PACIFIC POWER

Washington Jurisdiction

RESULTS OF OPERATIONS

May 2017

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MAY 2017
FILE:	WA JAM - May 2017
PREPARED BY:	Revenue Requirement Department
DATE:	September 25, 2017
TIME:	1:30:22 PM
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

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.30%

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.

MAY 2017 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	387,803,500	363,095,974	24,707,526	-	24,707,526
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	1,488,209	1,187,858	300,351	-	300,351
5	Other Operating Revenues	2.4	14,461,406	13,529,547	931,858	-	931,858
6	Total Operating Revenues	2.4	403,753,115	377,813,379	25,939,736	-	25,939,736
7							
8	Operating Expenses:						
9	Steam Production	2.6	49,933,950	44,088,231	5,845,718	-	5,845,718
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	2,931,934	2,427,048	504,886	-	504,886
12	Other Power Supply	2.10	15,662,555	15,095,289	567,266	-	567,266
13	Transmission	2.12	14,877,386	12,330,704	2,546,681	-	2,546,681
14	Distribution	2.13	16,234,182	15,210,643	1,023,540	-	1,023,540
15	Customer Accounts	2.14	6,689,950	6,191,528	498,421	-	498,421
16	Customer Service	2.14	7,494,988	7,443,501	51,488	-	51,488
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	12,594,732	11,831,944	762,787	-	762,787
19							
20	Total O & M Expenses	2.16	126,419,677	114,618,890	11,800,787	-	11,800,787
21							
22	Depreciation	2.18	57,913,493	53,932,721	3,980,771	-	3,980,771
23	Amortization Expense	2.19	3,882,114	3,480,745	401,369	-	401,369
24	Taxes Other Than Income	2.19	15,880,684	14,143,484	1,737,201	-	1,737,201
25	Income Taxes - Federal	2.22	57,578,424	55,374,167	2,204,257	-	2,204,257
26	Income Taxes - State	2.22	7,524,564	7,524,564	0	-	-
27	Income Taxes - Def Net	2.21	0	0	0	-	0
28	Investment Tax Credit Adj.	2.20	(308,917)	(308,917)	0	-	0
29	Misc Revenue & Expense	2.6	(2,704)	(2,300)	(404)	-	(404)
30							
31	Total Operating Expenses	2.22	268,887,334	248,763,352	20,123,982	-	20,123,982
32							
33	Operating Revenue for Return		134,865,781	129,050,027	5,815,754	-	5,815,754
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	27,016,218,529	25,167,821,010	1,848,397,518	-	1,848,397,518
37	Plant Held for Future Use	2.33	23,249,390	23,212,847	36,543	-	36,543
38	Misc Deferred Debits	2.35	350,228,795	346,861,594	3,367,201	-	3,367,201
39	Elec Plant Acq Adj	2.33	35,853,656	35,853,656	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	50,679,151	48,891,613	1,787,539	-	1,787,539
42	Fuel Stock	2.34	220,711,704	213,978,570	6,733,134	-	6,733,134
43	Material & Supplies	2.34	231,188,611	222,939,077	8,249,534	-	8,249,534
44	Working Capital	2.35	26,648,661	24,041,011	2,607,650	-	2,607,650
45	Weatherization Loans	2.34	(2,541,483)	(2,546,027)	4,543	-	4,543
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		27,952,237,012	26,081,053,350	1,871,183,662	-	1,871,183,662
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,058,051,681)	(8,350,963,817)	(707,087,864)	-	(707,087,864)
52	Accum Prov For Amort	2.41	(547,428,387)	(491,478,972)	(55,949,415)	-	(55,949,415)
53	Accum Def Income Taxes	2.37	(4,524,064,191)	(4,247,871,309)	(276,192,882)	-	(276,192,882)
54	Unamortized ITC	2.37	(395,754)	(363,932)	(31,822)	-	(31,822)
55	Customer Adv for Const	2.36	(35,679,026)	(35,705,556)	26,529	-	26,529
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(142,482,374)	(132,183,353)	(10,299,021)	-	(10,299,021)
58							
59	Total Rate Base Deductions		(14,308,101,414)	(13,258,566,939)	(1,049,534,475)	-	(1,049,534,475)
60							
61	Total Rate Base		13,644,135,598	12,822,486,412	821,649,187	-	821,649,187

MAY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		127,531,547	118,957,294	8,574,253	-	8,574,253
65										
66					B1	127,531,547	118,957,294	8,574,253	-	8,574,253
67										
68	442	Commercial & Industrial Sales								
69			0	S		258,367,746	242,354,791	16,012,954	-	16,012,954
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	258,367,746	242,354,791	16,012,954	-	16,012,954
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,904,208	1,783,888	120,319	-	120,319
78			0	SO		-	-	-	-	-
79					B1	1,904,208	1,783,888	120,319	-	120,319
80										
81	445	Other Sales to Public Authority								
82			0	S		-	-	-	-	-
83										
84					B1	-	-	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**387,803,500**	**363,095,974**	**24,707,526**	**-**	**24,707,526**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		157,162	157,162	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						157,162	157,162	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		1,331,047	1,030,695	300,351	-	300,351
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	1,331,047	1,030,695	300,351	-	300,351
110										
111		Total Sales for Resale				1,488,209	1,187,858	300,351	-	300,351
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**389,291,709**	**364,283,831**	**25,007,878**	**-**	**25,007,878**
121	450	Forfeited Discounts & Interest								
122			CUST	S		760,277	682,627	77,650	-	77,650
123			CUST	SO		-	-	-	-	-
124					B1	760,277	682,627	77,650	-	77,650
125										
126	451	Misc Electric Revenue								
127			CUST	S		470,769	458,585	12,185	-	12,185
128			GP	SG		-	-	-	-	-
129			GP	SO		667	621	46	-	46
130					B1	471,436	459,206	12,230	-	12,230
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		32,124	32,124	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	32,124	32,124	-	-	-
138										
139	454	Rent of Electric Property								
140			DPW	S		837,231	770,275	66,956	-	66,956
141			T	CAGW		3,409	2,640	769	-	769
142			T	CAGE		308,973	308,973	-	-	-
143			T	JBG		-	-	-	-	-
144			T	SG		31,900	29,275	2,625	-	2,625
145			GP	SO		261,200	243,329	17,871	-	17,871
146					B1	1,442,713	1,354,492	88,221	-	88,221
147										
148										

MAY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
149										
150	456	Other Electric Revenue								
151			DMSC	S		(622,073)	(617,724)	(4,349)	-	(4,349)
152			CUST	CAGE		306,493	306,493	-	-	-
153			OTHSE	CAGW		797,167	617,286	179,881	-	179,881
154			OTHSO	SO		434,654	404,916	29,738	-	29,738
155			OTHSGR	SG		19,458	17,857	1,601	-	1,601
156			OTHSGR	JBG		178,486	138,439	40,047	-	40,047
157			OTHSGR	WRG		7,898,742	7,523,773	374,969	-	374,969
158			OTHSGR	WRE		2,741,929	2,610,059	131,870	-	131,870
159			P	CAEW		-	-	-	-	-
160			P	SE		-	-	-	-	-
161					B1	11,754,855	11,001,098	753,757	-	753,757
162										
163		**Total Other Electric Revenues**				**14,461,406**	**13,529,547**	**931,858**	**-**	**931,858**
164										
165	**Total Electric Operating Revenues**				**B1**	**403,753,115**	**377,813,379**	**25,939,736**	**-**	**25,939,736**
166										
167	Summary of Revenues by Factor									
168		S				389,406,867	364,546,899	24,859,969	-	24,859,969
169		JBG				178,486	138,439	40,047	-	40,047
170		SE				-	-	-	-	-
171		SO				696,521	648,866	47,655	-	47,655
172		SG				51,358	47,132	4,226	-	4,226
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				2,131,623	1,650,621	481,002	-	481,002
176		CAGE				647,590	647,590	-	-	-
177		WRG				7,898,742	7,523,773	374,969	-	374,969
178		WRE				2,741,929	2,610,059	131,870	-	131,870
179	Total Electric Operating Revenues				B1	403,753,115	377,813,379	25,939,736	-	25,939,736
180	Miscellaneous Revenues									
181	41160	Gain on Sale of Utility Plant - CR								
182			DPW	S		-	-	-	-	-
183			T	SG		-	-	-	-	-
184			G	SO		-	-	-	-	-
185			T	DGU		-	-	-	-	-
186			P	DGP		-	-	-	-	-
187						-	-	-	-	-
188										
189	41170	Loss on Sale of Utility Plant								
190			DPW	S		-	-	-	-	-
191			T	CAGW		-	-	-	-	-
192			T	CAGE		-	-	-	-	-
193			T	SG		-	-	-	-	-
194						-	-	-	-	-
195										
196	4118	Gain from Emission Allowances								
197			P	S		-	-	-	-	-
198			P	CAEW		-	-	-	-	-
199			P	CAEE		-	-	-	-	-
200			P	SE		(0)	(0)	(0)	-	(0)
201					B1	(0)	(0)	(0)	-	(0)
202										
203	41181	Gain from Disposition of NOX Credits								
204			P	SE		-	-	-	-	-
205						-	-	-	-	-
206										
207	4194	Impact Housing Interest Income								
208			P	DGU		-	-	-	-	-
209						-	-	-	-	-
210										
211	421	(Gain) / Loss on Sale of Utility Plant								
212			DPW	S		3,194	3,194	-	-	-
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(5,898)	(5,495)	(404)	-	(404)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(2,704)	(2,300)	(404)	-	(404)
221										
222	**Total Miscellaneous Revenues**					**(2,704)**	**(2,300)**	**(404)**	**-**	**(404)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(2,704)**	**(2,300)**	**(404)**	**-**	**(404)**
230										

MAY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
231	500	Operation Supervision & Engineering								
232			P	SG		9,629	8,837	792	-	792
233			P	CAGW		12,474	9,660	2,815	-	2,815
234			P	CAGE		444,361	444,361	-	-	-
235			P	JBG		1,406,014	1,090,546	315,467	-	315,467
236			P	CAGE		-	-	-	-	-
237					B2	1,872,479	1,553,404	319,075	-	319,075
238										
239	501	Fuel Related								
240			P	SE		11,759	10,855	903	-	903
241			P	S		(90,185)	(90,185)	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		11,936	9,243	2,693	-	2,693
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		3,877,189	3,877,189	-	-	-
247			P	JBE		243,387	188,063	55,324	-	55,324
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	4,054,085	3,995,164	58,921	-	58,921
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		17,643,121	13,609,788	4,033,333	-	4,033,333
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	17,643,121	13,609,788	4,033,333	-	4,033,333
264										
265		Total Fuel Related				21,697,206	17,604,952	4,092,254	-	4,092,254
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		200,468	155,232	45,236	-	45,236
270			P	CAGE		3,478,252	3,478,252	-	-	-
271			P	JBG		1,016,314	788,284	228,030	-	228,030
272			P	CAGE		-	-	-	-	-
273					B2	4,695,034	4,421,768	273,266	-	273,266
274										
275	503	Steam From Other Sources								
276			P	SE		-	-	-	-	-
277			P	CAEW		-	-	-	-	-
278			P	CAEE		-	-	-	-	-
279					B2	-	-	-	-	-
280										
281	503NPC	Steam From Other Sources-NPC								
282				SE		-	-	-	-	-
283				CAEW		-	-	-	-	-
284				CAEE	B2	-	-	-	-	-
285						-	-	-	-	-
286										
287	505	Electric Expenses								
288			P	SG		-	-	-	-	-
289			P	CAGW		19,128	14,812	4,316	-	4,316
290			P	CAGE		107,500	107,500	-	-	-
291			P	JBG		(1,136)	(881)	(255)	-	(255)
292			P	CAGE		-	-	-	-	-
293					B2	125,492	121,431	4,061	-	4,061
294										
295	506	Misc. Steam Expense								
296			P	SG		-	-	-	-	-
297			P	SE		-	-	-	-	-
298			P	CAGW		383,945	297,307	86,637	-	86,637
299			P	CAGE		2,570,781	2,570,781	-	-	-
300			P	JBG		(3,380,009)	(2,621,636)	(758,373)	-	(758,373)
301			P	CAGE		-	-	-	-	-
302					B2	(425,284)	246,452	(671,736)	-	(671,736)

MAY 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
303										
304	507	Rents								
305			P	SG		-	-	-	-	-
306			P	CAGW		2,126	1,646	480	-	480
307			P	CAGE		8,853	8,853	-	-	-
308			P	JBG		19,444	15,082	4,363	-	4,363
309			P	CAGE		-	-	-	-	-
310					B2	30,424	25,581	4,842	-	4,842
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		67,929	52,601	15,328	-	15,328
315			P	CAGE		703,169	703,169	-	-	-
316			P	JBG		79,089	61,344	17,745	-	17,745
317			P	CAGE		-	-	-	-	-
318					B2	850,187	817,114	33,073	-	33,073
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		89,700	69,459	20,241	-	20,241
325			P	CAGE		1,615,975	1,615,975	-	-	-
326			P	JBG		1,083,193	840,157	243,036	-	243,036
327			P	CAGE		-	-	-	-	-
328					B2	2,788,868	2,525,591	263,277	-	263,277
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		619,090	479,392	139,698	-	139,698
333			P	CAGE		8,103,206	8,103,206	-	-	-
334			P	JBG		4,350,541	3,374,410	976,131	-	976,131
335			P	CAGE		-	-	-	-	-
336					B2	13,072,836	11,957,007	1,115,829	-	1,115,829
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		123,538	95,662	27,876	-	27,876
341			P	CAGE		2,586,881	2,586,881	-	-	-
342			P	JBG		1,509,079	1,170,487	338,592	-	338,592
343			P	CAGE		-	-	-	-	-
344					B2	4,219,498	3,853,029	366,469	-	366,469
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		85,856	66,482	19,373	-	19,373
349			P	CAGE		805,767	805,767	-	-	-
350			P	JBG		115,587	89,652	25,934	-	25,934
351			P	CAGE		-	-	-	-	-
352					B2	1,007,209	961,902	45,308	-	45,308
353										
354	**Total Steam Power Generation**				B2	**49,933,950**	**44,088,231**	**5,845,718**	**-**	**5,845,718**

MAY 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
355	517	Operation Super & Engineering								
356			P	SG		-	-	-	-	-
357						-	-	-	-	-
358										
359	518	Nuclear Fuel Expense								
360			P	SE		-	-	-	-	-
361										
362						-	-	-	-	-
363										
364	519	Coolants and Water								
365			P	SG		-	-	-	-	-
366						-	-	-	-	-
367										
368	520	Steam Expenses								
369			P	SG		-	-	-	-	-
370						-	-	-	-	-
371										
372										
373										
374	523	Electric Expenses								
375			P	SG		-	-	-	-	-
376						-	-	-	-	-
377										
378	524	Misc. Nuclear Expenses								
379			P	SG		-	-	-	-	-
380						-	-	-	-	-
381										
382	528	Maintenance Super & Engineering								
383			P	SG		-	-	-	-	-
384						-	-	-	-	-
385										
386	529	Maintenance of Structures								
387			P	SG		-	-	-	-	-
388						-	-	-	-	-
389										
390	530	Maintenance of Reactor Plant								
391			P	SG		-	-	-	-	-
392						-	-	-	-	-
393										
394	531	Maintenance of Electric Plant								
395			P	SG		-	-	-	-	-
396						-	-	-	-	-
397										
398	532	Maintenance of Misc Nuclear								
399			P	SG		-	-	-	-	-
400						-	-	-	-	-
401										
402	**Total Nuclear Power Generation**					**-**	**-**	**-**	**-**	**-**
403										

MAY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404	535	Operation Super & Engineering								
405			P	DGP		-	-	-	-	-
406			P	CN		-	-	-	-	-
407			P	SG		-	-	-	-	-
408			P	CAGW		730,085	565,341	164,744	-	164,744
409			P	CAGE		58,825	58,825	-	-	-
410					B2	788,909	624,165	164,744	-	164,744
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		8,563	6,630	1,932	-	1,932
417			P	CAGE		-	-	-	-	-
418					B2	8,563	6,630	1,932	-	1,932
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		368,219	285,130	83,089	-	83,089
425			P	CAGE		27,196	27,196	-	-	-
426					B2	395,415	312,326	83,089	-	83,089
427										
428	538	Electric Expenses								
429			P	DGP		-	-	-	-	-
430			P	CAGW		-	-	-	-	-
431			P	CAGE		-	-	-	-	-
432			P	CAGW		-	-	-	-	-
433			P	CAGE		-	-	-	-	-
434					B2	-	-	-	-	-
435										
436	539	Misc. Hydro Expenses								
437			P	DGP		-	-	-	-	-
438			P	CAGW		-	-	-	-	-
439			P	CAGE		-	-	-	-	-
440			P	CAGW		126,688	98,101	28,587	-	28,587
441			P	CAGE		451,190	451,190	-	-	-
442					B2	577,879	549,291	28,587	-	28,587
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		381,987	295,791	86,196	-	86,196
449			P	CAGE		11,979	11,979	-	-	-
450					B2	393,966	307,771	86,196	-	86,196
451										
452	541	Maint Supervision & Engineering								
453			P	DGP		-	-	-	-	-
454			P	CAGW		-	-	-	-	-
455			P	CAGE		-	-	-	-	-
456			P	CAGW		-	-	-	-	-
457			P	CAGE		-	-	-	-	-
458					B2	-	-	-	-	-
459										
460	542	Maintenance of Structures								
461			P	DGP		-	-	-	-	-
462			P	CAGW		-	-	-	-	-
463			P	CAGE		-	-	-	-	-
464			P	CAGW		35,722	27,661	8,061	-	8,061
465			P	CAGE		4,436	4,436	-	-	-
466					B2	40,158	32,098	8,061	-	8,061
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		271,523	210,253	61,269	-	61,269
476			P	CAGE		80,926	80,926	-	-	-
477					B2	352,449	291,179	61,269	-	61,269
478										

MAY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
479	544	Maintenance of Electric Plant								
480			P	DGP		-	-	-	-	-
481			P	CAGW		-	-	-	-	-
482			P	CAGE		-	-	-	-	-
483			P	CAGW		173,486	134,339	39,147	-	39,147
484			P	CAGE		44,240	44,240	-	-	-
485					B2	217,727	178,579	39,147	-	39,147
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		141,194	109,334	31,861	-	31,861
492			P	CAGE		15,674	15,674	-	-	-
493					B2	156,868	125,008	31,861	-	31,861
494										
495	**Total Hydraulic Power Generation**				B2	**2,931,934**	**2,427,048**	**504,886**	**-**	**504,886**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		1,907	1,477	430	-	430
501			P	CAGE		6,339	6,339	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	8,247	7,816	430	-	430
504										
505	547	Fuel								
506			P	SE		-	-	-	-	-
507			P	CAEW		-	-	-	-	-
508			P	CAEE		-	-	-	-	-
509			P	SSECT		-	-	-	-	-
510					B2	-	-	-	-	-
511										
512	547NPC	Fuel-NPC								
513				SE		-	-	-	-	-
514				CAEW		4,482,503	3,457,773	1,024,730	-	1,024,730
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	4,482,503	3,457,773	1,024,730	-	1,024,730
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		704,223	545,315	158,908	-	158,908
522			P	CAGE		596,860	596,860	-	-	-
523			P	S		-	-	-	-	-
524					B2	1,301,083	1,142,174	158,908	-	158,908
525										
526	549	Miscellaneous Other								
527			0	S		16,302	16,302	-	-	-
528			P	SG		143,089	131,315	11,774	-	11,774
529			P	CAGW		147,272	114,040	33,232	-	33,232
530			P	CAGE		203,040	203,040	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	509,703	464,697	45,006	-	45,006
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		28,115	28,115	-	-	-
539			P	SG		2,826	2,594	233	-	233
540			P	CAGW		223,119	172,772	50,347	-	50,347
541			P	CAGE		158,180	158,180	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	412,241	361,661	50,579	-	50,579
544										
545	551	Maint Supervision & Engineering								
546			P	SG		-	-	-	-	-
547			P	CAGW		-	-	-	-	-
548			P	CAGE		-	-	-	-	-
549					B2	-	-	-	-	-
550										
551	552	Maintenance of Structures								
552			P	SG		-	-	-	-	-
553			P	CAGW		748	579	169	-	169
554			P	CAGE		53,641	53,641	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	54,389	54,220	169	-	169
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		674,411	522,229	152,181	-	152,181
561			P	CAGE		789,183	789,183	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	1,463,594	1,311,413	152,181	-	152,181
564										

MAY 2017 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
565	554	Maintenance of Misc. Other								
566			P	SG		-	-	-	-	-
567			P	CAGW		59,840	46,337	13,503	-	13,503
568			P	CAGE		48,691	48,691	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	108,531	95,028	13,503	-	13,503
571										
572	**Total Other Power Generation**				**B2**	**8,340,290**	**6,894,784**	**1,445,507**	**-**	**1,445,507**
573										
574										
575	555	Purchased Power								
576			P	S		673,692	2,578,932	(1,905,240)	-	(1,905,240)
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						673,692	2,578,932	(1,905,240)	-	(1,905,240)
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		2,939,006	2,275,818	663,188	-	663,188
585			P	CAGE		-	-	-	-	-
586			P	CAEW		460,510	355,234	105,276	-	105,276
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		21,646	-	21,646	-	21,646
590						3,421,162	2,631,052	790,110	-	790,110
591										
592		Total Purchased Power			B2	4,094,854	5,209,984	(1,115,130)	-	(1,115,130)
593										
594	556	System Control & Load Dispatch								
595			P	SG		93,846	86,124	7,722	-	7,722
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	93,846	86,124	7,722	-	7,722
600										
601										
602										
603	557	Other Expenses								
604			P	S		29,536	29,536	-	-	-
605			P	SG		2,364,948	2,170,347	194,600	-	194,600
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		10,843	8,396	2,447	-	2,447
611			P	CAGE		585,091	585,091	-	-	-
612			P	JBG		142,384	110,437	31,947	-	31,947
613			P	CAEW		-	-	-	-	-
614			P	JBE		764	591	174	-	174
615					B2	3,133,565	2,904,397	229,167	-	229,167
616										
617										
618										
619										
620										
621										
622										
623										
624										
625										
626										
627	**Total Other Power Supply**				B2	**7,322,265**	**8,200,506**	**(878,241)**	**-**	**(878,241)**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**68,528,439**	**61,610,569**	**6,917,870**	**-**	**6,917,870**
630										
631										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
632	Summary of Production Expense by Factor									
633		S				679,106	2,562,700	(1,883,594)	-	(1,883,594)
634		SG				2,614,338	2,399,217	215,121	-	215,121
635		SE				11,759	10,855	903	-	903
636		JBG				6,340,499	4,917,881	1,422,618	-	1,422,618
637		TROJP				-	-	-	-	-
638		JBE				244,151	188,653	55,498	-	55,498
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				8,615,026	6,671,041	1,943,985	-	1,943,985
643		CAGE				23,560,238	23,560,238	-	-	-
644		CAEW				22,586,134	17,422,795	5,163,339	-	5,163,339
645		CAEE				3,877,189	3,877,189	-	-	-
646		SNPPS				-	-	-	-	-
647		SNPPO				-	-	-	-	-
648		DGU				-	-	-	-	-
649		MC				-	-	-	-	-
650		SSGCT				-	-	-	-	-
651		SSECT				-	-	-	-	-
652		SSGC				-	-	-	-	-
653		SSGCH				-	-	-	-	-
654		SSECH				-	-	-	-	-
655	Total Production Expense by Factor				B2	68,528,439	61,610,569	6,917,870	-	6,917,870
656	560	Operation Supervision & Engineering								
657			T	SG		283,375	260,058	23,318	-	23,318
658			T	JBG		-	-	-	-	-
659			T	CAGW		21,545	16,683	4,862	-	4,862
660			T	CAGE		(85,923)	(85,923)	-	-	-
661					B2	218,997	190,818	28,179	-	28,179
662										
663	561	Load Dispatching								
664			T	SG		1,503,921	1,380,170	123,750	-	123,750
665			T	CAGW		2,876	2,227	649	-	649
666			T	CAGE		160,348	160,348	-	-	-
667					B2	1,667,144	1,542,745	124,399	-	124,399
668	562	Station Expense								
669			T	SG		1,313	1,205	108	-	108
670			T	JBG		3,173	2,461	712	-	712
671			T	CAGW		142,898	110,653	32,245	-	32,245
672			T	CAGE		215,830	215,830	-	-	-
673					B2	363,215	330,150	33,065	-	33,065
674										
675	563	Overhead Line Expense								
676			T	SG		-	-	-	-	-
677			T	CAGW		22,368	17,321	5,047	-	5,047
678			T	CAGE		2,904	2,904	-	-	-
679					B2	25,273	20,225	5,047	-	5,047
680										
681	564	Underground Line Expense								
682			T	SG		-	-	-	-	-
683			T	CAGW		-	-	-	-	-
684			T	CAGE		-	-	-	-	-
685					B2	-	-	-	-	-
686										
687	565	Transmission of Electricity by Others								
688			T	SG		-	-	-	-	-
689			T	SE		-	-	-	-	-
690			T	CAGW		-	-	-	-	-
691			T	CAGE		-	-	-	-	-
692			T	CAEW		-	-	-	-	-
693			T	CAEE		-	-	-	-	-
694					B2	-	-	-	-	-
695										
696	565NPC	Transmission of Electricity by Others-NPC								
697				SG		-	-	-	-	-
698				SE		-	-	-	-	-
699				CAGW		9,236,553	7,152,320	2,084,233	-	2,084,233
700				CAGE		-	-	-	-	-
701				CAEW		-	-	-	-	-
702				CAEE		-	-	-	-	-
703						9,236,553	7,152,320	2,084,233	-	2,084,233
704										
705		Total Transmission of Electricity by Others				9,236,553	7,152,320	2,084,233	-	2,084,233
706										
707	566	Misc. Transmission Expense								
708			T	SG		57,505	52,773	4,732	-	4,732
709			T	CAGW		41,744	32,324	9,419	-	9,419
710			T	CAGE		12,344	12,344	-	-	-
711			0	S		-	-	-	-	-
712					B2	111,593	97,441	14,151	-	14,151
713										
714	567	Rents - Transmission								
715			T	SG		-	-	-	-	-
716			T	CAGW		78,106	60,481	17,625	-	17,625
717			T	JBG		-	-	-	-	-
718			T	CAGE		45,969	45,969	-	-	-
719					B2	124,075	106,450	17,625	-	17,625
720										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
721	568	Maint Supervision & Engineering								
722			T	SG		44,360	40,710	3,650	-	3,650
723			T	CAGW		15,662	12,127	3,534	-	3,534
724			T	CAGE		40,343	40,343	-	-	-
725					B2	100,364	93,180	7,184	-	7,184
726										
727	569	Maintenance of Structures								
728			T	SG		486,626	446,584	40,042	-	40,042
729			T	CAGW		9,166	7,098	2,068	-	2,068
730			T	CAGE		10,754	10,754	-	-	-
731					B2	506,546	464,436	42,110	-	42,110
732										
733	570	Maintenance of Station Equipment								
734			T	SG		22,429	20,583	1,846	-	1,846
735			T	JBG		29,299	22,725	6,574	-	6,574
736			T	CAGW		241,788	187,229	54,560	-	54,560
737			T	CAGE		907,985	907,985	-	-	-
738					B2	1,201,500	1,138,521	62,979	-	62,979
739										
740	571	Maintenance of Overhead Lines								
741			T	SG		(41,280)	(37,883)	(3,397)	-	(3,397)
742			T	JBG		-	-	-	-	-
743			T	CAGW		577,844	447,453	130,391	-	130,391
744			T	CAGE		773,531	773,531	-	-	-
745					B2	1,310,095	1,183,101	126,994	-	126,994
746										
747	572	Maintenance of Underground Lines								
748			T	SG		-	-	-	-	-
749			T	CAGW		-	-	-	-	-
750			T	CAGE		-	-	-	-	-
751					B2	-	-	-	-	-
752										
753	573	Maint of Misc. Transmission Plant								
754			T	SG		8,674	7,961	714	-	714
755			T	CAGW		-	-	-	-	-
756			T	CAGE		3,357	3,357	-	-	-
757					B2	12,031	11,318	714	-	714
758										
759	**TOTAL TRANSMISSION EXPENSE**				B2	**14,877,386**	**12,330,704**	**2,546,681**	**-**	**2,546,681**
760										
761	Summary of Transmission Expense by Factor									
762		SE				-	-	-	-	-
763		SG				2,366,924	2,172,161	194,763	-	194,763
764		CAGW				10,390,549	8,045,916	2,344,633	-	2,344,633
765		CAGE				2,087,441	2,087,441	-	-	-
766		JBG				32,471	25,186	7,286	-	7,286
767	Total Transmission Expense by Factor				B2	14,877,386	12,330,704	2,546,681	-	2,546,681
768	580	Operation Supervision & Engineering								
769			DPW	S		97,617	88,301	9,316	-	9,316
770			DPW	SNPD		489,719	457,881	31,838	-	31,838
771					B2	587,336	546,183	41,154	-	41,154
772										
773	581	Load Dispatching								
774			DPW	S		-	-	-	-	-
775			DPW	SNPD		892,504	834,480	58,023	-	58,023
776					B2	892,504	834,480	58,023	-	58,023
777										
778	582	Station Expense								
779			DPW	S		342,031	319,604	22,427	-	22,427
780			DPW	SNPD		245	229	16	-	16
781					B2	342,275	319,833	22,442	-	22,442
782										
783	583	Overhead Line Expenses								
784			DPW	S		677,073	658,742	18,332	-	18,332
785			DPW	SNPD		-	-	-	-	-
786					B2	677,073	658,742	18,332	-	18,332
787										
788	584	Underground Line Expense								
789			DPW	S		-	-	-	-	-
790			DPW	SNPD		-	-	-	-	-
791					B2	-	-	-	-	-
792										
793	585	Street Lighting & Signal Systems								
794			DPW	S		-	-	-	-	-
795			DPW	SNPD		12,755	11,926	829	-	829
796					B2	12,755	11,926	829	-	829
797										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
798	586	Meter Expenses								
799			DPW	S		472,105	430,014	42,091	-	42,091
800			DPW	SNPD		-	-	-	-	-
801					B2	472,105	430,014	42,091	-	42,091
802										
803	587	Customer Installation Expenses								
804			DPW	S		1,276,726	1,185,075	91,651	-	91,651
805			DPW	SNPD		-	-	-	-	-
806					B2	1,276,726	1,185,075	91,651	-	91,651
807										
808	588	Misc. Distribution Expenses								
809			DPW	S		30,328	40,598	(10,269)	-	(10,269)
810			DPW	SNPD		96,008	89,767	6,242	-	6,242
811					B2	126,337	130,364	(4,028)	-	(4,028)
812										
813	589	Rents								
814			DPW	S		216,926	213,731	3,195	-	3,195
815			DPW	SNPD		1,753	1,639	114	-	114
816					B2	218,678	215,370	3,308	-	3,308
817										
818	590	Maint Supervision & Engineering								
819			DPW	S		277,572	260,569	17,003	-	17,003
820			DPW	SNPD		123,483	115,455	8,028	-	8,028
821					B2	401,055	376,024	25,031	-	25,031
822										
823	591	Maintenance of Structures								
824			DPW	S		244,966	224,008	20,958	-	20,958
825			DPW	SNPD		17	16	1	-	1
826					B2	244,982	224,024	20,959	-	20,959
827										
828	592	Maintenance of Station Equipment								
829			DPW	S		634,635	576,583	58,052	-	58,052
830			DPW	SNPD		148,403	138,755	9,648	-	9,648
831					B2	783,039	715,338	67,700	-	67,700
832	593	Maintenance of Overhead Lines								
833			DPW	S		6,915,721	6,482,267	433,454	-	433,454
834			DPW	SNPD		115,723	108,200	7,523	-	7,523
835					B2	7,031,445	6,590,467	440,978	-	440,978
836										
837	594	Maintenance of Underground Lines								
838			DPW	S		2,129,508	2,065,631	63,877	-	63,877
839			DPW	SNPD		126	118	8	-	8
840					B2	2,129,634	2,065,749	63,885	-	63,885
841										
842	595	Maintenance of Line Transformers								
843			DPW	S		-	-	-	-	-
844			DPW	SNPD		37,282	34,859	2,424	-	2,424
845					B2	37,282	34,859	2,424	-	2,424
846										
847	596	Maint of Street Lighting & Signal Sys.								
848			DPW	S		195,145	188,420	6,725	-	6,725
849			DPW	SNPD		-	-	-	-	-
850					B2	195,145	188,420	6,725	-	6,725
851										
852	597	Maintenance of Meters								
853			DPW	S		30,342	28,532	1,810	-	1,810
854			DPW	SNPD		(24,730)	(23,122)	(1,608)	-	(1,608)
855					B2	5,612	5,410	202	-	202
856										
857	598	Maint of Misc. Distribution Plant								
858			DPW	S		191,950	109,661	82,289	-	82,289
859			DPW	SNPD		608,248	568,704	39,543	-	39,543
860					B2	800,198	678,366	121,832	-	121,832
861										
862	**TOTAL DISTRIBUTION EXPENSE**				B2	**16,234,182**	**15,210,643**	**1,023,540**	**-**	**1,023,540**
863										
864										
865	Summary of Distribution Expense by Factor									
866		S				13,732,647	12,871,737	860,910	-	860,910
867		SNPD				2,501,535	2,338,906	162,630	-	162,630
868										
869	Total Distribution Expense by Factor				B2	16,234,182	15,210,643	1,023,540	-	1,023,540
870										
871	901	Supervision								
872			CUST	S		-	-	-	-	-
873			CUST	CN		186,557	173,715	12,842	-	12,842
874					B2	186,557	173,715	12,842	-	12,842
875										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
876	902	Meter Reading Expense								
877			CUST	S		1,499,530	1,440,750	58,780	-	58,780
878			CUST	CN		69,602	64,811	4,791	-	4,791
879					B2	1,569,132	1,505,561	63,571	-	63,571
880										
881	903	Customer Receipts & Collections								
882			CUST	S		627,326	579,141	48,186	-	48,186
883			CUST	CN		3,270,125	3,045,021	225,105	-	225,105
884					B2	3,897,452	3,624,161	273,291	-	273,291
885										
886	904	Uncollectible Accounts								
887			CUST	S		921,666	773,021	148,645	-	148,645
888			P	SG		-	-	-	-	-
889			CUST	CN		954	888	66	-	66
890					B2	922,620	773,909	148,711	-	148,711
891										
892	905	Misc. Customer Accounts Expense								
893			CUST	S		114,088	114,088	-	-	-
894			CUST	CN		100	93	7	-	7
895					B2	114,188	114,181	7	-	7
896										
897	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**6,689,950**	**6,191,528**	**498,421**	**-**	**498,421**
898										
899	Summary of Customer Accts Exp by Factor									
900		S				3,162,611	2,907,001	255,611	-	255,611
901		CN				3,527,338	3,284,528	242,810	-	242,810
902		SG				-	-	-	-	-
903	Total Customer Accounts Expense by Factor				B2	6,689,950	6,191,528	498,421	-	498,421
904										
905	907	Supervision								
906			CUST	S		-	-	-	-	-
907			CUST	CN		24,421	22,740	1,681	-	1,681
908					B2	24,421	22,740	1,681	-	1,681
909										
910	908	Customer Assistance								
911			CUST	S		7,173,423	7,144,575	28,848	-	28,848
912			CUST	CN		128,078	119,262	8,816	-	8,816
913					B2	7,301,501	7,263,837	37,665	-	37,665
914										
915	909	Informational & Instructional Adv								
916			CUST	S		38,423	35,274	3,149	-	3,149
917			CUST	CN		130,424	121,446	8,978	-	8,978
918					B2	168,847	156,721	12,127	-	12,127
919										
920	910	Misc. Customer Service								
921			CUST	S		-	-	-	-	-
922			CUST	CN		219	204	15	-	15
923										
924					B2	219	204	15	-	15
925										
926	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**7,494,988**	**7,443,501**	**51,488**	**-**	**51,488**
927										
928										
929	Summary of Customer Service Exp by Factor									
930		S				7,211,846	7,179,849	31,997	-	31,997
931		CN				283,143	263,652	19,491	-	19,491
932										
933	Total Customer Service Expense by Factor				B2	7,494,988	7,443,501	51,488	-	51,488
934										
935										
936	911	Supervision								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	912	Demonstration & Selling Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										
946	913	Advertising Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949						-	-	-	-	-
950										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense								
952			CUST	S		-	-	-	-	-
953			CUST	CN		-	-	-	-	-
954					B2	-	-	-	-	-
955										
956	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
957										
958										
959	Total Sales Expense by Factor									
960		S				-	-	-	-	-
961		CN				-	-	-	-	-
962	Total Sales Expense by Factor				B2	-	-	-	-	-
963										
964	**Total Customer Service Exp Including Sales**					**7,494,988**	**7,443,501**	**51,488**	**-**	**51,488**
965	920	Administrative & General Salaries								
966			PTD	S		5,280	5,280	-	-	-
967			CUST	CN		-	-	-	-	-
968			PTD	SO		5,774,505	5,379,424	395,080	-	395,080
969					B2	5,779,785	5,384,704	395,080	-	395,080
970										
971	921	Office Supplies & expenses								
972			PTD	S		16,257	15,300	957	-	957
973			CUST	CN		6,896	6,421	475	-	475
974			PTD	SO		689,223	642,068	47,155	-	47,155
975					B2	712,376	663,789	48,587	-	48,587
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(2,511,165)	(2,339,356)	(171,809)	-	(171,809)
981					B2	(2,511,165)	(2,339,356)	(171,809)	-	(171,809)
982										
983	923	Outside Services								
984			PTD	S		484,174	484,174	-	-	-
985			P	CAGW		-	-	-	-	-
986			PTD	SO		2,060,838	1,919,839	140,999	-	140,999
987					B2	2,545,012	2,404,014	140,999	-	140,999
988										
989	924	Property Insurance								
990				S		820,780	820,780	-	-	-
991				CAGW		-	-	-	-	-
992			PTD	SO		518,544	483,067	35,478	-	35,478
993					B2	1,339,324	1,303,846	35,478	-	35,478
994										
995	925	Injuries & Damages								
996				S		253,534	253,534	-	-	-
997			PTD	SO		731,569	681,516	50,053	-	50,053
998					B2	985,103	935,050	50,053	-	50,053
999										
1000	926	Employee Pensions & Benefits								
1001			LABOR	S		-	-	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			LABOR	SO		-	-	-	-	-
1004					B2	-	-	-	-	-
1005										
1006	927	Franchise Requirements								
1007			DMSC	S		-	-	-	-	-
1008			DMSC	SO		-	-	-	-	-
1009					B2	-	-	-	-	-
1010										
1011	928	Regulatory Commission Expense								
1012			DMSC	S		1,204,260	1,147,893	56,367	-	56,367
1013			CUST	CAEE		-	-	-	-	-
1014			DMSC	SO		256,029	238,512	17,517	-	17,517
1015			CUST	CAGW		195,663	151,512	44,151	-	44,151
1016			DMSC	CAGE		14,976	14,976	-	-	-
1017			FERC	SG		161,465	148,179	13,286	-	13,286
1018					B2	1,832,393	1,701,072	131,322	-	131,322
1019										
1020	929	Duplicate Charges								
1021			LABOR	S		-	-	-	-	-
1022			FERC	CAGW		-	-	-	-	-
1023			0	CN		-	-	-	-	-
1024			0	JBG		-	-	-	-	-
1025			0	SG		-	-	-	-	-
1026			LABOR	SNPD		-	-	-	-	-
1027			LABOR	SO		(309,313)	(288,151)	(21,163)	-	(21,163)
1028					B2	(309,313)	(288,151)	(21,163)	-	(21,163)
1029										
1030	930	Misc General Expenses								
1031			PTD	S		(2,446)	(2,446)	-	-	-
1032			CUST	CAGE		-	-	-	-	-
1033			LABOR	SO		159,465	148,554	10,910	-	10,910
1034					B2	157,019	146,109	10,910	-	10,910
1035										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1036	931	Rents								
1037			PTD	S		15,764	15,298	466	-	466
1038			PTD	SO		221,071	205,946	15,125	-	15,125
1039					B2	236,835	221,244	15,591	-	15,591
1040										
1041	935	Maintenance of General Plant								
1042			G	S		32,378	27,449	4,930	-	4,930
1043			CUST	CN		1,462	1,361	101	-	101
1044			G	SO		1,793,522	1,670,813	122,709	-	122,709
1045					B2	1,827,362	1,699,622	127,740	-	127,740
1046										
1047	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**12,594,732**	**11,831,944**	**762,787**	**-**	**762,787**
1048										
1049	Summary of A&G Expense by Factor									
1050		S				2,829,981	2,767,262	62,719	-	62,719
1051		SO				9,384,288	8,742,234	642,055	-	642,055
1052		SG				161,465	148,179	13,286	-	13,286
1053		CN				8,358	7,782	575	-	575
1054		CAGW				195,663	151,512	44,151	-	44,151
1055		CAGE				14,976	14,976	-	-	-
1056	Total A&G Expense by Factor				B2	12,594,732	11,831,944	762,787	-	762,787
1057										
1058	**TOTAL O&M EXPENSE**				B2	**126,419,677**	**114,618,890**	**11,800,787**	**-**	**11,800,787**

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1059	403SP	Steam Depreciation								
1060			P	DGP		-	-	-	-	-
1061			P	DGU		-	-	-	-	-
1062			P	SG		-	-	-	-	-
1063			P	CAGW		411,774	318,857	92,917	-	92,917
1064			P	CAGE		16,378,070	16,378,070	-	-	-
1065			P	JBG		3,208,097	2,488,296	719,801	-	719,801
1066			P	S		-	-	-	-	-
1067					B3	19,997,940	19,185,223	812,718	-	812,718
1068										
1069	403NP	Nuclear Depreciation								
1070			P	DGP		-	-	-	-	-
1071						-	-	-	-	-
1072										
1073	403HP	Hydro Depreciation								
1074			P	DGP		-	-	-	-	-
1075			P	DGU		-	-	-	-	-
1076			P	CAGW		2,425,427	1,878,128	547,299	-	547,299
1077			P	CAGE		586,983	586,983	-	-	-
1078			P	CAGW		-	-	-	-	-
1079			P	CAGE		-	-	-	-	-
1080					B3	3,012,409	2,465,110	547,299	-	547,299
1081										
1082	403OP	Other Production Depreciation								
1083			P	DGU		-	-	-	-	-
1084			P	SG		-	-	-	-	-
1085			P	CAGW		3,385,855	2,621,835	764,020	-	764,020
1086			P	CAGE		7,206,204	7,206,204	-	-	-
1087			P	CAGE		-	-	-	-	-
1088			P	CAGE		-	-	-	-	-
1089					B3	10,592,059	9,828,039	764,020	-	764,020
1090										
1091	403TP	Transmission Depreciation								
1092			T	DGP		-	-	-	-	-
1093			T	DGU		-	-	-	-	-
1094			T	CAGW		2,073,244	1,605,415	467,829	-	467,829
1095			T	CAGE		6,601,685	6,601,685	-	-	-
1096			T	JBG		112,636	87,364	25,272	-	25,272
1097			T	SG		2,686	2,465	221	-	221
1098					B3	8,790,252	8,296,930	493,322	-	493,322
1099										
1100										
1101										
1102	403	Distribution Depreciation								
1103	360	Land & Land Rights	DPW	S		36,389	35,767	623	-	623
1104	361	Structures	DPW	S		163,138	157,420	5,719	-	5,719
1105	362	Station Equipment	DPW	S		(439,653)	(578,663)	139,011	-	139,011
1106	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1107	364	Poles & Towers	DPW	S		3,430,733	3,114,554	316,179	-	316,179
1108	365	OH Conductors	DPW	S		1,640,747	1,495,959	144,788	-	144,788
1109	366	UG Conduit	DPW	S		739,830	697,410	42,419	-	42,419
1110	367	UG Conductor	DPW	S		1,736,751	1,679,223	57,529	-	57,529
1111	368	Line Trans	DPW	S		2,719,293	2,476,156	243,137	-	243,137
1112	369	Services	DPW	S		1,454,915	1,326,432	128,483	-	128,483
1113	370	Meters	DPW	S		628,079	587,349	40,730	-	40,730
1114	371	Inst Cust Prem	DPW	S		41,567	40,098	1,469	-	1,469
1115	372	Leased Property	DPW	S		-	-	-	-	-
1116	373	Street Lighting	DPW	S		184,991	175,120	9,871	-	9,871
1117					B3	12,336,780	11,206,823	1,129,957	-	1,129,957
1118										
1119	403GP	General Depreciation								
1120			G-SITUS	S		1,206,196	1,110,710	95,486	-	95,486
1121			G-DGP	DGP		-	-	-	-	-
1122			G-DGU	DGU		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			CUST	CN		88,384	82,300	6,084	-	6,084
1125			G-SG	SG		121	111	10	-	10
1126			PTD	SO		1,091,552	1,016,870	74,682	-	74,682
1127			G-SG	CAGW		216,131	167,361	48,770	-	48,770
1128			G-SG	CAGE		535,379	535,379	-	-	-
1129			P	JBG		37,545	29,121	8,424	-	8,424
1130			P	JBE		-	-	-	-	-
1131			P	CAEE		8,744	8,744	-	-	-
1132			G-SG	CAGE		-	-	-	-	-
1133			G-SG	CAGE		-	-	-	-	-
1134					B3	3,184,052	2,950,596	233,456	-	233,456
1135										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1136	403GV0	General Vehicles								
1137			G-SG	SG		-	-	-	-	-
1138						-	-	-	-	-
1139										
1140	403MP	Mining Depreciation								
1141			P	CAEE		-	-	-	-	-
1142					B3	-	-	-	-	-
1143										
1144	403EP	Experimental Plant Depreciation								
1145			P	DGP		-	-	-	-	-
1146			P	SG		-	-	-	-	-
1147						-	-	-	-	-
1148	4031	ARO Depreciation								
1149				S		-	-	-	-	-
1150						-	-	-	-	-
1151										
1152										
1153	**TOTAL DEPRECIATION EXPENSE**				B3	**57,913,493**	**53,932,721**	**3,980,771**	**-**	**3,980,771**
1154										
1155	Summary of Depreciation Expense by Factor									
1156		S				13,542,976	12,317,533	1,225,443	-	1,225,443
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				2,808	2,577	231	-	231
1160		SO				1,091,552	1,016,870	74,682	-	74,682
1161		CN				88,384	82,300	6,084	-	6,084
1162		SE				-	-	-	-	-
1163		CAGW				8,512,430	6,591,596	1,920,834	-	1,920,834
1164		CAGE				31,308,320	31,308,320	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				8,744	8,744	-	-	-
1167		JBG				3,358,279	2,604,781	753,497	-	753,497
1168		JBE				-	-	-	-	-
1169	Total Depreciation Expense By Factor				B3	57,913,493	53,932,721	3,980,771	-	3,980,771
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172			I-SITUS	S		46,502	39,843	6,659	-	6,659
1173			I-SG	SG		-	-	-	-	-
1174			PTD	SO		34,066	31,735	2,331	-	2,331
1175			I-DGU	DGU		-	-	-	-	-
1176			CUST	CN		-	-	-	-	-
1177			I-SG	CAGW		-	-	-	-	-
1178			I-SG	CAGE		-	-	-	-	-
1179			I-DGP	DGP		-	-	-	-	-
1180					B4	80,568	71,579	8,989	-	8,989
1181										
1182	404SP	Amort of LT Plant - Cap Lease Steam								
1183			P	SG		-	-	-	-	-
1184			P	DGP		-	-	-	-	-
1185						-	-	-	-	-
1186										
1187	404IP	Amort of LT Plant - Intangible Plant								
1188			I-SITUS	S		76,888	76,888	-	-	-
1189			P	SE		-	-	-	-	-
1190			I-SG	SG		465,087	426,817	38,270	-	38,270
1191			PTD	SO		947,290	882,478	64,812	-	64,812
1192			CUST	CN		439,374	409,129	30,245	-	30,245
1193			I-SG	CAGW		-	-	-	-	-
1194			I-SG	CAGE		-	-	-	-	-
1195			I-DGP	DGP		-	-	-	-	-
1196			I-SG	CAGE		-	-	-	-	-
1197			I-SG	CAGE		-	-	-	-	-
1198			I-SG	CAGW		1,099,727	851,573	248,154	-	248,154
1199			I-SG	CAGE		293,107	293,107	-	-	-
1200			P	JBG		23,055	17,883	5,173	-	5,173
1201			P	CAEW		-	-	-	-	-
1202			P	CAEE		244	244	-	-	-
1203			I-DGU	DGU		-	-	-	-	-
1204					B4	3,344,772	2,958,118	386,654	-	386,654
1205										
1206	404MP	Amort of LT Plant - Mining Plant								
1207			P	SE		-	-	-	-	-
1208						-	-	-	-	-
1209										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1210	404OP	Amort of LT Plant - Other Plant								
1211			P	CAGE		-	-	-	-	-
1212			P	CAGE		-	-	-	-	-
1213					B4	-	-	-	-	-
1214										
1215										
1216	404HP	Amortization of Other Electric Plant								
1217			P	DGP		-	-	-	-	-
1218			P	DGU		-	-	-	-	-
1219			P	CAGW		25,379	19,652	5,727	-	5,727
1220			P	CAGE		-	-	-	-	-
1221			P	SG		-	-	-	-	-
1222					B4	25,379	19,652	5,727	-	5,727
1223										
1224	**Total Amortization of Limited Term Plant**				B4	3,450,718	3,049,349	401,369	-	401,369
1225										
1226										
1227	405	Amortization of Other Electric Plant								
1228			GP	S		-	-	-	-	-
1229										
1230					B4	-	-	-	-	-
1231										
1232	406	Amortization of Plant Acquisition Adj								
1233			P	S		25,136	25,136	-	-	-
1234			P	DGP		-	-	-	-	-
1235			P	DGU		-	-	-	-	-
1236			P	CAGW		-	-	-	-	-
1237			P	CAGE		395,902	395,902	-	-	-
1238			P	SG		-	-	-	-	-
1239			P	SO		-	-	-	-	-
1240					B4	421,038	421,038	-	-	-
1241	407	Amort of Prop Losses, Unrec Plant, etc								
1242			DPW	S		10,358	10,358	-	-	-
1243			GP	SO		-	-	-	-	-
1244			P	DGP		-	-	-	-	-
1245			P	SE		-	-	-	-	-
1246			P	CAGW		-	-	-	-	-
1247			P	CAGE		-	-	-	-	-
1248			P	CAEW		-	-	-	-	-
1249			P	SG-P		-	-	-	-	-
1250			P	SG		-	-	-	-	-
1251			P	TROJP		-	-	-	-	-
1252					B4	10,358	10,358	-	-	-
1253										
1254	**TOTAL AMORTIZATION EXPENSE**				B4	**3,882,114**	**3,480,745**	**401,369**	**-**	**401,369**
1255										
1256										
1257										
1258	Summary of Amortization Expense by Factor									
1259		S				158,883	152,225	6,659	-	6,659
1260		SE				-	-	-	-	-
1261		TROJP				-	-	-	-	-
1262		SG-P				-	-	-	-	-
1263		DGU				-	-	-	-	-
1264		SO				981,356	914,213	67,142	-	67,142
1265		JBG				23,055	17,883	5,173	-	5,173
1266		SSGCH				-	-	-	-	-
1267		CN				439,374	409,129	30,245	-	30,245
1268		CAGW				1,125,106	871,225	253,881	-	253,881
1269		CAGE				689,009	689,009	-	-	-
1270		CAEW				-	-	-	-	-
1271		CAEE				244	244	-	-	-
1272		SG				465,087	426,817	38,270	-	38,270
1273	Total Amortization Expense by Factor				B4	3,882,114	3,480,745	401,369	-	401,369
1274	408	Taxes Other Than Income								
1275			GP	S		3,781,420	2,861,148	920,272	-	920,272
1276			GP	GPS		11,929,813	11,113,598	816,215	-	816,215
1277			GP	SO		(31,334)	(29,190)	(2,144)	-	(2,144)
1278			P	SE		37,205	34,348	2,857	-	2,857
1279			P	CAGE		130,786	130,786	-	-	-
1280			DMSC	OPRV-ID		-	-	-	-	-
1281			GP	EXCTAX		-	-	-	-	-
1282			GP	DGP		-	-	-	-	-
1283			P	CAEW		-	-	-	-	-
1284			P	CAEE		32,793	32,793	-	-	-
1285										
1286	**TOTAL TAXES OTHER THAN INCOME**				B5	15,880,684	14,143,484	1,737,201	-	1,737,201
1287										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1288										
1289	41140	Deferred Investment Tax Credit - Fed								
1290			PTD	CAGE		(308,917)	(308,917)	-	-	-
1291										
1292					B7	(308,917)	(308,917)	-	-	-
1293										
1294	41141	Deferred Investment Tax Credit - Idaho								
1295			PTD	CAGE		-	-	-	-	-
1296										
1297					B7	-	-	-	-	-
1298										
1299	**TOTAL DEFERRED ITC**				B7	(308,917)	(308,917)	-	-	-
1300										
1301										
1302	427	Interest on Long-Term Debt								
1303			GP	S		-	-	-	-	-
1304			GP	SNP		30,002,109	28,131,821	1,870,288	-	1,870,288
1305						30,002,109	28,131,821	1,870,288	-	1,870,288
1306										
1307	428	Amortization of Debt Disc & Exp								
1308			GP	SNP		396,797	372,062	24,736	-	24,736
1309						396,797	372,062	24,736	-	24,736
1310										
1311	429	Amortization of Premium on Debt								
1312			GP	SNP		(919)	(862)	(57)	-	(57)
1313						(919)	(862)	(57)	-	(57)
1314										
1315	431	Other Interest Expense								
1316			NUTIL	OTH		-	-	-	-	-
1317			GP	SO		-	-	-	-	-
1318			GP	SNP		1,056,368	990,515	65,852	-	65,852
1319						1,056,368	990,515	65,852	-	65,852
1320										
1321	432	AFUDC - Borrowed								
1322			GP	SNP		(1,381,700)	(1,295,567)	(86,133)	-	(86,133)
1323						(1,381,700)	(1,295,567)	(86,133)	-	(86,133)
1324										
1325		Total Elec. Interest Deductions for Tax			B6	30,072,655	28,197,970	1,874,686	-	1,874,686
1326										
1327		Non-Utility Portion of Interest								
1328			427 NUTIL	NUTIL		-	-	-	-	-
1329			428 NUTIL	NUTIL		-	-	-	-	-
1330			429 NUTIL	NUTIL		-	-	-	-	-
1331			431 NUTIL	NUTIL		-	-	-	-	-
1332										
1333		Total Non-utility Interest				-	-	-	-	-
1334										
1335		Total Interest Deductions for Tax				30,072,655	28,197,970	1,874,686	-	1,874,686
1336										
1337										
1338	419	Interest & Dividends								
1339			GP	S		-	-	-	-	-
1340			GP	SNP		(2,447,149)	(2,294,598)	(152,552)	-	(152,552)
1341		Total Operating Deductions for Tax				(2,447,149)	(2,294,598)	(152,552)	-	(152,552)
1342										
1343										
1344	41010	Deferred Income Tax - Federal-DR								
1345			P	S		-	-	-	-	-
1346			P	TROJD		-	-	-	-	-
1347			IBT	CIAC		-	-	-	-	-
1348			LABOR	SO		-	-	-	-	-
1349			GP	SNP		-	-	-	-	-
1350			P	SE		-	-	-	-	-
1351			PT	SG		-	-	-	-	-
1352			GP	GPS		-	-	-	-	-
1353			TAXDEPR	TAXDEPR		-	-	-	-	-
1354			CUST	CAEW		-	-	-	-	-
1355			CUST	CN		-	-	-	-	-
1356			P	JBE		-	-	-	-	-
1357			PT	CAGW		-	-	-	-	-
1358			PT	CAGE		-	-	-	-	-
1359			P	JBG		-	-	-	-	-
1360			P	CAEE		-	-	-	-	-
1361			DPW	SNPD		-	-	-	-	-
1362					B7	-	-	-	-	-
1363										
1364										
1365										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1366	41110	Deferred Income Tax - Federal-CR								
1367			GP	S		-	-	-	-	-
1368			DPW	CIAC		-	-	-	-	-
1369			GP	SCHMDEXP		-	-	-	-	-
1370			GP	SNP		-	-	-	-	-
1371			PT	SG		-	-	-	-	-
1372			PT	SNPD		-	-	-	-	-
1373			LABOR	SO		-	-	-	-	-
1374			IBT	TAXDEPR		-	-	-	-	-
1375			CUST	JBG		-	-	-	-	-
1376			CUST	BADDEBT		-	-	-	-	-
1377			GP	GPS		-	-	-	-	-
1378			P	SGCT		-	-	-	-	-
1379			P	JBE		-	-	-	-	-
1380			PT	CAGW		-	-	-	-	-
1381			PT	CAGE		-	-	-	-	-
1382			P	SE		-	-	-	-	-
1383			P	CAEE		-	-	-	-	-
1384					B7	-	-	-	-	-
1385										
1386	**TOTAL DEFERRED INCOME TAXES**				B7	-	-	-	-	-
1387	SCHMAF	Additions - Flow Through								
1388			SCHMAF	S		-	-	-	-	-
1389			SCHMAF	SNP		-	-	-	-	-
1390			SCHMAF	SO		-	-	-	-	-
1391			SCHMAF	SE		-	-	-	-	-
1392			SCHMAF	TROJP		-	-	-	-	-
1393			SCHMAF	DGP		-	-	-	-	-
1394					B6	-	-	-	-	-
1395										
1396	SCHMAP	Additions - Permanent								
1397			P	S		-	-	-	-	-
1398			P	BADDEBT		-	-	-	-	-
1399			P	JBE		-	-	-	-	-
1400			P	SCHMDEXP		-	-	-	-	-
1401			P	CAEE		-	-	-	-	-
1402			P	CAGW		-	-	-	-	-
1403			P	CAGE		-	-	-	-	-
1404			LABOR	SNP		-	-	-	-	-
1405			SCHMAP-SO	SO		-	-	-	-	-
1406										
1407					B6	-	-	-	-	-
1408										
1409	SCHMAT	Additions - Temporary								
1410			SCHMAT-SITUS	S		-	-	-	-	-
1411			P	JBE		-	-	-	-	-
1412			DPW	CIAC		-	-	-	-	-
1413			SCHMAT-SNP	SNP		-	-	-	-	-
1414			P	TROJD		-	-	-	-	-
1415			P	CN		-	-	-	-	-
1416			SCHMAT-SE	SE		-	-	-	-	-
1417			P	SG		-	-	-	-	-
1418			SCHMAT	GPS		-	-	-	-	-
1419			SCHMAT-SO	SO		-	-	-	-	-
1420			SCHMAT-SNP	SNPD		-	-	-	-	-
1421			P	JBG		-	-	-	-	-
1422			CUST	BADDEBT		-	-	-	-	-
1423			P	CAGW		-	-	-	-	-
1424			P	CAGE		-	-	-	-	-
1425			SCHMAT-SE	CAEW		-	-	-	-	-
1426			SCHMAT-SE	CAEE		-	-	-	-	-
1427			BOOKDEPR	SCHMDEXP		-	-	-	-	-
1428					B6	-	-	-	-	-
1429										
1430	TOTAL SCHEDULE - M ADDITIONS				B6	-	-	-	-	-
1431										
1432	SCHMDF	Deductions - Flow Through								
1433			SCHMDF	S		-	-	-	-	-
1434			SCHMDF	CAGW		-	-	-	-	-
1435			SCHMDF	CAGE		-	-	-	-	-
1436			SCHMDF	DGP		-	-	-	-	-
1437			SCHMDF	DGU		-	-	-	-	-
1438					B6	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1439	SCHMDF	Deductions - Permanent								
1440			SCHMDP	S		-	-	-	-	-
1441			P	SE		-	-	-	-	-
1442			P	CAEW		-	-	-	-	-
1443			P	CAEE		-	-	-	-	-
1444			PTD	SNP		-	-	-	-	-
1445			SCHMDP	SG		-	-	-	-	-
1446			P	SCHMDEXP		-	-	-	-	-
1447			SCHMDP-SO	SO		-	-	-	-	-
1448					B6	-	-	-	-	-
1449										
1450	SCHMDT	Deductions - Temporary								
1451			GP	S		-	-	-	-	-
1452			CUST	BADDEBT		-	-	-	-	-
1453			CUST	CN		-	-	-	-	-
1454			SCHMDT-SNP	SNP		-	-	-	-	-
1455			DPW	SNPD		-	-	-	-	-
1456			P	JBE		-	-	-	-	-
1457			P	SE		-	-	-	-	-
1458			SCHMDT-SG	SG		-	-	-	-	-
1459			SCHMDT-GPS	GPS		-	-	-	-	-
1460			SCHMDT-SO	SO		-	-	-	-	-
1461			TAXDEPR	TAXDEPR		-	-	-	-	-
1462			SCHMDT-SG	CAGW		-	-	-	-	-
1463			SCHMDT-SG	CAGE		-	-	-	-	-
1464			P	JBG		-	-	-	-	-
1465			P	CAEE		-	-	-	-	-
1466			P	TROJD		-	-	-	-	-
1467					B6	-	-	-	-	-
1468										
1469	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1470										
1471	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1472										
1473										
1474	40911	State Income Taxes								
1475			IBT	IBT		7,524,564	7,524,564	-	-	-
1476		Credits	IBT	IBT		-	-	-	-	-
1477				CAGE		-	-	-	-	-
1478			IBT	IBT		-	-	-	-	-
1479	**TOTAL STATE TAXES**				B6	7,524,564	7,524,564	-	-	-
1480										
1481										
1482	Calculation of Taxable Income:									
1483		Operating Revenues				403,753,115	377,813,379	25,939,736	-	25,939,736
1484		Operating Deductions:								
1485		O & M Expenses				126,419,677	114,618,890	11,800,787	-	11,800,787
1486		Depreciation Expense				57,913,493	53,932,721	3,980,771	-	3,980,771
1487		Amortization Expense				3,882,114	3,480,745	401,369	-	401,369
1488		Taxes Other Than Income				15,880,684	14,143,484	1,737,201	-	1,737,201
1489		Interest & Dividends (AFUDC-Equity)				(2,447,149)	(2,294,598)	(152,552)	-	(152,552)
1490		Misc Revenue & Expense				(2,704)	(2,300)	(404)	-	(404)
1491		Total Operating Deductions				201,646,114	183,878,941	17,767,173	-	17,767,173
1492		Other Deductions:								
1493		Interest Deductions				30,072,655	28,197,970	1,874,686	-	1,874,686
1494		Interest on PCRBS				-	-	-	-	-
1495		Schedule M Adjustments				-	-	-	-	-
1496										
1497		Income Before State Taxes				172,034,345	165,736,468	6,297,877	-	6,297,877
1498										
1499		State Income Taxes				7,524,564	7,524,564	-	-	-
1500										
1501	Total Taxable Income					164,509,781	158,211,904	6,297,877	-	6,297,877
1502										
1503	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1504										
1505	Federal Income Tax - Calculated					57,578,424	55,374,167	2,204,257	-	2,204,257
1506										
1507	Adjustments to Calculated Tax:									
1508	40910	Fed. Credit	P	SE		-	-	-	-	-
1509	40910	Fed. Credit	P	JBE		-	-	-	-	-
1510	40910	Fed. Credit	P	SO		-	-	-	-	-
1511	40910	Fed. Credit	P	SG		-	-	-	-	-
1512	40910	Fed. Credit		CAGW		-	-	-	-	-
1513	40910	Fed. Credit		CAEE		-	-	-	-	-
1514	**FEDERAL INCOME TAX**					57,578,424	55,374,167	2,204,257	-	2,204,257
1515										
1516	**TOTAL OPERATING EXPENSES**					**268,887,334**	**248,763,352**	**20,123,982**	**-**	**20,123,982**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1517	310	Land and Land Rights								
1518			P	DGP		-	-	-	-	-
1519			P	DGU		-	-	-	-	-
1520			P	SG		-	-	-	-	-
1521			P	CAGW		1,788,644	1,385,036	403,609	-	403,609
1522			P	CAGE		89,735,622	89,735,622	-	-	-
1523			P	JBG		1,193,761	925,917	267,844	-	267,844
1524			P	S		-	-	-	-	-
1525			P	CAGE		-	-	-	-	-
1526					B8	92,718,027	92,046,574	671,453	-	671,453
1527										
1528	311	Structures and Improvements								
1529			P	DGP		-	-	-	-	-
1530			P	DGU		-	-	-	-	-
1531			P	SG		-	-	-	-	-
1532			P	CAGW		61,427,740	47,566,538	13,861,202	-	13,861,202
1533			P	CAGE		805,547,610	805,547,610	-	-	-
1534			P	JBG		146,346,108	113,510,425	32,835,682	-	32,835,682
1535			P	CAGE		-	-	-	-	-
1536					B8	1,013,321,457	966,624,573	46,696,884	-	46,696,884
1537										
1538	312	Boiler Plant Equipment								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		119,642,271	92,644,930	26,997,341	-	26,997,341
1543			P	CAGE		3,463,798,355	3,463,798,355	-	-	-
1544			P	JBG		959,596,300	744,291,638	215,304,662	-	215,304,662
1545			P	S		-	-	-	-	-
1546					B8	4,543,036,926	4,300,734,923	242,302,003	-	242,302,003
1547										
1548	314	Turbogenerator Units								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		38,398,109	29,733,556	8,664,553	-	8,664,553
1553			P	CAGE		739,742,073	739,742,073	-	-	-
1554			P	JBG		205,361,042	159,284,176	46,076,866	-	46,076,866
1555			P	CAGE		-	-	-	-	-
1556					B8	983,501,224	928,759,805	54,741,419	-	54,741,419
1557										
1558	315	Accessory Electric Equipment								
1559			P	DGP		-	-	-	-	-
1560			P	DGU		-	-	-	-	-
1561			P	SG		-	-	-	-	-
1562			P	CAGW		9,240,609	7,155,461	2,085,148	-	2,085,148
1563			P	CAGE		417,792,207	417,792,207	-	-	-
1564			P	JBG		62,414,453	48,410,519	14,003,933	-	14,003,933
1565			P	CAGE		-	-	-	-	-
1566					B8	489,447,269	473,358,188	16,089,082	-	16,089,082
1567										
1568										
1569										
1570	316	Misc Power Plant Equipment								
1571			P	DGP		-	-	-	-	-
1572			P	DGU		-	-	-	-	-
1573			P	SG		-	-	-	-	-
1574			P	CAGW		397,015	307,428	89,587	-	89,587
1575			P	CAGE		26,386,371	26,386,371	-	-	-
1576			P	JBG		4,830,031	3,746,317	1,083,714	-	1,083,714
1577			P	CAGE		-	-	-	-	-
1578					B8	31,613,417	30,440,117	1,173,301	-	1,173,301
1579										
1580	317	Steam Plant ARO								
1581			P	S		-	-	-	-	-
1582						-	-	-	-	-
1583										
1584	SP	Unclassified Steam Plant - Account 300								
1585			P	CAGW		553,173	428,349	124,824	-	124,824
1586			P	CAGE		(8,224,023)	(8,224,023)	-	-	-
1587			P	SG		68,323,825	62,701,784	5,622,041	-	5,622,041
1588						60,652,975	54,906,110	5,746,865	-	5,746,865
1589										
1590										
1591	**Total Steam Production Plant**				B8	**7,214,291,295**	**6,846,870,289**	**367,421,006**	**-**	**367,421,006**
1592										
1593										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1594	Summary of Steam Production Plant by Factor									
1595		S				-	-	-	-	-
1596		JBG				1,379,741,694	1,070,168,993	309,572,701	-	309,572,701
1597		JBE				-	-	-	-	-
1598		SG				68,323,825	62,701,784	5,622,041	-	5,622,041
1599		CAGW				231,447,561	179,221,298	52,226,263	-	52,226,263
1600		CAGE				5,534,778,215	5,534,778,215	-	-	-
1601		SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor				B8	7,214,291,295	6,846,870,289	367,421,006	-	367,421,006
1603	320	Land and Land Rights								
1604			P	DGP		-	-	-	-	-
1605			P	SG		-	-	-	-	-
1606						-	-	-	-	-
1607										
1608	321	Structures and Improvements								
1609			P	DGP		-	-	-	-	-
1610			P	SG		-	-	-	-	-
1611						-	-	-	-	-
1612										
1613	322	Reactor Plant Equipment								
1614			P	DGP		-	-	-	-	-
1615			P	SG		-	-	-	-	-
1616						-	-	-	-	-
1617										
1618	323	Turbogenerator Units								
1619			P	DGP		-	-	-	-	-
1620			P	SG		-	-	-	-	-
1621						-	-	-	-	-
1622										
1623	324	Land and Land Rights								
1624			P	DGP		-	-	-	-	-
1625			P	SG		-	-	-	-	-
1626						-	-	-	-	-
1627										
1628	325	Misc. Power Plant Equipment								
1629			P	DGP		-	-	-	-	-
1630			P	SG		-	-	-	-	-
1631						-	-	-	-	-
1632										
1633										
1634	NP	Unclassified Nuclear Plant - Acct 300								
1635			P	SG		-	-	-	-	-
1636						-	-	-	-	-
1637										
1638										
1639	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1640										
1641										
1642										
1643	Summary of Nuclear Production Plant by Factor									
1644		DGP				-	-	-	-	-
1645		DGU				-	-	-	-	-
1646		SG				-	-	-	-	-
1647										
1648	Total Nuclear Plant by Factor					-	-	-	-	-
1649										
1650	330	Land and Land Rights								
1651			P	DGP		-	-	-	-	-
1652			P	DGU		-	-	-	-	-
1653			P	CAGW		29,019,703	22,471,392	6,548,311	-	6,548,311
1654			P	CAGE		6,553,227	6,553,227	-	-	-
1655			P	CAGW		-	-	-	-	-
1656			P	CAGE		-	-	-	-	-
1657					B8	35,572,930	29,024,619	6,548,311	-	6,548,311
1658										
1659	331	Structures and Improvements								
1660			P	DGP		-	-	-	-	-
1661			P	DGU		-	-	-	-	-
1662			P	CAGW		251,390,230	194,663,893	56,726,337	-	56,726,337
1663			P	CAGE		15,447,194	15,447,194	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		-	-	-	-	-
1666					B8	266,837,425	210,111,087	56,726,337	-	56,726,337
1667										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1668	332	Reservoirs, Dams & Waterways								
1669			P	DGP		-	-	-	-	-
1670			P	DGU		-	-	-	-	-
1671			P	CAGW		400,739,472	310,312,400	90,427,072	-	90,427,072
1672			P	CAGE		95,996,065	95,996,065	-	-	-
1673			P	CAGW		-	-	-	-	-
1674			P	CAGE		-	-	-	-	-
1675					B8	496,735,537	406,308,465	90,427,072	-	90,427,072
1676										
1677	333	Water Wheel, Turbines, & Generators								
1678			P	DGP		-	-	-	-	-
1679			P	DGU		-	-	-	-	-
1680			P	CAGW		87,976,380	68,124,463	19,851,916	-	19,851,916
1681			P	CAGE		44,104,811	44,104,811	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684					B8	132,081,191	112,229,274	19,851,916	-	19,851,916
1685										
1686	334	Accessory Electric Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		67,731,902	52,448,162	15,283,739	-	15,283,739
1690			P	CAGE		12,853,698	12,853,698	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	80,585,599	65,301,860	15,283,739	-	15,283,739
1694										
1695										
1696										
1697	335	Misc. Power Plant Equipment								
1698			P	DGP		-	-	-	-	-
1699			P	DGU		-	-	-	-	-
1700			P	CAGW		2,187,297	1,693,732	493,565	-	493,565
1701			P	CAGE		175,579	175,579	-	-	-
1702			P	CAGW		-	-	-	-	-
1703			P	CAGE		-	-	-	-	-
1704					B8	2,362,876	1,869,312	493,565	-	493,565
1705										
1706	336	Roads, Railroads & Bridges								
1707			P	DGP		-	-	-	-	-
1708			P	DGU		-	-	-	-	-
1709			P	CAGW		20,946,789	16,220,135	4,726,654	-	4,726,654
1710			P	CAGE		2,138,525	2,138,525	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713					B8	23,085,314	18,358,660	4,726,654	-	4,726,654
1714										
1715	337	Hydro Plant ARO								
1716			P	S		-	-	-	-	-
1717						-	-	-	-	-
1718										
1719	HP	Unclassified Hydro Plant - Acct 300								
1720			P	S		-	-	-	-	-
1721			P	DGU		-	-	-	-	-
1722			P	CAGW		-	-	-	-	-
1723			P	CAGE		-	-	-	-	-
1724			P	CAGW		-	-	-	-	-
1725			P	CAGE		-	-	-	-	-
1726						-	-	-	-	-
1727										
1728	**Total Hydraulic Plant**				B8	**1,037,260,872**	**843,203,278**	**194,057,594**	**-**	**194,057,594**
1729										
1730	Summary of Hydraulic Plant by Factor									
1731		S				-	-	-	-	-
1732		SG				-	-	-	-	-
1733		CAGW				859,991,772	665,934,178	194,057,594	-	194,057,594
1734		CAGE				177,269,100	177,269,100	-	-	-
1735		DGP				-	-	-	-	-
1736		DGU				-	-	-	-	-
1737	Total Hydraulic Plant by Factor				B8	1,037,260,872	843,203,278	194,057,594	-	194,057,594
1738										
1739	340	Land and Land Rights								
1740				S		74,986	74,986	-	-	-
1741			P	SG		-	-	-	-	-
1742			P	DGU		-	-	-	-	-
1743			P	CAGW		4,572,772	3,540,923	1,031,848	-	1,031,848
1744			P	CAGE		40,830,447	40,830,447	-	-	-
1745			P	CAGE		-	-	-	-	-
1746					B8	45,478,205	44,446,357	1,031,848	-	1,031,848
1747										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1748	341	Structures and Improvements								
1749			P	SG		-	-	-	-	-
1750			P	DGU		-	-	-	-	-
1751			P	CAGW		57,669,788	44,656,570	13,013,218	-	13,013,218
1752			P	CAGE		169,752,272	169,752,272	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	227,422,060	214,408,842	13,013,218	-	13,013,218
1755										
1756	342	Fuel Holders, Producers & Accessories								
1757			P	SG		-	-	-	-	-
1758			P	DGU		-	-	-	-	-
1759			P	CAGW		1,622,667	1,256,511	366,156	-	366,156
1760			P	CAGE		14,565,314	14,565,314	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	16,187,981	15,821,825	366,156	-	366,156
1763										
1764	343	Prime Movers								
1765			P	S		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	SG		-	-	-	-	-
1768			P	CAGW		974,616,432	754,693,723	219,922,708	-	219,922,708
1769			P	CAGE		1,941,826,510	1,941,826,510	-	-	-
1770			P	CAGE		-	-	-	-	-
1771					B8	2,916,442,942	2,696,520,233	219,922,708	-	219,922,708
1772										
1773	344	Generators								
1774			P	S		-	-	-	-	-
1775			P	DGU		-	-	-	-	-
1776			P	SG		-	-	-	-	-
1777			P	CAGW		133,934,189	103,711,869	30,222,320	-	30,222,320
1778			P	CAGE		340,170,389	340,170,389	-	-	-
1779			P	CAGE		-	-	-	-	-
1780					B8	474,104,578	443,882,258	30,222,320	-	30,222,320
1781										
1782	345	Accessory Electric Plant								
1783			P	SG		-	-	-	-	-
1784			P	DGU		-	-	-	-	-
1785			P	CAGW		88,377,240	68,434,870	19,942,371	-	19,942,371
1786			P	CAGE		238,636,254	238,636,254	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	327,013,495	307,071,124	19,942,371	-	19,942,371
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793			P	SG		-	-	-	-	-
1794			P	DGU		-	-	-	-	-
1795			P	CAGW		4,028,001	3,119,081	908,921	-	908,921
1796			P	CAGE		11,832,840	11,832,840	-	-	-
1797					B8	15,860,841	14,951,921	908,921	-	908,921
1798										
1799	347	Other Production ARO								
1800			P	S		-	-	-	-	-
1801						-	-	-	-	-
1802										
1803	OP	Unclassified Other Prod Plant-Acct 300								
1804			P	S		-	-	-	-	-
1805			P	SG		-	-	-	-	-
1806			P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)
1807			P	CAGE		-	-	-	-	-
1808						(553,173)	(428,349)	(124,824)	-	(124,824)
1809										
1810	**Total Other Production Plant**				B8	**4,021,956,928**	**3,736,674,210**	**285,282,718**	**-**	**285,282,718**
1811										
1812	Summary of Other Production Plant by Factor									
1813		S				74,986	74,986	-	-	-
1814		DGU				-	-	-	-	-
1815		SG				-	-	-	-	-
1816		CAGW				1,264,267,916	978,985,199	285,282,718	-	285,282,718
1817		CAGE				2,757,614,026	2,757,614,026	-	-	-
1818		SSGCT				-	-	-	-	-
1819	Total of Other Production Plant by Factor				B8	4,021,956,928	3,736,674,210	285,282,718	-	285,282,718
1820										
1821	Experimental Plant									
1822	103	Experimental Plant								
1823			P	DGP		-	-	-	-	-
1824	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1825										
1826	**TOTAL PRODUCTION PLANT**				B8	**12,273,509,096**	**11,426,747,778**	**846,761,318**	**-**	**846,761,318**

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1827	350	Land and Land Rights								
1828			T	DGP		-	-	-	-	-
1829			T	DGU		-	-	-	-	-
1830			T	CAGW		35,865,484	27,772,419	8,093,065	-	8,093,065
1831			T	CAGE		219,208,045	219,208,045	-	-	-
1832			T	JBG		2,309,451	1,791,279	518,172	-	518,172
1833			T	SG		100,388	92,127	8,260	-	8,260
1834					B8	257,483,368	248,863,870	8,619,497	-	8,619,497
1835										
1836	352	Structures and Improvements								
1837			T	S		-	-	-	-	-
1838			T	DGP		-	-	-	-	-
1839			T	DGU		-	-	-	-	-
1840			T	CAGW		51,366,824	39,775,873	11,590,951	-	11,590,951
1841			T	CAGE		187,683,129	187,683,129	-	-	-
1842			T	JBG		1,658,258	1,286,195	372,063	-	372,063
1843			T	SG		3,167	2,907	261	-	261
1844					B8	240,711,379	228,748,104	11,963,275	-	11,963,275
1845										
1846	353	Station Equipment								
1847			T	DGP		-	-	-	-	-
1848			T	DGU		-	-	-	-	-
1849			T	CAGW		501,558,253	388,381,370	113,176,883	-	113,176,883
1850			T	CAGE		1,467,475,532	1,467,475,532	-	-	-
1851			T	JBG		39,628,435	30,737,002	8,891,434	-	8,891,434
1852			T	SG		952,147	873,799	78,348	-	78,348
1853					B8	2,009,614,367	1,887,467,703	122,146,664	-	122,146,664
1854										
1855	354	Towers and Fixtures								
1856			T	DGP		-	-	-	-	-
1857			T	DGU		-	-	-	-	-
1858			T	CAGW		166,018,767	128,556,545	37,462,222	-	37,462,222
1859			T	CAGE		1,086,590,428	1,086,590,428	-	-	-
1860			T	JBG		21,750,536	16,870,367	4,880,169	-	4,880,169
1861			T	SG		123,630	113,457	10,173	-	10,173
1862					B8	1,274,483,361	1,232,130,798	42,352,563	-	42,352,563
1863										
1864	355	Poles and Fixtures								
1865			T	DGP		-	-	-	-	-
1866			T	DGU		-	-	-	-	-
1867			T	CAGW		264,108,298	204,512,122	59,596,176	-	59,596,176
1868			T	CAGE		652,664,996	652,664,996	-	-	-
1869			T	JBG		691,482	536,334	155,148	-	155,148
1870			T	SG		689,084	632,382	56,701	-	56,701
1871					B8	918,153,859	858,345,834	59,808,025	-	59,808,025
1872										
1873	356	Clearing and Grading								
1874			T	DGP		-	-	-	-	-
1875			T	DGU		-	-	-	-	-
1876			T	CAGW		298,614,215	231,231,761	67,382,454	-	67,382,454
1877			T	CAGE		888,210,590	888,210,590	-	-	-
1878			T	JBG		13,946,012	10,816,945	3,129,067	-	3,129,067
1879			T	SG		1,509,970	1,385,721	124,248	-	124,248
1880					B8	1,202,280,787	1,131,645,017	70,635,770	-	70,635,770
1881										
1882	357	Underground Conduit								
1883			T	DGP		-	-	-	-	-
1884			T	DGU		-	-	-	-	-
1885			T	CAGW		173,137	134,069	39,069	-	39,069
1886			T	CAGE		3,346,256	3,346,256	-	-	-
1887			T	SG		-	-	-	-	-
1888					B8	3,519,393	3,480,325	39,069	-	39,069
1889										
1890	358	Underground Conductors								
1891			T	DGP		-	-	-	-	-
1892			T	DGU		-	-	-	-	-
1893			T	CAGW		306,562	237,386	69,176	-	69,176
1894			T	CAGE		7,728,792	7,728,792	-	-	-
1895			T	SG		-	-	-	-	-
1896					B8	8,035,354	7,966,178	69,176	-	69,176
1897										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1898	359	Roads and Trails								
1899			T	DGP		-	-	-	-	-
1900			T	JBG		4,929	3,823	1,106	-	1,106
1901			T	CAGW		7,055,229	5,463,213	1,592,016	-	1,592,016
1902			T	CAGE		4,861,159	4,861,159	-	-	-
1903			T	SG		15,883	14,576	1,307	-	1,307
1904					B8	11,937,200	10,342,771	1,594,429	-	1,594,429
1905										
1906	TP	Unclassified Trans Plant - Acct 300								
1907			T	SG		(8,978,582)	(8,239,777)	(738,805)	-	(738,805)
1908			T	CAGW		72,208,157	55,914,349	16,293,808	-	16,293,808
1909			T	CAGE		69,874,534	69,874,534	-	-	-
1910						133,104,110	117,549,106	15,555,004	-	15,555,004
1911										
1912	TS0	Unclassified Trans Sub Plant - Acct 300								
1913			T	SG		-	-	-	-	-
1914						-	-	-	-	-
1915										
1916	**TOTAL TRANSMISSION PLANT**				B8	**6,059,323,178**	**5,726,539,707**	**332,783,471**	**-**	**332,783,471**
1917	Summary of Transmission Plant by Factor									
1918		JBG				79,989,103	62,041,945	17,947,158	-	17,947,158
1919		JBE				-	-	-	-	-
1920		CAGW				1,397,274,926	1,081,979,107	315,295,819	-	315,295,819
1921		CAGE				4,587,643,462	4,587,643,462	-	-	-
1922		SG				(5,584,313)	(5,124,807)	(459,506)	-	(459,506)
1923	Total Transmission Plant by Factor				B8	6,059,323,178	5,726,539,707	332,783,471	-	332,783,471
1924	360	Land and Land Rights								
1925			DPW	S		65,466,955	63,607,491	1,859,464	-	1,859,464
1926					B8	65,466,955	63,607,491	1,859,464	-	1,859,464
1927										
1928	361	Structures and Improvements								
1929			DPW	S		112,615,914	108,439,905	4,176,009	-	4,176,009
1930					B8	112,615,914	108,439,905	4,176,009	-	4,176,009
1931										
1932	362	Station Equipment								
1933			DPW	S		964,576,882	902,487,035	62,089,847	-	62,089,847
1934					B8	964,576,882	902,487,035	62,089,847	-	62,089,847
1935										
1936	363	Storage Battery Equipment								
1937			DPW	S		-	-	-	-	-
1938					B8	-	-	-	-	-
1939										
1940	364	Poles, Towers & Fixtures								
1941			DPW	S		1,156,571,357	1,052,178,743	104,392,614	-	104,392,614
1942					B8	1,156,571,357	1,052,178,743	104,392,614	-	104,392,614
1943										
1944	365	Overhead Conductors								
1945			DPW	S		742,188,949	672,952,998	69,235,951	-	69,235,951
1946					B8	742,188,949	672,952,998	69,235,951	-	69,235,951
1947										
1948	366	Underground Conduit								
1949			DPW	S		361,973,535	343,951,621	18,021,915	-	18,021,915
1950					B8	361,973,535	343,951,621	18,021,915	-	18,021,915
1951										
1952										
1953										
1954										
1955	367	Underground Conductors								
1956			DPW	S		846,116,531	819,038,637	27,077,893	-	27,077,893
1957					B8	846,116,531	819,038,637	27,077,893	-	27,077,893
1958										
1959	368	Line Transformers								
1960			DPW	S		1,318,585,041	1,207,954,658	110,630,383	-	110,630,383
1961					B8	1,318,585,041	1,207,954,658	110,630,383	-	110,630,383
1962										
1963	369	Services								
1964			DPW	S		756,769,519	694,988,801	61,780,718	-	61,780,718
1965					B8	756,769,519	694,988,801	61,780,718	-	61,780,718
1966										
1967	370	Meters								
1968			DPW	S		196,752,575	184,323,327	12,429,248	-	12,429,248
1969					B8	196,752,575	184,323,327	12,429,248	-	12,429,248
1970										
1971	371	Installations on Customers' Premises								
1972			DPW	S		8,833,034	8,326,568	506,466	-	506,466
1973					B8	8,833,034	8,326,568	506,466	-	506,466
1974										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1975	372	Leased Property								
1976			DPW	S		-	-	-	-	-
1977					B8	-	-	-	-	-
1978										
1979	373	Street Lights								
1980			DPW	S		62,194,949	57,701,749	4,493,199	-	4,493,199
1981					B8	62,194,949	57,701,749	4,493,199	-	4,493,199
1982										
1983	DP	Unclassified Dist Plant - Acct 300								
1984			DPW	S		63,596,728	51,945,084	11,651,644	-	11,651,644
1985						63,596,728	51,945,084	11,651,644	-	11,651,644
1986										
1987	DS0	Unclassified Dist Sub Plant - Acct 300								
1988			DPW	S		-	-	-	-	-
1989						-	-	-	-	-
1990										
1991										
1992	**TOTAL DISTRIBUTION PLANT**				B8	**6,656,241,968**	**6,167,896,617**	**488,345,351**	**-**	**488,345,351**
1993										
1994	Summary of Distribution Plant by Factor									
1995		S				6,656,241,968	6,167,896,617	488,345,351	-	488,345,351
1996										
1997	Total Distribution Plant by Factor				B8	6,656,241,968	6,167,896,617	488,345,351	-	488,345,351
1998	389	Land and Land Rights								
1999			G-SITUS	S		12,897,990	11,799,163	1,098,826	-	1,098,826
2000			CUST	CN		1,128,506	1,050,823	77,683	-	77,683
2001			G-DGU	DGU		-	-	-	-	-
2002			G-SG	SG		-	-	-	-	-
2003			G-SG	CAGW		-	-	-	-	-
2004			G-SG	CAGE		1,560	1,560	-	-	-
2005			PTD	SO		7,516,302	7,002,051	514,251	-	514,251
2006					B8	21,544,358	19,853,598	1,690,760	-	1,690,760
2007										
2008	390	Structures and Improvements								
2009			G-SITUS	S		126,566,243	112,749,544	13,816,699	-	13,816,699
2010			G-DGP	CAEE		1,011,923	1,011,923	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		8,135,113	7,575,118	559,995	-	559,995
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		3,292,976	2,549,914	743,062	-	743,062
2015			G-SG	CAGE		4,223,155	4,223,155	-	-	-
2016			PTD	JBG		22,429	17,397	5,032	-	5,032
2017			PTD	SO		95,615,905	89,074,049	6,541,856	-	6,541,856
2018					B8	238,867,743	217,201,100	21,666,643	-	21,666,643
2019										
2020	391	Office Furniture & Equipment								
2021			G-SITUS	S		8,523,703	8,161,853	361,850	-	361,850
2022			G-DGP	DGP		-	-	-	-	-
2023			G-DGU	DGU		-	-	-	-	-
2024			CUST	CN		5,830,781	5,429,409	401,372	-	401,372
2025			G-SG	SG		-	-	-	-	-
2026			P	SE		-	-	-	-	-
2027			PTD	SO		52,753,937	49,144,615	3,609,323	-	3,609,323
2028			G-SG	CAGW		478,188	370,285	107,903	-	107,903
2029			G-SG	CAGE		2,428,279	2,428,279	-	-	-
2030			P	JBG		344,194	266,967	77,227	-	77,227
2031			P	JBE		-	-	-	-	-
2032			P	CAEE		90,456	90,456	-	-	-
2033			G-SG	CAGE		-	-	-	-	-
2034			G-SG	CAGE		-	-	-	-	-
2035					B8	70,449,538	65,891,864	4,557,674	-	4,557,674
2036										
2037	392	Transportation Equipment								
2038			G-SITUS	S		81,577,836	76,552,390	5,025,447	-	5,025,447
2039			PTD	SO		9,660,537	8,999,581	660,955	-	660,955
2040			G-SG	SG		-	-	-	-	-
2041			CUST	CN		-	-	-	-	-
2042			G-DGU	DGU		-	-	-	-	-
2043			P	SE		-	-	-	-	-
2044			G-DGP	DGP		-	-	-	-	-
2045			G-SG	CAGW		5,226,226	4,046,925	1,179,301	-	1,179,301
2046			G-SG	CAGE		13,781,541	13,781,541	-	-	-
2047			P	JBG		1,926,802	1,494,486	432,317	-	432,317
2048			P	CAEW		-	-	-	-	-
2049			P	CAEE		541,386	541,386	-	-	-
2050			G-SG	CAGE		-	-	-	-	-
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	112,714,329	105,416,310	7,298,020	-	7,298,020
2053										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2054	393	Stores Equipment								
2055			G-SITUS	S		8,967,588	8,182,504	785,084	-	785,084
2056			G-DGP	DGP		-	-	-	-	-
2057			G-DGU	DGU		-	-	-	-	-
2058			PTD	SO		193,163	179,947	13,216	-	13,216
2059			G-SG	SG		-	-	-	-	-
2060			G-SG	CAGW		746,904	578,365	168,539	-	168,539
2061			G-SG	CAGE		4,499,881	4,499,881	-	-	-
2062			G-SG	JBG		744,993	577,839	167,154	-	167,154
2063			G-SG	CAGE		-	-	-	-	-
2064					B8	15,152,530	14,018,537	1,133,993	-	1,133,993
2065										
2066	394	Tools, Shop & Garage Equipment								
2067			G-SITUS	S		33,779,243	30,959,911	2,819,333	-	2,819,333
2068			G-DGP	DGP		-	-	-	-	-
2069			G-SG	SG		-	-	-	-	-
2070			PTD	SO		3,728,567	3,473,465	255,101	-	255,101
2071			P	SE		-	-	-	-	-
2072			G-DGU	DGU		-	-	-	-	-
2073			G-SG	CAGW		2,788,800	2,159,506	629,294	-	629,294
2074			G-SG	CAGE		18,271,986	18,271,986	-	-	-
2075			P	JBG		2,858,330	2,217,007	641,324	-	641,324
2076			P	CAEW		-	-	-	-	-
2077			P	CAEE		137,478	137,478	-	-	-
2078			G-SG	CAGE		-	-	-	-	-
2079			G-SG	CAGE		-	-	-	-	-
2080					B8	61,564,405	57,219,353	4,345,052	-	4,345,052
2081										
2082	395	Laboratory Equipment								
2083			G-SITUS	S		19,665,193	18,272,456	1,392,738	-	1,392,738
2084			G-DGP	DGP		-	-	-	-	-
2085			G-DGU	DGU		-	-	-	-	-
2086			PTD	SO		4,938,106	4,600,250	337,856	-	337,856
2087			P	SE		-	-	-	-	-
2088			G-SG	SG		-	-	-	-	-
2089			G-SG	CAGW		1,257,831	974,001	283,830	-	283,830
2090			G-SG	CAGE		4,760,751	4,760,751	-	-	-
2091			P	JBG		246,040	190,836	55,204	-	55,204
2092			P	CAEW		-	-	-	-	-
2093			P	CAEE		1,095,657	1,095,657	-	-	-
2094			G-SG	CAGE		-	-	-	-	-
2095			G-SG	CAGE		-	-	-	-	-
2096					B8	31,963,579	29,893,951	2,069,628	-	2,069,628
2097										
2098	396	Power Operated Equipment								
2099			G-SITUS	S		123,367,902	115,397,467	7,970,435	-	7,970,435
2100			G-DGP	DGP		-	-	-	-	-
2101			G-SG	SG		-	-	-	-	-
2102			PTD	SO		6,842,184	6,374,055	468,129	-	468,129
2103			G-DGU	DGU		-	-	-	-	-
2104			P	SE		-	-	-	-	-
2105			G-SG	CAGW		2,454,959	1,900,996	553,963	-	553,963
2106			G-SG	CAGE		30,754,764	30,754,764	-	-	-
2107			P	JBG		9,558,872	7,414,148	2,144,725	-	2,144,725
2108			P	CAEW		-	-	-	-	-
2109			P	CAEE		403,876	403,876	-	-	-
2110			G-SG	CAGE		-	-	-	-	-
2111			G-SG	CAGE		-	-	-	-	-
2112					B8	173,382,557	162,245,305	11,137,251	-	11,137,251
2113	397	Communication Equipment								
2114			G-SITUS	S		184,873,112	171,728,862	13,144,250	-	13,144,250
2115			COM_EQ	DGP		-	-	-	-	-
2116			COM_EQ	DGU		-	-	-	-	-
2117			PTD	SO		87,118,721	81,158,226	5,960,495	-	5,960,495
2118			CUST	CN		3,575,935	3,329,780	246,156	-	246,156
2119			G-SG	SG		138,684	127,272	11,412	-	11,412
2120			COM_EQ	SE		-	-	-	-	-
2121			G-SG	CAGW		46,608,902	36,091,579	10,517,323	-	10,517,323
2122			COM_EQ	CAGE		114,944,902	114,944,902	-	-	-
2123			COM_EQ	JBG		4,664,520	3,617,941	1,046,578	-	1,046,578
2124			COM_EQ	CAEW		-	-	-	-	-
2125			COM_EQ	CAEE		341,558	341,558	-	-	-
2126			COM_EQ	CAGE		-	-	-	-	-
2127			COM_EQ	CAGE		-	-	-	-	-
2128					B8	442,266,334	411,340,120	30,926,214	-	30,926,214
2129										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2130	398	Misc. Equipment								
2131			G-SITUS	S		2,715,972	2,529,996	185,977	-	185,977
2132			G-DGP	DGP		-	-	-	-	-
2133			G-DGU	DGU		-	-	-	-	-
2134			CUST	CN		216,484	201,582	14,902	-	14,902
2135			PTD	SO		2,616,291	2,437,289	179,002	-	179,002
2136			P	SE		-	-	-	-	-
2137			G-SG	SG		-	-	-	-	-
2138			G-SG	CAGW		394,144	305,205	88,939	-	88,939
2139			G-SG	CAGE		2,007,579	2,007,579	-	-	-
2140			P	JBG		141,354	109,638	31,716	-	31,716
2141			P	CAEW		-	-	-	-	-
2142			P	CAEE		4,527	4,527	-	-	-
2143			G-SG	CAGE		-	-	-	-	-
2144					B8	8,096,351	7,595,817	500,535	-	500,535
2145										
2146	399	Coal Mine								
2147			P	SE		-	-	-	-	-
2148			P	CAEW		-	-	-	-	-
2149			P	CAEE		1,854,828	1,854,828	-	-	-
2150	MP		P	JBE		-	-	-	-	-
2151					B8	1,854,828	1,854,828	-	-	-
2152										
2153	399L	WIDCO Capital Lease								
2154			P	SE		-	-	-	-	-
2155						-	-	-	-	-
2156										
2157		Remove Capital Leases				-	-	-	-	-
2158						-	-	-	-	-
2159										
2160	1011390	General Capital Leases								
2161			G-SITUS	S		7,064,701	7,064,701	-	-	-
2162			P	CAGW		3,375,813	2,614,059	761,754	-	761,754
2163			P	CAGE		8,594,073	8,594,073	-	-	-
2164			PTD	SO		(5,134,820)	(4,783,505)	(351,314)	-	(351,314)
2165					B9	13,899,767	13,489,328	410,439	-	410,439
2166										
2167		Remove Capital Leases				(13,899,767)	(13,489,328)	(410,439)	-	(410,439)
2168					B9	-	-	-	-	-
2169										
2170	1011392	General Vehicles Capital Leases								
2171			LABOR	SO		-	-	-	-	-
2172					B9	-	-	-	-	-
2173										
2174		Remove Capital Leases				-	-	-	-	-
2175					B9	-	-	-	-	-
2176										
2177	GP	Unclassified Gen Plant - Acct 300								
2178			G-SITUS	S		-	-	-	-	-
2179			PTD	SO		5,994,055	5,583,953	410,102	-	410,102
2180			CUST	CN		-	-	-	-	-
2181			G-SG	SG		(164,298)	(150,779)	(13,519)	-	(13,519)
2182			G-SG	CAGE		164,298	164,298	-	-	-
2183			G-DGU	CAGW		-	-	-	-	-
2184						5,994,055	5,597,473	396,582	-	396,582
2185										
2186	399G	Unclassified Gen Plant - Acct 300								
2187			G-SITUS	S		-	-	-	-	-
2188			PTD	SO		-	-	-	-	-
2189			G-SG	SG		-	-	-	-	-
2190			G-DGP	DGP		-	-	-	-	-
2191			G-DGU	DGU		-	-	-	-	-
2192						-	-	-	-	-
2193										
2194	**TOTAL GENERAL PLANT**				B8	**1,183,850,606**	**1,098,128,255**	**85,722,352**	**-**	**85,722,352**
2195										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2196	Summary of General Plant by Factor									
2197		S				609,999,483	563,398,845	46,600,637	-	46,600,637
2198		JBG				20,507,535	15,906,259	4,601,277	-	4,601,277
2199		JBE				-	-	-	-	-
2200		SG				(25,615)	(23,507)	(2,108)	-	(2,108)
2201		SO				271,842,948	253,243,978	18,598,970	-	18,598,970
2202		SE				-	-	-	-	-
2203		CN				18,886,820	17,586,712	1,300,107	-	1,300,107
2204		DEU				-	-	-	-	-
2205		CAGW				66,624,743	51,590,835	15,033,908	-	15,033,908
2206		CAGE				204,432,770	204,432,770	-	-	-
2207		CAEW				-	-	-	-	-
2208		CAEE				5,481,690	5,481,690	-	-	-
2209		SSGCT				-	-	-	-	-
2210		SSGCH				-	-	-	-	-
2211		Less Capital Leases				(13,899,767)	(13,489,328)	(410,439)	-	(410,439)
2212	Total General Plant by Factor				B8	1,183,850,606	1,098,128,255	85,722,352	-	85,722,352
2213	301	Organization								
2214			I-SITUS	S		-	-	-	-	-
2215			PTD	SO		-	-	-	-	-
2216			I-SG	CAGW		-	-	-	-	-
2217			I-SG	CAGE		-	-	-	-	-
2218			I-SG	SG		-	-	-	-	-
2219					B8	-	-	-	-	-
2220	302	Franchise & Consent								
2221			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2222			I-SG	SG		-	-	-	-	-
2223			I-SG	CAGW		-	-	-	-	-
2224			I-SG	CAGE		-	-	-	-	-
2225			I-SG	CAGW		178,725,803	138,396,232	40,329,571	-	40,329,571
2226			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2227			I-DGP	DGP		-	-	-	-	-
2228			I-DGU	DGU		-	-	-	-	-
2229					B8	162,030,833	121,701,262	40,329,571	-	40,329,571
2230										
2231	303	Miscellaneous Intangible Plant								
2232			I-SITUS	S		15,520,206	13,498,961	2,021,245	-	2,021,245
2233			I-SG	SG		1,600,187	1,468,515	131,672	-	131,672
2234			PTD	SO		366,942,518	341,837,019	25,105,499	-	25,105,499
2235			P	SE		-	-	-	-	-
2236			CUST	CN		146,837,918	136,730,074	10,107,844	-	10,107,844
2237			I-SG	CAGW		74,697,226	57,841,758	16,855,468	-	16,855,468
2238			I-SG	CAGE		74,608,437	74,608,437	-	-	-
2239			P	JBG		1,041,702	807,976	233,727	-	233,727
2240			P	CAEW		-	-	-	-	-
2241			P	CAEE		14,653	14,653	-	-	-
2242			I-SG	CAGE		-	-	-	-	-
2243			I-SG	CAGE		-	-	-	-	-
2244					B8	681,262,847	626,807,392	54,455,455	-	54,455,455
2245	303	Less Non-Utility Plant								
2246			I-SITUS	S		-	-	-	-	-
2247					B8	681,262,847	626,807,392	54,455,455	-	54,455,455
2248	IP	Unclassified Intangible Plant - Acct 300								
2249			I-SITUS	S		-	-	-	-	-
2250			I-SG	SG		-	-	-	-	-
2251			I-DGU	DGU		-	-	-	-	-
2252			PTD	SO		-	-	-	-	-
2253						-	-	-	-	-
2254										
2255	**TOTAL INTANGIBLE PLANT**				B8	**843,293,680**	**748,508,654**	**94,785,026**	**-**	**94,785,026**
2256										
2257	Summary of Intangible Plant by Factor									
2258		S				(15,561,009)	(17,582,254)	2,021,245	-	2,021,245
2259		JBG				1,041,702	807,976	233,727	-	233,727
2260		JBE				-	-	-	-	-
2261		SG				1,600,187	1,468,515	131,672	-	131,672
2262		SO				366,942,518	341,837,019	25,105,499	-	25,105,499
2263		CN				146,837,918	136,730,074	10,107,844	-	10,107,844
2264		CAGW				253,423,029	196,237,990	57,185,039	-	57,185,039
2265		CAGE				88,994,681	88,994,681	-	-	-
2266		CAEW				-	-	-	-	-
2267		CAEE				14,653	14,653	-	-	-
2268		SSGCT				-	-	-	-	-
2269		SSGCH				-	-	-	-	-
2270		SE				-	-	-	-	-
2271	Total Intangible Plant by Factor				B8	843,293,680	748,508,654	94,785,026	-	94,785,026
2272	Summary of Unclassified Plant (Account 106)									
2273		DP				63,596,728	51,945,084	11,651,644	-	11,651,644
2274		DS0				-	-	-	-	-
2275		GP				5,994,055	5,597,473	396,582	-	396,582
2276		HP				-	-	-	-	-
2277		NP				-	-	-	-	-
2278		OP				(553,173)	(428,349)	(124,824)	-	(124,824)
2279		TP				133,104,110	117,549,106	15,555,004	-	15,555,004
2280		TS0				-	-	-	-	-
2281		IP				-	-	-	-	-
2282		MP								
2283		SP				60,652,975	54,906,110	5,746,865	-	5,746,865
2284	Total Unclassified Plant by Factor					262,794,695	229,569,423	33,225,272	-	33,225,272
2285										
2286	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**27,016,218,529**	**25,167,821,010**	**1,848,397,518**	**-**	**1,848,397,518**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2287	Summary of Electric Plant by Factor									
2288		S				7,250,755,427	6,713,788,194	536,967,234	-	536,967,234
2289		SE				-	-	-	-	-
2290		JBG				1,481,280,035	1,148,925,172	332,354,863	-	332,354,863
2291		JBE				-	-	-	-	-
2292		SG				64,314,084	59,021,985	5,292,099	-	5,292,099
2293		SO				638,785,466	595,080,997	43,704,468	-	43,704,468
2294		CN				165,724,738	154,316,786	11,407,951	-	11,407,951
2295		DEU				-	-	-	-	-
2296		CAGW				4,073,029,948	3,153,948,606	919,081,342	-	919,081,342
2297		CAGE				13,350,732,255	13,350,732,255	-	-	-
2298		CAEW				-	-	-	-	-
2299		CAEE				5,496,343	5,496,343	-	-	-
2300		SSGCH				-	-	-	-	-
2301		SSGCT				-	-	-	-	-
2302		Less Capital Leases				(13,899,767)	(13,489,328)	(410,439)	-	(410,439)
2303					B8	27,016,218,529	25,167,821,010	1,848,397,518	-	1,848,397,518
2304	105	Plant Held For Future Use								
2305			DPW	S		10,668,554	10,668,554	-	-	-
2306			P	SG		-	-	-	-	-
2307			T	SG		-	-	-	-	-
2308			P	SG		-	-	-	-	-
2309			P	SE		-	-	-	-	-
2310			P	SG		-	-	-	-	-
2311			P	CAGW		161,944	125,401	36,543	-	36,543
2312			P	CAGE		12,418,892	12,418,892	-	-	-
2313			P	CAEW		-	-	-	-	-
2314			P	CAEE		-	-	-	-	-
2315	**Total Plant Held For Future Use**				B10	23,249,390	23,212,847	36,543	-	36,543
2316										
2317	114	Electric Plant Acquisition Adjustments								
2318			P	S		11,763,784	11,763,784	-	-	-
2319			P	SG		-	-	-	-	-
2320			P	CAGW		-	-	-	-	-
2321			P	CAGE		143,167,971	143,167,971	-	-	-
2322			P	DGP		-	-	-	-	-
2323	**Total Electric Plant Acquisition Adjustments**				B15	154,931,754	154,931,754	-	-	-
2324										
2325	115	Accum Provision for Asset Acquisition Adjustments								
2326			P	S		(665,863)	(665,863)	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		(118,412,236)	(118,412,236)	-	-	-
2330			P	DGP		-	-	-	-	-
2331					B15	(119,078,099)	(119,078,099)	-	-	-
2332										
2333	120	Nuclear Fuel								
2334			P	SE		-	-	-	-	-
2335	**Total Nuclear Fuel**					-	-	-	-	-
2336										
2337	124	Weatherization								
2338			DMSC	S		1,050,959	1,046,111	4,848	-	4,848
2339			DMSC	SO		(4,454)	(4,149)	(305)	-	(305)
2340					B16	1,046,505	1,041,962	4,543	-	4,543
2341										
2342	182W	Weatherization								
2343			DMSC	S		(7,036,657)	(7,036,657)	-	-	-
2344			DMSC	SG		-	-	-	-	-
2345			DMSC	CAGE		3,448,669	3,448,669	-	-	-
2346			DMSC	SO		-	-	-	-	-
2347					B16	(3,587,988)	(3,587,988)	-	-	-
2348										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2349	186W	Weatherization								
2350			DMSC	S		-	-	-	-	-
2351			DMSC	CN		-	-	-	-	-
2352			DMSC	CNP		-	-	-	-	-
2353			DMSC	SG		-	-	-	-	-
2354			DMSC	SO		-	-	-	-	-
2355					B16	-	-	-	-	-
2356										
2357	**Total Weatherization**					(2,541,483)	(2,546,027)	4,543	-	4,543
2358										
2359	151	Fuel Stock								
2360			P	DEU		-	-	-	-	-
2361			P	SE		-	-	-	-	-
2362			P	CAEW		1,735,631	1,338,855	396,777	-	396,777
2363			P	CAEE		196,554,200	196,554,200	-	-	-
2364			P	JBE		27,875,484	21,539,127	6,336,357	-	6,336,357
2365			P	CAEE		-	-	-	-	-
2366			P	CAEE		-	-	-	-	-
2367	**Total Fuel Stock**				B13	226,165,316	219,432,182	6,733,134	-	6,733,134
2368										
2369	152	Fuel Stock - Undistributed								
2370			P	SE		-	-	-	-	-
2371			P	CAEW		-	-	-	-	-
2372			P	CAEE		-	-	-	-	-
2373						-	-	-	-	-
2374										
2375	25316	DG&T Working Capital Deposit								
2376			P	SE		-	-	-	-	-
2377			P	CAEW		-	-	-	-	-
2378			P	CAEE		(2,862,000)	(2,862,000)	-	-	-
2379					B13	(2,862,000)	(2,862,000)	-	-	-
2380										
2381	25317	DG&T Working Capital Deposit								
2382			P	SE		-	-	-	-	-
2383			P	CAEW		-	-	-	-	-
2384			P	CAEE		(2,591,612)	(2,591,612)	-	-	-
2385					B13	(2,591,612)	(2,591,612)	-	-	-
2386										
2387	25319	Provo Working Capital Deposit								
2388			P	SE		-	-	-	-	-
2389			P	CAEW		-	-	-	-	-
2390			P	CAEE		-	-	-	-	-
2391						-	-	-	-	-
2392										
2393		Total Fuel Stock			B13	220,711,704	213,978,570	6,733,134	-	6,733,134
2394	154	Materials and Supplies								
2395			MSS	S		102,117,013	96,665,468	5,451,545	-	5,451,545
2396			MSS	SG		319,306	293,032	26,274	-	26,274
2397			MSS	SE		-	-	-	-	-
2398			MSS	SO		60,074	55,964	4,110	-	4,110
2399			MSS	SNPPS		-	-	-	-	-
2400			MSS	SNPPH		-	-	-	-	-
2401			MSS	SNPD		(1,985,854)	(1,856,750)	(129,104)	-	(129,104)
2402			MSS	SNPT		-	-	-	-	-
2403			MSS	DGU		-	-	-	-	-
2404			MSS	DGP		-	-	-	-	-
2405			MSS	JBE		-	-	-	-	-
2406			MSS	SNPP		-	-	-	-	-
2407			MSS	CAGW		7,602,863	5,887,273	1,715,590	-	1,715,590
2408			MSS	CAGE		118,084,053	118,084,053	-	-	-
2409			MSS	JBG		5,264,154	4,083,036	1,181,118	-	1,181,118
2410			MSS	CAEW		-	-	-	-	-
2411			MSS	CAEE		-	-	-	-	-
2412			MSS	CAGE		-	-	-	-	-
2413	**Total Materials and Supplies**				B13	231,461,611	223,212,077	8,249,534	-	8,249,534
2414										
2415	163	Stores Expense Undistributed								
2416			MSS	SO		-	-	-	-	-
2417										
2418					B13	-	-	-	-	-
2419										
2420	25318	Provo Working Capital Deposit								
2421			MSS	SNPPS		-	-	-	-	-
2422			MSS	CAGW		-	-	-	-	-
2423			MSS	CAGE		(273,000)	(273,000)	-	-	-
2424					B13	(273,000)	(273,000)	-	-	-
2425										
2426		Total Materials & Supplies			B13	231,188,611	222,939,077	8,249,534	-	8,249,534
2427										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2428	165	Prepayments								
2429			DMSC	S		26,333,440	26,333,440	-	-	-
2430			GP	GPS		2,246,904	2,093,175	153,729	-	153,729
2431			PT	SG		968,420	888,733	79,687	-	79,687
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		729,776	729,776	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		(44,367)	(44,367)	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		19,457,235	18,126,009	1,331,226	-	1,331,226
2438	**Total Prepayments**				B15	50,679,151	48,891,613	1,787,539	-	1,787,539
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		88,652,314	88,460,928	191,386	-	191,386
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		187,071	187,071	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		202,297,045	202,297,045	-	-	-
2450			T	SO		(4,239,207)	(3,949,168)	(290,038)	-	(290,038)
2451					B11	286,897,224	286,995,876	(98,653)	-	(98,653)
2452										
2453	186M	Misc Deferred Debits								
2454			LABOR	S		4,362,105	4,362,105	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		13,975,566	12,825,583	1,149,983	-	1,149,983
2458			LABOR	SO		191,902	178,772	13,130	-	13,130
2459			P	SE		-	-	-	-	-
2460			P	CAGW		10,201,358	7,899,416	2,301,942	-	2,301,942
2461			DEFSG	CAGE		32,408,844	32,408,844	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		2,188,277	2,188,277	-	-	-
2464			P	JBE		3,518	2,718	800	-	800
2465			GP	EXCTAX		-	-	-	-	-
2466	**Total Misc. Deferred Debits**				B11	63,331,571	59,865,717	3,465,854	-	3,465,854
2467										
2468	Working Capital									
2469	CWC	Cash Working Capital								
2470			CWC	S		-	-	-	-	-
2471			CWC	SO		-	-	-	-	-
2472			CWC	SE		-	-	-	-	-
2473					B14	-	-	-	-	-
2474										
2475	OWC	Other Work. Cap.								
2476	131	Cash	GP	SNP		-	-	-	-	-
2477	135	Working Funds	GP	SG		-	-	-	-	-
2478	141	Other A/R	GP	SO		-	-	-	-	-
2479	143	Other A/R	PTD	SO		44,786,130	41,721,949	3,064,181	-	3,064,181
2480	232	A/P	PTD	SE		-	-	-	-	-
2481	232	A/P	P	SO		(6,672,658)	(6,216,127)	(456,530)	-	(456,530)
2482	232	A/P	P	CAEE		(2,679,406)	(2,679,406)	-	-	-
2483	232	A/P	T	CAGE		-	-	-	-	-
2484	232	A/P	P	S		(14,088)	(14,088)	-	-	-
2485	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2486	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2487	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
2488	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2489	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2490	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2491	230	Asset Retir. Oblig.	P	S		(8,771,318)	(8,771,318)	-	-	-
2492	254105	ARO Reg Liability	P	S		-	-	-	-	-
2493	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2494	254105	ARO Reg Liability	P	CAGE		-	-	-	-	-
2495	254105	ARO Reg Liability	P	CAEE		-	-	-	-	-
2496	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2497					B14	26,648,661	24,041,011	2,607,650	-	2,607,650
2498										
2499	**Total Working Capital**					26,648,661	24,041,011	2,607,650	-	2,607,650

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2500	Miscellaneous Rate Base									
2501	18221	Unrec Plant & Reg Study Costs								
2502			P	S		-	-	-	-	-
2503										
2504						-	-	-	-	-
2505										
2506	18222	Nuclear Plant - Trojan								
2507			P	S		-	-	-	-	-
2508			P	TROJP		-	-	-	-	-
2509			P	TROJD		-	-	-	-	-
2510					B14	-	-	-	-	-
2511										
2512										
2513										
2514	1869	Misc Deferred Debits-Trojan								
2515			P	S		-	-	-	-	-
2516			P	SNPPN		-	-	-	-	-
2517						-	-	-	-	-
2518										
2519	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2520										
2521	**TOTAL RATE BASE ADDITIONS**					**936,018,483**	**913,232,340**	**22,786,143**	**-**	**22,786,143**
2522	235	Customer Service Deposits								
2523			CUST	S		-	-	-	-	-
2524			CUST	CN		-	-	-	-	-
2525	**Total Customer Service Deposits**				B15	-	-	-	-	-
2526										
2527	2281	Prop Ins	PTD	S		(13,503,436)	(13,503,436)	-	-	-
2528	2282	Inj & Dam	PTD	SO		1,796,462	1,673,551	122,910	-	122,910
2529	2283	Pen & Ben	PTD	SO		(2,493,347)	(2,322,757)	(170,590)	-	(170,590)
2530	2283	Pen & Ben	PTD	S		-	-	-	-	-
2531	254	Ins Prov	PTD	SO		-	-	-	-	-
2532					B15	(14,200,322)	(14,152,642)	(47,680)	-	(47,680)
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535			P	S		-	-	-	-	-
2536			P	CAGW		(872,734)	(675,801)	(196,933)	-	(196,933)
2537					B15	(872,734)	(675,801)	(196,933)	-	(196,933)
2538										
2539	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2540	230	ARO	P	TROJP		-	-	-	-	-
2541	254105	ARO	P	S		-	-	-	-	-
2542	254	Regulatory Liabi	P	CAEE		19,803	19,803	-	-	-
2543	254	Regulatory Liabi	P	CAGE		(19,803)	(19,803)	-	-	-
2544	254		P	S		(87,269,110)	(79,804,171)	(7,464,939)	-	(7,464,939)
2545					B15	(87,269,110)	(79,804,171)	(7,464,939)	-	(7,464,939)
2546										
2547	252	Customer Advances for Construction								
2548			DPW	S		1,736,144	1,736,144	-	-	-
2549			T	SG		322,409	295,879	26,529	-	26,529
2550			T	CAGE		(37,737,579)	(37,737,579)	-	-	-
2551			DPW	CAGW		-	-	-	-	-
2552			CUST	CN		-	-	-	-	-
2553	**Total Customer Advances for Constr.**				B19	(35,679,026)	(35,705,556)	26,529	-	26,529
2554										
2555	25398	SO2 Emissions								
2556			P	S		-	-	-	-	-
2557						-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560			P	S		(4,887,487)	(4,808,189)	(79,298)	-	(79,298)
2561			GP	GPS		-	-	-	-	-
2562			GP	SO		(25,960,348)	(24,184,191)	(1,776,157)	-	(1,776,157)
2563			P	CAGW		(234,433)	(181,533)	(52,900)	-	(52,900)
2564			P	CAGE		3,583,313	3,583,313	-	-	-
2565			P	SG		(8,277,479)	(7,596,365)	(681,114)	-	(681,114)
2566			P	CAEW		-	-	-	-	-
2567			P	CAEE		(4,363,773)	(4,363,773)	-	-	-
2568			P	SE		-	-	-	-	-
2569					B19	(40,140,207)	(37,550,738)	(2,589,470)	-	(2,589,470)
2570										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2571	190	Accumulated Deferred Income Taxes								
2572			P	S		46,385,281	43,552,229	2,833,052	-	2,833,052
2573			CUST	CN		-	-	-	-	-
2574			LABOR	SO		31,979,371	29,791,404	2,187,967	-	2,187,967
2575			P	IBT		-	-	-	-	-
2576			CUST	BADDEBT		4,226,446	3,545,214	681,232	-	681,232
2577			P	TROJD		-	-	-	-	-
2578			P	SG		8,419,991	7,727,151	692,841	-	692,841
2579			P	SE		-	-	-	-	-
2580			PTD	SNP		-	-	-	-	-
2581			P	CAGW		331,211	256,473	74,738	-	74,738
2582			P	CAGE		35,190,246	35,190,246	-	-	-
2583			P	CAEW		-	-	-	-	-
2584			P	CAEE		48,409,041	48,409,041	-	-	-
2585			DPW	JBE		(28,354,442)	(21,909,213)	(6,445,229)	-	(6,445,229)
2586			DPW	SNPD		1,528,848	1,429,455	99,393	-	99,393
2587										
2588	**Total Accum Deferred Income Taxes**				B19	148,115,994	147,992,000	123,994	-	123,994
2589										
2590	281	Accumulated Deferred Income Taxes								
2591			P	S		-	-	-	-	-
2592			PT	SG		(308,876,478)	(283,460,507)	(25,415,971)	-	(25,415,971)
2593			PT	CAGW		-	-	-	-	-
2594			PT	CAGE		-	-	-	-	-
2595			T	SNPT		-	-	-	-	-
2596					B19	(308,876,478)	(283,460,507)	(25,415,971)	-	(25,415,971)
2597										
2598	282	Accumulated Deferred Income Taxes								
2599			GP	S		1,758,586	1,758,586	-	-	-
2600			ACCMDIT	CIAC		-	-	-	-	-
2601			ACCMDIT	DITBAL		(4,213,164,057)	(3,964,391,266)	(248,772,790)	-	(248,772,790)
2602			GP	JBE		-	-	-	-	-
2603			LABOR	SO		(1,418,059)	(1,321,038)	(97,021)	-	(97,021)
2604			PTD	SNPD		-	-	-	-	-
2605			P	SNP		-	-	-	-	-
2606			P	CAGW		-	-	-	-	-
2607			P	CAGE		(2,163,572)	(2,163,572)	-	-	-
2608			P	SE		-	-	-	-	-
2609			P	CAEE		256,949	256,949	-	-	-
2610			P	CN		-	-	-	-	-
2611			P	JBG		-	-	-	-	-
2612			P	SG		-	-	-	-	-
2613					B19	(4,214,730,154)	(3,965,860,342)	(248,869,811)	-	(248,869,811)
2614										
2615	283	Accumulated Deferred Income Taxes								
2616			GP	S		(36,520,458)	(37,142,472)	622,014	-	622,014
2617			P	SG		(17,253)	(15,833)	(1,420)	-	(1,420)
2618			P	SE		-	-	-	-	-
2619			LABOR	SO		(23,424,310)	(21,821,664)	(1,602,646)	-	(1,602,646)
2620			GP	GPS		(8,376,667)	(7,803,552)	(573,115)	-	(573,115)
2621			PTD	SNP		(2,092,197)	(1,961,773)	(130,425)	-	(130,425)
2622			P	TROJD		-	-	-	-	-
2623			PTD	SGCT		-	-	-	-	-
2624			P	CAGW		(1,248,887)	(967,075)	(281,812)	-	(281,812)
2625			P	CAGE		(1,633,799)	(1,633,799)	-	-	-
2626			P	CAEW		-	-	-	-	-
2627			P	CAEE		(74,979,793)	(74,979,793)	-	-	-
2628			P	JBE		(280,189)	(216,500)	(63,690)	-	(63,690)
2629			P	SGCT		-	-	-	-	-
2630										
2631					B19	(148,573,554)	(146,542,460)	(2,031,094)	-	(2,031,094)
2632										
2633	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,524,064,191)	(4,247,871,309)	(276,192,882)	-	(276,192,882)
2634	255	Accumulated Investment Tax Credit								
2635			PTD	S		-	-	-	-	-
2636			PTD	ITC84		-	-	-	-	-
2637			PTD	ITC85		-	-	-	-	-
2638			PTD	ITC86		-	-	-	-	-
2639			PTD	ITC88		(2,505)	(2,130)	(375)	-	(375)
2640			PTD	ITC89		(49,871)	(42,256)	(7,615)	-	(7,615)
2641			PTD	ITC90		(102,484)	(98,474)	(4,010)	-	(4,010)
2642			PTD	SG		(240,894)	(221,072)	(19,822)	-	(19,822)
2643	**Total Accumulated ITC**				B19	(395,754)	(363,932)	(31,822)	-	(31,822)
2644										
2645	**TOTAL RATE BASE DEDUCTIONS**					**(4,702,621,345)**	**(4,416,124,150)**	**(286,497,196)**	**-**	**(286,497,196)**
2646										
2647										
2648										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2649	108SP	Steam Prod Plant Accumulated Depr								
2650			P	S		12,191,099	12,191,099	-	-	-
2651			P	DGP		-	-	-	-	-
2652			P	DGU		-	-	-	-	-
2653			P	SG		-	-	-	-	-
2654			P	CAGW		(126,765,143)	(98,160,522)	(28,604,621)	-	(28,604,621)
2655			P	CAGE		(2,261,619,014)	(2,261,619,014)	-	-	-
2656			P	JBG		(551,375,228)	(427,663,145)	(123,712,083)	-	(123,712,083)
2657			P	CAGE		-	-	-	-	-
2658					B17	(2,927,568,285)	(2,775,251,582)	(152,316,704)	-	(152,316,704)
2659										
2660	108NP	Nuclear Prod Plant Accumulated Depr								
2661			P	DGP		-	-	-	-	-
2662			P	DGU		-	-	-	-	-
2663			P	SG		-	-	-	-	-
2664						-	-	-	-	-
2665										
2666										
2667	108HP	Hydraulic Prod Plant Accum Depr								
2668			P	S		1,778,361	1,778,361	-	-	-
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	CAGW		(303,439,782)	(234,968,436)	(68,471,346)	-	(68,471,346)
2672			P	CAGE		(75,864,582)	(75,864,582)	-	-	-
2673			P	CAGW		-	-	-	-	-
2674			P	CAGE		-	-	-	-	-
2675					B17	(377,526,003)	(309,054,657)	(68,471,346)	-	(68,471,346)
2676										
2677	108OP	Other Production Plant - Accum Depr								
2678			P	S		-	-	-	-	-
2679			P	DGU		-	-	-	-	-
2680			P	DGP		-	-	-	-	-
2681			P	SG		-	-	-	-	-
2682			P	CAGW		(416,351,460)	(322,401,535)	(93,949,925)	-	(93,949,925)
2683			P	CAGE		(554,961,085)	(554,961,085)	-	-	-
2684			P	CAGE		-	-	-	-	-
2685					B17	(971,312,545)	(877,362,620)	(93,949,925)	-	(93,949,925)
2686										
2687	108EP	Experimental Plant - Accum Depr								
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690						-	-	-	-	-
2691										
2692	**TOTAL PRODUCTION PLANT DEPR**					**(4,276,406,833)**	**(3,961,668,858)**	**(314,737,975)**	**-**	**(314,737,975)**
2693										
2694	Summary of Prod Plant Depreciation by Factor									
2695		S				13,969,460	13,969,460	-	-	-
2696		DGP				-	-	-	-	-
2697		DGU				-	-	-	-	-
2698		SG				-	-	-	-	-
2699		CAGW				(846,556,385)	(655,530,493)	(191,025,892)	-	(191,025,892)
2700		CAGE				(2,892,444,680)	(2,892,444,680)	-	-	-
2701		JBG				(551,375,228)	(427,663,145)	(123,712,083)	-	(123,712,083)
2702		SSGCT				-	-	-	-	-
2703	Total of Prod Plant Depreciation by Factor					(4,276,406,833)	(3,961,668,858)	(314,737,975)	-	(314,737,975)
2704										
2705										
2706	108TP	Transmission Plant Accumulated Depr								
2707			T	DGP		-	-	-	-	-
2708			T	DGU		-	-	-	-	-
2709			T	CAGW		(501,067,226)	(388,001,144)	(113,066,082)	-	(113,066,082)
2710			T	CAGE		(1,075,519,316)	(1,075,519,316)	-	-	-
2711			T	JBG		(40,658,635)	(31,536,055)	(9,122,580)	-	(9,122,580)
2712			T	SG		8,204,704	7,529,578	675,126	-	675,126
2713	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,609,040,473)**	**(1,487,526,937)**	**(121,513,536)**	**-**	**(121,513,536)**
2714	108360	Land and Land Rights								
2715			DPW	S		(9,593,003)	(9,416,641)	(176,362)	-	(176,362)
2716					B17	(9,593,003)	(9,416,641)	(176,362)	-	(176,362)
2717										
2718	108361	Structures and Improvements								
2719			DPW	S		(25,362,333)	(24,313,818)	(1,048,515)	-	(1,048,515)
2720					B17	(25,362,333)	(24,313,818)	(1,048,515)	-	(1,048,515)
2721										
2722	108362	Station Equipment								
2723			DPW	S		(272,910,944)	(251,997,839)	(20,913,105)	-	(20,913,105)
2724					B17	(272,910,944)	(251,997,839)	(20,913,105)	-	(20,913,105)
2725										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2726	108363	Storage Battery Equipment								
2727			DPW	S		-	-	-	-	-
2728					B17	-	-	-	-	-
2729										
2730	108364	Poles, Towers & Fixtures								
2731			DPW	S		(620,829,407)	(555,162,415)	(65,666,992)	-	(65,666,992)
2732					B17	(620,829,407)	(555,162,415)	(65,666,992)	-	(65,666,992)
2733										
2734	108365	Overhead Conductors								
2735			DPW	S		(319,003,325)	(286,877,498)	(32,125,827)	-	(32,125,827)
2736					B17	(319,003,325)	(286,877,498)	(32,125,827)	-	(32,125,827)
2737										
2738	108366	Underground Conduit								
2739			DPW	S		(160,255,606)	(149,926,757)	(10,328,849)	-	(10,328,849)
2740					B17	(160,255,606)	(149,926,757)	(10,328,849)	-	(10,328,849)
2741										
2742	108367	Underground Conductors								
2743			DPW	S		(378,111,177)	(365,708,400)	(12,402,778)	-	(12,402,778)
2744					B17	(378,111,177)	(365,708,400)	(12,402,778)	-	(12,402,778)
2745										
2746	108368	Line Transformers								
2747			DPW	S		(514,667,861)	(457,641,210)	(57,026,651)	-	(57,026,651)
2748					B17	(514,667,861)	(457,641,210)	(57,026,651)	-	(57,026,651)
2749										
2750	108369	Services								
2751			DPW	S		(297,420,468)	(270,875,359)	(26,545,109)	-	(26,545,109)
2752					B17	(297,420,468)	(270,875,359)	(26,545,109)	-	(26,545,109)
2753										
2754	108370	Meters								
2755			DPW	S		(97,453,152)	(92,891,856)	(4,561,296)	-	(4,561,296)
2756					B17	(97,453,152)	(92,891,856)	(4,561,296)	-	(4,561,296)
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761			DPW	S		(7,218,526)	(6,859,571)	(358,955)	-	(358,955)
2762					B17	(7,218,526)	(6,859,571)	(358,955)	-	(358,955)
2763										
2764	108372	Leased Property								
2765			DPW	S		-	-	-	-	-
2766					B17	-	-	-	-	-
2767										
2768	108373	Street Lights								
2769			DPW	S		(30,899,383)	(28,826,682)	(2,072,702)	-	(2,072,702)
2770					B17	(30,899,383)	(28,826,682)	(2,072,702)	-	(2,072,702)
2771										
2772	108D00	Unclassified Dist Plant - Acct 300								
2773			DPW	S		-	-	-	-	-
2774						-	-	-	-	-
2775										
2776	108DS	Unclassified Dist Sub Plant - Acct 300								
2777			DPW	S		-	-	-	-	-
2778						-	-	-	-	-
2779										
2780	108DP	Unclassified Dist Sub Plant - Acct 300								
2781			DPW	S		6,089,762	5,801,749	288,013	-	288,013
2782						6,089,762	5,801,749	288,013	-	288,013
2783										
2784										
2785	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,727,635,424)**	**(2,494,696,297)**	**(232,939,127)**	**-**	**(232,939,127)**
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788		S				(2,727,635,424)	(2,494,696,297)	(232,939,127)	-	(232,939,127)
2789										
2790	Total Distribution Depreciation by Factor				B17	(2,727,635,424)	(2,494,696,297)	(232,939,127)	-	(232,939,127)

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2791	108GP	General Plant Accumulated Depr								
2792			G-SITUS	S		(224,295,656)	(201,830,383)	(22,465,273)	-	(22,465,273)
2793			G-DGP	DGP		-	-	-	-	-
2794			G-DGU	DGU		-	-	-	-	-
2795			G-SG	SG		33,674	30,903	2,771	-	2,771
2796			CUST	CN		(7,545,484)	(7,026,077)	(519,407)	-	(519,407)
2797			PTD	SO		(107,503,702)	(100,148,506)	(7,355,196)	-	(7,355,196)
2798			P	SE		-	-	-	-	-
2799			G-SG	CAGW		(26,977,612)	(20,890,100)	(6,087,512)	-	(6,087,512)
2800			G-SG	CAGE		(70,511,843)	(70,511,843)	-	-	-
2801			P	JBG		(6,563,306)	(5,090,697)	(1,472,609)	-	(1,472,609)
2802			P	CAEW		-	-	-	-	-
2803			P	CAEE		(1,605,022)	(1,605,022)	-	-	-
2804			G-SG	CAGE		-	-	-	-	-
2805			G-SG	CAGE		-	-	-	-	-
2806					B17	(444,968,951)	(407,071,724)	(37,897,227)	-	(37,897,227)
2807										
2808										
2809	108MP	Mining Plant Accumulated Depr.								
2810			P	S		-	-	-	-	-
2811			P	CAEW		-	-	-	-	-
2812			P	CAEE		-	-	-	-	-
2813			P	JBE		-	-	-	-	-
2814					B17	-	-	-	-	-
2815	108MP	Less Centralia Situs Depreciation								
2816			P	S		-	-	-	-	-
2817					B17	-	-	-	-	-
2818										
2819	1081390	Accum Depr - Capital Lease								
2820			PTD	SO		-	-	-	-	-
2821						-	-	-	-	-
2822										
2823		Remove Capital Leases				-	-	-	-	-
2824						-	-	-	-	-
2825										
2826	1081399	Accum Depr - Capital Lease								
2827			P	S		-	-	-	-	-
2828			P	SE		-	-	-	-	-
2829						-	-	-	-	-
2830										
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833										
2834										
2835	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(444,968,951)**	**(407,071,724)**	**(37,897,227)**	**-**	**(37,897,227)**
2836										
2837										
2838										
2839	Summary of General Depreciation by Factor									
2840		S				(224,295,656)	(201,830,383)	(22,465,273)	-	(22,465,273)
2841		DGP				-	-	-	-	-
2842		DGU				-	-	-	-	-
2843		SE				-	-	-	-	-
2844		SO				(107,503,702)	(100,148,506)	(7,355,196)	-	(7,355,196)
2845		CN				(7,545,484)	(7,026,077)	(519,407)	-	(519,407)
2846		SG				33,674	30,903	2,771	-	2,771
2847		DEU				-	-	-	-	-
2848		CAGW				(26,977,612)	(20,890,100)	(6,087,512)	-	(6,087,512)
2849		CAGE				(70,511,843)	(70,511,843)	-	-	-
2850		CAEW				-	-	-	-	-
2851		CAEE				(1,605,022)	(1,605,022)	-	-	-
2852		SSGCT				-	-	-	-	-
2853		JBG				(6,563,306)	(5,090,697)	(1,472,609)	-	(1,472,609)
2854		Remove Capital Leases				-	-	-	-	-
2855	Total General Depreciation by Factor				B17	(444,968,951)	(407,071,724)	(37,897,227)	-	(37,897,227)
2856										
2857										
2858	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,058,051,681)**	**(8,350,963,817)**	**(707,087,864)**	**-**	**(707,087,864)**
2859	111SP	Accum Prov for Amort-Steam								
2860			P	CAGW		-	-	-	-	-
2861			P	CAGW		-	-	-	-	-
2862			P	CAGE		-	-	-	-	-
2863			P	SG		-	-	-	-	-
2864						-	-	-	-	-
2865										
2866										

MAY 2017 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2867	111GP	Accum Prov for Amort-General								
2868			G-SITUS	S		(12,336,162)	(10,813,155)	(1,523,007)	-	(1,523,007)
2869			CUST	CN		-	-	-	-	-
2870			I-SG	SG		-	-	-	-	-
2871			PTD	SO		(3,268,160)	(3,044,559)	(223,601)	-	(223,601)
2872			I-SG	CAGW		-	-	-	-	-
2873			I-SG	CAGE		-	-	-	-	-
2874			P	CAEW		-	-	-	-	-
2875			P	CAEE		-	-	-	-	-
2876			P	SE		-	-	-	-	-
2877					B18	(15,604,322)	(13,857,714)	(1,746,608)	-	(1,746,608)
2878										
2879										
2880	111HP	Accum Prov for Amort-Hydro								
2881			P	DGP		-	-	-	-	-
2882			P	DGU		-	-	-	-	-
2883			P	SG		-	-	-	-	-
2884			P	CAGW		(1,872,397)	(1,449,889)	(422,507)	-	(422,507)
2885			P	CAGE		-	-	-	-	-
2886			P	CAGE		-	-	-	-	-
2887					B18	(1,872,397)	(1,449,889)	(422,507)	-	(422,507)
2888										
2889										
2890	111IP	Accum Prov for Amort-Intangible Plant								
2891			I-SITUS	S		21,887,522	21,887,522	-	-	-
2892			I-DGP	DGP		-	-	-	-	-
2893			I-DGU	DGU		-	-	-	-	-
2894			P	CAEW		-	-	-	-	-
2895			P	CAEE		(10,239)	(10,239)	-	-	-
2896			P	SE		-	-	-	-	-
2897			I-SG	SG		(14,680,557)	(13,472,564)	(1,207,993)	-	(1,207,993)
2898			I-SG	CAGW		-	-	-	-	-
2899			I-SG	CAGE		-	-	-	-	-
2900			CUST	CN		(121,818,358)	(113,432,779)	(8,385,579)	-	(8,385,579)
2901			P	CAGE		-	-	-	-	-
2902			P	CAGE		-	-	-	-	-
2903			I-SG	CAGW		(112,307,477)	(86,965,236)	(25,342,241)	-	(25,342,241)
2904			I-SG	CAGE		(29,484,942)	(29,484,942)	-	-	-
2905			PTD	JBG		(830,841)	(644,425)	(186,416)	-	(186,416)
2906			PTD	SO		(272,706,776)	(254,048,705)	(18,658,071)	-	(18,658,071)
2907					B18	(529,951,668)	(476,171,368)	(53,780,300)	-	(53,780,300)
2908	111IP	Less Non-Utility Plant								
2909			NUTIL	OTH		-	-	-	-	-
2910					B18	(529,951,668)	(476,171,368)	(53,780,300)	-	(53,780,300)
2911										
2912	111390	Accum Amtr - Capital Lease								
2913			G-SITUS	S		396,357	396,357	-	-	-
2914			G-SITUS	SG		910,304	835,400	74,905	-	74,905
2915			P	CAGE		-	-	-	-	-
2916			PTD	CAGW		-	-	-	-	-
2917			PTD	SO		8,673,284	8,079,875	593,409	-	593,409
2918						9,979,946	9,311,632	668,314	-	668,314
2919										
2920		Remove Capital Lease Amtr				(9,979,946)	(9,311,632)	(668,314)	-	(668,314)
2921										
2922	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(547,428,387)**	**(491,478,972)**	**(55,949,415)**	**-**	**(55,949,415)**
2923	AMA									
2924										
2925										
2926										
2927	Summary of Amortization by Factor									
2928		S				9,947,718	11,470,725	(1,523,007)	-	(1,523,007)
2929		DGP				-	-	-	-	-
2930		DGU				-	-	-	-	-
2931		SE				-	-	-	-	-
2932		SO				(267,301,653)	(249,013,390)	(18,288,263)	-	(18,288,263)
2933		CN				(121,818,358)	(113,432,779)	(8,385,579)	-	(8,385,579)
2934		SSGCT				-	-	-	-	-
2935		JBG				(830,841)	(644,425)	(186,416)	-	(186,416)
2936		CAGW				(114,179,873)	(88,415,125)	(25,764,748)	-	(25,764,748)
2937		CAGE				(29,484,942)	(29,484,942)	-	-	-
2938		CAEW				-	-	-	-	-
2939		CAEE				(10,239)	(10,239)	-	-	-
2940		SG				(13,770,253)	(12,637,164)	(1,133,088)	-	(1,133,088)
2941		Less Capital Lease				(9,979,946)	(9,311,632)	(668,314)	-	(668,314)
2942	Total Provision For Amortization by Factor				B18	(547,428,387)	(491,478,972)	(55,949,415)	-	(55,949,415)