PACIFIC POWER

Washington Jurisdiction

RESULTS OF OPERATIONS

September 2019

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	SEPTEMBER 2019
FILE:	WA JAM - September 2019
PREPARED BY:	Revenue Requirement Department
DATE:	December 30, 2019
TIME:	8:36:20 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.329
FEDERAL/STATE COMBINED RATE	21.000%

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.

SEPTEMBER 2019 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	378,586,488	356,462,241	22,124,247	-	22,124,247
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	8,648,062	6,995,528	1,652,534	-	1,652,534
5	Other Operating Revenues	2.4	14,660,144	13,593,466	1,066,677	-	1,066,677
6	Total Operating Revenues	2.4	401,894,693	377,051,235	24,843,458	-	24,843,458
7							
8	Operating Expenses:						
9	Steam Production	2.6	44,855,565	39,064,697	5,790,868	-	5,790,868
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	3,534,785	2,947,914	586,871	-	586,871
12	Other Power Supply	2.10	19,000,498	12,649,603	6,350,895	-	6,350,895
13	Transmission	2.12	16,605,798	13,775,855	2,829,943	-	2,829,943
14	Distribution	2.13	16,441,532	15,315,896	1,125,636	-	1,125,636
15	Customer Accounts	2.14	6,565,028	6,062,386	502,642	-	502,642
16	Customer Service	2.14	8,915,642	8,840,223	75,419	-	75,419
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	10,092,477	9,497,931	~~594,547~~	-	594,547
19							
20	Total O & M Expenses	2.16	126,011,326	108,154,505	17,856,822	-	17,856,822
21							
22	Depreciation	2.18	61,012,810	56,718,369	4,294,441	-	4,294,441
23	Amortization Expense	2.19	4,956,268	4,479,744	476,524	-	476,524
24	Taxes Other Than Income	2.19	14,300,746	12,537,123	1,763,623	-	1,763,623
25	Income Taxes - Federal	2.22	34,596,835	34,806,234	(209,398)	-	(209,398)
26	Income Taxes - State	2.22	7,882,885	7,882,885	0	-	-
27	Income Taxes - Def Net	2.21	0	0	0	-	0
28	Investment Tax Credit Adj.	2.20	(234,870)	(234,870)	0	-	0
29	Misc Revenue & Expense	2.6	(56,458)	(51,152)	(5,306)	-	(5,306)
30							
31	Total Operating Expenses	2.22	248,469,543	224,292,838	24,176,705	-	24,176,705
32							
33	Operating Revenue for Return		153,425,151	152,758,398	666,753	-	666,753
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	28,243,882,961	26,281,173,217	1,962,709,744	-	1,962,709,744
37	Plant Held for Future Use	2.33	25,890,060	25,853,518	36,543	-	36,543
38	Misc Deferred Debits	2.35	434,570,200	429,250,581	5,319,618	-	5,319,618
39	Elec Plant Acq Adj	2.33	24,064,582	24,064,582	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	55,731,657	53,512,834	2,218,823	-	2,218,823
42	Fuel Stock	2.34	165,904,834	160,033,282	5,871,552	-	5,871,552
43	Material & Supplies	2.34	249,488,893	239,554,314	9,934,578	-	9,934,578
44	Working Capital	2.35	20,429,988	17,985,457	2,444,531	-	2,444,531
45	Weatherization Loans	2.34	(18,311,076)	(18,314,040)	2,964	-	2,964
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		29,201,652,097	27,213,113,744	1,988,538,353	-	1,988,538,353
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,761,823,240)	(8,993,539,195)	(768,284,045)	-	(768,284,045)
52	Accum Prov For Amort	2.41	(628,577,135)	(561,208,342)	(67,368,793)	-	(67,368,793)
53	Accum Def Income Taxes	2.37	(4,216,697,210)	(3,957,451,700)	(259,245,510)	-	(259,245,510)
54	Unamortized ITC	2.37	(248,944)	(229,984)	(18,959)	-	(18,959)
55	Customer Adv for Const	2.36	(69,931,738)	(69,958,017)	26,279	-	26,279
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(566,686,064)	(516,808,404)	(49,877,660)	-	(49,877,660)
58							
59	Total Rate Base Deductions		(15,243,964,331)	(14,099,195,643)	(1,144,768,688)	-	(1,144,768,688)
60							
61	Total Rate Base		13,957,687,766	13,113,918,101	843,769,665	-	843,769,665

SEPTEMBER 2019 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		130,286,562	122,375,042	7,911,520	-	7,911,520
65										
66					B1	130,286,562	122,375,042	7,911,520	-	7,911,520
67										
68	442	Commercial & Industrial Sales								
69			0	S		247,016,743	232,872,637	14,144,107	-	14,144,107
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	247,016,743	232,872,637	14,144,107	-	14,144,107
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,283,183	1,214,563	68,620	-	68,620
78			0	SO		-	-	-	-	-
79					B1	1,283,183	1,214,563	68,620	-	68,620
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**					**378,586,488**	**356,462,241**	**22,124,247**	**-**	**22,124,247**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,324,640	1,324,640	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						1,324,640	1,324,640	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		7,323,421	5,670,888	1,652,534	-	1,652,534
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	7,323,421	5,670,888	1,652,534	-	1,652,534
110										
111		Total Sales for Resale				8,648,062	6,995,528	1,652,534	-	1,652,534
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**387,234,550**	**363,457,769**	**23,776,781**	**-**	**23,776,781**
121	450	Forfeited Discounts & Interest								
122			CUST	S		902,170	842,941	59,230	-	59,230
123			CUST	SO		-	-	-	-	-
124					B1	902,170	842,941	59,230	-	59,230
125										
126	451	Misc Electric Revenue								
127			CUST	S		835,050	819,853	15,197	-	15,197
128			GP	SG		-	-	-	-	-
129			GP	SO		187	174	13	-	13
130					B1	835,237	820,027	15,209	-	15,209
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		-	-	-	-	-
135			P	JBG		(58,023)	(45,005)	(13,019)	-	(13,019)
136			P	SG		-	-	-	-	-
137					B1	(58,023)	(45,005)	(13,019)	-	(13,019)
138										
139	454	Rent of Electric Property								
140			DPW	S		809,867	742,356	67,511	-	67,511
141			T	CAGW		18,877	14,617	4,260	-	4,260
142			T	CAGE		295,561	295,561	-	-	-
143			T	JBG		-	-	-	-	-
144			T	SG		-	-	-	-	-
145			GP	SO		120,614	112,232	8,382	-	8,382
146					B1	1,244,918	1,164,765	80,152	-	80,152
147										
148										

SEPTEMBER 2019 West Control Area
AMA

	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		(838,918)	(834,569)	(4,349)	-	(4,349)
152			CUST	CAGE		332,997	332,997	-	-	-
153			OTHSE	CAGW		1,321,837	1,023,564	298,273	-	298,273
154			OTHSO	SO		570,148	530,527	39,620	-	39,620
155			OTHSGR	SG		43,553	39,969	3,584	-	3,584
156			OTHSGR	JBG		251,700	195,226	56,474	-	56,474
157			OTHSGR	WRG		9,190,335	8,705,062	485,273	-	485,273
158			OTHSGR	WRE		864,191	817,962	46,229	-	46,229
159			P	CAEW		-	-	-	-	-
160			P	CN		-	-	-	-	-
161					B1	11,735,842	10,810,738	925,105	-	925,105
162										
163		**Total Other Electric Revenues**				**14,660,144**	**13,593,466**	**1,066,677**	**-**	**1,066,677**
164										
165	**Total Electric Operating Revenues**				**B1**	**401,894,693**	**377,051,235**	**24,843,458**	**-**	**24,843,458**
166										
167	Summary of Revenues by Factor									
168		S				381,619,297	359,357,462	22,261,835	-	22,261,835
169		JBG				193,676	150,221	43,455	-	43,455
170		SE				-	-	-	-	-
171		SO				690,948	642,933	48,015	-	48,015
172		SG				43,553	39,969	3,584	-	3,584
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				8,664,135	6,709,068	1,955,067	-	1,955,067
176		CAGE				628,558	628,558	-	-	-
177		WRG				9,190,335	8,705,062	485,273	-	485,273
178		WRE				864,191	817,962	46,229	-	46,229
179	Total Electric Operating Revenues				B1	401,894,693	377,051,235	24,843,458	-	24,843,458
180	Miscellaneous Revenues									
181	41160	Gain on Sale of Utility Plant - CR								
182			DPW	S		-	-	-	-	-
183			T	SG		-	-	-	-	-
184			G	SO		503	468	35	-	35
185			T	DGU		-	-	-	-	-
186			P	DGP		-	-	-	-	-
187						503	468	35	-	35
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		-	-	-	-	-
201					B1	-	-	-	-	-
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		19,898	19,898	-	-	-
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(76,859)	(71,518)	(5,341)	-	(5,341)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(56,961)	(51,620)	(5,341)	-	(5,341)
221										
222	**Total Miscellaneous Revenues**					**(56,458)**	**(51,152)**	**(5,306)**	**-**	**(5,306)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(56,458)**	**(51,152)**	**(5,306)**	**-**	**(5,306)**
230										

SEPTEMBER 2019 West Control Area
AMA

	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		24,235	22,241	1,994	-	1,994
233			P	CAGW		2,442	1,891	551	-	551
234			P	CAGE		196,792	196,792	-	-	-
235			P	JBG		1,021,835	792,566	229,269	-	229,269
236			P	CAGE		-	-	-	-	-
237					B2	1,245,304	1,013,489	231,814	-	231,814
238										
239	501	Fuel Related								
240			P	SE		(13,052)	(12,049)	(1,002)	-	(1,002)
241			P	S		217,347	217,347	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		165,899	128,464	37,435	-	37,435
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		1,319,797	1,319,797	-	-	-
247			P	JBE		363,669	281,004	82,665	-	82,665
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	2,053,661	1,934,563	119,098	-	119,098
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		20,343,083	15,692,520	4,650,562	-	4,650,562
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	20,343,083	15,692,520	4,650,562	-	4,650,562
264										
265		Total Fuel Related				22,396,744	17,627,083	4,769,661	-	4,769,661
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		75,631	58,565	17,066	-	17,066
270			P	CAGE		5,286,968	5,286,968	-	-	-
271			P	JBG		1,541,136	1,195,351	345,785	-	345,785
272			P	CAGE		-	-	-	-	-
273					B2	6,903,736	6,540,885	362,851	-	362,851
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		5,501	4,259	1,241	-	1,241
290			P	CAGE		112,669	112,669	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	118,170	116,929	1,241	-	1,241
294										
295	506	Misc. Steam Expense								
296			P	SG		-	-	-	-	-
297			P	SE		-	-	-	-	-
298			P	CAGW		229,925	178,042	51,883	-	51,883
299			P	CAGE		4,473,204	4,473,204	-	-	-
300			P	JBG		(1,232,019)	(955,591)	(276,428)	-	(276,428)
301			P	CAGE		-	-	-	-	-
302					B2	3,471,110	3,695,655	(224,546)	-	(224,546)

SEPTEMBER 2019 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		-	-	-	-	-
307			P	CAGE		22,898	22,898	-	-	-
308			P	JBG		19,444	15,082	4,363	-	4,363
309			P	CAGE		-	-	-	-	-
310					B2	42,342	37,979	4,363	-	4,363
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		21,346	16,529	4,817	-	4,817
315			P	CAGE		492,695	492,695	-	-	-
316			P	JBG		48,565	37,668	10,896	-	10,896
317			P	CAGE		-	-	-	-	-
318					B2	562,606	546,893	15,713	-	15,713
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		37,305	28,887	8,418	-	8,418
325			P	CAGE		1,320,887	1,320,887	-	-	-
326			P	JBG		696,917	540,549	156,367	-	156,367
327			P	CAGE		-	-	-	-	-
328					B2	2,055,109	1,890,323	164,785	-	164,785
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		175,748	136,090	39,658	-	39,658
333			P	CAGE		4,298,668	4,298,668	-	-	-
334			P	JBG		1,376,560	1,067,701	308,859	-	308,859
335			P	CAGE		-	-	-	-	-
336					B2	5,850,976	5,502,460	348,517	-	348,517
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		8,523	6,599	1,923	-	1,923
341			P	CAGE		1,188,455	1,188,455	-	-	-
342			P	JBG		357,952	277,639	80,314	-	80,314
343			P	CAGE		-	-	-	-	-
344					B2	1,554,930	1,472,693	82,237	-	82,237
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		22,558	17,468	5,090	-	5,090
349			P	CAGE		499,326	499,326	-	-	-
350			P	JBG		128,639	99,776	28,863	-	28,863
351			P	SO		4,016	3,737	279	-	279
352					B2	654,540	620,308	34,232	-	34,232
353										
354	**Total Steam Power Generation**				B2	**44,855,565**	**39,064,697**	**5,790,868**	**-**	**5,790,868**

SEPTEMBER 2019 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS 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										

SEPTEMBER 2019 West Control Area
AMA

	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		807,999	625,674	182,325	-	182,325
409			P	CAGE		47,719	47,719	-	-	-
410					B2	855,718	673,393	182,325	-	182,325
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		2,970	2,300	670	-	670
417			P	CAGE		-	-	-	-	-
418					B2	2,970	2,300	670	-	670
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		404,737	313,408	91,329	-	91,329
425			P	CAGE		42,920	42,920	-	-	-
426					B2	447,656	356,327	91,329	-	91,329
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		702,826	544,233	158,593	-	158,593
441			P	CAGE		659,632	659,632	-	-	-
442					B2	1,362,458	1,203,865	158,593	-	158,593
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		127,594	98,802	28,792	-	28,792
449			P	CAGE		7,262	7,262	-	-	-
450					B2	134,856	106,064	28,792	-	28,792
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		27,596	21,369	6,227	-	6,227
465			P	CAGE		(9,482)	(9,482)	-	-	-
466					B2	18,114	11,887	6,227	-	6,227
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		92,973	71,993	20,979	-	20,979
476			P	CAGE		65,680	65,680	-	-	-
477					B2	158,653	137,673	20,979	-	20,979
478										

SEPTEMBER 2019 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		151,791	117,539	34,252	-	34,252
484			P	CAGE		38,368	38,368	-	-	-
485					B2	190,158	155,906	34,252	-	34,252
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		282,313	218,609	63,704	-	63,704
492			P	CAGE		81,889	81,889	-	-	-
493					B2	364,202	300,498	63,704	-	63,704
494										
495	**Total Hydraulic Power Generation**				B2	**3,534,785**	**2,947,914**	**586,871**	**-**	**586,871**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		775	600	175	-	175
501			P	CAGE		44,569	44,569	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	45,344	45,169	175	-	175
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		8,265,178	6,375,704	1,889,474	-	1,889,474
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	8,265,178	6,375,704	1,889,474	-	1,889,474
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		890,689	689,704	200,984	-	200,984
522			P	CAGE		667,644	667,644	-	-	-
523			P	S		-	-	-	-	-
524					B2	1,558,333	1,357,348	200,984	-	200,984
525										
526	549	Miscellaneous Other								
527			0	S		5,449	5,449	-	-	-
528			P	SG		87,834	80,607	7,227	-	7,227
529			P	CAGW		591,703	458,185	133,518	-	133,518
530			P	CAGE		987,235	987,235	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	1,672,221	1,531,476	140,745	-	140,745
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		32,180	32,180	-	-	-
539			P	SG		3,038	2,788	250	-	250
540			P	CAGW		113,473	87,868	25,605	-	25,605
541			P	CAGE		111,479	111,479	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	260,170	234,315	25,855	-	25,855
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		3,200	2,478	722	-	722
554			P	CAGE		100,846	100,846	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	104,046	103,324	722	-	722
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		497,924	385,567	112,357	-	112,357
561			P	CAGE		642,834	642,834	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	1,140,758	1,028,401	112,357	-	112,357
564										

SEPTEMBER 2019 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		72,253	55,949	16,304	-	16,304
568			P	CAGE		43,115	43,115	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	115,368	99,064	16,304	-	16,304
571										
572	**Total Other Power Generation**				**B2**	**13,161,418**	**10,774,801**	**2,386,617**	**-**	**2,386,617**
573										
574										
575	555	Purchased Power								
576			P	S		(11,756,343)	(12,383,290)	626,947	-	626,947
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						(11,756,343)	(12,383,290)	626,947	-	626,947
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		13,651,379	10,570,938	3,080,441	-	3,080,441
585			P	CAGE		-	-	-	-	-
586			P	CAEW		13,728	10,590	3,138	-	3,138
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		20,053	-	20,053	-	20,053
590						13,685,160	10,581,528	3,103,632	-	3,103,632
591										
592		Total Purchased Power			B2	1,928,817	(1,801,762)	3,730,579	-	3,730,579
593										
594	556	System Control & Load Dispatch								
595			P	SG		52,495	48,176	4,320	-	4,320
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	52,495	48,176	4,320	-	4,320
600										
601										
602										
603	557	Other Expenses								
604			P	S		465,858	465,858	-	-	-
605			P	SG		2,155,562	1,978,191	177,371	-	177,371
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		26,770	20,729	6,041	-	6,041
611			P	CAGE		1,004,712	1,004,712	-	-	-
612			P	JBG		204,048	158,266	45,782	-	45,782
613			P	CAEW		-	-	-	-	-
614			P	JBE		818	632	186	-	186
615					B2	3,857,768	3,628,388	229,380	-	229,380
616										
617										
618										
619										
620										
621										
622										
623										
624										
625										
626										
627	**Total Other Power Supply**				B2	**5,839,079**	**1,874,801**	**3,964,278**	**-**	**3,964,278**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**67,390,848**	**54,662,214**	**12,728,634**	**-**	**12,728,634**
630										
631										

SEPTEMBER 2019 West Control Area
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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				(11,015,455)	(11,662,454)	647,000	-	647,000
634		SG				2,323,164	2,132,002	191,162	-	191,162
635		SE				(13,052)	(12,049)	(1,002)	-	(1,002)
636		JBG				4,163,077	3,229,007	934,070	-	934,070
637		TROJP				-	-	-	-	-
638		JBE				364,487	281,636	82,851	-	82,851
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				19,193,841	14,862,741	4,331,100	-	4,331,100
643		CAGE				22,428,983	22,428,983	-	-	-
644		CAEW				28,621,989	22,078,814	6,543,175	-	6,543,175
645		CAEE				1,319,797	1,319,797	-	-	-
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	67,386,832	54,658,476	12,728,355	-	12,728,355
656	560	Operation Supervision & Engineering								
657			T	SG		546,316	501,362	44,954	-	44,954
658			T	JBG		-	-	-	-	-
659			T	CAGW		20,273	15,699	4,575	-	4,575
660			T	CAGE		(61,059)	(61,059)	-	-	-
661					B2	505,530	456,002	49,528	-	49,528
662										
663	561	Load Dispatching								
664			T	SG		1,427,656	1,310,181	117,475	-	117,475
			T	JBG		-	-	-	-	-
1			T	CAGW		38,424	29,754	8,670	-	8,670
2			T	CAGE		179,922	179,922	-	-	-
3					B2	1,646,002	1,519,857	126,145	-	126,145
4	562	Station Expense								
5			T	SG		1,420	1,303	117	-	117
6			T	JBG		5,653	4,385	1,268	-	1,268
7			T	CAGW		49,828	38,585	11,244	-	11,244
8			T	CAGE		197,234	197,234	-	-	-
9					B2	254,136	241,507	12,629	-	12,629
10										
11	563	Overhead Line Expense								
12			T	SG		388	356	32	-	32
13			T	CAGW		50,920	39,430	11,490	-	11,490
14			T	CAGE		75,671	75,671	-	-	-
15					B2	126,980	115,458	11,522	-	11,522
16										
17	564	Underground Line Expense								
18			T	SG		-	-	-	-	-
19			T	CAGW		-	-	-	-	-
20			T	CAGE		-	-	-	-	-
21					B2	-	-	-	-	-
22										
23	565	Transmission of Electricity by Others								
24			T	SG		-	-	-	-	-
25			T	SE		-	-	-	-	-
26			T	CAGW		-	-	-	-	-
27			T	CAGE		-	-	-	-	-
28			T	CAEW		-	-	-	-	-
29			T	CAEE		-	-	-	-	-
30					B2	-	-	-	-	-
31										
32	565NPC	Transmission of Electricity by Others-NPC								
33				SG		-	-	-	-	-
34				SE		-	-	-	-	-
35				CAGW		10,322,230	7,993,014	2,329,217	-	2,329,217
36				CAGE		-	-	-	-	-
37				CAEW		-	-	-	-	-
38				CAEE		-	-	-	-	-
39						10,322,230	7,993,014	2,329,217	-	2,329,217
40										
41		Total Transmission of Electricity by Others				10,322,230	7,993,014	2,329,217	-	2,329,217
42										
43	566	Misc. Transmission Expense								
44			T	SG		499,900	458,766	41,134	-	41,134
45			T	CAGW		5,077	3,931	1,146	-	1,146
46			T	CAGE		43,764	43,764	-	-	-
47			0	S		-	-	-	-	-
48					B2	548,741	506,461	42,280	-	42,280
49										
50	567	Rents - Transmission								
51			T	SG		7,300	6,699	601	-	601
52			T	CAGW		96,422	74,665	21,758	-	21,758
53			T	JBG		-	-	-	-	-
54			T	CAGE		51,703	51,703	-	-	-
55					B2	155,425	133,067	22,358	-	22,358
56										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
57	568	Maint Supervision & Engineering								
58			T	SG		31,886	29,262	2,624	-	2,624
59			T	CAGW		18,117	14,029	4,088	-	4,088
60			T	CAGE		38,806	38,806	-	-	-
61					B2	88,809	82,097	6,712	-	6,712
62										
63	569	Maintenance of Structures								
64			T	SG		341,791	313,667	28,124	-	28,124
65			T	CAGW		12,820	9,927	2,893	-	2,893
66			T	CAGE		12,599	12,599	-	-	-
67					B2	367,210	336,193	31,017	-	31,017
68										
69	570	Maintenance of Station Equipment								
70			T	SG		33,086	30,364	2,723	-	2,723
71			T	JBG		3,329	2,582	747	-	747
72			T	CAGW		261,754	202,689	59,065	-	59,065
73			T	CAGE		719,918	719,918	-	-	-
74					B2	1,018,088	955,553	62,534	-	62,534
75										
76	571	Maintenance of Overhead Lines								
77			T	SG		4,598	4,220	378	-	378
78			T	JBG		-	-	-	-	-
79			T	CAGW		596,342	461,777	134,565	-	134,565
80			T	CAGE		962,224	962,224	-	-	-
81					B2	1,563,164	1,428,221	134,943	-	134,943
82										
83	572	Maintenance of Underground Lines								
84			T	SG		-	-	-	-	-
85			T	CAGW		2,928	2,267	661	-	661
86			T	CAGE		-	-	-	-	-
87					B2	2,928	2,267	661	-	661
88										
89	573	Maint of Misc. Transmission Plant								
90			T	SG		4,809	4,413	396	-	396
91			T	CAGW		-	-	-	-	-
92			T	CAGE		1,746	1,746	-	-	-
93					B2	6,555	6,159	396	-	396
94										
95	**TOTAL TRANSMISSION EXPENSE**				B2	**16,605,798**	**13,775,855**	**2,829,943**	**-**	**2,829,943**
96										
97	Summary of Transmission Expense by Factor									
98		SE				-	-	-	-	-
99		SG				2,899,151	2,660,593	238,557	-	238,557
100		CAGW				11,475,136	8,885,766	2,589,370	-	2,589,370
101		CAGE				2,222,529	2,222,529	-	-	-
102		JBG				8,983	6,967	2,015	-	2,015
103	Total Transmission Expense by Factor				B2	16,605,798	13,775,855	2,829,943	-	2,829,943
104	580	Operation Supervision & Engineering								
105			DPW	S		129,997	121,163	8,834	-	8,834
106			DPW	SNPD		658,275	616,699	41,576	-	41,576
107					B2	788,272	737,862	50,410	-	50,410
108										
109	581	Load Dispatching								
110			DPW	S		-	-	-	-	-
111			DPW	SNPD		1,034,271	968,948	65,323	-	65,323
112					B2	1,034,271	968,948	65,323	-	65,323
113										
114	582	Station Expense								
115			DPW	S		292,450	284,090	8,361	-	8,361
116			DPW	SNPD		-	-	-	-	-
117					B2	292,450	284,090	8,361	-	8,361
118										
119	583	Overhead Line Expenses								
120			DPW	S		1,187,442	1,166,128	21,315	-	21,315
121			DPW	SNPD		-	-	-	-	-
122					B2	1,187,442	1,166,128	21,315	-	21,315
123										
124	584	Underground Line Expense								
125			DPW	S		-	-	-	-	-
126			DPW	SNPD		-	-	-	-	-
127					B2	-	-	-	-	-
128										
129	585	Street Lighting & Signal Systems								
130			DPW	S		-	-	-	-	-
131			DPW	SNPD		18,190	17,041	1,149	-	1,149
132					B2	18,190	17,041	1,149	-	1,149
133										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
134	586	Meter Expenses								
135			DPW	S		219,311	188,393	30,919	-	30,919
136			DPW	SNPD		-	-	-	-	-
137					B2	219,311	188,393	30,919	-	30,919
138										
139	587	Customer Installation Expenses								
140			DPW	S		1,338,854	1,237,075	101,779	-	101,779
141			DPW	SNPD		-	-	-	-	-
142					B2	1,338,854	1,237,075	101,779	-	101,779
143										
144	588	Misc. Distribution Expenses								
145			DPW	S		(53,363)	(44,761)	(8,602)	-	(8,602)
146			DPW	SNPD		71,531	67,013	4,518	-	4,518
147					B2	18,168	22,252	(4,084)	-	(4,084)
148										
149	589	Rents								
150			DPW	S		399,575	351,984	47,591	-	47,591
151			DPW	SNPD		(3,685)	(3,452)	(233)	-	(233)
152					B2	395,890	348,532	47,358	-	47,358
153										
154	590	Maint Supervision & Engineering								
155			DPW	S		316,259	303,054	13,205	-	13,205
156			DPW	SNPD		124,550	116,683	7,866	-	7,866
157					B2	440,809	419,737	21,072	-	21,072
158										
159	591	Maintenance of Structures								
160			DPW	S		207,657	188,927	18,729	-	18,729
161			DPW	SNPD		35,182	32,960	2,222	-	2,222
162					B2	242,838	221,887	20,951	-	20,951
163										
164	592	Maintenance of Station Equipment								
165			DPW	S		729,124	648,867	80,258	-	80,258
166			DPW	SNPD		149,845	140,381	9,464	-	9,464
167					B2	878,970	789,248	89,722	-	89,722
168	593	Maintenance of Overhead Lines								
169			DPW	S		6,628,340	6,154,383	473,957	-	473,957
170			DPW	SNPD		178,069	166,822	11,247	-	11,247
171					B2	6,806,409	6,321,205	485,204	-	485,204
172										
173	594	Maintenance of Underground Lines								
174			DPW	S		2,652,995	2,465,324	187,671	-	187,671
175			DPW	SNPD		273	255	17	-	17
176					B2	2,653,267	2,465,579	187,688	-	187,688
177										
178	595	Maintenance of Line Transformers								
179			DPW	S		-	-	-	-	-
180			DPW	SNPD		80,467	75,385	5,082	-	5,082
181					B2	80,467	75,385	5,082	-	5,082
182										
183	596	Maint of Street Lighting & Signal Sys.								
184			DPW	S		141,455	135,666	5,789	-	5,789
185			DPW	SNPD		-	-	-	-	-
186					B2	141,455	135,666	5,789	-	5,789
187										
188	597	Maintenance of Meters								
189			DPW	S		65,452	64,892	560	-	560
190			DPW	SNPD		(18,821)	(17,632)	(1,189)	-	(1,189)
191					B2	46,631	47,260	(629)	-	(629)
192										
193	598	Maint of Misc. Distribution Plant								
194			DPW	S		96,755	93,437	3,317	-	3,317
195			DPW	SNPD		(238,917)	(223,828)	(15,090)	-	(15,090)
196					B2	(142,162)	(130,390)	(11,772)	-	(11,772)
197										
198	**TOTAL DISTRIBUTION EXPENSE**				B2	**16,441,532**	**15,315,896**	**1,125,636**	**-**	**1,125,636**
199										
200										
201	Summary of Distribution Expense by Factor									
202		S				14,352,304	13,358,621	993,683	-	993,683
203		SNPD				2,089,229	1,957,276	131,953	-	131,953
204										
205	Total Distribution Expense by Factor				B2	16,441,532	15,315,896	1,125,636	-	1,125,636
206										
207	901	Supervision								
208			CUST	S		28	28	-	-	-
209			CUST	CN		186,516	173,676	12,839	-	12,839
210					B2	186,544	173,705	12,839	-	12,839
211										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
212	902	Meter Reading Expense								
213			CUST	S		1,065,483	1,000,882	64,601	-	64,601
214			CUST	CN		43,829	40,812	3,017	-	3,017
215					B2	1,109,312	1,041,694	67,618	-	67,618
216										
217	903	Customer Receipts & Collections								
218			CUST	S		476,939	439,999	36,940	-	36,940
219			CUST	CN		3,352,524	3,121,748	230,777	-	230,777
220					B2	3,829,463	3,561,747	267,716	-	267,716
221										
222	904	Uncollectible Accounts								
223			CUST	S		1,458,060	1,302,220	155,840	-	155,840
224			P	SG		-	-	-	-	-
225			CUST	CN		(19,924)	(18,552)	(1,372)	-	(1,372)
226					B2	1,438,136	1,283,668	154,469	-	154,469
227										
228	905	Misc. Customer Accounts Expense								
229			CUST	S		1,573	1,573	-	-	-
230			CUST	CN		-	-	-	-	-
231					B2	1,573	1,573	-	-	-
232										
233	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**6,565,028**	**6,062,386**	**502,642**	**-**	**502,642**
234										
235	Summary of Customer Accts Exp by Factor									
236		S				3,002,084	2,744,703	257,381	-	257,381
237		CN				3,562,945	3,317,683	245,262	-	245,262
238		SG				-	-	-	-	-
239	Total Customer Accounts Expense by Factor				B2	6,565,028	6,062,386	502,642	-	502,642
240										
241	907	Supervision								
242			CUST	S		-	-	-	-	-
243			CUST	CN		(40)	(37)	(3)	-	(3)
244					B2	(40)	(37)	(3)	-	(3)
245										
246	908	Customer Assistance								
247			CUST	S		8,246,795	8,218,351	28,444	-	28,444
248			CUST	CN		153,355	142,799	10,556	-	10,556
249					B2	8,400,150	8,361,150	39,000	-	39,000
250										
251	909	Informational & Instructional Adv								
252			CUST	S		199,886	185,192	14,694	-	14,694
253			CUST	CN		318,332	296,419	21,913	-	21,913
254					B2	518,218	481,611	36,607	-	36,607
255										
256	910	Misc. Customer Service								
257			CUST	S		-	-	-	-	-
258			CUST	CN		(2,687)	(2,502)	(185)	-	(185)
259										
260					B2	(2,687)	(2,502)	(185)	-	(185)
261										
262	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**8,915,642**	**8,840,223**	**75,419**	**-**	**75,419**
263										
264										
265	Summary of Customer Service Exp by Factor									
266		S				8,446,681	8,403,544	43,138	-	43,138
267		CN				468,961	436,679	32,282	-	32,282
268										
269	Total Customer Service Expense by Factor				B2	8,915,642	8,840,223	75,419	-	75,419
270										
271										
272	911	Supervision								
273			CUST	S		-	-	-	-	-
274			CUST	CN		-	-	-	-	-
275						-	-	-	-	-
276										
277	912	Demonstration & Selling Expense								
278			CUST	S		-	-	-	-	-
279			CUST	CN		-	-	-	-	-
280						-	-	-	-	-
281										
282	913	Advertising Expense								
283			CUST	S		-	-	-	-	-
284			CUST	CN		-	-	-	-	-
285						-	-	-	-	-
286										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287	916	Misc. Sales Expense								
288			CUST	S		-	-	-	-	-
289			CUST	CN		-	-	-	-	-
290					B2	-	-	-	-	-
291										
292	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
293										
294										
295	Total Sales Expense by Factor									
296		S				-	-	-	-	-
297		CN				-	-	-	-	-
298	Total Sales Expense by Factor				B2	-	-	-	-	-
299										
300	**Total Customer Service Exp Including Sales**					**8,915,642**	**8,840,223**	**75,419**	**-**	**75,419**
301	920	Administrative & General Salaries								
302			PTD	S		-	-	-	-	-
303			CUST	CN		-	-	-	-	-
304			PTD	SO		6,363,406	5,921,203	442,203	-	442,203
305					B2	6,363,406	5,921,203	442,203	-	442,203
306										
307	921	Office Supplies & expenses								
308			PTD	S		18,855	18,351	503	-	503
309			CUST	CN		6,490	6,043	447	-	447
310			PTD	SO		546,192	508,236	37,956	-	37,956
311					B2	571,537	532,631	38,906	-	38,906
312										
313	922	A&G Expenses Transferred								
314			PTD	S		-	-	-	-	-
315			CUST	CN		-	-	-	-	-
316			PTD	SO		(2,831,536)	(2,634,768)	(196,768)	-	(196,768)
317					B2	(2,831,536)	(2,634,768)	(196,768)	-	(196,768)
318										
319	923	Outside Services								
320			PTD	S		176,743	176,743	-	-	-
321			P	CAGW		-	-	-	-	-
322			PTD	SO		1,915,252	1,782,158	133,094	-	133,094
323					B2	2,091,995	1,958,901	133,094	-	133,094
324										
325	924	Property Insurance								
326				S		914,820	914,820	-	-	-
327				CAGW		-	-	-	-	-
328			PTD	SO		469,523	436,895	32,628	-	32,628
329					B2	1,384,343	1,351,715	32,628	-	32,628
330										
331	925	Injuries & Damages								
332				S		426,262	426,262	-	-	-
333			PTD	SO		(259,495)	(241,462)	(18,033)	-	(18,033)
334					B2	166,767	184,800	(18,033)	-	(18,033)
335										
336	926	Employee Pensions & Benefits								
337			LABOR	S		31,277	31,277	-	-	-
338			CUST	CN		-	-	-	-	-
339			LABOR	SO		28,391,400	26,418,439	1,972,961	-	1,972,961
340					B2	28,422,677	26,449,716	1,972,961	-	1,972,961
341										
342	927	Franchise Requirements								
343			DMSC	S		-	-	-	-	-
344			DMSC	SO		-	-	-	-	-
345					B2	-	-	-	-	-
346										
347	928	Regulatory Commission Expense								
348			DMSC	S		1,208,962	1,140,939	68,023	-	68,023
349			CUST	CAEE		-	-	-	-	-
350			DMSC	SO		333,235	310,078	23,157	-	23,157
351			CUST	CAGW		144,489	111,885	32,604	-	32,604
352			DMSC	CAGE		86,081	86,081	-	-	-
353			FERC	SG		285,248	261,777	23,472	-	23,472
354					B2	2,058,016	1,910,760	147,256	-	147,256
355										
356	929	Duplicate Charges								
357			LABOR	S		-	-	-	-	-
358			FERC	CAGW		-	-	-	-	-
359			0	CN		-	-	-	-	-
360			0	JBG		-	-	-	-	-
361			0	SG		-	-	-	-	-
362			LABOR	SNPD		-	-	-	-	-
363			LABOR	SO		(30,596,013)	(28,469,850)	(2,126,163)	-	(2,126,163)
364					B2	(30,596,013)	(28,469,850)	(2,126,163)	-	(2,126,163)
365										
366	930	Misc General Expenses								
367			PTD	S		-	-	-	-	-
368			CUST	CAGE		-	-	-	-	-
369			LABOR	SO		191,156	177,872	13,284	-	13,284
370					B2	191,156	177,872	13,284	-	13,284
371										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
372	931	Rents								
373			PTD	S		44,808	44,506	302	-	302
374			PTD	SO		207,067	192,678	14,389	-	14,389
375					B2	251,875	237,183	14,691	-	14,691
376										
377	935	Maintenance of General Plant								
378			G	S		40,169	37,139	3,030	-	3,030
379			CUST	CN		3,123	2,908	215	-	215
380			G	SO		1,974,964	1,837,721	137,243	-	137,243
381					B2	2,018,256	1,877,768	140,488	-	140,488
382										
383	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**10,092,477**	**9,497,931**	**594,547**	**-**	**594,547**
384										
385	Summary of A&G Expense by Factor									
386		S				2,861,895	2,790,037	71,858	-	71,858
387		SO				6,705,150	6,239,199	465,951	-	465,951
388		SG				285,248	261,777	23,472	-	23,472
389		CN				9,613	8,951	662	-	662
390		CAGW				144,489	111,885	32,604	-	32,604
391		CAGE				86,081	86,081	-	-	-
392	Total A&G Expense by Factor				B2	10,092,477	9,497,931	594,547	-	594,547
393										
394	**TOTAL O&M EXPENSE**				B2	**126,011,326**	**108,154,505**	**17,856,822**	**-**	**17,856,822**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
395	403SP	Steam Depreciation								
396			P	DGP		-	-	-	-	-
397			P	DGU		-	-	-	-	-
398			P	SG		-	-	-	-	-
399			P	CAGW		419,041	324,484	94,557	-	94,557
400			P	CAGE		16,741,954	16,741,954	-	-	-
401			P	JBG		3,332,391	2,584,702	747,689	-	747,689
402			P	S		-	-	-	-	-
403					B3	20,493,385	19,651,140	842,245	-	842,245
404										
405	403NP	Nuclear Depreciation								
406			P	DGP		-	-	-	-	-
407						-	-	-	-	-
408										
409	403HP	Hydro Depreciation								
410			P	DGP		-	-	-	-	-
411			P	DGU		-	-	-	-	-
412			P	CAGW		2,799,173	2,167,538	631,635	-	631,635
413			P	CAGE		638,795	638,795	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416					B3	3,437,968	2,806,333	631,635	-	631,635
417										
418	403OP	Other Production Depreciation								
419			P	DGU		-	-	-	-	-
420			P	SG		-	-	-	-	-
421			P	CAGW		3,468,913	2,686,151	782,762	-	782,762
422			P	CAGE		7,240,918	7,240,918	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGE		-	-	-	-	-
425					B3	10,709,831	9,927,069	782,762	-	782,762
426										
427	403TP	Transmission Depreciation								
428			T	DGP		-	-	-	-	-
429			T	DGU		-	-	-	-	-
430			T	CAGW		2,374,055	1,838,348	535,707	-	535,707
431			T	CAGE		6,835,273	6,835,273	-	-	-
432			T	JBG		114,130	88,523	25,607	-	25,607
433			T	SG		2,686	2,465	221	-	221
434					B3	9,326,144	8,764,609	561,535	-	561,535
435										
436										
437										
438	403	Distribution Depreciation								
439	360	Land & Land Rights	DPW	S		35,755	35,121	635	-	635
440	361	Structures	DPW	S		179,066	169,279	9,787	-	9,787
441	362	Station Equipment	DPW	S		(310,039)	(460,465)	150,426	-	150,426
442	363	Storage Battery Equ	DPW	S		-	-	-	-	-
443	364	Poles & Towers	DPW	S		3,696,584	3,357,771	338,813	-	338,813
444	365	OH Conductors	DPW	S		1,755,249	1,597,725	157,525	-	157,525
445	366	UG Conduit	DPW	S		806,152	760,960	45,192	-	45,192
446	367	UG Conductor	DPW	S		1,891,881	1,828,484	63,397	-	63,397
447	368	Line Trans	DPW	S		2,914,426	2,657,727	256,699	-	256,699
448	369	Services	DPW	S		1,632,971	1,492,512	140,459	-	140,459
449	370	Meters	DPW	S		766,099	722,630	43,469	-	43,469
450	371	Inst Cust Prem	DPW	S		41,361	39,876	1,485	-	1,485
451	372	Leased Property	DPW	S		-	-	-	-	-
452	373	Street Lighting	DPW	S		185,276	174,651	10,625	-	10,625
453					B3	13,594,781	12,376,271	1,218,510	-	1,218,510
454										
455	403GP	General Depreciation								
456			G-SITUS	S		1,247,425	1,150,711	96,714	-	96,714
457			G-DGP	DGP		-	-	-	-	-
458			G-DGU	DGU		-	-	-	-	-
459			P	SE		-	-	-	-	-
460			CUST	CN		77,377	72,051	5,326	-	5,326
461			G-SG	SG		121	111	10	-	10
462			PTD	SO		1,250,195	1,163,317	86,878	-	86,878
463			G-SG	CAGW		267,410	207,069	60,341	-	60,341
464			G-SG	CAGE		561,826	561,826	-	-	-
465			P	JBG		37,815	29,330	8,484	-	8,484
466			P	JBE		-	-	-	-	-
467			P	CAEE		8,532	8,532	-	-	-
468			G-SG	CAGE		-	-	-	-	-
469			G-SG	CAGE		-	-	-	-	-
470					B3	3,450,700	3,192,946	257,754	-	257,754
471										

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AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
472	403GV0	General Vehicles								
473			G-SG	SG		-	-	-	-	-
474						-	-	-	-	-
475										
476	403MP	Mining Depreciation								
477			P	CAEE		-	-	-	-	-
478					B3	-	-	-	-	-
479										
480	403EP	Experimental Plant Depreciation								
481			P	DGP		-	-	-	-	-
482			P	SG		-	-	-	-	-
483						-	-	-	-	-
484	4031	ARO Depreciation								
485				S		-	-	-	-	-
486						-	-	-	-	-
487										
488										
489	**TOTAL DEPRECIATION EXPENSE**				B3	**61,012,810**	**56,718,369**	**4,294,441**	**-**	**4,294,441**
490										
491	Summary of Depreciation Expense by Factor									
492		S				14,842,206	13,526,982	1,315,224	-	1,315,224
493		DGP				-	-	-	-	-
494		DGU				-	-	-	-	-
495		SG				2,807	2,576	231	-	231
496		SO				1,250,195	1,163,317	86,878	-	86,878
497		CN				77,377	72,051	5,326	-	5,326
498		SE				-	-	-	-	-
499		CAGW				9,328,592	7,223,590	2,105,002	-	2,105,002
500		CAGE				32,018,765	32,018,765	-	-	-
501		CAEW				-	-	-	-	-
502		CAEE				8,532	8,532	-	-	-
503		JBG				3,484,335	2,702,555	781,780	-	781,780
504		JBE				-	-	-	-	-
505	Total Depreciation Expense By Factor				B3	61,012,810	56,718,369	4,294,441	-	4,294,441
506										
507	404GP	Amort of LT Plant - Capital Lease Gen								
508			I-SITUS	S		32,212	25,609	6,603	-	6,603
509			I-SG	SG		-	-	-	-	-
510			PTD	SO		23,696	22,049	1,647	-	1,647
511			I-DGU	DGU		-	-	-	-	-
512			CUST	CN		-	-	-	-	-
513			I-SG	CAGW		-	-	-	-	-
514			I-SG	CAGE		-	-	-	-	-
515			I-DGP	DGP		-	-	-	-	-
516					B4	55,908	47,659	8,250	-	8,250
517										
518	404SP	Amort of LT Plant - Cap Lease Steam								
519			P	SG		-	-	-	-	-
520			P	DGP		-	-	-	-	-
521						-	-	-	-	-
522										
523	404IP	Amort of LT Plant - Intangible Plant								
524			I-SITUS	S		71,267	71,015	252	-	252
525			P	SE		-	-	-	-	-
526			I-SG	SG		743,697	682,502	61,195	-	61,195
527			PTD	SO		1,220,657	1,135,832	84,825	-	84,825
528			CUST	CN		877,298	816,907	60,390	-	60,390
529			I-SG	CAGW		-	-	-	-	-
530			I-SG	CAGE		-	-	-	-	-
531			I-DGP	DGP		-	-	-	-	-
532			I-SG	CAGE		-	-	-	-	-
533			I-SG	CAGE		-	-	-	-	-
534			I-SG	CAGW		1,114,787	863,234	251,552	-	251,552
535			I-SG	CAGE		396,573	396,573	-	-	-
536			P	JBG		18,711	14,513	4,198	-	4,198
537			P	CAEW		-	-	-	-	-
538			P	CAEE		-	-	-	-	-
539			I-DGU	DGU		-	-	-	-	-
540					B4	4,442,989	3,980,576	462,413	-	462,413
541										
542	404MP	Amort of LT Plant - Mining Plant								
543			P	SE		-	-	-	-	-
544						-	-	-	-	-
545										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
546	404OP	Amort of LT Plant - Other Plant								
547			P	CAGE		-	-	-	-	-
548			P	CAGE		-	-	-	-	-
549					B4	-	-	-	-	-
550										
551										
552	404HP	Amortization of Other Electric Plant								
553			P	DGP		-	-	-	-	-
554			P	DGU		-	-	-	-	-
555			P	CAGW		25,975	20,113	5,861	-	5,861
556			P	CAGE		-	-	-	-	-
557			P	SG		-	-	-	-	-
558					B4	25,975	20,113	5,861	-	5,861
559										
560	**Total Amortization of Limited Term Plant**				B4	4,524,872	4,048,348	476,524	-	476,524
561										
562										
563	405	Amortization of Other Electric Plant								
564			GP	S		-	-	-	-	-
565										
566					B4	-	-	-	-	-
567										
568	406	Amortization of Plant Acquisition Adj								
569			P	S		25,136	25,136	-	-	-
570			P	DGP		-	-	-	-	-
571			P	DGU		-	-	-	-	-
572			P	CAGW		-	-	-	-	-
573			P	CAGE		395,902	395,902	-	-	-
574			P	SG		-	-	-	-	-
575			P	SO		-	-	-	-	-
576					B4	421,038	421,038	-	-	-
577	407	Amort of Prop Losses, Unrec Plant, etc								
578			DPW	S		10,358	10,358	-	-	-
579			GP	SO		-	-	-	-	-
580			P	DGP		-	-	-	-	-
581			P	SE		-	-	-	-	-
582			P	CAGW		-	-	-	-	-
583			P	CAGE		-	-	-	-	-
584			P	CAEW		-	-	-	-	-
585			P	SG-P		-	-	-	-	-
586			P	SG		-	-	-	-	-
587			P	TROJP		-	-	-	-	-
588					B4	10,358	10,358	-	-	-
589										
590	**TOTAL AMORTIZATION EXPENSE**				B4	**4,956,268**	**4,479,744**	**476,524**	**-**	**476,524**
591										
592										
593										
594	Summary of Amortization Expense by Factor									
595		S				138,973	132,118	6,855	-	6,855
596		SE				-	-	-	-	-
597		TROJP				-	-	-	-	-
598		SG-P				-	-	-	-	-
599		DGU				-	-	-	-	-
600		SO				1,244,353	1,157,881	86,472	-	86,472
601		JBG				18,711	14,513	4,198	-	4,198
602		SSGCH				-	-	-	-	-
603		CN				877,298	816,907	60,390	-	60,390
604		CAGW				1,140,761	883,348	257,413	-	257,413
605		CAGE				792,475	792,475	-	-	-
606		CAEW				-	-	-	-	-
607		CAEE				-	-	-	-	-
608		SG				743,697	682,502	61,195	-	61,195
609	Total Amortization Expense by Factor				B4	4,956,268	4,479,744	476,524	-	476,524
610	408	Taxes Other Than Income								
611			GP	S		3,712,876	2,677,995	1,034,882	-	1,034,882
612			GP	GPS		10,485,394	9,756,748	728,646	-	728,646
613			GP	SO		(35,891)	(33,397)	(2,494)	-	(2,494)
614			P	SE		33,716	31,127	2,589	-	2,589
615			P	CAGE		65,760	65,760	-	-	-
616			DMSC	OPRV-ID		-	-	-	-	-
617			GP	EXCTAX		-	-	-	-	-
618			GP	DGP		-	-	-	-	-
619			P	CAEW		-	-	-	-	-
620			P	CAEE		38,891	38,891	-	-	-
621										
622	**TOTAL TAXES OTHER THAN INCOME**				B5	14,300,746	12,537,123	1,763,623	-	1,763,623
623										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
624										
625	41140	Deferred Investment Tax Credit - Fed								
626			PTD	CAGE		(234,870)	(234,870)	-	-	-
627										
628					B7	(234,870)	(234,870)	-	-	-
629										
630	41141	Deferred Investment Tax Credit - Idaho								
631			PTD	CAGE		-	-	-	-	-
632										
633					B7	-	-	-	-	-
634										
635	**TOTAL DEFERRED ITC**				B7	(234,870)	(234,870)	-	-	-
636										
637										
638	427	Interest on Long-Term Debt								
639			GP	S		-	-	-	-	-
640			GP	SNP		31,286,086	29,311,054	1,975,032	-	1,975,032
641						31,286,086	29,311,054	1,975,032	-	1,975,032
642										
643	428	Amortization of Debt Disc & Exp								
644			GP	SNP		381,141	357,081	24,061	-	24,061
645						381,141	357,081	24,061	-	24,061
646										
647	429	Amortization of Premium on Debt								
648			GP	SNP		(919)	(861)	(58)	-	(58)
649						(919)	(861)	(58)	-	(58)
650										
651	431	Other Interest Expense								
652			NUTIL	OTH		-	-	-	-	-
653			GP	SO		-	-	-	-	-
654			GP	SNP		1,793,539	1,680,317	113,223	-	113,223
655						1,793,539	1,680,317	113,223	-	113,223
656										
657	432	AFUDC - Borrowed								
658			GP	SNP		(3,468,204)	(3,249,263)	(218,941)	-	(218,941)
659						(3,468,204)	(3,249,263)	(218,941)	-	(218,941)
660										
661		Total Elec. Interest Deductions for Tax			B6	29,991,644	28,098,328	1,893,316	-	1,893,316
662										
663		Non-Utility Portion of Interest								
664			427 NUTIL	NUTIL		-	-	-	-	-
665			428 NUTIL	NUTIL		-	-	-	-	-
666			429 NUTIL	NUTIL		-	-	-	-	-
667			431 NUTIL	NUTIL		-	-	-	-	-
668										
669		Total Non-utility Interest				-	-	-	-	-
670										
671		Total Interest Deductions for Tax				29,991,644	28,098,328	1,893,316	-	1,893,316
672										
673										
674	419	Interest & Dividends								
675			GP	S		-	-	-	-	-
676			GP	SNP		(6,951,364)	(6,512,537)	(438,827)	-	(438,827)
677		Total Operating Deductions for Tax				(6,951,364)	(6,512,537)	(438,827)	-	(438,827)
678										
679										
680	41010	Deferred Income Tax - Federal-DR								
681			P	S		-	-	-	-	-
682			P	TROJD		-	-	-	-	-
683			IBT	CIAC		-	-	-	-	-
684			LABOR	SO		-	-	-	-	-
685			GP	SNP		-	-	-	-	-
686			P	SE		-	-	-	-	-
687			PT	SG		-	-	-	-	-
688			GP	GPS		-	-	-	-	-
689			TAXDEPR	TAXDEPR		-	-	-	-	-
690			CUST	CAEW		-	-	-	-	-
691			CUST	CN		-	-	-	-	-
692			P	JBE		-	-	-	-	-
693			PT	CAGW		-	-	-	-	-
694			PT	CAGE		-	-	-	-	-
695			P	JBG		-	-	-	-	-
696			P	CAEE		-	-	-	-	-
697			DPW	SNPD		-	-	-	-	-
698					B7	-	-	-	-	-
699										
700										
701										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
702	41110	Deferred Income Tax - Federal-CR								
703			GP	S			-	-	-	-
704			DPW	CIAC			-	-	-	-
705			GP	SCHMDEXP			-	-	-	-
706			GP	SNP			-	-	-	-
707			PT	SG			-	-	-	-
708			PT	SNPD			-	-	-	-
709			LABOR	SO			-	-	-	-
710			IBT	TAXDEPR			-	-	-	-
711			CUST	JBG			-	-	-	-
712			CUST	BADDEBT			-	-	-	-
713			GP	GPS			-	-	-	-
714			P	SGCT			-	-	-	-
715			P	JBE			-	-	-	-
716			PT	CAGW			-	-	-	-
717			PT	CAGE			-	-	-	-
718			P	SE			-	-	-	-
719			P	CAEE			-	-	-	-
720					B7		-	-	-	-
721										
722	**TOTAL DEFERRED INCOME TAXES**				B7		-	-	-	-
723	SCHMAF	Additions - Flow Through								
724			SCHMAF	S			-	-	-	-
725			SCHMAF	SNP			-	-	-	-
726			SCHMAF	SO			-	-	-	-
727			SCHMAF	SE			-	-	-	-
728			SCHMAF	TROJP			-	-	-	-
729			SCHMAF	DGP			-	-	-	-
730					B6		-	-	-	-
731										
732	SCHMAP	Additions - Permanent								
733			P	S			-	-	-	-
734			P	BADDEBT			-	-	-	-
735			P	JBE			-	-	-	-
736			P	SCHMDEXP			-	-	-	-
737			P	CAEE			-	-	-	-
738			P	CAGW			-	-	-	-
739			P	CAGE			-	-	-	-
740			LABOR	SNP			-	-	-	-
741			SCHMAP-SO	SO			-	-	-	-
742										
743					B6		-	-	-	-
744										
745	SCHMAT	Additions - Temporary								
746			SCHMAT-SITUS	S			-	-	-	-
747			P	JBE			-	-	-	-
748			DPW	CIAC			-	-	-	-
749			SCHMAT-SNP	SNP			-	-	-	-
750			P	TROJD			-	-	-	-
751			P	CN			-	-	-	-
752			SCHMAT-SE	SE			-	-	-	-
753			P	SG			-	-	-	-
754			SCHMAT	GPS			-	-	-	-
755			SCHMAT-SO	SO			-	-	-	-
756			SCHMAT-SNP	SNPD			-	-	-	-
757			P	JBG			-	-	-	-
758			CUST	BADDEBT			-	-	-	-
759			P	CAGW			-	-	-	-
760			P	CAGE			-	-	-	-
761			SCHMAT-SE	CAEW			-	-	-	-
762			SCHMAT-SE	CAEE			-	-	-	-
763			BOOKDEPR	SCHMDEXP			-	-	-	-
764					B6		-	-	-	-
765										
766	TOTAL SCHEDULE - M ADDITIONS				B6		-	-	-	-
767										
768	SCHMDF	Deductions - Flow Through								
769			SCHMDF	S			-	-	-	-
770			SCHMDF	CAGW			-	-	-	-
771			SCHMDF	CAGE			-	-	-	-
772			SCHMDF	DGP			-	-	-	-
773			SCHMDF	DGU			-	-	-	-
774					B6		-	-	-	-

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
775	SCHMDP	Deductions - Permanent								
776			SCHMDP	S		-	-	-	-	-
777			P	SE		-	-	-	-	-
778			P	JBE		-	-	-	-	-
779			P	CAEE		-	-	-	-	-
780			PTD	SNP		-	-	-	-	-
781			SCHMDP	SG		-	-	-	-	-
782			P	SCHMDEXP		-	-	-	-	-
783			SCHMDP-SO	SO		-	-	-	-	-
784					B6	-	-	-	-	-
785										
786	SCHMDT	Deductions - Temporary								
787			GP	S		-	-	-	-	-
788			CUST	BADDEBT		-	-	-	-	-
789			CUST	CN		-	-	-	-	-
790			SCHMDT-SNP	SNP		-	-	-	-	-
791			DPW	SNPD		-	-	-	-	-
792			P	JBE		-	-	-	-	-
793			P	SE		-	-	-	-	-
794			SCHMDT-SG	SG		-	-	-	-	-
795			SCHMDT-GPS	GPS		-	-	-	-	-
796			SCHMDT-SO	SO		-	-	-	-	-
797			TAXDEPR	TAXDEPR		-	-	-	-	-
798			SCHMDT-SG	CAGW		-	-	-	-	-
799			SCHMDT-SG	CAGE		-	-	-	-	-
800			P	JBG		-	-	-	-	-
801			P	CAEE		-	-	-	-	-
802			P	TROJD		-	-	-	-	-
803					B6	-	-	-	-	-
804										
805	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
806										
807	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
808										
809										
810	40911	State Income Taxes								
811			IBT	IBT		7,882,885	7,882,885	-	-	-
812		Credits	IBT	IBT		-	-	-	-	-
813				CAGE		-	-	-	-	-
814			IBT	IBT		-	-	-	-	-
815	**TOTAL STATE TAXES**				B6	7,882,885	7,882,885	-	-	-
816										
817										
818	Calculation of Taxable Income:									
819		Operating Revenues				401,894,693	377,051,235	24,843,458	-	24,843,458
820		Operating Deductions:								
821		O & M Expenses				126,011,326	108,154,505	17,856,822	-	17,856,822
822		Depreciation Expense				61,012,810	56,718,369	4,294,441	-	4,294,441
823		Amortization Expense				4,956,268	4,479,744	476,524	-	476,524
824		Taxes Other Than Income				14,300,746	12,537,123	1,763,623	-	1,763,623
825		Interest & Dividends (AFUDC-Equity)				(6,951,364)	(6,512,537)	(438,827)	-	(438,827)
826		Misc Revenue & Expense				(56,458)	(51,152)	(5,306)	-	(5,306)
827		Total Operating Deductions				199,273,329	175,326,052	23,947,277	-	23,947,277
828		Other Deductions:								
829		Interest Deductions				29,991,644	28,098,328	1,893,316	-	1,893,316
830		Interest on PCRBS				-	-	-	-	-
831		Schedule M Adjustments				-	-	-	-	-
832										
833		Income Before State Taxes				172,629,721	173,626,856	(997,135)	-	(997,135)
834										
835		State Income Taxes				7,882,885	7,882,885	-	-	-
836										
837	Total Taxable Income					164,746,836	165,743,970	(997,135)	-	(997,135)
838										
839	Tax Rate					21.0%	21.0%	21.0%	21.0%	21.0%
840										
841	Federal Income Tax - Calculated					34,596,835	34,806,234	(209,398)	-	(209,398)
842										
843	Adjustments to Calculated Tax:									
844	40910	Fed. Credit	P	SE		-	-	-	-	-
845	40910	Fed. Credit	P	JBE		-	-	-	-	-
846	40910	Fed. Credit	P	SO		-	-	-	-	-
847	40910	Fed. Credit	P	SG		-	-	-	-	-
848	40910	Fed. Credit		CAGW		-	-	-	-	-
849	40910	Fed. Credit		CAEE		-	-	-	-	-
850	**FEDERAL INCOME TAX**					34,596,835	34,806,234	(209,398)	-	(209,398)
851										
852	**TOTAL OPERATING EXPENSES**					**248,469,543**	**224,292,838**	**24,176,705**	**-**	**24,176,705**

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
853	310	Land and Land Rights								
854			P	DGP		-	-	-	-	-
855			P	DGU		-	-	-	-	-
856			P	SG		-	-	-	-	-
857			P	CAGW		1,788,644	1,385,036	403,609	-	403,609
858			P	CAGE		90,006,302	90,006,302	-	-	-
859			P	JBG		1,193,761	925,917	267,844	-	267,844
860			P	S		-	-	-	-	-
861			P	CAGE		-	-	-	-	-
862					B8	92,988,707	92,317,255	671,453	-	671,453
863										
864	311	Structures and Improvements								
865			P	DGP		-	-	-	-	-
866			P	DGU		-	-	-	-	-
867			P	SG		-	-	-	-	-
868			P	CAGW		63,191,672	48,932,438	14,259,234	-	14,259,234
869			P	CAGE		826,720,509	826,720,509	-	-	-
870			P	JBG		149,276,879	115,783,619	33,493,260	-	33,493,260
871			P	CAGE		-	-	-	-	-
872					B8	1,039,189,060	991,436,566	47,752,493	-	47,752,493
873										
874	312	Boiler Plant Equipment								
875			P	DGP		-	-	-	-	-
876			P	DGU		-	-	-	-	-
877			P	SG		-	-	-	-	-
878			P	CAGW		122,499,043	94,857,069	27,641,973	-	27,641,973
879			P	CAGE		3,491,334,231	3,491,334,231	-	-	-
880			P	JBG		1,002,450,785	777,530,860	224,919,924	-	224,919,924
881			P	S		-	-	-	-	-
882					B8	4,616,284,059	4,363,722,161	252,561,898	-	252,561,898
883										
884	314	Turbogenerator Units								
885			P	DGP		-	-	-	-	-
886			P	DGU		-	-	-	-	-
887			P	SG		-	-	-	-	-
888			P	CAGW		38,826,197	30,065,045	8,761,152	-	8,761,152
889			P	CAGE		756,748,096	756,748,096	-	-	-
890			P	JBG		206,174,544	159,915,153	46,259,391	-	46,259,391
891			P	CAGE		-	-	-	-	-
892					B8	1,001,748,836	946,728,294	55,020,543	-	55,020,543
893										
894	315	Accessory Electric Equipment								
895			P	DGP		-	-	-	-	-
896			P	DGU		-	-	-	-	-
897			P	SG		-	-	-	-	-
898			P	CAGW		9,362,609	7,249,932	2,112,678	-	2,112,678
899			P	CAGE		418,405,511	418,405,511	-	-	-
900			P	JBG		61,191,758	47,462,161	13,729,597	-	13,729,597
901			P	CAGE		-	-	-	-	-
902					B8	488,959,879	473,117,604	15,842,275	-	15,842,275
903										
904										
905										
906	316	Misc Power Plant Equipment								
907			P	DGP		-	-	-	-	-
908			P	DGU		-	-	-	-	-
909			P	SG		-	-	-	-	-
910			P	CAGW		434,734	336,636	98,098	-	98,098
911			P	CAGE		28,031,702	28,031,702	-	-	-
912			P	JBG		5,190,115	4,025,609	1,164,506	-	1,164,506
913			P	CAGE		-	-	-	-	-
914					B8	33,656,551	32,393,947	1,262,604	-	1,262,604
915										
916	317	Steam Plant ARO								
917			P	S		-	-	-	-	-
918						-	-	-	-	-
919										
920	SP	Unclassified Steam Plant - Account 300								
921			P	CAGW		553,173	428,349	124,824	-	124,824
922			P	CAGE		(15,894,617)	(15,894,617)	-	-	-
923			P	SG		52,737,844	48,398,298	4,339,545	-	4,339,545
924						37,396,400	32,932,030	4,464,369	-	4,464,369
925										
926										
927	**Total Steam Production Plant**				B8	**7,310,223,492**	**6,932,647,857**	**377,575,635**	**-**	**377,575,635**
928										
929										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
930	Summary of Steam Production Plant by Factor									
931		S				-	-	-	-	-
932		JBG				1,425,477,841	1,105,643,319	319,834,523	-	319,834,523
933		JBE				-	-	-	-	-
934		SG				52,737,844	48,398,298	4,339,545	-	4,339,545
935		CAGW				236,656,072	183,254,506	53,401,567	-	53,401,567
936		CAGE				5,595,351,734	5,595,351,734	-	-	-
937		SSGCH				-	-	-	-	-
938	Total Steam Production Plant by Factor				B8	7,310,223,492	6,932,647,857	377,575,635	-	377,575,635
939	320	Land and Land Rights								
940			P	DGP		-	-	-	-	-
941			P	SG		-	-	-	-	-
942						-	-	-	-	-
943										
944	321	Structures and Improvements								
945			P	DGP		-	-	-	-	-
946			P	SG		-	-	-	-	-
947						-	-	-	-	-
948										
949	322	Reactor Plant Equipment								
950			P	DGP		-	-	-	-	-
951			P	SG		-	-	-	-	-
952						-	-	-	-	-
953										
954	323	Turbogenerator Units								
955			P	DGP		-	-	-	-	-
956			P	SG		-	-	-	-	-
957						-	-	-	-	-
958										
959	324	Land and Land Rights								
960			P	DGP		-	-	-	-	-
961			P	SG		-	-	-	-	-
962						-	-	-	-	-
963										
964	325	Misc. Power Plant Equipment								
965			P	DGP		-	-	-	-	-
966			P	SG		-	-	-	-	-
967						-	-	-	-	-
968										
969										
970	NP	Unclassified Nuclear Plant - Acct 300								
971			P	SG		-	-	-	-	-
972						-	-	-	-	-
973										
974										
975	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
976										
977										
978										
979	Summary of Nuclear Production Plant by Factor									
980		DGP				-	-	-	-	-
981		DGU				-	-	-	-	-
982		SG				-	-	-	-	-
983										
984	Total Nuclear Plant by Factor					-	-	-	-	-
985										
986	330	Land and Land Rights								
987			P	DGP		-	-	-	-	-
988			P	DGU		-	-	-	-	-
989			P	CAGW		29,766,877	23,049,966	6,716,911	-	6,716,911
990			P	CAGE		6,553,227	6,553,227	-	-	-
991			P	CAGW		-	-	-	-	-
992			P	CAGE		-	-	-	-	-
993					B8	36,320,104	29,603,193	6,716,911	-	6,716,911
994										
995	331	Structures and Improvements								
996			P	DGP		-	-	-	-	-
997			P	DGU		-	-	-	-	-
998			P	CAGW		260,596,941	201,793,104	58,803,836	-	58,803,836
999			P	CAGE		17,784,627	17,784,627	-	-	-
1000			P	CAGW		-	-	-	-	-
1001			P	CAGE		-	-	-	-	-
1002					B8	278,381,568	219,577,731	58,803,836	-	58,803,836
1003										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1004	332	Reservoirs, Dams & Waterways								
1005			P	DGP		-	-	-	-	-
1006			P	DGU		-	-	-	-	-
1007			P	CAGW		409,375,839	316,999,966	92,375,873	-	92,375,873
1008			P	CAGE		102,636,629	102,636,629	-	-	-
1009			P	CAGW		-	-	-	-	-
1010			P	CAGE		-	-	-	-	-
1011					B8	512,012,468	419,636,596	92,375,873	-	92,375,873
1012										
1013	333	Water Wheel, Turbines, & Generators								
1014			P	DGP		-	-	-	-	-
1015			P	DGU		-	-	-	-	-
1016			P	CAGW		91,472,370	70,831,582	20,640,788	-	20,640,788
1017			P	CAGE		50,147,058	50,147,058	-	-	-
1018			P	CAGW		-	-	-	-	-
1019			P	CAGE		-	-	-	-	-
1020					B8	141,619,428	120,978,640	20,640,788	-	20,640,788
1021										
1022	334	Accessory Electric Equipment								
1023			P	DGP		-	-	-	-	-
1024			P	DGU		-	-	-	-	-
1025			P	CAGW		69,788,712	54,040,853	15,747,860	-	15,747,860
1026			P	CAGE		15,165,492	15,165,492	-	-	-
1027			P	CAGW		-	-	-	-	-
1028			P	CAGE		-	-	-	-	-
1029					B8	84,954,204	69,206,344	15,747,860	-	15,747,860
1030										
1031										
1032										
1033	335	Misc. Power Plant Equipment								
1034			P	DGP		-	-	-	-	-
1035			P	DGU		-	-	-	-	-
1036			P	CAGW		2,350,330	1,819,977	530,353	-	530,353
1037			P	CAGE		172,801	172,801	-	-	-
1038			P	CAGW		-	-	-	-	-
1039			P	CAGE		-	-	-	-	-
1040					B8	2,523,131	1,992,778	530,353	-	530,353
1041										
1042	336	Roads, Railroads & Bridges								
1043			P	DGP		-	-	-	-	-
1044			P	DGU		-	-	-	-	-
1045			P	CAGW		22,224,686	17,209,674	5,015,012	-	5,015,012
1046			P	CAGE		2,720,014	2,720,014	-	-	-
1047			P	CAGW		-	-	-	-	-
1048			P	CAGE		-	-	-	-	-
1049					B8	24,944,699	19,929,687	5,015,012	-	5,015,012
1050										
1051	337	Hydro Plant ARO								
1052			P	S		-	-	-	-	-
1053						-	-	-	-	-
1054										
1055	HP	Unclassified Hydro Plant - Acct 300								
1056			P	S		-	-	-	-	-
1057			P	DGU		-	-	-	-	-
1058			P	CAGW		-	-	-	-	-
1059			P	CAGE		-	-	-	-	-
1060			P	CAGW		-	-	-	-	-
1061			P	CAGE		-	-	-	-	-
1062						-	-	-	-	-
1063										
1064	**Total Hydraulic Plant**				B8	**1,080,755,603**	**880,924,970**	**199,830,633**	**-**	**199,830,633**
1065										
1066	Summary of Hydraulic Plant by Factor									
1067		S				-	-	-	-	-
1068		SG				-	-	-	-	-
1069		CAGW				885,575,754	685,745,121	199,830,633	-	199,830,633
1070		CAGE				195,179,849	195,179,849	-	-	-
1071		DGP				-	-	-	-	-
1072		DGU				-	-	-	-	-
1073	Total Hydraulic Plant by Factor				B8	1,080,755,603	880,924,970	199,830,633	-	199,830,633
1074										
1075	340	Land and Land Rights								
1076				S		74,986	74,986	-	-	-
1077			P	SG		-	-	-	-	-
1078			P	DGU		-	-	-	-	-
1079			P	CAGW		4,527,456	3,505,833	1,021,623	-	1,021,623
1080			P	CAGE		46,347,234	46,347,234	-	-	-
1081			P	CAGE		-	-	-	-	-
1082					B8	50,949,676	49,928,053	1,021,623	-	1,021,623
1083										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1084	341	Structures and Improvements								
1085			P	SG		-	-	-	-	-
1086			P	DGU		-	-	-	-	-
1087			P	CAGW		58,388,935	45,213,441	13,175,494	-	13,175,494
1088			P	CAGE		170,719,785	170,719,785	-	-	-
1089			P	CAGE		-	-	-	-	-
1090					B8	229,108,720	215,933,227	13,175,494	-	13,175,494
1091										
1092	342	Fuel Holders, Producers & Accessories								
1093			P	SG		-	-	-	-	-
1094			P	DGU		-	-	-	-	-
1095			P	CAGW		1,622,667	1,256,511	366,156	-	366,156
1096			P	CAGE		14,565,556	14,565,556	-	-	-
1097			P	CAGE		-	-	-	-	-
1098					B8	16,188,223	15,822,068	366,156	-	366,156
1099										
1100	343	Prime Movers								
1101			P	S		-	-	-	-	-
1102			P	DGU		-	-	-	-	-
1103			P	SG		-	-	-	-	-
1104			P	CAGW		977,759,789	757,127,780	220,632,009	-	220,632,009
1105			P	CAGE		1,911,631,767	1,911,631,767	-	-	-
1106			P	CAGE		-	-	-	-	-
1107					B8	2,889,391,556	2,668,759,547	220,632,009	-	220,632,009
1108										
1109	344	Generators								
1110			P	S		-	-	-	-	-
1111			P	DGU		-	-	-	-	-
1112			P	SG		-	-	-	-	-
1113			P	CAGW		139,973,389	108,388,320	31,585,069	-	31,585,069
1114			P	CAGE		348,657,098	348,657,098	-	-	-
1115			P	CAGE		-	-	-	-	-
1116					B8	488,630,487	457,045,419	31,585,069	-	31,585,069
1117										
1118	345	Accessory Electric Plant								
1119			P	SG		-	-	-	-	-
1120			P	DGU		-	-	-	-	-
1121			P	CAGW		89,496,339	69,301,443	20,194,896	-	20,194,896
1122			P	CAGE		238,745,123	238,745,123	-	-	-
1123			P	CAGE		-	-	-	-	-
1124					B8	328,241,462	308,046,566	20,194,896	-	20,194,896
1125										
1126										
1127										
1128	346	Misc. Power Plant Equipment								
1129			P	SG		-	-	-	-	-
1130			P	DGU		-	-	-	-	-
1131			P	CAGW		4,086,695	3,164,530	922,165	-	922,165
1132			P	CAGE		11,837,626	11,837,626	-	-	-
1133					B8	15,924,321	15,002,156	922,165	-	922,165
1134										
1135	347	Other Production ARO								
1136			P	S		-	-	-	-	-
1137						-	-	-	-	-
1138										
1139	OP	Unclassified Other Prod Plant-Acct 300								
1140			P	S		-	-	-	-	-
1141			P	SG		-	-	-	-	-
1142			P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)
1143			P	CAGE		-	-	-	-	-
1144						(553,173)	(428,349)	(124,824)	-	(124,824)
1145										
1146	**Total Other Production Plant**				B8	**4,017,881,272**	**3,730,108,686**	**287,772,586**	**-**	**287,772,586**
1147										
1148	Summary of Other Production Plant by Factor									
1149		S				74,986	74,986	-	-	-
1150		DGU				-	-	-	-	-
1151		SG				-	-	-	-	-
1152		CAGW				1,275,302,097	987,529,511	287,772,586	-	287,772,586
1153		CAGE				2,742,504,190	2,742,504,190	-	-	-
1154		SSGCT				-	-	-	-	-
1155	Total of Other Production Plant by Factor				B8	4,017,881,272	3,730,108,686	287,772,586	-	287,772,586
1156										
1157	Experimental Plant									
1158	103	Experimental Plant								
1159			P	DGP		-	-	-	-	-
1160	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1161										
1162	**TOTAL PRODUCTION PLANT**				B8	**12,408,860,367**	**11,543,681,513**	**865,178,854**	**-**	**865,178,854**

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1163	350	Land and Land Rights								
1164			T	DGP		-	-	-	-	-
1165			T	DGU		-	-	-	-	-
1166			T	CAGW		42,824,894	33,161,434	9,663,460	-	9,663,460
1167			T	CAGE		233,438,933	233,438,933	-	-	-
1168			T	JBG		2,309,451	1,791,279	518,172	-	518,172
1169			T	SG		100,388	92,127	8,260	-	8,260
1170					B8	278,673,665	268,483,774	10,189,892	-	10,189,892
1171										
1172	352	Structures and Improvements								
1173			T	S		-	-	-	-	-
1174			T	DGP		-	-	-	-	-
1175			T	DGU		-	-	-	-	-
1176			T	CAGW		72,418,414	56,077,161	16,341,253	-	16,341,253
1177			T	CAGE		202,197,548	202,197,548	-	-	-
1178			T	JBG		1,671,506	1,296,470	375,036	-	375,036
1179			T	SG		3,167	2,907	261	-	261
1180					B8	276,290,636	259,574,086	16,716,550	-	16,716,550
1181										
1182	353	Station Equipment								
1183			T	DGP		-	-	-	-	-
1184			T	DGU		-	-	-	-	-
1185			T	CAGW		596,183,230	461,654,172	134,529,058	-	134,529,058
1186			T	CAGE		1,544,281,908	1,544,281,908	-	-	-
1187			T	JBG		40,601,406	31,491,667	9,109,739	-	9,109,739
1188			T	SG		952,147	873,799	78,348	-	78,348
1189					B8	2,182,018,691	2,038,301,546	143,717,145	-	143,717,145
1190										
1191	354	Towers and Fixtures								
1192			T	DGP		-	-	-	-	-
1193			T	DGU		-	-	-	-	-
1194			T	CAGW		172,403,941	133,500,902	38,903,040	-	38,903,040
1195			T	CAGE		1,090,445,980	1,090,445,980	-	-	-
1196			T	JBG		21,750,536	16,870,367	4,880,169	-	4,880,169
1197			T	SG		123,630	113,457	10,173	-	10,173
1198					B8	1,284,724,087	1,240,930,706	43,793,381	-	43,793,381
1199										
1200	355	Poles and Fixtures								
1201			T	DGP		-	-	-	-	-
1202			T	DGU		-	-	-	-	-
1203			T	CAGW		314,124,988	243,242,520	70,882,468	-	70,882,468
1204			T	CAGE		681,476,068	681,476,068	-	-	-
1205			T	JBG		689,756	534,995	154,761	-	154,761
1206			T	SG		707,219	649,026	58,194	-	58,194
1207					B8	996,998,031	925,902,609	71,095,422	-	71,095,422
1208										
1209	356	Clearing and Grading								
1210			T	DGP		-	-	-	-	-
1211			T	DGU		-	-	-	-	-
1212			T	CAGW		329,769,179	255,356,591	74,412,588	-	74,412,588
1213			T	CAGE		917,548,410	917,548,410	-	-	-
1214			T	JBG		13,943,854	10,815,271	3,128,583	-	3,128,583
1215			T	SG		1,509,970	1,385,721	124,248	-	124,248
1216					B8	1,262,771,414	1,185,105,994	77,665,419	-	77,665,419
1217										
1218	357	Underground Conduit								
1219			T	DGP		-	-	-	-	-
1220			T	DGU		-	-	-	-	-
1221			T	CAGW		469,995	363,941	106,055	-	106,055
1222			T	CAGE		3,346,256	3,346,256	-	-	-
1223			T	SG		-	-	-	-	-
1224					B8	3,816,251	3,710,197	106,055	-	106,055
1225										
1226	358	Underground Conductors								
1227			T	DGP		-	-	-	-	-
1228			T	DGU		-	-	-	-	-
1229			T	CAGW		306,562	237,386	69,176	-	69,176
1230			T	CAGE		8,441,084	8,441,084	-	-	-
1231			T	SG		-	-	-	-	-
1232					B8	8,747,647	8,678,471	69,176	-	69,176
1233										

SEPTEMBER 2019 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1234	359	Roads and Trails								
1235			T	DGP		-	-	-	-	-
1236			T	JBG		4,929	3,823	1,106	-	1,106
1237			T	CAGW		7,055,229	5,463,213	1,592,016	-	1,592,016
1238			T	CAGE		4,861,159	4,861,159	-	-	-
1239			T	SG		15,883	14,576	1,307	-	1,307
1240					B8	11,937,200	10,342,771	1,594,429	-	1,594,429
1241										
1242	TP	Unclassified Trans Plant - Acct 300								
1243			T	SG		(8,978,582)	(8,239,777)	(738,805)	-	(738,805)
1244			T	CAGW		49,767,476	38,537,419	11,230,057	-	11,230,057
1245			T	CAGE		57,077,044	57,077,044	-	-	-
1246						97,865,938	87,374,686	10,491,252	-	10,491,252
1247										
1248	TS0	Unclassified Trans Sub Plant - Acct 300								
1249			T	SG		-	-	-	-	-
1250						-	-	-	-	-
1251										
1252	**TOTAL TRANSMISSION PLANT**				B8	**6,403,843,561**	**6,028,404,839**	**375,438,722**	**-**	**375,438,722**
1253	Summary of Transmission Plant by Factor									
1254		JBG				80,971,438	62,803,873	18,167,565	-	18,167,565
1255		JBE				-	-	-	-	-
1256		CAGW				1,585,323,910	1,227,594,739	357,729,171	-	357,729,171
1257		CAGE				4,743,114,390	4,743,114,390	-	-	-
1258		SG				(5,566,178)	(5,108,164)	(458,014)	-	(458,014)
1259	Total Transmission Plant by Factor				B8	6,403,843,561	6,028,404,839	375,438,722	-	375,438,722
1260	360	Land and Land Rights								
1261			DPW	S		63,752,760	61,884,855	1,867,905	-	1,867,905
1262					B8	63,752,760	61,884,855	1,867,905	-	1,867,905
1263										
1264	361	Structures and Improvements								
1265			DPW	S		122,477,100	116,110,334	6,366,766	-	6,366,766
1266					B8	122,477,100	116,110,334	6,366,766	-	6,366,766
1267										
1268	362	Station Equipment								
1269			DPW	S		1,026,179,198	949,683,456	76,495,742	-	76,495,742
1270					B8	1,026,179,198	949,683,456	76,495,742	-	76,495,742
1271										
1272	363	Storage Battery Equipment								
1273			DPW	S		-	-	-	-	-
1274					B8	-	-	-	-	-
1275										
1276	364	Poles, Towers & Fixtures								
1277			DPW	S		1,245,035,076	1,133,172,883	111,862,193	-	111,862,193
1278					B8	1,245,035,076	1,133,172,883	111,862,193	-	111,862,193
1279										
1280	365	Overhead Conductors								
1281			DPW	S		791,896,644	716,265,324	75,631,320	-	75,631,320
1282					B8	791,896,644	716,265,324	75,631,320	-	75,631,320
1283										
1284	366	Underground Conduit								
1285			DPW	S		393,437,297	374,320,169	19,117,128	-	19,117,128
1286					B8	393,437,297	374,320,169	19,117,128	-	19,117,128
1287										
1288										
1289										
1290										
1291	367	Underground Conductors								
1292			DPW	S		921,279,277	891,409,879	29,869,397	-	29,869,397
1293					B8	921,279,277	891,409,879	29,869,397	-	29,869,397
1294										
1295	368	Line Transformers								
1296			DPW	S		1,411,360,070	1,294,748,129	116,611,942	-	116,611,942
1297					B8	1,411,360,070	1,294,748,129	116,611,942	-	116,611,942
1298										
1299	369	Services								
1300			DPW	S		849,370,080	781,864,926	67,505,154	-	67,505,154
1301					B8	849,370,080	781,864,926	67,505,154	-	67,505,154
1302										
1303	370	Meters								
1304			DPW	S		240,756,685	227,505,998	13,250,686	-	13,250,686
1305					B8	240,756,685	227,505,998	13,250,686	-	13,250,686
1306										
1307	371	Installations on Customers' Premises								
1308			DPW	S		8,806,730	8,294,703	512,027	-	512,027
1309					B8	8,806,730	8,294,703	512,027	-	512,027
1310										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1311	372	Leased Property								
1312			DPW	S		-	-	-	-	-
1313					B8	-	-	-	-	-
1314										
1315	373	Street Lights								
1316			DPW	S		62,584,264	57,753,537	4,830,727	-	4,830,727
1317					B8	62,584,264	57,753,537	4,830,727	-	4,830,727
1318										
1319	DP	Unclassified Dist Plant - Acct 300								
1320			DPW	S		67,992,007	63,673,385	4,318,622	-	4,318,622
1321						67,992,007	63,673,385	4,318,622	-	4,318,622
1322										
1323	DS0	Unclassified Dist Sub Plant - Acct 300								
1324			DPW	S		-	-	-	-	-
1325						-	-	-	-	-
1326										
1327										
1328	**TOTAL DISTRIBUTION PLANT**				B8	**7,204,927,187**	**6,676,687,577**	**528,239,609**	**-**	**528,239,609**
1329										
1330	Summary of Distribution Plant by Factor									
1331		S				7,204,927,187	6,676,687,577	528,239,609	-	528,239,609
1332										
1333	Total Distribution Plant by Factor				B8	7,204,927,187	6,676,687,577	528,239,609	-	528,239,609
1334	389	Land and Land Rights								
1335			G-SITUS	S		14,969,289	13,870,463	1,098,826	-	1,098,826
1336			CUST	CN		1,128,506	1,050,823	77,683	-	77,683
1337			G-DGU	DGU		-	-	-	-	-
1338			G-SG	SG		-	-	-	-	-
1339			G-SG	CAGW		-	-	-	-	-
1340			G-SG	CAGE		1,560	1,560	-	-	-
1341			PTD	SO		7,516,302	6,993,983	522,319	-	522,319
1342					B8	23,615,657	21,916,829	1,698,828	-	1,698,828
1343										
1344	390	Structures and Improvements								
1345			G-SITUS	S		132,548,942	118,603,827	13,945,115	-	13,945,115
1346			G-DGP	CAEE		1,365,012	1,365,012	-	-	-
1347			G-DGU	DGU		-	-	-	-	-
1348			CUST	CN		8,207,715	7,642,723	564,992	-	564,992
1349			G-SG	SG		-	-	-	-	-
1350			G-SG	CAGW		3,333,951	2,581,643	752,308	-	752,308
1351			G-SG	CAGE		4,256,263	4,256,263	-	-	-
1352			PTD	JBG		22,429	17,397	5,032	-	5,032
1353			PTD	SO		96,712,786	89,992,070	6,720,716	-	6,720,716
1354					B8	246,447,098	224,458,934	21,988,164	-	21,988,164
1355										
1356	391	Office Furniture & Equipment								
1357			G-SITUS	S		6,404,667	6,089,816	314,851	-	314,851
1358			G-DGP	DGP		-	-	-	-	-
1359			G-DGU	DGU		-	-	-	-	-
1360			CUST	CN		4,245,039	3,952,824	292,215	-	292,215
1361			G-SG	SG		-	-	-	-	-
1362			P	SE		-	-	-	-	-
1363			PTD	SO		53,738,321	50,003,964	3,734,356	-	3,734,356
1364			G-SG	CAGW		696,122	539,041	157,080	-	157,080
1365			G-SG	CAGE		2,440,495	2,440,495	-	-	-
1366			P	JBG		226,178	175,431	50,748	-	50,748
1367			P	JBE		-	-	-	-	-
1368			P	CAEE		10,034	10,034	-	-	-
1369			G-SG	CAGE		-	-	-	-	-
1370			G-SG	CAGE		-	-	-	-	-
1371					B8	67,760,856	63,211,606	4,549,250	-	4,549,250
1372										
1373	392	Transportation Equipment								
1374			G-SITUS	S		87,463,383	82,026,316	5,437,067	-	5,437,067
1375			PTD	SO		7,131,920	6,636,312	495,608	-	495,608
1376			G-SG	SG		-	-	-	-	-
1377			CUST	CN		-	-	-	-	-
1378			G-DGU	DGU		-	-	-	-	-
1379			P	SE		-	-	-	-	-
1380			G-DGP	DGP		-	-	-	-	-
1381			G-SG	CAGW		5,844,097	4,525,373	1,318,723	-	1,318,723
1382			G-SG	CAGE		13,534,672	13,534,672	-	-	-
1383			P	JBG		2,706,107	2,098,938	607,169	-	607,169
1384			P	CAEW		-	-	-	-	-
1385			P	CAEE		488,092	488,092	-	-	-
1386			G-SG	CAGE		-	-	-	-	-
1387			G-SG	CAGE		-	-	-	-	-
1388					B8	117,168,271	109,309,703	7,858,568	-	7,858,568
1389										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1390	393	Stores Equipment								
1391			G-SITUS	S		8,584,190	7,887,081	697,109	-	697,109
1392			G-DGP	DGP		-	-	-	-	-
1393			G-DGU	DGU		-	-	-	-	-
1394			PTD	SO		255,085	237,358	17,726	-	17,726
1395			G-SG	SG		-	-	-	-	-
1396			G-SG	CAGW		783,227	606,492	176,736	-	176,736
1397			G-SG	CAGE		4,258,862	4,258,862	-	-	-
1398			G-SG	JBG		876,734	680,021	196,713	-	196,713
1399			G-SG	CAGE		-	-	-	-	-
1400					B8	14,758,098	13,669,814	1,088,284	-	1,088,284
1401										
1402	394	Tools, Shop & Garage Equipment								
1403			G-SITUS	S		35,485,662	32,644,388	2,841,275	-	2,841,275
1404			G-DGP	DGP		-	-	-	-	-
1405			G-SG	SG		-	-	-	-	-
1406			PTD	SO		2,168,040	2,017,379	150,660	-	150,660
1407			P	SE		-	-	-	-	-
1408			G-DGU	DGU		-	-	-	-	-
1409			G-SG	CAGW		2,680,958	2,075,998	604,960	-	604,960
1410			G-SG	CAGE		18,567,727	18,567,727	-	-	-
1411			P	JBG		3,119,930	2,419,912	700,019	-	700,019
1412			P	CAEW		-	-	-	-	-
1413			P	CAEE		109,044	109,044	-	-	-
1414			G-SG	CAGE		-	-	-	-	-
1415			G-SG	CAGE		-	-	-	-	-
1416					B8	62,131,362	57,834,448	4,296,914	-	4,296,914
1417										
1418	395	Laboratory Equipment								
1419			G-SITUS	S		21,952,522	20,637,376	1,315,146	-	1,315,146
1420			G-DGP	DGP		-	-	-	-	-
1421			G-DGU	DGU		-	-	-	-	-
1422			PTD	SO		4,973,535	4,627,917	345,618	-	345,618
1423			P	SE		-	-	-	-	-
1424			G-SG	SG		-	-	-	-	-
1425			G-SG	CAGW		1,334,354	1,033,256	301,098	-	301,098
1426			G-SG	CAGE		5,030,400	5,030,400	-	-	-
1427			P	JBG		362,626	281,264	81,362	-	81,362
1428			P	CAEW		-	-	-	-	-
1429			P	CAEE		1,299,500	1,299,500	-	-	-
1430			G-SG	CAGE		-	-	-	-	-
1431			G-SG	CAGE		-	-	-	-	-
1432					B8	34,952,938	32,909,714	2,043,224	-	2,043,224
1433										
1434	396	Power Operated Equipment								
1435			G-SITUS	S		134,770,829	125,873,802	8,897,027	-	8,897,027
1436			G-DGP	DGP		-	-	-	-	-
1437			G-SG	SG		-	-	-	-	-
1438			PTD	SO		6,093,193	5,669,768	423,425	-	423,425
1439			G-DGU	DGU		-	-	-	-	-
1440			P	SE		-	-	-	-	-
1441			G-SG	CAGW		3,846,068	2,978,200	867,867	-	867,867
1442			G-SG	CAGE		32,858,412	32,858,412	-	-	-
1443			P	JBG		10,051,560	7,796,291	2,255,269	-	2,255,269
1444			P	CAEW		-	-	-	-	-
1445			P	CAEE		236,686	236,686	-	-	-
1446			G-SG	CAGE		-	-	-	-	-
1447			G-SG	CAGE		-	-	-	-	-
1448					B8	187,856,747	175,413,159	12,443,588	-	12,443,588
1449	397	Communication Equipment								
1450			G-SITUS	S		202,829,984	188,900,913	13,929,071	-	13,929,071
1451			COM_EQ	DGP		-	-	-	-	-
1452			COM_EQ	DGU		-	-	-	-	-
1453			PTD	SO		94,215,111	87,667,962	6,547,149	-	6,547,149
1454			CUST	CN		3,848,526	3,583,606	264,920	-	264,920
1455			G-SG	SG		138,684	127,272	11,412	-	11,412
1456			COM_EQ	SE		-	-	-	-	-
1457			G-SG	CAGW		52,841,392	40,917,704	11,923,688	-	11,923,688
1458			COM_EQ	CAGE		122,688,025	122,688,025	-	-	-
1459			COM_EQ	JBG		5,006,715	3,883,358	1,123,357	-	1,123,357
1460			COM_EQ	CAEW		-	-	-	-	-
1461			COM_EQ	CAEE		341,558	341,558	-	-	-
1462			COM_EQ	CAGE		-	-	-	-	-
1463			COM_EQ	CAGE		-	-	-	-	-
1464					B8	481,909,994	448,110,398	33,799,597	-	33,799,597
1465										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1466	398	Misc. Equipment								
1467			G-SITUS	S		3,130,300	2,942,319	187,981	-	187,981
1468			G-DGP	DGP		-	-	-	-	-
1469			G-DGU	DGU		-	-	-	-	-
1470			CUST	CN		82,497	76,818	5,679	-	5,679
1471			PTD	SO		2,202,852	2,049,773	153,079	-	153,079
1472			P	SE		-	-	-	-	-
1473			G-SG	SG		-	-	-	-	-
1474			G-SG	CAGW		447,399	346,443	100,956	-	100,956
1475			G-SG	CAGE		2,061,712	2,061,712	-	-	-
1476			P	JBG		207,024	160,574	46,450	-	46,450
1477			P	CAEW		-	-	-	-	-
1478			P	CAEE		3,966	3,966	-	-	-
1479			G-SG	CAGE		-	-	-	-	-
1480					B8	8,135,750	7,641,605	494,145	-	494,145
1481										
1482	399	Coal Mine								
1483			P	SE		-	-	-	-	-
1484			P	CAEW		-	-	-	-	-
1485			P	CAEE		1,854,828	1,854,828	-	-	-
1486	MP		P	JBE		-	-	-	-	-
1487					B8	1,854,828	1,854,828	-	-	-
1488										
1489	399L	WIDCO Capital Lease								
1490			P	SE		-	-	-	-	-
1491						-	-	-	-	-
1492										
1493		Remove Capital Leases				-	-	-	-	-
1494						-	-	-	-	-
1495										
1496	1011390	General Capital Leases								
1497			G-SITUS	S		5,990,828	5,990,828	-	-	-
1498			P	CAGW		3,289,017	2,546,848	742,168	-	742,168
1499			P	CAGE		8,186,712	8,186,712	-	-	-
1500			PTD	SO		1,641,241	1,527,189	114,052	-	114,052
1501					B9	19,107,798	18,251,577	856,221	-	856,221
1502										
1503		Remove Capital Leases				(19,107,798)	(18,251,577)	(856,221)	-	(856,221)
1504					B9	-	-	-	-	-
1505										
1506	1011392	General Vehicles Capital Leases								
1507			LABOR	SO		-	-	-	-	-
1508					B9	-	-	-	-	-
1509										
1510		Remove Capital Leases				-	-	-	-	-
1511					B9	-	-	-	-	-
1512										
1513	GP	Unclassified Gen Plant - Acct 300								
1514			G-SITUS	S		-	-	-	-	-
1515			PTD	SO		36,679,592	34,130,672	2,548,920	-	2,548,920
1516			CUST	CN		-	-	-	-	-
1517			G-SG	SG		-	-	-	-	-
1518			G-SG	CAGE		-	-	-	-	-
1519			G-DGU	CAGW		-	-	-	-	-
1520						36,679,592	34,130,672	2,548,920	-	2,548,920
1521										
1522	399G	Unclassified Gen Plant - Acct 300								
1523			G-SITUS	S		-	-	-	-	-
1524			PTD	SO		-	-	-	-	-
1525			G-SG	SG		-	-	-	-	-
1526			G-DGP	DGP		-	-	-	-	-
1527			G-DGU	DGU		-	-	-	-	-
1528						-	-	-	-	-
1529										
1530	**TOTAL GENERAL PLANT**				B8	**1,283,271,191**	**1,190,461,710**	**92,809,481**	**-**	**92,809,481**
1531										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1532	Summary of General Plant by Factor									
1533		S				654,130,597	605,467,129	48,663,468	-	48,663,468
1534		JBG				22,579,304	17,513,185	5,066,119	-	5,066,119
1535		JBE				-	-	-	-	-
1536		SG				138,684	127,272	11,412	-	11,412
1537		SO				313,327,977	291,554,346	21,773,631	-	21,773,631
1538		SE				-	-	-	-	-
1539		CN				17,512,283	16,306,794	1,205,489	-	1,205,489
1540		DEU				-	-	-	-	-
1541		CAGW				75,096,585	58,151,001	16,945,584	-	16,945,584
1542		CAGE				213,884,840	213,884,840	-	-	-
1543		CAEW				-	-	-	-	-
1544		CAEE				5,708,720	5,708,720	-	-	-
1545		SSGCT				-	-	-	-	-
1546		SSGCH				-	-	-	-	-
1547		Less Capital Leases				(19,107,798)	(18,251,577)	(856,221)	-	(856,221)
1548	Total General Plant by Factor				B8	1,283,271,191	1,190,461,710	92,809,481	-	92,809,481
1549	301	Organization								
1550			I-SITUS	S		-	-	-	-	-
1551			PTD	SO		-	-	-	-	-
1552			I-SG	CAGW		-	-	-	-	-
1553			I-SG	CAGE		-	-	-	-	-
1554			I-SG	SG		-	-	-	-	-
1555					B8	-	-	-	-	-
1556	302	Franchise & Consent								
1557			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
1558			I-SG	SG		-	-	-	-	-
1559			I-SG	CAGW		-	-	-	-	-
1560			I-SG	CAGE		-	-	-	-	-
1561			I-SG	CAGW		181,147,325	140,271,336	40,875,989	-	40,875,989
1562			I-SG	CAGE		14,386,245	14,386,245	-	-	-
1563			I-DGP	DGP		-	-	-	-	-
1564			I-DGU	DGU		-	-	-	-	-
1565					B8	164,452,355	123,576,366	40,875,989	-	40,875,989
1566										
1567	303	Miscellaneous Intangible Plant								
1568			I-SITUS	S		22,028,763	19,992,400	2,036,363	-	2,036,363
1569			I-SG	SG		1,600,187	1,468,515	131,672	-	131,672
1570			PTD	SO		399,973,421	372,178,669	27,794,752	-	27,794,752
1571			P	SE		-	-	-	-	-
1572			CUST	CN		179,623,084	167,258,416	12,364,668	-	12,364,668
1573			I-SG	CAGW		76,938,947	59,577,634	17,361,314	-	17,361,314
1574			I-SG	CAGE		96,232,063	96,232,063	-	-	-
1575			P	JBG		2,131,835	1,653,515	478,320	-	478,320
1576			P	CAEW		-	-	-	-	-
1577			P	CAEE		-	-	-	-	-
1578			I-SG	CAGE		-	-	-	-	-
1579			I-SG	CAGE		-	-	-	-	-
1580					B8	778,528,300	718,361,211	60,167,089	-	60,167,089
1581	303	Less Non-Utility Plant								
1582			I-SITUS	S		-	-	-	-	-
1583					B8	778,528,300	718,361,211	60,167,089	-	60,167,089
1584	IP	Unclassified Intangible Plant - Acct 300								
1585			I-SITUS	S		-	-	-	-	-
1586			I-SG	SG		-	-	-	-	-
1587			I-DGU	DGU		-	-	-	-	-
1588			PTD	SO		-	-	-	-	-
1589						-	-	-	-	-
1590										
1591	**TOTAL INTANGIBLE PLANT**				B8	**942,980,655**	**841,937,577**	**101,043,078**	**-**	**101,043,078**
1592										
1593	Summary of Intangible Plant by Factor									
1594		S				(9,052,452)	(11,088,815)	2,036,363	-	2,036,363
1595		JBG				2,131,835	1,653,515	478,320	-	478,320
1596		JBE				-	-	-	-	-
1597		SG				1,600,187	1,468,515	131,672	-	131,672
1598		SO				399,973,421	372,178,669	27,794,752	-	27,794,752
1599		CN				179,623,084	167,258,416	12,364,668	-	12,364,668
1600		CAGW				258,086,273	199,848,970	58,237,303	-	58,237,303
1601		CAGE				110,618,307	110,618,307	-	-	-
1602		CAEW				-	-	-	-	-
1603		CAEE				-	-	-	-	-
1604		SSGCT				-	-	-	-	-
1605		SSGCH				-	-	-	-	-
1606		SE				-	-	-	-	-
1607	Total Intangible Plant by Factor				B8	942,980,655	841,937,577	101,043,078	-	101,043,078
1608	Summary of Unclassified Plant (Account 106)									
1609		DP				67,992,007	63,673,385	4,318,622	-	4,318,622
1610		DS0				-	-	-	-	-
1611		GP				36,679,592	34,130,672	2,548,920	-	2,548,920
1612		HP				-	-	-	-	-
1613		NP				-	-	-	-	-
1614		OP				(553,173)	(428,349)	(124,824)	-	(124,824)
1615		TP				97,865,938	87,374,686	10,491,252	-	10,491,252
1616		TS0				-	-	-	-	-
1617		IP				-	-	-	-	-
1618		MP								
1619		SP				37,396,400	32,932,030	4,464,369	-	4,464,369
1620	Total Unclassified Plant by Factor					239,380,764	217,682,424	21,698,340	-	21,698,340
1621										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1622	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**28,243,882,961**	**26,281,173,217**	**1,962,709,744**	**-**	**1,962,709,744**

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1623	Summary of Electric Plant by Factor									
1624		S				7,850,080,318	7,271,140,877	578,939,441	-	578,939,441
1625		SE				-	-	-	-	-
1626		JBG				1,531,160,418	1,187,613,891	343,546,527	-	343,546,527
1627		JBE				-	-	-	-	-
1628		SG				48,910,536	44,885,922	4,024,615	-	4,024,615
1629		SO				713,301,398	663,733,015	49,568,383	-	49,568,383
1630		CN				197,135,367	183,565,210	13,570,157	-	13,570,157
1631		DEU				-	-	-	-	-
1632		CAGW				4,316,040,691	3,342,123,848	973,916,843	-	973,916,843
1633		CAGE				13,600,653,311	13,600,653,311	-	-	-
1634		CAEW				-	-	-	-	-
1635		CAEE				5,708,720	5,708,720	-	-	-
1636		SSGCH				-	-	-	-	-
1637		SSGCT				-	-	-	-	-
1638		Less Capital Leases				(19,107,798)	(18,251,577)	(856,221)	-	(856,221)
1639					B8	28,243,882,961	26,281,173,217	1,962,709,744	-	1,962,709,744
1640	105	Plant Held For Future Use								
1641			DPW	S		13,309,224	13,309,224	-	-	-
1642			P	SG		-	-	-	-	-
1643			T	SG		-	-	-	-	-
1644			P	SG		-	-	-	-	-
1645			P	SE		-	-	-	-	-
1646			P	SG		-	-	-	-	-
1647			P	CAGW		161,944	125,401	36,543	-	36,543
1648			P	CAGE		12,418,892	12,418,892	-	-	-
1649			P	CAEW		-	-	-	-	-
1650			P	CAEE		-	-	-	-	-
1651	**Total Plant Held For Future Use**				B10	25,890,060	25,853,518	36,543	-	36,543
1652										
1653	114	Electric Plant Acquisition Adjustments								
1654			P	S		11,763,784	11,763,784	-	-	-
1655			P	SG		-	-	-	-	-
1656			P	CAGW		-	-	-	-	-
1657			P	CAGE		143,167,971	143,167,971	-	-	-
1658			P	DGP		-	-	-	-	-
1659	**Total Electric Plant Acquisition Adjustments**				B15	154,931,754	154,931,754	-	-	-
1660										
1661	115	Accum Provision for Asset Acquisition Adjustments								
1662			P	S		(1,369,679)	(1,369,679)	-	-	-
1663			P	SG		-	-	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		(129,497,494)	(129,497,494)	-	-	-
1666			P	DGP		-	-	-	-	-
1667					B15	(130,867,173)	(130,867,173)	-	-	-
1668										
1669	120	Nuclear Fuel								
1670			P	SE		-	-	-	-	-
1671	**Total Nuclear Fuel**					-	-	-	-	-
1672										
1673	124	Weatherization								
1674			DMSC	S		784,714	781,402	3,312	-	3,312
1675			DMSC	SO		(5,008)	(4,660)	(348)	-	(348)
1676					B16	779,706	776,742	2,964	-	2,964
1677										
1678	182W	Weatherization								
1679			DMSC	S		(19,090,782)	(19,090,782)	-	-	-
1680			DMSC	SG		-	-	-	-	-
1681			DMSC	CAGE		-	-	-	-	-
1682			DMSC	SO		-	-	-	-	-
1683					B16	(19,090,782)	(19,090,782)	-	-	-
1684										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1685	186W	Weatherization								
1686			DMSC	S		-	-	-	-	-
1687			DMSC	CN		-	-	-	-	-
1688			DMSC	CNP		-	-	-	-	-
1689			DMSC	SG		-	-	-	-	-
1690			DMSC	SO		-	-	-	-	-
1691					B16	-	-	-	-	-
1692										
1693	**Total Weatherization**					(18,311,076)	(18,314,040)	2,964	-	2,964
1694										
1695	151	Fuel Stock								
1696			P	DEU		-	-	-	-	-
1697			P	SE		-	-	-	-	-
1698			P	CAEW		1,725,470	1,331,016	394,454	-	394,454
1699			P	CAEE		145,185,103	145,185,103	-	-	-
1700			P	JBE		24,095,352	18,618,254	5,477,098	-	5,477,098
1701			P	CAEE		-	-	-	-	-
1702			P	CAEE		-	-	-	-	-
1703	**Total Fuel Stock**				B13	171,005,925	165,134,373	5,871,552	-	5,871,552
1704										
1705	152	Fuel Stock - Undistributed								
1706			P	SE		-	-	-	-	-
1707			P	CAEW		-	-	-	-	-
1708			P	CAEE		-	-	-	-	-
1709						-	-	-	-	-
1710										
1711	25316	DG&T Working Capital Deposit								
1712			P	SE		-	-	-	-	-
1713			P	CAEW		-	-	-	-	-
1714			P	CAEE		(2,479,000)	(2,479,000)	-	-	-
1715					B13	(2,479,000)	(2,479,000)	-	-	-
1716										
1717	25317	DG&T Working Capital Deposit								
1718			P	SE		-	-	-	-	-
1719			P	CAEW		-	-	-	-	-
1720			P	CAEE		(2,622,091)	(2,622,091)	-	-	-
1721					B13	(2,622,091)	(2,622,091)	-	-	-
1722										
1723	25319	Provo Working Capital Deposit								
1724			P	SE		-	-	-	-	-
1725			P	CAEW		-	-	-	-	-
1726			P	CAEE		-	-	-	-	-
1727						-	-	-	-	-
1728										
1729		Total Fuel Stock			B13	165,904,834	160,033,282	5,871,552	-	5,871,552
1730	154	Materials and Supplies								
1731			MSS	S		119,530,427	112,128,547	7,401,880	-	7,401,880
1732			MSS	SG		1,168,341	1,072,203	96,137	-	96,137
1733			MSS	SE		-	-	-	-	-
1734			MSS	SO		75,536	70,287	5,249	-	5,249
1735			MSS	SNPPS		-	-	-	-	-
1736			MSS	SNPPH		-	-	-	-	-
1737			MSS	SNPD		(1,667,222)	(1,561,922)	(105,300)	-	(105,300)
1738			MSS	SNPT		-	-	-	-	-
1739			MSS	DGU		-	-	-	-	-
1740			MSS	DGP		-	-	-	-	-
1741			MSS	JBE		-	-	-	-	-
1742			MSS	SNPP		-	-	-	-	-
1743			MSS	CAGW		6,674,256	5,168,206	1,506,049	-	1,506,049
1744			MSS	CAGE		119,387,420	119,387,420	-	-	-
1745			MSS	JBG		4,593,136	3,562,574	1,030,562	-	1,030,562
1746			MSS	CAEW		-	-	-	-	-
1747			MSS	CAEE		-	-	-	-	-
1748			MSS	CAGE		-	-	-	-	-
1749	**Total Materials and Supplies**				B13	249,761,893	239,827,314	9,934,578	-	9,934,578
1750										
1751	163	Stores Expense Undistributed								
1752			MSS	SO		-	-	-	-	-
1753										
1754					B13	-	-	-	-	-
1755										
1756	25318	Provo Working Capital Deposit								
1757			MSS	SNPPS		-	-	-	-	-
1758			MSS	CAGW		-	-	-	-	-
1759			MSS	CAGE		(273,000)	(273,000)	-	-	-
1760					B13	(273,000)	(273,000)	-	-	-
1761										
1762		Total Materials & Supplies			B13	249,488,893	239,554,314	9,934,578	-	9,934,578
1763										

SEPTEMBER 2019 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1764	165	Prepayments								
1765			DMSC	S		25,331,064	25,331,064	-	-	-
1766			GP	GPS		143,938	133,935	10,002	-	10,002
1767			PT	SG		952,632	874,244	78,388	-	78,388
1768			PT	CAGW		1,080,595	836,758	243,837	-	243,837
1769			PT	CAGE		1,079,317	1,079,317	-	-	-
1770			P	CAEW		4,055	3,128	927	-	927
1771			P	CAEE		4,803	4,803	-	-	-
1772			P	SE		-	-	-	-	-
1773			PTD	SO		27,135,253	25,249,584	1,885,669	-	1,885,669
1774	**Total Prepayments**				B15	55,731,657	53,512,834	2,218,823	-	2,218,823
1775										
1776	182M	Misc Regulatory Assets								
1777			P	S		153,630,685	153,554,424	76,262	-	76,262
1778			DEFSG	SG		-	-	-	-	-
1779			P	CAGE		-	-	-	-	-
1780			P	CAGE		3,448,669	3,448,669	-	-	-
1781			P	CAGW		-	-	-	-	-
1782			DEFSG	JBG		-	-	-	-	-
1783			P	SE		-	-	-	-	-
1784			P	CAEW		-	-	-	-	-
1785			P	CAEE		185,892,994	185,892,994	-	-	-
1786			T	SO		-	-	-	-	-
1787					B11	342,972,349	342,896,087	76,262	-	76,262
1788										
1789	186M	Misc Deferred Debits								
1790			LABOR	S		3,322,857	3,322,857	-	-	-
1791			P	CAEW		-	-	-	-	-
1792			P	CAEE		-	-	-	-	-
1793			P	SG		11,926,636	10,945,250	981,386	-	981,386
1794			LABOR	SO		163,501	152,139	11,362	-	11,362
1795			P	SE		-	-	-	-	-
1796			P	CAGW		18,836,243	14,585,835	4,250,408	-	4,250,408
1797			DEFSG	CAGE		55,950,850	55,950,850	-	-	-
1798			P	CAEW		-	-	-	-	-
1799			P	CAEE		1,396,881	1,396,881	-	-	-
1800			P	JBE		883	682	201	-	201
1801			GP	EXCTAX		-	-	-	-	-
1802	**Total Misc. Deferred Debits**				B11	91,597,851	86,354,494	5,243,357	-	5,243,357
1803										
1804	Working Capital									
1805	CWC	Cash Working Capital								
1806			CWC	S		-	-	-	-	-
1807			CWC	SO		-	-	-	-	-
1808			CWC	SE		-	-	-	-	-
1809					B14	-	-	-	-	-
1810										
1811	OWC	Other Work. Cap.								
1812	131	Cash	GP	SNP		-	-	-	-	-
1813	135	Working Funds	GP	SG		-	-	-	-	-
1814	141	Other A/R	GP	SO		-	-	-	-	-
1815	143	Other A/R	PTD	SO		45,505,166	42,342,944	3,162,222	-	3,162,222
1816	232	A/P	PTD	SG		(2,647,312)	(2,429,478)	(217,835)	-	(217,835)
1817	232	A/P	P	SO		(7,193,062)	(6,693,205)	(499,857)	-	(499,857)
1818	232	A/P	P	CAEE		(1,601,841)	(1,601,841)	-	-	-
1819	232	A/P	T	CAGE		-	-	-	-	-
1820	232	A/P	P	S		(16,765)	(16,765)	-	-	-
1821	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
1822	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
1823	2533	Other Msc. Df. Crd.	P	CAGE		(6,575,354)	(6,575,354)	-	-	-
1824	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
1825	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
1826	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
1827	230	Asset Retir. Oblig.	P	S		(7,040,845)	(7,040,845)	-	-	-
1828	254105	ARO Reg Liability	P	S		-	-	-	-	-
1829	254105	ARO Reg Liability	P	SE		-	-	-	-	-
1830	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
1831	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
1832	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
1833					B14	20,429,988	17,985,457	2,444,531	-	2,444,531
1834										
1835	**Total Working Capital**					20,429,988	17,985,457	2,444,531	-	2,444,531

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1836	Miscellaneous Rate Base									
1837	18221	Unrec Plant & Reg Study Costs								
1838			P	S		-	-	-	-	-
1839										
1840						-	-	-	-	-
1841										
1842	18222	Nuclear Plant - Trojan								
1843			P	S		-	-	-	-	-
1844			P	TROJP		-	-	-	-	-
1845			P	TROJD		-	-	-	-	-
1846					B14	-	-	-	-	-
1847										
1848										
1849										
1850	1869	Misc Deferred Debits-Trojan								
1851			P	S		-	-	-	-	-
1852			P	SNPPN		-	-	-	-	-
1853						-	-	-	-	-
1854										
1855	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
1856										
1857	**TOTAL RATE BASE ADDITIONS**					**957,769,136**	**931,940,528**	**25,828,609**	**-**	**25,828,609**
1858	235	Customer Service Deposits								
1859			CUST	S		-	-	-	-	-
1860			CUST	CN		-	-	-	-	-
1861	**Total Customer Service Deposits**				B15	-	-	-	-	-
1862										
1863	2281	Prop Ins	PTD	S		(9,611,778)	(9,611,778)	-	-	-
1864	2282	Inj & Dam	PTD	SO		(12,260,757)	(11,408,739)	(852,018)	-	(852,018)
1865	2283	Pen & Ben	PTD	SO		(2,203,018)	(2,049,927)	(153,091)	-	(153,091)
1866	2282	Inj & Dam	PTD	S		(9,370,838)	(9,370,838)	-	-	-
1867	254	Ins Prov	PTD	SO		-	-	-	-	-
1868					B15	(33,446,391)	(32,441,282)	(1,005,109)	-	(1,005,109)
1869										
1870	22841	Accum Misc Oper Provisions - Other								
1871			P	S		-	-	-	-	-
1872			P	CAGW		(471,145)	(364,831)	(106,314)	-	(106,314)
1873					B15	(471,145)	(364,831)	(106,314)	-	(106,314)
1874										
1875	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
1876	230	ARO	P	TROJP		-	-	-	-	-
1877	254105	ARO	P	S		-	-	-	-	-
1878	25335	Regulatory Liabil	P	CAEE		(115,119,099)	(115,119,099)	-	-	-
1879	254	Regulatory Liabil	P	CAGE		-	-	-	-	-
1880	254		P	S		(325,010,714)	(281,342,122)	(43,668,592)	-	(43,668,592)
1881					B15	(440,129,814)	(396,461,222)	(43,668,592)	-	(43,668,592)
1882										
1883	252	Customer Advances for Construction								
1884			DPW	S		(2,751,195)	(2,750,945)	(250)	-	(250)
1885			T	SG		322,409	295,879	26,529	-	26,529
1886			T	CAGE		(67,502,952)	(67,502,952)	-	-	-
1887			DPW	CAGW		-	-	-	-	-
1888			CUST	CN		-	-	-	-	-
1889	**Total Customer Advances for Constr.**				B19	(69,931,738)	(69,958,017)	26,279	-	26,279
1890										
1891	25398	SO2 Emissions								
1892			P	S		-	-	-	-	-
1893						-	-	-	-	-
1894										
1895	25399	Other Deferred Credits								
1896			P	S		(4,283,937)	(3,786,039)	(497,898)	-	(497,898)
1897			GP	GPS		-	-	-	-	-
1898			GP	SO		(57,665,944)	(53,658,651)	(4,007,293)	-	(4,007,293)
1899			P	CAGW		(183,333)	(141,964)	(41,369)	-	(41,369)
1900			P	CAGE		(16,213,269)	(16,213,269)	-	-	-
1901			P	SG		(6,697,248)	(6,146,163)	(551,085)	-	(551,085)
1902			P	CAEW		-	-	-	-	-
1903			P	CAEE		(7,594,984)	(7,594,984)	-	-	-
1904			P	SE		-	-	-	-	-
1905					B19	(92,638,714)	(87,541,070)	(5,097,645)	-	(5,097,645)
1906										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1907	190	Accumulated Deferred Income Taxes								
1908			P	S		83,652,410	72,915,788	10,736,622	-	10,736,622
1909			CUST	CN		-	-	-	-	-
1910			LABOR	SO		27,149,028	25,262,402	1,886,627	-	1,886,627
1911			P	IBT		-	-	-	-	-
1912			CUST	BADDEBT		2,795,422	2,495,169	300,253	-	300,253
1913			P	TROJD		-	-	-	-	-
1914			P	SG		7,495,690	6,878,905	616,785	-	616,785
1915			P	SE		-	-	-	-	-
1916			PTD	SNP		-	-	-	-	-
1917			P	CAGW		115,839	89,699	26,139	-	26,139
1918			P	CAGE		17,790,127	17,790,127	-	-	-
1919			P	CAEW		-	-	-	-	-
1920			P	CAEE		32,290,336	32,290,336	-	-	-
1921			DPW	JBE		(10,244,504)	(7,915,833)	(2,328,671)	-	(2,328,671)
1922			DPW	SNPD		1,932,611	1,810,550	122,061	-	122,061
1923										
1924	**Total Accum Deferred Income Taxes**				B19	162,976,959	151,617,143	11,359,816	-	11,359,816
1925										
1926	281	Accumulated Deferred Income Taxes								
1927			P	S		-	-	-	-	-
1928			PT	SG		(175,900,852)	(161,426,811)	(14,474,042)	-	(14,474,042)
1929			PT	CAGW		-	-	-	-	-
1930			PT	CAGE		-	-	-	-	-
1931			T	SNPT		-	-	-	-	-
1932					B19	(175,900,852)	(161,426,811)	(14,474,042)	-	(14,474,042)
1933										
1934	282	Accumulated Deferred Income Taxes								
1935			GP	S		(128,187,724)	(108,691,790)	(19,495,934)	-	(19,495,934)
1936			ACCMDIT	CIAC		-	-	-	-	-
1937			ACCMDIT	DITBAL		(3,955,737,087)	(3,722,164,470)	(233,572,617)	-	(233,572,617)
1938			GP	JBE		(6,451,988)	(4,985,391)	(1,466,597)	-	(1,466,597)
1939			LABOR	SO		(1,066,689)	(992,563)	(74,126)	-	(74,126)
1940			PTD	SNPD		-	-	-	-	-
1941			P	SNP		-	-	-	-	-
1942			P	CAGW		-	-	-	-	-
1943			P	CAGE		(734,422)	(734,422)	-	-	-
1944			P	SE		-	-	-	-	-
1945			P	CAEE		148,654	148,654	-	-	-
1946			P	CN		-	-	-	-	-
1947			P	JBG		-	-	-	-	-
1948			P	SG		-	-	-	-	-
1949					B19	(4,092,029,255)	(3,837,419,982)	(254,609,273)	-	(254,609,273)
1950										
1951	283	Accumulated Deferred Income Taxes								
1952			GP	S		(41,120,862)	(41,620,865)	500,003	-	500,003
1953			P	SG		(43,514)	(39,933)	(3,581)	-	(3,581)
1954			P	SE		-	-	-	-	-
1955			LABOR	SO		(22,389,498)	(20,833,618)	(1,555,880)	-	(1,555,880)
1956			GP	GPS		(3,429,356)	(3,191,045)	(238,311)	-	(238,311)
1957			PTD	SNP		(1,012,180)	(948,283)	(63,897)	-	(63,897)
1958			P	TROJD		-	-	-	-	-
1959			PTD	SGCT		-	-	-	-	-
1960			P	CAGW		(710,595)	(550,249)	(160,346)	-	(160,346)
1961			P	CAGE		(895,362)	(895,362)	-	-	-
1962			P	CAEW		-	-	-	-	-
1963			P	CAEE		(42,142,696)	(42,142,696)	-	-	-
1964			P	JBE		-	-	-	-	-
1965			P	SGCT		-	-	-	-	-
1966										
1967					B19	(111,744,062)	(110,222,051)	(1,522,011)	-	(1,522,011)
1968										
1969	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,216,697,210)	(3,957,451,700)	(259,245,510)	-	(259,245,510)
1970	255	Accumulated Investment Tax Credit								
1971			PTD	S		-	-	-	-	-
1972			PTD	ITC84		-	-	-	-	-
1973			PTD	ITC85		-	-	-	-	-
1974			PTD	ITC86		-	-	-	-	-
1975			PTD	ITC88		-	-	-	-	-
1976			PTD	ITC89		-	-	-	-	-
1977			PTD	ITC90		(35,340)	(33,957)	(1,383)	-	(1,383)
1978			PTD	SG		(213,604)	(196,027)	(17,576)	-	(17,576)
1979	**Total Accumulated ITC**				B19	(248,944)	(229,984)	(18,959)	-	(18,959)
1980										
1981	**TOTAL RATE BASE DEDUCTIONS**					**(4,853,563,956)**	**(4,544,448,106)**	**(309,115,850)**	**-**	**(309,115,850)**
1982										
1983										
1984										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1985	108SP	Steam Prod Plant Accumulated Depr								
1986			P	S		10,568,456	10,568,456	-	-	-
1987			P	DGP		-	-	-	-	-
1988			P	DGU		-	-	-	-	-
1989			P	SG		-	-	-	-	-
1990			P	CAGW		(128,673,196)	(99,638,022)	(29,035,174)	-	(29,035,174)
1991			P	CAGE		(2,536,412,488)	(2,536,412,488)	-	-	-
1992			P	JBG		(602,889,886)	(467,619,457)	(135,270,429)	-	(135,270,429)
1993			P	CAGE		-	-	-	-	-
1994					B17	(3,257,407,115)	(3,093,101,511)	(164,305,603)	-	(164,305,603)
1995										
1996	108NP	Nuclear Prod Plant Accumulated Depr								
1997			P	DGP		-	-	-	-	-
1998			P	DGU		-	-	-	-	-
1999			P	SG		-	-	-	-	-
2000						-	-	-	-	-
2001										
2002										
2003	108HP	Hydraulic Prod Plant Accum Depr								
2004			P	S		3,856,770	3,856,770	-	-	-
2005			P	DGP		-	-	-	-	-
2006			P	DGU		-	-	-	-	-
2007			P	CAGW		(369,169,499)	(285,866,208)	(83,303,291)	-	(83,303,291)
2008			P	CAGE		(87,617,638)	(87,617,638)	-	-	-
2009			P	CAGW		-	-	-	-	-
2010			P	CAGE		-	-	-	-	-
2011					B17	(452,930,366)	(369,627,075)	(83,303,291)	-	(83,303,291)
2012										
2013	108OP	Other Production Plant - Accum Depr								
2014			P	S		-	-	-	-	-
2015			P	DGU		-	-	-	-	-
2016			P	DGP		-	-	-	-	-
2017			P	SG		-	-	-	-	-
2018			P	CAGW		(398,350,761)	(308,462,703)	(89,888,058)	-	(89,888,058)
2019			P	CAGE		(452,171,951)	(452,171,951)	-	-	-
2020			P	CAGE		-	-	-	-	-
2021					B17	(850,522,712)	(760,634,654)	(89,888,058)	-	(89,888,058)
2022										
2023	108EP	Experimental Plant - Accum Depr								
2024			P	DGP		-	-	-	-	-
2025			P	SG		-	-	-	-	-
2026						-	-	-	-	-
2027										
2028	**TOTAL PRODUCTION PLANT DEPR**					**(4,560,860,193)**	**(4,223,363,241)**	**(337,496,952)**	**-**	**(337,496,952)**
2029										
2030	Summary of Prod Plant Depreciation by Factor									
2031		S				14,425,227	14,425,227	-	-	-
2032		DGP				-	-	-	-	-
2033		DGU				-	-	-	-	-
2034		SG				-	-	-	-	-
2035		CAGW				(896,193,456)	(693,966,933)	(202,226,523)	-	(202,226,523)
2036		CAGE				(3,076,202,077)	(3,076,202,077)	-	-	-
2037		JBG				(602,889,886)	(467,619,457)	(135,270,429)	-	(135,270,429)
2038		SSGCT				-	-	-	-	-
2039	Total of Prod Plant Depreciation by Factor					(4,560,860,193)	(4,223,363,241)	(337,496,952)	-	(337,496,952)
2040										
2041										
2042	108TP	Transmission Plant Accumulated Depr								
2043			T	DGP		-	-	-	-	-
2044			T	DGU		-	-	-	-	-
2045			T	CAGW		(548,681,859)	(424,871,510)	(123,810,349)	-	(123,810,349)
2046			T	CAGE		(1,227,072,364)	(1,227,072,364)	-	-	-
2047			T	JBG		(43,699,066)	(33,894,305)	(9,804,761)	-	(9,804,761)
2048			T	SG		8,517,850	7,816,957	700,893	-	700,893
2049	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,810,935,439)**	**(1,678,021,222)**	**(132,914,217)**	**-**	**(132,914,217)**
2050	108360	Land and Land Rights								
2051			DPW	S		(10,331,128)	(10,136,112)	(195,016)	-	(195,016)
2052					B17	(10,331,128)	(10,136,112)	(195,016)	-	(195,016)
2053										
2054	108361	Structures and Improvements								
2055			DPW	S		(28,419,742)	(27,181,474)	(1,238,268)	-	(1,238,268)
2056					B17	(28,419,742)	(27,181,474)	(1,238,268)	-	(1,238,268)
2057										
2058	108362	Station Equipment								
2059			DPW	S		(294,421,413)	(271,007,883)	(23,413,531)	-	(23,413,531)
2060					B17	(294,421,413)	(271,007,883)	(23,413,531)	-	(23,413,531)
2061										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2062	108363	Storage Battery Equipment								
2063			DPW	S		-	-	-	-	-
2064					B17	-	-	-	-	-
2065										
2066	108364	Poles, Towers & Fixtures								
2067			DPW	S		(664,901,626)	(592,735,328)	(72,166,298)	-	(72,166,298)
2068					B17	(664,901,626)	(592,735,328)	(72,166,298)	-	(72,166,298)
2069										
2070	108365	Overhead Conductors								
2071			DPW	S		(337,332,748)	(302,466,600)	(34,866,148)	-	(34,866,148)
2072					B17	(337,332,748)	(302,466,600)	(34,866,148)	-	(34,866,148)
2073										
2074	108366	Underground Conduit								
2075			DPW	S		(172,394,651)	(160,924,096)	(11,470,555)	-	(11,470,555)
2076					B17	(172,394,651)	(160,924,096)	(11,470,555)	-	(11,470,555)
2077										
2078	108367	Underground Conductors								
2079			DPW	S		(406,363,317)	(392,423,619)	(13,939,698)	-	(13,939,698)
2080					B17	(406,363,317)	(392,423,619)	(13,939,698)	-	(13,939,698)
2081										
2082	108368	Line Transformers								
2083			DPW	S		(547,891,343)	(486,011,792)	(61,879,551)	-	(61,879,551)
2084					B17	(547,891,343)	(486,011,792)	(61,879,551)	-	(61,879,551)
2085										
2086	108369	Services								
2087			DPW	S		(329,266,250)	(299,440,800)	(29,825,451)	-	(29,825,451)
2088					B17	(329,266,250)	(299,440,800)	(29,825,451)	-	(29,825,451)
2089										
2090	108370	Meters								
2091			DPW	S		(75,926,751)	(70,491,981)	(5,434,769)	-	(5,434,769)
2092					B17	(75,926,751)	(70,491,981)	(5,434,769)	-	(5,434,769)
2093										
2094										
2095										
2096	108371	Installations on Customers' Premises								
2097			DPW	S		(7,253,470)	(6,889,336)	(364,133)	-	(364,133)
2098					B17	(7,253,470)	(6,889,336)	(364,133)	-	(364,133)
2099										
2100	108372	Leased Property								
2101			DPW	S		-	-	-	-	-
2102					B17	-	-	-	-	-
2103										
2104	108373	Street Lights								
2105			DPW	S		(31,635,612)	(29,398,190)	(2,237,422)	-	(2,237,422)
2106					B17	(31,635,612)	(29,398,190)	(2,237,422)	-	(2,237,422)
2107										
2108	108D00	Unclassified Dist Plant - Acct 300								
2109			DPW	S		-	-	-	-	-
2110						-	-	-	-	-
2111										
2112	108DS	Unclassified Dist Sub Plant - Acct 300								
2113			DPW	S		-	-	-	-	-
2114						-	-	-	-	-
2115										
2116	108DP	Unclassified Dist Sub Plant - Acct 300								
2117			DPW	S		3,665,597	3,136,720	528,877	-	528,877
2118						3,665,597	3,136,720	528,877	-	528,877
2119										
2120										
2121	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,902,472,455)**	**(2,645,970,492)**	**(256,501,963)**	**-**	**(256,501,963)**
2122										
2123	Summary of Distribution Plant Depr by Factor									
2124		S				(2,902,472,455)	(2,645,970,492)	(256,501,963)	-	(256,501,963)
2125										
2126	Total Distribution Depreciation by Factor				B17	(2,902,472,455)	(2,645,970,492)	(256,501,963)	-	(256,501,963)

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2127	108GP	General Plant Accumulated Depr								
2128			G-SITUS	S		(250,444,706)	(225,851,783)	(24,592,923)	-	(24,592,923)
2129			G-DGP	DGP		-	-	-	-	-
2130			G-DGU	DGU		-	-	-	-	-
2131			G-SG	SG		33,674	30,903	2,771	-	2,771
2132			CUST	CN		(6,431,865)	(5,989,117)	(442,749)	-	(442,749)
2133			PTD	SO		(106,450,358)	(99,052,963)	(7,397,395)	-	(7,397,395)
2134			P	SE		-	-	-	-	-
2135			G-SG	CAGW		(32,610,115)	(25,251,625)	(7,358,489)	-	(7,358,489)
2136			G-SG	CAGE		(82,989,370)	(82,989,370)	-	-	-
2137			P	JBG		(7,051,424)	(5,469,295)	(1,582,128)	-	(1,582,128)
2138			P	CAEW		-	-	-	-	-
2139			P	CAEE		(1,610,989)	(1,610,989)	-	-	-
2140			G-SG	CAGE		-	-	-	-	-
2141			G-SG	CAGE		-	-	-	-	-
2142					B17	(487,555,153)	(446,184,240)	(41,370,913)	-	(41,370,913)
2143										
2144										
2145	108MP	Mining Plant Accumulated Depr.								
2146			P	S		-	-	-	-	-
2147			P	CAEW		-	-	-	-	-
2148			P	CAEE		-	-	-	-	-
2149			P	JBE		-	-	-	-	-
2150					B17	-	-	-	-	-
2151	108MP	Less Centralia Situs Depreciation								
2152			P	S		-	-	-	-	-
2153					B17	-	-	-	-	-
2154										
2155	1081390	Accum Depr - Capital Lease								
2156			PTD	SO		-	-	-	-	-
2157						-	-	-	-	-
2158										
2159		Remove Capital Leases				-	-	-	-	-
2160						-	-	-	-	-
2161										
2162	1081399	Accum Depr - Capital Lease								
2163			P	S		-	-	-	-	-
2164			P	SE		-	-	-	-	-
2165						-	-	-	-	-
2166										
2167		Remove Capital Leases				-	-	-	-	-
2168						-	-	-	-	-
2169										
2170										
2171	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(487,555,153)**	**(446,184,240)**	**(41,370,913)**	**-**	**(41,370,913)**
2172										
2173										
2174										
2175	Summary of General Depreciation by Factor									
2176		S				(250,444,706)	(225,851,783)	(24,592,923)	-	(24,592,923)
2177		DGP				-	-	-	-	-
2178		DGU				-	-	-	-	-
2179		SE				-	-	-	-	-
2180		SO				(106,450,358)	(99,052,963)	(7,397,395)	-	(7,397,395)
2181		CN				(6,431,865)	(5,989,117)	(442,749)	-	(442,749)
2182		SG				33,674	30,903	2,771	-	2,771
2183		DEU				-	-	-	-	-
2184		CAGW				(32,610,115)	(25,251,625)	(7,358,489)	-	(7,358,489)
2185		CAGE				(82,989,370)	(82,989,370)	-	-	-
2186		CAEW				-	-	-	-	-
2187		CAEE				(1,610,989)	(1,610,989)	-	-	-
2188		SSGCT				-	-	-	-	-
2189		JBG				(7,051,424)	(5,469,295)	(1,582,128)	-	(1,582,128)
2190		Remove Capital Leases				-	-	-	-	-
2191	Total General Depreciation by Factor				B17	(487,555,153)	(446,184,240)	(41,370,913)	-	(41,370,913)
2192										
2193										
2194	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,761,823,240)**	**(8,993,539,195)**	**(768,284,045)**	**-**	**(768,284,045)**
2195	111SP	Accum Prov for Amort-Steam								
2196			P	CAGW		-	-	-	-	-
2197			P	CAGW		-	-	-	-	-
2198			P	CAGE		-	-	-	-	-
2199			P	SG		-	-	-	-	-
2200						-	-	-	-	-
2201										
2202										

SEPTEMBER 2019 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2203	111GP	Accum Prov for Amort-General								
2204			G-SITUS	S		(11,171,760)	(9,460,922)	(1,710,838)	-	(1,710,838)
2205			CUST	CN		-	-	-	-	-
2206			I-SG	SG		-	-	-	-	-
2207			PTD	SO		(3,513,792)	(3,269,613)	(244,179)	-	(244,179)
2208			I-SG	CAGW		-	-	-	-	-
2209			I-SG	CAGE		-	-	-	-	-
2210			P	CAEW		-	-	-	-	-
2211			P	CAEE		-	-	-	-	-
2212			P	SE		-	-	-	-	-
2213					B18	(14,685,552)	(12,730,535)	(1,955,017)	-	(1,955,017)
2214										
2215										
2216	111HP	Accum Prov for Amort-Hydro								
2217			P	DGP		-	-	-	-	-
2218			P	DGU		-	-	-	-	-
2219			P	SG		-	-	-	-	-
2220			P	CAGW		(2,593,767)	(2,008,482)	(585,285)	-	(585,285)
2221			P	CAGE		-	-	-	-	-
2222			P	CAGE		-	-	-	-	-
2223					B18	(2,593,767)	(2,008,482)	(585,285)	-	(585,285)
2224										
2225										
2226	111IP	Accum Prov for Amort-Intangible Plant								
2227			I-SITUS	S		30,052,354	30,057,646	(5,291)	-	(5,291)
2228			I-DGP	DGP		-	-	-	-	-
2229			I-DGU	DGU		-	-	-	-	-
2230			P	CAEW		-	-	-	-	-
2231			P	CAEE		-	-	-	-	-
2232			P	SE		-	-	-	-	-
2233			I-SG	SG		(22,140,165)	(20,318,357)	(1,821,809)	-	(1,821,809)
2234			I-SG	CAGW		-	-	-	-	-
2235			I-SG	CAGE		-	-	-	-	-
2236			CUST	CN		(139,797,716)	(130,174,496)	(9,623,220)	-	(9,623,220)
2237			P	CAGE		-	-	-	-	-
2238			P	CAGE		-	-	-	-	-
2239			I-SG	CAGW		(144,734,716)	(112,075,251)	(32,659,464)	-	(32,659,464)
2240			I-SG	CAGE		(39,586,683)	(39,586,683)	-	-	-
2241			PTD	JBG		(1,371,389)	(1,063,691)	(307,699)	-	(307,699)
2242			PTD	SO		(293,719,501)	(273,308,493)	(20,411,008)	-	(20,411,008)
2243					B18	(611,297,816)	(546,469,325)	(64,828,491)	-	(64,828,491)
2244	111IP	Less Non-Utility Plant								
2245			NUTIL	OTH		-	-	-	-	-
2246					B18	(611,297,816)	(546,469,325)	(64,828,491)	-	(64,828,491)
2247										
2248	111390	Accum Amtr - Capital Lease								
2249			G-SITUS	S		-	-	-	-	-
2250			G-SITUS	SG		-	-	-	-	-
2251			P	CAGE		-	-	-	-	-
2252			PTD	CAGW		-	-	-	-	-
2253			PTD	SO		-	-	-	-	-
2254						-	-	-	-	-
2255										
2256		Remove Capital Lease Amtr				-	-	-	-	-
2257										
2258	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(628,577,135)**	**(561,208,342)**	**(67,368,793)**	**-**	**(67,368,793)**
2259	AMA									
2260										
2261										
2262										
2263	Summary of Amortization by Factor									
2264		S				18,880,594	20,596,724	(1,716,130)	-	(1,716,130)
2265		DGP				-	-	-	-	-
2266		DGU				-	-	-	-	-
2267		SE				-	-	-	-	-
2268		SO				(297,233,292)	(276,578,106)	(20,655,187)	-	(20,655,187)
2269		CN				(139,797,716)	(130,174,496)	(9,623,220)	-	(9,623,220)
2270		SSGCT				-	-	-	-	-
2271		JBG				(1,371,389)	(1,063,691)	(307,699)	-	(307,699)
2272		CAGW				(147,328,483)	(114,083,734)	(33,244,749)	-	(33,244,749)
2273		CAGE				(39,586,683)	(39,586,683)	-	-	-
2274		CAEW				-	-	-	-	-
2275		CAEE				-	-	-	-	-
2276		SG				(22,140,165)	(20,318,357)	(1,821,809)	-	(1,821,809)
2277		Less Capital Lease				-	-	-	-	-
2278	Total Provision For Amortization by Factor				B18	(628,577,135)	(561,208,342)	(67,368,793)	-	(67,368,793)