PACIFIC POWER®
A DIVISION OF PACIFICORP

Washington Jurisdiction
RESULTS OF OPERATIONS

August 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	AUGUST 2024
FILE:	WA JAM - August 2024
PREPARED BY:	Revenue Requirement Department
DATE:	December 13, 2024
TIME:	8:36:20 AM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenue	2.3	626,154,725	590,032,746	36,121,978	0	36,121,978
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,591,541	1,523,355	68,186	0	68,186
5	Other Operating Revenues	2.4	27,380,743	25,479,430	1,901,313	0	1,901,313
6	Total Operating Revenues	2.4	655,127,010	617,035,532	38,091,478	0	38,091,478
7							
8	Operating Expenses:						
9	Steam Production	2.6	28,738,149	25,962,272	2,775,877	0	2,775,877
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	3,919,310	3,606,597	312,713	0	312,713
12	Other Power Supply	2.9 & 2.10	47,838,201	28,957,782	18,880,419	0	18,880,419
13	Transmission	2.12	10,926,306	8,825,621	2,100,685	0	2,100,685
14	Distribution	2.13	34,588,954	32,519,042	2,069,911	0	2,069,911
15	Customer Accounts	2.14	7,444,069	7,531,898	(87,829)	0	(87,829)
16	Customer Service	2.14	15,985,102	15,552,919	432,183	0	432,183
17	Sales	2.15	(3,380)	(3,152)	(228)	0	(228)
18	Administrative & General	2.16	32,206,306	29,790,942	2,415,364	0	2,415,364
19							
20	Total O & M Expenses	2.16	181,643,016	152,743,922	28,899,094	0	28,899,094
21							
22	Depreciation	2.17	86,619,052	80,621,875	5,997,177	0	5,997,177
23	Amortization Expense	2.19	7,390,085	6,937,762	452,323	0	452,323
24	Taxes Other Than Income	2.19	17,757,708	15,378,197	2,379,511	0	2,379,511
25	Income Taxes - Federal	2.23	65,502,697	65,931,031	(428,334)	0	(428,334)
26	Income Taxes - State	2.22	14,931,554	14,931,554	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(39,275)	(39,275)	0	0	0
29	Misc Revenue & Expense	2.5	(39,131)	(39,131)	0	0	0
30							
31	Total Operating Expenses	2.23	373,765,707	336,465,935	37,299,773	0	37,299,773
32							
33	Operating Revenue for Return		281,361,302	280,569,597	791,705	0	791,705
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,786,071,992	31,396,912,301	2,389,159,691	0	2,389,159,691
37	Plant Held for Future Use	2.33	14,489,667	14,321,774	167,894	0	167,894
38	Misc Deferred Debits	2.35	1,882,325,880	1,870,791,975	11,533,905	0	11,533,905
39	Elec Plant Acq Adj	2.33 & 2.34	10,243,989	10,137,638	106,351	0	106,351
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	381,577,639	357,296,514	24,281,125	0	24,281,125
42	Fuel Stock	2.34	222,939,741	212,986,271	9,953,470	0	9,953,470
43	Material & Supplies	2.35	519,116,064	492,837,319	26,278,746	0	26,278,746
44	Working Capital	2.36	71,258,369	64,878,342	6,380,027	0	6,380,027
45	Weatherization Loans	2.34	250,464,620	250,461,308	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		37,138,487,963	34,670,623,441	2,467,864,522	0	2,467,864,522
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,930,915,952)	(11,058,417,056)	(872,498,896)	0	(872,498,896)
52	Accum Prov For Amort	2.42	(797,686,747)	(738,824,257)	(58,862,490)	0	(58,862,490)
53	Accum Def Income Taxes	2.38	(2,894,800,382)	(2,721,195,155)	(173,605,227)	0	(173,605,227)
54	Unamortized ITC	2.38	(2,062,405)	(2,049,950)	(12,455)	0	(12,455)
55	Customer Adv for Const	2.37	(286,755,653)	(274,969,346)	(11,786,307)	0	(11,786,307)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,915,158,522)	(2,708,436,457)	(206,722,065)	0	(206,722,065)
58							
59	Total Rate Base Deductions		(18,827,379,661)	(17,503,892,222)	(1,323,487,439)	0	(1,323,487,439)
60							
61	Total Rate Base		18,311,108,302	17,166,731,219	1,144,377,083	0	1,144,377,083

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers								
63	440	Residential Sales							
64			S		247,250,592	232,083,420	15,167,172	-	15,167,172
65									
66				B1	247,250,592	232,083,420	15,167,172	-	15,167,172
67									
68	442	Commercial & Industrial Sales							
69			S		377,391,443	356,485,994	20,905,449	-	20,905,449
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	377,391,443	356,485,994	20,905,449	-	20,905,449
75									
76	444	Public Street & Highway Lighting							
77			S		1,512,689	1,463,332	49,357	-	49,357
78			SO		-	-	-	-	-
79				B1	1,512,689	1,463,332	49,357	-	49,357
80									
81	445	Other Sales to Public Authority							
82			S		-	-	-	-	-
83									
84				B1	-	-	-	-	-
85									
86	448	Interdepartmental							
87			S		-	-	-	-	-
88			SO		-	-	-	-	-
89				B1	-	-	-	-	-
90									
91	**Total Sales to Ultimate Customers**				**626,154,725**	**590,032,746**	**36,121,978**	**-**	**36,121,978**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,523,355	1,523,355	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,523,355	1,523,355	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		68,186	-	68,186	-	68,186
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	68,186	-	68,186	-	68,186
110									
111		Total Sales for Resale			1,591,541	1,523,355	68,186	-	68,186
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**627,746,266**	**591,556,102**	**36,190,165**	**-**	**36,190,165**
121	450	Forfeited Discounts & Interest							
122			S		1,189,871	1,187,596	2,274	-	2,274
123			SO		-	-	-	-	-
124				B1	1,189,871	1,187,596	2,274	-	2,274
125									
126	451	Misc Electric Revenue							
127			S		875,676	860,360	15,316	-	15,316
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	875,676	860,360	15,316	-	15,316
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM			UNADJUSTED RESULTS			WASHINGTON
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,126,896	1,032,663	94,232	-	94,232
141			CAGW		-	-	-	-	-
142			CAGE		13,007	13,007	-	-	-
143			JBG		-	-	-	-	-
144			SG		81,040	74,574	6,466	-	6,466
145			SO		254,286	236,271	18,015	-	18,015
146				B1	1,475,229	1,356,515	118,714	-	118,714
147									
148									
149									
150	456	Other Electric Revenue							
151			S		2,419,059	2,419,059	-	-	-
152			CAGE		103,165	103,165	-	-	-
153			CAGW		57,092	44,438	12,653	-	12,653
154			SO		-	-	-	-	-
155			SG		18,489,315	17,014,093	1,475,221	-	1,475,221
156			JBG		454,125	353,477	100,648	-	100,648
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		2,317,213	2,140,726	176,487	-	176,487
161				B1	23,839,968	22,074,959	1,765,009	-	1,765,009
162									
163		**Total Other Electric Revenues**			**27,380,743**	**25,479,430**	**1,901,313**	**-**	**1,901,313**
164									
165	**Total Electric Operating Revenues**			**B1**	**655,127,010**	**617,035,532**	**38,091,478**	**-**	**38,091,478**
166									
167	Summary of Revenues by Factor								
168		S			633,357,767	597,055,780	36,301,987	-	36,301,987
169		JBG			454,125	353,477	100,648	-	100,648
170		SE			2,317,213	2,140,726	176,487	-	176,487
171		SO			254,286	236,271	18,015	-	18,015
172		SG			18,570,355	17,088,667	1,481,687	-	1,481,687
173		CAEW			-	-	-	-	-
174		CN			-	-	-	-	-
175		CAGW			57,092	44,438	12,653	-	12,653
176		CAGE			116,172	116,172	-	-	-
177		WRG			-	-	-	-	-
178		WRE			-	-	-	-	-
179	Total Electric Operating Revenues			B1	655,127,010	617,035,532	38,091,478	-	38,091,478
180	Miscellaneous Revenues								
181	41160	Gain on Sale of Utility Plant - CR							
182			S		-	-	-	-	-
183			SG		-	-	-	-	-
184			SO		-	-	-	-	-
185			DGU		-	-	-	-	-
186			DGP		-	-	-	-	-
187					-	-	-	-	-
188									
189	41170	Loss on Sale of Utility Plant							
190			S		-	-	-	-	-
191			CAGW		-	-	-	-	-
192			CAGE		-	-	-	-	-
193			SG		-	-	-	-	-
194					-	-	-	-	-
195									
196	4118	Gain from Emission Allowances							
197			S		-	-	-	-	-
198			CAEW		-	-	-	-	-
199			CAEE		-	-	-	-	-
200			SE		-	-	-	-	-
201				B1	-	-	-	-	-
202									
203	41181	Gain from Disposition of NOX Credits							
204			SE		-	-	-	-	-
205					-	-	-	-	-
206									
207	4194	Impact Housing Interest Income							
208			DGU		-	-	-	-	-
209					-	-	-	-	-
210									

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		(39,131)	(39,131)	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		-	-	-	-	-
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	(39,131)	(39,131)	-	-	-
221									
222	**Total Miscellaneous Revenues**				**(39,131)**	**(39,131)**	**-**	**-**	**-**
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**(39,131)**	**(39,131)**	**-**	**-**	**-**
230									
231	500	Operation Supervision & Engineering							
232			SG		-	-	-	-	-
233			CAGW		2,663	2,073	590	-	590
234			CAGE		113,046	113,046	-	-	-
235			JBG		852,544	663,595	188,949	-	188,949
236			JBE		-	-	-	-	-
237				B2	968,253	778,714	189,539	-	189,539
238									
239	501	Fuel Related							
240			SE		(18,318)	(16,923)	(1,395)	-	(1,395)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		164,781	128,261	36,520	-	36,520
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,103,548	1,103,548	-	-	-
247			JBE		18,738	14,500	4,237	-	4,237
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,268,748	1,229,386	39,362	-	39,362
251									
252	501NPC	Fuel Related							
253			S		1,672,856	-	1,672,856	-	1,672,856
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	1,672,856	-	1,672,856	-	1,672,856
265									
266		Total Fuel Related			2,941,604	1,229,386	1,712,218	-	1,712,218
267									
268	502	Steam Expenses							
269			SG		(21,169)	(19,480)	(1,689)	-	(1,689)
270			CAGW		90,265	70,260	20,005	-	20,005
271			CAGE		4,605,337	4,605,337	-	-	-
272			JBG		1,181,031	919,280	261,752	-	261,752
273			CAGE		-	-	-	-	-
274				B2	5,855,464	5,575,396	280,068	-	280,068
275									
276	503	Steam From Other Sources							
277			SE		-	-	-	-	-
278			CAEW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		27,315	-	27,315	-	27,315
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					27,315	-	27,315	-	27,315

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
505	Electric Expenses							
		SG		-	-	-	-	-
		CAGW		1,978	1,539	438	-	438
		CAGE		110,123	110,123	-	-	-
		JBG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	112,100	111,662	438	-	438
506	Misc. Steam Expense							
		SG		219,061	201,583	17,478	-	17,478
		SE		-	-	-	-	-
		CAGW		660,032	513,749	146,283	-	146,283
		CAGE		7,057,859	7,057,859	-	-	-
		JBG		(1,165,046)	(906,837)	(258,209)	-	(258,209)
		CAGE		-	-	-	-	-
			B2	6,771,906	6,866,354	(94,448)	-	(94,448)
507	Rents							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		2,003	2,003	-	-	-
		JBG		19,444	15,135	4,309	-	4,309
		CAGE		-	-	-	-	-
			B2	21,447	17,138	4,309	-	4,309
510	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		CAGW		9,427	7,338	2,089	-	2,089
		CAGE		332,741	332,741	-	-	-
		JBG		25,466	19,822	5,644	-	5,644
		CAGE		-	-	-	-	-
			B2	367,634	359,901	7,733	-	7,733
511	Maintenance of Structures							
		SG		99,806	91,843	7,963	-	7,963
		CAGW		31,141	24,239	6,902	-	6,902
		CAGE		983,128	983,128	-	-	-
		JBG		666,610	518,869	147,741	-	147,741
		CAGE		-	-	-	-	-
			B2	1,780,685	1,618,079	162,606	-	162,606
512	Maintenance of Boiler Plant							
		SG		54,013	49,704	4,310	-	4,310
		CAGW		348,079	270,935	77,145	-	77,145
		CAGE		5,335,907	5,335,907	-	-	-
		JBG		1,020,443	794,282	226,161	-	226,161
		SG-U		-	-	-	-	-
			B2	6,758,443	6,450,828	307,615	-	307,615
513	Maintenance of Electric Plant							
		SG		64,879	59,703	5,177	-	5,177
		CAGW		19,745	15,369	4,376	-	4,376
		CAGE		1,691,863	1,691,863	-	-	-
		JBG		575,229	447,741	127,488	-	127,488
		CAGE		-	-	-	-	-
			B2	2,351,716	2,214,676	137,041	-	137,041
514	Maintenance of Misc. Steam Plant							
		SG		23,811	21,911	1,900	-	1,900
		CAGW		11,454	8,916	2,539	-	2,539
		CAGE		579,358	579,358	-	-	-
		JBG		166,957	129,955	37,003	-	37,003
		CAGE		-	-	-	-	-
			B2	781,580	740,139	41,441	-	41,441
Total Steam Power Generation			B2	**28,738,149**	**25,962,272**	**2,775,877**	**-**	**2,775,877**
517	Operation Super & Engineering							
		SG		-	-	-	-	-
				-	-	-	-	-
518	Nuclear Fuel Expense							
		SE		-	-	-	-	-
				-	-	-	-	-

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
364									
365	519	Coolants and Water							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									
369	520	Steam Expenses							
370			SG		-	-	-	-	-
371					-	-	-	-	-
372									
373									
374									
375	523	Electric Expenses							
376			SG		-	-	-	-	-
377					-	-	-	-	-
378									
379	524	Misc. Nuclear Expenses							
380			SG		-	-	-	-	-
381					-	-	-	-	-
382									
383	528	Maintenance Super & Engineering							
384			SG		-	-	-	-	-
385					-	-	-	-	-
386									
387	529	Maintenance of Structures							
388			SG		-	-	-	-	-
389					-	-	-	-	-
390									
391	530	Maintenance of Reactor Plant							
392			SG		-	-	-	-	-
393					-	-	-	-	-
394									
395	531	Maintenance of Electric Plant							
396			SG		-	-	-	-	-
397					-	-	-	-	-
398									
399	532	Maintenance of Misc Nuclear							
400			SG		-	-	-	-	-
401					-	-	-	-	-
402									
403	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
404									
405	535	Operation Super & Engineering							
406			DGP		-	-	-	-	-
407			CN		-	-	-	-	-
408			SG		-	-	-	-	-
409			SG-P		796,932	733,346	63,585	-	63,585
410			SG-U		409,594	376,914	32,681	-	32,681
411				B2	1,206,526	1,110,260	96,266	-	96,266
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		(180,719)	(166,299)	(14,419)	-	(14,419)
418			CAGE		-	-	-	-	-
419				B2	(180,719)	(166,299)	(14,419)	-	(14,419)
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		532,637	490,139	42,498	-	42,498
424			SG-U		41,565	38,249	3,316	-	3,316
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	574,202	528,388	45,814	-	45,814
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
539	Misc. Hydro Expenses							
		SG		-	-	-	-	-
		SG-P		1,086,294	999,621	86,673	-	86,673
		SG-U		671,639	618,051	53,589	-	53,589
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,757,933	1,617,671	140,262	-	140,262
540	Rents (Hydro Generation)							
		SG		-	-	-	-	-
		SG-P		129,255	118,942	10,313	-	10,313
		SG-U		5,630	5,181	449	-	449
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	134,885	124,123	10,762	-	10,762
541	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		SG-P		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
542	Maintenance of Structures							
		SG		-	-	-	-	-
		SG-P		47,777	43,965	3,812	-	3,812
		SG-U		28,139	25,894	2,245	-	2,245
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	75,916	69,859	6,057	-	6,057
543	Maintenance of Dams & Waterways							
		SG		-	-	-	-	-
		SG-P		93,495	86,035	7,460	-	7,460
		SG-U		(136,281)	(125,408)	(10,874)	-	(10,874)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	(42,786)	(39,372)	(3,414)	-	(3,414)
544	Maintenance of Electric Plant							
		SG		-	-	-	-	-
		SG-P		3,667	3,375	293	-	293
		SG-U		41,775	38,442	3,333	-	3,333
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	45,442	41,816	3,626	-	3,626
545	Maintenance of Misc. Hydro Plant							
		SG		-	-	-	-	-
		SG-P		242,175	222,853	19,323	-	19,323
		SG-U		105,735	97,299	8,436	-	8,436
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	347,911	320,152	27,759	-	27,759
Total Hydraulic Power Generation			B2	**3,919,310**	**3,606,597**	**312,713**	**-**	**312,713**
546	Operation Super & Engineering							
		SG		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		3,726	2,900	826	-	826
		CAGE		120,213	120,213	-	-	-
		CAGE		-	-	-	-	-
			B2	123,939	123,114	826	-	826
547	Fuel							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SSECT		-	-	-	-	-
			B2	-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
547NPC	Fuel-NPC							
		S		3,198,392	-	3,198,392	-	3,198,392
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SE		-	-	-	-	-
			B2	3,198,392	-	3,198,392	-	3,198,392
548	Generation Expense							
		SG		(124,859)	(114,897)	(9,962)	-	(9,962)
		CAGW		638,814	497,234	141,580	-	141,580
		CAGE		944,484	944,484	-	-	-
		S		-	-	-	-	-
			B2	1,458,439	1,326,821	131,618	-	131,618
549	Miscellaneous Other							
		S		1,710	1,710	-	-	-
		SG		692,724	637,453	55,271	-	55,271
		CAGW		97,241	75,689	21,551	-	21,551
		CAGE		126,871	126,871	-	-	-
		CAGE		-	-	-	-	-
			B2	918,545	841,723	76,822	-	76,822
550	Rents							
		S		30,952	30,952	-	-	-
		SG		1,471,047	1,353,676	117,372	-	117,372
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,501,999	1,384,627	117,372	-	117,372
551	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
552	Maintenance of Structures							
		SG		-	-	-	-	-
		CAGW		3,074	2,393	681	-	681
		CAGE		217,135	217,135	-	-	-
		CAGE		-	-	-	-	-
			B2	220,209	219,527	681	-	681
553	Maint of Generation & Electric Plant							
		SG		2,350,801	2,163,236	187,565	-	187,565
		CAGW		270,617	210,640	59,977	-	59,977
		CAGE		252,363	252,363	-	-	-
		CAGE		-	-	-	-	-
			B2	2,873,781	2,626,239	247,542	-	247,542
554	Maintenance of Misc. Other							
		SG		154,426	142,105	12,321	-	12,321
		CAGW		-	-	-	-	-
		CAGE		7,001	7,001	-	-	-
		CAGE		-	-	-	-	-
			B2	161,427	149,106	12,321	-	12,321
Total Other Power Generation			**B2**	**10,456,732**	**6,671,157**	**3,785,575**	**-**	**3,785,575**
555	Purchased Power							
		S		15,922,149	15,922,149	-	-	-
		CAEW		-	-	-	-	-
		CAGW		-	-	-	-	-
				15,922,149	15,922,149	-	-	-

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		14,763,362	-	14,763,362	-	14,763,362
591					14,763,362	-	14,763,362	-	14,763,362
592									
593		Total Purchased Power		B2	30,685,511	15,922,149	14,763,362	-	14,763,362
594									
595	556	System Control & Load Dispatch							
596			SG		298,555	274,734	23,821	-	23,821
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	298,555	274,734	23,821	-	23,821
601									
602									
603									
604	557	Other Expenses							
605			S		2,255,381	2,255,381	-	-	-
606			SG		3,439,934	3,165,469	274,465	-	274,465
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		15,255	11,874	3,381	-	3,381
612			CAGE		552,317	552,317	-	-	-
613			JBG		133,893	104,218	29,675	-	29,675
614			CAEW		-	-	-	-	-
615			JBE		623	482	141	-	141
616				B2	6,397,402	6,089,741	307,661	-	307,661
617									
618	Embedded Cost Differentials								
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626					-	-	-	-	-
618									
619	**Total Other Power Supply**			B2	**37,381,469**	**22,286,625**	**15,094,844**	**-**	**15,094,844**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**80,495,660**	**58,526,651**	**21,969,009**	**-**	**21,969,009**
622									
623									
624	Summary of Production Expense by Factor								
625			S		37,872,117	18,210,192	19,661,926	-	19,661,926
626			SG		8,723,030	8,027,039	695,991	-	695,991
627			SE		(18,318)	(16,923)	(1,395)	-	(1,395)
628			JBG		3,476,571	2,706,059	770,512	-	770,512
629			TROJP		-	-	-	-	-
630			JBE		19,360	14,982	4,378	-	4,378
631			DGP		-	-	-	-	-
632			DEU		-	-	-	-	-
633			DEP		-	-	-	-	-
634			CAGW		2,368,293	1,843,409	524,884	-	524,884
635			CAGE		23,031,748	23,031,748	-	-	-
636			CAEW		-	-	-	-	-
637			CAEE		1,103,548	1,103,548	-	-	-
638			SNPPS		-	-	-	-	-
639			SNPPO		-	-	-	-	-
640			DGU		-	-	-	-	-
641			MC		-	-	-	-	-
642			SSGCT		-	-	-	-	-
643			SSECT		-	-	-	-	-
644			SSGC		-	-	-	-	-
645			SSGCH		-	-	-	-	-
646			SSECH		-	-	-	-	-
647	Total Production Expense by Factor			B2	76,576,350	54,920,054	21,656,296	-	21,656,296

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering							
649			SG		1,350,821	1,243,042	107,779	-	107,779
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	1,350,821	1,243,042	107,779	-	107,779
654									
655	561	Load Dispatching							
656			SG		1,577,129	1,451,294	125,836	-	125,836
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,577,129	1,451,294	125,836	-	125,836
661	562	Station Expense							
662			SG		388,647	357,638	31,009	-	31,009
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	388,647	357,638	31,009	-	31,009
667									
668	563	Overhead Line Expense							
669			SG		232,886	214,304	18,581	-	18,581
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	232,886	214,304	18,581	-	18,581
673									
674	564	Underground Line Expense							
675			SG		-	-	-	-	-
676			CAGW		-	-	-	-	-
677			CAGE		-	-	-	-	-
678				B2	-	-	-	-	-
679									
680	565	Transmission of Electricity by Others							
681			SG		-	-	-	-	-
682			SE		-	-	-	-	-
683			CAGW		-	-	-	-	-
684			CAGE		-	-	-	-	-
685			CAEW		-	-	-	-	-
686			CAEE		-	-	-	-	-
687				B2	-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690			S		1,335,452	-	1,335,452	-	1,335,452
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,335,452	-	1,335,452	-	1,335,452
697									
698		Total Transmission of Electricity by Others			1,335,452	-	1,335,452	-	1,335,452
699									
700	566	Misc. Transmission Expense							
701			SG		494,659	455,191	39,468	-	39,468
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	494,659	455,191	39,468	-	39,468
706									
707	567	Rents - Transmission							
708			SG		7,318	6,734	584	-	584
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	7,318	6,734	584	-	584
713									
714	568	Maint Supervision & Engineering							
715			SG		106,643	98,134	8,509	-	8,509
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	106,643	98,134	8,509	-	8,509
719									
720	569	Maintenance of Structures							
721			SG		413,629	380,627	33,003	-	33,003
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	413,629	380,627	33,003	-	33,003

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FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
570	Maintenance of Station Equipment							
		SG		1,116,195	1,027,136	89,059	-	89,059
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,116,195	1,027,136	89,059	-	89,059
571	Maintenance of Overhead Lines							
		SG		3,883,788	3,573,909	309,879	-	309,879
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	3,883,788	3,573,909	309,879	-	309,879
572	Maintenance of Underground Lines							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
573	Maint of Misc. Transmission Plant							
		SG		19,139	17,612	1,527	-	1,527
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	19,139	17,612	1,527	-	1,527
TOTAL TRANSMISSION EXPENSE			B2	**10,926,306**	**8,825,621**	**2,100,685**	**-**	**2,100,685**
Summary of Transmission Expense by Factor								
	SE			-	-	-	-	-
	SG			9,590,854	8,825,621	765,233	-	765,233
	CAGW			-	-	-	-	-
	CAGE			-	-	-	-	-
	JBG			-	-	-	-	-
Total Transmission Expense by Factor			B2	9,590,854	8,825,621	765,233	-	765,233
580	Operation Supervision & Engineering							
		S		432,092	372,920	59,172	-	59,172
		SNPD		2,757,387	2,584,664	172,724	-	172,724
			B2	3,189,479	2,957,583	231,895	-	231,895
581	Load Dispatching							
		S		-	-	-	-	-
		SNPD		1,527,087	1,431,429	95,657	-	95,657
			B2	1,527,087	1,431,429	95,657	-	95,657
582	Station Expense							
		S		592,848	579,772	13,076	-	13,076
		SNPD		28	26	2	-	2
			B2	592,876	579,798	13,078	-	13,078
583	Overhead Line Expenses							
		S		1,595,070	1,543,603	51,467	-	51,467
		SNPD		-	-	-	-	-
			B2	1,595,070	1,543,603	51,467	-	51,467
584	Underground Line Expense							
		S		-	-	-	-	-
		SNPD		-	-	-	-	-
			B2	-	-	-	-	-
585	Street Lighting & Signal Systems							
		S		-	-	-	-	-
		SNPD		26,810	25,131	1,679	-	1,679
			B2	26,810	25,131	1,679	-	1,679
586	Meter Expenses							
		S		349,126	316,189	32,937	-	32,937
		SNPD		1,344	1,260	84	-	84
			B2	350,470	317,449	33,021	-	33,021
587	Customer Installation Expenses							
		S		1,939,261	1,799,348	139,914	-	139,914
		SNPD		-	-	-	-	-
			B2	1,939,261	1,799,348	139,914	-	139,914

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
588	Misc. Distribution Expenses							
		S		44,492	51,976	(7,484)	-	(7,484)
		SG		-	-	-	-	-
		SNPD		(109,605)	(102,740)	(6,866)	-	(6,866)
			B2	(65,113)	(50,764)	(14,350)	-	(14,350)
589	Rents							
		S		189,167	179,619	9,547	-	9,547
		SNPD		27,834	26,091	1,744	-	1,744
			B2	217,001	205,710	11,291	-	11,291
590	Maint Supervision & Engineering							
		S		341,551	322,860	18,691	-	18,691
		SNPD		399,304	374,292	25,013	-	25,013
			B2	740,855	697,151	43,704	-	43,704
591	Maintenance of Structures							
		S		212,627	197,234	15,392	-	15,392
		SNPD		19,016	17,825	1,191	-	1,191
			B2	231,643	215,059	16,583	-	16,583
592	Maintenance of Station Equipment							
		S		746,756	649,963	96,794	-	96,794
		SNPD		71,848	67,347	4,501	-	4,501
			B2	818,604	717,310	101,294	-	101,294
593	Maintenance of Overhead Lines							
		S		22,558,526	21,537,268	1,021,258	-	1,021,258
		SNPD		368,723	345,626	23,097	-	23,097
			B2	22,927,249	21,882,894	1,044,355	-	1,044,355
594	Maintenance of Underground Lines							
		S		4,456,838	4,079,769	377,068	-	377,068
		SNPD		-	-	-	-	-
			B2	4,456,838	4,079,769	377,068	-	377,068
595	Maintenance of Line Transformers							
		S		-	-	-	-	-
		SNPD		(42,954)	(40,263)	(2,691)	-	(2,691)
			B2	(42,954)	(40,263)	(2,691)	-	(2,691)
596	Maint of Street Lighting & Signal Sys.							
		S		115,917	112,489	3,428	-	3,428
		SNPD		-	-	-	-	-
			B2	115,917	112,489	3,428	-	3,428
597	Maintenance of Meters							
		S		50,912	49,838	1,073	-	1,073
		SNPD		2,999	2,812	188	-	188
			B2	53,911	52,650	1,261	-	1,261
598	Maint of Misc. Distribution Plant							
		S		307,255	110,802	196,453	-	196,453
		SNPD		(4,393,304)	(4,118,106)	(275,198)	-	(275,198)
			B2	(4,086,049)	(4,007,305)	(78,744)	-	(78,744)
TOTAL DISTRIBUTION EXPENSE			B2	**34,588,954**	**32,519,042**	**2,069,911**	**-**	**2,069,911**
Summary of Distribution Expense by Factor								
	S			33,932,436	31,903,649	2,028,787	-	2,028,787
	SNPD			656,517	615,393	41,124	-	41,124
Total Distribution Expense by Factor			B2	34,588,954	32,519,042	2,069,911	-	2,069,911
901	Supervision							
		S		-	-	-	-	-
		CN		1,501,209	1,399,982	101,226	-	101,226
			B2	1,501,209	1,399,982	101,226	-	101,226
902	Meter Reading Expense							
		S		652,027	574,232	77,795	-	77,795
		CN		74,083	69,088	4,995	-	4,995
			B2	726,111	643,320	82,791	-	82,791

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
903	Customer Receipts & Collections							
		S		477,479	409,843	67,636	-	67,636
		CN		2,746,996	2,561,766	185,229	-	185,229
			B2	3,224,475	2,971,609	252,866	-	252,866
904	Uncollectible Accounts							
		S		1,992,083	2,516,794	(524,712)	-	(524,712)
		SG		-	-	-	-	-
		CN		-	-	-	-	-
			B2	1,992,083	2,516,794	(524,712)	-	(524,712)
905	Misc. Customer Accounts Expense							
		S		192	192	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CN		-	-	-	-	-
			B2	192	192	-	-	-
TOTAL CUSTOMER ACCOUNTS EXP			B2	**7,444,069**	**7,531,898**	**(87,829)**	**-**	**(87,829)**
Summary of Customer Accts Exp by Factor								
	S			3,121,781	3,501,062	(379,280)	-	(379,280)
	CN			4,322,288	4,030,837	291,451	-	291,451
	SG			-	-	-	-	-
Total Customer Accounts Expense by Factor			B2	7,444,069	7,531,898	(87,829)	-	(87,829)
907	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
			B2	-	-	-	-	-
908	Customer Assistance							
		S		15,286,436	14,910,087	376,349	-	376,349
		CN		227,244	211,921	15,323	-	15,323
			B2	15,513,679	15,122,008	391,672	-	391,672
909	Informational & Instructional Adv							
		S		176,642	156,008	20,634	-	20,634
		CN		294,717	274,844	19,873	-	19,873
		CAGW		-	-	-	-	-
		SO		-	-	-	-	-
			B2	471,359	430,852	40,507	-	40,507
910	Misc. Customer Service							
		S		-	-	-	-	-
		CN		64	60	4	-	4
			B2	64	60	4	-	4
TOTAL CUSTOMER SERVICE EXPENSE			B2	**15,985,102**	**15,552,919**	**432,183**	**-**	**432,183**
Summary of Customer Service Exp by Factor								
	S			15,463,077	15,066,094	396,983	-	396,983
	CN			522,025	486,825	35,200	-	35,200
	CAGW			-	-	-	-	-
	CAGE			-	-	-	-	-
Total Customer Service Expense by Factor			B2	15,985,102	15,552,919	432,183	-	432,183
911	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-
912	Demonstration & Selling Expense							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-
913	Advertising Expense							
		S		-	-	-	-	-
		CN		(3,380)	(3,152)	(228)	-	(228)
				(3,380)	(3,152)	(228)	-	(228)

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**(3,380)**	**(3,152)**	**(228)**	**-**	**(228)**
957									
958									
959	Total Sales Expense by Factor								
960		S			-	-	-	-	-
961		CN			(3,380)	(3,152)	(228)	-	(228)
962	Total Sales Expense by Factor			B2	(3,380)	(3,152)	(228)	-	(228)
963									
964	**Total Customer Service Exp Including Sales**				**15,981,722**	**15,549,767**	**431,955**	**-**	**431,955**
965	920	Administrative & General Salaries							
966			S		23,222	23,222	-	-	-
967			CN		-	-	-	-	-
968			SO		8,460,180	7,860,812	599,368	-	599,368
969				B2	8,483,402	7,884,033	599,368	-	599,368
970									
971	921	Office Supplies & expenses							
972			S		13,151	12,797	355	-	355
973			CN		10,894	10,159	735	-	735
974			SO		1,208,603	1,122,979	85,624	-	85,624
975				B2	1,232,649	1,145,935	86,714	-	86,714
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(4,361,126)	(4,052,159)	(308,968)	-	(308,968)
981				B2	(4,361,126)	(4,052,159)	(308,968)	-	(308,968)
982									
983	923	Outside Services							
984			S		86,167	(15,387)	101,554	-	101,554
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		4,014,195	3,729,806	284,389	-	284,389
989			SG		-	-	-	-	-
990				B2	4,100,362	3,714,419	385,943	-	385,943
991									
992	924	Property Insurance							
993			S		1,331,836	1,240,640	91,197	-	91,197
994			CAGW		-	-	-	-	-
995			SO		375,013	348,445	26,568	-	26,568
996				B2	1,706,849	1,589,084	117,765	-	117,765
997									
998	925	Injuries & Damages							
999			S		150,312	150,312	-	-	-
1000			SO		17,227,220	16,006,743	1,220,476	-	1,220,476
1001				B2	17,377,532	16,157,055	1,220,476	-	1,220,476
1002									
1003	926	Employee Pensions & Benefits							
1004			S		111,943	92,296	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		(821,689)	(763,476)	(58,213)	-	(58,213)
1007				B2	(709,746)	(671,180)	(38,566)	-	(38,566)
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,329,216	2,128,698	200,518	-	200,518
1016			CAEE		-	-	-	-	-
1017			SO		379,653	352,756	26,897	-	26,897
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		(392,129)	(360,842)	(31,287)	-	(31,287)
1021				B2	2,316,740	2,120,612	196,128	-	196,128
1022									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(1,333,083)	(1,238,640)	(94,443)	-	(94,443)
1031				B2	(1,333,083)	(1,238,640)	(94,443)	-	(94,443)
1032									
1033	930	Misc General Expenses							
1034			S		144,527	144,527	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		167,072	155,236	11,836	-	11,836
1038				B2	311,600	299,763	11,836	-	11,836
1039									
1040	931	Rents							
1041			S		11,264	11,041	223	-	223
1042			SO		74,643	69,355	5,288	-	5,288
1043				B2	85,907	80,396	5,511	-	5,511
1044									
1045	935	Maintenance of General Plant							
1046			S		39,990	15,737	24,253	-	24,253
1047			CN		5,443	5,076	367	-	367
1048			SO		2,949,789	2,740,808	208,980	-	208,980
1049				B2	2,995,222	2,761,622	233,600	-	233,600
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**32,206,306**	**29,790,942**	**2,415,364**	**-**	**2,415,364**
1052									
1053	Summary of A&G Expense by Factor								
1054		S			4,241,629	3,803,883	437,746	-	437,746
1055		SO			28,340,468	26,332,665	2,007,803	-	2,007,803
1056		SG			(392,129)	(360,842)	(31,287)	-	(31,287)
1057		CN			16,337	15,236	1,102	-	1,102
1058		CAEE			-	-	-	-	-
1059		CAGW			-	-	-	-	-
1060		CAGE			-	-	-	-	-
1061	Total A&G Expense by Factor			B2	32,206,306	29,790,942	2,415,364	-	2,415,364
1062									
1063	**TOTAL O&M EXPENSE**			B2	**181,643,016**	**152,743,922**	**28,899,094**	**-**	**28,899,094**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,175	416,097	36,078	-	36,078
1068			CAGW		1,692,379	1,317,297	375,082	-	375,082
1069			CAGE		21,917,164	21,917,164	-	-	-
1070			JBG		5,642,188	4,391,711	1,250,477	-	1,250,477
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,141,495	27,479,858	1,661,637	-	1,661,637
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,932,995	1,778,766	154,229	-	154,229
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		777,071	715,070	62,001	-	62,001
1085				B3	2,710,066	2,493,836	216,230	-	216,230
1086									
1087	403OP	Other Production Depreciation							
1088			S		2,160	2,160	-	-	-
1089			SG		47,319	43,544	3,776	-	3,776
1090			CAGW		1,880,345	1,463,604	416,741	-	416,741
1091			CAGE		4,707,696	4,707,696	-	-	-
1092			SG		12,244,092	11,267,163	976,929	-	976,929
1093			CAGE		-	-	-	-	-
1094				B3	18,881,613	17,484,168	1,397,445	-	1,397,445
1095									

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,759	786	-	786
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		12,086,662	11,122,294	964,368	-	964,368
1103				B3	12,090,206	11,125,053	965,153	-	965,153
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		46,085	45,247	838	-	838
1109	361	Structures	S		224,380	212,286	12,094	-	12,094
1110	362	Station Equipment	S		2,706,284	2,509,709	196,575	-	196,575
1111	363	Storage Battery Equipmen	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,808,396	4,393,731	414,665	-	414,665
1113	365	OH Conductors	S		2,186,145	1,970,537	215,609	-	215,609
1114	366	UG Conduit	S		981,125	930,722	50,403	-	50,403
1115	367	UG Conductor	S		1,975,178	1,906,017	69,161	-	69,161
1116	368	Line Trans	S		3,370,472	3,104,658	265,814	-	265,814
1117	369	Services	S		2,096,448	1,927,252	169,196	-	169,196
1118	370	Meters	S		1,151,444	1,081,101	70,344	-	70,344
1119	371	Inst Cust Prem	S		38,646	36,885	1,762	-	1,762
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		192,136	182,456	9,680	-	9,680
1122				B3	19,776,741	18,300,600	1,476,141	-	1,476,141
1123									
1124	403GP	General Depreciation							
1125			S		1,384,941	1,290,957	93,984	-	93,984
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		69,307	64,633	4,673	-	4,673
1130			SG		748,803	689,058	59,745	-	59,745
1131			SO		1,583,897	1,471,684	112,212	-	112,212
1132			CAGW		12,895	10,037	2,858	-	2,858
1133			CAGE		178,515	178,515	-	-	-
1134			JBG		32,026	24,928	7,098	-	7,098
1135			JBE		-	-	-	-	-
1136			CAEE		8,547	8,547	-	-	-
1137			SG-P		-	-	-	-	-
1138			SG-U		-	-	-	-	-
1139				B3	4,018,930	3,738,359	280,571	-	280,571
1140									
1141	403GV0	General Vehicles							
1142			SG		-	-	-	-	-
1143					-	-	-	-	-
1144									
1145	403MP	Mining Depreciation							
1146			CAEE		-	-	-	-	-
1147				B3	-	-	-	-	-
1148									
1149	403EP	Experimental Plant Depreciation							
1150			DGP		-	-	-	-	-
1151			SG		-	-	-	-	-
1152					-	-	-	-	-
1153	4031	ARO Depreciation							
1154			S		-	-	-	-	-
1155					-	-	-	-	-
1156									
1157									
1158	**TOTAL DEPRECIATION EXPENSE**			B3	**86,619,052**	**80,621,875**	**5,997,177**	**-**	**5,997,177**
1159									

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor								
1161		S			20,601,431	19,031,306	1,570,125	-	1,570,125
1162		JBG			5,674,214	4,416,639	1,257,575	-	1,257,575
1163		DGU			-	-	-	-	-
1164		SG			25,579,051	23,538,156	2,040,896	-	2,040,896
1165		SO			1,583,897	1,471,684	112,212	-	112,212
1166		CN			69,307	64,633	4,673	-	4,673
1167		SE			-	-	-	-	-
1168		CAGW			3,589,163	2,793,698	795,466	-	795,466
1169		CAGE			26,803,376	26,803,376	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			8,547	8,547	-	-	-
1172		SG-P			1,932,995	1,778,766	154,229	-	154,229
1173		SG-U			777,071	715,070	62,001	-	62,001
1174	Total Depreciation Expense By Factor			B3	86,619,052	80,621,875	5,997,177	-	5,997,177
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		15,871	6,882	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		17,523	16,282	1,241	-	1,241
1180			SG-P		-	-	-	-	-
1181			SG-U		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	33,394	23,164	10,230	-	10,230
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,159	15,148	10	-	10
1194			SE		-	-	-	-	-
1195			SG		856,058	787,755	68,303	-	68,303
1196			SO		3,395,630	3,155,064	240,566	-	240,566
1197			CN		1,383,111	1,289,848	93,263	-	93,263
1198			SG-P		224,809	206,872	17,937	-	17,937
1199			SG-U		22,024	20,267	1,757	-	1,757
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		30,973	24,108	6,865	-	6,865
1204			CAGE		115,722	115,722	-	-	-
1205			JBG		8,171	6,360	1,811	-	1,811
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	6,051,807	5,621,295	430,512	-	430,512
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		8,514	8,514	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	8,514	8,514	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,228	24,135	2,093	-	2,093
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,228	24,135	2,093	-	2,093
1228									
1229	**Total Amortization of Limited Term Plant**			B4	6,119,942	5,677,108	442,835	-	442,835
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	**DESCRIP**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1237	406	Amortization of Plant Acquisition Adj							
1238			S		25,136	25,136	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		3,718	3,718	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		1,127,810	1,127,810	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,385	679	-	679
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		110,414	101,604	8,810	-	8,810
1256			TROJP		-	-	-	-	-
1257				B4	1,241,289	1,231,800	9,489	-	9,489
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**7,390,085**	**6,937,762**	**452,323**	**-**	**452,323**
1260									
1261									
1262									
1263	Summary of Amortization Expense by Factor								
1264		S			1,192,490	1,183,491	8,999	-	8,999
1265		SE			-	-	-	-	-
1266		TROJP			-	-	-	-	-
1267		SG-P			251,037	231,007	20,030	-	20,030
1268		DGU			-	-	-	-	-
1269		SO			3,413,153	3,171,345	241,808	-	241,808
1270		JBG			8,171	6,360	1,811	-	1,811
1271		SSGCH			-	-	-	-	-
1272		CN			1,383,111	1,289,848	93,263	-	93,263
1273		CAGW			34,037	26,494	7,544	-	7,544
1274		CAGE			119,440	119,440	-	-	-
1275		CAEW			-	-	-	-	-
1276		CAEE			152	152	-	-	-
1277		SG			966,472	889,359	77,113	-	77,113
1278	Total Amortization Expense by Factor			B4	7,368,062	6,917,495	450,566	-	450,566
1279	408	Taxes Other Than Income							
1280			S		5,201,067	3,696,350	1,504,717	-	1,504,717
1281			GPS		12,313,272	11,440,929	872,344	-	872,344
1282			SO		(58,370)	(54,235)	(4,135)	-	(4,135)
1283			SE		86,470	79,884	6,586	-	6,586
1284			CAGE		215,269	215,269	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**17,757,708**	**15,378,197**	**2,379,511**	**-**	**2,379,511**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(39,275)	(39,275)	-	-	-
1296									
1297				B7	(39,275)	(39,275)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(39,275)**	**(39,275)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		58,059,362	54,062,471	3,996,891	-	3,996,891
1310					58,059,362	54,062,471	3,996,891	-	3,996,891
1311									

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
428	Amortization of Debt Disc & Exp							
		SNP		633,600	589,982	43,618	-	43,618
				633,600	589,982	43,618	-	43,618
429	Amortization of Premium on Debt							
		SNP		-	-	-	-	-
				-	-	-	-	-
431	Other Interest Expense							
		OTH		-	-	-	-	-
		SO		-	-	-	-	-
		SNP		6,327,703	5,892,094	435,608	-	435,608
				6,327,703	5,892,094	435,608	-	435,608
432	AFUDC - Borrowed							
		SNP		(11,218,308)	(10,446,024)	(772,285)	-	(772,285)
				(11,218,308)	(10,446,024)	(772,285)	-	(772,285)
	Total Elec. Interest Deductions for		B6	53,802,356	50,098,523	3,703,832	-	3,703,832
	Non-Utility Portion of Interest							
	427	NUTIL		-	-	-	-	-
	428	NUTIL		-	-	-	-	-
	429	NUTIL		-	-	-	-	-
	431	NUTIL		-	-	-	-	-
	Total Non-utility Interest			-	-	-	-	-
	Total Interest Deductions for Tax			53,802,356	50,098,523	3,703,832	-	3,703,832
419	Interest & Dividends							
		S		-	-	-	-	-
		SNP		(18,895,237)	(17,594,461)	(1,300,776)	-	(1,300,776)
	Total Operating Deductions for Ta:		B6	(18,895,237)	(17,594,461)	(1,300,776)	-	(1,300,776)
41010	Deferred Income Tax - Federal-DR							
		S		-	-	-	-	-
		SCHMDEXP		-	-	-	-	-
		CIAC		-	-	-	-	-
		SO		-	-	-	-	-
		SNP		-	-	-	-	-
		SE		-	-	-	-	-
		SG		-	-	-	-	-
		GPS		-	-	-	-	-
		TAXDEPR		-	-	-	-	-
		CAEW		-	-	-	-	-
		CN		-	-	-	-	-
		JBE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		CAEE		-	-	-	-	-
		SNPD		-	-	-	-	-
			B7	-	-	-	-	-

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		-	-	-	-	-
1373			CIAC		-	-	-	-	-
1374			SCHMDEXP		-	-	-	-	-
1375			SNP		-	-	-	-	-
1376			SG		-	-	-	-	-
1377			SNPD		-	-	-	-	-
1378			SO		-	-	-	-	-
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		-	-	-	-	-
1382			GPS		-	-	-	-	-
1383			CN		-	-	-	-	-
1384			JBE		-	-	-	-	-
1385			CAGW		-	-	-	-	-
1386			CAGE		-	-	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		-	-	-	-	-
1389				B7	-	-	-	-	-
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through							
1393			S		-	-	-	-	-
1394			SNP		-	-	-	-	-
1395			SO		-	-	-	-	-
1396			SE		-	-	-	-	-
1397			TROJP		-	-	-	-	-
1398			DGP		-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402			S		-	-	-	-	-
1403			BADDEBT		-	-	-	-	-
1404			JBE		-	-	-	-	-
1405			SCHMDEXP		-	-	-	-	-
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		-	-	-	-	-
1411									
1412				B6	-	-	-	-	-
1413									
1414	SCHMAT	Additions - Temporary							
1415			S		-	-	-	-	-
1416			JBE		-	-	-	-	-
1417			CIAC		-	-	-	-	-
1418			SNP		-	-	-	-	-
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		-	-	-	-	-
1423			GPS		-	-	-	-	-
1424			SO		-	-	-	-	-
1425			SNPD		-	-	-	-	-
1426			JBG		-	-	-	-	-
1427			BADDEBT		-	-	-	-	-
1428			CAGW		-	-	-	-	-
1429			CAGE		-	-	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		-	-	-	-	-
1432			SCHMDEXP		-	-	-	-	-
1433				B6	-	-	-	-	-
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	-	-	-	-	-
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		14,931,554	14,931,554	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**14,931,554**	**14,931,554**	**-**	**-**	**-**
1485									
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			655,127,010	617,035,532	38,091,478	-	38,091,478
1489		Operating Deductions:							
1490		O & M Expenses			181,643,016	152,743,922	28,899,094	-	28,899,094
1491		Depreciation Expense			86,619,052	80,621,875	5,997,177	-	5,997,177
1492		Amortization Expense			7,390,085	6,937,762	452,323	-	452,323
1493		Taxes Other Than Income			17,757,708	15,378,197	2,379,511	-	2,379,511
1494		Interest & Dividends (AFUDC-Equity)			(18,895,237)	(17,594,461)	(1,300,776)	-	(1,300,776)
1495		Misc Revenue & Expense			(39,131)	(39,131)	-	-	-
1496		Total Operating Deductions			274,475,495	238,048,163	36,427,331	-	36,427,331
1497		Other Deductions:							
1498		Interest Deductions			53,802,356	50,098,523	3,703,832	-	3,703,832
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			326,849,159	328,888,845	(2,039,686)	-	(2,039,686)
1503									
1504		State Income Taxes			14,931,554	14,931,554	-	-	-
1505									
1506	Total Taxable Income				311,917,606	313,957,291	(2,039,686)	-	(2,039,686)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				65,502,697	65,931,031	(428,334)	-	(428,334)
1511									

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Adjustments to Calculated Tax:								
40910	Fed. Credit	SE		-	-	-	-	-
40910	Fed. Credit	JBE	B6	-	-	-	-	-
40910	Fed. Credit	SO	B6	-	-	-	-	-
40910	Fed. Credit	SG		-	-	-	-	-
40910	Fed. Credit	CAGW	B6	-	-	-	-	-
40910	Fed. Credit	CAEE		-	-	-	-	-
FEDERAL INCOME TAX				**65,502,697**	**65,931,031**	**(428,334)**	**-**	**(428,334)**
TOTAL OPERATING EXPENSES				**373,765,707**	**336,465,935**	**37,299,773**	**-**	**37,299,773**
310	Land and Land Rights							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		41,195,596	37,908,691	3,286,905	-	3,286,905
		CAGW		1,788,644	1,392,227	396,417	-	396,417
		CAGE		47,536,951	47,536,951	-	-	-
		JBG		1,193,761	929,188	264,573	-	264,573
		S		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	91,714,952	87,767,057	3,947,895	-	3,947,895
311	Structures and Improvements							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		8,575,917	7,891,663	684,253	-	684,253
		CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
		CAGE		784,213,517	784,213,517	-	-	-
		JBG		193,129,315	150,326,098	42,803,217	-	42,803,217
		CAGE		-	-	-	-	-
			B8	1,056,220,702	997,152,222	59,068,480	-	59,068,480
312	Boiler Plant Equipment							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		61,181,755	56,300,199	4,881,556	-	4,881,556
		CAGW		129,962,123	101,158,640	28,803,483	-	28,803,483
		CAGE		3,253,656,551	3,253,656,551	-	-	-
		JBG		991,592,432	771,825,970	219,766,461	-	219,766,461
		S		-	-	-	-	-
			B8	4,436,392,862	4,182,941,361	253,451,501	-	253,451,501
314	Turbogenerator Units							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		35,970,982	33,100,938	2,870,045	-	2,870,045
		CAGW		40,722,661	31,697,305	9,025,356	-	9,025,356
		CAGE		711,191,133	711,191,133	-	-	-
		JBG		210,678,127	163,985,570	46,692,557	-	46,692,557
		CAGE		-	-	-	-	-
			B8	998,562,903	939,974,945	58,587,958	-	58,587,958
315	Accessory Electric Equipment							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		8,555,197	7,872,597	682,600	-	682,600
		CAGW		9,916,302	7,718,554	2,197,748	-	2,197,748
		CAGE		347,202,470	347,202,470	-	-	-
		JBG		63,349,400	49,309,283	14,040,117	-	14,040,117
		CAGE		-	-	-	-	-
			B8	429,023,369	412,102,904	16,920,465	-	16,920,465
316	Misc Power Plant Equipment							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		1,426,293	1,312,492	113,801	-	113,801
		CAGW		478,845	372,719	106,126	-	106,126
		CAGE		25,824,146	25,824,146	-	-	-
		JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
		CAGE		-	-	-	-	-
			B8	34,088,656	32,459,303	1,629,354	-	1,629,354
317	Steam Plant ARO							
		S		-	-	-	-	-
				-	-	-	-	-

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AVERAGE-OF-MONTHLY-AVERAGES

FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
SP	Unclassified Steam Plant - Account 300							
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
Total Steam Production Plant			B8	**7,046,003,444**	**6,652,397,791**	**393,605,653**	**-**	**393,605,653**
Summary of Steam Production Plant by Factor								
	S			-	-	-	-	-
	JBG			1,466,302,407	1,141,326,055	324,976,352	-	324,976,352
	JBE			-	-	-	-	-
	SG			156,905,740	144,386,580	12,519,160	-	12,519,160
	CAGW			253,170,528	197,060,387	56,110,141	-	56,110,141
	CAGE			5,169,624,768	5,169,624,768	-	-	-
	SSGCH			-	-	-	-	-
Total Steam Production Plant by Factor			B8	7,046,003,444	6,652,397,791	393,605,653	-	393,605,653
320	Land and Land Rights							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
321	Structures and Improvements							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
322	Reactor Plant Equipment							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
323	Turbogenerator Units							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
324	Land and Land Rights							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
325	Misc. Power Plant Equipment							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300							
		SG		-	-	-	-	-
				-	-	-	-	-
Total Nuclear Production Plant				**-**	**-**	**-**	**-**	**-**
Summary of Nuclear Production Plant by Factor								
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
Total Nuclear Plant by Factor				-	-	-	-	-
330	Land and Land Rights							
		SG-P		31,872,755	29,329,699	2,543,056	-	2,543,056
		SG-U		6,598,315	6,071,850	526,465	-	526,465
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	38,471,070	35,401,549	3,069,521	-	3,069,521

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
331	Structures and Improvements							
		SG-P		297,305,085	273,583,774	23,721,311	-	23,721,311
		SG-U		22,661,131	20,853,049	1,808,081	-	1,808,081
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	319,966,216	294,436,824	25,529,392	-	25,529,392
332	Reservoirs, Dams & Waterways							
		SG-P		419,125,550	385,684,455	33,441,095	-	33,441,095
		SG-U		107,111,035	98,564,884	8,546,151	-	8,546,151
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	526,236,585	484,249,339	41,987,246	-	41,987,246
333	Water Wheel, Turbines, & Generators							
		SG-P		79,447,361	73,108,433	6,338,928	-	6,338,928
		SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	130,731,882	120,301,076	10,430,806	-	10,430,806
334	Accessory Electric Equipment							
		SG-P		58,727,308	54,041,587	4,685,721	-	4,685,721
		SG-U		14,716,774	13,542,556	1,174,219	-	1,174,219
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	73,444,082	67,584,142	5,859,940	-	5,859,940
335	Misc. Power Plant Equipment							
		SG-P		3,267,055	3,006,384	260,671	-	260,671
		SG-U		219,722	202,191	17,531	-	17,531
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	3,486,777	3,208,575	278,202	-	278,202
336	Roads, Railroads & Bridges							
		SG-P		23,474,040	21,601,099	1,872,941	-	1,872,941
		SG-U		4,487,238	4,129,211	358,027	-	358,027
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	27,961,278	25,730,310	2,230,968	-	2,230,968
337	Hydro Plant ARO							
		S		-	-	-	-	-
				-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300							
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
				-	-	-	-	-
Total Hydraulic Plant			B8	**1,120,297,891**	**1,030,911,815**	**89,386,075**	**-**	**89,386,075**

AUGUST 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			913,219,154	840,355,430	72,863,724	-	72,863,724
1741		SG-U			207,078,737	190,556,385	16,522,352	-	16,522,352
1742	Total Hydraulic Plant by Factor			B8	1,120,297,891	1,030,911,815	89,386,075	-	89,386,075
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		17,581,425	16,178,642	1,402,783	-	1,402,783
1751				B8	56,914,044	54,507,842	2,406,202	-	2,406,202
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		103,099,056	94,873,012	8,226,044	-	8,226,044
1759				B8	278,710,567	262,152,434	16,558,134	-	16,558,134
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,414,286	402,698	-	402,698
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,036,655	402,698	-	402,698
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		340,077,739	264,706,368	75,371,371	-	75,371,371
1774			CAGE		824,683,570	824,683,570	-	-	-
1775			SG		2,954,917,979	2,719,151,650	235,766,329	-	235,766,329
1776				B8	4,119,679,288	3,808,541,588	311,137,701	-	311,137,701
1777									
1778	344	Generators							
1779			S		411,027	411,027	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,828	4,494	-	4,494
1782			CAGW		123,245,109	95,930,316	27,314,792	-	27,314,792
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,134,549	155,639,680	13,494,869	-	13,494,869
1785				B8	604,646,647	563,832,492	40,814,155	-	40,814,155
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		687,566	687,566	-	-	-
1790			CAGW		48,345,150	37,630,423	10,714,727	-	10,714,727
1791			CAGE		166,676,920	166,676,920	-	-	-
1792			SG		251,048,101	231,017,532	20,030,569	-	20,030,569
1793				B8	466,757,737	436,012,440	30,745,297	-	30,745,297
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,885,262	11,857,176	1,028,086	-	1,028,086
1800			CAGW		3,559,273	2,770,432	788,841	-	788,841
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	25,863,140	24,046,212	1,816,927	-	1,816,927
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300							
1809			S		-	-	-	-	-
1810			SG		-	-	-	-	-
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					-	-	-	-	-
1814									
1815	**Total Other Production Plant**			B8	**5,569,010,776**	**5,165,129,663**	**403,881,114**	**-**	**403,881,114**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,246,816	1,246,816	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,508,722,695	3,228,769,520	279,953,175	-	279,953,175
1821			CAGW		559,166,331	435,238,392	123,927,938	-	123,927,938
1822			CAGE		1,499,874,934	1,499,874,934	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,569,010,776	5,165,129,663	403,881,114	-	403,881,114
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,735,312,111**	**12,848,439,269**	**886,872,842**	**-**	**886,872,842**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		347,883,070	320,126,254	27,756,816	-	27,756,816
1839				B8	347,883,070	320,126,254	27,756,816	-	27,756,816
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		395,886,904	364,299,969	31,586,935	-	31,586,935
1849				B8	395,886,904	364,299,969	31,586,935	-	31,586,935
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,860,098	529,636	-	529,636
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,769,224,101	2,548,273,873	220,950,228	-	220,950,228
1858				B8	2,771,613,836	2,550,133,971	221,479,865	-	221,479,865
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,554,375,915	1,430,355,720	124,020,195	-	124,020,195
1867				B8	1,554,375,915	1,430,355,720	124,020,195	-	124,020,195
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,336,789,227	1,230,129,789	106,659,437	-	106,659,437
1876				B8	1,336,789,227	1,230,129,789	106,659,437	-	106,659,437
1877									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,738,230,454	1,599,540,914	138,689,539	-	138,689,539
1885				B8	1,738,230,454	1,599,540,914	138,689,539	-	138,689,539
1886									
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,928,004	3,614,597	313,407	-	313,407
1893				B8	3,928,004	3,614,597	313,407	-	313,407
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,639	8,358,876	724,763	-	724,763
1901				B8	9,083,639	8,358,876	724,763	-	724,763
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,172,728	968,741	-	968,741
1909				B8	12,141,468	11,172,728	968,741	-	968,741
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		-	-	-	-	-
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					-	-	-	-	-
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,169,932,517**	**7,517,732,818**	**652,199,698**	**-**	**652,199,698**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,860,098	529,636	-	529,636
1926			CAGE		-	-	-	-	-
1927			SG		8,167,542,782	7,515,872,720	651,670,062	-	651,670,062
1928	Total Transmission Plant by Factor			B8	8,169,932,517	7,517,732,818	652,199,698	-	652,199,698
1929	360	Land and Land Rights							
1930			S		83,482,804	80,649,662	2,833,143	-	2,833,143
1931				B8	83,482,804	80,649,662	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		157,909,684	148,362,177	9,547,507	-	9,547,507
1935				B8	157,909,684	148,362,177	9,547,507	-	9,547,507
1936									
1937	362	Station Equipment							
1938			S		1,312,196,518	1,217,621,312	94,575,206	-	94,575,206
1939				B8	1,312,196,518	1,217,621,312	94,575,206	-	94,575,206
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,702,484,459	1,555,091,290	147,393,169	-	147,393,169
1947				B8	1,702,484,459	1,555,091,290	147,393,169	-	147,393,169
1948									
1949	365	Overhead Conductors							
1950			S		1,124,647,333	1,016,780,435	107,866,898	-	107,866,898
1951				B8	1,124,647,333	1,016,780,435	107,866,898	-	107,866,898
1952									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
366	Underground Conduit							
		S		530,718,808	504,639,238	26,079,570	-	26,079,570
			B8	530,718,808	504,639,238	26,079,570	-	26,079,570
367	Underground Conductors							
		S		1,206,848,145	1,167,848,533	38,999,612	-	38,999,612
			B8	1,206,848,145	1,167,848,533	38,999,612	-	38,999,612
368	Line Transformers							
		S		1,705,762,977	1,569,843,560	135,919,417	-	135,919,417
			B8	1,705,762,977	1,569,843,560	135,919,417	-	135,919,417
369	Services							
		S		1,097,201,350	1,012,861,274	84,340,076	-	84,340,076
			B8	1,097,201,350	1,012,861,274	84,340,076	-	84,340,076
370	Meters							
		S		319,639,406	302,922,511	16,716,895	-	16,716,895
			B8	319,639,406	302,922,511	16,716,895	-	16,716,895
371	Installations on Customers' Premises							
		S		8,951,655	8,409,654	542,001	-	542,001
			B8	8,951,655	8,409,654	542,001	-	542,001
372	Leased Property							
		S		-	-	-	-	-
			B8	-	-	-	-	-
373	Street Lights							
		S		67,363,073	63,429,933	3,933,140	-	3,933,140
			B8	67,363,073	63,429,933	3,933,140	-	3,933,140
DP	Unclassified Dist Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
DS0	Unclassified Dist Sub Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
TOTAL DISTRIBUTION PLANT			B8	**9,317,206,211**	**8,648,459,578**	**668,746,633**	**-**	**668,746,633**
Summary of Distribution Plant by Factor								
	S			9,317,206,211	8,648,459,578	668,746,633	-	668,746,633
Total Distribution Plant by Factor			B8	9,317,206,211	8,648,459,578	668,746,633	-	668,746,633
389	Land and Land Rights							
		S		16,435,510	15,336,684	1,098,826	-	1,098,826
		CN		1,128,506	1,052,411	76,095	-	76,095
		DGU		-	-	-	-	-
		SG		1,228	1,130	98	-	98
		CAGW		-	-	-	-	-
		CAGE		332	332	-	-	-
		SO		7,611,617	7,072,366	539,251	-	539,251
			B8	25,177,193	23,462,922	1,714,270	-	1,714,270
390	Structures and Improvements							
		S		151,661,570	137,159,634	14,501,936	-	14,501,936
		CAEE		940,953	940,953	-	-	-
		SE		-	-	-	-	-
		CN		8,218,829	7,664,635	554,194	-	554,194
		SG		11,515,090	10,596,326	918,763	-	918,763
		CAGW		10,644	8,285	2,359	-	2,359
		CAGE		497,786	497,786	-	-	-
		JBG		-	-	-	-	-
		SO		117,070,442	108,776,491	8,293,950	-	8,293,950
			B8	289,915,313	265,644,110	24,271,203	-	24,271,203

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FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
391	Office Furniture & Equipment							
		S		6,801,205	6,368,781	432,424	-	432,424
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CN		2,768,532	2,581,850	186,682	-	186,682
		SG		932,683	858,267	74,417	-	74,417
		SE		-	-	-	-	-
		SO		73,160,619	67,977,495	5,183,123	-	5,183,123
		CAGW		137,532	107,051	30,481	-	30,481
		CAGE		2,216,901	2,216,901	-	-	-
		JBG		274,976	214,033	60,943	-	60,943
		JBE		-	-	-	-	-
		CAEE		26,583	26,583	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	86,319,030	80,350,960	5,968,069	-	5,968,069
392	Transportation Equipment							
		S		123,322,210	116,127,702	7,194,507	-	7,194,507
		SO		6,270,906	5,826,639	444,267	-	444,267
		SG		12,899,177	11,869,980	1,029,197	-	1,029,197
		CN		-	-	-	-	-
		DGU		-	-	-	-	-
		SE		-	-	-	-	-
		DGP		-	-	-	-	-
		CAGW		213,777	166,398	47,379	-	47,379
		CAGE		9,383,218	9,383,218	-	-	-
		JBG		2,833,940	2,205,855	628,086	-	628,086
		CAEW		-	-	-	-	-
		CAEE		257,176	257,176	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	155,180,404	145,836,967	9,343,437	-	9,343,437
393	Stores Equipment							
		S		11,986,746	10,956,695	1,030,051	-	1,030,051
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SO		283,479	263,396	20,083	-	20,083
		SG		2,920,474	2,687,456	233,018	-	233,018
		CAGW		181,719	141,445	40,274	-	40,274
		CAGE		3,455,714	3,455,714	-	-	-
		JBG		969,153	754,360	214,793	-	214,793
		CAGE		-	-	-	-	-
			B8	19,797,285	18,259,066	1,538,220	-	1,538,220
394	Tools, Shop & Garage Equipment							
		S		37,758,488	34,832,871	2,925,617	-	2,925,617
		DGP		-	-	-	-	-
		SG		4,191,730	3,857,281	334,449	-	334,449
		SO		1,764,396	1,639,396	125,000	-	125,000
		SE		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		719,067	559,700	159,367	-	159,367
		CAGE		15,129,391	15,129,391	-	-	-
		JBG		2,583,503	2,010,922	572,581	-	572,581
		CAEW		-	-	-	-	-
		CAEE		125,691	125,691	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	62,272,266	58,155,252	4,117,013	-	4,117,013
395	Laboratory Equipment							
		S		27,813,635	26,363,180	1,450,455	-	1,450,455
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SO		4,575,325	4,251,182	324,143	-	324,143
		SE		-	-	-	-	-
		SG		2,560,724	2,356,409	204,314	-	204,314
		CAGW		220,133	171,345	48,788	-	48,788
		CAGE		3,614,434	3,614,434	-	-	-
		JBG		595,909	463,838	132,071	-	132,071
		CAEW		-	-	-	-	-
		CAEE		1,284,666	1,284,666	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	40,664,825	38,505,054	2,159,771	-	2,159,771

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104			S		190,860,529	178,195,140	12,665,388	-	12,665,388
2105			DGP		-	-	-	-	-
2106			SG		7,472,771	6,876,535	596,236	-	596,236
2107			SO		5,564,148	5,169,951	394,197	-	394,197
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	149,170	42,474	-	42,474
2111			CAGE		30,823,131	30,823,131	-	-	-
2112			JBG		10,734,214	8,355,192	2,379,022	-	2,379,022
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	245,721,230	229,643,914	16,077,317	-	16,077,317
2118	397	Communication Equipment							
2119			S		209,412,873	195,872,774	13,540,099	-	13,540,099
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,408,483	88,649,192	6,759,291	-	6,759,291
2123			CN		3,253,343	3,033,970	219,372	-	219,372
2124			SG		177,905,930	163,711,211	14,194,718	-	14,194,718
2125			SE		-	-	-	-	-
2126			CAGW		1,026,171	798,741	227,430	-	227,430
2127			CAGE		25,977,128	25,977,128	-	-	-
2128			JBG		3,754,505	2,922,395	832,110	-	832,110
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	517,018,069	481,245,048	35,773,021	-	35,773,021
2134									
2135	398	Misc. Equipment							
2136			S		3,821,426	3,611,822	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		92,180	85,964	6,216	-	6,216
2140			SO		1,583,198	1,471,035	112,163	-	112,163
2141			SE		-	-	-	-	-
2142			SG		918,111	844,857	73,254	-	73,254
2143			CAGW		28,776	22,398	6,378	-	6,378
2144			CAGE		1,748,319	1,748,319	-	-	-
2145			JBG		298,865	232,627	66,237	-	66,237
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,494,841	8,020,989	473,852	-	473,852
2150									
2151	399	Coal Mine							
2152			SE		-	-	-	-	-
2153			CAEW		-	-	-	-	-
2154			CAEE		1,822,901	1,822,901	-	-	-
2155	MP		JBE		-	-	-	-	-
2156				B8	1,822,901	1,822,901	-	-	-
2157									
2158	399L	WIDCO Capital Lease							
2159			SE		-	-	-	-	-
2160					-	-	-	-	-
2161									
2162		Remove Capital Leases			-	-	-	-	-
2163					-	-	-	-	-
2164									
2165	1011390	General Capital Leases							
2166			S		6,581,488	6,113,974	467,514	-	467,514
2167			CAGW		1,405,017	1,093,623	311,394	-	311,394
2168			CAGE		5,589,852	5,589,852	-	-	-
2169			SO		-	-	-	-	-
2170				B9	13,576,357	12,797,450	778,907	-	778,907
2171									
2172		Remove Capital Leases			(13,576,357)	(12,797,450)	(778,907)	-	(778,907)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
	Remove Capital Leases			-	-	-	-	-
			B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300							
		S		-	-	-	-	-
		SO		-	-	-	-	-
		CN		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
				-	-	-	-	-
399G	Unclassified Gen Plant - Acct 300							
		S		-	-	-	-	-
		SO		-	-	-	-	-
		SG		-	-	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT			B8	**1,452,383,356**	**1,350,947,183**	**101,436,173**	**-**	**101,436,173**
Summary of General Plant by Factor								
	S			786,455,679	730,939,258	55,516,421	-	55,516,421
	JBG			22,045,065	17,159,221	4,885,844	-	4,885,844
	JBE			-	-	-	-	-
	SG			221,317,917	203,659,453	17,658,464	-	17,658,464
	SO			313,292,612	291,097,143	22,195,469	-	22,195,469
	SE			-	-	-	-	-
	CN			15,461,389	14,418,831	1,042,559	-	1,042,559
	DEU			-	-	-	-	-
	CAGW			4,134,480	3,218,156	916,324	-	916,324
	CAGE			98,436,206	98,436,206	-	-	-
	CAEW			-	-	-	-	-
	CAEE			4,816,365	4,816,365	-	-	-
	SSGCT			-	-	-	-	-
	SSGCH			-	-	-	-	-
	Less Capital Leases			(13,576,357)	(12,797,450)	(778,907)	-	(778,907)
Total General Plant by Factor			B8	1,452,383,356	1,350,947,183	101,436,173	-	101,436,173
301	Organization							
		S		-	-	-	-	-
		SO		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
			B8	-	-	-	-	-
302	Franchise & Consent							
		S		1,000,000	1,000,000	-	-	-
		SG		24,555,063	22,595,869	1,959,194	-	1,959,194
		SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
		SG-U		10,501,813	9,663,897	837,916	-	837,916
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
			B8	139,511,951	128,460,390	11,051,560	-	11,051,560
303	Miscellaneous Intangible Plant							
		S		23,322,658	21,300,789	2,021,868	-	2,021,868
		SG		106,929,320	98,397,668	8,531,652	-	8,531,652
		SO		516,234,055	479,661,035	36,573,020	-	36,573,020
		SE		-	-	-	-	-
		CN		233,152,405	217,430,982	15,721,423	-	15,721,423
		CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
		CAGE		64,984,379	64,984,379	-	-	-
		JBG		1,544,227	1,201,980	342,247	-	342,247
		CAEW		-	-	-	-	-
		CAEE		9,106	9,106	-	-	-
		SG-P		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	971,725,847	902,873,061	68,852,785	-	68,852,785
303	Less Non-Utility Plant							
		S		-	-	-	-	-
			B8	971,725,847	902,873,061	68,852,785	-	68,852,785

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,111,237,798**	**1,031,333,452**	**79,904,346**	**-**	**79,904,346**
2261									
2262	Summary of Intangible Plant by Factor								
2263			S		24,322,658	22,300,789	2,021,868	-	2,021,868
2264			JBG		1,544,227	1,201,980	342,247	-	342,247
2265			JBE		-	-	-	-	-
2266			SG		131,484,383	120,993,537	10,490,846	-	10,490,846
2267			SO		516,234,055	479,661,035	36,573,020	-	36,573,020
2268			CN		233,152,405	217,430,982	15,721,423	-	15,721,423
2269			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2270			CAGE		64,984,379	64,984,379	-	-	-
2271			CAEW		-	-	-	-	-
2272			CAEE		9,106	9,106	-	-	-
2273			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2274			SG-U		10,501,813	9,663,897	837,916	-	837,916
2275			SE		-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,111,237,798	1,031,333,452	79,904,346	-	79,904,346
2277	Summary of Unclassified Plant (Account 106)								
2278			DP		-	-	-	-	-
2279			DS0		-	-	-	-	-
2280			GP		-	-	-	-	-
2281			HP		-	-	-	-	-
2282			NP		-	-	-	-	-
2283			OP		-	-	-	-	-
2284			TP		-	-	-	-	-
2285			TS0		-	-	-	-	-
2286			IP		-	-	-	-	-
2287			MP						
2288			SP		-	-	-	-	-
2289	Total Unclassified Plant by Factor				-	-	-	-	-
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,786,071,992**	**31,396,912,301**	**2,389,159,691**	**-**	**2,389,159,691**
2292	Summary of Electric Plant by Factor								
2293			S		10,129,231,364	9,402,946,442	726,284,922	-	726,284,922
2294			SE		-	-	-	-	-
2295			JBG		1,489,891,699	1,159,687,256	330,204,443	-	330,204,443
2296			JBE		-	-	-	-	-
2297			SG		12,185,973,517	11,213,681,810	972,291,707	-	972,291,707
2298			SO		829,526,667	770,758,178	58,768,489	-	58,768,489
2299			CN		248,613,794	231,849,813	16,763,981	-	16,763,981
2300			DEU		-	-	-	-	-
2301			CAGW		844,410,771	657,264,156	187,146,615	-	187,146,615
2302			CAGE		6,832,920,288	6,832,920,288	-	-	-
2303			CAEW		-	-	-	-	-
2304			CAEE		4,825,471	4,825,471	-	-	-
2305			SSGCH		-	-	-	-	-
2306			SSGCT		-	-	-	-	-
2307			Less Capital Leases		(13,576,357)	(12,797,450)	(778,907)	-	(778,907)
2308				B8	32,551,817,214	30,261,135,964	2,290,681,249	-	2,290,681,249
2309	105	Plant Held For Future Use							
2310			S		12,385,415	12,385,415	-	-	-
2311			SG		2,104,252	1,936,359	167,894	-	167,894
2312			SG		-	-	-	-	-
2313			SG		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,489,667**	**14,321,774**	**167,894**	**-**	**167,894**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,823,611	158,118	-	158,118
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2329									

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,852,720)	(2,852,720)	-	-	-
2332			SG		(648,802)	(597,036)	(51,766)	-	(51,766)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,687,765)**	**(144,635,999)**	**(51,766)**	**-**	**(51,766)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		482,971	479,659	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	482,971	479,659	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		249,981,649	249,981,649	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	249,981,649	249,981,649	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**250,464,620**	**250,461,308**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,355,571	1,822,897	532,673	-	532,673
2368			CAEE		178,923,843	178,923,843	-	-	-
2369			JBE		41,660,328	32,239,531	9,420,797	-	9,420,797
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	222,939,741	212,986,271	9,953,470	-	9,953,470
2373									
2374	152	Fuel Stock - Undistributed							
2375			SE		-	-	-	-	-
2376			CAEW		-	-	-	-	-
2377			CAEE		-	-	-	-	-
2378					-	-	-	-	-
2379									
2380	25316	DG&T Working Capital Deposit							
2381			SE		-	-	-	-	-
2382			CAEW		-	-	-	-	-
2383			CAEE		-	-	-	-	-
2384				B13	-	-	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387			SE		-	-	-	-	-
2388			CAEW		-	-	-	-	-
2389			CAEE		-	-	-	-	-
2390				B13	-	-	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393			SE		-	-	-	-	-
2394			CAEW		-	-	-	-	-
2395			CAEE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398	**Total Fuel Stock**			B13	**222,939,741**	**212,986,271**	**9,953,470**	**-**	**9,953,470**

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
154	Materials and Supplies							
		S		366,662,981	342,801,553	23,861,428	-	23,861,428
		SG		2,646,494	2,435,336	211,158	-	211,158
		SE		-	-	-	-	-
		SO		(4,902,038)	(4,554,749)	(347,289)	-	(347,289)
		SNPPS		-	-	-	-	-
		SNPPH		-	-	-	-	-
		SNPD		(1,406,135)	(1,318,054)	(88,081)	-	(88,081)
		SNPT		-	-	-	-	-
		DGU		-	-	-	-	-
		DGP		-	-	-	-	-
		JBE		-	-	-	-	-
		SNPP		-	-	-	-	-
		CAGW		11,398,690	8,872,400	2,526,290	-	2,526,290
		CAGE		144,268,466	144,268,466	-	-	-
		JBG		447,607	348,404	99,203	-	99,203
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		CAGE		-	-	-	-	-
Total Materials and Supplies - FERC 154			B13	519,116,064	492,853,356	26,262,709	-	26,262,709
163	Stores Expense Undistributed							
		S		-	-	-	-	-
			B13	-	-	-	-	-
25318	Provo Working Capital Deposit							
		SNPPS		273,000	256,963	16,037	-	16,037
		CAGW		-	-	-	-	-
		CAGE		(273,000)	(273,000)	-	-	-
			B13	-	(16,037)	16,037	-	16,037
Total Materials & Supplies (Net)			B13	**519,116,064**	**492,837,319**	**26,278,746**	**-**	**26,278,746**
165	Prepayments							
		S		108,466,169	108,466,169	-	-	-
		GPS		52,395	48,683	3,712	-	3,712
		SG		3,024,971	2,783,615	241,356	-	241,356
		CAGW		-	-	-	-	-
		CAGE		1,652,319	1,652,319	-	-	-
		CAEW		-	-	-	-	-
		CAEE		(70,891,030)	(70,891,030)	-	-	-
		SE		-	-	-	-	-
		SO		339,272,815	315,236,757	24,036,057	-	24,036,057
Total Prepayments			B15	**381,577,639**	**357,296,514**	**24,281,125**	**-**	**24,281,125**
182M	Misc Regulatory Assets							
		S		1,554,936,369	1,554,785,342	151,027	-	151,027
		SG		11,861,345	10,914,954	946,390	-	946,390
		CAGE		-	-	-	-	-
		CAGE		5,008,120	5,008,120	-	-	-
		CAGW		-	-	-	-	-
		JBG		-	-	-	-	-
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		156,075,243	156,075,243	-	-	-
		SO		-	-	-	-	-
			B16	**1,727,881,077**	**1,726,783,660**	**1,097,417**	**-**	**1,097,417**
186M	Misc Deferred Debits							
		S		3,193,169	3,193,169	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SG		71,513,794	65,807,867	5,705,926	-	5,705,926
		SO		86,466	80,340	6,126	-	6,126
		SE		-	-	-	-	-
		CAGW		21,316,786	16,592,350	4,724,436	-	4,724,436
		CAGE		58,028,079	58,028,079	-	-	-
		CAEW		-	-	-	-	-
		CAEE		306,510	306,510	-	-	-
		JBE		-	-	-	-	-
		EXCTAX		-	-	-	-	-
Total Misc. Deferred Debits			B11	**154,444,803**	**144,008,315**	**10,436,488**	**-**	**10,436,488**

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Working Capital								
CWC	Cash Working Capital							
		S		-	-	-	-	-
		SO		-	-	-	-	-
		SE		-	-	-	-	-
			B14	-	-	-	-	-
OWC	Other Work. Cap.							
131	Cash	SNP		-	-	-	-	-
135	Working Funds	SG		-	-	-	-	-
141	Other A/R	SO		-	-	-	-	-
143	Other A/R	SO		112,809,509	104,817,428	7,992,081	-	7,992,081
232	A/P	SE		-	-	-	-	-
232	A/P	SO		(8,124,952)	(7,549,333)	(575,619)	-	(575,619)
232	A/P	CAEE		(7,500,436)	(7,500,436)	-	-	-
232	A/P	SG		(12,989,896)	(11,953,461)	(1,036,435)	-	(1,036,435)
232	A/P	S		(234,324)	(234,324)	-	-	-
2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2533	Other Msc. Df. Crd.	CAGE		(10,494,956)	(10,494,956)	-	-	-
230	Asset Retir. Oblig.	SE		-	-	-	-	-
230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
230	Asset Retir. Oblig.	S		(2,206,576)	(2,206,576)	-	-	-
254105	ARO Reg Liability	S		-	-	-	-	-
254105	ARO Reg Liability	SE		-	-	-	-	-
254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2533	Cholla Reclamation	CAEE		-	-	-	-	-
			B14	71,258,369	64,878,342	6,380,027	-	6,380,027
Total Working Capital				**71,258,369**	**64,878,342**	**6,380,027**	**-**	**6,380,027**
Miscellaneous Rate Base								
18221	Unrec Plant & Reg Study Costs							
		S		-	-	-	-	-
				-	-	-	-	-
18222	Nuclear Plant - Trojan							
		S		-	-	-	-	-
		TROJP		-	-	-	-	-
		TROJD		-	-	-	-	-
			B16	-	-	-	-	-
1869	Misc Deferred Debits-Trojan							
		S		-	-	-	-	-
		SNPPN		-	-	-	-	-
				-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE				-	-	-	-	-
TOTAL RATE BASE ADDITIONS				**3,352,415,971**	**3,273,711,140**	**78,704,830**	**-**	**78,704,830**
235	Customer Service Deposits							
		S		-	-	-	-	-
		CN		-	-	-	-	-
Total Customer Service Deposits			B15	**-**	**-**	**-**	**-**	**-**
2281	Prop Ins	S		8,561,953	8,475,805	86,148	-	86,148
2281	Prop Ins	SO		(9,297,000)	(8,638,347)	(658,653)	-	(658,653)
2282	Inj & Dam	SO		(1,321,980,529)	(1,228,323,747)	(93,656,782)	-	(93,656,782)
2283	Pen & Ben	SO		(978,393)	(909,078)	(69,315)	-	(69,315)
2282	Inj & Dam	S		6,894,499	6,894,499	-	-	-
254	Ins Prov	CAEE		-	-	-	-	-
			B15	(1,316,799,470)	(1,222,500,868)	(94,298,602)	-	(94,298,602)
22841	Accum Misc Oper Provisions - Other							
		S		-	-	-	-	-
		CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
			B15	(234,889)	(182,830)	(52,058)	-	(52,058)

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2545	254		TROJD		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		-	-	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Regulatory Liability	S		(1,357,224,241)	(1,263,798,232)	(93,426,009)	-	(93,426,009)
2551				B15	(1,357,224,241)	(1,263,798,232)	(93,426,009)	-	(93,426,009)
2552									
2553	252	Customer Advances for Construction							
2554			S		(68,498,154)	(68,491,404)	(6,750)	-	(6,750)
2555			SG		(147,625,501)	(135,846,791)	(11,778,710)	-	(11,778,710)
2556			CAGE		(70,628,179)	(70,628,179)	-	-	-
2557			CAGW		(3,820)	(2,973)	(847)	-	(847)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(286,755,653)**	**(274,969,346)**	**(11,786,307)**	**-**	**(11,786,307)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(8,488,169)	(7,793,696)	(694,474)	-	(694,474)
2567			GPS		-	-	-	-	-
2568			SO		(4,997,392)	(4,643,348)	(354,044)	-	(354,044)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,090,415)	(2,090,415)	-	-	-
2571			SG		(224,306,009)	(206,409,132)	(17,896,877)	-	(17,896,877)
2572			CAEW		-	-	-	-	-
2573			CAEE		(1,017,937)	(1,017,937)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(240,899,923)	(221,954,527)	(18,945,395)	-	(18,945,395)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		336,493,879	313,544,781	22,949,098	-	22,949,098
2579			CN		-	-	-	-	-
2580			SO		336,865,753	313,000,226	23,865,527	-	23,865,527
2581			IBT		-	-	-	-	-
2582			BADDEBT		5,868,428	5,068,723	799,705	-	799,705
2583			TROJD		-	-	-	-	-
2584			SG		1,351,376	1,243,553	107,823	-	107,823
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	44,952	12,799	-	12,799
2588			CAGE		3,218,040	3,218,040	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		22,922,097	22,922,097	-	-	-
2591			JBE		-	-	-	-	-
2592			SNPD		2,218,881	2,079,889	138,991	-	138,991
2593									
2594	Total Accum Deferred Income Taxes			B19	708,996,204	661,122,260	47,873,944	-	47,873,944
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(114,716,591)	(105,563,610)	(9,152,982)	-	(9,152,982)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(114,716,591)	(105,563,610)	(9,152,982)	-	(9,152,982)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		62,003,998	62,897,803	(893,804)	-	(893,804)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,055,248,473)	(2,847,825,769)	(207,422,704)	-	(207,422,704)
2608			JBE		(1,136,438)	(879,451)	(256,987)	-	(256,987)
2609			SO		-	-	-	-	-
2610			SNPD		-	-	-	-	-
2611			SNP		(362,257)	(337,318)	(24,938)	-	(24,938)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		52,232	52,232	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,994,690,938)	(2,786,092,505)	(208,598,433)	-	(208,598,433)
2620									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622			S		(420,512,879)	(420,475,747)	(37,132)	-	(37,132)
2623			SG		(3,470,651)	(3,193,735)	(276,916)	-	(276,916)
2624			SE		-	-	-	-	-
2625			SO		(36,399,808)	(33,821,034)	(2,578,774)	-	(2,578,774)
2626			GPS		(6,636,887)	(6,166,691)	(470,196)	-	(470,196)
2627			SNP		(435,550)	(405,566)	(29,984)	-	(29,984)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(503,045)	(391,555)	(111,490)	-	(111,490)
2631			CAGE		(139,277)	(139,277)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,303,646)	(25,303,646)	-	-	-
2634			JBE		(987,315)	(764,050)	(223,265)	-	(223,265)
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(494,389,057)	(490,661,301)	(3,727,756)	-	(3,727,756)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,894,800,382)**	**(2,721,195,155)**	**(173,605,227)**	**-**	**(173,605,227)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,906,305)	(1,906,305)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(156,100)	(143,645)	(12,455)	-	(12,455)
2649	**Total Accumulated ITC**			B19	**(2,062,405)**	**(2,049,950)**	**(12,455)**	**-**	**(12,455)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,098,776,962)**	**(5,706,650,909)**	**(392,126,053)**	**-**	**(392,126,053)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(91,164,542)	(87,905,994)	(3,258,548)	-	(3,258,548)
2657			SG-P		(46,823)	(43,087)	(3,736)	-	(3,736)
2658			SG-U		-	-	-	-	-
2659			SG		(96,877,163)	(89,147,550)	(7,729,613)	-	(7,729,613)
2660			CAGW		(199,891,887)	(155,589,882)	(44,302,005)	-	(44,302,005)
2661			CAGE		(3,158,494,083)	(3,158,494,083)	-	-	-
2662			JBG		(779,809,663)	(606,980,580)	(172,829,082)	-	(172,829,082)
2663			CAGE		-	-	-	-	-
2664				B17	(4,326,284,160)	(4,098,161,176)	(228,122,984)	-	(228,122,984)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			SG-P		(367,648,865)	(338,314,980)	(29,333,885)	-	(29,333,885)
2680			SG-U		(119,314,194)	(109,794,380)	(9,519,814)	-	(9,519,814)
2681				B17	(486,963,059)	(448,109,360)	(38,853,699)	-	(38,853,699)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(71,352)	(71,352)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(61,890)	(5,366)	-	(5,366)
2688			CAGW		(269,850,116)	(210,043,281)	(59,806,835)	-	(59,806,835)
2689			CAGE		(404,559,024)	(404,559,024)	-	-	-
2690			SG		(38,541,134)	(35,466,023)	(3,075,111)	-	(3,075,111)
2691				B17	(713,088,883)	(650,201,570)	(62,887,313)	-	(62,887,313)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
TOTAL PRODUCTION PLANT DEPR				**(5,526,336,102)**	**(5,196,472,106)**	**(329,863,996)**	**-**	**(329,863,996)**
Summary of Prod Plant Depreciation by Factor								
	S			(91,235,894)	(87,977,346)	(3,258,548)	-	(3,258,548)
	SG-P			(367,695,688)	(338,358,067)	(29,337,621)	-	(29,337,621)
	SG-U			(119,314,194)	(109,794,380)	(9,519,814)	-	(9,519,814)
	SG			(135,485,554)	(124,675,463)	(10,810,091)	-	(10,810,091)
	CAGW			(469,742,003)	(365,633,163)	(104,108,840)	-	(104,108,840)
	CAGE			(3,563,053,106)	(3,563,053,106)	-	-	-
	JBG			(779,809,663)	(606,980,580)	(172,829,082)	-	(172,829,082)
	SSGCT			-	-	-	-	-
Total of Prod Plant Depreciation by Factor				(5,526,336,102)	(5,196,472,106)	(329,863,996)	-	(329,863,996)
108TP	Transmission Plant Accumulated Depr							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		(803,960)	(625,778)	(178,181)	-	(178,181)
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		(2,336,743,503)	(2,150,299,940)	(186,443,564)	-	(186,443,564)
TOTAL TRANS PLANT ACCUM DEPR			B17	**(2,337,547,463)**	**(2,150,925,718)**	**(186,621,745)**	**-**	**(186,621,745)**
108360	Land and Land Rights							
		S		(10,896,335)	(10,668,703)	(227,632)	-	(227,632)
			B17	(10,896,335)	(10,668,703)	(227,632)	-	(227,632)
108361	Structures and Improvements							
		S		(39,377,532)	(37,573,778)	(1,803,754)	-	(1,803,754)
			B17	(39,377,532)	(37,573,778)	(1,803,754)	-	(1,803,754)
108362	Station Equipment							
		S		(398,834,771)	(367,166,581)	(31,668,191)	-	(31,668,191)
			B17	(398,834,771)	(367,166,581)	(31,668,191)	-	(31,668,191)
108363	Storage Battery Equipment							
		S		-	-	-	-	-
			B17	-	-	-	-	-
108364	Poles, Towers & Fixtures							
		S		(753,059,040)	(668,683,771)	(84,375,270)	-	(84,375,270)
			B17	(753,059,040)	(668,683,771)	(84,375,270)	-	(84,375,270)
108365	Overhead Conductors							
		S		(376,871,247)	(335,388,209)	(41,483,039)	-	(41,483,039)
			B17	(376,871,247)	(335,388,209)	(41,483,039)	-	(41,483,039)
108366	Underground Conduit							
		S		(199,108,013)	(186,490,491)	(12,617,522)	-	(12,617,522)
			B17	(199,108,013)	(186,490,491)	(12,617,522)	-	(12,617,522)
108367	Underground Conductors							
		S		(424,564,259)	(408,830,069)	(15,734,190)	-	(15,734,190)
			B17	(424,564,259)	(408,830,069)	(15,734,190)	-	(15,734,190)
108368	Line Transformers							
		S		(660,175,706)	(589,458,618)	(70,717,088)	-	(70,717,088)
			B17	(660,175,706)	(589,458,618)	(70,717,088)	-	(70,717,088)
108369	Services							
		S		(419,570,332)	(381,756,238)	(37,814,094)	-	(37,814,094)
			B17	(419,570,332)	(381,756,238)	(37,814,094)	-	(37,814,094)
108370	Meters							
		S		(124,327,424)	(114,412,576)	(9,914,848)	-	(9,914,848)
			B17	(124,327,424)	(114,412,576)	(9,914,848)	-	(9,914,848)
108371	Installations on Customers' Premises							
		S		(7,348,109)	(6,918,306)	(429,803)	-	(429,803)
			B17	(7,348,109)	(6,918,306)	(429,803)	-	(429,803)
108372	Leased Property							
		S		-	-	-	-	-
			B17	-	-	-	-	-

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2773									
2774	108373	Street Lights							
2775			S		(33,977,857)	(32,276,592)	(1,701,265)	-	(1,701,265)
2776				B17	(33,977,857)	(32,276,592)	(1,701,265)	-	(1,701,265)
2777									
2778	108D00	Unclassified Dist Plant - Acct 300							
2779			S		-	-	-	-	-
2780					-	-	-	-	-
2781									
2782	108DS	Unclassified Dist Sub Plant - Acct 300							
2783			S		-	-	-	-	-
2784					-	-	-	-	-
2785									
2786	108DP	Unclassified Dist Sub Plant - Acct 300							
2787			S		2,189,036	2,055,211	133,825	-	133,825
2788					2,189,036	2,055,211	133,825	-	133,825
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,445,921,589)**	**(3,137,568,720)**	**(308,352,869)**	**-**	**(308,352,869)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794		S			(3,445,921,589)	(3,137,568,720)	(308,352,869)	-	(308,352,869)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,445,921,589)	(3,137,568,720)	(308,352,869)	-	(308,352,869)
2797	108GP	General Plant Accumulated Depr							
2798			S		(328,921,127)	(300,801,073)	(28,120,054)	-	(28,120,054)
2799			DGP		-	-	-	-	-
2800			DGU		-	-	-	-	-
2801			SG		(94,213,516)	(86,696,429)	(7,517,087)	-	(7,517,087)
2802			CN		(6,653,138)	(6,204,518)	(448,620)	-	(448,620)
2803			SO		(129,300,201)	(120,139,824)	(9,160,378)	-	(9,160,378)
2804			SE		-	-	-	-	-
2805			CAGW		(1,835,372)	(1,428,599)	(406,773)	-	(406,773)
2806			CAGE		(49,450,773)	(49,450,773)	-	-	-
2807			JBG		(9,057,330)	(7,049,955)	(2,007,374)	-	(2,007,374)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,679,342)	(1,679,342)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(621,110,798)	(573,450,513)	(47,660,286)	-	(47,660,286)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(621,110,798)**	**(573,450,513)**	**(47,660,286)**	**-**	**(47,660,286)**
2842									
2843									
2844									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor								
2846		S			(328,921,127)	(300,801,073)	(28,120,054)	-	(28,120,054)
2847		DGP			-	-	-	-	-
2848		DGU			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(129,300,201)	(120,139,824)	(9,160,378)	-	(9,160,378)
2851		CN			(6,653,138)	(6,204,518)	(448,620)	-	(448,620)
2852		SG			(94,213,516)	(86,696,429)	(7,517,087)	-	(7,517,087)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,835,372)	(1,428,599)	(406,773)	-	(406,773)
2855		CAGE			(49,450,773)	(49,450,773)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,679,342)	(1,679,342)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(9,057,330)	(7,049,955)	(2,007,374)	-	(2,007,374)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(621,110,798)	(573,450,513)	(47,660,286)	-	(47,660,286)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,930,915,952)**	**(11,058,417,056)**	**(872,498,896)**	**-**	**(872,498,896)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(194,150)	(194,150)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(194,150)	(194,150)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,976,791)	(10,801,944)	(2,174,846)	-	(2,174,846)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,722,096)	(1,600,092)	(122,003)	-	(122,003)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,698,886)	(12,402,036)	(2,296,850)	-	(2,296,850)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(4,131,509)	(3,801,865)	(329,644)	-	(329,644)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(4,131,509)	(3,801,865)	(329,644)	-	(329,644)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,863,268)	(1,862,764)	(504)	-	(504)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(7,664)	(7,664)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(62,269,692)	(57,301,331)	(4,968,360)	-	(4,968,360)
2904			SG-P		(48,974,643)	(45,067,065)	(3,907,578)	-	(3,907,578)
2905			SG-U		(7,188,646)	(6,615,080)	(573,566)	-	(573,566)
2906			CN		(204,913,421)	(191,096,147)	(13,817,273)	-	(13,817,273)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,291,444)	(14,237,514)	(4,053,930)	-	(4,053,930)
2910			CAGE		(29,824,987)	(29,824,987)	-	-	-
2911			JBG		(1,319,530)	(1,027,083)	(292,447)	-	(292,447)
2912			SO		(404,008,906)	(375,386,568)	(28,622,338)	-	(28,622,338)
2913				B18	(778,662,202)	(722,426,206)	(56,235,996)	-	(56,235,996)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(778,662,202)	(722,426,206)	(56,235,996)	-	(56,235,996)
2917									

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919			S		-	-	-	-	-
2920			SG		-	-	-	-	-
2921			CAGE		-	-	-	-	-
2922			CAGW		-	-	-	-	-
2923			SO		-	-	-	-	-
2924					-	-	-	-	-
2925									
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927									
2928	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(797,686,747)**	**(738,824,257)**	**(58,862,490)**	**-**	**(58,862,490)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(15,034,208)	(12,858,858)	(2,175,350)	-	(2,175,350)
2935		SG-P			(53,106,152)	(48,868,931)	(4,237,222)	-	(4,237,222)
2936		SG-U			(7,188,646)	(6,615,080)	(573,566)	-	(573,566)
2937		SE			-	-	-	-	-
2938		SO			(405,731,002)	(376,986,660)	(28,744,342)	-	(28,744,342)
2939		CN			(204,913,421)	(191,096,147)	(13,817,273)	-	(13,817,273)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,319,530)	(1,027,083)	(292,447)	-	(292,447)
2942		CAGW			(18,291,444)	(14,237,514)	(4,053,930)	-	(4,053,930)
2943		CAGE			(29,824,987)	(29,824,987)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(7,664)	(7,664)	-	-	-
2946		SG			(62,269,692)	(57,301,331)	(4,968,360)	-	(4,968,360)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(797,686,747)	(738,824,257)	(58,862,490)	-	(58,862,490)