAL
2875	111GP	Accum Prov for Amort-General							
2876		G-SITUS	S		(10,892,605)	(9,555,067)	(1,337,538)	-	(1,337,538)
2877		CUST	CN		(2,352,011)	(2,189,314)	(162,697)	-	(162,697)
2878		I-SG	SG		-	-	-	-	-
2879		PTD	SO		(5,268,886)	(4,907,760)	(361,126)	-	(361,126)
2880		I-SG	CAGW		(101,960)	(78,422)	(23,537)	-	(23,537)
2881		I-SG	CAGE		-	-	-	-	-
2882		P	CAEW		-	-	-	-	-
2883		P	CAEE		-	-	-	-	-
2884		P	SE		-	-	-	-	-
2885				B18	(18,615,462)	(16,730,564)	(1,884,898)	-	(1,884,898)
2886									
2887									
2888	111HP	Accum Prov for Amort-Hydro							
2889		P	DGP		-	-	-	-	-
2890		P	DGU		-	-	-	-	-
2891		P	SG		-	-	-	-	-
2892		P	CAGW		(1,090,742)	(838,945)	(251,797)	-	(251,797)
2893		P	CAGE		-	-	-	-	-
2894		P	CAGE		-	-	-	-	-
2895				B18	(1,090,742)	(838,945)	(251,797)	-	(251,797)
2896									
2897									
2898	111IP	Accum Prov for Amort-Intangible Plant							
2899		I-SITUS	S		5,998,854	5,998,854	-	-	-
2900		I-DGP	DGP		-	-	-	-	-
2901		I-DGU	DGU		-	-	-	-	-
2902		P	CAEW		-	-	-	-	-
2903		P	CAEE		(2,459,408)	(2,459,408)	-	-	-
2904		P	SE		-	-	-	-	-
2905		I-SG	SG		(14,138,945)	(13,021,158)	(1,117,786)	-	(1,117,786)
2906		I-SG	CAGW		-	-	-	-	-
2907		I-SG	CAGE		-	-	-	-	-
2908		CUST	CN		(112,089,584)	(104,335,946)	(7,753,637)	-	(7,753,637)
2909		P	CAGE		-	-	-	-	-
2910		P	CAGE		-	-	-	-	-
2911		I-SG	CAGW		(82,063,828)	(63,119,487)	(18,944,341)	-	(18,944,341)
2912		I-SG	CAGE		(23,924,231)	(23,924,231)	-	-	-
2913		PTD	JBG		(100,526)	(77,452)	(23,075)	-	(23,075)
2914		PTD	SO		(287,855,070)	(268,125,669)	(19,729,401)	-	(19,729,401)
2915				B18	(516,632,739)	(469,064,499)	(47,568,240)	-	(47,568,240)
2916	111IP	Less Non-Utility Plant							
2917		NUTIL	OTH		-	-	-	-	-
2918				B18	(516,632,739)	(469,064,499)	(47,568,240)	-	(47,568,240)
2919									
2920	111390	Accum Amtr - Capital Lease							
2921		G-SITUS	S		396,357	396,357	-	-	-
2922		G-SITUS	SG		910,304	838,338	71,966	-	71,966
2923		P	CAGE		-	-	-	-	-
2924		PTD	CAGW		-	-	-	-	-
2925		PTD	SO		8,673,284	8,078,823	594,461	-	594,461
2926					9,979,946	9,313,518	666,427	-	666,427
2927									
2928									
2929		Remove Capital Lease Amtr			(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2930									
2931				B18	(536,338,943)	(486,634,008)	(49,704,935)	-	(49,704,935)
2932	AMA								
2933									
2934									
2935		Summary of Amortization by Factor							
2936		S			(4,497,394)	(3,159,856)	(1,337,538)	-	(1,337,538)
2937		DGP			-	-	-	-	-
2938		DGU			-	-	-	-	-
2939		SE			-	-	-	-	-
2940		SO			(284,450,673)	(264,954,607)	(19,496,066)	-	(19,496,066)
2941		CN			(114,441,594)	(106,525,260)	(7,916,334)	-	(7,916,334)
2942		SSGCT			-	-	-	-	-
2943		JBG			(100,526)	(77,452)	(23,075)	-	(23,075)
2944		CAGW			(83,256,529)	(64,036,855)	(19,219,675)	-	(19,219,675)
2945		CAGE			(23,924,231)	(23,924,231)	-	-	-
2946		CAEW			-	-	-	-	-
2947		CAEE			(2,459,408)	(2,459,408)	-	-	-
2948		SG			(13,228,641)	(12,182,820)	(1,045,820)	-	(1,045,820)
2949		Less Capital Lease			(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2950		Total Provision For Amortization by Factor		B18	(536,338,943)	(486,634,008)	(49,704,935)	-	(49,704,935)



Washington Jurisdiction
RESULTS OF OPERATIONS

January 2015

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JANUARY 2015
FILE:	WA JAM January 2015
PREPARED BY:	Revenue Requirement Department
DATE:	June 29, 2015
TIME:	10:38:04 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.614
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.
The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

January 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	407,045,699	375,672,935	31,372,764	0	31,372,764
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	2,426,215	2,078,936	347,279	0	347,279
5	Other Operating Revenues	2.4	11,267,333	10,537,993	729,340	0	729,340
6	Total Operating Revenues	2.4	420,739,247	388,289,863	32,449,383	0	32,449,383
7							
8	Operating Expenses:						
9	Steam Production	2.6	41,005,564	36,135,589	4,959,974	0	4,959,974
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	4,156,377	3,386,566	769,811	0	769,811
12	Other Power Supply	2.10	33,028,126	26,782,524	6,245,602	0	6,245,602
13	Transmission	2.12	12,764,104	10,601,301	2,162,803	0	2,162,803
14	Distribution	2.13	16,988,898	16,317,639	671,259	0	671,259
15	Customer Accounts	2.14	7,596,274	6,999,889	596,385	0	596,385
16	Customer Service	2.14	11,120,455	10,039,503	1,080,952	0	1,080,952
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	12,371,331	11,573,366	797,964	0	797,964
19							
20	Total O & M Expenses	2.16	139,121,128	121,836,378	17,284,749	0	17,284,749
21							
22	Depreciation	2.18	56,082,448	52,369,609	3,712,839	0	3,712,839
23	Amortization Expense	2.19	3,894,295	3,488,568	405,727	0	405,727
24	Taxes Other Than Income	2.19	15,206,240	13,354,065	1,852,175	0	1,852,175
25	Income Taxes - Federal	2.22	60,493,568	57,836,074	2,657,494	0	2,657,494
26	Income Taxes - State	2.22	7,858,962	7,858,962	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj	2.20	(396,367)	(396,367)	0	0	0
29	Misc Revenue & Expense	2.6	0	0	0	0	0
30							
31	Total Operating Expenses	2.22	282,260,273	256,347,289	25,912,984	0	25,912,984
32							
33	Operating Revenue for Return		138,478,974	131,942,575	6,536,399	0	6,536,399
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,717,523,658	23,997,108,149	1,720,415,509	0	1,720,415,509
37	Plant Held for Future Use	2.33	54,727,642	54,256,776	470,866	0	470,866
38	Misc Deferred Debits	2.35	444,452,834	432,650,652	11,802,182	0	11,802,182
39	Elec Plant Acq Adj	2.33	35,840,993	35,840,993	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	51,730,706	49,354,082	2,376,624	0	2,376,624
42	Fuel Stock	2.34	186,469,515	179,577,866	6,891,648	0	6,891,648
43	Material & Supplies	2.34	225,521,697	218,193,047	7,328,650	0	7,328,650
44	Working Capital	2.35	(1,834,621)	(4,096,031)	2,261,410	0	2,261,410
45	Weatherization Loans	2.34	18,668,203	16,748,017	1,920,186	0	1,920,186
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,733,100,627	24,979,633,551	1,753,467,076	0	1,753,467,076
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,366,351,282)	(7,706,663,939)	(659,687,344)	0	(659,687,344)
52	Accum Prov For Amort	2.41	(542,866,780)	(490,737,235)	(52,129,544)	0	(52,129,544)
53	Accum Def Income Taxes	2.37	(4,192,383,552)	(3,935,073,312)	(257,310,241)	0	(257,310,241)
54	Unamortized ITC	2.37	(922,859)	(826,024)	(96,835)	0	(96,835)
55	Customer Adv for Const	2.36	(29,262,617)	(29,288,106)	25,489	0	25,489
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(83,027,975)	(78,731,856)	(4,296,119)	0	(4,296,119)
58							
59	Total Rate Base Deductions		(13,214,815,065)	(12,241,320,471)	(973,494,593)	0	(973,494,593)
60							
61	Total Rate Base		13,518,285,562	12,738,313,080	779,972,482	0	779,972,482
62							
63							
64							
65							
66							
67							
68							
69							

January 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
239	500	Operation Supervision & Engineering								
240		P	SG		-	-	-	-	-	
241		P	CAGW		1,692	1,301	391	-	391	
242		P	CAGE		377,413	377,413	-	-	-	
243		P	JBG		918,887	707,967	210,920	-	210,920	
244		P	CAGE		-	-	-	-	-	
245				B2	1,297,992	1,086,681	211,311	-	211,311	
246										
247	501	Fuel Related								
248		P	SE		19,731	18,237	1,494	-	1,494	
249		P	SE		-	-	-	-	-	
250		P	SE		-	-	-	-	-	
251		P	CAGW		226,261	174,029	52,232	-	52,232	
252		P	CAGE		-	-	-	-	-	
253		P	CAEW		-	-	-	-	-	
254		P	CAEE		1,399,357	1,399,357	-	-	-	
255		P	JBE		65,836	50,949	14,887	-	14,887	
256		P	CAEE		-	-	-	-	-	
257		P	JBG		-	-	-	-	-	
258				B2	1,711,185	1,642,572	68,613	-	68,613	
259										
260	501 NPC	Fuel Related								
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			SE		-	-	-	-	-	
264			CAGW		-	-	-	-	-	
265			CAGE		-	-	-	-	-	
266			CAEW		17,002,934	13,136,233	3,866,701	-	3,866,701	
267			CAEE		-	-	-	-	-	
268			JBE		-	-	-	-	-	
269			CAEE		-	-	-	-	-	
270			JBG		-	-	-	-	-	
271				B2	17,002,934	13,136,233	3,866,701	-	3,866,701	
272										
273		Total Fuel Related				18,714,119	14,778,805	3,935,313	-	3,935,313
274										
275	502	Steam Expenses								
276		P	SG		-	-	-	-	-	
277		P	CAGW		73,036	56,175	16,860	-	16,860	
278		P	CAGE		4,892,639	4,892,639	-	-	-	
279		P	JBG		1,286,110	990,898	295,212	-	295,212	
280		P	CAGE		-	-	-	-	-	
281				B2	6,251,785	5,939,712	312,072	-	312,072	
282										
283	503	Steam From Other Sources								
284		P	SE		-	-	-	-	-	
285		P	CAEW		-	-	-	-	-	
286		P	CAEE		-	-	-	-	-	
287				B2	-	-	-	-	-	
288										
289	503NPC	Steam From Other Sources-NPC								
290			SE		-	-	-	-	-	
291			CAEW		-	-	-	-	-	
292			CAEE		-	-	-	-	-	
293				B2	-	-	-	-	-	
294										
295	505	Electric Expenses								
296		P	SG		-	-	-	-	-	
297		P	CAGW		6,106	4,697	1,410	-	1,410	
298		P	CAGE		330,451	330,451	-	-	-	
299		P	JBG		-	-	-	-	-	
300		P	CAGE		-	-	-	-	-	
301				B2	336,557	335,148	1,410	-	1,410	
302										
303	506	Misc. Steam Expense								
304		P	SG		-	-	-	-	-	
305		P	SE		-	-	-	-	-	
306		P	CAGW		(96,580)	(74,285)	(22,295)	-	(22,295)	
307		P	CAGE		4,338,889	4,338,889	-	-	-	
308		P	JBG		(1,279,722)	(985,976)	(293,746)	-	(293,746)	
309		P	CAGE		-	-	-	-	-	
310				B2	2,962,587	3,278,629	(316,041)	-	(316,041)	

January 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON		WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
311									
312	507	Rents							
313		P	SG		-	-	-	-	-
314		P	CAGW		1,597	1,228	369	-	369
315		P	CAGE		11,412	11,412	-	-	-
316		P	JBG		39,131	30,149	8,982	-	8,982
317		P	CAGE		-	-	-	-	-
318				B2	52,139	42,788	9,351	-	9,351
319									
320	510	Maint Supervision & Engineering							
321		P	SG		-	-	-	-	-
322		P	CAGW		23,785	18,294	5,491	-	5,491
323		P	CAGE		578,308	578,308	-	-	-
324		P	JBG		61,621	47,477	14,145	-	14,145
325		P	CAGE		-	-	-	-	-
326				B2	663,714	644,078	19,635	-	19,635
327									
328									
329									
330	511	Maintenance of Structures							
331		P	SG		-	-	-	-	-
332		P	CAGW		64,409	49,540	14,869	-	14,869
333		P	CAGE		1,162,196	1,162,196	-	-	-
334		P	JBG		826,401	636,710	189,691	-	189,691
335		P	CAGE		-	-	-	-	-
336				B2	2,053,007	1,848,447	204,560	-	204,560
337									
338	512	Maintenance of Boiler Plant							
339		P	SG		-	-	-	-	-
340		P	CAGW		179,546	138,098	41,448	-	41,448
341		P	CAGE		4,739,270	4,739,270	-	-	-
342		P	JBG		1,445,209	1,113,478	331,732	-	331,732
343		P	CAGE		-	-	-	-	-
344				B2	6,364,024	5,990,845	373,180	-	373,180
345									
346	513	Maintenance of Electric Plant							
347		P	SG		-	-	-	-	-
348		P	CAGW		110,423	84,932	25,491	-	25,491
349		P	CAGE		931,978	931,978	-	-	-
350		P	JBG		617,827	476,012	141,815	-	141,815
351		P	CAGE		-	-	-	-	-
352				B2	1,660,229	1,492,922	167,306	-	167,306
353									
354	514	Maintenance of Misc. Steam Plant							
355		P	SG		-	-	-	-	-
356		P	CAGW		22,445	17,264	5,181	-	5,181
357		P	CAGE		557,097	557,097	-	-	-
358		P	JBG		159,869	123,173	36,696	-	36,696
359		P	CAGE		-	-	-	-	-
360				B2	739,411	697,534	41,878	-	41,878
361									
362	Total Steam Power Generation			B2	41,095,564	36,135,589	4,959,974	-	4,959,974

January 2015 West Control Area										
AMA										
FERC										
ACCT	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON		ADJ TOTAL
		FUNC	FACTOR			OTHER	WASHINGTON	ADJUSTMENT		
363	517	Operation Super & Engineering	SG		-	-	-	-	-	-
364		P			-	-	-	-	-	-
365					-	-	-	-	-	-
366					-	-	-	-	-	-
367	518	Nuclear Fuel Expense	SE		-	-	-	-	-	-
368		P			-	-	-	-	-	-
369					-	-	-	-	-	-
370					-	-	-	-	-	-
371					-	-	-	-	-	-
372	519	Coolants and Water	SG		-	-	-	-	-	-
373		P			-	-	-	-	-	-
374					-	-	-	-	-	-
375					-	-	-	-	-	-
376	520	Steam Expenses	SG		-	-	-	-	-	-
377		P			-	-	-	-	-	-
378					-	-	-	-	-	-
379					-	-	-	-	-	-
380					-	-	-	-	-	-
381					-	-	-	-	-	-
382	523	Electric Expenses	SG		-	-	-	-	-	-
383		P			-	-	-	-	-	-
384					-	-	-	-	-	-
385					-	-	-	-	-	-
386	524	Misc. Nuclear Expenses	SG		-	-	-	-	-	-
387		P			-	-	-	-	-	-
388					-	-	-	-	-	-
389					-	-	-	-	-	-
390	528	Maintenance Super & Engineering	SG		-	-	-	-	-	-
391		P			-	-	-	-	-	-
392					-	-	-	-	-	-
393					-	-	-	-	-	-
394	529	Maintenance of Structures	SG		-	-	-	-	-	-
395		P			-	-	-	-	-	-
396					-	-	-	-	-	-
397					-	-	-	-	-	-
398	530	Maintenance of Reactor Plant	SG		-	-	-	-	-	-
399		P			-	-	-	-	-	-
400					-	-	-	-	-	-
401					-	-	-	-	-	-
402	531	Maintenance of Electric Plant	SG		-	-	-	-	-	-
403		P			-	-	-	-	-	-
404					-	-	-	-	-	-
405					-	-	-	-	-	-
406	532	Maintenance of Misc Nuclear	SG		-	-	-	-	-	-
407		P			-	-	-	-	-	-
408					-	-	-	-	-	-
409					-	-	-	-	-	-
410	Total Nuclear Power Generation				-	-	-	-	-	-
411					-	-	-	-	-	-

January 2015 West Control Area										
AMA	FERC	BUS	WCA	UNADJUSTED RESULTS						
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
412	535	Operation Super & Engineering								
413		P	DGP			-	-	-	-	-
414		P	CN			-	-	-	-	-
415		P	SG							
416		P	CAGW			550,461	423,388	127,073	-	127,073
417		P	CAGE			227,797	227,797	-	-	-
418				B2		778,258	651,185	127,073	-	127,073
419										
420	536	Water For Power								
421		P	DGP			-	-	-	-	-
422		P	CAGW			-	-	-	-	-
423		P	CAGE			-	-	-	-	-
424		P	CAGW			16,301	12,538	3,763	-	3,763
425		P	CAGE			-	-	-	-	-
426				B2		16,301	12,538	3,763	-	3,763
427										
428	537	Hydraulic Expenses								
429		P	DGP			-	-	-	-	-
430		P	CAGW			-	-	-	-	-
431		P	CAGE			-	-	-	-	-
432		P	CAGW			296,056	227,712	68,344	-	68,344
433		P	CAGE			18,661	18,661	-	-	-
434				B2		314,717	246,373	68,344	-	68,344
435										
436	538	Electric Expenses								
437		P	DGP			-	-	-	-	-
438		P	CAGW			-	-	-	-	-
439		P	CAGE			-	-	-	-	-
440		P	CAGW			-	-	-	-	-
441		P	CAGE			-	-	-	-	-
442				B2		-	-	-	-	-
443										
444	539	Misc. Hydro Expenses								
445		P	DGP			-	-	-	-	-
446		P	CAGW			-	-	-	-	-
447		P	CAGE			-	-	-	-	-
448		P	CAGW			1,963,155	1,509,963	453,192	-	453,192
449		P	CAGE			505,321	505,321	-	-	-
450				B2		2,468,476	2,015,284	453,192	-	453,192
451										
452	540	Rents (Hydro Generation)								
453		P	DGP			-	-	-	-	-
454		P	CAGW			-	-	-	-	-
455		P	CAGE			-	-	-	-	-
456		P	CAGW			81,616	62,775	18,841	-	18,841
457		P	CAGE			(2,150)	(2,150)	-	-	-
458				B2		79,466	60,625	18,841	-	18,841
459										
460	541	Maint Supervision & Engineering								
461		P	DGP			-	-	-	-	-
462		P	CAGW			-	-	-	-	-
463		P	CAGE			-	-	-	-	-
464		P	CAGW			-	-	-	-	-
465		P	CAGE			-	-	-	-	-
466				B2		-	-	-	-	-
467										
468	542	Maintenance of Structures								
469		P	DGP			-	-	-	-	-
470		P	CAGW			-	-	-	-	-
471		P	CAGE			-	-	-	-	-
472		P	CAGW			77,009	59,232	17,778	-	17,778
473		P	CAGE			8,378	8,378	-	-	-
474				B2		85,387	67,610	17,778	-	17,778
475										
476										
477										
478										
479	543	Maintenance of Dams & Waterways								
480		P	DGP			-	-	-	-	-
481		P	CAGW			-	-	-	-	-
482		P	CAGE			-	-	-	-	-
483		P	CAGW			53,760	41,350	12,410	-	12,410
484		P	CAGE			14,105	14,105	-	-	-
485				B2		67,865	55,454	12,410	-	12,410
486										

AMA			BUS		WCA		UNADJUSTED RESULTS				WASHINGTON	
FERC	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
640	Summary of Production Expense by Factor											
641		S				267,011	265,157	1,854	-	1,854		
642		SG				3,774,011	3,475,648	298,363	-	298,363		
643		SE				19,731	18,237	1,494	-	1,494		
644		JBG				4,270,401	3,290,178	980,223	-	980,223		
645		TRO,JP				-	-	-	-	-		
646		JBE				65,836	50,949	14,887	-	14,887		
647		DGP				-	-	-	-	-		
648		DEU				-	-	-	-	-		
649		DEP				-	-	-	-	-		
650		CAGW				23,567,564	18,127,019	5,440,545	-	5,440,545		
651		CAGE				21,883,153	21,883,153	-	-	-		
652		CAEW				23,033,002	17,794,981	5,238,021	-	5,238,021		
653		CAEE				1,399,357	1,399,357	-	-	-		
654		SNPPS				-	-	-	-	-		
655		SNPPO				-	-	-	-	-		
656		DGU				-	-	-	-	-		
657		MC				-	-	-	-	-		
658		SSGCT				-	-	-	-	-		
659		SSECT				-	-	-	-	-		
660		SSGC				-	-	-	-	-		
661		SSGCH				-	-	-	-	-		
662		SSECH				-	-	-	-	-		
663	Total Production Expense by Factor					B2	78,280,067	66,304,680	11,975,387	-	11,975,387	
664	560	Operation Supervision & Engineering										
665		T		SG		945,218	870,491	74,726	-	74,726		
666		T		JBG		-	-	-	-	-		
667		T		CAGW		40,145	30,878	9,267	-	9,267		
668		T		CAGE		166,513	166,513	-	-	-		
669					B2	1,151,876	1,067,882	83,994	-	83,994		
670												
671	561	Load Dispatching										
672		T		SG		1,130,618	1,041,234	89,384	-	89,384		
673		T		CAGW		38,620	29,704	8,915	-	8,915		
674		T		CAGE		120,453	120,453	-	-	-		
675					B2	1,289,690	1,191,391	98,299	-	98,299		
676	562	Station Expense										
677		T		SG		84,158	77,505	6,653	-	6,653		
678		T		JBG		5,108	3,936	1,173	-	1,173		
679		T		CAGW		20,297	15,611	4,685	-	4,685		
680		T		CAGE		165,116	165,116	-	-	-		
681					B2							

FERC		BUS		WCA		UNADJUSTED RESULTS				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
729	568	Maint Supervision & Engineering								
730		T	SG		96,787	89,136	7,652	-	7,652	
731		T	CAGW		18,472	14,208	4,264	-	4,264	
732		T	CAGE		39,293	39,293	-	-	-	
733				B2	154,553	142,637	11,916	-	11,916	
734										
735	569	Maintenance of Structures								
736		T	SG		352,905	325,005	27,900	-	27,900	
737		T	CAGW		17,893	13,762	4,130	-	4,130	
738		T	CAGE		2,814	2,814	-	-	-	
739				B2	373,611	341,581	32,030	-	32,030	
740										
741	570	Maintenance of Station Equipment								
742		T	SG		27,389	25,224	2,165	-	2,165	
743		T	JBG		(12)	(9)	(3)	-	(3)	
744		T	CAGW		87,174	67,050	20,124	-	20,124	
745		T	CAGE		335,089	335,089	-	-	-	
746				B2	449,641	427,354	22,287	-	22,287	
747										
748	571	Maintenance of Overhead Lines								
749		T	SG		161,679	148,897	12,782	-	12,782	
750		T	JBG		-	-	-	-	-	
751		T	CAGW		224,360	172,567	51,793	-	51,793	
752		T	CAGE		531,572	531,572	-	-	-	
753				B2	917,611	853,036	64,575	-	64,575	
754										
755	572	Maintenance of Underground Lines								
756		T	SG		-	-	-	-	-	
757		T	CAGW		-	-	-	-	-	
758		T	CAGE		3	3	-	-	-	
759				B2	3	3	-	-	-	
760										
761	573	Maint of Misc. Transmission Plant								
762		T	SG		1,169	1,076	92	-	92	
763		T	CAGW		-	-	-	-	-	
764		T	CAGE		(318)	(318)	-	-	-	
765				B2	850	758	92	-	92	
766										
767		TOTAL TRANSMISSION EXPENSE			B2	12,764,104	10,601,301	2,162,803	-	2,162,803
768										
769		Summary of Transmission Expense by Factor								
770		SE			-	-	-	-	-	
771		SG			2,922,900	2,691,824	231,077	-	231,077	
772		CAGW			8,362,858	6,432,302	1,930,556	-	1,930,556	
773		CAGE			1,473,249	1,473,249	-	-	-	
774		JBG			5,096	3,927	1,170	-	1,170	
775				B2	12,764,104	10,601,301	2,162,803	-	2,162,803	
776	580	Operation Supervision & Engineering								
777		DPW	S		63,480	57,304	6,176	-	6,176	
778		DPW	SNPD		1,352,153	1,267,233	84,920	-	84,920	
779				B2	1,415,633	1,324,537	91,095	-	91,095	
780										
781	581	Load Dispatching								
782		DPW	S		-	-	-	-	-	
783		DPW	SNPD		942,709	883,504	59,205	-	59,205	
784				B2	942,709	883,504	59,205	-	59,205	
785										
786	582	Station Expense								
787		DPW	S		316,617	303,045	13,572	-	13,572	
788		DPW	SNPD		854	801	54	-	54	
789				B2	317,471	303,845	13,626	-	13,626	
790										
791	583	Overhead Line Expenses								
792		DPW	S		540,194	513,932	26,262	-	26,262	
793		DPW	SNPD		272	255	17	-	17	
794				B2	540,466	514,187	26,279	-	26,279	
795										
796	584	Underground Line Expense								
797		DPW	S		29	29	-	-	-	
798		DPW	SNPD		-	-	-	-	-	
799				B2	29	29	-	-	-	
800										
801	585	Street Lighting & Signal Systems								
802		DPW	S		-	-	-	-	-	
803		DPW	SNPD		22,518	21,104	1,414	-	1,414	
804				B2	22,518	21,104	1,414	-	1,414	
805										

January 2015 West Control Area						UNADJUSTED RESULTS					
AMA		BUS		WCA				WASHINGTON		WASHINGTON	
FERC	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
806	586	Meter Expenses									
807		DPW	S			520,701	481,805	38,896	-	38,896	
808		DPW	SNPD			24,670	23,120	1,549	-	1,549	
809					B2	545,370	504,925	40,445	-	40,445	
810											
811	587	Customer Installation Expenses									
812		DPW	S			717,253	652,512	64,741	-	64,741	
813		DPW	SNPD			-	-	-	-	-	
814					B2	717,253	652,512	64,741	-	64,741	
815											
816	588	Misc. Distribution Expenses									
817		DPW	S			128,490	117,668	10,822	-	10,822	
818		DPW	SNPD			531,271	497,906	33,366	-	33,366	
819					B2	659,762	615,574	44,188	-	44,188	
820											
821	589	Rents									
822		DPW	S			251,184	247,294	3,890	-	3,890	
823		DPW	SNPD			3,940	3,693	247	-	247	
824					B2	255,124	250,987	4,138	-	4,138	
825											
826	590	Maint Supervision & Engineering									
827		DPW	S			190,290	180,418	9,872	-	9,872	
828		DPW	SNPD			465,269	436,049	29,220	-	29,220	
829					B2	655,560	616,467	39,093	-	39,093	
830											
831	591	Maintenance of Structures									
832		DPW	S			(42,961)	(37,626)	(5,336)	-	(5,336)	
833		DPW	SNPD			7,167	6,717	450	-	450	
834					B2	(35,794)	(30,909)	(4,885)	-	(4,885)	
835											
836	592	Maintenance of Station Equipment									
837		DPW	S			651,851	686,903	(35,051)	-	(35,051)	
838		DPW	SNPD			139,515	130,753	8,762	-	8,762	
839					B2	791,366	817,656	(26,289)	-	(26,289)	
840	593	Maintenance of Overhead Lines									
841		DPW	S			7,393,043	7,224,759	168,284	-	168,284	
842		DPW	SNPD			134,226	125,797	8,430	-	8,430	
843					B2	7,527,269	7,350,556	176,714	-	176,714	
844											
845	594	Maintenance of Underground Lines									
846		DPW	S			1,377,275	1,303,879	73,396	-	73,396	
847		DPW	SNPD			-	-	-	-	-	

AMA				January 2010 West Control Area						
	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
884	902	Meter Reading Expense								
885		CUST	S			1,326,226	1,257,806	68,420	-	68,420
886		CUST	CN			224,301	208,785	15,516	-	15,516
887					B2	1,550,526	1,466,591	83,935	-	83,935
888										
889	903	Customer Receipts & Collections								
890		CUST	S			692,211	647,936	44,276	-	44,276
891		CUST	CN			3,881,667	3,613,158	268,509	-	268,509
892					B2	4,573,878	4,261,094	312,784	-	312,784
893										
894	904	Uncollectible Accounts								
895		CUST	S			1,326,280	1,136,676	189,603	-	189,603
896		P	SG			-	-	-	-	-
897		CUST	CN			(40,002)	(37,234)	(2,767)	-	(2,767)
898					B2	1,286,278	1,099,442	186,836	-	186,836
899										
900	905	Misc. Customer Accounts Expense								
901		CUST	S			-	-	-	-	-
902		CUST	CN			3,915	3,644	271	-	271
903					B2	3,915	3,644	271	-	271
904										
905		TOTAL CUSTOMER ACCOUNTS EXP			B2	7,596,274	6,999,889	596,385	-	596,385
906										
907		Summary of Customer Accts Exp by Factor								
908		S				3,344,852	3,042,553	302,299	-	302,299
909		CN				4,251,422	3,957,336	294,086	-	294,086
910		SG				-	-	-	-	-
911		Total Customer Accounts Expense by Factor			B2	7,596,274	6,999,889	596,385	-	596,385
912										
913	907	Supervision								
914		CUST	S			-	-	-	-	-
915		CUST	CN			12,389	11,532	857	-	857
916					B2	12,389	11,532	857	-	857
917										
918	908	Customer Assistance								
919		CUST	S			10,816,782	9,755,203	1,061,578	-	1,061,578
920		CUST	CN			183,009	170,350	12,659	-	12,659
921					B2	10,999,791	9,925,553	1,074,238	-	1,074,238
922										
923	909	Informational & Instructional Adv								
924		CUST	S			23,805	23,805	-	-	-
925		CUST	CN			84,586	78,734	5,851	-	5,851
926					B2	108,390	102,539	5,851	-	5,851
927										
928	910	Misc. Customer Service								
929		CUST	S			(205)	(205)	-	-	-
930		CUST	CN			89	83	6	-	6
931										
932					B2	(116)	(122)	6	-	6
933										
934		TOTAL CUSTOMER SERVICE EXPENSE			B2	11,120,455	10,039,503	1,080,952	-	1,080,952
935										
936										
937		Summary of Customer Service Exp by Factor								
938		S				10,840,381	9,778,803	1,061,578	-	1,061,578
939		CN				280,073	260,700	19,374	-	19,374
940										
941		Total Customer Service Expense by Factor			B2	11,120,455	10,039,503	1,080,952	-	1,080,952
942										
943										
944	911	Supervision								
945		CUST	S			-	-	-	-	-
946		CUST	CN			-	-	-	-	-
947						-	-	-	-	-
948										
949	912	Demonstration & Selling Expense								
950		CUST	S			-	-	-	-	-
951		CUST	CN			-	-	-	-	-
952						-	-	-	-	-
953										
954	913	Advertising Expense								
955		CUST	S			-	-	-	-	-
956		CUST	CN			-	-	-	-	-
957						-	-	-	-	-
958										

January 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
959	916	Misc. Sales Expense								
960		CUST	S		-	-	-	-	-	
961		CUST	CN		-	-	-	-	-	
962				B2	-	-	-	-	-	
963										
964		TOTAL SALES EXPENSE			-	-	-	-	-	
965										
966										
967		Total Sales Expense by Factor			-	-	-	-	-	
968		S			-	-	-	-	-	
969		CN			-	-	-	-	-	
970		Total Sales Expense by Factor		B2	-	-	-	-	-	
971										
972		Total Customer Service Exp Including Sales			11,120,455	10,039,503	1,080,952	-	1,080,952	
973	920	Administrative & General Salaries								
974		PTD	S		(27,852)	(27,851)	(1)	-	(1)	
975		CUST	CN		-	-	-	-	-	
976		PTD	SO		6,972,407	6,494,523	477,884	-	477,884	
977				B2	6,944,555	6,466,672	477,883	-	477,883	
978										
979	921	Office Supplies & expenses								
980		PTD	S		12,315	11,632	683	-	683	
981		CUST	CN		6,981	6,498	483	-	483	
982		PTD	SO		605,602	564,094	41,508	-	41,508	
983				B2	624,898	582,225	42,673	-	42,673	
984										
985	922	A&G Expenses Transferred								
986		PTD	S		-	-	-	-	-	
987		CUST	CN		-	-	-	-	-	
988		PTD	SO		(2,973,078)	(2,769,305)	(203,773)	-	(203,773)	
989				B2	(2,973,078)	(2,769,305)	(203,773)	-	(203,773)	
990										
991	923	Outside Services								
992		PTD	S		717	717	-	-	-	
993		P	CAGW		-	-	-	-	-	
994		PTD	SO		1,263,815	1,177,194	86,621	-	86,621	
995				B2	1,264,532	1,177,911	86,621	-	86,621	
996										
997	924	Property Insurance								
998			S		807,013	807,013	-	-	-	
999			CAGW		-	-	-	-	-	
1000		PTD	SO		560,473	522,058	38,414	-	38,414	
1001				B2	1,367,486	1,329,072	38,414	-	38,414	
1002										
1003	925	Injuries & Damages								
1004			S		350,548	350,548	-	-	-	
1005		PTD	SO		294,735	274,534	20,201	-	20,201	
1006				B2	645,283	625,082	20,201	-	20,201	
1007										
1008	926	Employee Pensions & Benefits								
1009		LABOR	S		-	-	-	-	-	
1010		CUST	CN		-	-	-	-	-	
1011		LABOR	SO		-	-	-	-	-	
1012				B2	-	-	-	-	-	
1013										
1014	927	Franchise Requirements								
1015		DMSC	S		-	-	-	-	-	
1016		DMSC	SO		-	-	-	-	-	
1017				B2	-	-	-	-	-	
1018										
1019	928	Regulatory Commission Expense								
1020		DMSC	S		1,202,872	1,123,316	79,555	-	79,555	
1021		CUST	CN		-	-	-	-	-	
1022		DMSC	SO		191,613	178,480	13,133	-	13,133	
1023		CUST	CAGW		198,169	152,422	45,747	-	45,747	
1024		DMSC	CAGE		15,556	15,556	-	-	-	
1025		FERC	SG		160,504	147,815	12,689	-	12,689	
1026				B2	1,768,714	1,617,590	151,124	-	151,124	
1027										
1028	929	Duplicate Charges								
1029		LABOR	S		-	-	-	-	-	
1030		FERC	CAGW		-	-	-	-	-	
1031		0	CN		-	-	-	-	-	
1032		0	JBG		-	-	-	-	-	
1033		0	SG		-	-	-	-	-	
1034		LABOR	SNPD		-	-	-	-	-	
1035		LABOR	SO		(312,157)	(290,762)	(21,395)	-	(21,395)	
1036				B2	(312,157)	(290,762)	(21,395)	-	(21,395)	
1037										
1038	930	Misc General Expenses								
1039		PTD	S		18,401	17,441	960	-	960	
1040		CUST	CAGE		-	-	-	-	-	
1041		LABOR	SO		966,970	900,695	66,276	-	66,276	
1042				B2	985,371	918,135	67,236	-	67,236	
1043										
1044	931	Rents								
1045		PTD	S		8,846	8,653	193	-	193	
1046		PTD	SO		426,849	397,593	29,256	-	29,256	
1047				B2	435,695	406,246	29,449	-	29,449	
1048										
1049	935	Maintenance of General Plant								
1050		G	S		58,592	56,081	2,511	-	2,511	
1051		CUST	CN		239	223	17	-	17	
1052		G	SO		1,561,201	1,454,197	107,004	-	107,004	
1053				B2	1,620,032	1,510,500	109,531	-	109,531	
1054										
1055		TOTAL ADMINISTRATIVE & GEN EXP		B2	12,371,331	11,573,366	797,964	-	797,964	
1056										
1057		Summary of A&G Expense by Factor								
1058		S			2,431,451	2,347,551	83,900	-	83,900	
1059		SO			9,558,431	8,903,302	655,129	-	655,129	
1060		SG			160,504	147,815	12,689	-	12,689	
1061		CN			7,220	6,721	499	-	499	
1062		CAGW			198,169	152,422	45,747	-	45,747	
1063		CAGE			15,556	15,556	-	-	-	
1064		Total A&G Expense by Factor		B2	12,371,331	11,573,366	797,964	-	797,964	
1065										
1066		TOTAL O&M EXPENSE		B2	139,121,128	121,836,378	17,284,749	-	17,284,749	

January 2015 West Control Area										
AMA		DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON	
FERC ACCT							OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1374	41110	Deferred Income Tax - Federal-CR								
1375		GP	S			-	-	-	-	-
1376		DPW	CIAC			-	-	-	-	-
1377		GP	SCHMDEXP			-	-	-	-	-
1378		GP	SNP			-	-	-	-	-
1379		PT	SG			-	-	-	-	-
1380		PT	SNPD			-	-	-	-	-
1381		LABOR	SO			-	-	-	-	-
1382		IBT	TAXDEPR			-	-	-	-	-
1383		CUST	JBG			-	-	-	-	-
1384		CUST	BADDEBT			-	-	-	-	-
1385		GP	GPS			-	-	-	-	-
1386		P	SGCT			-	-	-	-	-
1387		P	JBE			-	-	-	-	-
1388		PT	CAGW			-	-	-	-	-
1389		PT	CAGE			-	-	-	-	-
1390		P	SE			-	-	-	-	-
1391		P	CAEE			-	-	-	-	-
1392					B7	-	-	-	-	-
1393										
1394		TOTAL DEFERRED INCOME TAXES			B7	-	-	-	-	-
1395	SCHMAF	Additions - Flow Through								
1396		SCHMAF	S			-	-	-	-	-
1397		SCHMAF	SNP			-	-	-	-	-
1398		SCHMAF	SO			-	-	-	-	-
1399		SCHMAF	SE			-	-	-	-	-
1400		SCHMAF	TROJP			-	-	-	-	-
1401		SCHMAF	DGP			-	-	-	-	-
1402					B6	-	-	-	-	-
1403										
1404	SCHMAP	Additions - Permanent								
1405		P	S			-	-	-	-	-
1406		P	BADDEBT			-	-	-	-	-
1407		P	JBE			-	-	-	-	-
1408		P	SCHMDEXP			-	-	-	-	-
1409		P	CAEE			-	-	-	-	-
1410		P	CAGW			-	-	-	-	-
1411		P	CAGE			-	-	-	-	-
1412		LABOR	SNP			-	-	-	-	-
1413		SCHMAP-SO	SO			-	-	-	-	-
1414										
1415					B6	-	-	-	-	-
1416										
1417	SCHMAT	Additions - Temporary								
1418		SCHMAT-SITUS	S			-	-	-	-	-
1419		P	JBE			-	-	-	-	-
1420		DPW	CIAC			-	-	-	-	-
1421		SCHMAT-SNP	SNP			-	-	-	-	-
1422		P	TROJD			-	-	-	-	-
1423		P	CN			-	-	-	-	-
1424		SCHMAT-SE	SE			-	-	-	-	-
1425		P	SG			-	-	-	-	-
1426		SCHMAT	GPS			-	-	-	-	-
1427		SCHMAT-SO	SO			-	-	-	-	-
1428		SCHMAT-SNP	SNPD			-	-	-	-	-
1429		P	JBG			-	-	-	-	-
1430		CUST	BADDEBT			-	-	-	-	-
1431		P	CAGW			-	-	-	-	-
1432		P	CAGE			-	-	-	-	-
1433		SCHMAT-SE	CAEW			-	-	-	-	-
1434		SCHMAT-SE	CAEE			-	-	-	-	-
1435		BOOKDEPR	SCHMDEXP			-	-	-	-	-
1436					B6	-	-	-	-	-
1437										
1438		TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1439										
1440	SCHMDF	Deductions - Flow Through								
1441		SCHMDF	S			-	-	-	-	-
1442		SCHMDF	CAGW			-	-	-	-	-
1443		SCHMDF	CAGE			-	-	-	-	-
1444		SCHMDF	DGP			-	-	-	-	-
1445		SCHMDF	DGU			-	-	-	-	-
1446					B6	-	-	-	-	-

January 2015 West Control Area AMA					Ref	UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1447	SCHMDF	Deductions - Permanent								
1448		SCHMDP	S			-	-	-	-	-
1449		P	SE			-	-	-	-	-
1450		P	CAEW			-	-	-	-	-
1451		P	CAEE			-	-	-	-	-
1452		PTD	SNP			-	-	-	-	-
1453		SCHMDP	JBE			-	-	-	-	-
1454		P	SCHMDEXP			-	-	-	-	-
1455		SCHMDP-SO	SO			-	-	-	-	-
1456					B6	-	-	-	-	-
1457										
1458	SCHMDT	Deductions - Temporary								
1459		GP	S			-	-	-	-	-
1460		CUST	BADDEBT			-	-	-	-	-
1461		CUST	CN			-	-	-	-	-
1462		SCHMDT-SNP	SNP			-	-	-	-	-
1463		DPW	SNPD			-	-	-	-	-
1464		P	JBE			-	-	-	-	-
1465		P	SE			-	-	-	-	-
1466		SCHMDT-SG	SG			-	-	-	-	-
1467		SCHMDT-GPS	GPS			-	-	-	-	-
1468		SCHMDT-SO	SO			-	-	-	-	-
1469		TAXDEPR	TAXDEPR			-	-	-	-	-
1470		SCHMDT-SG	CAGW			-	-	-	-	-
1471		SCHMDT-SG	CAGE			-	-	-	-	-
1472		P	JBG			-	-	-	-	-
1473		P	CAEE			-	-	-	-	-
1474		P	TROJD			-	-	-	-	-
1475					B6	-	-	-	-	-
1476										
1477	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1478										
1479	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1480										
1481										
1482	40911	State Income Taxes								
1483		IBT	IBT			7,858,962	7,858,962	-	-	-
1484		Credits	IBT			-	-	-	-	-
1485			CAGE			-	-	-	-	-
1486			IBT			-	-	-	-	-
1487	TOTAL STATE TAXES				B6	7,858,962	7,858,962	-	-	-
1488										
1489										
1490	Calculation of Taxable Income:									
1491		Operating Revenues				420,739,247	388,289,863	32,449,383	-	32,449,383
1492		Operating Deductions:								
1493		O & M Expenses				139,121,128	121,836,378	17,284,749	-	17,284,749
1494		Depreciation Expense				56,082,448	52,369,609	3,712,839	-	3,712,839
1495		Amortization Expense				3,894,295	3,488,568	405,727	-	405,727
1496		Taxes Other Than Income				15,206,240	13,354,065	1,852,175	-	1,852,175
1497		Interest & Dividends (AFUDC-Equity)				(3,446,446)	(3,232,053)	(214,394)	-	(214,394)
1498		Misc Revenue & Expense				-	-	-	-	-
1499		Total Operating Deductions				210,857,665	187,816,568	23,041,096	-	23,041,096
1500		Other Deductions:								
1501		Interest Deductions				29,183,855	27,368,409	1,815,446	-	1,815,446
1502		Interest on PCRBS				-	-	-	-	-
1503		Schedule M Adjustments				-	-	-	-	-
1504										
1505		Income Before State Taxes				180,697,727	173,104,887	7,592,841	-	7,592,841
1506										
1507		State Income Taxes				7,858,962	7,858,962	-	-	-
1508										
1509	Total Taxable Income					172,838,765	165,245,925	7,592,841	-	7,592,841
1510										
1511	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1512										
1513	Federal Income Tax - Calculated					60,493,568	57,836,074	2,657,494	-	2,657,494
1514										
1515	Adjustments to Calculated Tax:									
1516	40910	Fed. Credit	P	SE		-	-	-	-	-
1517	40910	Fed. Credit	P	JBE		-	-	-	-	-
1518	40910	Fed. Credit	P	SO		-	-	-	-	-
1519	40910	Fed. Credit	P	SG		-	-	-	-	-
1520	40910	Fed. Credit		CAGW		-	-	-	-	-
1521	40910	Fed. Credit		CAEE		-	-	-	-	-
1522	FEDERAL INCOME TAX					60,493,568	57,836,074	2,657,494	-	2,657,494
1523										
1524	TOTAL OPERATING EXPENSES					282,260,273	256,347,289	25,912,984	-	25,912,984

January 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON		WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1602	Summary of Steam Production Plant by Factor									
1603	S				-	-	-	-	-	
1604	JBG				1,107,075,184	852,958,391	254,116,793	-	254,116,793	
1605	JBE				-	-	-	-	-	
1606	SG				14,046,442	12,935,969	1,110,473	-	1,110,473	
1607	CAGW				262,365,079	201,798,400	60,566,678	-	60,566,678	
1608	CAGE				5,493,310,666	5,493,310,666	-	-	-	
1609	SSGCH				-	-	-	-	-	
1610	Total Steam Production Plant by Factor									
1611	320	Land and Land Rights		B8	6,876,797,371	6,561,003,426	315,793,945	-	315,793,945	
1612	P	DGP			-	-	-	-	-	
1613	P	SG			-	-	-	-	-	
1614					-	-	-	-	-	
1615					-	-	-	-	-	
1616	321	Structures and Improvements			-	-	-	-	-	
1617	P	DGP			-	-	-	-	-	
1618	P	SG			-	-	-	-	-	
1619					-	-	-	-	-	
1620					-	-	-	-	-	
1621	322	Reactor Plant Equipment			-	-	-	-	-	
1622	P	DGP			-	-	-	-	-	
1623	P	SG			-	-	-	-	-	
1624					-	-	-	-	-	
1625					-	-	-	-	-	
1626	323	Turbogenerator Units			-	-	-	-	-	
1627	P	DGP			-	-	-	-	-	
1628	P	SG			-	-	-	-	-	
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631	324	Land and Land Rights			-	-	-	-	-	
1632	P	DGP			-	-	-	-	-	
1633	P	SG			-	-	-	-	-	
1634					-	-	-	-	-	
1635					-	-	-	-	-	
1636	325	Misc. Power Plant Equipment			-	-	-	-	-	
1637	P	DGP			-	-	-	-	-	
1638	P	SG			-	-	-	-	-	
1639					-	-	-	-	-	
1640					-	-	-	-	-	
1641					-	-	-	-	-	
1642	NP	Unclassified Nuclear Plant - Acct 300			-	-	-	-	-	
1643	P	SG			-	-	-	-	-	
1644					-	-	-	-	-	
1645					-	-	-	-	-	
1646					-	-	-	-	-	
1647	Total Nuclear Production Plant					-	-	-	-	
1648					-	-	-	-	-	
1649					-	-	-	-	-	
1650					-	-	-	-	-	
1651	Summary of Nuclear Production Plant by Factor									
1652	DGP				-	-	-	-	-	
1653	DGU				-	-	-	-	-	
1654	SG				-	-	-	-	-	
1655					-	-	-	-	-	
1656	Total Nuclear Plant by Factor					-	-	-	-	
1657					-	-	-	-	-	
1658	330	Land and Land Rights			-	-	-	-	-	
1659	P	DGP			-	-	-	-	-	
1660	P	DGU			-	-	-	-	-	
1661	P	CAGW			25,370,020	19,513,380	5,856,640	-	5,856,640	
1662	P	CAGE			5,946,696	5,946,696	-	-	-	
1663	P	CAGW			-	-	-	-	-	
1664	P	CAGE			-	-	-	-	-	
1665				B8	31,316,716	25,460,076	5,856,640	-	5,856,640	
1666					-	-	-	-	-	
1667	331	Structures and Improvements			-	-	-	-	-	
1668	P	DGP			-	-	-	-	-	
1669	P	DGU			-	-	-	-	-	
1670	P	CAGW			230,559,151	177,334,835	53,224,316	-	53,224,316	
1671	P	CAGE			15,580,311	15,580,311	-	-	-	
1672	P	CAGW			-	-	-	-	-	
1673	P	CAGE			-	-	-	-	-	
1674				B8	246,139,463	192,915,146	53,224,316	-	53,224,316	
1675					-	-	-	-	-	

January 2015 West Control Area										
AMA										
FERC	BUS	WCA				UNADJUSTED RESULTS		WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1756	341	Structures and Improvements								
1757		P	SG		-	-	-	-	-	
1758		P	DGU		-	-	-	-	-	
1759		P	CAGW		57,411,174	44,157,870	13,253,304	-	13,253,304	
1760		P	CAGE		169,029,928	169,029,928	-	-	-	
1761		P	CAGE		-	-	-	-	-	
1762				B8	226,441,102	213,187,798	13,253,304	-	13,253,304	
1763										
1764	342	Fuel Holders, Producers & Accessories								
1765		P	SG		-	-	-	-	-	
1766		P	DGU		-	-	-	-	-	
1767		P	CAGW		1,622,667	1,248,076	374,591	-	374,591	
1768		P	CAGE		14,246,743	14,246,743	-	-	-	
1769		P	CAGE		-	-	-	-	-	
1770				B8	15,869,410	15,494,819	374,591	-	374,591	
1771										
1772	343	Prime Movers								
1773		P	S		-	-	-	-	-	
1774		P	DGU		-	-	-	-	-	
1775		P	SG		-	-	-	-	-	
1776		P	CAGW		956,029,383	735,331,093	220,698,290	-	220,698,290	
1777		P	CAGE		1,941,953,393	1,941,953,393	-	-	-	
1778		P	CAGE		-	-	-	-	-	
1779				B8	2,897,982,776	2,677,284,486	220,698,290	-	220,698,290	
1780										
1781	344	Generators								
1782		P	S		-	-	-	-	-	
1783		P	DGU		-	-	-	-	-	
1784		P	SG		-	-	-	-	-	
1785		P	CAGW		132,863,755	102,192,309	30,671,446	-	30,671,446	
1786		P	CAGE		338,129,634	338,129,634	-	-	-	
1787		P	CAGE		-	-	-	-	-	
1788				B8	470,993,389	440,321,943	30,671,446	-	30,671,446	
1789										
1790	345	Accessory Electric Plant								
1791		P	SG		-	-	-	-	-	
1792		P	DGU		-	-	-	-	-	
1793		P	CAGW		87,679,698	67,438,940	20,240,758	-	20,240,758	
1794		P	CAGE		237,376,530	237,376,530	-	-	-	
1795		P	CAGE		-	-	-	-	-	
1796				B8	325,056,228	304,815,470	20,240,758	-	20,240,758	
1797										
1798										
1799										
1800	346	Misc. Power Plant Equipment								
1801		P	SG		-	-	-	-	-	
1802		P	DGU		-	-	-	-	-	
1803		P	CAGW		4,028,379	3,098,432	929,947	-	929,947	
1804		P	CAGE		11,073,479	11,073,479	-	-	-	
1805				B8	15,101,858	14,171,911	929,947	-	929,947	
1806										
1807	347	Other Production ARO								
1808		P	S		-	-	-	-	-	
1809					-	-	-	-	-	
1810										
1811	OP	Unclassified Other Prod Plant-Acct 300								
1812		P	S		-	-	-	-	-	
1813		P	SG		-	-	-	-	-	
1814		P	CAGW		-	-	-	-	-	
1815		P	CAGE		-	-	-	-	-	
1816					-	-	-	-	-	
1817										
1818		Total Other Production Plant		B8	3,994,462,583	3,707,644,169	286,818,414	-	286,818,414	
1819										
1820		Summary of Other Production Plant by Factor								
1821		S			74,986	74,986	-	-	-	
1822		DGU			-	-	-	-	-	
1823		SG			-	-	-	-	-	
1824		CAGW			1,242,451,092	955,632,678	286,818,414	-	286,818,414	
1825		CAGE			2,751,936,505	2,751,936,505	-	-	-	
1826		SSGCT			-	-	-	-	-	
1827		Total of Other Production Plant by Factor		B8	3,994,462,583	3,707,644,169	286,818,414	-	286,818,414	
1828										
1829		Experimental Plant								
1830	103	Experimental Plant								
1831		P	DGP		-	-	-	-	-	
1832		Total Experimental Plant			-	-	-	-	-	
1833										
1834		TOTAL PRODUCTION PLANT		B8	11,856,481,068	11,065,609,247	790,871,821	-	790,871,821	

January 2015 West Control Area AMA					UNADJUSTED RESULTS				WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1983	372	Leased Property								
1984		DPW	S		-	-	-	-	-	
1985				B8	-	-	-	-	-	
1986					-	-	-	-	-	
1987	373	Street Lights								
1988		DPW	S		61,416,988	57,192,363	4,224,625	-	4,224,625	
1989				B8	61,416,988	57,192,363	4,224,625	-	4,224,625	
1990					-	-	-	-	-	
1991	DP	Unclassified Dist Plant - Acct 300								
1992		DPW	S		23,514,555	19,427,289	4,087,266	-	4,087,266	
1993					23,514,555	19,427,289	4,087,266	-	4,087,266	
1994					-	-	-	-	-	
1995	DS0	Unclassified Dist Sub Plant - Acct 300								
1996		DPW	S		-	-	-	-	-	
1997					-	-	-	-	-	
1998					-	-	-	-	-	
1999					-	-	-	-	-	
2000	TOTAL DISTRIBUTION PLANT				B8	6,199,474,697	5,754,419,203	445,055,494	-	445,055,494
2001					-	-	-	-	-	
2002	Summary of Distribution Plant by Factor									
2003		S			6,199,474,697	5,754,419,203	445,055,494	-	445,055,494	
2004					-	-	-	-	-	
2005	Total Distribution Plant by Factor				B8	6,199,474,697	5,754,419,203	445,055,494	-	445,055,494
2006	389	Land and Land Rights								
2007		G-SITUS	S		12,750,242	11,651,416	1,098,826	-	1,098,826	
2008		CUST	CN		1,128,506	1,050,443	78,063	-	78,063	
2009		G-DGU	DGU		-	-	-	-	-	
2010		G-SG	SG		-	-	-	-	-	
2011		G-SG	CAGW		-	-	-	-	-	
2012		G-SG	CAGE		1,560	1,560	-	-	-	
2013		PTD	SO		7,516,302	7,001,140	515,163	-	515,163	
2014				B8	21,396,610	19,704,559	1,692,052	-	1,692,052	
2015					-	-	-	-	-	
2016	390	Structures and Improvements								
2017		G-SITUS	S		121,984,930	108,281,284	13,703,646	-	13,703,646	
2018		G-DGP	CAEE		8,922	8,922	-	-	-	
2019		G-DGU	DGU		-	-	-	-	-	
2020		CUST	CN		8,028,157	7,472,821	555,336	-	555,336	
2021		G-SG	SG		-	-	-	-	-	
2022		G-SG	CAGW		3,252,622	2,501,758	750,864	-	750,864	
2023		G-SG	CAGE		4,375,398	4,375,398	-	-	-	
2024		PTD	JBG		19,191	14,786	4,405	-	4,405	
2025		PTD	SO		98,328,409	91,589,043	6,739,366	-	6,739,366	
2026				B8	235,997,629	214,244,012	21,753,617	-	21,753,617	
2027					-	-	-	-	-	
2028	391	Office Furniture & Equipment								
2029		G-SITUS	S		9,711,818	8,696,321	1,015,497	-	1,015,497	
2030		G-DGP	DGP		-	-	-	-	-	
2031		G-DGU	DGU		-	-	-	-	-	
2032		CUST	CN		6,416,401	5,972,556	443,845	-	443,845	
2033		G-SG	SG		-	-	-	-	-	
2034		P	SE		-	-	-	-	-	
2035		PTD	SO		60,994,113	56,813,616	4,180,497	-	4,180,497	
2036		G-SG	CAGW		555,550	427,302	128,248	-	128,248	
2037		G-SG	CAGE		2,937,542	2,937,542	-	-	-	
2038		P	JBG		395,996	305,099	90,896	-	90,896	
2039		P	JBE		1,070	828	242	-	242	
2040		P	CAEE		50,087	50,087	-	-	-	
2041		G-SG	CAGE		-	-	-	-	-	
2042		G-SG	CAGE		-	-	-	-	-	
2043				B8	81,082,576	75,203,350	5,859,226	-	5,859,226	
2044					-	-	-	-	-	
2045	392	Transportation Equipment								
2046		G-SITUS	S		79,112,722	74,012,861	5,099,861	-	5,099,861	
2047		PTD	SO		7,221,567	6,726,606	494,962	-	494,962	
2048		G-SG	SG		-	-	-	-	-	
2049		CUST	CN		-	-	-	-	-	
2050		G-DGU	DGU		-	-	-	-	-	
2051		P	SE		-	-	-	-	-	
2052		G-DGP	DGP		-	-	-	-	-	
2053		G-SG	CAGW		5,271,180	4,054,334	1,216,846	-	1,216,846	
2054		G-SG	CAGE		13,295,919	13,295,919	-	-	-	
2055		P	JBG		1,485,029	1,144,157	340,872	-	340,872	
2056		P	CAEW		-	-	-	-	-	
2057		P	CAEE		429,830	429,830	-	-	-	
2058		G-SG	CAGE		-	-	-	-	-	
2059		G-SG	CAGE		-	-	-	-	-	
2060				B8	106,816,247	99,663,707	7,152,540	-	7,152,540	
2061					-	-	-	-	-	

January 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2204	Summary of General Plant by Factor									
2205	S				587,070,889	541,057,829	46,013,060	-	46,013,060	
2206	JBG				20,647,011	15,907,719	4,739,292	-	4,739,292	
2207	JBE				1,070	828	242	-	242	
2208	SG				138,684	127,720	10,964	-	10,964	
2209	SO				273,748,090	254,985,573	18,762,518	-	18,762,518	
2210	SE				-	-	-	-	-	
2211	CN				19,289,853	17,955,505	1,334,348	-	1,334,348	
2212	DEU				-	-	-	-	-	
2213	CAGW				60,629,074	46,632,922	13,996,152	-	13,996,152	
2214	CAGE				195,646,272	195,646,272	-	-	-	
2215	CAEW				-	-	-	-	-	
2216	CAEE				299,333,980	299,333,980	-	-	-	
2217	SSGCT				-	-	-	-	-	
2218	SSGCH				-	-	-	-	-	
2219	Less Capital Leases									
2220	Total General Plant by Factor									
2221	301	Organization		B8	1,432,672,968	1,348,842,841	83,830,127	-	83,830,127	
2222		I-SITUS	S		-	-	-	-	-	
2223		PTD	SO		-	-	-	-	-	
2224		I-SG	CAGW		-	-	-	-	-	
2225		I-SG	CAGE		-	-	-	-	-	
2226		I-SG	SG		-	-	-	-	-	
2227				B8	-	-	-	-	-	
2228	302	Franchise & Consent								
2229		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-	
2230		I-SG	SG		-	-	-	-	-	
2231		I-SG	CAGW		-	-	-	-	-	
2232		I-SG	CAGE		-	-	-	-	-	
2233		I-SG	CAGW		178,725,803	137,467,156	41,258,647	-	41,258,647	
2234		I-SG	CAGE		14,386,245	14,386,245	-	-	-	
2235		I-DGP	DGP		-	-	-	-	-	
2236		I-DGU	DGU		-	-	-	-	-	
2237				B8	162,030,833	120,772,186	41,258,647	-	41,258,647	
2238										
2239	303	Miscellaneous Intangible Plant								
2240		I-SITUS	S		14,174,864	12,666,816	1,508,049	-	1,508,049	
2241		I-SG	SG		1,581,299	1,456,286	125,013	-	125,013	
2242		PTD	SO		364,213,514	339,250,555	24,962,959	-	24,962,959	
2243		P	SE		-	-	-	-	-	
2244		CUST	CN		132,603,265	123,430,623	9,172,642	-	9,172,642	
2245		I-SG	CAGW		84,259,142	64,808,015	19,451,127	-	19,451,127	
2246		I-SG	CAGE		72,425,922	72,425,922	-	-	-	
2247		P	JBG		1,041,005	802,054	238,951	-	238,951	
2248		P	CAEW		-	-	-	-	-	
2249		P	CAEE		3,687,563	3,687,563	-	-	-	
2250		I-SG	CAGE		-	-	-	-	-	
2251		I-SG	CAGE		-	-	-	-	-	
2252				B8	673,986,575	618,527,834	55,458,741	-	55,458,741	
2253	303	Less Non-Utility Plant								
2254		I-SITUS	S		-	-	-	-	-	
2255				B8	673,986,575	618,527,834	55,458,741	-	55,458,741	
2256	IP	Unclassified Intangible Plant - Acct 300								
2257		I-SITUS	S		-	-	-	-	-	
2258		I-SG	SG		-	-	-	-	-	
2259		I-DGU	DGU		-	-	-	-	-	
2260		PTD	SO		-	-	-	-	-	
2261					-	-	-	-	-	
2262					-	-	-	-	-	
2263	TOTAL INTANGIBLE PLANT									
2264				B8	836,017,407	739,300,019	96,717,388	-	96,717,388	
2265	Summary of Intangible Plant by Factor									
2266	S				(16,906,351)	(18,414,399)	1,508,049	-	1,508,049	
2267	JBG				1,041,005	802,054	238,951	-	238,951	
2268	JBE				-	-	-	-	-	
2269	SG				1,581,299	1,456,286	125,013	-	125,013	
2270	SO				364,213,514	339,250,555	24,962,959	-	24,962,959	
2271	CN				132,603,265	123,430,623	9,172,642	-	9,172,642	
2272	CAGW				262,984,945	202,275,171	60,709,774	-	60,709,774	
2273	CAGE				86,812,167	86,812,167	-	-	-	
2274	CAEW				-	-	-	-	-	
2275	CAEE				3,687,563	3,687,563	-	-	-	
2276	SSGCT				-	-	-	-	-	
2277	SSGCH				-	-	-	-	-	
2278	SE				-	-	-	-	-	
2279	Total Intangible Plant by Factor									
2280	Summary of Unclassified Plant (Account 106)									
2281	DP				23,514,555	19,427,289	4,087,266	-	4,087,266	
2282	DS0				-	-	-	-	-	
2283	GP				5,389,410	5,020,023	369,387	-	369,387	
2284	HP				-	-	-	-	-	
2285	NP				-	-	-	-	-	
2286	OP				-	-	-	-	-	
2287	TP				38,043,524	35,505,674	2,537,850	-	2,537,850	
2288	TS0				-	-	-	-	-	
2289	IP				-	-	-	-	-	
2290	MP				-	-	-	-	-	
2291	SP				12,233,673	11,123,200	1,110,473	-	1,110,473	
2292	Total Unclassified Plant by Factor									
2293					76,181,162	71,076,186	8,104,976	-	8,104,976	
2294	TOTAL ELECTRIC PLANT IN SERVICE									
				B8	25,717,523,658	23,997,108,149	1,720,415,509	-	1,720,415,509	

AMA		BUS		WCA		UNADJUSTED RESULTS				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON	ADJ TOTAL
2357	186W	Weatherization								
2358		DMSC	S		-	-	-	-	-	-
2359		DMSC	CN		-	-	-	-	-	-
2360		DMSC	CNP		-	-	-	-	-	-
2361		DMSC	SG		-	-	-	-	-	-
2362		DMSC	SO		-	-	-	-	-	-
2363				B16						
2364										
2365	Total Weatherization				18,668,203	16,748,017	1,920,186	-		1,920,186
2366										
2367	151	Fuel Stock								
2368		P	DEU		-	-	-	-	-	-
2369		P	SE		-	-	-	-	-	-
2370		P	CAEW		1,788,856	1,382,046	406,810	-		406,810
2371		P	CAEE		161,625,136	161,625,136	-	-		-
2372		P	JBE		28,678,333	22,193,495	6,484,838	-		6,484,838
2373		P	CAEE		-	-	-	-	-	-
2374		P	CAEE		-	-	-	-	-	-
2375	Total Fuel Stock			B13	192,092,326	185,200,677	6,891,648	-		6,891,648
2376										
2377	152	Fuel Stock - Undistributed								
2378		P	SE		-	-	-	-	-	-
2379		P	CAEW		-	-	-	-	-	-
2380		P	CAEE		-	-	-	-	-	-
2381										
2382										
2383	25316	DG&T Working Capital Deposit								
2384		P	SE		-	-	-	-	-	-
2385		P	CAEW		-	-	-	-	-	-
2386		P	CAEE		(2,637,000)	(2,637,000)	-	-	-	-
2387				B13	(2,637,000)	(2,637,000)	-	-	-	-
2388										
2389	25317	DG&T Working Capital Deposit								
2390		P	SE		-	-	-	-	-	-
2391		P	CAEW		-	-	-	-	-	-
2392		P	CAEE		(2,985,811)	(2,985,811)	-	-	-	-
2393				B13	(2,985,811)	(2,985,811)	-	-	-	-
2394										
2395	25319	Provo Working Capital Deposit								
2396		P	SE		-	-	-	-	-	-
2397		P	CAEW		-	-	-	-	-	-
2398		P	CAEE		-	-	-	-	-	-
2399										
2400										
2401		Total Fuel Stock			B13	186,469,515	179,577,866	6,891,648	-	6,891,648
2402	154	Materials and Supplies								
2403		MSS	S		94,413,212	89,948,073	4,465,139	-		4,465,139
2404		MSS	SG		1,078,155	992,919	85,236	-		85,236
2405		MSS	SE		-	-	-	-	-	-
2406		MSS	SO		238,396	222,057	16,340	-		16,340
2407		MSS	SNPPS		-	-	-	-	-	-
2408		MSS	SNPPH		-	-	-	-	-	-
2409		MSS	SNPD		(1,493,657)	(1,399,851)	(93,807)	-		(93,807)
2410		MSS	SNPT		-	-	-	-	-	-
2411		MSS	DGU		-	-	-	-	-	-
2412		MSS	DGP		-	-	-	-	-	-
2413		MSS	JBE		-	-	-	-	-	-
2414		MSS	SNPP		-	-	-	-	-	-
2415		MSS	CAGW		7,075,892	5,442,431	1,633,462	-		1,633,462
2416		MSS	CAGE		113,650,741	113,650,741	-	-		-
2417		MSS	JBG		5,324,940	4,102,659	1,222,281	-		1,222,281
2418		MSS	CAEW		-	-	-	-	-	-
2419		MSS	CAEE		5,507,019	5,507,019	-	-	-	-
2420		MSS	CAGE		-	-	-	-	-	-
2421	Total Materials and Supplies			B13	225,794,697	218,466,047	7,328,650	-		7,328,650
2422										
2423	163	Stores Expense Undistributed								
2424		MSS	SO		-	-	-	-	-	-
2425										
2426				B13	-	-	-	-	-	-
2427										
2428	25318	Provo Working Capital Deposit								
2429		MSS	SNPPS		-	-	-	-	-	-
2430		MSS	CAGW		-	-	-	-	-	-
2431		MSS	CAGE		(273,000)	(273,000)	-	-	-	-
2432				B13	(273,000)	(273,000)	-	-	-	-
2433										
2434		Total Materials & Supplies		B13	225,521,697	218,193,047	7,328,650	-		7,328,650
2435										

January 2015 West Control Area										
AMA	FERC	BUS	WCA		UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2436	165	Prepayments								
2437		DMSC	S		10,120,884	10,120,884	-	-	-	
2438		GP	GPS		9,950,210	9,268,229	681,981	-	681,981	
2439		PT	SG		1,263,377	1,163,498	99,879	-	99,879	
2440		PT	CAGW		983,688	756,605	227,083	-	227,083	
2441		PT	CAGE		1,600,661	1,600,661	-	-	-	
2442		P	CAEW		4,055	3,133	922	-	922	
2443		P	CAEE		7,866,604	7,866,604	-	-	-	
2444		P	SE		-	-	-	-	-	
2445		PTD	SO		19,941,226	18,574,467	1,366,759	-	1,366,759	
2446		Total Prepayments		B15	51,730,706	49,354,082	2,376,624	-	2,376,624	
2447										
2448	182M	Misc Regulatory Assets								
2449		P	S		220,037,031	217,502,785	2,534,246	-	2,534,246	
2450		DEFSG	SG		-	-	-	-	-	
2451		P	CAGE		-	-	-	-	-	
2452		P	CAGE		5,127,382	5,127,382	-	-	-	
2453		P	CAGW		-	-	-	-	-	
2454		DEFSG	JBG		-	-	-	-	-	
2455		P	SE		10,608,209	9,805,189	803,019	-	803,019	
2456		P	CAEW		-	-	-	-	-	
2457		P	CAEE		79,966,401	79,966,401	-	-	-	
2458		T	SO		19,473,453	18,138,755	1,334,698	-	1,334,698	
2459				B11	335,212,476	330,540,513	4,671,963	-	4,671,963	
2460										
2461	186M	Misc Deferred Debits								
2462		LABOR	S		12,548,097	12,548,097	-	-	-	
2463		P	CAEW		-	-	-	-	-	
2464		P	CAEE		-	-	-	-	-	
2465		P	SG		15,002,559	13,816,498	1,186,061	-	1,186,061	
2466		LABOR	SO		1,250	1,164	86	-	86	
2467		P	SE		-	-	-	-	-	
2468		P	CAGW		25,748,760	19,804,688	5,944,072	-	5,944,072	
2469		DEFSG	CAGE		47,354,332	47,354,332	-	-	-	
2470		P	CAEW		-	-	-	-	-	
2471		P	CAEE		8,585,359	8,585,359	-	-	-	
2472		P	JBE		-	-	-	-	-	
2473		GP	EXCTAX		-	-	-	-	-	
2474		Total Misc. Deferred Debits		B11	109,240,358	102,110,139	7,130,219	-	7,130,219	
2475										
2476		Working Capital								
2477	CWC	Cash Working Capital								
2478		CWC	S		-	-	-	-	-	
2479		CWC	SO		-	-	-	-	-	
2480		CWC	SE		-	-	-	-	-	
2481				B14	-	-	-	-	-	
2482										
2483	OWC	Other Work. Cap.								
2484	131	Cash	GP	SNP	-	-	-	-	-	
2485	135	Working Funds	GP	SG	-	-	-	-	-	
2486	141	Other A/R	GP	SO	-	-	-	-	-	
2487	143	Other A/R	PTD	SE	39,819,310	37,090,121	2,729,190	-	2,729,190	
2488	232	A/P	PTD	SO	(0)	(0)	(0)	-	(0)	
2489	232	A/P	P	SO	(6,824,976)	(6,357,196)	(467,779)	-	(467,779)	
2490	232	A/P	P	CAEE	(1,909,202)	(1,909,202)	-	-	-	
2491	232	A/P	T	CAGE	(82,005)	(82,005)	-	-	-	
2492	232	A/P	P	S	(169,635)	(169,635)	-	-	-	
2493	2533	Other Misc. Dt. Crd	P	S	(5,936,413)	(5,936,413)	-	-	-	
2494	2533	Other Misc. Dt. Crd	P	CAEW	-	-	-	-	-	
2495	2533	Other Misc. Dt. Crd	P	CAEE	(18,446,776)	(18,446,776)	-	-	-	
2496	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-	
2497	230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-	
2498	230	Asset Retir. Oblig.	P	CAEE	-	-	-	-	-	
2499	230	Asset Retir. Oblig.	P	S	(8,284,925)	(8,284,925)	-	-	-	
2500	254105	ARO Reg Liability	P	S	-	-	-	-	-	
2501	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2502	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-	
2503	254105	ARO Reg Liability	P	CAEE	19,803	19,803	-	-	-	
2504	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	
2505				B14	(1,834,621)	(4,096,031)	2,261,410	-	2,261,410	
2506										
2507		Total Working Capital			(1,834,621)	(4,096,031)	2,261,410	-	2,261,410	

January 2015 to West Control Area									
AMA	FERC	BUS	WCA	UNADJUSTED RESULTS					
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON
								ADJUSTMENT	ADJ TOTAL
2579	190	Accumulated	Deferred Income Taxes						
2580		P	S			39,046,903	38,876,842	170,061	170,061
2581		CUST	CN			-	-	-	-
2582		LABOR	SO			30,291,448	28,215,291	2,076,156	2,076,156
2583		P	IBT			-	-	-	-
2584		CUST	BADDEBT			3,104,294	2,733,771	370,523	370,523
2585		P	TROJD			2,119,554	1,631,559	487,995	487,995
2586		P	SG			7,456,209	6,866,742	589,468	589,468
2587		P	SE			796,958	736,630	60,328	60,328
2588		PTD	SNP			-	-	-	-
2589		P	CAGW			191,373	147,195	44,178	44,178
2590		P	CAGE			37,861,220	37,861,220	-	-
2591		P	CAEW			-	-	-	-
2592		P	CAEE			43,223,228	43,223,228	-	-
2593		DPW	JBE			1,699,031	1,314,840	384,190	384,190
2594		DPW	SNPD			1,030,627	965,900	64,727	64,727
2595									
2596		Total Accum	Deferred Income Taxes		B19	166,820,845	162,573,218	4,247,627	4,247,627
2597									
2598	281	Accumulated	Deferred Income Taxes						
2599		P	S			-	-	-	-
2600		PT	SG			(252,151,842)	(232,217,405)	(19,934,437)	(19,934,437)
2601		PT	CAGW			-	-	-	-
2602		PT	CAGE			-	-	-	-
2603		T	SNPT			-	-	-	-
2604					B19	(252,151,842)	(232,217,405)	(19,934,437)	(19,934,437)
2605									
2606	282	Accumulated	Deferred Income Taxes						
2607		GP	S			1,030,022	1,030,022	-	-
2608		ACCMDIT	CIAC			-	-	-	-
2609		ACCMDIT	DITBAL			(3,927,377,218)	(3,689,633,916)	(237,743,302)	(237,743,302)
2610		GP	JBE			-	-	-	-
2611		LABOR	SO			(1,141,484)	(1,063,229)	(78,235)	(78,235)
2612		PTD	SNPD			-	-	-	-
2613		P	SNP			-	-	-	-
2614		P	CAGW			-	-	-	-
2615		P	CAGE			(3,199,339)	(3,199,339)	-	-
2616		P	SE			-	-	-	-
2617		P	CAEE			(4,926,723)	(4,926,723)	-	-
2618		P	CN			-	-	-	-
2619		P	JBG			-	-	-	-
2620		P	SG			-	-	-	-
2621					B19	(3,935,614,722)	(3,697,793,184)	(237,821,537)	(237,821,537)
2622									
2623	283	Accumulated	Deferred Income Taxes						
2624		GP	S			(89,997,969)	(89,274,240)	(723,728)	(723,728)
2625		P	SG			(412,348)	(379,749)	(32,599)	(32,599)
2626		P	SE			-	-	-	-
2627		LABOR	SO			(25,292,116)	(23,558,611)	(1,733,505)	(1,733,505)
2628		GP	GPS			(8,301,728)	(7,732,733)	(568,995)	(568,995)
2629		PTD	SNP			(2,697,885)	(2,530,057)	(167,828)	(167,828)
2630		P	TROJD			-	-	-	-
2631		PTD	SGCT			-	-	-	-
2632		P	CAGW			(2,491,838)	(1,916,600)	(575,238)	(575,238)
2633		P	CAGE			(1,094,291)	(1,094,291)	-	-
2634		P	CAEW			-	-	-	-
2635		P	CAEE			(41,149,659)	(41,149,659)	-	-
2636		P	JBE			-	-	-	-
2637		P	SGCT			-	-	-	-
2638									
2639					B19	(171,437,833)	(167,635,940)	(3,801,894)	(3,801,894)
2640									
2641		TOTAL ACCUM DEF INCOME TAX			B19	(4,192,383,562)	(3,935,073,312)	(257,310,241)	(257,310,241)
2642	255	Accumulated	Investment Tax Credit						
2643		PTD	S			-	-	-	-
2644		PTD	ITC84			-	-	-	-
2645		PTD	ITC85			-	-	-	-
2646		PTD	ITC86			(226,087)	(196,411)	(29,676)	(29,676)
2647		PTD	ITC88			(71,637)	(60,920)	(10,717)	(10,717)
2648		PTD	ITC89			(187,323)	(158,721)	(28,602)	(28,602)
2649		PTD	ITC90			(169,628)	(162,990)	(6,638)	(6,638)
2650		PTD	SG			(268,184)	(246,982)	(21,202)	(21,202)
2651		Total Accumulated	ITC		B19	(922,859)	(826,024)	(96,835)	(96,835)
2652									
2653		TOTAL RATE BASE DEDUCTIONS				(4,305,597,003)	(4,043,919,297)	(261,677,706)	(261,677,706)
2654									
2655									
2656									

January 2015 West Control Area										
AMA										
FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2799	108GP	General Plant Accumulated Depr								
2800		G-SITUS	S		(202,094,689)	(180,721,554)	(21,373,135)	-	(21,373,135)	
2801		G-DGP	DGP		-	-	-	-	-	
2802		G-DGU	DGU		-	-	-	-	-	
2803		G-SG	SG		-	-	-	-	-	
2804		CUST	CN		(6,839,146)	(6,366,058)	(473,088)	-	(473,088)	
2805		PTD	SO		(93,301,815)	(86,906,968)	(6,394,846)	-	(6,394,846)	
2806		P	SE		-	-	-	-	-	
2807		G-SG	CAGW		(20,377,596)	(15,673,452)	(4,704,145)	-	(4,704,145)	
2808		G-SG	CAGE		(60,133,980)	(60,133,980)	-	-	-	
2809		P	JBG		(6,046,084)	(4,658,272)	(1,387,811)	-	(1,387,811)	
2810		P	CAEW		-	-	-	-	-	
2811		P	CAEE		(411,483)	(411,483)	-	-	-	
2812		G-SG	CAGE		-	-	-	-	-	
2813		G-SG	CAGE		-	-	-	-	-	
2814				B17	(389,204,792)	(354,871,767)	(34,333,026)	-	(34,333,026)	
2815										
2816										
2817	108MP	Mining Plant Accumulated Depr.								
2818		P	S		-	-	-	-	-	
2819		P	CAEW		-	-	-	-	-	
2820		P	CAEE		(190,497,183)	(190,497,183)	-	-	-	
2821		P	JBE		-	-	-	-	-	
2822				B17	(190,497,183)	(190,497,183)	-	-	-	
2823	108MP	Less Centralia Situs Depreciation								
2824		P	S		-	-	-	-	-	
2825				B17	(190,497,183)	(190,497,183)	-	-	-	
2826										
2827	1081390	Accum Depr - Capital Lease								
2828		PTD	SO		-	-	-	-	-	
2829					-	-	-	-	-	
2830					-	-	-	-	-	
2831		Remove Capital Leases								
2832					-	-	-	-	-	
2833					-	-	-	-	-	
2834	1081399	Accum Depr - Capital Lease								
2835		P	S		-	-	-	-	-	
2836		P	SE		-	-	-	-	-	
2837					-	-	-	-	-	
2838					-	-	-	-	-	
2839		Remove Capital Leases								
2840					-	-	-	-	-	
2841					-	-	-	-	-	
2842					-	-	-	-	-	
2843		TOTAL GENERAL PLANT ACCUM DEPR								
2844				B17	(579,701,975)	(545,368,949)	(34,333,026)	-	(34,333,026)	
2845										
2846										
2847		Summary of General Depreciation by Factor								
2848		S			(202,094,689)	(180,721,554)	(21,373,135)	-	(21,373,135)	
2849		DGP			-	-	-	-	-	
2850		DGU			-	-	-	-	-	
2851		SE			-	-	-	-	-	
2852		SO			(93,301,815)	(86,906,968)	(6,394,846)	-	(6,394,846)	
2853		CN			(6,839,146)	(6,366,058)	(473,088)	-	(473,088)	
2854		SG			-	-	-	-	-	
2855		DEU			-	-	-	-	-	
2856		CAGW			(20,377,596)	(15,673,452)	(4,704,145)	-	(4,704,145)	
2857		CAGE			(60,133,980)	(60,133,980)	-	-	-	
2858		CAEW			-	-	-	-	-	
2859		CAEE			(190,908,665)	(190,908,665)	-	-	-	
2860		SSGCT			-	-	-	-	-	
2861		JBG			(6,046,084)	(4,658,272)	(1,387,811)	-	(1,387,811)	
2862		Remove Capital Leases								
2863		Total General Depreciation by Factor								
2864				B17	(579,701,975)	(545,368,949)	(34,333,026)	-	(34,333,026)	
2865										
2866		TOTAL ACCUM DEPR - PLANT IN SERV								
2867				B17	(8,366,351,282)	(7,706,663,939)	(659,687,344)	-	(659,687,344)	
2868	111SP	Accum Prov for Amort-Steam								
2869		P	CAGW		-	-	-	-	-	
2870		P	CAGW		-	-	-	-	-	
2871		P	CAGE		-	-	-	-	-	
2872		P	SG		-	-	-	-	-	
2873					-	-	-	-	-	
2874					-	-	-	-	-	

January 2015 West Control Area											
AMA											
FERC	BUS	WCA			UNADJUSTED RESULTS		WASHINGTON		WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2875	111GP	Accum Prov for Amort-General									
2876		G-SITUS	S		(11,067,923)	(9,708,708)	(1,359,215)	-	(1,359,215)		
2877		CUST	CN		-	-	-	-	-		
2878		I-SG	SG		-	-	-	-	-		
2879		PTD	SO		(5,408,215)	(5,037,539)	(370,676)	-	(370,676)		
2880		I-SG	CAGW		(123,243)	(94,793)	(28,451)	-	(28,451)		
2881		I-SG	CAGE		-	-	-	-	-		
2882		P	CAEW		-	-	-	-	-		
2883		P	CAEE		-	-	-	-	-		
2884		P	SE		-	-	-	-	-		
2885				B18	(16,599,381)	(14,841,040)	(1,758,341)	-	(1,758,341)		
2886											
2887											
2888	111HP	Accum Prov for Amort-Hydro									
2889		P	DGP		-	-	-	-	-		
2890		P	DGU		-	-	-	-	-		
2891		P	SG		-	-	-	-	-		
2892		P	CAGW		(1,182,196)	(909,287)	(272,909)	-	(272,909)		
2893		P	CAGE		-	-	-	-	-		
2894		P	CAGE		-	-	-	-	-		
2895				B18	(1,182,196)	(909,287)	(272,909)	-	(272,909)		
2896											
2897											
2898	111IP	Accum Prov for Amort-Intangible Plant									
2899		I-SITUS	S		12,782,776	12,782,776	-	-	-		
2900		I-DGP	DGP		-	-	-	-	-		
2901		I-DGU	DGU		-	-	-	-	-		
2902		P	CAEW		-	-	-	-	-		
2903		P	CAEE		(2,548,423)	(2,548,423)	-	-	-		
2904		P	SE		-	-	-	-	-		
2905		I-SG	SG		(13,159,635)	(12,119,270)	(1,040,365)	-	(1,040,365)		
2906		I-SG	CAGW		-	-	-	-	-		
2907		I-SG	CAGE		-	-	-	-	-		
2908		CUST	CN		(112,966,660)	(105,152,352)	(7,814,308)	-	(7,814,308)		
2909		P	CAGE		-	-	-	-	-		
2910		P	CAGE		-	-	-	-	-		
2911		I-SG	CAGW		(91,852,901)	(70,648,764)	(21,204,137)	-	(21,204,137)		
2912		I-SG	CAGE		(25,399,073)	(25,399,073)	-	-	-		
2913		PTD	JBG		(186,441)	(143,645)	(42,795)	-	(42,795)		
2914		PTD	SO		(291,754,847)	(271,758,157)	(19,996,689)	-	(19,996,689)		
2915				B18	(525,085,203)	(474,986,908)	(50,098,294)	-	(50,098,294)		
2916	111IP	Less Non-Utility Plant									
2917		NUTIL	OTH		-	-	-	-	-		
2918				B18	(525,085,203)	(474,986,908)	(50,098,294)	-	(50,098,294)		
2919											
2920	111390	Accum Amtr - Capital Lease									
2921		G-SITUS	S		396,357	396,357	-	-	-		
2922		G-SITUS	SG		910,304	838,338	71,966	-	71,966		
2923		P	CAGE		-	-	-	-	-		
2924		PTD	CAGW		-	-	-	-	-		
2925		PTD	SO		8,673,284	8,078,823	594,461	-	594,461		
2926					9,979,946	9,313,518	666,427	-	666,427		
2927											
2928		Remove Capital Lease Amtr			(9,979,946)	(9,313,518)	(666,427)	-	(666,427)		
2929											
2930				B18	(542,866,780)	(490,737,235)	(52,129,544)	-	(52,129,544)		
2931	AMA										
2932											
2933											
2934											
2935		Summary of Amortization by Factor									
2936		S			2,111,210	3,470,426	(1,359,215)	-	(1,359,215)		
2937		DGP			-	-	-	-	-		
2938		DGU			-	-	-	-	-		
2939		SE			-	-	-	-	-		
2940		SO			(288,489,777)	(268,716,874)	(19,772,903)	-	(19,772,903)		
2941		CN			(112,966,660)	(105,152,352)	(7,814,308)	-	(7,814,308)		
2942		SSGCT			-	-	-	-	-		
2943		JBG			(186,441)	(143,645)	(42,795)	-	(42,795)		
2944		CAGW			(93,158,340)	(71,652,844)	(21,505,496)	-	(21,505,496)		
2945		CAGE			(25,399,073)	(25,399,073)	-	-	-		
2946		CAEW			-	-	-	-	-		
2947		CAEE			(2,548,423)	(2,548,423)	-	-	-		
2948		SG			(12,249,331)	(11,280,932)	(968,399)	-	(968,399)		
2949		Less Capital Lease			(9,979,946)	(9,313,518)	(666,427)	-	(666,427)		
2950		Total Provision For Amortization by Factor		B18	(542,866,780)	(490,737,235)	(52,129,544)	-	(52,129,544)		



Washington Jurisdiction
RESULTS OF OPERATIONS

February 2015

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	FEBRUARY 2015
FILE:	WA JAM February 2015
PREPARED BY:	Revenue Requirement Department
DATE:	June 29, 2015
TIME:	10:38:04 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

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

The overall rate of return above has been rounded to two decimals.

The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

February 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	346,121,056	321,215,608	24,905,449	0	24,905,449
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	3,301,905	2,748,232	553,673	0	553,673
5	Other Operating Revenues	2.4	11,435,167	10,683,005	752,162	0	752,162
6	Total Operating Revenues	2.4	360,858,129	334,646,845	26,211,284	0	26,211,284
7							
8	Operating Expenses:						
9	Steam Production	2.6	40,997,028	36,268,737	4,728,291	0	4,728,291
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	2,784,336	2,283,212	501,124	0	501,124
12	Other Power Supply	2.10	25,108,462	20,490,471	4,617,991	0	4,617,991
13	Transmission	2.12	13,501,503	11,206,769	2,294,734	0	2,294,734
14	Distribution	2.13	15,570,077	14,794,838	775,239	0	775,239
15	Customer Accounts	2.14	6,322,536	5,941,406	381,130	0	381,130
16	Customer Service	2.14	10,546,517	9,572,921	973,596	0	973,596
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	10,747,067	9,939,906	807,161	0	807,161
19							
20	Total O & M Expenses	2.16	125,577,526	110,498,260	15,079,266	0	15,079,266
21							
22	Depreciation	2.18	56,185,550	52,465,429	3,720,122	0	3,720,122
23	Amortization Expense	2.19	3,865,299	3,450,092	406,207	0	406,207
24	Taxes Other Than Income	2.19	14,766,084	13,006,346	1,759,738	0	1,759,738
25	Income Taxes - Federal	2.22	45,003,542	43,732,230	1,271,311	0	1,271,311
26	Income Taxes - State	2.22	5,942,484	5,942,484	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	(396,367)	(396,367)	0	0	0
29	Misc Revenue & Expense	2.6	2	2	0	0	0
30							
31	Total Operating Expenses	2.22	250,944,119	228,707,475	22,236,644	0	22,236,644
32							
33	Operating Revenue for Return		109,914,009	105,939,370	3,974,639	0	3,974,639
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,760,019,403	24,033,416,799	1,726,602,604	0	1,726,602,604
37	Plant Held for Future Use	2.33	54,727,642	54,256,776	470,866	0	470,866
38	Misc Deferred Debits	2.35	441,472,697	429,863,482	11,609,215	0	11,609,215
39	Elec Plant Acq Adj	2.33	35,445,091	35,445,091	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	45,944,591	43,852,819	2,091,773	0	2,091,773
42	Fuel Stock	2.34	186,002,412	179,283,780	6,718,632	0	6,718,632
43	Material & Supplies	2.34	227,828,831	220,481,347	7,347,483	0	7,347,483
44	Working Capital	2.35	(11,537,208)	(13,787,601)	2,250,394	0	2,250,394
45	Weatherization Loans	2.34	19,222,806	17,302,831	1,919,976	0	1,919,976
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,759,126,265	25,000,115,324	1,759,010,941	0	1,759,010,941
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,424,689,816)	(7,761,319,933)	(663,369,883)	0	(663,369,883)
52	Accum Prov For Amort	2.41	(545,773,453)	(493,241,473)	(52,531,980)	0	(52,531,980)
53	Accum Def Income Taxes	2.37	(4,193,082,304)	(3,935,851,000)	(257,231,304)	0	(257,231,304)
54	Unamortized ITC	2.37	(891,556)	(798,709)	(92,847)	0	(92,847)
55	Customer Adv for Const	2.36	(27,830,965)	(27,856,454)	25,489	0	25,489
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(82,531,805)	(78,349,120)	(4,182,686)	0	(4,182,686)
58							
59	Total Rate Base Deductions		(13,274,799,899)	(12,297,416,688)	(977,383,211)	0	(977,383,211)
60							
61	Total Rate Base		13,484,326,366	12,702,698,636	781,627,730	0	781,627,730
62							
63							
64							
65							
66							
67							
68							
69							

February 2015 West Central Area										
AMA	FERC	BUS	WCA	UNADJUSTED RESULTS						
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON
										ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72		0	S			128,400,950	117,195,481	11,205,469	-	11,205,469
73										
74					B1	128,400,950	117,195,481	11,205,469	-	11,205,469
75										
76	442	Commercial & Industrial Sales								
77		0	S			214,825,548	201,219,008	13,606,540	-	13,606,540
78		P	SE			-	-	-	-	-
79		PT	SG			-	-	-	-	-
80										
81										
82					B1	214,825,548	201,219,008	13,606,540	-	13,606,540
83										
84	444	Public Street & Highway Lighting								
85		0	S			1,682,744	1,589,304	93,441	-	93,441
86		0	SO			-	-	-	-	-
87					B1	1,682,744	1,589,304	93,441	-	93,441
88										
89	445	Other Sales to Public Authority								
90		0	S			1,211,814	1,211,814	-	-	-
91										
92					B1	1,211,814	1,211,814	-	-	-
93										
94	448	Interdepartmental								
95		DPW	S			-	-	-	-	-
96		GP	SO			-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	Total Sales to Ultimate Customers					346,121,056	321,215,608	24,905,449	-	24,905,449
100										
101										
102										
103	447	Sales for Resale-Non NPC								
104		P	S			903,483	903,483	-	-	-
105			SG			-	-	-	-	-
106			CAGW			-	-	-	-	-
107						903,483	903,483	-	-	-
108										
109	447NPC	Sales for Resale-NPC								
110		P	SG			-	-	-	-	-
111		P	SE			-	-	-	-	-
112		P	DGP			-	-	-	-	-
113		P	CAGW			2,398,423	1,844,749	553,673	-	553,673
114		P	CAGE			-	-	-	-	-
115		P	CAEW			-	-	-	-	-
116		P	CAEE			-	-	-	-	-
117					B1	2,398,423	1,844,749	553,673	-	553,673
118										
119		Total Sales for Resale				3,301,905	2,748,232	553,673	-	553,673
120										
121	449	Provision for Rate Refund								
122		P	S			-	-	-	-	-
123		P	SG			-	-	-	-	-
124										
125										
126						-	-	-	-	-
127										
128	Total Sales from Electricity					349,422,962	323,963,840	25,459,122	-	25,459,122
129	450	Forfeited Discounts & Interest								
130		CUST	S			921,632	850,266	71,366	-	71,366
131		CUST	SO			-	-	-	-	-
132					B1	921,632	850,266	71,366	-	71,366
133										
134	451	Misc Electric Revenue								
135		CUST	S			429,752	410,058	19,694	-	19,694
136		GP	SG			-	-	-	-	-
137		GP	SO			80	75	5	-	5
138					B1	429,832	410,133	19,699	-	19,699
139										
140	453	Water Sales								
141		P	CAGW			-	-	-	-	-
142		P	CAGE			-	-	-	-	-
143		P	JBG			-	-	-	-	-
144		P	SG			-	-	-	-	-
145					B1	-	-	-	-	-
146										
147	454	Rent of Electric Property								
148		DPW	S			738,919	665,345	73,574	-	73,574
149		T	CAGW			20,311	15,622	4,689	-	4,689
150		T	CAGE			306,228	306,228	-	-	-
151		T	JBG			-	-	-	-	-
152		T	SG			112,628	103,724	8,904	-	8,904
153		GP	SO			325,864	303,529	22,334	-	22,334
154					B1	1,503,950	1,394,448	109,502	-	109,502
155										
156										

February 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
239	500	Operation Supervision & Engineering								
240		P	SG		-	-	-	-	-	
241		P	CAGW		3,021	2,324	697	-	697	
242		P	CAGE		255,941	255,941	-	-	-	
243		P	JBG		1,108,477	854,039	254,439	-	254,439	
244		P	CAGE		-	-	-	-	-	
245				B2	1,367,440	1,112,304	255,136	-	255,136	
246										
247	501	Fuel Related								
248		P	SE		17,072	15,780	1,292	-	1,292	
249		P	SE		-	-	-	-	-	
250		P	SE		-	-	-	-	-	
251		P	CAGW		258,832	199,081	59,751	-	59,751	
252		P	CAGE		-	-	-	-	-	
253		P	CAEW		-	-	-	-	-	
254		P	CAEE		1,359,677	1,359,677	-	-	-	
255		P	JBEE		47,200	36,527	10,673	-	10,673	
256		P	CAEE		-	-	-	-	-	
257		P	JBG		-	-	-	-	-	
258				B2	1,682,780	1,611,064	71,716	-	71,716	
259										
260	501NPC	Fuel Related								
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			SE		-	-	-	-	-	
264			CAGW		-	-	-	-	-	
265			CAGE		-	-	-	-	-	
266			CAEW		15,711,953	12,138,839	3,573,114	-	3,573,114	
267			CAEE		-	-	-	-	-	
268			JBEE		-	-	-	-	-	
269			CAEE		-	-	-	-	-	
270			JBG		-	-	-	-	-	
271				B2	15,711,953	12,138,839	3,573,114	-	3,573,114	
272										
273		Total Fuel Related			17,394,733	13,749,903	3,644,830	-	3,644,830	
274										
275	502	Steam Expenses								
276		P	SG		-	-	-	-	-	
277		P	CAGW		90,821	69,855	20,966	-	20,966	
278		P	CAGE		4,669,402	4,669,402	-	-	-	
279		P	JBG		1,242,719	957,467	285,252	-	285,252	
280		P	CAGE		-	-	-	-	-	
281				B2	6,002,942	5,696,723	306,218	-	306,218	
282										
283	503	Steam From Other Sources								
284		P	SE		-	-	-	-	-	
285		P	CAEW		-	-	-	-	-	
286		P	CAEE		-	-	-	-	-	
287				B2	-	-	-	-	-	
288										
289	503NPC	Steam From Other Sources-NPC								
290			SE		-	-	-	-	-	
291			CAEW		-	-	-	-	-	
292			CAEE		-	-	-	-	-	
293				B2	-	-	-	-	-	
294										
295	505	Electric Expenses								
296		P	SG		-	-	-	-	-	
297		P	CAGW		4,521	3,477	1,044	-	1,044	
298		P	CAGE		293,199	293,199	-	-	-	
299		P	JBG		-	-	-	-	-	
300		P	CAGE		-	-	-	-	-	
301				B2	297,720	296,676	1,044	-	1,044	
302										
303	506	Misc. Steam Expense								
304		P	SG		-	-	-	-	-	
305		P	SE		-	-	-	-	-	
306		P	CAGW		318,878	245,266	73,613	-	73,613	
307		P	CAGE		3,700,188	3,700,188	-	-	-	
308		P	JBG		(1,837,483)	(1,415,709)	(421,774)	-	(421,774)	
309		P	CAGE		-	-	-	-	-	
310				B2	2,181,583	2,529,744	(348,161)	-	(348,161)	

February 2015 West Control Area										
AMA						UNADJUSTED RESULTS				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
311										
312	507	Rents								
313		P	SG		-	-	-	-	-	
314		P	CAGW		4,710	3,623	1,087	-	1,087	
315		P	CAGE		(540)	(540)	-	-	-	
316		P	JBG		19,444	14,981	4,463	-	4,463	
317		P	CAGE		-	-	-	-	-	
318				B2	23,615	18,064	5,551	-	5,551	
319										
320	510	Maint Supervision & Engineering								
321		P	SG		-	-	-	-	-	
322		P	CAGW		20,956	16,118	4,838	-	4,838	
323		P	CAGE		722,354	722,354	-	-	-	
324		P	JBG		83,480	64,318	19,162	-	19,162	
325		P	CAGE		-	-	-	-	-	
326				B2	826,789	802,789	23,999	-	23,999	
327										
328										
329										
330	511	Maintenance of Structures								
331		P	SG		-	-	-	-	-	
332		P	CAGW		37,355	28,732	8,623	-	8,623	
333		P	CAGE		1,362,029	1,362,029	-	-	-	
334		P	JBG		889,712	685,488	204,223	-	204,223	
335		P	CAGE		-	-	-	-	-	
336				B2	2,289,096	2,076,249	212,847	-	212,847	
337										
338	512	Maintenance of Boiler Plant								
339		P	SG		-	-	-	-	-	
340		P	CAGW		160,065	123,114	36,951	-	36,951	
341		P	CAGE		5,432,842	5,432,842	-	-	-	
342		P	JBG		1,750,559	1,348,737	401,821	-	401,821	
343		P	CAGE		-	-	-	-	-	
344				B2	7,343,466	6,904,694	438,772	-	438,772	
345										
346	513	Maintenance of Electric Plant								
347		P	SG		-	-	-	-	-	
348		P	CAGW		(20,510)	(15,775)	(4,735)	-	(4,735)	
349		P	CAGE		1,758,098	1,758,098	-	-	-	
350		P	JBG		666,459	513,480	152,978	-	152,978	
351		P	CAGE		-	-	-	-	-	
352				B2	2,404,046	2,255,803	148,243	-	148,243	
353										
354	514	Maintenance of Misc. Steam Plant								
355		P	SG		-	-	-	-	-	
356		P	CAGW		23,534	18,101	5,433	-	5,433	
357		P	CAGE		692,291	692,291	-	-	-	
358		P	JBG		149,774	115,395	34,379	-	34,379	
359		P	CAGE		-	-	-	-	-	
360				B2	865,598	825,787	39,812	-	39,812	
361										
362	Total Steam Power Generation				B2	40,997,028	36,268,737	4,728,291	-	4,728,291

February 2015 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
A MA	F ERC		BUS	WCA						
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
363	517	Operation Super & Engineering								
364		P	SG		-	-	-	-	-	
365					-	-	-	-	-	
366										
367	518	Nuclear Fuel Expense								
368		P	SE		-	-	-	-	-	
369										
370					-	-	-	-	-	
371										
372	519	Coolants and Water								
373		P	SG		-	-	-	-	-	
374					-	-	-	-	-	
375										
376	520	Steam Expenses								
377		P	SG		-	-	-	-	-	
378					-	-	-	-	-	
379										
380										
381										
382	523	Electric Expenses								
383		P	SG		-	-	-	-	-	
384					-	-	-	-	-	
385										
386	524	Misc. Nuclear Expenses								
387		P	SG		-	-	-	-	-	
388					-	-	-	-	-	
389										
390	528	Maintenance Super & Engineering								
391		P	SG		-	-	-	-	-	
392					-	-	-	-	-	
393										
394	529	Maintenance of Structures								
395		P	SG		-	-	-	-	-	
396					-	-	-	-	-	
397										
398	530	Maintenance of Reactor Plant								
399		P	SG		-	-	-	-	-	
400					-	-	-	-	-	
401										
402	531	Maintenance of Electric Plant								
403		P	SG		-	-	-	-	-	
404					-	-	-	-	-	
405										
406	532	Maintenance of Misc Nuclear								
407		P	SG		-	-	-	-	-	
408					-	-	-	-	-	
409										
410		Total Nuclear Power Generation			-	-	-	-	-	
411										

February 2015 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	
ACCT			FUNC	FACTOR					ADJUSTMENT	ADJ TOTAL
412	535	Operation Super & Engineering								
413		P		DGP		-	-	-	-	-
414		P		CN		-	-	-	-	-
415		P		SG		-	-	-	-	-
416		P		CAGW		387,013	297,671	89,342	-	89,342
417		P		CAGE		(52,270)	(52,270)	-	-	-
418					B2	334,743	245,401	89,342	-	89,342
419										
420	536	Water For Power								
421		P		DGP		-	-	-	-	-
422		P		CAGW		-	-	-	-	-
423		P		CAGE		-	-	-	-	-
424		P		CAGW		6,787	5,220	1,567	-	1,567
425		P		CAGE		-	-	-	-	-
426					B2	6,787	5,220	1,567	-	1,567
427										
428	537	Hydraulic Expenses								
429		P		DGP		-	-	-	-	-
430		P		CAGW		-	-	-	-	-
431		P		CAGE		-	-	-	-	-
432		P		CAGW		297,060	228,484	68,576	-	68,576
433		P		CAGE		11,023	11,023	-	-	-
434					B2	308,084	239,508	68,576	-	68,576
435										
436	538	Electric Expenses								
437		P		DGP		-	-	-	-	-
438		P		CAGW		-	-	-	-	-
439		P		CAGE		-	-	-	-	-
440		P		CAGW		-	-	-	-	-
441		P		CAGE		-	-	-	-	-
442					B2	-	-	-	-	-
443										
444	539	Misc. Hydro Expenses								
445		P		DGP		-	-	-	-	-
446		P		CAGW		-	-	-	-	-
447		P		CAGE		-	-	-	-	-
448		P		CAGW		927,612	713,474	214,138	-	214,138
449		P		CAGE		551,572	551,572	-	-	-
450					B2	1,479,184	1,265,046	214,138	-	214,138
451										
452	540	Rents (Hydro Generation)								
453		P		DGP		-	-	-	-	-
454		P		CAGW		-	-	-	-	-
455		P		CAGE		-	-	-	-	-
456		P		CAGW		17,331	13,330	4,001	-	4,001
457		P		CAGE		-	-	-	-	-
458					B2	17,331	13,330	4,001	-	4,001
459										
460	541	Maint Supervision & Engineering								
461		P		DGP		-	-	-	-	-
462		P		CAGW		-	-	-	-	-
463		P		CAGE		-	-	-	-	-
464		P		CAGW		-	-	-	-	-
465		P		CAGE		-	-	-	-	-
466					B2	-	-	-	-	-
467										
468	542	Maintenance of Structures								
469		P		DGP		-	-	-	-	-
470		P		CAGW		-	-	-	-	-
471		P		CAGE		-	-	-	-	-
472		P		CAGW		126,643	97,407	29,235	-	29,235
473		P		CAGE		6,024	6,024	-	-	-
474					B2	132,666	103,431	29,235	-	29,235
475										
476										
477										
478										
479	543	Maintenance of Dams & Waterways								
480		P		DGP		-	-	-	-	-
481		P		CAGW		-	-	-	-	-
482		P		CAGE		-	-	-	-	-
483		P		CAGW		126,112	97,000	29,113	-	29,113
484		P		CAGE		12,248	12,248	-	-	-
485					B2	138,360	109,247	29,113	-	29,113
486										

February 2015 West Control Area											
AMA											
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
640	Summary of Production Expense by Factor										
641	S				264,071	263,170	901	-	901		
642	SG				2,450,997	2,257,228	193,769	-	193,769		
643	SE				17,072	15,780	1,292	-	1,292		
644	JBG				4,236,825	3,264,309	972,516	-	972,516		
645	TROJP				-	-	-	-	-		
646	JBE				48,638	37,640	10,998	-	10,998		
647	DGP				-	-	-	-	-		
648	DEU				-	-	-	-	-		
649	DEP				-	-	-	-	-		
650	CAGW				19,191,086	14,760,846	4,430,240	-	4,430,240		
651	CAGE				22,687,187	22,687,187	-	-	-		
652	CAEW				18,634,272	14,396,583	4,237,689	-	4,237,689		
653	CAEE				1,359,677	1,359,677	-	-	-		
654	SNPPS				-	-	-	-	-		
655	SNPPO				-	-	-	-	-		
656	DGU				-	-	-	-	-		
657	MC				-	-	-	-	-		
658	SSGCT				-	-	-	-	-		
659	SSECT				-	-	-	-	-		
660	SSGC				-	-	-	-	-		
661	SSGCH				-	-	-	-	-		
662	SSECH				-	-	-	-	-		
663	Total Production Expense by Factor					B2	68,889,826	59,042,420	9,847,406	-	9,847,406
664	560	Operation Supervision & Engineering									
665	T	SG			81,969	75,489	6,480	-	6,480		
666	T	JBG			-	-	-	-	-		
667	T	CAGW			39,984	30,754	9,230	-	9,230		
668	T	CAGE			(57,607)	(57,607)	-	-	-		
669						B2	64,345	48,635	15,710	-	15,710
670											
671	561	Load Dispatching									
672	T	SG			2,476,063	2,280,313	195,751	-	195,751		
673	T	CAGW			10,289	7,914	2,375	-	2,375		
674	T	CAGE			73,609	73,609	-	-	-		
675						B2	2,559,961	2,361,835	198,126	-	198,126
676	562	Station Expense									
677	T	SG			84,167	77,513	6,654	-	6,654		
678	T	JBG			5,011	3,861	1,150	-	1,150		
679	T	CAGW			30,744	23,647	7,097	-	7,097		
680	T	CAGE			127,965	127,965	-	-	-		
681						B2	247,886	232,985	14,901	-	14,901
682											
683	563	Overhead Line Expense									
684	T	SG			-	-	-	-	-		
685	T	CAGW			(78)	(80)	(18)	-	(18)		
686	T	CAGE			12,808	12,808	-	-	-		
687						B2	12,731	12,749	(18)	-	(18)
688											
689	564	Underground Line Expense									
690	T	SG			-	-	-	-	-		
691	T	CAGW			-	-	-	-	-		
692	T	CAGE			-	-	-	-	-		
693						B2	-	-	-	-	-
694											
695	565	Transmission of Electricity by Others									
696	T	SG			-	-	-	-	-		
697	T	SE			-	-	-	-	-		
698	T	CAGW			-	-	-	-	-		
699	T	CAGE			-	-	-	-	-		
700	T	CAEW			-	-	-	-	-		
701	T	CAEE			-	-	-	-	-		
702						B2	-	-	-	-	-
703											
704	565NPC	Transmission of Electricity by Others-NPC									
705	T	SG			-	-	-	-	-		
706	T	SE			-	-	-	-	-		
707	T	CAGW			7,789,655	5,991,422	1,798,233	-	1,798,233		
708	T	CAGE			-	-	-	-	-		
709	T	CAEW			-	-	-	-	-		
710	T	CAEE			-	-	-	-	-		
711							7,789,655	5,991,422	1,798,233	-	1,798,233
712											
713	Total Transmission of Electricity by Others						7,789,655	5,991,422	1,798,233	-	1,798,233
714											
715	566	Misc. Transmission Expense									
716	T	SG			127,391	117,320	10,071	-	10,071		
717	T	CAGW			32,117	24,703	7,414	-	7,414		
718	T	CAGE			15,750	15,750	-	-	-		
719	0	S			-	-	-	-	-		
720						B2	175,258	157,772	17,485	-	17,485
721											
722	567	Rents - Transmission									
723	T	SG			(55)	(51)	(4)	-	(4)		
724	T	CAGW			82,527	63,476	19,051	-	19,051		
725	T	JBG			-	-	-	-	-		
726	T	CAGE			105,897	105,897	-	-	-		
727						B2	188,369	169,322	19,047	-	19,047
728											

FERC		BUS	WCA	UNADJUSTED RESULTS						
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
729	568	Maint Supervision & Engineering								
730		T	SG		15,773	14,526	1,247	-	1,247	
731		T	CAGW		18,592	14,300	4,292	-	4,292	
732		T	CAGE		37,714	37,714	-	-	-	
733				B2	72,079	66,540	5,539	-	5,539	
734										
735	569	Maintenance of Structures								
736		T	SG		436,373	401,874	34,498	-	34,498	
737		T	CAGW		2,970	2,284	686	-	686	
738		T	CAGE		4,245	4,245	-	-	-	
739				B2	443,588	408,404	35,184	-	35,184	
740										
741	570	Maintenance of Station Equipment								
742		T	SG		22,927	21,114	1,813	-	1,813	
743		T	JBG		10,263	7,907	2,356	-	2,356	
744		T	CAGW		241,429	185,696	55,734	-	55,734	
745		T	CAGE		410,867	410,867	-	-	-	
746				B2	685,486	625,584	59,902	-	59,902	
747										
748	571	Maintenance of Overhead Lines								
749		T	SG		58,961	54,300	4,661	-	4,661	
750		T	JBG		-	-	-	-	-	
751		T	CAGW		543,604	418,114	125,490	-	125,490	
752		T	CAGE		648,538	648,538	-	-	-	
753				B2	1,251,104	1,120,952	130,152	-	130,152	
754										
755	572	Maintenance of Underground Lines								
756		T	SG		-	-	-	-	-	
757		T	CAGW		-	-	-	-	-	
758		T	CAGE		8	8	-	-	-	
759				B2	8	8	-	-	-	
760										
761	573	Maint of Misc. Transmission Plant								
762		T	SG		5,971	5,499	472	-	472	
763		T	CAGW		-	-	-	-	-	
764		T	CAGE		5,062	5,062	-	-	-	
765				B2	11,033	10,561	472	-	472	
766										
767		TOTAL TRANSMISSION EXPENSE			B2	13,501,503	11,206,769	2,294,734	-	2,294,734
768										
769		Summary of Transmission Expense by Factor								
770		SE			-	-	-	-	-	
771		SG			3,309,539	3,047,896	261,643	-	261,643	
772		CAGW			8,701,833	6,762,248	2,029,585	-	2,029,585	
773		CAGE			1,384,856	1,384,856	-	-	-	
774		JBG			15,274	11,768	3,506	-	3,506	
775		Total Transmission Expense by Factor		B2	13,501,503	11,206,769	2,294,734	-	2,294,734	
776	580	Operation Supervision & Engineering								
777		DPW	S		120,492	111,704	8,788	-	8,788	
778		DPW	SNPD		476,707	446,768	29,939	-	29,939	
779				B2	597,199	558,472	38,727	-	38,727	
780										
781	581	Load Dispatching								
782		DPW	S		-	-	-	-	-	
783		DPW	SNPD		885,492	829,880	55,612	-	55,612	
784				B2	885,492	829,880	55,612	-	55,612	
785										
786	582	Station Expense								
787		DPW	S		358,883	336,561	22,322	-	22,322	
788		DPW	SNPD		3,586	3,361	225	-	225	
789				B2	362,469	339,921	22,548	-	22,548	
790										
791	583	Overhead Line Expenses								
792		DPW	S		508,794	500,927	7,867	-	7,867	
793		DPW	SNPD		489	458	31	-	31	
794				B2	509,283	501,386	7,897	-	7,897	
795										
796	584	Underground Line Expense								
797		DPW	S		13	13	-	-	-	
798		DPW	SNPD		(102)	(96)	(6)	-	(6)	
799				B2	(90)	(83)	(6)	-	(6)	
800										
801	585	Street Lighting & Signal Systems								
802		DPW	S		-	-	-	-	-	
803		DPW	SNPD		18,069	16,934	1,135	-	1,135	
804				B2	18,069	16,934	1,135	-	1,135	
805										

AMA		BUS		WCA		UNADJUSTED RESULTS				
FERC	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
884	902	Meter Reading Expense								
885		CUST	S			854,489	839,416	15,073	-	15,073
886		CUST	CN			118,418	110,227	8,191	-	8,191
887					B2	972,907	949,643	23,264	-	23,264
888										
889	903	Customer Receipts & Collections								
890		CUST	S			775,089	712,238	62,850	-	62,850
891		CUST	CN			3,674,649	3,420,460	254,189	-	254,189
892					B2	4,449,738	4,132,699	317,039	-	317,039
893										
894	904	Uncollectible Accounts								
895		CUST	S			747,752	717,440	30,312	-	30,312
896		P	SG			-	-	-	-	-
897		CUST	CN			-	-	-	-	-
898					B2	747,752	717,440	30,312	-	30,312
899										
900	905	Misc. Customer Accounts Expense								
901		CUST	S			-	-	-	-	-
902		CUST	CN			(2,601)	(2,421)	(180)	-	(180)
903					B2	(2,601)	(2,421)	(180)	-	(180)
904										
905		TOTAL CUSTOMER ACCOUNTS EXP			B2	6,322,536	5,941,406	381,130	-	381,130
906										
907		Summary of Customer Accts Exp by Factor								
908		S				2,377,464	2,269,228	108,235	-	108,235
909		CN				3,945,073	3,672,178	272,895	-	272,895
910		SG				-	-	-	-	-
911		Total Customer Accounts Expense by Factor			B2	6,322,536	5,941,406	381,130	-	381,130
912										
913	907	Supervision								
914		CUST	S			-	-	-	-	-
915		CUST	CN			25,913	24,120	1,792	-	1,792
916					B2	25,913	24,120	1,792	-	1,792
917										
918	908	Customer Assistance								
919		CUST	S			10,224,429	9,270,406	954,022	-	954,022
920		CUST	CN			34,829	32,420	2,409	-	2,409
921					B2	10,259,258	9,302,827	956,432	-	956,432
922										
923	909	Informational & Instructional Adv								
924		CUST	S			111,347	106,298	5,049	-	5,049
925		CUST	CN			149,093	138,780	10,313	-	10,313
926					B2	260,440	245,078	15,362	-	15,362
927										
928	910	Misc. Customer Service								
929		CUST	S			771	771	-	-	-
930		CUST	CN			135	126	9	-	9
931										
932					B2	906	897	9	-	9
933										
934		TOTAL CUSTOMER SERVICE EXPENSE			B2	10,546,517	9,572,921	973,596	-	973,596
935										
936										
937		Summary of Customer Service Exp by Factor								
938		S				10,336,547	9,377,475	959,071	-	959,071
939		CN				209,970	195,446	14,524	-	14,524
940										
941		Total Customer Service Expense by Factor			B2	10,546,517	9,572,921	973,596	-	973,596
942										
943										
944	911	Supervision								
945		CUST	S			-	-	-	-	-
946		CUST	CN			-	-	-	-	-
947						-	-	-	-	-
948										
949	912	Demonstration & Selling Expense								
950		CUST	S			-	-	-	-	-
951		CUST	CN			-	-	-	-	-
952						-	-	-	-	-
953										
954	913	Advertising Expense								
955		CUST	S			-	-	-	-	-
956		CUST	CN			-	-	-	-	-
957						-	-	-	-	-
958										

February 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
959	916	Misc. Sales Expense								
960		CUST	S		-	-	-	-	-	
961		CUST	CN		-	-	-	-	-	
962				B2	-	-	-	-	-	
963										
964		TOTAL SALES EXPENSE			-	-	-	-	-	
965										
966										
967		Total Sales Expense by Factor								
968		S			-	-	-	-	-	
969		CN			-	-	-	-	-	
970		Total Sales Expense by Factor		B2	-	-	-	-	-	
971										
972		Total Customer Service Exp Including Sales			10,546,517	9,572,921	973,596	-	973,596	
973	920	Administrative & General Salaries								
974		PTD	S		(27,851)	(27,851)	-	-	-	
975		CUST	CN		-	-	-	-	-	
976		PTD	SO		6,479,156	6,035,079	444,077	-	444,077	
977				B2	6,451,306	6,007,229	444,077	-	444,077	
978										
979	921	Office Supplies & expenses								
980		PTD	S		25,449	24,598	851	-	851	
981		CUST	CN		5,655	5,264	391	-	391	
982		PTD	SO		635,069	591,542	43,527	-	43,527	
983				B2	666,174	621,404	44,770	-	44,770	
984										
985	922	A&G Expenses Transferred								
986		PTD	S		-	-	-	-	-	
987		CUST	CN		-	-	-	-	-	
988		PTD	SO		(2,952,966)	(2,750,572)	(202,394)	-	(202,394)	
989				B2	(2,952,966)	(2,750,572)	(202,394)	-	(202,394)	
990										
991	923	Outside Services								
992		PTD	S		21,585	8,509	13,076	-	13,076	
993		P	CAGW		-	-	-	-	-	
994		PTD	SO		1,088,476	995,244	73,233	-	73,233	
995				B2	1,090,062	1,003,753	86,309	-	86,309	
996										
997	924	Property Insurance								
998			S		747,828	747,828	-	-	-	
999			CAGW		-	-	-	-	-	
1000		PTD	SO		632,896	589,518	43,378	-	43,378	
1001				B2	1,380,724	1,337,346	43,378	-	43,378	
1002										
1003	925	Injuries & Damages								
1004			S		285,958	285,958	-	-	-	
1005		PTD	SO		438,056	408,032	30,024	-	30,024	
1006				B2	724,014	693,990	30,024	-	30,024	
1007										
1008	926	Employee Pensions & Benefits								
1009		LABOR	S		-	-	-	-	-	
1010		CUST	CN		-	-	-	-	-	
1011		LABOR	SO		-	-	-	-	-	
1012				B2	-	-	-	-	-	
1013										
1014	927	Franchise Requirements								
1015		DMSC	S		-	-	-	-	-	
1016		DMSC	SO		-	-	-	-	-	
1017				B2	-	-	-	-	-	
1018										
1019	928	Regulatory Commission Expense								
1020		DMSC	S		1,582,982	1,389,914	193,067	-	193,067	
1021		CUST	CN		-	-	-	-	-	
1022		DMSC	SO		92,854	86,490	6,364	-	6,364	
1023		CUST	CAGW		198,169	152,422	45,747	-	45,747	
1024		DMSC	CAGE		15,556	15,556	-	-	-	
1025		FERC	SG		160,504	147,815	12,689	-	12,689	
1026				B2	2,050,065	1,792,197	257,868	-	257,868	
1027										
1028	929	Duplicate Charges								
1029		LABOR	S		-	-	-	-	-	
1030		FERC	CAGW		-	-	-	-	-	
1031		0	CN		-	-	-	-	-	
1032		0	JBG		-	-	-	-	-	
1033		0	SG		-	-	-	-	-	
1034		LABOR	SNPD		-	-	-	-	-	
1035		LABOR	SO		(421,217)	(392,347)	(28,870)	-	(28,870)	
1036				B2	(421,217)	(392,347)	(28,870)	-	(28,870)	
1037										
1038	930	Misc General Expenses								
1039		PTD	S		22,810	17,270	5,540	-	5,540	
1040		CUST	CAGE		-	-	-	-	-	
1041		LABOR	SO		(392,739)	(365,821)	(26,918)	-	(26,918)	
1042				B2	(369,929)	(348,551)	(21,378)	-	(21,378)	
1043										
1044	931	Rents								
1045		PTD	S		19,410	19,218	193	-	193	
1046		PTD	SO		375,557	349,816	25,740	-	25,740	
1047				B2	394,967	369,034	25,933	-	25,933	
1048										
1049	935	Maintenance of General Plant								
1050		G	S		64,609	51,575	13,034	-	13,034	
1051		CUST	CN		1,329	1,237	92	-	92	
1052		G	SO		1,667,930	1,553,611	114,319	-	114,319	
1053				B2	1,733,868	1,606,424	127,445	-	127,445	
1054										
1055		TOTAL ADMINISTRATIVE & GEN EXP		B2	10,747,067	9,939,906	807,161	-	807,161	
1056										
1057		Summary of A&G Expense by Factor								
1058		S			2,742,781	2,517,020	225,761	-	225,761	
1059		SO			7,623,073	7,100,592	522,480	-	522,480	
1060		SG			160,504	147,815	12,689	-	12,689	
1061		CN			6,984	6,501	483	-	483	
1062		CAGW			198,169	152,422	45,747	-	45,747	
1063		CAGE			15,556	15,556	-	-	-	
1064		Total A&G Expense by Factor		B2	10,747,067	9,939,906	807,161	-	807,161	
1065										
1066		TOTAL O&M EXPENSE		B2	125,577,526	110,498,260	15,079,266	-	15,079,266	

February 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1374	41110	Deferred Income Tax- Federal-CR								
1375		GP	S		-	-	-	-	-	
1376		DPW	CIAC		-	-	-	-	-	
1377		GP	SCHMDEXP		-	-	-	-	-	
1378		GP	SNP		-	-	-	-	-	
1379		PT	SG		-	-	-	-	-	
1380		PT	SNPD		-	-	-	-	-	
1381		LABOR	SO		-	-	-	-	-	
1382		IBT	TAXDEPR		-	-	-	-	-	
1383		CUST	JBG		-	-	-	-	-	
1384		CUST	BADDEBT		-	-	-	-	-	
1385		GP	GPS		-	-	-	-	-	
1386		P	SGCT		-	-	-	-	-	
1387		P	JBE		-	-	-	-	-	
1388		PT	CAGW		-	-	-	-	-	
1389		PT	CAGE		-	-	-	-	-	
1390		P	SE		-	-	-	-	-	
1391		P	CAEE		-	-	-	-	-	
1392				B7	-	-	-	-	-	
1393										
1394		TOTAL DEFERRED INCOME TAXES		B7	-	-	-	-	-	
1395	SCHMAF	Additions- Flow Through								
1396		SCHMAF	S		-	-	-	-	-	
1397		SCHMAF	SNP		-	-	-	-	-	
1398		SCHMAF	SO		-	-	-	-	-	
1399		SCHMAF	SE		-	-	-	-	-	
1400		SCHMAF	TROJP		-	-	-	-	-	
1401		SCHMAF	DGP		-	-	-	-	-	
1402				B6	-	-	-	-	-	
1403										
1404	SCHMAP	Additions- Permanent								
1405		P	S		-	-	-	-	-	
1406		P	BADDEBT		-	-	-	-	-	
1407		P	JBE		-	-	-	-	-	
1408		P	SCHMDEXP		-	-	-	-	-	
1409		P	CAEE		-	-	-	-	-	
1410		P	CAGW		-	-	-	-	-	
1411		P	CAGE		-	-	-	-	-	
1412		LABOR	SNP		-	-	-	-	-	
1413		SCHMAP-SO	SO		-	-	-	-	-	
1414										
1415				B6	-	-	-	-	-	
1416										
1417	SCHMAT	Additions - Temporary								
1418		SCHMAT-SITUS	S		-	-	-	-	-	
1419		P	JBE		-	-	-	-	-	
1420		DPW	CIAC		-	-	-	-	-	
1421		SCHMAT-SNP	SNP		-	-	-	-	-	
1422		P	TROJD		-	-	-	-	-	
1423		P	CN		-	-	-	-	-	
1424		SCHMAT-SE	SE		-	-	-	-	-	
1425		P	SG		-	-	-	-	-	
1426		SCHMAT	GPS		-	-	-	-	-	
1427		SCHMAT-SO	SO		-	-	-	-	-	
1428		SCHMAT-SNP	SNPD		-	-	-	-	-	
1429		P	JBG		-	-	-	-	-	
1430		CUST	BADDEBT		-	-	-	-	-	
1431		P	CAGW		-	-	-	-	-	
1432		P	CAGE		-	-	-	-	-	
1433		SCHMAT-SE	CAEW		-	-	-	-	-	
1434		SCHMAT-SE	CAEE		-	-	-	-	-	
1435		BOOKDEPR	SCHMDEXP		-	-	-	-	-	
1436				B6	-	-	-	-	-	
1437										
1438		TOTAL SCHEDULE - M ADDITIONS		B6	-	-	-	-	-	
1439										
1440	SCHMDF	Deductions - Flow Through								
1441		SCHMDF	S		-	-	-	-	-	
1442		SCHMDF	CAGW		-	-	-	-	-	
1443		SCHMDF	CAGE		-	-	-	-	-	
1444		SCHMDF	DGP		-	-	-	-	-	
1445		SCHMDF	DGU		-	-	-	-	-	
1446				B6	-	-	-	-	-	

February 2015 West Control Area AMA						UNADJUSTED RESULTS				
	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1447	SCHMDF	Deductions - Permanent								
1448		SCHMDP	S			-	-	-	-	-
1449		P	SE			-	-	-	-	-
1450		P	CAEW			-	-	-	-	-
1451		P	CAEE			-	-	-	-	-
1452		PTD	SNP			-	-	-	-	-
1453		SCHMDP	JBE			-	-	-	-	-
1454		P	SCHMDEXP			-	-	-	-	-
1455		SCHMDP-SO	SO			-	-	-	-	-
1456					B6	-	-	-	-	-
1457										
1458	SCHMDT	Deductions - Temporary								
1459		GP	S			-	-	-	-	-
1460		CUST	BADDEBT			-	-	-	-	-
1461		CUST	CN			-	-	-	-	-
1462		SCHMDT-SNP	SNP			-	-	-	-	-
1463		DPW	SNPD			-	-	-	-	-
1464		P	JBE			-	-	-	-	-
1465		P	SE			-	-	-	-	-
1466		SCHMDT-SG	SG			-	-	-	-	-
1467		SCHMDT-GPS	GPS			-	-	-	-	-
1468		SCHMDT-SO	SO			-	-	-	-	-
1469		TAXDEPR	TAXDEPR			-	-	-	-	-
1470		SCHMDT-SG	CAGW			-	-	-	-	-
1471		SCHMDT-SG	CAGE			-	-	-	-	-
1472		P	JBG			-	-	-	-	-
1473		P	CAEE			-	-	-	-	-
1474		P	TROJD			-	-	-	-	-
1475					B6	-	-	-	-	-
1476										
1477	TOTAL SCHEDULE - M DEDUCTIONS					B6	-	-	-	-
1478										
1479	TOTAL SCHEDULE - M ADJUSTMENTS					B6	-	-	-	-
1480										
1481										
1482	40911	State Income Taxes								
1483		IBT	IBT			5,942,484	5,942,484	-	-	-
1484		Credits	IBT			-	-	-	-	-
1485			CAGE			-	-	-	-	-
1486			IBT			-	-	-	-	-
1487	TOTAL STATE TAXES					B6	5,942,484	5,942,484	-	-
1488										
1489										
1490	Calculation of Taxable Income:									
1491		Operating Revenues				360,858,129	334,646,845	26,211,284	-	26,211,284
1492		Operating Deductions:								
1493		O & M Expenses				125,577,526	110,498,260	15,079,266	-	15,079,266
1494		Depreciation Expense				56,185,550	52,465,429	3,720,122	-	3,720,122
1495		Amortization Expense				3,865,299	3,459,092	406,207	-	406,207
1496		Taxes Other Than Income				14,766,084	13,006,346	1,759,738	-	1,759,738
1497		Interest & Dividends (AFUDC-Equity)				(3,282,683)	(3,078,476)	(204,207)	-	(204,207)
1498		Misc Revenue & Expense				2	2	-	-	-
1499		Total Operating Deductions				197,111,778	176,350,652	20,761,126	-	20,761,126
1500		Other Deductions:								
1501		Interest Deductions				29,222,319	27,404,480	1,817,839	-	1,817,839
1502		Interest on PCRBS				-	-	-	-	-
1503		Schedule M Adjustments				-	-	-	-	-
1504										
1505		Income Before State Taxes				134,524,031	130,891,713	3,632,318	-	3,632,318
1506										
1507		State Income Taxes				5,942,484	5,942,484	-	-	-
1508										
1509	Total Taxable Income					128,581,547	124,949,229	3,632,318	-	3,632,318
1510										
1511	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1512										
1513	Federal Income Tax - Calculated					45,003,542	43,732,230	1,271,311	-	1,271,311
1514										
1515	Adjustments to Calculated Tax:									
1516	40910	Fed. Credit	P	SE		-	-	-	-	-
1517	40910	Fed. Credit	P	JBE		-	-	-	-	-
1518	40910	Fed. Credit	P	SO		-	-	-	-	-
1519	40910	Fed. Credit	P	SG		-	-	-	-	-
1520	40910	Fed. Credit		CAGW		-	-	-	-	-
1521	40910	Fed. Credit		CAEE		-	-	-	-	-
1522	FEDERAL INCOME TAX					45,003,542	43,732,230	1,271,311	-	1,271,311
1523										
1524	TOTAL OPERATING EXPENSES					250,944,119	228,707,475	22,236,644	-	22,236,644

February 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1602	Summary of Steam Production Plant by Factor									
1603	S				-	-	-	-	-	
1604	JBG				1,107,469,163	853,261,937	254,207,227	-	254,207,227	
1605	JBE				-	-	-	-	-	
1606	SG				11,516,343	10,605,892	910,451	-	910,451	
1607	CAGW				262,604,533	201,982,577	60,621,956	-	60,621,956	
1608	CAGE				5,493,138,171	5,493,138,171	-	-	-	
1609	SSGCH				-	-	-	-	-	
1610	Total Steam Production Plant by Factor									
1611	320	Land and Land Rights		B8	6,874,728,211	6,558,988,578	315,739,633	-	315,739,633	
1612	P	DGP			-	-	-	-	-	
1613	P	SG			-	-	-	-	-	
1614					-	-	-	-	-	
1615					-	-	-	-	-	
1616	321	Structures and Improvements			-	-	-	-	-	
1617	P	DGP			-	-	-	-	-	
1618	P	SG			-	-	-	-	-	
1619					-	-	-	-	-	
1620					-	-	-	-	-	
1621	322	Reactor Plant Equipment			-	-	-	-	-	
1622	P	DGP			-	-	-	-	-	
1623	P	SG			-	-	-	-	-	
1624					-	-	-	-	-	
1625					-	-	-	-	-	
1626	323	Turbogenerator Units			-	-	-	-	-	
1627	P	DGP			-	-	-	-	-	
1628	P	SG			-	-	-	-	-	
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631	324	Land and Land Rights			-	-	-	-	-	
1632	P	DGP			-	-	-	-	-	
1633	P	SG			-	-	-	-	-	
1634					-	-	-	-	-	
1635					-	-	-	-	-	
1636	325	Misc. Power Plant Equipment			-	-	-	-	-	
1637	P	DGP			-	-	-	-	-	
1638	P	SG			-	-	-	-	-	
1639					-	-	-	-	-	
1640					-	-	-	-	-	
1641					-	-	-	-	-	
1642	NP	Unclassified Nuclear Plant - Acct 300			-	-	-	-	-	
1643	P	SG			-	-	-	-	-	
1644					-	-	-	-	-	
1645					-	-	-	-	-	
1646					-	-	-	-	-	
1647	Total Nuclear Production Plant					-	-	-	-	
1648					-	-	-	-	-	
1649					-	-	-	-	-	
1650					-	-	-	-	-	
1651	Summary of Nuclear Production Plant by Factor									
1652	DGP				-	-	-	-	-	
1653	DGU				-	-	-	-	-	
1654	SG				-	-	-	-	-	
1655					-	-	-	-	-	
1656	Total Nuclear Plant by Factor					-	-	-	-	
1657					-	-	-	-	-	
1658	330	Land and Land Rights			-	-	-	-	-	
1659	P	DGP			-	-	-	-	-	
1660	P	DGU			-	-	-	-	-	
1661	P	CAGW			25,370,020	19,513,380	5,856,640	-	5,856,640	
1662	P	CAGE			5,946,696	5,946,696	-	-	-	
1663	P	CAGW			-	-	-	-	-	
1664	P	CAGE			-	-	-	-	-	
1665				B8	31,316,716	25,460,076	5,856,640	-	5,856,640	
1666					-	-	-	-	-	
1667	331	Structures and Improvements			-	-	-	-	-	
1668	P	DGP			-	-	-	-	-	
1669	P	DGU			-	-	-	-	-	
1670	P	CAGW			231,593,110	178,130,105	53,463,005	-	53,463,005	
1671	P	CAGE			15,591,308	15,591,308	-	-	-	
1672	P	CAGW			-	-	-	-	-	
1673	P	CAGE			-	-	-	-	-	
1674				B8	247,184,418	193,721,413	53,463,005	-	53,463,005	
1675					-	-	-	-	-	

February 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1756	341	Structures and Improvements								
1757		P	SG		-	-	-	-	-	
1758		P	DGU		-	-	-	-	-	
1759		P	CAGW		57,399,231	44,148,684	13,250,547	-	13,250,547	
1760		P	CAGE		169,033,153	169,033,153	-	-	-	
1761		P	CAGE		-	-	-	-	-	
1762				B8	226,432,384	213,181,837	13,250,547	-	13,250,547	
1763										
1764	342	Fuel Holders, Producers & Accessories								
1765		P	SG		-	-	-	-	-	
1766		P	DGU		-	-	-	-	-	
1767		P	CAGW		1,622,667	1,248,076	374,591	-	374,591	
1768		P	CAGE		14,247,060	14,247,060	-	-	-	
1769		P	CAGE		-	-	-	-	-	
1770				B8	15,869,727	15,495,136	374,591	-	374,591	
1771										
1772	343	Prime Movers								
1773		P	S		-	-	-	-	-	
1774		P	DGU		-	-	-	-	-	
1775		P	SG		-	-	-	-	-	
1776		P	CAGW		955,862,221	735,202,520	220,659,701	-	220,659,701	
1777		P	CAGE		1,942,082,308	1,942,082,308	-	-	-	
1778		P	CAGE		-	-	-	-	-	
1779				B8	2,897,944,529	2,677,284,828	220,659,701	-	220,659,701	
1780										
1781	344	Generators								
1782		P	S		-	-	-	-	-	
1783		P	DGU		-	-	-	-	-	
1784		P	SG		-	-	-	-	-	
1785		P	CAGW		132,863,848	102,192,381	30,671,467	-	30,671,467	
1786		P	CAGE		338,139,378	338,139,378	-	-	-	
1787		P	CAGE		-	-	-	-	-	
1788				B8	471,003,226	440,331,759	30,671,467	-	30,671,467	
1789										
1790	345	Accessory Electric Plant								
1791		P	SG		-	-	-	-	-	
1792		P	DGU		-	-	-	-	-	
1793		P	CAGW		87,662,181	67,425,466	20,236,714	-	20,236,714	
1794		P	CAGE		237,419,527	237,419,527	-	-	-	
1795		P	CAGE		-	-	-	-	-	
1796				B8	325,081,708	304,844,993	20,236,714	-	20,236,714	
1797										
1798										
1799										
1800	346	Misc. Power Plant Equipment								
1801		P	SG		-	-	-	-	-	
1802		P	DGU		-	-	-	-	-	
1803		P	CAGW		4,028,001	3,098,142	929,859	-	929,859	
1804		P	CAGE		11,073,669	11,073,669	-	-	-	
1805				B8	15,101,670	14,171,810	929,859	-	929,859	
1806										
1807	347	Other Production ARO								
1808		P	S		-	-	-	-	-	
1809					-	-	-	-	-	
1810										
1811	OP	Unclassified Other Prod Plant-Acct 300								
1812		P	S		-	-	-	-	-	
1813		P	SG		-	-	-	-	-	
1814		P	CAGW		-	-	-	-	-	
1815		P	CAGE		-	-	-	-	-	
1816					-	-	-	-	-	
1817					-	-	-	-	-	
1818		Total Other Production Plant		B8	3,994,451,063	3,707,678,105	286,772,958	-	286,772,958	
1819										
1820		Summary of Other Production Plant by Factor								
1821		S			74,986	74,986	-	-	-	
1822		DGU			-	-	-	-	-	
1823		SG			-	-	-	-	-	
1824		CAGW			1,242,254,185	955,481,227	286,772,958	-	286,772,958	
1825		CAGE			2,752,121,892	2,752,121,892	-	-	-	
1826		SSGCT			-	-	-	-	-	
1827		Total of Other Production Plant by Factor		B8	3,994,451,063	3,707,678,105	286,772,958	-	286,772,958	
1828										
1829		Experimental Plant								
1830	103	Experimental Plant								
1831		P	DGP		-	-	-	-	-	
1832		Total Experimental Plant			-	-	-	-	-	
1833					-	-	-	-	-	
1834		TOTAL PRODUCTION PLANT		B8	11,855,463,212	11,064,384,357	791,078,855	-	791,078,855	

AMA	FERC	BUS	WCA		UNADJUSTED RESULTS					
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2062	393	Stores Equipment								
2063		G-SITUS	S			8,854,538	8,100,149	754,390	-	754,390
2064		G-DGP	DGP			-	-	-	-	-
2065		G-DGU	DGU			-	-	-	-	-
2066		PTD	SO			193,105	179,870	13,235	-	13,235
2067		G-SG	SG			-	-	-	-	-
2068		G-SG	CAGW			719,130	553,119	166,010	-	166,010
2069		G-SG	CAGE			4,161,534	4,161,534	-	-	-
2070		G-SG	JBG			659,931	508,451	151,480	-	151,480
2071		G-SG	CAGE			-	-	-	-	-
2072				B8		14,588,239	13,503,124	1,085,115	-	1,085,115
2073										
2074	394	Tools, Shop & Garage Equipment								
2075		G-SITUS	S			33,030,431	30,185,115	2,845,316	-	2,845,316
2076		G-DGP	DGP			-	-	-	-	-
2077		G-SG	SG			-	-	-	-	-
2078		PTD	SO			3,724,164	3,468,912	255,252	-	255,252
2079		P	SE			-	-	-	-	-
2080		G-DGU	DGU			-	-	-	-	-
2081		G-SG	CAGW			2,838,997	2,183,618	655,379	-	655,379
2082		G-SG	CAGE			18,728,419	18,728,419	-	-	-
2083		P	JBG			3,167,435	2,440,385	727,049	-	727,049
2084		P	CAEW			-	-	-	-	-
2085		P	CAEE			5,617	5,617	-	-	-
2086		G-SG	CAGE			-	-	-	-	-
2087		G-SG	CAGE			-	-	-	-	-
2088				B8		61,495,063	57,012,066	4,482,997	-	4,482,997
2089										
2090	395	Laboratory Equipment								
2091		G-SITUS	S			20,578,568	19,072,906	1,505,662	-	1,505,662
2092		G-DGP	DGP			-	-	-	-	-
2093		G-DGU	DGU			-	-	-	-	-
2094		PTD	SO			4,522,122	4,212,178	309,943	-	309,943
2095		P	SE			-	-	-	-	-
2096		G-SG	SG			-	-	-	-	-
2097		G-SG	CAGW			1,306,188	1,004,656	301,532	-	301,532
2098		G-SG	CAGE			4,648,273	4,648,273	-	-	-
2099		P	JBG			201,359	155,139	46,220	-	46,220
2100		P	CAEW			-	-	-	-	-
2101		P	CAEE			-	-	-	-	-
2102		G-SG	CAGE			-	-	-	-	-
2103		G-SG	CAGE			-	-	-	-	-
2104				B8		31,256,510	29,093,153	2,163,357	-	2,163,357
2105										
2106	396	Power Operated Equipment								
2107		G-SITUS	S			117,885,543	110,548,468	7,337,076	-	7,337,076
2108		G-DGP	DGP			-	-	-	-	-
2109		G-SG	SG			-	-	-	-	-
2110		PTD	SO			2,075,771	1,933,499	142,272	-	142,272
2111		G-DGU	DGU			-	-	-	-	-
2112		P	SE			-	-	-	-	-
2113		G-SG	CAGW			2,442,539	1,878,682	563,857	-	563,857
2114		G-SG	CAGE			31,562,988	31,562,988	-	-	-
2115		P	JBG			9,914,891	7,639,038	2,275,853	-	2,275,853
2116		P	CAEW			-	-	-	-	-
2117		P	CAEE			45,031	45,031	-	-	-
2118		G-SG	CAGE			-	-	-	-	-
2119		G-SG	CAGE			-	-	-	-	-
2120				B8		163,926,764	153,807,706	10,319,058	-	10,319,058
2121	397	Communication Equipment								
2122		G-SITUS	S			173,360,419	160,884,060	12,476,359	-	12,476,359
2123		COM_EQ	DGP			-	-	-	-	-
2124		COM_EQ	DGU			-	-	-	-	-
2125		PTD	SO			79,046,391	73,628,603	5,417,789	-	5,417,789
2126		CUST	CN			3,500,304	3,258,176	242,129	-	242,129
2127		G-SG	SG			138,684	127,720	10,964	-	10,964
2128		COM_EQ	SE			-	-	-	-	-
2129		G-SG	CAGW			40,296,156	30,993,835	9,302,322	-	9,302,322
2130		COM_EQ	CAGE			105,962,531	105,962,531	-	-	-
2131		COM_EQ	JBG			4,680,092	3,605,829	1,074,263	-	1,074,263
2132		COM_EQ	CAEW			-	-	-	-	-
2133		COM_EQ	CAEE			334,869	334,869	-	-	-
2134		COM_EQ	CAGE			-	-	-	-	-
2135		COM_EQ	CAGE			-	-	-	-	-
2136				B8		407,319,446	378,795,621	28,523,825	-	28,523,825
2137										

AMA	FERC	DESCRIP	BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
	ACCT		FUNC	FACTOR	Ref	TOTAL	OTHER		ADJUSTMENT	ADJ TOTAL
2138	398	Misc. Equipment								
2139			G-SITUS	S		2,479,220	2,295,147	184,072	-	184,072
2140			G-DGP	DGP		-	-	-	-	-
2141			G-DGU	DGU		-	-	-	-	-
2142			CUST	CN		216,484	201,509	14,975	-	14,975
2143			PTD	SO		2,484,588	2,314,296	170,292	-	170,292
2144			P	SE		-	-	-	-	-
2145			G-SG	SG		-	-	-	-	-
2146			G-SG	CAGW		326,913	251,445	75,467	-	75,467
2147			G-SG	CAGE		1,837,951	1,837,951	-	-	-
2148			P	JBG		117,241	90,330	26,911	-	26,911
2149			P	CAEW		-	-	-	-	-
2150			P	CAEE		561	561	-	-	-
2151			G-SG	CAGE		-	-	-	-	-
2152					B8	7,462,958	6,991,239	471,718	-	471,718
2153										
2154	399	Coal Mine								
2155			P	SE		-	-	-	-	-
2156			P	CAEW		-	-	-	-	-
2157			P	CAEE		298,455,757	298,455,757	-	-	-
2158	MP		P	JBE		-	-	-	-	-
2159					B8	298,455,757	298,455,757	-	-	-
2160										
2161	399L	WIDCO Capital Lease								
2162		P		SE		-	-	-	-	-
2163						-	-	-	-	-
2164						-	-	-	-	-
2165		Remove Capital Leases				-	-	-	-	-
2166						-	-	-	-	-
2167										
2168	1011390	General Capital Leases								
2169		G-SITUS	S			8,417,562	8,417,562	-	-	-
2170		P	CAGW			3,650,975	2,808,152	842,823	-	842,823
2171		P	CAGE			9,141,939	9,141,939	-	-	-
2172		PTD	SO			2,563,503	2,387,802	175,701	-	175,701
2173					B9	23,773,979	22,755,455	1,018,524	-	1,018,524
2174										
2175		Remove Capital Leases				(23,773,979)	(22,755,455)	(1,018,524)	-	(1,018,524)
2176					B9	-	-	-	-	-
2177										
2178	1011392	General Vehicles Capital Leases								
2179		LABOR		SO		-	-	-	-	-
2180					B9	-	-	-	-	-
2181						-	-	-	-	-
2182		Remove Capital Leases				-	-	-	-	-
2183					B9	-	-	-	-	-
2184										
2185	GP	Unclassified Gen Plant - Acct 300								
2186		G-SITUS	S			-	-	-	-	-
2187		PTD	SO			3,659,134	3,408,340	250,795	-	250,795
2188		CUST	CN			-	-	-	-	-
2189		G-SG	SG			-	-	-	-	-
2190		G-SG	CAGE			-	-	-	-	-
2191		G-DGU	CAGW			-	-	-	-	-
2192						3,659,134	3,408,340	250,795	-	250,795
2193										
2194	399G	Unclassified Gen Plant - Acct 300								
2195		G-SITUS	S			-	-	-	-	-
2196		PTD	SO			-	-	-	-	-
2197		G-SG	SG			-	-	-	-	-
2198		G-DGP	DGP			-	-	-	-	-
2199		G-DGU	DGU			-	-	-	-	-
2200						-	-	-	-	-
2201										
2202	TOTAL GENERAL PLANT				B8	1,433,371,887	1,349,629,819	83,742,067	-	83,742,067
2203										

February 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2204	Summary of General Plant by Factor									
2205	S				588,303,919	542,281,246	46,022,673	-	46,022,673	
2206	JBG				20,641,164	15,903,214	4,737,950	-	4,737,950	
2207	JBE				1,070	828	242	-	242	
2208	SG				138,684	127,720	10,964	-	10,964	
2209	SO				272,111,090	253,460,771	18,650,319	-	18,650,319	
2210	SE				-	-	-	-	-	
2211	CN				19,300,657	17,965,562	1,335,095	-	1,335,095	
2212	DEU				-	-	-	-	-	
2213	CAGW				60,660,250	46,656,901	14,003,349	-	14,003,349	
2214	CAGE				196,658,358	196,658,358	-	-	-	
2215	CAEW				-	-	-	-	-	
2216	CAEE				299,330,674	299,330,674	-	-	-	
2217	SSGCT				-	-	-	-	-	
2218	SSGCH				-	-	-	-	-	
2219	Less Capital Leases				(23,773,979)	(22,755,455)	(1,018,524)	-	(1,018,524)	
2220	Total General Plant by Factor			B8	1,433,371,887	1,349,829,819	83,742,067	-	83,742,067	
2221	301 Organization									
2222	I-SITUS	S			-	-	-	-	-	
2223	PTD	SO			-	-	-	-	-	
2224	I-SG	CAGW			-	-	-	-	-	
2225	I-SG	CAGE			-	-	-	-	-	
2226	I-SG	SG			-	-	-	-	-	
2227				B8	-	-	-	-	-	
2228	302 Franchise & Consent									
2229	I-SITUS	S			(31,081,215)	(31,081,215)	-	-	-	
2230	I-SG	SG			-	-	-	-	-	
2231	I-SG	CAGW			-	-	-	-	-	
2232	I-SG	CAGE			-	-	-	-	-	
2233	I-SG	CAGW			178,725,803	137,467,156	41,258,647	-	41,258,647	
2234	I-SG	CAGE			14,386,245	14,386,245	-	-	-	
2235	I-DGP	DGP			-	-	-	-	-	
2236	I-DGU	DGU			-	-	-	-	-	
2237				B8	162,030,833	120,772,186	41,258,647	-	41,258,647	
2238										
2239	303 Miscellaneous Intangible Plant									
2240	I-SITUS	S			14,174,864	12,666,816	1,508,049	-	1,508,049	
2241	I-SG	SG			1,581,299	1,456,286	125,013	-	125,013	
2242	PTD	SO			364,169,817	339,209,853	24,959,964	-	24,959,964	
2243	P	SE			-	-	-	-	-	
2244	CUST	CN			132,641,422	123,466,141	9,175,281	-	9,175,281	
2245	I-SG	CAGW			84,796,350	65,221,210	19,575,140	-	19,575,140	
2246	I-SG	CAGE			72,453,812	72,453,812	-	-	-	
2247	P	JBG			1,041,005	802,054	238,951	-	238,951	
2248	P	CAEW			-	-	-	-	-	
2249	P	CAEE			3,687,563	3,687,563	-	-	-	
2250	I-SG	CAGE			-	-	-	-	-	
2251	I-SG	CAGE			-	-	-	-	-	
2252				B8	674,546,133	618,963,734	55,582,399	-	55,582,399	
2253	303 Less Non-Utility Plant									
2254	I-SITUS	S			-	-	-	-	-	
2255				B8	674,546,133	618,963,734	55,582,399	-	55,582,399	
2256	IP Unclassified Intangible Plant- Acct 300									
2257	I-SITUS	S			-	-	-	-	-	
2258	I-SG	SG			-	-	-	-	-	
2259	I-DGU	DGU			-	-	-	-	-	
2260	PTD	SO			-	-	-	-	-	
2261					-	-	-	-	-	
2262					-	-	-	-	-	
2263	TOTAL INTANGIBLE PLANT			B8	836,576,966	739,735,919	96,841,047	-	96,841,047	
2264										
2265	Summary of Intangible Plant by Factor									
2266	S				(16,906,351)	(18,414,399)	1,508,049	-	1,508,049	
2267	JBG				1,041,005	802,054	238,951	-	238,951	
2268	JBE				-	-	-	-	-	
2269	SG				1,581,299	1,456,286	125,013	-	125,013	
2270	SO				364,169,817	339,209,853	24,959,964	-	24,959,964	
2271	CN				132,641,422	123,466,141	9,175,281	-	9,175,281	
2272	CAGW				263,522,153	202,688,366	60,833,788	-	60,833,788	
2273	CAGE				86,840,056	86,840,056	-	-	-	
2274	CAEW				-	-	-	-	-	
2275	CAEE				3,687,563	3,687,563	-	-	-	
2276	SSGCT				-	-	-	-	-	
2277	SSGCH				-	-	-	-	-	
2278	SE				-	-	-	-	-	
2279	Total Intangible Plant by Factor			B8	836,576,966	739,735,919	96,841,047	-	96,841,047	
2280	Summary of Unclassified Plant (Account 106)									
2281	DP				26,639,040	18,618,670	8,020,370	-	8,020,370	
2282	DS0				-	-	-	-	-	
2283	GP				3,659,134	3,408,340	250,795	-	250,795	
2284	HP				-	-	-	-	-	
2285	NP				-	-	-	-	-	
2286	OP				-	-	-	-	-	
2287	TP				53,140,083	50,818,824	2,321,259	-	2,321,259	
2288	TS0				-	-	-	-	-	
2289	IP				-	-	-	-	-	
2290	MP				-	-	-	-	-	
2291	SP				9,703,574	8,793,123	910,451	-	910,451	
2292	Total Unclassified Plant by Factor				93,141,832	81,638,957	11,502,874	-	11,502,874	
2293										
2294	TOTAL ELECTRIC PLANT IN SERVICE			B8	25,760,019,403	24,033,416,799	1,726,602,604	-	1,726,602,604	

February 2015 West Control Area										
AMA	FERC	BUS	WCA	UNADJUSTED RESULTS						
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2295	Summary of Electric Plant by Factor									
2296	S				6,787,253,356	6,288,684,553	498,568,803	-	498,568,803	
2297	SE				-	-	-	-	-	
2298	JBG				1,188,526,316	915,713,322	272,812,994	-	272,812,994	
2299	JBE				1,070	828	242	-	242	
2300	SG				16,591,108	15,279,400	1,311,648	-	1,311,648	
2301	SO				636,280,907	592,670,624	43,610,283	-	43,610,283	
2302	CN				151,942,080	141,431,703	10,510,377	-	10,510,377	
2303	DEU				-	-	-	-	-	
2304	CAGW				3,902,149,636	3,001,342,855	900,806,781	-	900,806,781	
2305	CAGE				12,798,030,674	12,798,030,674	-	-	-	
2306	CAEW				-	-	-	-	-	
2307	CAEE				303,018,237	303,018,237	-	-	-	
2308	SSGCH				-	-	-	-	-	
2309	SSGCT				-	-	-	-	-	
2310	Less Capital Leases				(23,773,979)	(22,755,455)	(1,018,524)	-	(1,018,524)	
2311				B8	25,760,019,403	24,033,416,799	1,726,602,604	-	1,726,602,604	
2312	105	Plant Held For Future Use								
2313		DPW	S		9,785,367	9,785,367	-	-	-	
2314		P	SG		-	-	-	-	-	
2315		T	SG		-	-	-	-	-	
2316		P	SG		-	-	-	-	-	
2317		P	SE		5,726,460	5,292,979	433,481	-	433,481	
2318		P	SG		-	-	-	-	-	
2319		P	CAGW		161,944	124,559	37,385	-	37,385	
2320		P	CAGE		12,418,892	12,418,892	-	-	-	
2321		P	CAEW		-	-	-	-	-	
2322		P	CAEE		26,634,978	26,634,978	-	-	-	
2323	Total Plant Held For Future Use			B10	54,727,642	54,256,776	470,866	-	470,866	
2324										
2325	114	Electric Plant Acquisition Adjustments								
2326		P	S		-	-	-	-	-	
2327		P	SG		-	-	-	-	-	
2328		P	CAGW		-	-	-	-	-	
2329		P	CAGE		143,167,971	143,167,971	-	-	-	
2330		P	DGP		-	-	-	-	-	
2331	Total Electric Plant Acquisition Adjustments			B15	143,167,971	143,167,971	-	-	-	
2332										
2333	115	Accum Provision for Asset Acquisition Adjustments								
2334		P	S		-	-	-	-	-	
2335		P	SG		-	-	-	-	-	
2336		P	CAGW		-	-	-	-	-	
2337		P	CAGE		(107,722,880)	(107,722,880)	-	-	-	
2338		P	DGP		-	-	-	-	-	
2339					(107,722,880)	(107,722,880)	-	-	-	
2340										
2341	120	Nuclear Fuel								
2342		P	SE		-	-	-	-	-	
2343	Total Nuclear Fuel				-	-	-	-	-	
2344										
2345	124	Weatherization								
2346		DMSC	S		1,367,878	(552,403)	1,920,281	-	1,920,281	
2347		DMSC	SO		(4,454)	(4,148)	(305)	-	(305)	
2348					1,363,424	(556,551)	1,919,976	-	1,919,976	
2349										
2350	182W	Weatherization								
2351		DMSC	S		17,859,382	17,859,382	-	-	-	
2352		DMSC	SG		-	-	-	-	-	
2353		DMSC	SGCT		-	-	-	-	-	
2354		DMSC	SO		-	-	-	-	-	
2355					17,859,382	17,859,382	-	-	-	
2356										

February 2015 West Control Area										
AMA	FERC	BUS	WCA	UNADJUSTED RESULTS						
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2357	186W	Weatherization								
2358		DMSC	S			-	-	-	-	-
2359		DMSC	CN			-	-	-	-	-
2360		DMSC	CNP			-	-	-	-	-
2361		DMSC	SG			-	-	-	-	-
2362		DMSC	SO			-	-	-	-	-
2363					B16	-	-	-	-	-
2364										
2365		Total Weatherization				19,222,806	17,302,831	1,919,976	-	1,919,976
2366										
2367	151	Fuel Stock								
2368		P	DEU			-	-	-	-	-
2369		P	SE			-	-	-	-	-
2370		P	CAEW			1,743,235	1,346,799	396,436	-	396,436
2371		P	CAEE			161,922,916	161,922,916	-	-	-
2372		P	JBE			27,959,072	21,636,876	6,322,196	-	6,322,196
2373		P	CAEE			-	-	-	-	-
2374		P	CAEE			-	-	-	-	-
2375		Total Fuel Stock			B13	191,625,223	184,906,591	6,718,632	-	6,718,632
2376										
2377	152	Fuel Stock - Undistributed								
2378		P	SE			-	-	-	-	-
2379		P	CAEW			-	-	-	-	-
2380		P	CAEE			-	-	-	-	-
2381						-	-	-	-	-
2382						-	-	-	-	-
2383	25316	DG&T Working Capital Deposit								
2384		P	SE			-	-	-	-	-
2385		P	CAEW			-	-	-	-	-
2386		P	CAEE			(2,637,000)	(2,637,000)	-	-	-
2387					B13	(2,637,000)	(2,637,000)	-	-	-
2388										
2389	25317	DG&T Working Capital Deposit								
2390		P	SE			-	-	-	-	-
2391		P	CAEW			-	-	-	-	-
2392		P	CAEE			(2,985,811)	(2,985,811)	-	-	-
2393					B13	(2,985,811)	(2,985,811)	-	-	-
2394										
2395	25319	Provo Working Capital Deposit								
2396		P	SE			-	-	-	-	-
2397		P	CAEW			-	-	-	-	-
2398		P	CAEE			-	-	-	-	-
2399						-	-	-	-	-
2400						-	-	-	-	-
2401		Total Fuel Stock			B13	186,002,412	179,283,780	6,718,632	-	6,718,632
2402	154	Materials and Supplies								
2403		MSS	S			96,153,327	91,671,553	4,481,774	-	4,481,774
2404		MSS	SG			1,078,155	992,919	85,236	-	85,236
2405		MSS	SE			-	-	-	-	-
2406		MSS	SO			92,417	86,083	6,334	-	6,334
2407		MSS	SNPPS			-	-	-	-	-
2408		MSS	SNPPH			-	-	-	-	-
2409		MSS	SNPD			(1,434,802)	(1,344,691)	(90,110)	-	(90,110)
2410		MSS	SNPT			-	-	-	-	-
2411		MSS	DGU			-	-	-	-	-
2412		MSS	DGP			-	-	-	-	-
2413		MSS	JBE			-	-	-	-	-
2414		MSS	SNPP			-	-	-	-	-
2415		MSS	CAGW			7,135,896	5,488,582	1,647,313	-	1,647,313
2416		MSS	CAGE			114,293,038	114,293,038	-	-	-
2417		MSS	JBG			5,301,655	4,084,719	1,216,936	-	1,216,936
2418		MSS	CAEW			-	-	-	-	-
2419		MSS	CAEE			5,482,145	5,482,145	-	-	-
2420		MSS	CAGE			-	-	-	-	-
2421		Total Materials and Supplies			B13	228,101,831	220,754,347	7,347,483	-	7,347,483
2422										
2423	163	Stores Expense Undistributed								
2424		MSS	SO			-	-	-	-	-
2425						-	-	-	-	-
2426					B13	-	-	-	-	-
2427										
2428	25318	Provo Working Capital Deposit								
2429		MSS	SNPPS			-	-	-	-	-
2430		MSS	CAGW			-	-	-	-	-
2431		MSS	CAGE			(273,000)	(273,000)	-	-	-
2432					B13	(273,000)	(273,000)	-	-	-
2433										
2434		Total Materials & Supplies			B13	227,828,831	220,481,347	7,347,483	-	7,347,483
2435										

February 2015 West Control Area										
AMA		DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS		WASHINGTON	WASHINGTON	
FERC ACCT						TOTAL	OTHER		ADJUSTMENT	ADJ TOTAL
2436	165	Prepayments								
2437		DMSC	S			9,330,756	9,330,756	-	-	-
2438		GP	GPS			7,945,069	7,400,519	544,550	-	544,550
2439		PT	SG			1,381,068	1,271,885	109,183	-	109,183
2440		PT	CAGW			983,688	756,605	227,083	-	227,083
2441		PT	CAGE			1,346,713	1,346,713	-	-	-
2442		P	CAEW			4,055	3,133	922	-	922
2443		P	CAEE			7,298,658	7,298,658	-	-	-
2444		P	SE			-	-	-	-	-
2445		PTD	SO			17,654,584	16,444,550	1,210,034	-	1,210,034
2446		Total Prepayments			B15	45,944,591	43,852,819	2,091,773	-	2,091,773
2447										
2448	182M	Misc Regulatory Assets								
2449		P	S			214,044,601	211,752,343	2,292,258	-	2,292,258
2450		DEFSG	SG			-	-	-	-	-
2451		P	CAGE			-	-	-	-	-
2452		P	CAGE			7,921,830	7,921,830	-	-	-
2453		P	CAGW			-	-	-	-	-
2454		DEFSG	JBG			-	-	-	-	-
2455		P	SE			10,608,209	9,805,189	803,019	-	803,019
2456		P	CAEW			-	-	-	-	-
2457		P	CAEE			80,787,889	80,787,889	-	-	-
2458		T	SO			20,306,273	18,914,495	1,391,779	-	1,391,779
2459					B11	333,668,802	329,181,746	4,487,057	-	4,487,057
2460										
2461	186M	Misc Deferred Debits								
2462		LABOR	S			12,107,933	12,107,933	-	-	-
2463		P	CAEW			-	-	-	-	-
2464		P	CAEE			-	-	-	-	-
2465		P	SG			14,942,381	13,761,077	1,181,304	-	1,181,304
2466		LABOR	SO			1,250	1,164	86	-	86
2467		P	SE			-	-	-	-	-
2468		P	CAGW			25,734,452	19,793,683	5,940,769	-	5,940,769
2469		DEFSG	CAGE			48,423,274	48,423,274	-	-	-
2470		P	CAEW			-	-	-	-	-
2471		P	CAEE			6,594,604	6,594,604	-	-	-
2472		P	JBE			-	-	-	-	-
2473		GP	EXCTAX			-	-	-	-	-
2474		Total Misc. Deferred Debits			B11	107,803,894	100,681,736	7,122,158	-	7,122,158
2475										
2476		Working Capital								
2477	CWC	Cash Working Capital								
2478		CWC	S			-	-	-	-	-
2479		CWC	SO			-	-	-	-	-
2480		CWC	SE			-	-	-	-	-
2481					B14	-	-	-	-	-
2482										
2483	OWC	Other Work. Cap.								
2484	131	Cash	GP	SNP		-	-	-	-	-
2485	135	Working Funds	GP	SG		-	-	-	-	-
2486	141	Other A/R	GP	SO		-	-	-	-	-
2487	143	Other A/R	PTD	SO		39,728,518	37,005,551	2,722,967	-	2,722,967
2488	232	A/P	PTD	SE		(0)	(0)	(0)	-	(0)
2489	232	A/P	P	SO		(6,894,916)	(6,422,343)	(472,573)	-	(472,573)
2490	232	A/P	P	CAEE		(2,220,503)	(2,220,503)	-	-	-
2491	232	A/P	T	CAGE		(82,514)	(82,514)	-	-	-
2492	232	A/P	P	S		(169,637)	(169,637)	-	-	-
2493	2533	Other Misc. Of. Crd	P	S		(5,912,698)	(5,912,698)	-	-	-
2494	2533	Other Misc. Of. Crd	P	CAEW		-	-	-	-	-
2495	2533	Other Misc. Of. Crd	P	CAEE		(27,670,164)	(27,670,164)	-	-	-
2496	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2497	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2498	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2499	230	Asset Retir. Oblig.	P	S		(8,315,294)	(8,315,294)	-	-	-
2500	254105	AR Reg Liability	P	S		-	-	-	-	-
2501	254105	AR Reg Liability	P	SE		-	-	-	-	-
2502	254105	AR Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2503	254105	AR Reg Liability	P	CAEE		19,803	19,803	-	-	-
2504	2533	Choke Reduction	P	CAEE		-	-	-	-	-
2505					B14	(11,537,208)	(13,787,601)	2,250,394	-	2,250,394
2506										
2507		Total Working Capital				(11,537,208)	(13,787,601)	2,250,394	-	2,250,394

February 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON		WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2508	Miscellaneous Rate Base								
2509	18221	UnrecPlant & Reg Study Costs			-	-	-	-	-
2510		P	S		-	-	-	-	-
2511					-	-	-	-	-
2512					-	-	-	-	-
2513					-	-	-	-	-
2514	18222	Nuclear Plant - Trojan			-	-	-	-	-
2515		P	S		-	-	-	-	-
2516		P	TROJP		-	-	-	-	-
2517		P	TROJD		-	-	-	-	-
2518				B14	-	-	-	-	-
2519					-	-	-	-	-
2520					-	-	-	-	-
2521					-	-	-	-	-
2522	1869	Msc Deferred Debits-Trojan			-	-	-	-	-
2523		P	S		-	-	-	-	-
2524		P	SNPPN		-	-	-	-	-
2525					-	-	-	-	-
2526					-	-	-	-	-
2527	TOTAL MISCELLANEOUS RATE BASE				-	-	-	-	-
2528					-	-	-	-	-
2529	TOTAL RATE BASE ADDITIONS				999,106,862	966,698,524	32,408,338	-	32,408,338
2530	235	Customer Service Deposits			-	-	-	-	-
2531		CUST	S		-	-	-	-	-
2532		CUST	CN		-	-	-	-	-
2533	Total Customer Service Deposits				-	-	-	-	-
2534				B15	-	-	-	-	-
2535	2281	Prop Ins	PTD	SO	-	-	-	-	-
2536	2282	Inj & Dam	PTD	SO	(13,147,119)	(12,246,024)	(901,095)	-	(901,095)
2537	2283	Pen & Ben	PTD	SO	(3,678,287)	(3,426,180)	(252,107)	-	(252,107)
2538	2283	Pen & Ben	PTD	S	-	-	-	-	-
2539	254	Ins Prov	PTD	SO	-	-	-	-	-
2540				B15	(16,825,406)	(15,672,204)	(1,153,203)	-	(1,153,203)
2541					-	-	-	-	-
2542	22841	Accum Misc Per Provisions - Other			-	-	-	-	-
2543		P	S		-	-	-	-	-
2544		P	CAGW		(1,339,079)	(1,029,954)	(309,125)	-	(309,125)
2545				B15	(1,339,079)	(1,029,954)	(309,125)	-	(309,125)
2546					-	-	-	-	-
2547	22842	Prv-Trojan	P	TROJD	-	-	-	-	-
2548	230	ARO	P	TROJP	-	-	-	-	-
2549	254105	ARO	P	S	275,403	-	275,403	-	275,403
2550	254	Regulatory Liabil	P	CAEE	-	-	-	-	-
2551	254	Regulatory Liabil	P	SE	-	-	-	-	-
2552	254		P	S	(37,206,577)	(36,426,750)	(779,827)	-	(779,827)
2553				B15	(36,931,174)	(36,426,750)	(504,425)	-	(504,425)
2554					-	-	-	-	-
2555	252	Customer Advances for Construction			-	-	-	-	-
2556		DPW	S		(2,320,530)	(2,320,530)	-	-	-
2557		T	SG		322,409	296,920	25,489	-	25,489
2558		T	CAGE		(25,832,843)	(25,832,843)	-	-	-
2559		DPW	CAGW		-	-	-	-	-
2560		CUST	CN		-	-	-	-	-
2561	Total Customer Advances for Constr.				(27,830,965)	(27,856,454)	25,489	-	25,489
2562				B19	-	-	-	-	-
2563	25398	SO2 Emissions			-	-	-	-	-
2564		P	S		-	-	-	-	-
2565					-	-	-	-	-
2566					-	-	-	-	-
2567	25399	Other Deferred Credits			-	-	-	-	-
2568		P	S		(4,514,450)	(4,230,519)	(283,931)	-	(283,931)
2569		GP	GPS		-	-	-	-	-
2570		GP	SO		(21,001,180)	(19,561,772)	(1,439,407)	-	(1,439,407)
2571		P	CAGW		(1,100)	(846)	(254)	-	(254)
2572		P	CAGE		4,308,239	4,308,239	-	-	-
2573		P	SG		(6,227,655)	(5,735,314)	(492,341)	-	(492,341)
2574		P	CAEW		-	-	-	-	-
2575		P	CAEE		-	-	-	-	-
2576		P	SE		-	-	-	-	-
2577				B19	(27,436,145)	(25,220,212)	(2,215,934)	-	(2,215,934)
2578					-	-	-	-	-

February 2019 West Control Area										
AMA	FERC	BUS	WCA	WASHINGTON						
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2579	190	Accumulated Deferred Income Taxes								
2580		P	S			38,146,114	37,954,647	191,467	-	191,467
2581		CUST	CN			-	-	-	-	-
2582		LABOR	SO			30,846,651	28,732,442	2,114,210	-	2,114,210
2583		P	IBT			-	-	-	-	-
2584		CUST	BADDEBT			3,007,047	2,648,131	358,916	-	358,916
2585		P	TROJD			2,116,464	1,629,180	487,284	-	487,284
2586		P	SG			7,351,269	6,770,098	581,171	-	581,171
2587		P	SE			627,324	579,837	47,487	-	47,487
2588		PTD	SNP			-	-	-	-	-
2589		P	CAGW			173,979	133,816	40,163	-	40,163
2590		P	CAGE			37,822,141	37,822,141	-	-	-
2591		P	CAEW			-	-	-	-	-
2592		P	CAEE			43,223,228	43,223,228	-	-	-
2593		DPW	JBE			1,699,031	1,314,840	384,190	-	384,190
2594		DPW	SNPD			832,551	780,264	52,287	-	52,287
2595										
2596		TotalAccum Deferred Income Taxes			B19	165,845,799	161,588,624	4,257,175	-	4,257,175
2597										
2598	281	Accumulated Deferred Income Taxes								
2599		P	S			-	-	-	-	-
2600		PT	SG			(252,151,842)	(232,217,405)	(19,934,437)	-	(19,934,437)
2601		PT	CAGW			-	-	-	-	-
2602		PT	CAGE			-	-	-	-	-
2603		T	SNPT			-	-	-	-	-
2604					B19	(252,151,842)	(232,217,405)	(19,934,437)	-	(19,934,437)
2605										
2606	282	Accumulated Deferred Income Taxes								
2607		GP	S			765,978	765,978	-	-	-
2608		ACCMDIT	CIAC			-	-	-	-	-
2609		ACCMDIT	DITBAL			(3,928,323,080)	(3,690,522,521)	(237,800,560)	-	(237,800,560)
2610		GP	JBE			-	-	-	-	-
2611		LABOR	SO			(1,143,071)	(1,064,725)	(78,345)	-	(78,345)
2612		PTD	SNPD			-	-	-	-	-
2613		P	SNP			-	-	-	-	-
2614		P	CAGW			-	-	-	-	-
2615		P	CAGE			(3,176,010)	(3,176,010)	-	-	-
2616		P	SE			-	-	-	-	-
2617		P	CAEE			(4,932,413)	(4,932,413)	-	-	-
2618		P	CN			-	-	-	-	-
2619		P	JBG			-	-	-	-	-
2620		P	SG			-	-	-	-	-
2621					B19	(3,936,808,596)	(3,698,929,691)	(237,878,905)	-	(237,878,905)
2622										
2623	283	Accumulated Deferred Income Taxes								
2624		GP	S			(87,319,028)	(86,711,893)	(607,134)	-	(607,134)
2625		P	SG			(358,473)	(330,133)	(28,340)	-	(28,340)
2626		P	SE			-	-	-	-	-
2627		LABOR	SO			(25,264,783)	(23,533,151)	(1,731,632)	-	(1,731,632)
2628		GP	GPS			(8,301,728)	(7,732,733)	(568,995)	-	(568,995)
2629		PTD	SNP			(2,669,367)	(2,503,313)	(166,054)	-	(166,054)
2630		P	TROJD			-	-	-	-	-
2631		PTD	SGCT			-	-	-	-	-
2632		P	CAGW			(2,482,063)	(1,909,082)	(572,981)	-	(572,981)
2633		P	CAGE			(1,058,304)	(1,058,304)	-	-	-
2634		P	CAEW			-	-	-	-	-
2635		P	CAEE			(42,513,918)	(42,513,918)	-	-	-
2636		P	JBE			-	-	-	-	-
2637		P	SGCT			-	-	-	-	-
2638										
2639					B19	(169,967,665)	(166,292,528)	(3,675,137)	-	(3,675,137)
2640										
2641		TOTAL ACCUM DEF INCOME TAX			B19	(4,193,082,304)	(3,935,851,000)	(257,231,304)	-	(257,231,304)
2642	255	Accumulated Investment Tax Credit								
2643		PTD	S			-	-	-	-	-
2644		PTD	ITC84			-	-	-	-	-
2645		PTD	ITC85			-	-	-	-	-
2646		PTD	ITC86			(205,535)	(178,556)	(26,979)	-	(26,979)
2647		PTD	ITC88			(69,168)	(58,820)	(10,348)	-	(10,348)
2648		PTD	ITC89			(182,414)	(154,562)	(27,852)	-	(27,852)
2649		PTD	ITC90			(167,230)	(160,686)	(6,544)	-	(6,544)
2650		PTD	SG			(267,209)	(246,084)	(21,125)	-	(21,125)
2651		Total Accumulated ITC			B19	(891,556)	(798,709)	(92,847)	-	(92,847)
2652										
2653		TOTAL RATE BASE DEDUCTIONS				(4,304,336,630)	(4,042,855,282)	(261,481,349)	-	(261,481,349)
2654										
2655										
2656										

February 2015 West Control Area										
AMA	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2657	108SP	Steam Prod Plant Accumulated Depr								
2658		P	S			11,789,037	11,789,037	-	-	-
2659		P	DGP			-	-	-	-	-
2660		P	DGU			-	-	-	-	-
2661		P	SG			-	-	-	-	-
2662		P	CAGW			(155,840,070)	(119,864,568)	(35,975,502)	-	(35,975,502)
2663		P	CAGE			(2,113,301,940)	(2,113,301,940)	-	-	-
2664		P	JBG			(522,008,987)	(402,187,631)	(119,821,356)	-	(119,821,356)
2665		P	CAGE			-	-	-	-	-
2666					B17	(2,779,361,959)	(2,623,565,101)	(155,796,858)	-	(155,796,858)
2667										
2668	108NP	Nuclear Prod Plant Accumulated Depr								
2669		P	DGP			-	-	-	-	-
2670		P	DGU			-	-	-	-	-
2671		P	SG			-	-	-	-	-
2672						-	-	-	-	-
2673										
2674										
2675	108HP	Hydraulic Prod Plant Accum Depr								
2676		P	S			588,329	588,329	-	-	-
2677		P	DGP			-	-	-	-	-
2678		P	DGU			-	-	-	-	-
2679		P	CAGW			(247,697,531)	(190,516,839)	(57,180,692)	-	(57,180,692)
2680		P	CAGE			(62,259,546)	(62,259,546)	-	-	-
2681		P	CAGW			-	-	-	-	-
2682		P	CAGE			-	-	-	-	-
2683					B17	(309,368,748)	(252,188,056)	(57,180,692)	-	(57,180,692)
2684										
2685	108OP	Other Production Plant- Accum Depr								
2686		P	S			-	-	-	-	-
2687		P	DGU			-	-	-	-	-
2688		P	DGP			-	-	-	-	-
2689		P	SG			-	-	-	-	-
2690		P	CAGW			(360,649,900)	(277,394,283)	(83,255,617)	-	(83,255,617)
2691		P	CAGE			(441,147,882)	(441,147,882)	-	-	-
2692		P	CAGE			-	-	-	-	-
2693					B17	(801,797,782)	(718,542,165)	(83,255,617)	-	(83,255,617)
2694										
2695	108EP	Experimental Plant - Accum Depr								
2696		P	DGP			-	-	-	-	-
2697		P	SG			-	-	-	-	-
2698						-	-	-	-	-
2699										
2700										
2701										
2702										
2703		S				12,377,366	12,377,366	-	-	-
2704		DGP				-	-	-	-	-
2705		DGU				-	-	-	-	-
2706		SG				-	-	-	-	-
2707		CAGW				(764,187,501)	(587,775,690)	(176,411,811)	-	(176,411,811)
2708		CAGE				(2,616,709,368)	(2,616,709,368)	-	-	-
2709		JBG				(522,008,987)	(402,187,631)	(119,821,356)	-	(119,821,356)
2710		SSGCT				-	-	-	-	-
2711						(3,890,528,489)	(3,594,295,323)	(296,233,167)	-	(296,233,167)
2712										
2713										
2714	108TP	Transmission Plant Accumulated Depr								
2715		T	DGP			-	-	-	-	-
2716		T	DGU			-	-	-	-	-
2717		T	CAGW			(482,353,225)	(371,002,535)	(111,350,690)	-	(111,350,690)
2718		T	CAGE			(917,699,931)	(917,699,931)	-	-	-
2719		T	JBG			(46,876,364)	(36,116,416)	(10,759,948)	-	(10,759,948)
2720		T	SG			(1,073,086)	(988,251)	(84,835)	-	(84,835)
2721					B17	(1,448,002,607)	(1,325,807,133)	(122,195,474)	-	(122,195,474)
2722	108360	Land and Land Rights								
2723		DPW	S			(9,012,116)	(8,853,467)	(158,649)	-	(158,649)
2724					B17	(9,012,116)	(8,853,467)	(158,649)	-	(158,649)
2725										
2726	108361	Structures and Improvements								
2727		DPW	S			(21,682,775)	(20,795,377)	(887,398)	-	(887,398)
2728					B17	(21,682,775)	(20,795,377)	(887,398)	-	(887,398)
2729										
2730	108362	Station Equipment								
2731		DPW	S			(248,042,560)	(229,161,048)	(18,881,511)	-	(18,881,511)
2732					B17	(248,042,560)	(229,161,048)	(18,881,511)	-	(18,881,511)
2733										

February 2015 West Control Area AMA					UNADJUSTED RESULTS			WASHINGTON		
	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2734	108363	Storage Battery Equipment								
2735		DPW	S			-	-	-	-	-
2736					B17	-	-	-	-	-
2737										
2738	108364	Poles, Towers & Fixtures								
2739		DPW	S			(569,706,986)	(510,357,423)	(59,349,563)	-	(59,349,563)
2740					B17	(569,706,986)	(510,357,423)	(59,349,563)	-	(59,349,563)
2741										
2742	108365	Overhead Conductors								
2743		DPW	S			(300,023,771)	(270,280,203)	(29,743,568)	-	(29,743,568)
2744					B17	(300,023,771)	(270,280,203)	(29,743,568)	-	(29,743,568)
2745										
2746	108366	Underground Conduit								
2747		DPW	S			(147,206,072)	(137,976,857)	(9,229,215)	-	(9,229,215)
2748					B17	(147,206,072)	(137,976,857)	(9,229,215)	-	(9,229,215)
2749										
2750	108367	Underground Conductors								
2751		DPW	S			(348,641,909)	(337,779,545)	(10,862,364)	-	(10,862,364)
2752					B17	(348,641,909)	(337,779,545)	(10,862,364)	-	(10,862,364)
2753										
2754	108368	Line Transformers								
2755		DPW	S			(475,205,184)	(422,842,531)	(52,362,653)	-	(52,362,653)
2756					B17	(475,205,184)	(422,842,531)	(52,362,653)	-	(52,362,653)
2757										
2758	108369	Services								
2759		DPW	S			(261,876,924)	(238,586,642)	(23,290,283)	-	(23,290,283)
2760					B17	(261,876,924)	(238,586,642)	(23,290,283)	-	(23,290,283)
2761										
2762	108370	Meters								
2763		DPW	S			(87,396,003)	(84,113,195)	(3,282,807)	-	(3,282,807)
2764					B17	(87,396,003)	(84,113,195)	(3,282,807)	-	(3,282,807)
2765										
2766										
2767										
2768	108371	Installations on Customers' Premises								
2769		DPW	S			(7,311,009)	(6,949,973)	(361,036)	-	(361,036)
2770					B17	(7,311,009)	(6,949,973)	(361,036)	-	(361,036)
2771										
2772	108372	Leased Property								
2773		DPW	S			-	-	-	-	-
2774					B17	-	-	-	-	-
2775										
2776	108373	Street Lights								
2777		DPW	S			(29,911,391)	(27,976,480)	(1,934,911)	-	(1,934,911)
2778					B17	(29,911,391)	(27,976,480)	(1,934,911)	-	(1,934,911)
2779										
2780	108D00	Unclassified Dist Plant - Acct 300								
2781		DPW	S			-	-	-	-	-
2782						-	-	-	-	-
2783										
2784	108DS	Unclassified Dist Sub Plant - Acct 300								
2785		DPW	S			-	-	-	-	-
2786						-	-	-	-	-
2787										
2788	108DP	Unclassified Dist Sub Plant - Acct 300								
2789		DPW	S			6,028,319	5,948,716	79,603	-	79,603
2790						6,028,319	5,948,716	79,603	-	79,603
2791										
2792										
2793		TOTAL DISTRIBUTION PLANT DEPR			B17	(2,499,988,380)	(2,289,724,025)	(210,264,355)	-	(210,264,355)
2794										
2795		Summary of Distribution Plant Depr by Factor								
2796		S				(2,499,988,380)	(2,289,724,025)	(210,264,355)	-	(210,264,355)
2797										
2798		Total Distribution Depreciation by Factor			B17	(2,499,988,380)	(2,289,724,025)	(210,264,355)	-	(210,264,355)

February 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2799	108GP	General Plant Accumulated Depr								
2800		G-SITUS	S		(204,121,622)	(182,591,990)	(21,529,632)	-	(21,529,632)	
2801		G-DGP	DGP		-	-	-	-	-	
2802		G-DGU	DGU		-	-	-	-	-	
2803		G-SG	SG		-	-	-	-	-	
2804		CUST	CN		(6,935,293)	(6,455,554)	(479,739)	-	(479,739)	
2805		PTD	SO		(94,892,300)	(88,388,443)	(6,503,857)	-	(6,503,857)	
2806		P	SE		-	-	-	-	-	
2807		G-SG	CAGW		(20,602,232)	(15,846,230)	(4,756,002)	-	(4,756,002)	
2808		G-SG	CAGE		(60,837,949)	(60,837,949)	-	-	-	
2809		P	JBG		(6,132,545)	(4,724,888)	(1,407,658)	-	(1,407,658)	
2810		P	CAEW		-	-	-	-	-	
2811		P	CAEE		(415,723)	(415,723)	-	-	-	
2812		G-SG	CAGE		-	-	-	-	-	
2813		G-SG	CAGE		-	-	-	-	-	
2814				B17	(393,937,664)	(359,260,777)	(34,676,887)	-	(34,676,887)	
2815										
2816										
2817	108MP	Mining Plant Accumulated Depr.								
2818		P	S		-	-	-	-	-	
2819		P	CAEW		-	-	-	-	-	
2820		P	CAEE		(192,232,676)	(192,232,676)	-	-	-	
2821		P	JBE		-	-	-	-	-	
2822				B17	(192,232,676)	(192,232,676)	-	-	-	
2823	108MP	Less Centralia Situs Depreciation								
2824		P	S		-	-	-	-	-	
2825				B17	(192,232,676)	(192,232,676)	-	-	-	
2826										
2827	1081390	Accum Depr - Capital Lease								
2828		PTD	SO		-	-	-	-	-	
2829					-	-	-	-	-	
2830					-	-	-	-	-	
2831		Remove Capital Leases								
2832					-	-	-	-	-	
2833					-	-	-	-	-	
2834	1081399	Accum Depr - Capital Lease								
2835		P	S		-	-	-	-	-	
2836		P	SE		-	-	-	-	-	
2837					-	-	-	-	-	
2838					-	-	-	-	-	
2839		Remove Capital Leases								
2840					-	-	-	-	-	
2841					-	-	-	-	-	
2842					-	-	-	-	-	
2843		TOTAL GENERAL PLANT ACCUM DEPR								
2844				B17	(586,170,340)	(551,493,453)	(34,676,887)	-	(34,676,887)	
2845										
2846										
2847		Summary of General Depreciation by Factor								
2848		S			(204,121,622)	(182,591,990)	(21,529,632)	-	(21,529,632)	
2849		DGP			-	-	-	-	-	
2850		DGU			-	-	-	-	-	
2851		SE			-	-	-	-	-	
2852		SO			(94,892,300)	(88,388,443)	(6,503,857)	-	(6,503,857)	
2853		CN			(6,935,293)	(6,455,554)	(479,739)	-	(479,739)	
2854		SG			-	-	-	-	-	
2855		DEU			-	-	-	-	-	
2856		CAGW			(20,602,232)	(15,846,230)	(4,756,002)	-	(4,756,002)	
2857		CAGE			(60,837,949)	(60,837,949)	-	-	-	
2858		CAEW			-	-	-	-	-	
2859		CAEE			(192,648,399)	(192,648,399)	-	-	-	
2860		SSGCT			-	-	-	-	-	
2861		JBG			(6,132,545)	(4,724,888)	(1,407,658)	-	(1,407,658)	
2862		Remove Capital Leases								
2863		Total General Depreciation by Factor								
2864				B17	(586,170,340)	(551,493,453)	(34,676,887)	-	(34,676,887)	
2865										
2866		TOTAL ACCUM DEPR - PLANT IN SERV								
2867				B17	(8,424,689,816)	(7,761,319,933)	(663,369,883)	-	(663,369,883)	
2868	111SP	Accum Prov for Amort-Steam								
2869		P	CAGW		-	-	-	-	-	
2870		P	CAGW		-	-	-	-	-	
2871		P	CAGE		-	-	-	-	-	
2872		P	SG		-	-	-	-	-	
2873					-	-	-	-	-	
2874					-	-	-	-	-	

February 2015 WestControl Area										
AMA										
	FERC		BUS	WCA		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2875	111GP	Accum Prov for Amort-General								
2876		G-SITUS	S			(11,121,393)	(9,756,074)	(1,365,318)	-	(1,365,318)
2877		CUST	CN			-	-	-	-	-
2878		I-SG	SG			-	-	-	-	-
2879		PTD	SO			(5,451,525)	(5,077,881)	(373,644)	-	(373,644)
2880		I-SG	CAGW			(128,566)	(98,887)	(29,679)	-	(29,679)
2881		I-SG	CAGE			-	-	-	-	-
2882		P	CAEW			-	-	-	-	-
2883		P	CAEE			-	-	-	-	-
2884		P	SE			-	-	-	-	-
2885					B18	(16,701,484)	(14,932,842)	(1,768,642)	-	(1,768,642)
2886										
2887										
2888	111HP	Accum Prov for Amort-Hydro								
2889		P	DGP			-	-	-	-	-
2890		P	DGU			-	-	-	-	-
2891		P	SG			-	-	-	-	-
2892		P	CAGW			(1,205,059)	(926,873)	(278,187)	-	(278,187)
2893		P	CAGE			-	-	-	-	-
2894		P	CAGE			-	-	-	-	-
2895					B18	(1,205,059)	(926,873)	(278,187)	-	(278,187)
2896										
2897										
2898	111IP	Accum Prov for Amort-Intangible Plant								
2899		I-SITUS	S			13,066,071	13,066,071	-	-	-
2900		I-DGP	DGP			-	-	-	-	-
2901		I-DGU	DGU			-	-	-	-	-
2902		P	CAEW			-	-	-	-	-
2903		P	CAEE			(2,570,676)	(2,570,676)	-	-	-
2904		P	SE			-	-	-	-	-
2905		I-SG	SG			(13,407,827)	(12,347,841)	(1,059,986)	-	(1,059,986)
2906		I-SG	CAGW			-	-	-	-	-
2907		I-SG	CAGE			-	-	-	-	-
2908		CUST	CN			(113,227,343)	(105,395,003)	(7,832,340)	-	(7,832,340)
2909		P	CAGE			-	-	-	-	-
2910		P	CAGE			-	-	-	-	-
2911		I-SG	CAGW			(93,069,983)	(71,584,884)	(21,485,099)	-	(21,485,099)
2912		I-SG	CAGE			(25,774,244)	(25,774,244)	-	-	-
2913		PTD	JBG			(209,443)	(161,367)	(48,075)	-	(48,075)
2914		PTD	SO			(292,673,465)	(272,613,814)	(20,059,651)	-	(20,059,651)
2915					B18	(527,866,910)	(477,381,758)	(50,485,151)	-	(50,485,151)
2916	111IP	Less Non-Utility Plant								
2917		NUTIL	OTH			-	-	-	-	-
2918					B18	(527,866,910)	(477,381,758)	(50,485,151)	-	(50,485,151)
2919										
2920	111390	Accum Amtr - Capital Lease								
2921		G-SITUS	S			396,357	396,357	-	-	-
2922		G-SITUS	SG			910,304	838,338	71,966	-	71,966
2923		P	CAGE			-	-	-	-	-
2924		PTD	CAGW			-	-	-	-	-
2925		PTD	SO			8,673,284	8,078,823	594,461	-	594,461
2926						9,979,946	9,313,518	666,427	-	666,427
2927										
2928		Remove Capital LeaseAmtr				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2929										
2930					B18	(545,773,453)	(493,241,473)	(52,531,980)	-	(52,531,980)
2931	AMA									
2932										
2933										
2934										
2935		Summary of Amortization by Factor								
2936		S				2,341,035	3,706,354	(1,365,318)	-	(1,365,318)
2937		DGP				-	-	-	-	-
2938		DGU				-	-	-	-	-
2939		SE				-	-	-	-	-
2940		SO				(289,451,705)	(269,612,872)	(19,838,833)	-	(19,838,833)
2941		CN				(113,227,343)	(105,395,003)	(7,832,340)	-	(7,832,340)
2942		SSGCT				-	-	-	-	-
2943		JBG				(209,443)	(161,367)	(48,075)	-	(48,075)
2944		CAGW				(94,403,609)	(72,610,644)	(21,792,965)	-	(21,792,965)
2945		CAGE				(25,774,244)	(25,774,244)	-	-	-
2946		CAEW				-	-	-	-	-
2947		CAEE				(2,570,676)	(2,570,676)	-	-	-
2948		SG				(12,497,523)	(11,509,503)	(988,020)	-	(988,020)
2949		LessCapitalLease				(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2950		Total Provision For Amortization by Factor			B18	(545,773,453)	(493,241,473)	(52,531,980)	-	(52,531,980)



Washington Jurisdiction
RESULTS OF OPERATIONS

March 2015

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MARCH 2015
FILE:	WA JAM March 2015
PREPARED BY:	Revenue Requirement Department
DATE:	June 29, 2015
TIME:	10:38:04 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.610
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

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

The overall rate of return above has been rounded to two decimals.

The debt component of the capital structure in the table above is consistent with Order 08 in UE-140762 issued 3-25-2015.

March 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	372,922,788	346,774,135	26,148,652	0	26,148,652
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	4,193,024	3,403,078	789,945	0	789,945
5	Other Operating Revenues	2.4	11,353,270	10,566,269	787,001	0	787,001
6	Total Operating Revenues	2.4	388,469,081	360,743,483	27,725,599	0	27,725,599
7							
8	Operating Expenses:						
9	Steam Production	2.6	50,437,970	44,475,304	5,962,666	0	5,962,666
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	4,270,288	3,554,239	716,049	0	716,049
12	Other Power Supply	2.10	34,239,366	28,502,702	5,736,664	0	5,736,664
13	Transmission	2.12	12,645,149	10,467,733	2,177,416	0	2,177,416
14	Distribution	2.13	18,467,586	17,446,431	1,021,156	0	1,021,156
15	Customer Accounts	2.14	6,756,971	6,283,108	473,863	0	473,863
16	Customer Service	2.14	10,155,938	9,342,664	813,274	0	813,274
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	11,616,750	10,709,023	907,727	0	907,727
19							
20	Total O & M Expenses	2.16	148,590,019	130,781,205	17,808,815	0	17,808,815
21							
22	Depreciation	2.18	56,222,926	52,495,912	3,727,014	0	3,727,014
23	Amortization Expense	2.19	3,722,111	3,317,876	404,234	0	404,234
24	Taxes Other Than Income	2.19	14,947,713	13,220,937	1,726,776	0	1,726,776
25	Income Taxes - Federal	2.22	46,701,739	45,833,017	868,723	0	868,723
26	Income Taxes - State	2.22	6,227,946	6,227,946	0	0	-
27	Income Taxes - DefNet	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.20	(396,367)	(396,367)	0	0	0
29	Misc Revenue & Expense	2.6	(35,475)	(34,577)	(898)	0	(898)
30							
31	Total Operating Expenses	2.22	275,980,611	251,445,948	24,534,663	0	24,534,663
32							
33	Operating Revenue for Return		112,488,470	109,297,534	3,190,936	0	3,190,936
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	25,841,377,393	24,108,589,334	1,732,788,059	0	1,732,788,059
37	Plant Held for Future Use	2.33	54,727,642	54,256,776	470,866	0	470,866
38	Misc Deferred Debits	2.35	412,774,381	401,394,277	11,380,104	0	11,380,104
39	Elec Plant Acq Adj	2.33	35,049,189	35,049,189	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	47,402,342	45,513,148	1,889,194	0	1,889,194
42	Fuel Stock	2.34	180,563,672	174,151,321	6,412,351	0	6,412,351
43	Material & Supplies	2.34	231,053,958	223,460,638	7,593,320	0	7,593,320
44	Working Capital	2.35	(20,992,472)	(23,217,171)	2,224,700	0	2,224,700
45	Weatherization Loans	2.34	19,442,438	17,522,636	1,919,801	0	1,919,801
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		26,801,398,544	25,036,720,149	1,764,678,395	0	1,764,678,395
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(8,462,016,014)	(7,798,755,045)	(663,260,969)	0	(663,260,969)
52	Accum Prov For Amort	2.41	(548,741,961)	(495,803,242)	(52,938,719)	0	(52,938,719)
53	Accum Def Income Taxes	2.37	(4,192,295,584)	(3,935,189,014)	(257,106,570)	0	(257,106,570)
54	Unamortized ITC	2.37	(860,253)	(771,393)	(88,860)	0	(88,860)
55	Customer Adv for Const	2.36	(27,319,836)	(27,345,325)	25,489	0	25,489
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36	(83,065,985)	(78,967,280)	(4,098,705)	0	(4,098,705)
58							
59	Total Rate Base Deductions		(13,314,299,633)	(12,336,831,299)	(977,468,334)	0	(977,468,334)
60							
61	Total Rate Base		13,487,098,911	12,699,888,850	787,210,061	0	787,210,061
62							
63							
64							
65							
66							
67							
68							
69							

March 2015 West Control Area										
AMA	FERC	BUS	WCA	UNADJUSTED RESULTS						
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL
									ADJUSTMENT	
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72		0	S			143,674,873	132,503,756	11,171,117	-	11,171,117
73										
74					B1	143,674,873	132,503,756	11,171,117	-	11,171,117
75										
76	442	Commercial & Industrial Sales								
77		0	S			226,065,641	211,190,986	14,874,655	-	14,874,655
78		P	SE			-	-	-	-	-
79		PT	SG			-	-	-	-	-
80										
81										
82					B1	226,065,641	211,190,986	14,874,655	-	14,874,655
83										
84	444	Public Street & Highway Lighting								
85		0	S			1,665,680	1,562,799	102,881	-	102,881
86		0	SO			-	-	-	-	-
87					B1	1,665,680	1,562,799	102,881	-	102,881
88										
89	445	Other Sales to Public Authority								
90		0	S			1,516,594	1,516,594	-	-	-
91										
92					B1	1,516,594	1,516,594	-	-	-
93										
94	448	Interdepartmental								
95		DPW	S			-	-	-	-	-
96		GP	SO			-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	Total Sales to Ultimate Customers					372,922,788	346,774,135	26,148,652	-	26,148,652
100										
101										
102										
103	447	Sales for Resale-Non NPC								
104		P	S			771,108	771,108	-	-	-
105			SG			-	-	-	-	-
106			CAGW			-	-	-	-	-
107						771,108	771,108	-	-	-
108										
109	447NPC	Sales for Resale-NPC								
110		P	SG			-	-	-	-	-
111		P	SE			-	-	-	-	-
112		P	DGP			-	-	-	-	-
113		P	CAGW			3,421,915	2,631,970	789,945	-	789,945
114		P	CAGE			-	-	-	-	-
115		P	CAEW			-	-	-	-	-
116		P	CAEE			-	-	-	-	-
117					B1	3,421,915	2,631,970	789,945	-	789,945
118										
119		Total Sales for Resale				4,193,024	3,403,078	789,945	-	789,945
120										
121	449	Provision for Rate Refund								
122		P	S			-	-	-	-	-
123		P	SG			-	-	-	-	-
124										
125										
126						-	-	-	-	-
127										
128	Total Sales from Electricity					377,115,811	350,177,214	26,938,598	-	26,938,598
129	450	Forfeited Discounts & Interest								
130		CUST	S			751,570	692,509	59,060	-	59,060
131		CUST	SO			-	-	-	-	-
132					B1	751,570	692,509	59,060	-	59,060
133										
134	451	Misc Electric Revenue								
135		CUST	S			457,991	433,847	24,144	-	24,144
136		GP	SG			-	-	-	-	-
137		GP	SO			12	11	1	-	1
138					B1	458,003	433,858	24,145	-	24,145
139										
140	453	Water Sales								
141		P	CAGW			-	-	-	-	-
142		P	CAGE			-	-	-	-	-
143		P	JBG			-	-	-	-	-
144		P	SG			-	-	-	-	-
145					B1	-	-	-	-	-
146										
147	454	Rent of Electric Property								
148		DPW	S			759,158	686,093	73,065	-	73,065
149		T	CAGW			4,883	3,756	1,127	-	1,127
150		T	CAGE			311,712	311,712	-	-	-
151		T	JBG			-	-	-	-	-
152		T	SG			34,101	31,405	2,696	-	2,696
153		GP	SO			346,498	322,749	23,749	-	23,749
154					B1	1,456,351	1,355,714	100,637	-	100,637
155										
156										

March 2015 West Control Area										
AMA	FERC	BUS	WCA	Ref	UNADJUSTED RESULTS					
ACCT	DESCRIP	FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
239	500	Operation Supervision & Engineering								
240		P	SG		-	-	-	-	-	
241		P	CAGW		3,918	3,014	904	-	904	
242		P	CAGE		225,615	225,615	-	-	-	
243		P	JBG		896,627	690,816	205,811	-	205,811	
244		P	CAGE		-	-	-	-	-	
245				B2	1,126,160	919,445	206,715	-	206,715	
246										
247	501	Fuel Related								
248		P	SE		20,719	19,151	1,568	-	1,568	
249		P	SE		-	-	-	-	-	
250		P	SE		-	-	-	-	-	
251		P	CAGW		175,457	134,953	40,504	-	40,504	
252		P	CAGE		-	-	-	-	-	
253		P	CAEW		-	-	-	-	-	
254		P	CAEE		1,140,015	1,140,015	-	-	-	
255		P	JBE		(4,781)	(3,700)	(1,081)	-	(1,081)	
256		P	CAEE		-	-	-	-	-	
257		P	JBG		-	-	-	-	-	
258				B2	1,331,410	1,290,418	40,991	-	40,991	
259										
260	501NPC	Fuel Related								
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			SE		-	-	-	-	-	
264			CAGW		-	-	-	-	-	
265			CAGE		-	-	-	-	-	
266			CAEW		20,719,082	16,007,278	4,711,804	-	4,711,804	
267			CAEE		-	-	-	-	-	
268			JBE		-	-	-	-	-	
269			CAEE		-	-	-	-	-	
270			JBG		-	-	-	-	-	
271				B2	20,719,082	16,007,278	4,711,804	-	4,711,804	
272										
273		Total Fuel Related			22,050,491	17,297,696	4,752,795	-	4,752,795	
274										
275	502	Steam Expenses								
276		P	SG		-	-	-	-	-	
277		P	CAGW		81,201	62,456	18,745	-	18,745	
278		P	CAGE		4,241,121	4,241,121	-	-	-	
279		P	JBG		1,911,297	1,472,580	438,717	-	438,717	
280		P	CAGE		-	-	-	-	-	
281				B2	6,233,619	5,776,157	457,462	-	457,462	
282										
283	503	Steam From Other Sources								
284		P	SE		-	-	-	-	-	
285		P	CAEW		-	-	-	-	-	
286		P	CAEE		-	-	-	-	-	
287				B2	-	-	-	-	-	
288										
289	503NPC	Steam From Other Sources-NPC								
290			SE		-	-	-	-	-	
291			CAEW		-	-	-	-	-	
292			CAEE	B2	-	-	-	-	-	
293					-	-	-	-	-	
294										
295	505	Electric Expenses								
296		P	SG		-	-	-	-	-	
297		P	CAGW		2,676	2,059	618	-	618	
298		P	CAGE		302,292	302,292	-	-	-	
299		P	JBG		-	-	-	-	-	
300		P	CAGE		-	-	-	-	-	
301				B2	304,969	304,351	618	-	618	
302										
303	506	Misc. Steam Expense								
304		P	SG		-	-	-	-	-	
305		P	SE		-	-	-	-	-	
306		P	CAGW		181,274	139,427	41,847	-	41,847	
307		P	CAGE		2,143,306	2,143,306	-	-	-	
308		P	JBG		(1,921,047)	(1,480,092)	(440,955)	-	(440,955)	
309		P	CAGE		-	-	-	-	-	
310				B2	403,532	802,640	(399,108)	-	(399,108)	

March 2015 West Control Area										
AMA						UNADJUSTED RESULTS				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
311										
312	507	Rents								
313		P	SG		-	-	-	-	-	
314		P	CAGW		955	735	220	-	220	
315		P	CAGE		2,252	2,252	-	-	-	
316		P	JBG		19,727	15,199	4,528	-	4,528	
317		P	CAGE		-	-	-	-	-	
318				B2	22,934	18,185	4,749	-	4,749	
319										
320	510	Maint Supervision & Engineering								
321		P	SG		-	-	-	-	-	
322		P	CAGW		27,437	21,103	6,334	-	6,334	
323		P	CAGE		567,268	567,268	-	-	-	
324		P	JBG		68,895	53,081	15,814	-	15,814	
325		P	CAGE		-	-	-	-	-	
326				B2	663,599	641,451	22,148	-	22,148	
327										
328										
329										
330	511	Maintenance of Structures								
331		P	SG		-	-	-	-	-	
332		P	CAGW		34,048	26,188	7,860	-	7,860	
333		P	CAGE		1,661,338	1,661,338	-	-	-	
334		P	JBG		927,362	714,497	212,866	-	212,866	
335		P	CAGE		-	-	-	-	-	
336				B2	2,622,748	2,402,023	220,726	-	220,726	
337										
338	512	Maintenance of Boiler Plant								
339		P	SG		-	-	-	-	-	
340		P	CAGW		175,519	135,001	40,518	-	40,518	
341		P	CAGE		10,265,021	10,265,021	-	-	-	
342		P	JBG		2,043,811	1,574,677	469,134	-	469,134	
343		P	CAGE		-	-	-	-	-	
344				B2	12,484,351	11,974,698	509,652	-	509,652	
345										
346	513	Maintenance of Electric Plant								
347		P	SG		-	-	-	-	-	
348		P	CAGW		16,567	12,743	3,825	-	3,825	
349		P	CAGE		2,811,487	2,811,487	-	-	-	
350		P	JBG		557,594	429,604	127,989	-	127,989	
351		P	CAGE		-	-	-	-	-	
352				B2	3,385,648	3,253,834	131,814	-	131,814	
353										
354	514	Maintenance of Misc. Steam Plant								
355		P	SG		-	-	-	-	-	
356		P	CAGW		23,405	18,002	5,403	-	5,403	
357		P	CAGE		900,027	900,027	-	-	-	
358		P	JBG		216,487	166,795	49,692	-	49,692	
359		P	CAGE		-	-	-	-	-	
360				B2	1,139,919	1,084,824	55,095	-	55,095	
361										
362	Total Steam Power Generation				B2	50,437,970	44,475,304	5,962,666	-	5,962,666

March 2015 West Control Area										
AMA										
FERC	BUS	WCA				UNADJUSTED RESULTS		WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
363	517	Operation Super & Engineering	SG		-	-	-	-	-	
364		P			-	-	-	-	-	
365					-	-	-	-	-	
366					-	-	-	-	-	
367	518	Nuclear Fuel Expense	SE		-	-	-	-	-	
368		P			-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371					-	-	-	-	-	
372	519	Coolants and Water	SG		-	-	-	-	-	
373		P			-	-	-	-	-	
374					-	-	-	-	-	
375					-	-	-	-	-	
376	520	Steam Expenses	SG		-	-	-	-	-	
377		P			-	-	-	-	-	
378					-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381					-	-	-	-	-	
382	523	Electric Expenses	SG		-	-	-	-	-	
383		P			-	-	-	-	-	
384					-	-	-	-	-	
385					-	-	-	-	-	
386	524	Misc. Nuclear Expenses	SG		-	-	-	-	-	
387		P			-	-	-	-	-	
388					-	-	-	-	-	
389					-	-	-	-	-	
390	528	Maintenance Super & Engineering	SG		-	-	-	-	-	
391		P			-	-	-	-	-	
392					-	-	-	-	-	
393					-	-	-	-	-	
394	529	Maintenance of Structures	SG		-	-	-	-	-	
395		P			-	-	-	-	-	
396					-	-	-	-	-	
397					-	-	-	-	-	
398	530	Maintenance of Reactor Plant	SG		-	-	-	-	-	
399		P			-	-	-	-	-	
400					-	-	-	-	-	
401					-	-	-	-	-	
402	531	Maintenance of Electric Plant	SG		-	-	-	-	-	
403		P			-	-	-	-	-	
404					-	-	-	-	-	
405					-	-	-	-	-	
406	532	Maintenance of Misc Nuclear	SG		-	-	-	-	-	
407		P			-	-	-	-	-	
408					-	-	-	-	-	
409					-	-	-	-	-	
410	Total Nuclear Power Generation					-	-	-	-	
411						-	-	-	-	

March 2015 West Control Area

AMA		UNADJUSTED RESULTS			WASHINGTON					
FERC	ACCT	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
			FUNC	FACTOR						
412	535	Operation Super & Engineering								
413		P	DGP			-	-	-	-	-
414		P	CN			-	-	-	-	-
415		P	SG			-	-	-	-	-
416		P	CAGW			649,687	499,708	149,980	-	149,980
417		P	CAGE			257,434	257,434	-	-	-
418					B2	907,122	757,142	149,980	-	149,980
419										
420	536	Water For Power								
421		P	DGP			-	-	-	-	-
422		P	CAGW			-	-	-	-	-
423		P	CAGE			-	-	-	-	-
424		P	CAGW			23,002	17,692	5,310	-	5,310
425		P	CAGE			-	-	-	-	-
426					B2	23,002	17,692	5,310	-	5,310
427										
428	537	Hydraulic Expenses								
429		P	DGP			-	-	-	-	-
430		P	CAGW			-	-	-	-	-
431		P	CAGE			-	-	-	-	-
432		P	CAGW			365,063	280,788	84,274	-	84,274
433		P	CAGE			20,245	20,245	-	-	-
434					B2	385,307	301,033	84,274	-	84,274
435										
436	538	Electric Expenses								
437		P	DGP			-	-	-	-	-
438		P	CAGW			-	-	-	-	-
439		P	CAGE			-	-	-	-	-
440		P	CAGW			-	-	-	-	-
441		P	CAGE			-	-	-	-	-
442					B2	-	-	-	-	-
443										
444	539	Misc. Hydro Expenses								
445		P	DGP			-	-	-	-	-
446		P	CAGW			-	-	-	-	-
447		P	CAGE			-	-	-	-	-
448		P	CAGW			954,856	734,428	220,427	-	220,427
449		P	CAGE			770,039	770,039	-	-	-
450					B2	1,724,894	1,504,467	220,427	-	220,427
451										
452	540	Rents(Hydro Generation)								
453		P	DGP			-	-	-	-	-
454		P	CAGW			-	-	-	-	-
455		P	CAGE			-	-	-	-	-
456		P	CAGW			393,319	302,522	90,797	-	90,797
457		P	CAGE			12,726	12,726	-	-	-
458					B2	406,045	315,248	90,797	-	90,797
459										
460	541	Maint Supervision & Engineering								
461		P	DGP			-	-	-	-	-
462		P	CAGW			-	-	-	-	-
463		P	CAGE			-	-	-	-	-
464		P	CAGW			-	-	-	-	-
465		P	CAGE			-	-	-	-	-
466					B2	-	-	-	-	-
467										
468	542	Maintenance of Structures								
469		P	DGP			-	-	-	-	-
470		P	CAGW			-	-	-	-	-
471		P	CAGE			-	-	-	-	-
472		P	CAGW			62,529	48,095	14,435	-	14,435
473		P	CAGE			1,484	1,484	-	-	-
474					B2	64,013	49,578	14,435	-	14,435
475										
476										
477										
478										
479	543	Maintenance of Dams & Waterways								
480		P	DGP			-	-	-	-	-
481		P	CAGW			-	-	-	-	-
482		P	CAGE			-	-	-	-	-
483		P	CAGW			351,771	270,565	81,206	-	81,206
484		P	CAGE			14,719	14,719	-	-	-
485					B2	366,489	285,283	81,206	-	81,206
486										

March 2015 West Control Area										
AMA						UNADJUSTED RESULTS				
FERC	DESCRIP	BUS	WCA	Ref		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC	FACTOR							
640	Summary of Production Expense by Factor									
641	S					210,467	208,787	1,680	-	1,680
642	SG					3,631,548	3,344,447	287,100	-	287,100
643	SE					20,719	19,151	1,568	-	1,568
644	JBG					4,925,369	3,794,805	1,130,564	-	1,130,564
645	TROJP					-	-	-	-	-
646	JBE					(3,860)	(2,987)	(873)	-	(873)
647	DGP					-	-	-	-	-
648	DEU					-	-	-	-	-
649	DEP					-	-	-	-	-
650	CAGW					23,293,495	17,916,219	5,377,277	-	5,377,277
651	CAGE					31,025,724	31,025,724	-	-	-
652	CAEW					24,704,146	19,086,084	5,618,062	-	5,618,062
653	CAEE					1,140,015	1,140,015	-	-	-
654	SNPPS					-	-	-	-	-
655	SNPPO					-	-	-	-	-
656	DGU					-	-	-	-	-
657	MC					-	-	-	-	-
658	SSGCT					-	-	-	-	-
659	SSECT					-	-	-	-	-
660	SSGC					-	-	-	-	-
661	SSGCH					-	-	-	-	-
662	SSECH					-	-	-	-	-
663	Total Production Expense by Factor					B2	88,947,624	76,532,245	12,415,379	12,415,379
664	560 Operation Supervision & Engineering									
665	T		SG			570,584	525,475	45,109	-	45,109
666	T		JBG			-	-	-	-	-
667	T		CAGW			35,117	27,011	8,107	-	8,107
668	T		CAGE			61,764	61,764	-	-	-
669						B2	667,465	614,250	53,216	53,216
670										
671	561 Load Dispatching									
672	T		SG			1,374,650	1,265,974	108,676	-	108,676
673	T		CAGW			23,847	18,342	5,505	-	5,505
674	T		CAGE			118,894	118,894	-	-	-
675						B2	1,517,391	1,403,210	114,181	114,181
676	562 Station Expense									
677	T		SG			84,169	77,515	6,654	-	6,654
678	T		JBG			2,427	1,870	557	-	557
679	T		CAGW			62,082	47,750	14,332	-	14,332
680	T		CAGE			115,484	115,484	-	-	-
681						B2	264,162	242,619	21,543	21,543
682										
683	563 Overhead Line Expense									
684	T		SG			-	-	-	-	-
685	T		CAGW			8,680	6,676	2,004	-	2,004
686	T		CAGE			12,979	12,979	-	-	-
687						B2	21,659	19,655	2,004	2,004
688										
689	564 Underground Line Expense									
690	T		SG			-	-	-	-	-
691	T		CAGW			-	-	-	-	-
692	T		CAGE			-	-	-	-	-
693						B2	-	-	-	-
694										
695	565 Transmission of Electricity by Others									
696	T		SG			-	-	-	-	-
697	T		SE			-	-	-	-	-
698	T		CAGW			-	-	-	-	-
699	T		CAGE			-	-	-	-	-
700	T		CAEW			-	-	-	-	-
701	T		CAEE			-	-	-	-	-
702						B2	-	-	-	-
703										
704	565NPC Transmission of Electricity by Others-NPC									
705	T		SG			-	-	-	-	-
706	T		SE			-	-	-	-	-
707	T		CAGW			7,670,858	5,900,049	1,770,809	-	1,770,809
708	T		CAGE			-	-	-	-	-
709	T		CAEW			-	-	-	-	-
710	T		CAEE			-	-	-	-	-
711							7,670,858	5,900,049	1,770,809	1,770,809
712										
713	Total Transmission of Electricity by Others						7,670,858	5,900,049	1,770,809	1,770,809
714										
715	566 Misc. Transmission Expense									
716	T		SG			128,642	118,472	10,170	-	10,170
717	T		CAGW			27,856	21,425	6,430	-	6,430
718	T		CAGE			19,420	19,420	-	-	-
719	0		S			-	-	-	-	-
720						B2	175,918	159,317	16,601	16,601
721										
722	567 Rents - Transmission									
723	T		SG			(55)	(51)	(4)	-	(4)
724	T		CAGW			63,012	48,466	14,546	-	14,546
725	T		JBG			1,024	789	235	-	235
726	T		CAGE			41,800	41,800	-	-	-
727						B2	105,780	91,004	14,777	14,777
728										

AMA 2015 West Control Area					WASHINGTON				
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
729	568	Maint Supervision & Engineering							
730		T	SG		71,548	65,891	5,656	-	5,656
731		T	CAGW		30,939	23,797	7,142	-	7,142
732		T	CAGE		41,941	41,941	-	-	-
733				B2	144,428	131,629	12,799	-	12,799
734									
735	569	Maintenance of Structures							
736		T	SG		345,172	317,883	27,288	-	27,288
737		T	CAGW		9,745	7,495	2,250	-	2,250
738		T	CAGE		1,092	1,092	-	-	-
739				B2	356,008	326,470	29,538	-	29,538
740									
741	570	Maintenance of Station Equipment							
742		T	SG		26,917	24,789	2,128	-	2,128
743		T	JBG		4,093	3,154	940	-	940
744		T	CAGW		235,255	180,947	54,308	-	54,308
745		T	CAGE		420,246	420,246	-	-	-
746				B2	686,511	629,136	57,376	-	57,376
747									
748	571	Maintenance of Overhead Lines							
749		T	SG		(69,634)	(64,129)	(5,505)	-	(5,505)
750		T	JBG		-	-	-	-	-
751		T	CAGW		413,287	317,880	95,407	-	95,407
752		T	CAGE		750,778	750,778	-	-	-
753				B2	1,094,432	1,004,530	89,902	-	89,902
754									
755	572	Maintenance of Underground Lines							
756		T	SG		-	-	-	-	-
757		T	CAGW		-	-	-	-	-
758		T	CAGE		455	455	-	-	-
759				B2	455	455	-	-	-
760									
761	573	Maint of Misc. Transmission Plant							
762		T	SG		(67,396)	(62,068)	(5,328)	-	(5,328)
763		T	CAGW		-	-	-	-	-
764		T	CAGE		7,477	7,477	-	-	-
765				B2	(59,919)	(54,591)	(5,328)	-	(5,328)
766									
767		TOTAL TRANSMISSION EXPENSE		B2	12,645,149	10,467,733	2,177,416	-	2,177,416
768									
769		Summary of Transmission Expense by Factor							
770		SE			-	-	-	-	-
771		SG			2,464,596	2,269,752	194,844	-	194,844
772		CAGW			8,580,878	6,599,838	1,980,840	-	1,980,840
773		CAGE			1,592,330	1,592,330	-	-	-
774		JBG			7,544	5,813	1,732	-	1,732
775		Total Transmission Expense by Factor		B2	12,645,149	10,467,733	2,177,416	-	2,177,416
776	580	Operation Supervision & Engineering							
777		DPW	S		81,485	73,669	7,816	-	7,816
778		DPW	SNPD		925,856	867,709	58,147	-	58,147
779				B2	1,007,340	941,378	65,963	-	65,963
780									
781	581	Load Dispatching							
782		DPW	S		-	-	-	-	-
783		DPW	SNPD		940,249	881,198	59,051	-	59,051
784				B2	940,249	881,198	59,051	-	59,051
785									
786	582	Station Expense							
787		DPW	S		431,094	413,103	17,991	-	17,991
788		DPW	SNPD		2,196	2,058	138	-	138
789				B2	433,290	415,161	18,129	-	18,129
790									
791	583	Overhead Line Expenses							
792		DPW	S		587,651	550,673	36,979	-	36,979
793		DPW	SNPD		245	229	15	-	15
794				B2	587,896	550,902	36,994	-	36,994
795									
796	584	Underground Line Expense							
797		DPW	S		-	-	-	-	-
798		DPW	SNPD		102	96	6	-	6
799				B2	102	96	6	-	6
800									
801	585	Street Lighting & Signal Systems							
802		DPW	S		-	-	-	-	-
803		DPW	SNPD		20,228	18,958	1,270	-	1,270
804				B2	20,228	18,958	1,270	-	1,270
805									

AMA				UNADJUSTED RESULTS					
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
806	586	Meter Expenses							
807		DPW	S		655,183	608,307	46,877	-	46,877
808		DPW	SNPD		38,487	36,070	2,417	-	2,417
809				B2	693,670	644,376	49,294	-	49,294
810									
811	587	Customer Installation Expenses							
812		DPW	S		842,712	767,383	75,329	-	75,329
813		DPW	SNPD		-	-	-	-	-
814				B2	842,712	767,383	75,329	-	75,329
815									
816	588	Misc. Distribution Expenses							
817		DPW	S		(3,769)	(4,976)	1,207	-	1,207
818		DPW	SNPD		555,004	520,148	34,856	-	34,856
819				B2	551,235	515,172	36,063	-	36,063
820									
821	589	Rents							
822		DPW	S		183,259	177,611	5,648	-	5,648
823		DPW	SNPD		2,412	2,260	151	-	151
824				B2	185,671	179,871	5,800	-	5,800
825									
826	590	Maint Supervision & Engineering							
827		DPW	S		305,766	293,149	12,617	-	12,617
828		DPW	SNPD		282,067	264,352	17,715	-	17,715
829				B2	587,833	557,501	30,332	-	30,332
830									
831	591	Maintenance of Structures							
832		DPW	S		119,671	111,884	7,787	-	7,787
833		DPW	SNPD		13,499	12,652	848	-	848
834				B2	133,170	124,535	8,635	-	8,635
835									
836	592	Maintenance of Station Equipment							
837		DPW	S		908,063	850,761	57,302	-	57,302
838		DPW	SNPD		146,839	137,617	9,222	-	9,222
839				B2	1,054,902	988,378	66,524	-	66,524
840	593	Maintenance of Overhead Lines							
841		DPW	S		7,532,380	7,209,527	322,853	-	322,853
842		DPW	SNPD		205,447	192,544	12,903	-	12,903
843				B2	7,737,827	7,402,071	335,756	-	335,756
844									
845	594	Maintenance of Underground Lines							
846		DPW	S		1,653,575	1,553,888	99,687	-	99,687
847		DPW	SNPD		467	437	29	-	29
848				B2	1,654,042	1,554,325	99,716	-	99,716
849									
850	595	Maintenance of Line Transformers							
851		DPW	S		-	-	-	-	-
852		DPW	SNPD		102,492	96,055	6,437	-	6,437
853				B2	102,492	96,055	6,437	-	6,437
854									
855	596	Maint of Street Lighting & Signal Sys.							
856		DPW	S		289,198	272,774	16,424	-	16,424
857		DPW	SNPD		-	-	-	-	-
858				B2	289,198	272,774	16,424	-	16,424
859									
860	597	Maintenance of Meters							
861		DPW	S		413,885	387,231	26,654	-	26,654
862		DPW	SNPD		117,034	109,684	7,350	-	7,350
863				B2	530,919	496,915	34,004	-	34,004
864									
865	598	Maint of Misc. Distribution Plant							
866		DPW	S		248,105	227,108	20,997	-	20,997
867		DPW	SNPD		866,704	812,272	54,432	-	54,432
868				B2	1,114,809	1,039,381	75,429	-	75,429
869									
870		TOTAL DISTRIBUTION EXPENSE		B2	18,467,586	17,446,431	1,021,156	-	1,021,156
871									
872									
873		Summary of Distribution Expense by Factor							
874		S			14,248,258	13,492,090	756,168	-	756,168
875		SNPD			4,219,328	3,954,340	264,988	-	264,988
876									
877		Total Distribution Expense by Factor		B2	18,467,586	17,446,431	1,021,156	-	1,021,156
878									
879	901	Supervision							
880		CUST	S		139	139	-	-	-
881		CUST	CN		185,635	172,794	12,841	-	12,841
882				B2	185,774	172,933	12,841	-	12,841
883									

March 2015 West Control Area						
AMA		FERC ACCT	BUS FUNC	WCA FACTOR	Ref	
						UNADJUSTED RESULTS
						WASHINGTON
						WASHINGTON ADJ TOTAL
						TOTAL OTHER WASHINGTON ADJUSTMENT ADJ TOTAL
884	902	MeterReading Expense				
885		CUST	S			25,098
886		CUST	CN			9,605
887				B2		34,703
888						-
889	903	Customer Receipts & Collections				
890		CUST	S			70,153
891		CUST	CN			262,269
892				B2		332,422
893						-
894	904	Uncollectible Accounts				
895		CUST	S			92,948
896		P	SG			-
897		CUST	CN			64
898				B2		93,012
899						-
900	905	Misc. Customer Accounts Expense				
901		CUST	S			-
902		CUST	CN			885
903				B2		885
904						-
905		TOTAL CUSTOMER ACCOUNTS EXP		B2		473,863
906						-
907		Summary of Customer Accts Exp by Factor				
908		S				188,199
909		CN				285,664
910		SG				-
911		Total Customer AccountsExpense by Factor		B2		473,863
912						-
913	907	Supervision				
914		CUST	S			-
915		CUST	CN			2,941
916				B2		2,941
917						-
918	908	Customer Assistance				
919		CUST	S			784,891
920		CUST	CN			11,172
921				B2		796,063
922						-
923	909	Informational & Instructional Adv				
924		CUST	S			1,522
925		CUST	CN			12,742
926				B2		14,264
927						-
928	910	Misc. Customer Service				
929		CUST	S			-
930		CUST	CN			6
931						-
932				B2		6
933						-
934		TOTAL CUSTOMER SERVICE EXPENSE		B2		813,274
935						-
936		Summary of Customer Service Exp by Factor				
937		S				786,413
938		CN				26,861
939						-
940		Total Customer Service Expense by Factor		B2		813,274
941						-
942						-
943						-
944	911	Supervision				
945		CUST	S			-
946		CUST	CN			-
947						-
948						-
949	912	Demonstration & Selling Expense				
950		CUST	S			-
951		CUST	CN			-
952						-
953						-
954	913	Advertising Expense				
955		CUST	S			-
956		CUST	CN			-
957						-
958						-

March 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
959	916	Misc. Sales Expense								
960		CUST	S		-	-	-	-	-	
961		CUST	CN		-	-	-	-	-	
962				B2	-	-	-	-	-	
963										
964		TOTAL SALES EXPENSE			-	-	-	-	-	
965										
966										
967		Total Sales Expense by Factor								
968		S			-	-	-	-	-	
969		CN			-	-	-	-	-	
970		Total Sales Expense by Factor		B2	-	-	-	-	-	
971										
972		Total Customer Service Exp Including Sales			10,155,938	9,342,664	813,274	-	813,274	
973	920	Administrative & General Salaries								
974		PTD	S		(27,851)	(27,851)	-	-	-	
975		CUST	CN		-	-	-	-	-	
976		PTD	SO		7,098,384	6,611,866	486,519	-	486,519	
977				B2	7,070,534	6,584,015	486,519	-	486,519	
978										
979	921	Office Supplies & expenses								
980		PTD	S		41,272	40,804	468	-	468	
981		CUST	CN		6,462	6,015	447	-	447	
982		PTD	SO		778,318	724,973	53,345	-	53,345	
983				B2	826,053	771,792	54,261	-	54,261	
984										
985	922	A&G Expenses Transferred								
986		PTD	S		-	-	-	-	-	
987		CUST	CN		-	-	-	-	-	
988		PTD	SO		(3,558,670)	(3,314,761)	(243,909)	-	(243,909)	
989				B2	(3,558,670)	(3,314,761)	(243,909)	-	(243,909)	
990										
991	923	Outside Services								
992		PTD	S		38,052	27,187	10,865	-	10,865	
993		P	CAGW		-	-	-	-	-	
994		PTD	SO		1,197,663	1,115,576	82,087	-	82,087	
995				B2	1,235,715	1,142,763	92,952	-	92,952	
996										
997	924	Property Insurance								
998			S		763,566	763,566	-	-	-	
999			CAGW		-	-	-	-	-	
1000		PTD	SO		595,221	554,425	40,796	-	40,796	
1001				B2	1,358,786	1,317,990	40,796	-	40,796	
1002										
1003	925	Injuries & Damages								
1004			S		221,939	221,939	-	-	-	
1005		PTD	SO		852,392	793,969	58,422	-	58,422	
1006				B2	1,074,330	1,015,908	58,422	-	58,422	
1007										
1008	926	Employee Pensions & Benefits								
1009		LABOR	S		-	-	-	-	-	
1010		CUST	CN		-	-	-	-	-	
1011		LABOR	SO		-	-	-	-	-	
1012				B2	-	-	-	-	-	
1013										
1014	927	Franchise Requirements								
1015		DMSC	S		-	-	-	-	-	
1016		DMSC	SO		-	-	-	-	-	
1017				B2	-	-	-	-	-	
1018										
1019	928	Regulatory Commission Expense								
1020		DMSC	S		1,463,597	1,225,792	237,805	-	237,805	
1021		CUST	CN		-	-	-	-	-	
1022		DMSC	SO		146,220	136,198	10,022	-	10,022	
1023		CUST	CAGW		198,169	152,422	45,747	-	45,747	
1024		DMSC	CAGE		15,556	15,556	-	-	-	
1025		FERC	SG		160,504	147,815	12,689	-	12,689	
1026				B2	1,984,045	1,677,782	306,263	-	306,263	
1027										
1028	929	Duplicate Charges								
1029		LABOR	S		-	-	-	-	-	
1030		FERC	CAGW		-	-	-	-	-	
1031		0	CN		-	-	-	-	-	
1032		0	JBG		-	-	-	-	-	
1033		0	SG		-	-	-	-	-	
1034		LABOR	SNPD		-	-	-	-	-	
1035		LABOR	SO		(740,988)	(690,201)	(50,787)	-	(50,787)	
1036				B2	(740,988)	(690,201)	(50,787)	-	(50,787)	
1037										
1038	930	Misc General Expenses								
1039		PTD	S		16,865	16,798	67	-	67	
1040		CUST	CAGE		-	-	-	-	-	
1041		LABOR	SO		141,769	132,052	9,717	-	9,717	
1042				B2	158,634	148,850	9,784	-	9,784	
1043										
1044	931	Rents								
1045		PTD	S		17,441	17,249	193	-	193	
1046		PTD	SO		340,293	316,969	23,323	-	23,323	
1047				B2	357,734	334,218	23,516	-	23,516	
1048										
1049	935	Maintenance of General Plant								
1050		G	S		56,510	49,572	6,938	-	6,938	
1051		CUST	CN		13,868	12,909	959	-	959	
1052		G	SO		1,780,198	1,658,184	122,014	-	122,014	
1053				B2	1,850,576	1,720,666	129,911	-	129,911	
1054										
1055		TOTAL ADMINISTRATIVE & GEN EXP		B2	11,616,750	10,709,023	907,727	-	907,727	
1056										
1057		Summary of A&G Expense by Factor								
1058		S			2,591,392	2,335,057	256,335	-	256,335	
1059		SO			8,630,799	8,039,250	591,549	-	591,549	
1060		SG			160,504	147,815	12,689	-	12,689	
1061		CN			20,330	18,924	1,406	-	1,406	
1062		CAGW			198,169	152,422	45,747	-	45,747	
1063		CAGE			15,556	15,556	-	-	-	
1064		Total A&G Expense by Factor		B2	11,616,750	10,709,023	907,727	-	907,727	
1065										
1066		TOTAL O&M EXPENSE		B2	148,590,019	130,781,205	17,808,815	-	17,808,815	

March 2015 West Control Area										
AMA										
FERC	BUS	WCA			UNADJUSTED RESULTS		WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1374	41110	Deferred Income Tax - Federal-CR								
1375		GP	S		-	-	-	-	-	
1376		DPW	CIAC		-	-	-	-	-	
1377		GP	SCHMDEXP		-	-	-	-	-	
1378		GP	SNP		-	-	-	-	-	
1379		PT	SG		-	-	-	-	-	
1380		PT	SNPD		-	-	-	-	-	
1381		LABOR	SO		-	-	-	-	-	
1382		IBT	TAXDEPR		-	-	-	-	-	
1383		CUST	JBG		-	-	-	-	-	
1384		CUST	BADDEBT		-	-	-	-	-	
1385		GP	GPS		-	-	-	-	-	
1386		P	SGCT		-	-	-	-	-	
1387		P	JBE		-	-	-	-	-	
1388		PT	CAGW		-	-	-	-	-	
1389		PT	CAGE		-	-	-	-	-	
1390		P	SE		-	-	-	-	-	
1391		P	CAEE		-	-	-	-	-	
1392				B7	-	-	-	-	-	
1393										
1394		TOTAL DEFERRED INCOME TAXES		B7	-	-	-	-	-	
1395	SCHMAF	Additions - Flow Through								
1396		SCHMAF	S		-	-	-	-	-	
1397		SCHMAF	SNP		-	-	-	-	-	
1398		SCHMAF	SO		-	-	-	-	-	
1399		SCHMAF	SE		-	-	-	-	-	
1400		SCHMAF	TROJP		-	-	-	-	-	
1401		SCHMAF	DGP		-	-	-	-	-	
1402				B6	-	-	-	-	-	
1403										
1404	SCHMAP	Additions- Permanent								
1405		P	S		-	-	-	-	-	
1406		P	BADDEBT		-	-	-	-	-	
1407		P	JBE		-	-	-	-	-	
1408		P	SCHMDEXP		-	-	-	-	-	
1409		P	CAEE		-	-	-	-	-	
1410		P	CAGW		-	-	-	-	-	
1411		P	CAGE		-	-	-	-	-	
1412		LABOR	SNP		-	-	-	-	-	
1413		SCHMAP-SO	SO		-	-	-	-	-	
1414										
1415				B6	-	-	-	-	-	
1416										
1417	SCHMAT	Additions - Temporary								
1418		SCHMAT-SITUS	S		-	-	-	-	-	
1419		P	JBE		-	-	-	-	-	
1420		DPW	CIAC		-	-	-	-	-	
1421		SCHMAT-SNP	SNP		-	-	-	-	-	
1422		P	TROJD		-	-	-	-	-	
1423		P	CN		-	-	-	-	-	
1424		SCHMAT-SE	SE		-	-	-	-	-	
1425		P	SG		-	-	-	-	-	
1426		SCHMAT	GPS		-	-	-	-	-	
1427		SCHMAT-SO	SO		-	-	-	-	-	
1428		SCHMAT-SNP	SNPD		-	-	-	-	-	
1429		P	JBG		-	-	-	-	-	
1430		CUST	BADDEBT		-	-	-	-	-	
1431		P	CAGW		-	-	-	-	-	
1432		P	CAGE		-	-	-	-	-	
1433		SCHMAT-SE	CAEW		-	-	-	-	-	
1434		SCHMAT-SE	CAEE		-	-	-	-	-	
1435		BOOKDEPR	SCHMDEXP		-	-	-	-	-	
1436				B6	-	-	-	-	-	
1437										
1438		TOTAL SCHEDULE - M ADDITIONS		B6	-	-	-	-	-	
1439										
1440	SCHMDF	Deductions- Flow Through								
1441		SCHMDF	S		-	-	-	-	-	
1442		SCHMDF	CAGW		-	-	-	-	-	
1443		SCHMDF	CAGE		-	-	-	-	-	
1444		SCHMDF	DGP		-	-	-	-	-	
1445		SCHMDF	DGU		-	-	-	-	-	
1446				B6	-	-	-	-	-	

March 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	ACCT	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
			FUNC	FACTOR						
1447	SCHMDF	Deductions - Permanent								
1448		SCHMDP	S			-	-	-	-	-
1449		P	SE			-	-	-	-	-
1450		P	CAEW			-	-	-	-	-
1451		P	CAEE			-	-	-	-	-
1452		PTD	SNP			-	-	-	-	-
1453		SCHMDP	JBE			-	-	-	-	-
1454		P	SCHMDEXP			-	-	-	-	-
1455		SCHMDP-SO	SO			-	-	-	-	-
1456					B6	-	-	-	-	-
1457										
1458	SCHMDT	Deductions - Temporary								
1459		GP	S			-	-	-	-	-
1460		CUST	BADDEBT			-	-	-	-	-
1461		CUST	CN			-	-	-	-	-
1462		SCHMDT-SNP	SNP			-	-	-	-	-
1463		DPW	SNPD			-	-	-	-	-
1464		P	JBE			-	-	-	-	-
1465		P	SE			-	-	-	-	-
1466		SCHMDT-SG	SG			-	-	-	-	-
1467		SCHMDT-GPS	GPS			-	-	-	-	-
1468		SCHMDT-SO	SO			-	-	-	-	-
1469		TAXDEPR	TAXDEPR			-	-	-	-	-
1470		SCHMDT-SG	CAGW			-	-	-	-	-
1471		SCHMDT-SG	CAGE			-	-	-	-	-
1472		P	JBG			-	-	-	-	-
1473		P	CAEE			-	-	-	-	-
1474		P	TROJD			-	-	-	-	-
1475					B6	-	-	-	-	-
1476										
1477	TOTAL SCHEDULE - M DEDUCTIONS					B6	-	-	-	-
1478										
1479	TOTAL SCHEDULE - M ADJUSTMENTS					B6	-	-	-	-
1480										
1481										
1482	40911	State Income Taxes								
1483		IBT	IBT			6,227,946	6,227,946	-	-	-
1484		Credits	IBT			-	-	-	-	-
1485			CAGE			-	-	-	-	-
1486			IBT			-	-	-	-	-
1487	TOTAL STATE TAXES					B6	6,227,946	6,227,946	-	-
1488										
1489										
1490	Calculation of Taxable Income:									
1491		Operating Revenues				388,469,081	360,743,483	27,725,599	-	27,725,599
1492		Operating Deductions:								
1493		O & M Expenses				148,590,019	130,781,205	17,808,815	-	17,808,815
1494		Depreciation Expense				56,222,926	52,495,912	3,727,014	-	3,727,014
1495		Amortization Expense				3,722,111	3,317,876	404,234	-	404,234
1496		Taxes Other Than Income				14,947,713	13,220,937	1,726,776	-	1,726,776
1497		Interest & Dividends (AFUDC-Equity)				(3,692,083)	(3,462,409)	(229,674)	-	(229,674)
1498		Misc Revenue & Expense				(35,475)	(34,577)	(898)	-	(898)
1499		Total Operating Deductions				219,755,211	196,318,945	23,436,266	-	23,436,266
1500		Other Deductions:								
1501		Interest Deductions				29,052,384	27,245,116	1,807,268	-	1,807,268
1502		Interest on PCRBS				-	-	-	-	-
1503		Schedule M Adjustments				-	-	-	-	-
1504										
1505		Income Before State Taxes				139,661,487	137,179,422	2,482,065	-	2,482,065
1506										
1507		State Income Taxes				6,227,946	6,227,946	-	-	-
1508										
1509		Total Taxable Income				133,433,541	130,951,476	2,482,065	-	2,482,065
1510										
1511		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1512										
1513		Federal Income Tax - Calculated				46,701,739	45,833,017	868,723	-	868,723
1514										
1515	Adjustments to Calculated Tax:									
1516	40910	Fed. Credit	P	SE		-	-	-	-	-
1517	40910	Fed. Credit	P	JBE		-	-	-	-	-
1518	40910	Fed. Credit	P	SO		-	-	-	-	-
1519	40910	Fed. Credit	P	SG		-	-	-	-	-
1520	40910	Fed. Credit		CAGW		-	-	-	-	-
1521	40910	Fed. Credit		CAEE		-	-	-	-	-
1522	FEDERAL INCOME TAX					46,701,739	45,833,017	868,723	-	868,723
1523										
1524	TOTAL OPERATING EXPENSES					275,980,611	251,445,948	24,534,663	-	24,534,663

March 2015 WestControl Area										
AMA										
	FERC	BUS	WCA			UNADJUSTED RESULTS		WASHINGTON		
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1602	Summary of Steam Production Plant by Factor									
1603		S				-	-	-	-	-
1604		JBG				1,107,145,469	853,012,543	254,132,926	-	254,132,926
1605		JBE				-	-	-	-	-
1606		SG				8,547,345	7,871,615	675,730	-	675,730
1607		CAGW				262,752,718	202,096,553	60,656,164	-	60,656,164
1608		CAGE				5,495,713,953	5,495,713,953	-	-	-
1609		SSGCH				-	-	-	-	-
1610	Total Steam Production Plant by Factor									
1611	320	Land and Land Rights			B8	6,874,159,485	6,558,694,664	315,464,820	-	315,464,820
1612		P	DGP			-	-	-	-	-
1613		P	SG			-	-	-	-	-
1614						-	-	-	-	-
1615						-	-	-	-	-
1616	321	Structures and Improvements				-	-	-	-	-
1617		P	DGP			-	-	-	-	-
1618		P	SG			-	-	-	-	-
1619						-	-	-	-	-
1620						-	-	-	-	-
1621	322	Reactor Plant Equipment				-	-	-	-	-
1622		P	DGP			-	-	-	-	-
1623		P	SG			-	-	-	-	-
1624						-	-	-	-	-
1625						-	-	-	-	-
1626	323	Turbogenerator Units				-	-	-	-	-
1627		P	DGP			-	-	-	-	-
1628		P	SG			-	-	-	-	-
1629						-	-	-	-	-
1630						-	-	-	-	-
1631	324	Land and Land Rights				-	-	-	-	-
1632		P	DGP			-	-	-	-	-
1633		P	SG			-	-	-	-	-
1634						-	-	-	-	-
1635						-	-	-	-	-
1636	325	Misc. Power Plant Equipment				-	-	-	-	-
1637		P	DGP			-	-	-	-	-
1638		P	SG			-	-	-	-	-
1639						-	-	-	-	-
1640						-	-	-	-	-
1641						-	-	-	-	-
1642	NP	Unclassified Nuclear Plant - Acct 300				-	-	-	-	-
1643		P	SG			-	-	-	-	-
1644						-	-	-	-	-
1645						-	-	-	-	-
1646						-	-	-	-	-
1647	Total Nuclear Production Plant									
1648						-	-	-	-	-
1649						-	-	-	-	-
1650						-	-	-	-	-
1651	Summary of Nuclear Production Plant by Factor									
1652		DGP				-	-	-	-	-
1653		DGU				-	-	-	-	-
1654		SG				-	-	-	-	-
1655						-	-	-	-	-
1656	Total Nuclear Plant by Factor									
1657						-	-	-	-	-
1658	330	Land and Land Rights				-	-	-	-	-
1659		P	DGP			-	-	-	-	-
1660		P	DGU			-	-	-	-	-
1661		P	CAGW			25,370,020	19,513,380	5,856,640	-	5,856,640
1662		P	CAGE			5,946,696	5,946,696	-	-	-
1663		P	CAGW			-	-	-	-	-
1664		P	CAGE			-	-	-	-	-
1665					B8	31,316,716	25,460,076	5,856,640	-	5,856,640
1666						-	-	-	-	-
1667	331	Structures and Improvements				-	-	-	-	-
1668		P	DGP			-	-	-	-	-
1669		P	DGU			-	-	-	-	-
1670		P	CAGW			237,621,212	182,766,627	54,854,585	-	54,854,585
1671		P	CAGE			15,591,308	15,591,308	-	-	-
1672		P	CAGW			-	-	-	-	-
1673		P	CAGE			-	-	-	-	-
1674					B8	253,212,520	198,357,935	54,854,585	-	54,854,585
1675						-	-	-	-	-

March 2015 West Control Area										
AMA						UNADJUSTED RESULTS				
FERC	BUS	WCA				WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1756	341	Structures and Improvements								
1757		P	SG		-	-	-	-	-	
1758		P	DGU		-	-	-	-	-	
1759		P	CAGW		57,399,231	44,148,684	13,250,547	-	13,250,547	
1760		P	CAGE		169,035,359	169,035,359	-	-	-	
1761		P	CAGE		-	-	-	-	-	
1762				B8	226,434,590	213,184,043	13,250,547	-	13,250,547	
1763										
1764	342	Fuel Holders, Producers & Accessories								
1765		P	SG		-	-	-	-	-	
1766		P	DGU		-	-	-	-	-	
1767		P	CAGW		1,622,667	1,248,076	374,591	-	374,591	
1768		P	CAGE		14,247,246	14,247,246	-	-	-	
1769		P	CAGE		-	-	-	-	-	
1770				B8	15,869,913	15,495,322	374,591	-	374,591	
1771										
1772	343	Prime Movers								
1773		P	S		-	-	-	-	-	
1774		P	DGU		-	-	-	-	-	
1775		P	SG		-	-	-	-	-	
1776		P	CAGW		955,881,758	735,217,547	220,664,211	-	220,664,211	
1777		P	CAGE		1,942,639,708	1,942,639,708	-	-	-	
1778		P	CAGE		-	-	-	-	-	
1779				B8	2,898,521,466	2,677,857,255	220,664,211	-	220,664,211	
1780										
1781	344	Generators								
1782		P	S		-	-	-	-	-	
1783		P	DGU		-	-	-	-	-	
1784		P	SG		-	-	-	-	-	
1785		P	CAGW		132,857,908	102,187,812	30,670,096	-	30,670,096	
1786		P	CAGE		338,143,365	338,143,365	-	-	-	
1787		P	CAGE		-	-	-	-	-	
1788				B8	471,001,273	440,331,177	30,670,096	-	30,670,096	
1789										
1790	345	Accessory Electric Plant								
1791		P	SG		-	-	-	-	-	
1792		P	DGU		-	-	-	-	-	
1793		P	CAGW		87,662,181	67,425,466	20,236,714	-	20,236,714	
1794		P	CAGE		237,422,302	237,422,302	-	-	-	
1795		P	CAGE		-	-	-	-	-	
1796				B8	325,084,482	304,847,768	20,236,714	-	20,236,714	
1797										
1798										
1799										
1800	346	Misc. Power Plant Equipment								
1801		P	SG		-	-	-	-	-	
1802		P	DGU		-	-	-	-	-	
1803		P	CAGW		4,028,001	3,098,142	929,859	-	929,859	
1804		P	CAGE		11,073,780	11,073,780	-	-	-	
1805				B8	15,101,781	14,171,922	929,859	-	929,859	
1806										
1807	347	Other Production ARO								
1808		P	S		-	-	-	-	-	
1809					-	-	-	-	-	
1810										
1811	OP	Unclassified Other Prod Plant-Acct 300								
1812		P	S		-	-	-	-	-	
1813		P	SG		-	-	-	-	-	
1814		P	CAGW		-	-	-	-	-	
1815		P	CAGE		32,055,360	32,055,360	-	-	-	
1816					32,055,360	32,055,360	-	-	-	
1817										
1818		Total Other Production Plant		B8	4,027,086,685	3,740,310,588	286,776,097	-	286,776,097	
1819										
1820		Summary of Other Production Plant by Factor								
1821		S			74,986	74,986	-	-	-	
1822		DGU			-	-	-	-	-	
1823		SG			-	-	-	-	-	
1824		CAGW			1,242,267,782	955,491,685	286,776,097	-	286,776,097	
1825		CAGE			2,784,743,918	2,784,743,918	-	-	-	
1826		SSGCT			-	-	-	-	-	
1827		Total of Other Production Plant by Factor		B8	4,027,086,685	3,740,310,588	286,776,097	-	286,776,097	
1828										
1829		Experimental Plant								
1830	103	Experimental Plant								
1831		P	DGP		-	-	-	-	-	
1832		Total Experimental Plant			-	-	-	-	-	
1833										
1834		TOTAL PRODUCTION PLANT		B8	11,893,918,620	11,101,698,133	792,220,487	-	792,220,487	

FCH 2015 West Control Area										
AMA	FERC	BUS	WCA	UNADJUSTED RESULTS						
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON
										ADJ TOTAL
2062	393	Stores Equipment								
2063		G-SITUS	S			8,854,538	8,100,149	754,390	-	754,390
2064		G-DGP	DGP			-	-	-	-	-
2065		G-DGU	DGU			-	-	-	-	-
2066		PTD	SO			193,163	179,924	13,239	-	13,239
2067		G-SG	SG			-	-	-	-	-
2068		G-SG	CAGW			719,130	553,119	166,010	-	166,010
2069		G-SG	CAGE			4,231,008	4,231,008	-	-	-
2070		G-SG	JBG			659,931	508,451	151,480	-	151,480
2071		G-SG	CAGE			-	-	-	-	-
2072				B8		14,657,770	13,572,651	1,085,119	-	1,085,119
2073										
2074	394	Tools, Shop & Garage Equipment								
2075		G-SITUS	S			33,146,424	30,258,652	2,887,772	-	2,887,772
2076		G-DGP	DGP			-	-	-	-	-
2077		G-SG	SG			-	-	-	-	-
2078		PTD	SO			3,724,164	3,468,912	255,252	-	255,252
2079		P	SE			-	-	-	-	-
2080		G-DGU	DGU			-	-	-	-	-
2081		G-SG	CAGW			2,838,997	2,183,618	655,379	-	655,379
2082		G-SG	CAGE			18,738,426	18,738,426	-	-	-
2083		P	JBG			3,167,435	2,440,385	727,049	-	727,049
2084		P	CAEW			-	-	-	-	-
2085		P	CAEE			-	-	-	-	-
2086		G-SG	CAGE			5,617	5,617	-	-	-
2087		G-SG	CAGE			-	-	-	-	-
2088				B8		61,621,063	57,095,610	4,525,453	-	4,525,453
2089										
2090	395	Laboratory Equipment								
2091		G-SITUS	S			20,678,098	19,147,942	1,530,157	-	1,530,157
2092		G-DGP	DGP			-	-	-	-	-
2093		G-DGU	DGU			-	-	-	-	-
2094		PTD	SO			4,522,122	4,212,178	309,943	-	309,943
2095		P	SE			-	-	-	-	-
2096		G-SG	SG			-	-	-	-	-
2097		G-SG	CAGW			1,306,188	1,004,656	301,532	-	301,532
2098		G-SG	CAGE			4,648,273	4,648,273	-	-	-
2099		P	JBG			201,359	155,139	46,220	-	46,220
2100		P	CAEW			-	-	-	-	-
2101		P	CAEE			-	-	-	-	-
2102		G-SG	CAGE			-	-	-	-	-
2103		G-SG	CAGE			-	-	-	-	-
2104				B8		31,356,040	29,168,189	2,187,852	-	2,187,852
2105										
2106	396	Power Operated Equipment								
2107		G-SITUS	S			117,900,885	110,563,809	7,337,076	-	7,337,076
2108		G-DGP	DGP			-	-	-	-	-
2109		G-SG	SG			-	-	-	-	-
2110		PTD	SO			2,075,771	1,933,499	142,272	-	142,272
2111		G-DGU	DGU			-	-	-	-	-
2112		P	SE			-	-	-	-	-
2113		G-SG	CAGW			2,442,539	1,878,682	563,857	-	563,857
2114		G-SG	CAGE			31,562,988	31,562,988	-	-	-
2115		P	JBG			9,964,556	7,677,303	2,287,253	-	2,287,253
2116		P	CAEW			-	-	-	-	-
2117		P	CAEE			45,031	45,031	-	-	-
2118		G-SG	CAGE			-	-	-	-	-
2119		G-SG	CAGE			-	-	-	-	-
2120				B8		163,991,771	153,861,313	10,330,458	-	10,330,458
2121	397	Communication Equipment								
2122		G-SITUS	S			173,356,057	160,889,044	12,467,013	-	12,467,013
2123		COM_EQ	DGP			-	-	-	-	-
2124		COM_EQ	DGU			-	-	-	-	-
2125		PTD	SO			79,142,026	73,717,682	5,424,343	-	5,424,343
2126		CUST	CN			3,500,304	3,258,176	242,129	-	242,129
2127		G-SG	SG			138,684	127,720	10,964	-	10,964
2128		COM_EQ	SE			-	-	-	-	-
2129		G-SG	CAGW			40,312,633	31,006,508	9,306,125	-	9,306,125
2130		COM_EQ	CAGE			106,101,826	106,101,826	-	-	-
2131		COM_EQ	JBG			4,680,410	3,606,074	1,074,336	-	1,074,336
2132		COM_EQ	CAEW			-	-	-	-	-
2133		COM_EQ	CAEE			334,869	334,869	-	-	-
2134		COM_EQ	CAGE			-	-	-	-	-
2135		COM_EQ	CAGE			-	-	-	-	-
2136				B8		407,566,809	379,041,898	28,524,911	-	28,524,911
2137										

AMA					UNADJUSTED RESULTS						WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL			
ACCT		FUNC	FACTOR									
2138	398	Misc. Equipment										
2139		G-SITUS	S		2,524,757	2,340,684	184,072	-	184,072			
2140		G-DGP	DGP		-	-	-	-	-			
2141		G-DGU	DGU		-	-	-	-	-			
2142		CUST	CN		216,484	201,509	14,975	-	14,975			
2143		PTD	SO		2,489,348	2,318,729	170,618	-	170,618			
2144		P	SE		-	-	-	-	-			
2145		G-SG	SG		-	-	-	-	-			
2146		G-SG	CAGW		326,913	251,445	75,467	-	75,467			
2147		G-SG	CAGE		1,837,951	1,837,951	-	-	-			
2148		P	JBG		117,241	90,330	26,911	-	26,911			
2149		P	CAEW		-	-	-	-	-			
2150		P	CAEE		561	561	-	-	-			
2151		G-SG	CAGE		-	-	-	-	-			
2152				B8	7,513,254	7,041,210	472,044	-	472,044			
2153												
2154	399	Coal Mine										
2155		P	SE		-	-	-	-	-			
2156		P	CAEW		-	-	-	-	-			
2157		P	CAEE		298,455,757	298,455,757	-	-	-			
2158	MP	P	JBE		-	-	-	-	-			
2159				B8	298,455,757	298,455,757	-	-	-			
2160												
2161	399L	WIDCO Capital Lease										
2162		P	SE		-	-	-	-	-			
2163					-	-	-	-	-			
2164					-	-	-	-	-			
2165		Remove Capital Leases			-	-	-	-	-			
2166					-	-	-	-	-			
2167												
2168	1011390	General Capital Leases										
2169		G-SITUS	S		8,314,511	8,314,511	-	-	-			
2170		P	CAGW		3,642,306	2,801,484	840,822	-	840,822			
2171		P	CAGE		9,111,146	9,111,146	-	-	-			
2172		PTD	SO		2,475,883	2,306,187	169,695	-	169,695			
2173				B9	23,543,845	22,533,328	1,010,518	-	1,010,518			
2174												
2175		Remove Capital Leases			(23,543,845)	(22,533,328)	(1,010,518)	-	(1,010,518)			
2176				B9	-	-	-	-	-			
2177												
2178	1011392	General Vehicles Capital Leases										
2179		LABOR	SO		-	-	-	-	-			
2180				B9	-	-	-	-	-			
2181												
2182		Remove Capital Leases			-	-	-	-	-			
2183				B9	-	-	-	-	-			
2184												
2185	GP	Unclassified Gen Plant - Acct 300										
2186		G-SITUS	S		-	-	-	-	-			
2187		PTD	SO		4,951,453	4,612,084	339,369	-	339,369			
2188		CUST	CN		-	-	-	-	-			
2189		G-SG	SG		-	-	-	-	-			
2190		G-SG	CAGE		-	-	-	-	-			
2191		G-DGU	CAGW		-	-	-	-	-			
2192					4,951,453	4,612,084	339,369	-	339,369			
2193												
2194	399G	Unclassified Gen Plant - Acct 300										
2195		G-SITUS	S		-	-	-	-	-			
2196		PTD	SO		-	-	-	-	-			
2197		G-SG	SG		-	-	-	-	-			
2198		G-DGP	DGP		-	-	-	-	-			
2199		G-DGU	DGU		-	-	-	-	-			
2200					-	-	-	-	-			
2201												
2202	TOTAL GENERAL PLANT			B8	1,436,365,722	1,352,395,717	83,970,004	-	83,970,004			
2203												

March 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS						
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2204	Summary of General Plant by Factor								
2205	S				588,636,282	542,556,045	46,080,236	-	46,080,236
2206	JBG				20,687,436	15,938,865	4,748,571	-	4,748,571
2207	JBE				1,070	828	242	-	242
2208	SG				138,684	127,720	10,964	-	10,964
2209	SO				274,299,370	255,499,068	18,800,302	-	18,800,302
2210	SE				-	-	-	-	-
2211	CN				19,319,596	17,983,100	1,336,406	-	1,336,406
2212	DEU				-	-	-	-	-
2213	CAGW				60,662,210	46,658,408	14,003,802	-	14,003,802
2214	CAGE				196,836,383	196,836,383	-	-	-
2215	CAEW				-	-	-	-	-
2216	CAEE				299,328,538	299,328,538	-	-	-
2217	SSGCT				-	-	-	-	-
2218	SSGCH				-	-	-	-	-
2219	Less Capital Leases				(23,543,845)	(22,533,328)	(1,010,518)	-	(1,010,518)
2220	Total General Plant by Factor				1,436,365,722	1,352,395,717	83,970,004	-	83,970,004
2221	301	Organization							
2222		I-SITUS	S		-	-	-	-	-
2223		PTD	SO		-	-	-	-	-
2224		I-SG	CAGW		-	-	-	-	-
2225		I-SG	CAGE		-	-	-	-	-
2226		I-SG	SG		-	-	-	-	-
2227				B8	-	-	-	-	-
2228	302	Franchise & Consent							
2229		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2230		I-SG	SG		-	-	-	-	-
2231		I-SG	CAGW		-	-	-	-	-
2232		I-SG	CAGE		-	-	-	-	-
2233		I-SG	CAGW		178,725,803	137,467,156	41,258,647	-	41,258,647
2234		I-SG	CAGE		14,386,245	14,386,245	-	-	-
2235		I-DGP	DGP		-	-	-	-	-
2236		I-DGU	DGU		-	-	-	-	-
2237				B8	162,030,833	120,772,186	41,258,647	-	41,258,647
2238									
2239	303	Miscellaneous Intangible Plant							
2240		I-SITUS	S		14,174,864	12,666,816	1,508,049	-	1,508,049
2241		I-SG	SG		1,581,299	1,456,286	125,013	-	125,013
2242		PTD	SO		364,361,418	339,388,321	24,973,097	-	24,973,097
2243		P	SE		-	-	-	-	-
2244		CUST	CN		132,641,422	123,466,141	9,175,281	-	9,175,281
2245		I-SG	CAGW		84,872,853	65,280,052	19,592,801	-	19,592,801
2246		I-SG	CAGE		72,902,325	72,902,325	-	-	-
2247		P	JBG		1,041,005	802,054	238,951	-	238,951
2248		P	CAEW		-	-	-	-	-
2249		P	CAEE		3,687,563	3,687,563	-	-	-
2250		I-SG	CAGE		-	-	-	-	-
2251		I-SG	CAGE		-	-	-	-	-
2252				B8	675,262,749	619,649,557	55,613,192	-	55,613,192
2253	303	Less Non-Utility Plant							
2254		I-SITUS	S		-	-	-	-	-
2255				B8	675,262,749	619,649,557	55,613,192	-	55,613,192
2256	IP	Unclassified Intangible Plant - Acct 300							
2257		I-SITUS	S		-	-	-	-	-
2258		I-SG	SG		-	-	-	-	-
2259		I-DGU	DGU		-	-	-	-	-
2260		PTD	SO		-	-	-	-	-
2261					-	-	-	-	-
2262					-	-	-	-	-
2263	TOTAL INTANGIBLE PLANT				837,293,582	740,421,743	96,871,839	-	96,871,839
2264									
2265	Summary of Intangible Plant by Factor								
2266	S				(16,906,351)	(18,414,399)	1,508,049	-	1,508,049
2267	JBG				1,041,005	802,054	238,951	-	238,951
2268	JBE				-	-	-	-	-
2269	SG				1,581,299	1,456,286	125,013	-	125,013
2270	SO				364,361,418	339,388,321	24,973,097	-	24,973,097
2271	CN				132,641,422	123,466,141	9,175,281	-	9,175,281
2272	CAGW				263,598,656	202,747,208	60,851,448	-	60,851,448
2273	CAGE				87,288,569	87,288,569	-	-	-
2274	CAEW				-	-	-	-	-
2275	CAEE				3,687,563	3,687,563	-	-	-
2276	SSGCT				-	-	-	-	-
2277	SSGCH				-	-	-	-	-
2278	SE				-	-	-	-	-
2279	Total Intangible Plant by Factor				837,293,582	740,421,743	96,871,839	-	96,871,839
2280	Summary of Unclassified Plant (Account 106)								
2281	DP				29,078,463	21,106,850	7,971,613	-	7,971,613
2282	DS0				-	-	-	-	-
2283	GP				4,951,453	4,612,084	339,369	-	339,369
2284	HP				-	-	-	-	-
2285	NP				-	-	-	-	-
2286	OP				32,055,360	32,055,360	-	-	-
2287	TP				74,377,690	68,274,159	6,103,531	-	6,103,531
2288	TS0				-	-	-	-	-
2289	IP				-	-	-	-	-
2290	MP				-	-	-	-	-
2291	SP				6,321,098	5,645,368	675,730	-	675,730
2292	Total Unclassified Plant by Factor				146,784,064	131,693,821	15,090,243	-	15,090,243
2293									
2294	TOTAL ELECTRIC PLANT IN SERVICE				25,841,377,393	24,108,589,334	1,732,788,059	-	1,732,788,059

March 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2295	Summary of Electric Plant by Factor									
2296	S				6,801,644,663	6,302,518,493	499,126,170	-	499,126,170	
2297	SE				-	-	-	-	-	
2298	JBG				1,188,248,893	915,499,578	272,749,315	-	272,749,315	
2299	JBE	1,070			-	828	242	-	242	
2300	SG	13,622,109			-	12,545,183	1,076,927	-	1,076,927	
2301	SO	638,660,787			-	594,887,389	43,773,399	-	43,773,399	
2302	CN	151,961,018			-	141,449,331	10,511,687	-	10,511,687	
2303	DEU	-			-	-	-	-	-	
2304	CAGW	3,927,075,279			-	3,020,514,441	906,560,837	-	906,560,837	
2305	CAGE	12,840,691,319			-	12,840,691,319	-	-	-	
2306	CAEW	-			-	-	-	-	-	
2307	CAEE	303,016,100			-	303,016,100	-	-	-	
2308	SSGCH	-			-	-	-	-	-	
2309	SSGCT	-			-	-	-	-	-	
2310	Less Capital Leases				(23,543,845)	(22,533,328)	(1,010,518)	-	(1,010,518)	
2311				B8	25,841,377,393	24,108,589,334	1,732,788,059	-	1,732,788,059	
2312	105 Plant Held For Future Use									
2313	DPW	S			9,785,367	9,785,367	-	-	-	
2314	P	SG			-	-	-	-	-	
2315	T	SG			-	-	-	-	-	
2316	P	SG			-	-	-	-	-	
2317	P	SE			5,726,460	5,292,979	433,481	-	433,481	
2318	P	SG			-	-	-	-	-	
2319	P	CAGW			161,944	124,559	37,385	-	37,385	
2320	P	CAGE			12,418,892	12,418,892	-	-	-	
2321	P	CAEW			-	-	-	-	-	
2322	P	CAEE			26,634,978	26,634,978	-	-	-	
2323	Total Plant Held For Future Use									
2324				B10	54,727,642	54,256,776	470,866	-	470,866	
2325	114 Electric Plant Acquisition Adjustments									
2326	P	S			-	-	-	-	-	
2327	P	SG			-	-	-	-	-	
2328	P	CAGW			-	-	-	-	-	
2329	P	CAGE			143,167,971	143,167,971	-	-	-	
2330	P	DGP			-	-	-	-	-	
2331	Total Electric Plant Acquisition Adjustments									
2332				B15	143,167,971	143,167,971	-	-	-	
2333	115 Accum Provision for Asset Acquisition Adjustments									
2334	P	S			-	-	-	-	-	
2335	P	SG			-	-	-	-	-	
2336	P	CAGW			-	-	-	-	-	
2337	P	CAGE			(108,118,782)	(108,118,782)	-	-	-	
2338	P	DGP			-	-	-	-	-	
2339	Total									
2340				B15	(108,118,782)	(108,118,782)	-	-	-	
2341	120 Nuclear Fuel									
2342	P	SE			-	-	-	-	-	
2343	Total Nuclear Fuel									
2344					-	-	-	-	-	
2345	124 Weatherization									
2346	DMSC	S			1,356,037	(564,070)	1,920,107	-	1,920,107	
2347	DMSC	SO			(4,454)	(4,148)	(305)	-	(305)	
2348	Total									
2349				B16	1,351,583	(568,218)	1,919,801	-	1,919,801	
2350	182W Weatherization									
2351	DMSC	S			18,090,855	18,090,855	-	-	-	
2352	DMSC	SG			-	-	-	-	-	
2353	DMSC	SGCT			-	-	-	-	-	
2354	DMSC	SO			-	-	-	-	-	
2355	Total									
2356				B16	18,090,855	18,090,855	-	-	-	

AMA											
2015 West Central Area											
	FERC		BUS	WCA		UNADJUSTED RESULTS					
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON	ADJ TOTAL
2357	186W	Weatherization									
2358			DMSC	S		-	-	-	-	-	-
2359			DMSC	CN		-	-	-	-	-	-
2360			DMSC	CNP		-	-	-	-	-	-
2361			DMSC	SG		-	-	-	-	-	-
2362			DMSC	SO		-	-	-	-	-	-
2363					B16	-	-	-	-	-	-
2364											
2365		Total Weatherization				19,442,438	17,522,636	1,919,801	-	-	1,919,801
2366											
2367	151	Fuel Stock									
2368			P	DEU		-	-	-	-	-	-
2369			P	SE		-	-	-	-	-	-
2370			P	CAEW		1,833,852	1,416,809	417,043	-	-	417,043
2371			P	CAEE		157,839,178	157,839,178	-	-	-	-
2372			P	JBE		26,513,453	20,518,145	5,995,308	-	-	5,995,308
2373			P	CAEE		-	-	-	-	-	-
2374			P	CAEE		-	-	-	-	-	-
2375		Total Fuel Stock			B13	186,186,483	179,774,132	6,412,351	-	-	6,412,351
2376											
2377	152	Fuel Stock - Undistributed									
2378			P	SE		-	-	-	-	-	-
2379			P	CAEW		-	-	-	-	-	-
2380			P	CAEE		-	-	-	-	-	-
2381						-	-	-	-	-	-
2382											
2383	25316	DG&T Working Capital Deposit									
2384			P	SE		-	-	-	-	-	-
2385			P	CAEW		-	-	-	-	-	-
2386			P	CAEE		(2,637,000)	(2,637,000)	-	-	-	-
2387					B13	(2,637,000)	(2,637,000)	-	-	-	-
2388											
2389	25317	DG&T Working Capital Deposit									
2390			P	SE		-	-	-	-	-	-
2391			P	CAEW		-	-	-	-	-	-
2392			P	CAEE		(2,985,811)	(2,985,811)	-	-	-	-
2393					B13	(2,985,811)	(2,985,811)	-	-	-	-
2394											
2395	25319	Provo Working Capital Deposit									
2396			P	SE		-	-	-	-	-	-
2397			P	CAEW		-	-	-	-	-	-
2398			P	CAEE		-	-	-	-	-	-
2399						-	-	-	-	-	-
2400											
2401		Total Fuel Stock			B13	180,563,672	174,151,321	6,412,351	-	-	6,412,351
2402	154	Materials and Supplies									
2403			MSS	S		98,380,664	93,686,871	4,693,793	-	-	4,693,793
2404			MSS	SG		1,013,782	933,635	80,147	-	-	80,147
2405			MSS	SE		-	-	-	-	-	-
2406			MSS	SO		117,199	109,166	8,033	-	-	8,033
2407			MSS	SNPPS		-	-	-	-	-	-
2408			MSS	SNPPH		-	-	-	-	-	-
2409			MSS	SNPD		(1,619,219)	(1,517,527)	(101,692)	-	-	(101,692)
2410			MSS	SNPT		-	-	-	-	-	-
2411			MSS	DGU		-	-	-	-	-	-
2412			MSS	DGP		-	-	-	-	-	-
2413			MSS	JBE		-	-	-	-	-	-
2414			MSS	SNPP		-	-	-	-	-	-
2415			MSS	CAGW		7,313,014	5,624,813	1,688,201	-	-	1,688,201
2416			MSS	CAGE		115,284,549	115,284,549	-	-	-	-
2417			MSS	JBG		5,336,084	4,111,245	1,224,839	-	-	1,224,839
2418			MSS	CAEW		-	-	-	-	-	-
2419			MSS	CAEE		5,500,885	5,500,885	-	-	-	-
2420			MSS	CAGE		-	-	-	-	-	-
2421		Total Materials and Supplies			B13	231,326,958	223,733,638	7,593,320	-	-	7,593,320
2422											
2423	163	Stores Expense Undistributed									
2424			MSS	SO		-	-	-	-	-	-
2425						-	-	-	-	-	-
2426					B13	-	-	-	-	-	-
2427											
2428	25318	Provo Working Capital Deposit									
2429			MSS	SNPPS		-	-	-	-	-	-
2430			MSS	CAGW		-	-	-	-	-	-
2431			MSS	CAGE		(273,000)	(273,000)	-	-	-	-
2432					B13	(273,000)	(273,000)	-	-	-	-
2433											
2434		Total Materials & Supplies			B13	231,053,958	223,460,638	7,593,320	-	-	7,593,320
2435											

March 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2436	165	Prepayments								
2437		DMSC	S		14,632,810	14,632,810	-	-	-	
2438		GP	GPS		5,905,656	5,500,886	404,770	-	404,770	
2439		PT	SG		1,268,850	1,168,539	100,312	-	100,312	
2440		PT	CAGW		983,688	756,605	227,083	-	227,083	
2441		PT	CAGE		1,092,765	1,092,765	-	-	-	
2442		P	CAEW		4,055	3,133	922	-	922	
2443		P	CAEE		6,646,742	6,646,742	-	-	-	
2444		P	SE		-	-	-	-	-	
2445		PTD	SO		16,867,776	15,711,670	1,156,107	-	1,156,107	
2446		Total Prepayments		B15	47,402,342	45,513,148	1,889,194	-	1,889,194	
2447										
2448	182M	Misc Regulatory Assets								
2449		P	S		211,476,720	209,426,449	2,050,271	-	2,050,271	
2450		DEFSG	SG		-	-	-	-	-	
2451		P	CAGE		-	-	-	-	-	
2452		P	CAGE		11,022,872	11,022,872	-	-	-	
2453		P	CAGW		-	-	-	-	-	
2454		DEFSG	JBG		-	-	-	-	-	
2455		P	SE		10,608,209	9,805,189	803,019	-	803,019	
2456		P	CAEW		-	-	-	-	-	
2457		P	CAEE		80,009,709	80,009,709	-	-	-	
2458		T	SO		20,430,945	19,030,622	1,400,324	-	1,400,324	
2459				B11	333,548,455	329,294,841	4,253,614	-	4,253,614	
2460										
2461	186M	Misc Deferred Debits								
2462		LABOR	S		11,262,854	11,262,854	-	-	-	
2463		P	CAEW		-	-	-	-	-	
2464		P	CAEE		-	-	-	-	-	
2465		P	SG		14,920,231	13,740,678	1,179,553	-	1,179,553	
2466		LABOR	SO		47,750	44,477	3,273	-	3,273	
2467		P	SE		-	-	-	-	-	
2468		P	CAGW		25,746,998	19,803,333	5,943,665	-	5,943,665	
2469		DEFSG	CAGE		21,908,341	21,908,341	-	-	-	
2470		P	CAEW		-	-	-	-	-	
2471		P	CAEE		5,339,753	5,339,753	-	-	-	
2472		P	JBE		-	-	-	-	-	
2473		GP	EXCTAX		-	-	-	-	-	
2474		Total Misc. Deferred Debits		B11	79,225,926	72,099,436	7,126,491	-	7,126,491	
2475										
2476		Working Capital								
2477	CWC	Cash Working Capital								
2478		CWC	S		-	-	-	-	-	
2479		CWC	SO		-	-	-	-	-	
2480		CWC	SE		-	-	-	-	-	
2481				B14	-	-	-	-	-	
2482										
2483	OWC	Other Work. Cap.								
2484	131	Cash	GP	SNP	-	-	-	-	-	
2485	135	Working Funds	GP	SG	-	-	-	-	-	
2486	141	Other A/R	GP	SO	-	-	-	-	-	
2487	143	Other A/R	PTD	SO	39,506,401	36,798,658	2,707,743	-	2,707,743	
2488	232	A/P	PTD	SE	(0)	(0)	(0)	-	(0)	
2489	232	A/P	P	SO	(7,047,681)	(6,564,637)	(483,044)	-	(483,044)	
2490	232	A/P	P	CAEE	(2,077,112)	(2,077,112)	-	-	-	
2491	232	A/P	T	CAGE	(83,022)	(83,022)	-	-	-	
2492	232	A/P	P	S	(169,637)	(169,637)	-	-	-	
2493	2533	Other Misc. M/Crd	P	S	(5,889,332)	(5,889,332)	-	-	-	
2494	2533	Other Misc. M/Crd	P	CAEW	-	-	-	-	-	
2495	2533	Other Misc. M/Crd	P	CAEE	(36,893,552)	(36,893,552)	-	-	-	
2496	230	Asset Restr. Oblig.	P	SE	-	-	-	-	-	
2497	230	Asset Restr. Oblig.	P	CAEW	-	-	-	-	-	
2498	230	Asset Restr. Oblig.	P	CAEE	-	-	-	-	-	
2499	230	Asset Restr. Oblig.	P	S	(8,338,536)	(8,338,536)	-	-	-	
2500	254105	ARO Reg Liability	P	S	-	-	-	-	-	
2501	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2502	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-	
2503	254105	ARO Reg Liability	P	CAEE	19,803	19,803	-	-	-	
2504	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	
2505				B14	(20,992,472)	(23,217,171)	2,224,700	-	2,224,700	
2506										
2507		Total Working Capital			(20,992,472)	(23,217,171)	2,224,700	-	2,224,700	

AMA - 2019 West Coast Area										
FERC		BUS	WCA		WASHINGTON					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2508	Miscellaneous Rate Base									
2509	18221	Unrec Plant & Reg Study Costs								
2510		P	S		-	-	-	-	-	-
2511										
2512					-	-	-	-	-	-
2513										
2514	18222	Nuclear Plant - Trojan								
2515		P	S		-	-	-	-	-	-
2516		P	TROJP		-	-	-	-	-	-
2517		P	TROJD		-	-	-	-	-	-
2518				B14	-	-	-	-	-	-
2519										
2520										
2521										
2522	1869	Misc Deferred Debits-Trojan								
2523		P	S		-	-	-	-	-	-
2524		P	SNPPN		-	-	-	-	-	-
2525					-	-	-	-	-	-
2526					-	-	-	-	-	-
2527	TOTAL MISCELLANEOUS RATE BASE									
2528										
2529	TOTAL RATE BASE ADDITIONS				960,021,150	928,130,815	31,890,336	-		31,890,336
2530	235	Customer Service Deposits								
2531		CUST	S		-	-	-	-	-	-
2532		CUST	CN		-	-	-	-	-	-
2533	Total Customer Service Deposits				-	-	-	-	-	-
2534				B15						
2535	2281	Prop Ins	PTD	SO	-	-	-	-	-	-
2536	2282	Inj & Dam	PTD	SO	(12,111,567)	(11,281,448)	(830,119)	-		(830,119)
2537	2283	Pen & Ben	PTD	SO	(2,982,275)	(2,777,872)	(204,403)	-		(204,403)
2538	2283	Pen & Ben	PTD	S	-	-	-	-	-	-
2539	254	Ins Prov	PTD	SO	-	-	-	-	-	-
2540				B15	(15,093,842)	(14,059,320)	(1,034,522)	-		(1,034,522)
2541										
2542	22841	Accum Misc Oper Provisions- Other								
2543		P	S		-	-	-	-	-	-
2544		P	CAGW		(1,339,079)	(1,029,954)	(309,125)	-		(309,125)
2545				B15	(1,339,079)	(1,029,954)	(309,125)	-		(309,125)
2546										
2547	22842	Priv-Trojan	P	TROJD	-	-	-	-	-	-
2548	230	ARO	P	TROJP	-	-	-	-	-	-
2549	254105	ARO	P	S	274,708	-	274,708	-		274,708
2550	254	Regulatory Liabil	P	CAEE	-	-	-	-	-	-
2551	254	Regulatory Liabil	P	SE	-	-	-	-	-	-
2552	254		P	S	(38,564,860)	(37,687,601)	(877,259)	-		(877,259)
2553				B15	(38,290,152)	(37,687,601)	(602,551)	-		(602,551)
2554										
2555	252	Customer Advances for Construction								
2556		DPW	S		(2,457,009)	(2,457,009)	-	-		-
2557		T	SG		322,409	296,920	25,489	-		25,489
2558		T	CAGE		(25,185,236)	(25,185,236)	-	-		-
2559		DPW	CAGW		-	-	-	-	-	-
2560		CUST	CN		-	-	-	-	-	-
2561	Total Customer Advances for Constr.				B19	(27,319,836)	(27,345,325)	25,489	-	25,489
2562										
2563	25398	SO2 Emissions								
2564		P	S		-	-	-	-	-	-
2565					-	-	-	-	-	-
2566										
2567	25399	Other Deferred Credits								
2568		P	S		(4,019,421)	(3,804,619)	(214,802)	-		(214,802)
2569		GP	GPS		-	-	-	-	-	-
2570		GP	SO		(21,137,231)	(19,688,499)	(1,448,732)	-		(1,448,732)
2571		P	CAGW		(1,100)	(846)	(254)	-		(254)
2572		P	CAGE		2,996,663	2,996,663	-	-		-
2573		P	SG		(6,181,822)	(5,693,104)	(488,718)	-		(488,718)
2574		P	CAEW		-	-	-	-	-	-
2575		P	CAEE		-	-	-	-	-	-
2576		P	SE		-	-	-	-	-	-
2577				B19	(28,342,911)	(26,190,405)	(2,152,506)	-		(2,152,506)
2578										

March 2019 West Control Area										
AMA	FERC	BUS	WCA	UNADJUSTED RESULTS						
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON
										ADJ TOTAL
2579	190	Accumulated	Deferred Income Taxes							
2580		P	S			35,277,444	35,048,737	228,707	-	228,707
2581		CUST	CN			-	-	-	-	-
2582		LABOR	SO			30,987,379	28,863,524	2,123,855	-	2,123,855
2583		P	IBT			-	-	-	-	-
2584		CUST	BADDEBT			3,109,088	2,737,993	371,095	-	371,095
2585		P	TROJD			2,112,952	1,626,477	486,475	-	486,475
2586		P	SG			7,759,841	7,146,369	613,472	-	613,472
2587		P	SE			840,858	777,207	63,651	-	63,651
2588		PTD	SNP			-	-	-	-	-
2589		P	CAGW			664,779	511,315	153,463	-	153,463
2590		P	CAGE			37,781,860	37,781,860	-	-	-
2591		P	CAEW			-	-	-	-	-
2592		P	CAEE			43,854,418	43,854,418	-	-	-
2593		DPW	JBE			845,350	654,196	191,153	-	191,153
2594		DPW	SNPD			634,477	594,629	39,847	-	39,847
2595										
2596		Total Accum Deferred Income Taxes			B19	163,868,444	159,596,725	4,271,719	-	4,271,719
2597										
2598	281	Accumulated	Deferred Income Taxes							
2599		P	S			-	-	-	-	-
2600		PT	SG			(254,860,454)	(234,711,882)	(20,148,573)	-	(20,148,573)
2601		PT	CAGW			-	-	-	-	-
2602		PT	CAGE			-	-	-	-	-
2603		T	SNPT			-	-	-	-	-
2604					B19	(254,860,454)	(234,711,882)	(20,148,573)	-	(20,148,573)
2605										
2606	282	Accumulated	Deferred Income Taxes							
2607		GP	S			503,046	503,046	-	-	-
2608		ACCMDIT	CIAC			-	-	-	-	-
2609		ACCMDIT	DITBAL			(3,924,369,021)	(3,686,807,820)	(237,561,201)	-	(237,561,201)
2610		GP	JBE			-	-	-	-	-
2611		LABOR	SO			(1,163,359)	(1,083,623)	(79,736)	-	(79,736)
2612		PTD	SNPD			-	-	-	-	-
2613		P	SNP			-	-	-	-	-
2614		P	CAGW			-	-	-	-	-
2615		P	CAGE			(3,150,573)	(3,150,573)	-	-	-
2616		P	SE			-	-	-	-	-
2617		P	CAEE			(4,938,103)	(4,938,103)	-	-	-
2618		P	CN			-	-	-	-	-
2619		P	JBG			-	-	-	-	-
2620		P	SG			-	-	-	-	-
2621					B19	(3,933,118,009)	(3,695,477,072)	(237,640,937)	-	(237,640,937)
2622										
2623	283	Accumulated	Deferred Income Taxes							
2624		GP	S			(87,568,887)	(87,059,631)	(509,255)	-	(509,255)
2625		P	SG			(325,835)	(300,075)	(25,760)	-	(25,760)
2626		P	SE			(3,234)	(2,990)	(245)	-	(245)
2627		LABOR	SO			(25,327,817)	(23,591,865)	(1,735,952)	-	(1,735,952)
2628		GP	GPS			(8,499,675)	(7,917,113)	(582,562)	-	(582,562)
2629		PTD	SNP			(2,640,849)	(2,476,569)	(164,280)	-	(164,280)
2630		P	TROJD			-	-	-	-	-
2631		PTD	SGCT			-	-	-	-	-
2632		P	CAGW			(2,472,288)	(1,901,563)	(570,725)	-	(570,725)
2633		P	CAGE			(1,022,317)	(1,022,317)	-	-	-
2634		P	CAEW			-	-	-	-	-
2635		P	CAEE			(40,324,661)	(40,324,661)	-	-	-
2636		P	JBE			-	-	-	-	-
2637		P	SGCT			-	-	-	-	-
2638										
2639					B19	(168,185,565)	(164,596,785)	(3,588,779)	-	(3,588,779)
2640										
2641		TOTAL ACCUM DEF INCOME TAX			B19	(4,192,295,584)	(3,935,189,014)	(257,106,570)	-	(257,106,570)
2642	255	Accumulated	Investment Tax Credit							
2643		PTD	S			-	-	-	-	-
2644		PTD	ITC84			-	-	-	-	-
2645		PTD	ITC85			-	-	-	-	-
2646		PTD	ITC86			(184,983)	(160,702)	(24,281)	-	(24,281)
2647		PTD	ITC88			(66,699)	(56,721)	(9,978)	-	(9,978)
2648		PTD	ITC89			(177,505)	(150,402)	(27,103)	-	(27,103)
2649		PTD	ITC90			(164,832)	(158,382)	(6,450)	-	(6,450)
2650		PTD	SG			(266,234)	(245,187)	(21,048)	-	(21,048)
2651		Total Accumulated ITC			B19	(860,253)	(771,393)	(88,860)	-	(88,860)
2652										
2653		TOTAL RATE BASE DEDUCTIONS				(4,303,541,658)	(4,042,273,012)	(261,268,645)	-	(261,268,645)
2654										
2655										
2656										

AMA	FERC	BUS	WCA		UNADJUSTED RESULTS				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2657	108SP	Steam Prod Plant Accumulated Depr							
2658		P	S		12,593,772	12,593,772	-	-	-
2659		P	DGP		-	-	-	-	-
2660		P	DGU		-	-	-	-	-
2661		P	SG		-	-	-	-	-
2662		P	CAGW		(156,220,027)	(120,156,812)	(36,063,214)	-	(36,063,214)
2663		P	CAGE		(2,127,094,535)	(2,127,094,535)	-	-	-
2664		P	JBG		(523,732,697)	(403,515,682)	(120,217,014)	-	(120,217,014)
2665		P	CAGE		-	-	-	-	-
2666				B17	(2,794,453,486)	(2,638,173,257)	(156,280,229)	-	(156,280,229)
2667									
2668	108NP	NuclearProdPlant Accumulated Depr							
2669		P	DGP		-	-	-	-	-
2670		P	DGU		-	-	-	-	-
2671		P	SG		-	-	-	-	-
2672									
2673									
2674									
2675	108HP	Hydraulic Prod PlantAccum Depr							
2676		P	S		629,953	629,953	-	-	-
2677		P	DGP		-	-	-	-	-
2678		P	DGU		-	-	-	-	-
2679		P	CAGW		(249,476,259)	(191,884,950)	(57,591,309)	-	(57,591,309)
2680		P	CAGE		(62,448,122)	(62,448,122)	-	-	-
2681		P	CAGW		-	-	-	-	-
2682		P	CAGE		-	-	-	-	-
2683				B17	(311,294,428)	(253,703,119)	(57,591,309)	-	(57,591,309)
2684									
2685	108OP	Other Production Plant- Accum Depr							
2686		P	S		-	-	-	-	-
2687		P	DGU		-	-	-	-	-
2688		P	DGP		-	-	-	-	-
2689		P	SG		-	-	-	-	-
2690		P	CAGW		(363,497,024)	(279,584,152)	(83,912,872)	-	(83,912,872)
2691		P	CAGE		(446,980,796)	(446,980,796)	-	-	-
2692		P	CAGE		-	-	-	-	-
2693				B17	(810,477,820)	(726,564,948)	(83,912,872)	-	(83,912,872)
2694									
2695	108EP	Experimental Plant - Accum Depr							
2696		P	DGP		-	-	-	-	-
2697		P	SG		-	-	-	-	-
2698					-	-	-	-	-
2699					-	-	-	-	-
2700	TOTAL PRODUCTION PLANT DEPR				(3,916,225,734)	(3,618,441,324)	(297,784,410)	-	(297,784,410)
2701									
2702	Summary of Prod Plant Depreciation by Factor								
2703		S			13,223,725	13,223,725	-	-	-
2704		DGP			-	-	-	-	-
2705		DGU			-	-	-	-	-
2706		SG			-	-	-	-	-
2707		CAGW			(769,193,310)	(591,625,914)	(177,567,396)	-	(177,567,396)
2708		CAGE			(2,636,523,453)	(2,636,523,453)	-	-	-
2709		JBG			(523,732,697)	(403,515,682)	(120,217,014)	-	(120,217,014)
2710		SSGCT			-	-	-	-	-
2711	Total of Prod Plant Depreciation by Factor				(3,916,225,734)	(3,618,441,324)	(297,784,410)	-	(297,784,410)
2712									
2713									
2714	108TP	Transmission Plant Accumulated Depr							
2715		T	DGP		-	-	-	-	-
2716		T	DGU		-	-	-	-	-
2717		T	CAGW		(475,624,023)	(365,826,761)	(109,797,262)	-	(109,797,262)
2718		T	CAGE		(928,580,713)	(928,580,713)	-	-	-
2719		T	JBG		(45,869,124)	(35,340,377)	(10,528,747)	-	(10,528,747)
2720		T	SG		(1,038,042)	(955,977)	(82,065)	-	(82,065)
2721	TOTAL TRANSPLANT ACCUM DEPR				(1,451,111,902)	(1,330,703,828)	(120,408,074)	-	(120,408,074)
2722	108360	Land and Land Rights							
2723		DPW	S		(9,009,661)	(8,849,720)	(159,941)	-	(159,941)
2724				B17	(9,009,661)	(8,849,720)	(159,941)	-	(159,941)
2725									
2726	108361	Structures and Improvements							
2727		DPW	S		(22,092,399)	(21,202,936)	(889,463)	-	(889,463)
2728				B17	(22,092,399)	(21,202,936)	(889,463)	-	(889,463)
2729									
2730	108362	Station Equipment							
2731		DPW	S		(248,306,415)	(229,390,716)	(18,915,699)	-	(18,915,699)
2732				B17	(248,306,415)	(229,390,716)	(18,915,699)	-	(18,915,699)
2733									

March 2015 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON				
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2734	108363 Storage Battery Equipment	S		-	-	-	-	-		
2735	DPW			-	-	-	-	-		
2736			B17	-	-	-	-	-		
2737										
2738	108364 Poles, Towers & Fixtures	S		(569,246,580)	(509,800,498)	(59,446,082)	-	(59,446,082)		
2739	DPW			(569,246,580)	(509,800,498)	(59,446,082)	-	(59,446,082)		
2740			B17	(569,246,580)	(509,800,498)	(59,446,082)	-	(59,446,082)		
2741										
2742	108365 Overhead Conductors	S		(297,033,006)	(267,507,643)	(29,525,362)	-	(29,525,362)		
2743	DPW			(297,033,006)	(267,507,643)	(29,525,362)	-	(29,525,362)		
2744			B17	(297,033,006)	(267,507,643)	(29,525,362)	-	(29,525,362)		
2745										
2746	108366 Underground Conduit	S		(147,332,999)	(138,036,198)	(9,296,801)	-	(9,296,801)		
2747	DPW			(147,332,999)	(138,036,198)	(9,296,801)	-	(9,296,801)		
2748			B17	(147,332,999)	(138,036,198)	(9,296,801)	-	(9,296,801)		
2749										
2750	108367 Underground Conductors	S		(347,810,298)	(336,824,571)	(10,985,727)	-	(10,985,727)		
2751	DPW			(347,810,298)	(336,824,571)	(10,985,727)	-	(10,985,727)		
2752			B17	(347,810,298)	(336,824,571)	(10,985,727)	-	(10,985,727)		
2753										
2754	108368 Line Transformers	S		(474,412,666)	(422,077,621)	(52,335,045)	-	(52,335,045)		
2755	DPW			(474,412,666)	(422,077,621)	(52,335,045)	-	(52,335,045)		
2756			B17	(474,412,666)	(422,077,621)	(52,335,045)	-	(52,335,045)		
2757										
2758	108369 Services	S		(264,892,712)	(241,351,790)	(23,540,922)	-	(23,540,922)		
2759	DPW			(264,892,712)	(241,351,790)	(23,540,922)	-	(23,540,922)		
2760			B17	(264,892,712)	(241,351,790)	(23,540,922)	-	(23,540,922)		
2761										
2762	108370 Meters	S		(88,713,535)	(85,153,545)	(3,559,990)	-	(3,559,990)		
2763	DPW			(88,713,535)	(85,153,545)	(3,559,990)	-	(3,559,990)		
2764			B17	(88,713,535)	(85,153,545)	(3,559,990)	-	(3,559,990)		
2765										
2766										
2767										
2768	108371 Installations on Customers' Premises	S		(7,079,883)	(6,729,635)	(350,248)	-	(350,248)		
2769	DPW			(7,079,883)	(6,729,635)	(350,248)	-	(350,248)		
2770			B17	(7,079,883)	(6,729,635)	(350,248)	-	(350,248)		
2771										
2772	108372 Leased Property	S		-	-	-	-	-		
2773	DPW			-	-	-	-	-		
2774			B17	-	-	-	-	-		
2775										
2776	108373 Street Lights	S		(29,586,192)	(27,663,371)	(1,922,821)	-	(1,922,821)		
2777	DPW			(29,586,192)	(27,663,371)	(1,922,821)	-	(1,922,821)		
2778			B17	(29,586,192)	(27,663,371)	(1,922,821)	-	(1,922,821)		
2779										
2780	108D00 Unclassified Dist Plant - Acct 300	S		-	-	-	-	-		
2781	DPW			-	-	-	-	-		
2782				-	-	-	-	-		
2783										
2784	108DS Unclassified Dist Sub Plant - Acct 300	S		-	-	-	-	-		
2785	DPW			-	-	-	-	-		
2786				-	-	-	-	-		
2787										
2788	108DP Unclassified Dist Sub Plant - Acct 300	S		2,197,103	2,055,755	141,348	-	141,348		
2789	DPW			2,197,103	2,055,755	141,348	-	141,348		
2790				2,197,103	2,055,755	141,348	-	141,348		
2791										
2792										
2793	TOTAL DISTRIBUTION PLANT DEPR		B17	(2,503,319,242)	(2,292,532,489)	(210,786,753)	-	(210,786,753)		
2794										
2795	Summary of Distribution Plant Depr by Factor									
2796	S			(2,503,319,242)	(2,292,532,489)	(210,786,753)	-	(210,786,753)		
2797										
2798	Total Distribution Depreciation by Factor		B17	(2,503,319,242)	(2,292,532,489)	(210,786,753)	-	(210,786,753)		

March 2015 West Control Area											
AMA											
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON		WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2799	108GP	General Plant Accumulated Depr									
2800		G-SITUS	S		(204,812,215)	(183,977,878)	(20,834,337)	-	(20,834,337)		
2801		G-DGP	DGP		-	-	-	-	-		
2802		G-DGU	DGU		-	-	-	-	-		
2803		G-SG	SG		-	-	-	-	-		
2804		CUST	CN		(7,062,086)	(6,573,576)	(488,510)	-	(488,510)		
2805		PTD	SO		(95,804,484)	(89,238,107)	(6,566,378)	-	(6,566,378)		
2806		P	SE		-	-	-	-	-		
2807		G-SG	CAGW		(21,468,867)	(16,512,804)	(4,956,063)	-	(4,956,063)		
2808		G-SG	CAGE		(61,573,375)	(61,573,375)	-	-	-		
2809		P	JBG		(6,257,955)	(4,821,511)	(1,436,444)	-	(1,436,444)		
2810		P	CAEW		-	-	-	-	-		
2811		P	CAEE		(411,923)	(411,923)	-	-	-		
2812		G-SG	CAGE		-	-	-	-	-		
2813		G-SG	CAGE		-	-	-	-	-		
2814				B17	(397,390,906)	(363,109,174)	(34,281,732)	-	(34,281,732)		
2815											
2816											
2817	108MP	Mining Plant Accumulated Depr.									
2818		P	S		-	-	-	-	-		
2819		P	CAEW		-	-	-	-	-		
2820		P	CAEE		(193,968,230)	(193,968,230)	-	-	-		
2821		P	JBE		-	-	-	-	-		
2822				B17	(193,968,230)	(193,968,230)	-	-	-		
2823	108MP	Less Centralia Sitis Depreciation									
2824		P	S		-	-	-	-	-		
2825				B17	(193,968,230)	(193,968,230)	-	-	-		
2826											
2827	1081390	Accum Depr - Capital Lease									
2828		PTD	SO		-	-	-	-	-		
2829					-	-	-	-	-		
2830					-	-	-	-	-		
2831		Remove Capital Leases									
2832					-	-	-	-	-		
2833					-	-	-	-	-		
2834	1081399	Accum Depr - Capital Lease									
2835		P	S		-	-	-	-	-		
2836		P	SE		-	-	-	-	-		
2837					-	-	-	-	-		
2838					-	-	-	-	-		
2839		Remove Capital Leases									
2840					-	-	-	-	-		
2841					-	-	-	-	-		
2842					-	-	-	-	-		
2843		TOTAL GENERAL PLANT ACCUM DEPR				B17	(591,359,136)	(557,077,404)	(34,281,732)	-	(34,281,732)
2844											
2845											
2846											
2847		Summary of General Depreciation by Factor									
2848		S			(204,812,215)	(183,977,878)	(20,834,337)	-	(20,834,337)		
2849		DGP			-	-	-	-	-		
2850		DGU			-	-	-	-	-		
2851		SE			-	-	-	-	-		
2852		SO			(95,804,484)	(89,238,107)	(6,566,378)	-	(6,566,378)		
2853		CN			(7,062,086)	(6,573,576)	(488,510)	-	(488,510)		
2854		SG			-	-	-	-	-		
2855		DEU			-	-	-	-	-		
2856		CAGW			(21,468,867)	(16,512,804)	(4,956,063)	-	(4,956,063)		
2857		CAGE			(61,573,375)	(61,573,375)	-	-	-		
2858		CAEW			-	-	-	-	-		
2859		CAEE			(194,380,153)	(194,380,153)	-	-	-		
2860		SSGCT			-	-	-	-	-		
2861		JBG			(6,257,955)	(4,821,511)	(1,436,444)	-	(1,436,444)		
2862		Remove Capital Leases									
2863		Total General Depreciation by Factor				B17	(591,359,136)	(557,077,404)	(34,281,732)	-	(34,281,732)
2864											
2865											
2866		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(8,462,016,014)	(7,798,755,045)	(663,260,969)	-	(663,260,969)
2867	111SP	Accum Prov for Amort-Steam									
2868		P	CAGW		-	-	-	-	-		
2869		P	CAGW		-	-	-	-	-		
2870		P	CAGE		-	-	-	-	-		
2871		P	SG		-	-	-	-	-		
2872					-	-	-	-	-		
2873					-	-	-	-	-		
2874					-	-	-	-	-		

March 2015 West Control Area									
AMA	FERC	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2875	111GP	Accum Prov for Amort-General							
2876		G-SITUS	S		(11,188,109)	(9,816,680)	(1,371,429)	-	(1,371,429)
2877		CUST	CN		-	-	-	-	-
2878		I-SG	SG		-	-	-	-	-
2879		PTD	SO		(5,405,256)	(5,118,614)	(376,641)	-	(376,641)
2880		I-SG	CAGW		(133,889)	(102,981)	(30,908)	-	(30,908)
2881		I-SG	CAGE		-	-	-	-	-
2882		P	CAEW		-	-	-	-	-
2883		P	CAEE		-	-	-	-	-
2884		P	SE		-	-	-	-	-
2885				B18	(16,817,253)	(15,038,275)	(1,778,978)	-	(1,778,978)
2886									
2887									
2888	111HP	Accum Prov for Amort-Hydro							
2889		P	DGP		-	-	-	-	-
2890		P	DGU		-	-	-	-	-
2891		P	SG		-	-	-	-	-
2892		P	CAGW		(1,227,923)	(944,458)	(283,465)	-	(283,465)
2893		P	CAGE		-	-	-	-	-
2894		P	CAGE		-	-	-	-	-
2895				B18	(1,227,923)	(944,458)	(283,465)	-	(283,465)
2896									
2897									
2898	111IP	Accum Prov for Amort-Intangible Plant							
2899		I-SITUS	S		13,353,051	13,353,051	-	-	-
2900		I-DGP	DGP		-	-	-	-	-
2901		I-DGU	DGU		-	-	-	-	-
2902		P	CAEW		-	-	-	-	-
2903		P	CAEE		(2,592,930)	(2,592,930)	-	-	-
2904		P	SE		-	-	-	-	-
2905		I-SG	SG		(13,721,856)	(12,637,044)	(1,084,813)	-	(1,084,813)
2906		I-SG	CAGW		-	-	-	-	-
2907		I-SG	CAGE		-	-	-	-	-
2908		CUST	CN		(113,488,516)	(105,638,110)	(7,850,406)	-	(7,850,406)
2909		P	CAGE		-	-	-	-	-
2910		P	CAGE		-	-	-	-	-
2911		I-SG	CAGW		(94,287,073)	(72,521,010)	(21,766,063)	-	(21,766,063)
2912		I-SG	CAGE		(26,149,124)	(26,149,124)	-	-	-
2913		PTD	JBG		(232,444)	(179,089)	(53,355)	-	(53,355)
2914		PTD	SO		(293,577,892)	(273,456,252)	(20,121,639)	-	(20,121,639)
2915				B18	(530,696,785)	(479,820,508)	(50,876,276)	-	(50,876,276)
2916	111IP	Less Non-Utility Plant							
2917		NUTIL	OTH		-	-	-	-	-
2918				B18	(530,696,785)	(479,820,508)	(50,876,276)	-	(50,876,276)
2919									
2920	111390	Accum Amtr- Capital Lease							
2921		G-SITUS	S		396,357	396,357	-	-	-
2922		G-SITUS	SG		910,304	838,338	71,966	-	71,966
2923		P	CAGE		-	-	-	-	-
2924		PTD	CAGW		-	-	-	-	-
2925		PTD	SO		8,673,284	8,078,823	594,461	-	594,461
2926					9,979,946	9,313,518	666,427	-	666,427
2927									
2928		Remove Capital Lease Amtr			(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2929									
2930		TOTAL ACCUM PROV FOR AMORTIZ		B18	(548,741,961)	(495,803,242)	(52,938,719)	-	(52,938,719)
2931	AMA								
2932									
2933									
2934									
2935		Summary of Amortization by Factor							
2936		S			2,561,300	3,932,729	(1,371,429)	-	(1,371,429)
2937		DGP			-	-	-	-	-
2938		DGU			-	-	-	-	-
2939		SE			-	-	-	-	-
2940		SO			(290,399,863)	(270,496,044)	(19,903,819)	-	(19,903,819)
2941		CN			(113,488,516)	(105,638,110)	(7,850,406)	-	(7,850,406)
2942		SSGCT			-	-	-	-	-
2943		JBG			(232,444)	(179,089)	(53,355)	-	(53,355)
2944		CAGW			(95,648,885)	(73,568,449)	(22,080,436)	-	(22,080,436)
2945		CAGE			(26,149,124)	(26,149,124)	-	-	-
2946		CAEW			-	-	-	-	-
2947		CAEE			(2,592,930)	(2,592,930)	-	-	-
2948		SG			(12,811,552)	(11,798,706)	(1,012,846)	-	(1,012,846)
2949		Less Capital Lease			(9,979,946)	(9,313,518)	(666,427)	-	(666,427)
2950		Total Provision For Amortization by Factor		B18	(548,741,961)	(495,803,242)	(52,938,719)	-	(52,938,719)