PACIFIC POWER

Washington Jurisdiction

RESULTS OF OPERATIONS

April 2018

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	APRIL 2018
FILE:	WA JAM - April 2018
PREPARED BY:	Revenue Requirement Department
DATE:	September 27, 2018
TIME:	9:44:48 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.324
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

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

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

APRIL 2018 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	321,876,581	301,099,556	20,777,025	-	20,777,025
3	Interdepartmental	2.3	0	0	0	-	0
4	Special Sales	2.3	4,226,359	3,535,266	691,093	-	691,093
5	Other Operating Revenues	2.4	17,434,804	16,578,826	855,977	-	855,977
6	Total Operating Revenues	2.4	343,537,743	321,213,648	22,324,096	-	22,324,096
7							
8	Operating Expenses:						
9	Steam Production	2.6	45,572,168	40,809,769	4,762,399	-	4,762,399
10	Nuclear Production	2.7	0	0	0	-	0
11	Hydro Production	2.9	3,269,838	2,694,838	575,000	-	575,000
12	Other Power Supply	2.10	32,316,014	24,959,157	7,356,857	-	7,356,857
13	Transmission	2.12	15,128,491	12,532,256	2,596,236	-	2,596,236
14	Distribution	2.13	15,867,234	14,843,876	1,023,358	-	1,023,358
15	Customer Accounts	2.14	6,268,229	5,813,366	454,863	-	454,863
16	Customer Service	2.14	8,145,833	8,075,989	69,843	-	69,843
17	Sales	2.15	0	0	0	-	0
18	Administrative & General	2.16	8,345,851	7,824,903	520,949	-	520,949
19							
20	Total O & M Expenses	2.16	134,913,657	117,554,153	17,359,504	-	17,359,504
21							
22	Depreciation	2.18	59,279,554	55,251,806	4,027,749	-	4,027,749
23	Amortization Expense	2.19	4,407,507	3,969,147	438,360	-	438,360
24	Taxes Other Than Income	2.19	17,230,276	15,518,363	1,711,914	-	1,711,914
25	Income Taxes - Federal	2.22	20,493,577	21,081,835	(588,259)	-	(588,259)
26	Income Taxes - State	2.22	4,774,619	4,774,619	0	-	-
27	Income Taxes - Def Net	2.21	0	0	0	-	0
28	Investment Tax Credit Adj.	2.20	(269,542)	(269,542)	0	-	0
29	Misc Revenue & Expense	2.6	(6,919)	(6,442)	(477)	-	(477)
30							
31	Total Operating Expenses	2.22	240,822,730	217,873,939	22,948,791	-	22,948,791
32							
33	Operating Revenue for Return		102,715,014	103,339,709	(624,695)	-	(624,695)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	27,544,024,538	25,652,460,012	1,891,564,526	-	1,891,564,526
37	Plant Held for Future Use	2.33	26,142,535	26,105,992	36,543	-	36,543
38	Misc Deferred Debits	2.35	349,681,480	345,628,967	4,052,512	-	4,052,512
39	Elec Plant Acq Adj	2.33	31,222,234	31,222,234	0	-	0
40	Nuclear Fuel	2.33	0	0	0	-	0
41	Prepayments	2.35	61,605,299	59,566,400	2,038,899	-	2,038,899
42	Fuel Stock	2.34	210,404,326	203,465,037	6,939,290	-	6,939,290
43	Material & Supplies	2.34	238,270,327	230,191,526	8,078,802	-	8,078,802
44	Working Capital	2.35	30,724,422	27,677,052	3,047,370	-	3,047,370
45	Weatherization Loans	2.34	3,913,588	3,907,186	6,402	-	6,402
46	Miscellaneous Rate Base	2.36	0	0	0	-	0
47							
48	Total Electric Plant		28,495,988,749	26,580,224,406	1,915,764,344	-	1,915,764,344
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,530,431,989)	(8,791,452,872)	(738,979,117)	-	(738,979,117)
52	Accum Prov For Amort	2.41	(576,771,984)	(516,647,024)	(60,124,960)	-	(60,124,960)
53	Accum Def Income Taxes	2.37	(4,491,520,836)	(4,261,959,199)	(229,561,637)	-	(229,561,637)
54	Unamortized ITC	2.37	(306,279)	(284,361)	(21,918)	-	(21,918)
55	Customer Adv for Const	2.36	(35,436,639)	(35,460,969)	24,329	-	24,329
56	Customer Service Deposits	2.36	0	0	0	-	0
57	Misc. Rate Base Deductions	2.36	(346,576,485)	(320,819,329)	(25,757,156)	-	(25,757,156)
58							
59	Total Rate Base Deductions		(14,981,044,212)	(13,926,623,754)	(1,054,420,458)	-	(1,054,420,458)
60							
61	Total Rate Base		13,514,944,537	12,653,600,652	861,343,885	-	861,343,885

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		112,479,112	104,327,488	8,151,624	-	8,151,624
65										
66					B1	112,479,112	104,327,488	8,151,624	-	8,151,624
67										
68	442	Commercial & Industrial Sales								
69			0	S		207,765,104	195,203,192	12,561,911	-	12,561,911
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	207,765,104	195,203,192	12,561,911	-	12,561,911
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,632,365	1,568,875	63,489	-	63,489
78			0	SO		-	-	-	-	-
79					B1	1,632,365	1,568,875	63,489	-	63,489
80										
81	445	Other Sales to Public Authority								
82			0	S		-	-	-	-	-
83										
84					B1	-	-	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**321,876,581**	**301,099,556**	**20,777,025**	**-**	**20,777,025**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,163,690	1,163,690	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						1,163,690	1,163,690	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	SG		-	-	-	-	-
103			P	SE		-	-	-	-	-
104			P	DGP		-	-	-	-	-
105			P	CAGW		3,062,669	2,371,576	691,093	-	691,093
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	3,062,669	2,371,576	691,093	-	691,093
110										
111		Total Sales for Resale				4,226,359	3,535,266	691,093	-	691,093
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**326,102,940**	**304,634,822**	**21,468,118**	**-**	**21,468,118**
121	450	Forfeited Discounts & Interest								
122			CUST	S		825,267	760,178	65,088	-	65,088
123			CUST	SO		-	-	-	-	-
124					B1	825,267	760,178	65,088	-	65,088
125										
126	451	Misc Electric Revenue								
127			CUST	S		730,188	710,429	19,760	-	19,760
128			GP	SG		-	-	-	-	-
129			GP	SO		458	427	31	-	31
130					B1	730,647	710,856	19,791	-	19,791
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		-	-	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	-	-	-	-	-
138										
139	454	Rent of Electric Property								
140			DPW	S		782,530	711,916	70,614	-	70,614
141			T	CAGW		99,054	76,703	22,352	-	22,352
142			T	CAGE		317,768	317,768	-	-	-
143			T	JBG		-	-	-	-	-
144			T	SG		118,615	108,854	9,760	-	9,760
145			GP	SO		134,436	125,204	9,232	-	9,232
146					B1	1,452,403	1,340,445	111,958	-	111,958
147										
148										

APRIL 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
149										
150	456	Other Electric Revenue								
151			DMSC	S		4,884,284	4,888,633	(4,349)	-	(4,349)
152			CUST	CAGE		359,022	359,022	-	-	-
153			OTHSE	CAGW		991,543	767,801	223,742	-	223,742
154			OTHSO	SO		317,404	295,606	21,797	-	21,797
155			OTHSGR	SG		24,413	22,404	2,009	-	2,009
156			OTHSGR	JBG		197,992	153,569	44,424	-	44,424
157			OTHSGR	WRG		6,697,305	6,372,663	324,642	-	324,642
158			OTHSGR	WRE		954,523	907,648	46,875	-	46,875
159			P	CAEW		-	-	-	-	-
160			P	SE		-	-	-	-	-
161					B1	14,426,487	13,767,347	659,140	-	659,140
162										
163		**Total Other Electric Revenues**				**17,434,804**	**16,578,826**	**855,977**	**-**	**855,977**
164										
165	**Total Electric Operating Revenues**				**B1**	**343,537,743**	**321,213,648**	**22,324,096**	**-**	**22,324,096**
166										
167	Summary of Revenues by Factor									
168		S				330,262,540	309,334,402	20,928,138	-	20,928,138
169		JBG				197,992	153,569	44,424	-	44,424
170		SE				-	-	-	-	-
171		SO				452,299	421,237	31,061	-	31,061
172		SG				143,028	131,259	11,769	-	11,769
173		CAEW				-	-	-	-	-
174		CAEE				-	-	-	-	-
175		CAGW				4,153,267	3,216,080	937,187	-	937,187
176		CAGE				676,790	676,790	-	-	-
177		WRG				6,697,305	6,372,663	324,642	-	324,642
178		WRE				954,523	907,648	46,875	-	46,875
179	Total Electric Operating Revenues				B1	343,537,743	321,213,648	22,324,096	-	22,324,096
180	Miscellaneous Revenues									
181	41160	Gain on Sale of Utility Plant - CR								
182			DPW	S		-	-	-	-	-
183			T	SG		-	-	-	-	-
184			G	SO		-	-	-	-	-
185			T	DGU		-	-	-	-	-
186			P	DGP		-	-	-	-	-
187						-	-	-	-	-
188										
189	41170	Loss on Sale of Utility Plant								
190			DPW	S		-	-	-	-	-
191			T	CAGW		-	-	-	-	-
192			T	CAGE		-	-	-	-	-
193			T	SG		-	-	-	-	-
194						-	-	-	-	-
195										
196	4118	Gain from Emission Allowances								
197			P	S		-	-	-	-	-
198			P	CAEW		-	-	-	-	-
199			P	CAEE		-	-	-	-	-
200			P	SE		(182)	(168)	(14)	-	(14)
201					B1	(182)	(168)	(14)	-	(14)
202										
203	41181	Gain from Disposition of NOX Credits								
204			P	SE		-	-	-	-	-
205						-	-	-	-	-
206										
207	4194	Impact Housing Interest Income								
208			P	DGU		-	-	-	-	-
209						-	-	-	-	-
210										
211	421	(Gain) / Loss on Sale of Utility Plant								
212			DPW	S		-	-	-	-	-
213			T	DGP		-	-	-	-	-
214			T	DGU		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(6,737)	(6,274)	(463)	-	(463)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(6,737)	(6,274)	(463)	-	(463)
221										
222	**Total Miscellaneous Revenues**					**(6,919)**	**(6,442)**	**(477)**	**-**	**(477)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(6,919)**	**(6,442)**	**(477)**	**-**	**(477)**
230										

APRIL 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
231	500	Operation Supervision & Engineering								
232			P	SG		4,807	4,412	396	-	396
233			P	CAGW		4,751	3,679	1,072	-	1,072
234			P	CAGE		189,802	189,802	-	-	-
235			P	JBG		1,302,687	1,010,403	292,284	-	292,284
236			P	CAGE		-	-	-	-	-
237					B2	1,502,048	1,208,296	293,752	-	293,752
238										
239	501	Fuel Related								
240			P	SE		(896)	(827)	(69)	-	(69)
241			P	S		(56,890)	(56,890)	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		159,165	123,249	35,916	-	35,916
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		3,046,519	3,046,519	-	-	-
247			P	JBE		276,034	213,289	62,745	-	62,745
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	3,423,932	3,325,340	98,592	-	98,592
251										
252	501NPC	Fuel Related								
253				SE		-	-	-	-	-
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				CAGW		-	-	-	-	-
257				CAGE		-	-	-	-	-
258				CAEW		13,041,503	10,060,130	2,981,373	-	2,981,373
259				CAEE		-	-	-	-	-
260				JBE		-	-	-	-	-
261				CAEE		-	-	-	-	-
262				JBG		-	-	-	-	-
263					B2	13,041,503	10,060,130	2,981,373	-	2,981,373
264										
265		Total Fuel Related				16,465,435	13,385,470	3,079,965	-	3,079,965
266										
267	502	Steam Expenses								
268			P	SG		-	-	-	-	-
269			P	CAGW		79,809	61,800	18,009	-	18,009
270			P	CAGE		4,103,192	4,103,192	-	-	-
271			P	JBG		1,017,614	789,292	228,322	-	228,322
272			P	CAGE		-	-	-	-	-
273					B2	5,200,614	4,954,283	246,331	-	246,331
274										
275	503	Steam From Other Sources								
276			P	SE		-	-	-	-	-
277			P	CAEW		-	-	-	-	-
278			P	CAEE		-	-	-	-	-
279					B2	-	-	-	-	-
280										
281	503NPC	Steam From Other Sources-NPC								
282				SE		-	-	-	-	-
283				CAEW		-	-	-	-	-
284				CAEE	B2	-	-	-	-	-
285						-	-	-	-	-
286										
287	505	Electric Expenses								
288			P	SG		-	-	-	-	-
289			P	CAGW		7,033	5,446	1,587	-	1,587
290			P	CAGE		98,657	98,657	-	-	-
291			P	JBG		-	-	-	-	-
292			P	CAGE		-	-	-	-	-
293					B2	105,690	104,103	1,587	-	1,587
294										
295	506	Misc. Steam Expense								
296			P	SG		-	-	-	-	-
297			P	SE		-	-	-	-	-
298			P	CAGW		426,811	330,501	96,310	-	96,310
299			P	CAGE		3,555,282	3,555,282	-	-	-
300			P	JBG		(3,288,372)	(2,550,560)	(737,812)	-	(737,812)
301			P	CAGE		-	-	-	-	-
302					B2	693,721	1,335,223	(641,502)	-	(641,502)

APRIL 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
303										
304	507	Rents								
305			P	SG		-	-	-	-	-
306			P	CAGW		1,283	994	290	-	290
307			P	CAGE		(7,805)	(7,805)	-	-	-
308			P	JBG		19,444	15,082	4,363	-	4,363
309			P	CAGE		-	-	-	-	-
310					B2	12,923	8,270	4,652	-	4,652
311										
312	510	Maint Supervision & Engineering								
313			P	SG		-	-	-	-	-
314			P	CAGW		20,847	16,143	4,704	-	4,704
315			P	CAGE		575,471	575,471	-	-	-
316			P	JBG		85,968	66,680	19,289	-	19,289
317			P	CAGE		-	-	-	-	-
318					B2	682,287	658,294	23,993	-	23,993
319										
320										
321										
322	511	Maintenance of Structures								
323			P	SG		-	-	-	-	-
324			P	CAGW		24,655	19,091	5,563	-	5,563
325			P	CAGE		1,416,726	1,416,726	-	-	-
326			P	JBG		1,165,333	903,867	261,466	-	261,466
327			P	CAGE		-	-	-	-	-
328					B2	2,606,714	2,339,685	267,029	-	267,029
329										
330	512	Maintenance of Boiler Plant								
331			P	SG		-	-	-	-	-
332			P	CAGW		142,082	110,021	32,061	-	32,061
333			P	CAGE		6,070,202	6,070,202	-	-	-
334			P	JBG		3,873,564	3,004,452	869,112	-	869,112
335			P	CAGE		-	-	-	-	-
336					B2	10,085,847	9,184,675	901,173	-	901,173
337										
338	513	Maintenance of Electric Plant								
339			P	SG		-	-	-	-	-
340			P	CAGW		13,967	10,815	3,152	-	3,152
341			P	CAGE		5,157,170	5,157,170	-	-	-
342			P	JBG		2,350,588	1,823,186	527,402	-	527,402
343			P	CAGE		-	-	-	-	-
344					B2	7,521,725	6,991,172	530,553	-	530,553
345										
346	514	Maintenance of Misc. Steam Plant								
347			P	SG		-	-	-	-	-
348			P	CAGW		30,413	23,550	6,863	-	6,863
349			P	CAGE		450,802	450,802	-	-	-
350			P	JBG		213,948	165,944	48,003	-	48,003
351			P	CAGE		-	-	-	-	-
352					B2	695,163	640,297	54,866	-	54,866
353										
354	**Total Steam Power Generation**				B2	**45,572,168**	**40,809,769**	**4,762,399**	**-**	**4,762,399**

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
355	517	Operation Super & Engineering								
356			P	SG		-	-	-	-	-
357						-	-	-	-	-
358										
359	518	Nuclear Fuel Expense								
360			P	SE		-	-	-	-	-
361										
362						-	-	-	-	-
363										
364	519	Coolants and Water								
365			P	SG		-	-	-	-	-
366						-	-	-	-	-
367										
368	520	Steam Expenses								
369			P	SG		-	-	-	-	-
370						-	-	-	-	-
371										
372										
373										
374	523	Electric Expenses								
375			P	SG		-	-	-	-	-
376						-	-	-	-	-
377										
378	524	Misc. Nuclear Expenses								
379			P	SG		-	-	-	-	-
380						-	-	-	-	-
381										
382	528	Maintenance Super & Engineering								
383			P	SG		-	-	-	-	-
384						-	-	-	-	-
385										
386	529	Maintenance of Structures								
387			P	SG		-	-	-	-	-
388						-	-	-	-	-
389										
390	530	Maintenance of Reactor Plant								
391			P	SG		-	-	-	-	-
392						-	-	-	-	-
393										
394	531	Maintenance of Electric Plant								
395			P	SG		-	-	-	-	-
396						-	-	-	-	-
397										
398	532	Maintenance of Misc Nuclear								
399			P	SG		-	-	-	-	-
400						-	-	-	-	-
401										
402	**Total Nuclear Power Generation**					**-**	**-**	**-**	**-**	**-**
403										

APRIL 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404	535	Operation Super & Engineering								
405			P	DGP		-	-	-	-	-
406			P	CN		-	-	-	-	-
407			P	SG		-	-	-	-	-
408			P	CAGW		617,477	478,143	139,334	-	139,334
409			P	CAGE		(27,410)	(27,410)	-	-	-
410					B2	590,067	450,733	139,334	-	139,334
411										
412	536	Water For Power								
413			P	DGP		-	-	-	-	-
414			P	CAGW		-	-	-	-	-
415			P	CAGE		-	-	-	-	-
416			P	CAGW		1,999	1,548	451	-	451
417			P	CAGE		-	-	-	-	-
418					B2	1,999	1,548	451	-	451
419										
420	537	Hydraulic Expenses								
421			P	DGP		-	-	-	-	-
422			P	CAGW		-	-	-	-	-
423			P	CAGE		-	-	-	-	-
424			P	CAGW		364,207	282,024	82,184	-	82,184
425			P	CAGE		16,067	16,067	-	-	-
426					B2	380,274	298,090	82,184	-	82,184
427										
428	538	Electric Expenses								
429			P	DGP		-	-	-	-	-
430			P	CAGW		-	-	-	-	-
431			P	CAGE		-	-	-	-	-
432			P	CAGW		-	-	-	-	-
433			P	CAGE		-	-	-	-	-
434					B2	-	-	-	-	-
435										
436	539	Misc. Hydro Expenses								
437			P	DGP		-	-	-	-	-
438			P	CAGW		-	-	-	-	-
439			P	CAGE		-	-	-	-	-
440			P	CAGW		939,766	727,707	212,059	-	212,059
441			P	CAGE		542,993	542,993	-	-	-
442					B2	1,482,759	1,270,700	212,059	-	212,059
443										
444	540	Rents (Hydro Generation)								
445			P	DGP		-	-	-	-	-
446			P	CAGW		-	-	-	-	-
447			P	CAGE		-	-	-	-	-
448			P	CAGW		120,604	93,390	27,214	-	27,214
449			P	CAGE		(120)	(120)	-	-	-
450					B2	120,484	93,270	27,214	-	27,214
451										
452	541	Maint Supervision & Engineering								
453			P	DGP		-	-	-	-	-
454			P	CAGW		-	-	-	-	-
455			P	CAGE		-	-	-	-	-
456			P	CAGW		-	-	-	-	-
457			P	CAGE		-	-	-	-	-
458					B2	-	-	-	-	-
459										
460	542	Maintenance of Structures								
461			P	DGP		-	-	-	-	-
462			P	CAGW		-	-	-	-	-
463			P	CAGE		-	-	-	-	-
464			P	CAGW		69,401	53,741	15,660	-	15,660
465			P	CAGE		9,152	9,152	-	-	-
466					B2	78,553	62,893	15,660	-	15,660
467										
468										
469										
470										
471	543	Maintenance of Dams & Waterways								
472			P	DGP		-	-	-	-	-
473			P	CAGW		-	-	-	-	-
474			P	CAGE		-	-	-	-	-
475			P	CAGW		81,704	63,267	18,437	-	18,437
476			P	CAGE		109,064	109,064	-	-	-
477					B2	190,768	172,332	18,437	-	18,437
478										

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
479	544	Maintenance of Electric Plant								
480			P	DGP		-	-	-	-	-
481			P	CAGW		-	-	-	-	-
482			P	CAGE		-	-	-	-	-
483			P	CAGW		101,426	78,539	22,887	-	22,887
484			P	CAGE		8,748	8,748	-	-	-
485					B2	110,175	87,288	22,887	-	22,887
486										
487	545	Maintenance of Misc. Hydro Plant								
488			P	DGP		-	-	-	-	-
489			P	CAGW		-	-	-	-	-
490			P	CAGE		-	-	-	-	-
491			P	CAGW		251,604	194,830	56,775	-	56,775
492			P	CAGE		63,155	63,155	-	-	-
493					B2	314,759	257,984	56,775	-	56,775
494										
495	**Total Hydraulic Power Generation**				B2	**3,269,838**	**2,694,838**	**575,000**	**-**	**575,000**
496										
497	546	Operation Super & Engineering								
498			P	SG		-	-	-	-	-
499			P	SE		-	-	-	-	-
500			P	CAGW		20,004	15,490	4,514	-	4,514
501			P	CAGE		33,935	33,935	-	-	-
502			P	CAGE		-	-	-	-	-
503					B2	53,939	49,425	4,514	-	4,514
504										
505	547	Fuel								
506			P	SE		-	-	-	-	-
507			P	CAEW		-	-	-	-	-
508			P	CAEE		-	-	-	-	-
509			P	SSECT		-	-	-	-	-
510					B2	-	-	-	-	-
511										
512	547NPC	Fuel-NPC								
513				SE		-	-	-	-	-
514				CAEW		3,750,178	2,892,862	857,315	-	857,315
515				CAEE		-	-	-	-	-
516				SSECT		-	-	-	-	-
517					B2	3,750,178	2,892,862	857,315	-	857,315
518										
519	548	Generation Expense								
520			P	SG		-	-	-	-	-
521			P	CAGW		637,195	493,412	143,783	-	143,783
522			P	CAGE		616,552	616,552	-	-	-
523			P	S		-	-	-	-	-
524					B2	1,253,748	1,109,964	143,783	-	143,783
525										
526	549	Miscellaneous Other								
527			0	S		1,295	1,295	-	-	-
528			P	SG		73,241	67,215	6,027	-	6,027
529			P	CAGW		183,194	141,856	41,338	-	41,338
530			P	CAGE		197,854	197,854	-	-	-
531			P	CAGE		-	-	-	-	-
532					B2	455,585	408,221	47,365	-	47,365
533										
534										
535										
536										
537	550	Maint Supervision & Engineering								
538				S		39,115	39,115	-	-	-
539			P	SG		2,826	2,594	233	-	233
540			P	CAGW		182,678	141,456	41,221	-	41,221
541			P	CAGE		280,954	280,954	-	-	-
542			P	CAGE		-	-	-	-	-
543					B2	505,573	464,120	41,454	-	41,454
544										
545	551	Maint Supervision & Engineering								
546			P	SG		-	-	-	-	-
547			P	CAGW		-	-	-	-	-
548			P	CAGE		-	-	-	-	-
549					B2	-	-	-	-	-
550										
551	552	Maintenance of Structures								
552			P	SG		-	-	-	-	-
553			P	CAGW		2,241	1,735	506	-	506
554			P	CAGE		232,893	232,893	-	-	-
555			P	CAGE		-	-	-	-	-
556					B2	235,134	234,628	506	-	506
557										
558	553	Maint of Generation & Electric Plant								
559			P	SG		-	-	-	-	-
560			P	CAGW		802,870	621,702	181,168	-	181,168
561			P	CAGE		714,493	714,493	-	-	-
562			P	CAGE		-	-	-	-	-
563					B2	1,517,362	1,336,195	181,168	-	181,168
564										

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
565	554	Maintenance of Misc. Other								
566			P	SG		-	-	-	-	-
567			P	CAGW		43,937	34,022	9,914	-	9,914
568			P	CAGE		83,567	83,567	-	-	-
569			P	CAGE		-	-	-	-	-
570					B2	127,504	117,590	9,914	-	9,914
571										
572	**Total Other Power Generation**				**B2**	**7,899,023**	**6,613,004**	**1,286,019**	**-**	**1,286,019**
573										
574										
575	555	Purchased Power								
576			P	S		2,292,021	788,607	1,503,413	-	1,503,413
577				CAEW		-	-	-	-	-
578				CAGW		-	-	-	-	-
579						2,292,021	788,607	1,503,413	-	1,503,413
580	555NPC	Purchased Power-NPC								
581			P	SG		-	-	-	-	-
582			P	SE		-	-	-	-	-
583			P	CAGW		-	-	-	-	-
584			P	CAGW		18,543,500	14,359,150	4,184,351	-	4,184,351
585			P	CAGE		-	-	-	-	-
586			P	CAEW		764,764	589,934	174,830	-	174,830
587			P	CAEE		-	-	-	-	-
588				DGP		-	-	-	-	-
589				S		4,881	-	4,881	-	4,881
590						19,313,145	14,949,084	4,364,061	-	4,364,061
591										
592		Total Purchased Power			B2	21,605,166	15,737,691	5,867,475	-	5,867,475
593										
594	556	System Control & Load Dispatch								
595			P	SG		124,101	113,889	10,212	-	10,212
596			P	CAGW		-	-	-	-	-
597			P	CAGE		-	-	-	-	-
598										
599					B2	124,101	113,889	10,212	-	10,212
600										
601										
602										
603	557	Other Expenses								
604			P	S		79,330	79,330	-	-	-
605			P	SG		1,882,451	1,727,553	154,898	-	154,898
606			P	SGCT		-	-	-	-	-
607			P	SE		-	-	-	-	-
608			P	CAGE		-	-	-	-	-
609			P	TROJP		-	-	-	-	-
610			P	CAGW		14,337	11,101	3,235	-	3,235
611			P	CAGE		555,544	555,544	-	-	-
612			P	JBG		155,162	120,348	34,814	-	34,814
613			P	CAEW		-	-	-	-	-
614			P	JBE		902	697	205	-	205
615					B2	2,687,725	2,494,573	193,151	-	193,151
616										
617										
618										
619										
620										
621										
622										
623										
624										
625										
626										
627	**Total Other Power Supply**				B2	**24,416,991**	**18,346,154**	**6,070,838**	**-**	**6,070,838**
628										
629	**TOTAL PRODUCTION EXPENSE**				B2	**81,158,020**	**68,463,764**	**12,694,256**	**-**	**12,694,256**
630										
631										

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
632	Summary of Production Expense by Factor									
633		S				2,359,752	851,458	1,508,294	-	1,508,294
634		SG				2,087,426	1,915,662	171,764	-	171,764
635		SE				(896)	(827)	(69)	-	(69)
636		JBG				6,895,936	5,348,694	1,547,241	-	1,547,241
637		TROJP				-	-	-	-	-
638		JBE				276,935	213,985	62,950	-	62,950
639		DGP				-	-	-	-	-
640		DEU				-	-	-	-	-
641		DEP				-	-	-	-	-
642		CAGW				23,888,960	18,498,404	5,390,556	-	5,390,556
643		CAGE				25,046,941	25,046,941	-	-	-
644		CAEW				17,556,445	13,542,927	4,013,519	-	4,013,519
645		CAEE				3,046,519	3,046,519	-	-	-
646		SNPPS				-	-	-	-	-
647		SNPPO				-	-	-	-	-
648		DGU				-	-	-	-	-
649		MC				-	-	-	-	-
650		SSGCT				-	-	-	-	-
651		SSECT				-	-	-	-	-
652		SSGC				-	-	-	-	-
653		SSGCH				-	-	-	-	-
654		SSECH				-	-	-	-	-
655	Total Production Expense by Factor				B2	81,158,020	68,463,764	12,694,256	-	12,694,256
656	560	Operation Supervision & Engineering								
657			T	SG		178,735	164,027	14,707	-	14,707
658			T	JBG		-	-	-	-	-
659			T	CAGW		(46,126)	(35,717)	(10,408)	-	(10,408)
660			T	CAGE		18,389	18,389	-	-	-
661					B2	150,998	146,699	4,299	-	4,299
662										
663	561	Load Dispatching								
664			T	SG		1,478,401	1,356,751	121,651	-	121,651
665			T	CAGW		58,400	45,222	13,178	-	13,178
666			T	CAGE		170,702	170,702	-	-	-
667					B2	1,707,503	1,572,675	134,829	-	134,829
668	562	Station Expense								
669			T	SG		1,307	1,200	108	-	108
670			T	JBG		3,454	2,679	775	-	775
671			T	CAGW		34,917	27,038	7,879	-	7,879
672			T	CAGE		159,928	159,928	-	-	-
673					B2	199,607	190,845	8,762	-	8,762
674										
675	563	Overhead Line Expense								
676			T	SG		-	-	-	-	-
677			T	CAGW		14,810	11,468	3,342	-	3,342
678			T	CAGE		29,737	29,737	-	-	-
679					B2	44,546	41,205	3,342	-	3,342
680										
681	564	Underground Line Expense								
682			T	SG		-	-	-	-	-
683			T	CAGW		-	-	-	-	-
684			T	CAGE		-	-	-	-	-
685					B2	-	-	-	-	-
686										
687	565	Transmission of Electricity by Others								
688			T	SG		-	-	-	-	-
689			T	SE		-	-	-	-	-
690			T	CAGW		-	-	-	-	-
691			T	CAGE		-	-	-	-	-
692			T	CAEW		-	-	-	-	-
693			T	CAEE		-	-	-	-	-
694					B2	-	-	-	-	-
695										
696	565NPC	Transmission of Electricity by Others-NPC								
697				SG		-	-	-	-	-
698				SE		-	-	-	-	-
699				CAGW		9,430,966	7,302,864	2,128,102	-	2,128,102
700				CAGE		-	-	-	-	-
701				CAEW		-	-	-	-	-
702				CAEE		-	-	-	-	-
703						9,430,966	7,302,864	2,128,102	-	2,128,102
704										
705		Total Transmission of Electricity by Others				9,430,966	7,302,864	2,128,102	-	2,128,102
706										
707	566	Misc. Transmission Expense								
708			T	SG		396,716	364,072	32,644	-	32,644
709			T	CAGW		(31,590)	(24,462)	(7,128)	-	(7,128)
710			T	CAGE		11,516	11,516	-	-	-
711			0	S		-	-	-	-	-
712					B2	376,642	351,126	25,515	-	25,515
713										
714	567	Rents - Transmission								
715			T	SG		-	-	-	-	-
716			T	CAGW		84,265	65,250	19,014	-	19,014
717			T	JBG		-	-	-	-	-
718			T	CAGE		32,019	32,019	-	-	-
719					B2	116,284	97,270	19,014	-	19,014
720										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
721	568	Maint Supervision & Engineering								
722			T	SG		39,201	35,975	3,226	-	3,226
723			T	CAGW		22,599	17,500	5,100	-	5,100
724			T	CAGE		39,846	39,846	-	-	-
725					B2	101,646	93,321	8,325	-	8,325
726										
727	569	Maintenance of Structures								
728			T	SG		532,852	489,006	43,846	-	43,846
729			T	CAGW		10,600	8,208	2,392	-	2,392
730			T	CAGE		6,533	6,533	-	-	-
731					B2	549,985	503,747	46,238	-	46,238
732										
733	570	Maintenance of Station Equipment								
734			T	SG		21,276	19,525	1,751	-	1,751
735			T	JBG		34,148	26,486	7,662	-	7,662
736			T	CAGW		333,377	258,150	75,227	-	75,227
737			T	CAGE		730,696	730,696	-	-	-
738					B2	1,119,496	1,034,857	84,639	-	84,639
739										
740	571	Maintenance of Overhead Lines								
741			T	SG		(27,970)	(25,669)	(2,302)	-	(2,302)
742			T	JBG		-	-	-	-	-
743			T	CAGW		599,193	463,984	135,208	-	135,208
744			T	CAGE		753,656	753,656	-	-	-
745					B2	1,324,879	1,191,972	132,907	-	132,907
746										
747	572	Maintenance of Underground Lines								
748			T	SG		-	-	-	-	-
749			T	CAGW		-	-	-	-	-
750			T	CAGE		-	-	-	-	-
751					B2	-	-	-	-	-
752										
753	573	Maint of Misc. Transmission Plant								
754			T	SG		3,206	2,942	264	-	264
755			T	CAGW		-	-	-	-	-
756			T	CAGE		2,733	2,733	-	-	-
757					B2	5,939	5,675	264	-	264
758										
759	**TOTAL TRANSMISSION EXPENSE**				B2	**15,128,491**	**12,532,256**	**2,596,236**	**-**	**2,596,236**
760										
761	Summary of Transmission Expense by Factor									
762		SE				-	-	-	-	-
763		SG				2,623,723	2,407,829	215,894	-	215,894
764		CAGW				10,511,410	8,139,505	2,371,905	-	2,371,905
765		CAGE				1,955,756	1,955,756	-	-	-
766		JBG				37,602	29,165	8,437	-	8,437
767	Total Transmission Expense by Factor				B2	15,128,491	12,532,256	2,596,236	-	2,596,236
768	580	Operation Supervision & Engineering								
769			DPW	S		95,583	85,893	9,690	-	9,690
770			DPW	SNPD		773,953	723,423	50,530	-	50,530
771					B2	869,536	809,316	60,221	-	60,221
772										
773	581	Load Dispatching								
774			DPW	S		-	-	-	-	-
775			DPW	SNPD		874,100	817,031	57,069	-	57,069
776					B2	874,100	817,031	57,069	-	57,069
777										
778	582	Station Expense								
779			DPW	S		277,126	246,899	30,227	-	30,227
780			DPW	SNPD		163	152	11	-	11
781					B2	277,289	247,051	30,238	-	30,238
782										
783	583	Overhead Line Expenses								
784			DPW	S		714,805	689,383	25,422	-	25,422
785			DPW	SNPD		-	-	-	-	-
786					B2	714,805	689,383	25,422	-	25,422
787										
788	584	Underground Line Expense								
789			DPW	S		24	24	-	-	-
790			DPW	SNPD		-	-	-	-	-
791					B2	24	24	-	-	-
792										
793	585	Street Lighting & Signal Systems								
794			DPW	S		-	-	-	-	-
795			DPW	SNPD		23,334	21,810	1,523	-	1,523
796					B2	23,334	21,810	1,523	-	1,523
797										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
798	586	Meter Expenses								
799			DPW	S		270,633	248,036	22,597	-	22,597
800			DPW	SNPD		-	-	-	-	-
801					B2	270,633	248,036	22,597	-	22,597
802										
803	587	Customer Installation Expenses								
804			DPW	S		1,174,984	1,029,791	145,193	-	145,193
805			DPW	SNPD		-	-	-	-	-
806					B2	1,174,984	1,029,791	145,193	-	145,193
807										
808	588	Misc. Distribution Expenses								
809			DPW	S		63,651	69,259	(5,608)	-	(5,608)
810			DPW	SNPD		4,541	4,245	296	-	296
811					B2	68,192	73,504	(5,312)	-	(5,312)
812										
813	589	Rents								
814			DPW	S		220,061	216,190	3,871	-	3,871
815			DPW	SNPD		2,198	2,054	143	-	143
816					B2	222,259	218,244	4,015	-	4,015
817										
818	590	Maint Supervision & Engineering								
819			DPW	S		292,761	278,451	14,311	-	14,311
820			DPW	SNPD		81,149	75,851	5,298	-	5,298
821					B2	373,910	354,301	19,609	-	19,609
822										
823	591	Maintenance of Structures								
824			DPW	S		110,695	97,300	13,395	-	13,395
825			DPW	SNPD		14,379	13,440	939	-	939
826					B2	125,075	110,741	14,334	-	14,334
827										
828	592	Maintenance of Station Equipment								
829			DPW	S		487,937	445,802	42,135	-	42,135
830			DPW	SNPD		144,694	135,247	9,447	-	9,447
831					B2	632,631	581,049	51,582	-	51,582
832	593	Maintenance of Overhead Lines								
833			DPW	S		7,490,750	7,068,970	421,780	-	421,780
834			DPW	SNPD		124,189	116,081	8,108	-	8,108
835					B2	7,614,939	7,185,051	429,888	-	429,888
836										
837	594	Maintenance of Underground Lines								
838			DPW	S		1,748,427	1,688,197	60,230	-	60,230
839			DPW	SNPD		3,136	2,931	205	-	205
840					B2	1,751,563	1,691,129	60,435	-	60,435
841										
842	595	Maintenance of Line Transformers								
843			DPW	S		-	-	-	-	-
844			DPW	SNPD		86,415	80,773	5,642	-	5,642
845					B2	86,415	80,773	5,642	-	5,642
846										
847	596	Maint of Street Lighting & Signal Sys.								
848			DPW	S		238,639	229,959	8,680	-	8,680
849			DPW	SNPD		-	-	-	-	-
850					B2	238,639	229,959	8,680	-	8,680
851										
852	597	Maintenance of Meters								
853			DPW	S		47,638	46,249	1,389	-	1,389
854			DPW	SNPD		(58,401)	(54,588)	(3,813)	-	(3,813)
855					B2	(10,763)	(8,339)	(2,423)	-	(2,423)
856										
857	598	Maint of Misc. Distribution Plant								
858			DPW	S		157,661	89,262	68,399	-	68,399
859			DPW	SNPD		402,008	375,761	26,247	-	26,247
860					B2	559,669	465,023	94,645	-	94,645
861										
862	**TOTAL DISTRIBUTION EXPENSE**				B2	**15,867,234**	**14,843,876**	**1,023,358**	**-**	**1,023,358**
863										
864										
865	Summary of Distribution Expense by Factor									
866		S				13,391,376	12,529,664	861,712	-	861,712
867		SNPD				2,475,857	2,314,212	161,646	-	161,646
868										
869	Total Distribution Expense by Factor				B2	15,867,234	14,843,876	1,023,358	-	1,023,358
870										
871	901	Supervision								
872			CUST	S		-	-	-	-	-
873			CUST	CN		188,841	175,842	12,999	-	12,999
874					B2	188,841	175,842	12,999	-	12,999
875										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
876	902	Meter Reading Expense								
877			CUST	S		1,749,520	1,693,057	56,463	-	56,463
878			CUST	CN		56,551	52,658	3,893	-	3,893
879					B2	1,806,071	1,745,715	60,355	-	60,355
880										
881	903	Customer Receipts & Collections								
882			CUST	S		676,145	610,502	65,643	-	65,643
883			CUST	CN		3,590,718	3,343,545	247,173	-	247,173
884					B2	4,266,864	3,954,047	312,816	-	312,816
885										
886	904	Uncollectible Accounts								
887			CUST	S		4,073	(64,455)	68,528	-	68,528
888			P	SG		-	-	-	-	-
889			CUST	CN		290	270	20	-	20
890					B2	4,363	(64,185)	68,548	-	68,548
891										
892	905	Misc. Customer Accounts Expense								
893			CUST	S		-	-	-	-	-
894			CUST	CN		2,090	1,946	144	-	144
895					B2	2,090	1,946	144	-	144
896										
897	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**6,268,229**	**5,813,366**	**454,863**	**-**	**454,863**
898										
899	Summary of Customer Accts Exp by Factor									
900		S				2,429,738	2,239,104	190,634	-	190,634
901		CN				3,838,491	3,574,262	264,229	-	264,229
902		SG				-	-	-	-	-
903	Total Customer Accounts Expense by Factor				B2	6,268,229	5,813,366	454,863	-	454,863
904										
905	907	Supervision								
906			CUST	S		-	-	-	-	-
907			CUST	CN		24,951	23,233	1,718	-	1,718
908					B2	24,951	23,233	1,718	-	1,718
909										
910	908	Customer Assistance								
911			CUST	S		7,740,128	7,698,405	41,723	-	41,723
912			CUST	CN		72,093	67,130	4,963	-	4,963
913					B2	7,812,221	7,765,536	46,685	-	46,685
914										
915	909	Informational & Instructional Adv								
916			CUST	S		69,188	64,231	4,956	-	4,956
917			CUST	CN		238,279	221,876	16,402	-	16,402
918					B2	307,466	286,108	21,359	-	21,359
919										
920	910	Misc. Customer Service								
921			CUST	S		-	-	-	-	-
922			CUST	CN		1,195	1,112	82	-	82
923										
924					B2	1,195	1,112	82	-	82
925										
926	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**8,145,833**	**8,075,989**	**69,843**	**-**	**69,843**
927										
928										
929	Summary of Customer Service Exp by Factor									
930		S				7,809,316	7,762,637	46,679	-	46,679
931		CN				336,517	313,352	23,165	-	23,165
932										
933	Total Customer Service Expense by Factor				B2	8,145,833	8,075,989	69,843	-	69,843
934										
935										
936	911	Supervision								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	912	Demonstration & Selling Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										
946	913	Advertising Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949						-	-	-	-	-
950										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense								
952			CUST	S		-	-	-	-	-
953			CUST	CN		-	-	-	-	-
954					B2	-	-	-	-	-
955										
956	**TOTAL SALES EXPENSE**					**-**	**-**	**-**	**-**	**-**
957										
958										
959	Total Sales Expense by Factor									
960		S				-	-	-	-	-
961		CN				-	-	-	-	-
962	Total Sales Expense by Factor				B2	-	-	-	-	-
963										
964	**Total Customer Service Exp Including Sales**					**8,145,833**	**8,075,989**	**69,843**	**-**	**69,843**
965	920	Administrative & General Salaries								
966			PTD	S		-	-	-	-	-
967			CUST	CN		-	-	-	-	-
968			PTD	SO		5,610,581	5,225,279	385,302	-	385,302
969					B2	5,610,581	5,225,279	385,302	-	385,302
970										
971	921	Office Supplies & expenses								
972			PTD	S		19,975	19,579	396	-	396
973			CUST	CN		9,237	8,601	636	-	636
974			PTD	SO		807,982	752,495	55,488	-	55,488
975					B2	837,194	780,675	56,519	-	56,519
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(2,537,811)	(2,363,529)	(174,282)	-	(174,282)
981					B2	(2,537,811)	(2,363,529)	(174,282)	-	(174,282)
982										
983	923	Outside Services								
984			PTD	S		127,757	127,757	-	-	-
985			P	CAGW		-	-	-	-	-
986			PTD	SO		1,398,567	1,302,522	96,046	-	96,046
987					B2	1,526,324	1,430,279	96,046	-	96,046
988										
989	924	Property Insurance								
990				S		854,957	854,957	-	-	-
991				CAGW		-	-	-	-	-
992			PTD	SO		451,227	420,239	30,988	-	30,988
993					B2	1,306,184	1,275,197	30,988	-	30,988
994										
995	925	Injuries & Damages								
996				S		257,787	257,787	-	-	-
997			PTD	SO		463,636	431,796	31,840	-	31,840
998					B2	721,423	689,583	31,840	-	31,840
999										
1000	926	Employee Pensions & Benefits								
1001			LABOR	S		(42,641)	(42,641)	-	-	-
1002			CUST	CN		-	-	-	-	-
1003			LABOR	SO		(2,493,240)	(2,322,019)	(171,221)	-	(171,221)
1004					B2	(2,535,882)	(2,364,660)	(171,221)	-	(171,221)
1005										
1006	927	Franchise Requirements								
1007			DMSC	S		-	-	-	-	-
1008			DMSC	SO		-	-	-	-	-
1009					B2	-	-	-	-	-
1010										
1011	928	Regulatory Commission Expense								
1012			DMSC	S		1,349,169	1,287,184	61,985	-	61,985
1013			CUST	CAEE		-	-	-	-	-
1014			DMSC	SO		379,583	353,516	26,068	-	26,068
1015			CUST	CAGW		195,663	151,512	44,151	-	44,151
1016			DMSC	CAGE		14,976	14,976	-	-	-
1017			FERC	SG		168,915	155,016	13,899	-	13,899
1018					B2	2,108,306	1,962,203	146,103	-	146,103
1019										
1020	929	Duplicate Charges								
1021			LABOR	S		-	-	-	-	-
1022			FERC	CAGW		-	-	-	-	-
1023			0	CN		-	-	-	-	-
1024			0	JBG		-	-	-	-	-
1025			0	SG		-	-	-	-	-
1026			LABOR	SNPD		-	-	-	-	-
1027			LABOR	SO		(1,017,369)	(947,502)	(69,867)	-	(69,867)
1028					B2	(1,017,369)	(947,502)	(69,867)	-	(69,867)
1029										
1030	930	Misc General Expenses								
1031			PTD	S		5,000	5,000	-	-	-
1032			CUST	CAGE		-	-	-	-	-
1033			LABOR	SO		117,267	109,214	8,053	-	8,053
1034					B2	122,267	114,214	8,053	-	8,053
1035										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1036	931	Rents								
1037			PTD	S		66,213	37,769	28,444	-	28,444
1038			PTD	SO		194,494	181,137	13,357	-	13,357
1039					B2	260,707	218,906	41,801	-	41,801
1040										
1041	935	Maintenance of General Plant								
1042			G	S		36,871	28,169	8,702	-	8,702
1043			CUST	CN		1,956	1,821	135	-	135
1044			G	SO		1,905,100	1,774,269	130,831	-	130,831
1045					B2	1,943,927	1,804,259	139,668	-	139,668
1046										
1047	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**8,345,851**	**7,824,903**	**520,949**	**-**	**520,949**
1048										
1049	Summary of A&G Expense by Factor									
1050		S				2,675,088	2,575,562	99,526	-	99,526
1051		SO				5,280,017	4,917,415	362,601	-	362,601
1052		SG				168,915	155,016	13,899	-	13,899
1053		CN				11,193	10,422	770	-	770
1054		CAGW				195,663	151,512	44,151	-	44,151
1055		CAGE				14,976	14,976	-	-	-
1056	Total A&G Expense by Factor				B2	8,345,851	7,824,903	520,949	-	520,949
1057										
1058	**TOTAL O&M EXPENSE**				B2	**134,913,657**	**117,554,153**	**17,359,504**	**-**	**17,359,504**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1059	403SP	Steam Depreciation								
1060			P	DGP		-	-	-	-	-
1061			P	DGU		-	-	-	-	-
1062			P	SG		-	-	-	-	-
1063			P	CAGW		121,499	94,083	27,416	-	27,416
1064			P	CAGE		16,886,511	16,886,511	-	-	-
1065			P	JBG		3,247,822	2,519,108	728,714	-	728,714
1066			P	S		-	-	-	-	-
1067					B3	20,255,832	19,499,701	756,130	-	756,130
1068										
1069	403NP	Nuclear Depreciation								
1070			P	DGP		-	-	-	-	-
1071						-	-	-	-	-
1072										
1073	403HP	Hydro Depreciation								
1074			P	DGP		-	-	-	-	-
1075			P	DGU		-	-	-	-	-
1076			P	CAGW		2,589,508	2,005,184	584,324	-	584,324
1077			P	CAGE		606,692	606,692	-	-	-
1078			P	CAGW		-	-	-	-	-
1079			P	CAGE		-	-	-	-	-
1080					B3	3,196,200	2,611,876	584,324	-	584,324
1081										
1082	403OP	Other Production Depreciation								
1083			P	DGU		-	-	-	-	-
1084			P	SG		-	-	-	-	-
1085			P	CAGW		3,404,207	2,636,046	768,161	-	768,161
1086			P	CAGE		7,229,702	7,229,702	-	-	-
1087			P	CAGE		-	-	-	-	-
1088			P	CAGE		-	-	-	-	-
1089					B3	10,633,910	9,865,748	768,161	-	768,161
1090										
1091	403TP	Transmission Depreciation								
1092			T	DGP		-	-	-	-	-
1093			T	DGU		-	-	-	-	-
1094			T	CAGW		2,161,771	1,673,967	487,805	-	487,805
1095			T	CAGE		6,699,390	6,699,390	-	-	-
1096			T	JBG		113,129	87,747	25,383	-	25,383
1097			T	SG		2,687	2,465	221	-	221
1098					B3	8,976,977	8,463,568	513,409	-	513,409
1099										
1100										
1101										
1102	403	Distribution Depreciation								
1103	360	Land & Land Rights	DPW	S		35,596	34,973	623	-	623
1104	361	Structures	DPW	S		168,039	161,438	6,601	-	6,601
1105	362	Station Equipment	DPW	S		(378,674)	(513,542)	134,868	-	134,868
1106	363	Storage Battery Equ	DPW	S		-	-	-	-	-
1107	364	Poles & Towers	DPW	S		3,521,654	3,196,575	325,079	-	325,079
1108	365	OH Conductors	DPW	S		1,679,865	1,530,342	149,524	-	149,524
1109	366	UG Conduit	DPW	S		763,572	719,800	43,772	-	43,772
1110	367	UG Conductor	DPW	S		1,787,005	1,726,999	60,007	-	60,007
1111	368	Line Trans	DPW	S		2,792,216	2,544,846	247,370	-	247,370
1112	369	Services	DPW	S		1,521,164	1,388,369	132,795	-	132,795
1113	370	Meters	DPW	S		670,036	628,007	42,029	-	42,029
1114	371	Inst Cust Prem	DPW	S		41,442	39,973	1,470	-	1,470
1115	372	Leased Property	DPW	S		-	-	-	-	-
1116	373	Street Lighting	DPW	S		186,421	176,165	10,256	-	10,256
1117					B3	12,788,337	11,633,945	1,154,393	-	1,154,393
1118										
1119	403GP	General Depreciation								
1120			G-SITUS	S		1,225,613	1,128,436	97,177	-	97,177
1121			G-DGP	DGP		-	-	-	-	-
1122			G-DGU	DGU		-	-	-	-	-
1123			P	SE		-	-	-	-	-
1124			CUST	CN		105,754	98,474	7,280	-	7,280
1125			G-SG	SG		121	111	10	-	10
1126			PTD	SO		1,247,467	1,161,798	85,669	-	85,669
1127			G-SG	CAGW		236,220	182,917	53,303	-	53,303
1128			G-SG	CAGE		570,055	570,055	-	-	-
1129			P	JBG		35,181	27,288	7,894	-	7,894
1130			P	JBE		-	-	-	-	-
1131			P	CAEE		7,888	7,888	-	-	-
1132			G-SG	CAGE		-	-	-	-	-
1133			G-SG	CAGE		-	-	-	-	-
1134					B3	3,428,299	3,176,967	251,332	-	251,332
1135										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1136	403GV0	General Vehicles								
1137			G-SG	SG		-	-	-	-	-
1138						-	-	-	-	-
1139										
1140	403MP	Mining Depreciation								
1141			P	CAEE		-	-	-	-	-
1142					B3	-	-	-	-	-
1143										
1144	403EP	Experimental Plant Depreciation								
1145			P	DGP		-	-	-	-	-
1146			P	SG		-	-	-	-	-
1147						-	-	-	-	-
1148	4031	ARO Depreciation								
1149				S		-	-	-	-	-
1150						-	-	-	-	-
1151										
1152										
1153	**TOTAL DEPRECIATION EXPENSE**				B3	**59,279,554**	**55,251,806**	**4,027,749**	**-**	**4,027,749**
1154										
1155	Summary of Depreciation Expense by Factor									
1156		S				14,013,950	12,762,381	1,251,569	-	1,251,569
1157		DGP				-	-	-	-	-
1158		DGU				-	-	-	-	-
1159		SG				2,808	2,577	231	-	231
1160		SO				1,247,467	1,161,798	85,669	-	85,669
1161		CN				105,754	98,474	7,280	-	7,280
1162		SE				-	-	-	-	-
1163		CAGW				8,513,206	6,592,196	1,921,009	-	1,921,009
1164		CAGE				31,992,350	31,992,350	-	-	-
1165		CAEW				-	-	-	-	-
1166		CAEE				7,888	7,888	-	-	-
1167		JBG				3,396,133	2,634,142	761,990	-	761,990
1168		JBE				-	-	-	-	-
1169	Total Depreciation Expense By Factor				B3	59,279,554	55,251,806	4,027,749	-	4,027,749
1170										
1171	404GP	Amort of LT Plant - Capital Lease Gen								
1172			I-SITUS	S		60,217	53,535	6,682	-	6,682
1173			I-SG	SG		-	-	-	-	-
1174			PTD	SO		34,899	32,502	2,397	-	2,397
1175			I-DGU	DGU		-	-	-	-	-
1176			CUST	CN		-	-	-	-	-
1177			I-SG	CAGW		-	-	-	-	-
1178			I-SG	CAGE		-	-	-	-	-
1179			I-DGP	DGP		-	-	-	-	-
1180					B4	95,116	86,037	9,079	-	9,079
1181										
1182	404SP	Amort of LT Plant - Cap Lease Steam								
1183			P	SG		-	-	-	-	-
1184			P	DGP		-	-	-	-	-
1185						-	-	-	-	-
1186										
1187	404IP	Amort of LT Plant - Intangible Plant								
1188			I-SITUS	S		61,579	61,327	252	-	252
1189			P	SE		-	-	-	-	-
1190			I-SG	SG		587,862	539,489	48,372	-	48,372
1191			PTD	SO		940,053	875,496	64,557	-	64,557
1192			CUST	CN		793,998	739,342	54,656	-	54,656
1193			I-SG	CAGW		-	-	-	-	-
1194			I-SG	CAGE		-	-	-	-	-
1195			I-DGP	DGP		-	-	-	-	-
1196			I-SG	CAGE		-	-	-	-	-
1197			I-SG	CAGE		-	-	-	-	-
1198			I-SG	CAGW		1,114,856	863,288	251,568	-	251,568
1199			I-SG	CAGE		338,539	338,539	-	-	-
1200			P	JBG		18,075	14,019	4,055	-	4,055
1201			P	CAEW		-	-	-	-	-
1202			P	CAEE		244	244	-	-	-
1203			I-DGU	DGU		-	-	-	-	-
1204					B4	3,855,206	3,431,745	423,461	-	423,461
1205										
1206	404MP	Amort of LT Plant - Mining Plant								
1207			P	SE		-	-	-	-	-
1208						-	-	-	-	-
1209										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1210	404OP	Amort of LT Plant - Other Plant								
1211			P	CAGE		-	-	-	-	-
1212			P	CAGE		-	-	-	-	-
1213					B4	-	-	-	-	-
1214										
1215										
1216	404HP	Amortization of Other Electric Plant								
1217			P	DGP		-	-	-	-	-
1218			P	DGU		-	-	-	-	-
1219			P	CAGW		25,789	19,969	5,819	-	5,819
1220			P	CAGE		-	-	-	-	-
1221			P	SG		-	-	-	-	-
1222					B4	25,789	19,969	5,819	-	5,819
1223										
1224	**Total Amortization of Limited Term Plant**				B4	3,976,111	3,537,751	438,359	-	438,359
1225										
1226										
1227	405	Amortization of Other Electric Plant								
1228			GP	S		-	-	-	-	-
1229										
1230					B4	-	-	-	-	-
1231										
1232	406	Amortization of Plant Acquisition Adj								
1233			P	S		25,136	25,136	-	-	-
1234			P	DGP		-	-	-	-	-
1235			P	DGU		-	-	-	-	-
1236			P	CAGW		-	-	-	-	-
1237			P	CAGE		395,902	395,902	-	-	-
1238			P	SG		-	-	-	-	-
1239			P	SO		-	-	-	-	-
1240					B4	421,038	421,038	-	-	-
1241	407	Amort of Prop Losses, Unrec Plant, etc								
1242			DPW	S		10,358	10,357	0	-	0
1243			GP	SO		-	-	-	-	-
1244			P	DGP		-	-	-	-	-
1245			P	SE		-	-	-	-	-
1246			P	CAGW		-	-	-	-	-
1247			P	CAGE		-	-	-	-	-
1248			P	CAEW		-	-	-	-	-
1249			P	SG-P		-	-	-	-	-
1250			P	SG		-	-	-	-	-
1251			P	TROJP		-	-	-	-	-
1252					B4	10,358	10,357	0	-	0
1253										
1254	**TOTAL AMORTIZATION EXPENSE**				B4	**4,407,507**	**3,969,147**	**438,360**	**-**	**438,360**
1255										
1256										
1257										
1258	Summary of Amortization Expense by Factor									
1259		S				157,290	150,355	6,935	-	6,935
1260		SE				-	-	-	-	-
1261		TROJP				-	-	-	-	-
1262		SG-P				-	-	-	-	-
1263		DGU				-	-	-	-	-
1264		SO				974,952	907,998	66,954	-	66,954
1265		JBG				18,075	14,019	4,055	-	4,055
1266		SSGCH				-	-	-	-	-
1267		CN				793,998	739,342	54,656	-	54,656
1268		CAGW				1,140,645	883,258	257,387	-	257,387
1269		CAGE				734,441	734,441	-	-	-
1270		CAEW				-	-	-	-	-
1271		CAEE				244	244	-	-	-
1272		SG				587,862	539,489	48,372	-	48,372
1273	Total Amortization Expense by Factor				B4	4,407,507	3,969,147	438,360	-	438,360
1274	408	Taxes Other Than Income								
1275			GP	S		3,887,127	3,078,870	808,257	-	808,257
1276			GP	GPS		13,146,586	12,243,755	902,832	-	902,832
1277			GP	SO		(35,358)	(32,930)	(2,428)	-	(2,428)
1278			P	SE		42,362	39,109	3,253	-	3,253
1279			P	CAGE		152,505	152,505	-	-	-
1280			DMSC	OPRV-ID		-	-	-	-	-
1281			GP	EXCTAX		-	-	-	-	-
1282			GP	DGP		-	-	-	-	-
1283			P	CAEW		-	-	-	-	-
1284			P	CAEE		37,055	37,055	-	-	-
1285										
1286	**TOTAL TAXES OTHER THAN INCOME**				B5	17,230,276	15,518,363	1,711,914	-	1,711,914
1287										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1288										
1289	41140	Deferred Investment Tax Credit - Fed								
1290			PTD	CAGE		(269,542)	(269,542)	-	-	-
1291										
1292					B7	(269,542)	(269,542)	-	-	-
1293										
1294	41141	Deferred Investment Tax Credit - Idaho								
1295			PTD	CAGE		-	-	-	-	-
1296										
1297					B7	-	-	-	-	-
1298										
1299	**TOTAL DEFERRED ITC**				B7	(269,542)	(269,542)	-	-	-
1300										
1301										
1302	427	Interest on Long-Term Debt								
1303			GP	S		-	-	-	-	-
1304			GP	SNP		30,063,604	28,180,044	1,883,560	-	1,883,560
1305						30,063,604	28,180,044	1,883,560	-	1,883,560
1306										
1307	428	Amortization of Debt Disc & Exp								
1308			GP	SNP		390,291	365,838	24,453	-	24,453
1309						390,291	365,838	24,453	-	24,453
1310										
1311	429	Amortization of Premium on Debt								
1312			GP	SNP		(919)	(861)	(58)	-	(58)
1313						(919)	(861)	(58)	-	(58)
1314										
1315	431	Other Interest Expense								
1316			NUTIL	OTH		-	-	-	-	-
1317			GP	SO		-	-	-	-	-
1318			GP	SNP		(1,019,923)	(956,022)	(63,901)	-	(63,901)
1319						(1,019,923)	(956,022)	(63,901)	-	(63,901)
1320										
1321	432	AFUDC - Borrowed								
1322			GP	SNP		(1,414,377)	(1,325,763)	(88,614)	-	(88,614)
1323						(1,414,377)	(1,325,763)	(88,614)	-	(88,614)
1324										
1325		Total Elec. Interest Deductions for Tax			B6	28,018,677	26,263,236	1,755,440	-	1,755,440
1326										
1327		Non-Utility Portion of Interest								
1328			427 NUTIL	NUTIL		-	-	-	-	-
1329			428 NUTIL	NUTIL		-	-	-	-	-
1330			429 NUTIL	NUTIL		-	-	-	-	-
1331			431 NUTIL	NUTIL		-	-	-	-	-
1332										
1333		Total Non-utility Interest				-	-	-	-	-
1334										
1335		Total Interest Deductions for Tax				28,018,677	26,263,236	1,755,440	-	1,755,440
1336										
1337										
1338	419	Interest & Dividends								
1339			GP	S		-	-	-	-	-
1340			GP	SNP		(2,668,088)	(2,500,925)	(167,162)	-	(167,162)
1341		Total Operating Deductions for Tax				(2,668,088)	(2,500,925)	(167,162)	-	(167,162)
1342										
1343										
1344	41010	Deferred Income Tax - Federal-DR								
1345			P	S		-	-	-	-	-
1346			P	TROJD		-	-	-	-	-
1347			IBT	CIAC		-	-	-	-	-
1348			LABOR	SO		-	-	-	-	-
1349			GP	SNP		-	-	-	-	-
1350			P	SE		-	-	-	-	-
1351			PT	SG		-	-	-	-	-
1352			GP	GPS		-	-	-	-	-
1353			TAXDEPR	TAXDEPR		-	-	-	-	-
1354			CUST	CAEW		-	-	-	-	-
1355			CUST	CN		-	-	-	-	-
1356			P	JBE		-	-	-	-	-
1357			PT	CAGW		-	-	-	-	-
1358			PT	CAGE		-	-	-	-	-
1359			P	JBG		-	-	-	-	-
1360			P	CAEE		-	-	-	-	-
1361			DPW	SNPD		-	-	-	-	-
1362					B7	-	-	-	-	-
1363										
1364										
1365										

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

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1439	SCHMDP	Deductions - Permanent								
1440			SCHMDP	S		-	-	-	-	-
1441			P	SE		-	-	-	-	-
1442			P	CAEW		-	-	-	-	-
1443			P	CAEE		-	-	-	-	-
1444			PTD	SNP		-	-	-	-	-
1445			SCHMDP	SG		-	-	-	-	-
1446			P	SCHMDEXP		-	-	-	-	-
1447			SCHMDP-SO	SO		-	-	-	-	-
1448					B6	-	-	-	-	-
1449										
1450	SCHMDT	Deductions - Temporary								
1451			GP	S		-	-	-	-	-
1452			CUST	BADDEBT		-	-	-	-	-
1453			CUST	CN		-	-	-	-	-
1454			SCHMDT-SNP	SNP		-	-	-	-	-
1455			DPW	SNPD		-	-	-	-	-
1456			P	JBE		-	-	-	-	-
1457			P	SE		-	-	-	-	-
1458			SCHMDT-SG	SG		-	-	-	-	-
1459			SCHMDT-GPS	GPS		-	-	-	-	-
1460			SCHMDT-SO	SO		-	-	-	-	-
1461			TAXDEPR	TAXDEPR		-	-	-	-	-
1462			SCHMDT-SG	CAGW		-	-	-	-	-
1463			SCHMDT-SG	CAGE		-	-	-	-	-
1464			P	JBG		-	-	-	-	-
1465			P	CAEE		-	-	-	-	-
1466			P	TROJD		-	-	-	-	-
1467					B6	-	-	-	-	-
1468										
1469	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1470										
1471	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1472										
1473										
1474	40911	State Income Taxes								
1475			IBT	IBT		4,774,619	4,774,619	-	-	-
1476		Credits	IBT	IBT		-	-	-	-	-
1477				CAGE		-	-	-	-	-
1478			IBT	IBT		-	-	-	-	-
1479	**TOTAL STATE TAXES**				B6	4,774,619	4,774,619	-	-	-
1480										
1481										
1482	Calculation of Taxable Income:									
1483		Operating Revenues				343,537,743	321,213,648	22,324,096	-	22,324,096
1484		Operating Deductions:								
1485		O & M Expenses				134,913,657	117,554,153	17,359,504	-	17,359,504
1486		Depreciation Expense				59,279,554	55,251,806	4,027,749	-	4,027,749
1487		Amortization Expense				4,407,507	3,969,147	438,360	-	438,360
1488		Taxes Other Than Income				17,230,276	15,518,363	1,711,914	-	1,711,914
1489		Interest & Dividends (AFUDC-Equity)				(2,668,088)	(2,500,925)	(167,162)	-	(167,162)
1490		Misc Revenue & Expense				(6,919)	(6,442)	(477)	-	(477)
1491		Total Operating Deductions				213,155,988	189,786,101	23,369,887	-	23,369,887
1492		Other Deductions:								
1493		Interest Deductions				28,018,677	26,263,236	1,755,440	-	1,755,440
1494		Interest on PCRBS				-	-	-	-	-
1495		Schedule M Adjustments				-	-	-	-	-
1496										
1497		Income Before State Taxes				102,363,079	105,164,311	(2,801,231)	-	(2,801,231)
1498										
1499		State Income Taxes				4,774,619	4,774,619	-	-	-
1500										
1501	Total Taxable Income					97,588,460	100,389,691	(2,801,231)	-	(2,801,231)
1502										
1503	Tax Rate					21.0%	21.0%	21.0%	21.0%	21.0%
1504										
1505	Federal Income Tax - Calculated					20,493,577	21,081,835	(588,259)	-	(588,259)
1506										
1507	Adjustments to Calculated Tax:									
1508	40910	Fed. Credit	P	SE		-	-	-	-	-
1509	40910	Fed. Credit	P	JBE		-	-	-	-	-
1510	40910	Fed. Credit	P	SO		-	-	-	-	-
1511	40910	Fed. Credit	P	SG		-	-	-	-	-
1512	40910	Fed. Credit		CAGW		-	-	-	-	-
1513	40910	Fed. Credit		CAEE		-	-	-	-	-
1514	**FEDERAL INCOME TAX**					20,493,577	21,081,835	(588,259)	-	(588,259)
1515										
1516	**TOTAL OPERATING EXPENSES**					**240,822,730**	**217,873,939**	**22,948,791**	**-**	**22,948,791**

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1517	310	Land and Land Rights								
1518			P	DGP		-	-	-	-	-
1519			P	DGU		-	-	-	-	-
1520			P	SG		-	-	-	-	-
1521			P	CAGW		1,788,644	1,385,036	403,609	-	403,609
1522			P	CAGE		90,007,497	90,007,497	-	-	-
1523			P	JBG		1,193,761	925,917	267,844	-	267,844
1524			P	S		-	-	-	-	-
1525			P	CAGE		-	-	-	-	-
1526					B8	92,989,902	92,318,450	671,453	-	671,453
1527										
1528	311	Structures and Improvements								
1529			P	DGP		-	-	-	-	-
1530			P	DGU		-	-	-	-	-
1531			P	SG		-	-	-	-	-
1532			P	CAGW		62,907,252	48,712,198	14,195,054	-	14,195,054
1533			P	CAGE		820,815,073	820,815,073	-	-	-
1534			P	JBG		147,381,705	114,313,666	33,068,039	-	33,068,039
1535			P	CAGE		-	-	-	-	-
1536					B8	1,031,104,030	983,840,937	47,263,094	-	47,263,094
1537										
1538	312	Boiler Plant Equipment								
1539			P	DGP		-	-	-	-	-
1540			P	DGU		-	-	-	-	-
1541			P	SG		-	-	-	-	-
1542			P	CAGW		122,279,077	94,686,739	27,592,338	-	27,592,338
1543			P	CAGE		3,518,651,600	3,518,651,600	-	-	-
1544			P	JBG		977,218,823	757,960,195	219,258,628	-	219,258,628
1545			P	S		-	-	-	-	-
1546					B8	4,618,149,500	4,371,298,534	246,850,966	-	246,850,966
1547										
1548	314	Turbogenerator Units								
1549			P	DGP		-	-	-	-	-
1550			P	DGU		-	-	-	-	-
1551			P	SG		-	-	-	-	-
1552			P	CAGW		39,085,942	30,266,178	8,819,763	-	8,819,763
1553			P	CAGE		746,299,477	746,299,477	-	-	-
1554			P	JBG		204,618,835	158,708,498	45,910,336	-	45,910,336
1555			P	CAGE		-	-	-	-	-
1556					B8	990,004,253	935,274,154	54,730,100	-	54,730,100
1557										
1558	315	Accessory Electric Equipment								
1559			P	DGP		-	-	-	-	-
1560			P	DGU		-	-	-	-	-
1561			P	SG		-	-	-	-	-
1562			P	CAGW		9,308,976	7,208,401	2,100,575	-	2,100,575
1563			P	CAGE		418,273,497	418,273,497	-	-	-
1564			P	JBG		60,814,735	47,169,730	13,645,005	-	13,645,005
1565			P	CAGE		-	-	-	-	-
1566					B8	488,397,208	472,651,628	15,745,580	-	15,745,580
1567										
1568										
1569										
1570	316	Misc Power Plant Equipment								
1571			P	DGP		-	-	-	-	-
1572			P	DGU		-	-	-	-	-
1573			P	SG		-	-	-	-	-
1574			P	CAGW		415,247	321,546	93,701	-	93,701
1575			P	CAGE		26,883,708	26,883,708	-	-	-
1576			P	JBG		4,863,206	3,772,048	1,091,158	-	1,091,158
1577			P	CAGE		-	-	-	-	-
1578					B8	32,162,161	30,977,303	1,184,858	-	1,184,858
1579										
1580	317	Steam Plant ARO								
1581			P	S		-	-	-	-	-
1582						-	-	-	-	-
1583										
1584	SP	Unclassified Steam Plant - Account 300								
1585			P	CAGW		553,173	428,349	124,824	-	124,824
1586			P	CAGE		(9,294,114)	(9,294,114)	-	-	-
1587			P	SG		45,234,926	41,512,760	3,722,166	-	3,722,166
1588						36,493,985	32,646,995	3,846,990	-	3,846,990
1589										
1590										
1591	**Total Steam Production Plant**				B8	**7,289,301,040**	**6,919,008,000**	**370,293,040**	**-**	**370,293,040**
1592										
1593										

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1594	Summary of Steam Production Plant by Factor									
1595		S				-	-	-	-	-
1596		JBG				1,396,091,065	1,082,850,055	313,241,010	-	313,241,010
1597		JBE				-	-	-	-	-
1598		SG				45,234,926	41,512,760	3,722,166	-	3,722,166
1599		CAGW				236,338,311	183,008,447	53,329,864	-	53,329,864
1600		CAGE				5,611,636,738	5,611,636,738	-	-	-
1601		SSGCH				-	-	-	-	-
1602	Total Steam Production Plant by Factor				B8	7,289,301,040	6,919,008,000	370,293,040	-	370,293,040
1603	320	Land and Land Rights								
1604			P	DGP		-	-	-	-	-
1605			P	SG		-	-	-	-	-
1606						-	-	-	-	-
1607										
1608	321	Structures and Improvements								
1609			P	DGP		-	-	-	-	-
1610			P	SG		-	-	-	-	-
1611						-	-	-	-	-
1612										
1613	322	Reactor Plant Equipment								
1614			P	DGP		-	-	-	-	-
1615			P	SG		-	-	-	-	-
1616						-	-	-	-	-
1617										
1618	323	Turbogenerator Units								
1619			P	DGP		-	-	-	-	-
1620			P	SG		-	-	-	-	-
1621						-	-	-	-	-
1622										
1623	324	Land and Land Rights								
1624			P	DGP		-	-	-	-	-
1625			P	SG		-	-	-	-	-
1626						-	-	-	-	-
1627										
1628	325	Misc. Power Plant Equipment								
1629			P	DGP		-	-	-	-	-
1630			P	SG		-	-	-	-	-
1631						-	-	-	-	-
1632										
1633										
1634	NP	Unclassified Nuclear Plant - Acct 300								
1635			P	SG		-	-	-	-	-
1636						-	-	-	-	-
1637										
1638										
1639	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1640										
1641										
1642										
1643	Summary of Nuclear Production Plant by Factor									
1644		DGP				-	-	-	-	-
1645		DGU				-	-	-	-	-
1646		SG				-	-	-	-	-
1647										
1648	Total Nuclear Plant by Factor					-	-	-	-	-
1649										
1650	330	Land and Land Rights								
1651			P	DGP		-	-	-	-	-
1652			P	DGU		-	-	-	-	-
1653			P	CAGW		29,744,094	23,032,324	6,711,771	-	6,711,771
1654			P	CAGE		6,553,227	6,553,227	-	-	-
1655			P	CAGW		-	-	-	-	-
1656			P	CAGE		-	-	-	-	-
1657					B8	36,297,322	29,585,551	6,711,771	-	6,711,771
1658										
1659	331	Structures and Improvements								
1660			P	DGP		-	-	-	-	-
1661			P	DGU		-	-	-	-	-
1662			P	CAGW		258,514,485	200,180,556	58,333,929	-	58,333,929
1663			P	CAGE		16,541,950	16,541,950	-	-	-
1664			P	CAGW		-	-	-	-	-
1665			P	CAGE		-	-	-	-	-
1666					B8	275,056,435	216,722,506	58,333,929	-	58,333,929
1667										

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1668	332	Reservoirs, Dams & Waterways								
1669			P	DGP		-	-	-	-	-
1670			P	DGU		-	-	-	-	-
1671			P	CAGW		405,222,478	313,783,813	91,438,664	-	91,438,664
1672			P	CAGE		100,174,015	100,174,015	-	-	-
1673			P	CAGW		-	-	-	-	-
1674			P	CAGE		-	-	-	-	-
1675					B8	505,396,493	413,957,828	91,438,664	-	91,438,664
1676										
1677	333	Water Wheel, Turbines, & Generators								
1678			P	DGP		-	-	-	-	-
1679			P	DGU		-	-	-	-	-
1680			P	CAGW		88,330,461	68,398,646	19,931,815	-	19,931,815
1681			P	CAGE		44,181,986	44,181,986	-	-	-
1682			P	CAGW		-	-	-	-	-
1683			P	CAGE		-	-	-	-	-
1684					B8	132,512,446	112,580,632	19,931,815	-	19,931,815
1685										
1686	334	Accessory Electric Equipment								
1687			P	DGP		-	-	-	-	-
1688			P	DGU		-	-	-	-	-
1689			P	CAGW		68,797,840	53,273,571	15,524,269	-	15,524,269
1690			P	CAGE		14,110,144	14,110,144	-	-	-
1691			P	CAGW		-	-	-	-	-
1692			P	CAGE		-	-	-	-	-
1693					B8	82,907,984	67,383,715	15,524,269	-	15,524,269
1694										
1695										
1696										
1697	335	Misc. Power Plant Equipment								
1698			P	DGP		-	-	-	-	-
1699			P	DGU		-	-	-	-	-
1700			P	CAGW		2,188,742	1,694,852	493,891	-	493,891
1701			P	CAGE		175,579	175,579	-	-	-
1702			P	CAGW		-	-	-	-	-
1703			P	CAGE		-	-	-	-	-
1704					B8	2,364,322	1,870,431	493,891	-	493,891
1705										
1706	336	Roads, Railroads & Bridges								
1707			P	DGP		-	-	-	-	-
1708			P	DGU		-	-	-	-	-
1709			P	CAGW		21,542,682	16,681,565	4,861,118	-	4,861,118
1710			P	CAGE		2,202,765	2,202,765	-	-	-
1711			P	CAGW		-	-	-	-	-
1712			P	CAGE		-	-	-	-	-
1713					B8	23,745,447	18,884,330	4,861,118	-	4,861,118
1714										
1715	337	Hydro Plant ARO								
1716			P	S		-	-	-	-	-
1717						-	-	-	-	-
1718										
1719	HP	Unclassified Hydro Plant - Acct 300								
1720			P	S		-	-	-	-	-
1721			P	DGU		-	-	-	-	-
1722			P	CAGW		-	-	-	-	-
1723			P	CAGE		-	-	-	-	-
1724			P	CAGW		-	-	-	-	-
1725			P	CAGE		-	-	-	-	-
1726						-	-	-	-	-
1727										
1728	**Total Hydraulic Plant**				B8	**1,058,280,449**	**860,984,993**	**197,295,456**	**-**	**197,295,456**
1729										
1730	Summary of Hydraulic Plant by Factor									
1731		S				-	-	-	-	-
1732		SG				-	-	-	-	-
1733		CAGW				874,340,782	677,045,327	197,295,456	-	197,295,456
1734		CAGE				183,939,666	183,939,666	-	-	-
1735		DGP				-	-	-	-	-
1736		DGU				-	-	-	-	-
1737	Total Hydraulic Plant by Factor				B8	1,058,280,449	860,984,993	197,295,456	-	197,295,456
1738										
1739	340	Land and Land Rights								
1740				S		74,986	74,986	-	-	-
1741			P	SG		-	-	-	-	-
1742			P	DGU		-	-	-	-	-
1743			P	CAGW		4,572,772	3,540,923	1,031,848	-	1,031,848
1744			P	CAGE		40,830,447	40,830,447	-	-	-
1745			P	CAGE		-	-	-	-	-
1746					B8	45,478,205	44,446,357	1,031,848	-	1,031,848
1747										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1748	341	Structures and Improvements								
1749			P	SG		-	-	-	-	-
1750			P	DGU		-	-	-	-	-
1751			P	CAGW		57,997,684	44,910,476	13,087,208	-	13,087,208
1752			P	CAGE		169,805,567	169,805,567	-	-	-
1753			P	CAGE		-	-	-	-	-
1754					B8	227,803,251	214,716,043	13,087,208	-	13,087,208
1755										
1756	342	Fuel Holders, Producers & Accessories								
1757			P	SG		-	-	-	-	-
1758			P	DGU		-	-	-	-	-
1759			P	CAGW		1,622,667	1,256,511	366,156	-	366,156
1760			P	CAGE		14,565,288	14,565,288	-	-	-
1761			P	CAGE		-	-	-	-	-
1762					B8	16,187,955	15,821,799	366,156	-	366,156
1763										
1764	343	Prime Movers								
1765			P	S		-	-	-	-	-
1766			P	DGU		-	-	-	-	-
1767			P	SG		-	-	-	-	-
1768			P	CAGW		977,621,697	757,020,849	220,600,848	-	220,600,848
1769			P	CAGE		1,941,907,849	1,941,907,849	-	-	-
1770			P	CAGE		-	-	-	-	-
1771					B8	2,919,529,546	2,698,928,698	220,600,848	-	220,600,848
1772										
1773	344	Generators								
1774			P	S		-	-	-	-	-
1775			P	DGU		-	-	-	-	-
1776			P	SG		-	-	-	-	-
1777			P	CAGW		134,491,666	104,143,551	30,348,115	-	30,348,115
1778			P	CAGE		340,783,450	340,783,450	-	-	-
1779			P	CAGE		-	-	-	-	-
1780					B8	475,275,116	444,927,001	30,348,115	-	30,348,115
1781										
1782	345	Accessory Electric Plant								
1783			P	SG		-	-	-	-	-
1784			P	DGU		-	-	-	-	-
1785			P	CAGW		88,317,924	68,388,938	19,928,986	-	19,928,986
1786			P	CAGE		238,746,293	238,746,293	-	-	-
1787			P	CAGE		-	-	-	-	-
1788					B8	327,064,217	307,135,232	19,928,986	-	19,928,986
1789										
1790										
1791										
1792	346	Misc. Power Plant Equipment								
1793			P	SG		-	-	-	-	-
1794			P	DGU		-	-	-	-	-
1795			P	CAGW		4,071,529	3,152,787	918,743	-	918,743
1796			P	CAGE		11,837,626	11,837,626	-	-	-
1797					B8	15,909,155	14,990,412	918,743	-	918,743
1798										
1799	347	Other Production ARO								
1800			P	S		-	-	-	-	-
1801						-	-	-	-	-
1802										
1803	OP	Unclassified Other Prod Plant-Acct 300								
1804			P	S		-	-	-	-	-
1805			P	SG		-	-	-	-	-
1806			P	CAGW		(553,173)	(428,349)	(124,824)	-	(124,824)
1807			P	CAGE		-	-	-	-	-
1808						(553,173)	(428,349)	(124,824)	-	(124,824)
1809										
1810	**Total Other Production Plant**				B8	**4,026,694,271**	**3,740,537,192**	**286,157,080**	**-**	**286,157,080**
1811										
1812	Summary of Other Production Plant by Factor									
1813		S				74,986	74,986	-	-	-
1814		DGU				-	-	-	-	-
1815		SG				-	-	-	-	-
1816		CAGW				1,268,142,766	981,985,687	286,157,080	-	286,157,080
1817		CAGE				2,758,476,519	2,758,476,519	-	-	-
1818		SSGCT				-	-	-	-	-
1819	Total of Other Production Plant by Factor				B8	4,026,694,271	3,740,537,192	286,157,080	-	286,157,080
1820										
1821	Experimental Plant									
1822	103	Experimental Plant								
1823			P	DGP		-	-	-	-	-
1824	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1825										
1826	**TOTAL PRODUCTION PLANT**				B8	**12,374,275,760**	**11,520,530,184**	**853,745,576**	**-**	**853,745,576**

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1827	350	Land and Land Rights								
1828			T	DGP		-	-	-	-	-
1829			T	DGU		-	-	-	-	-
1830			T	CAGW		36,041,184	27,908,472	8,132,712	-	8,132,712
1831			T	CAGE		226,309,359	226,309,359	-	-	-
1832			T	JBG		2,309,451	1,791,279	518,172	-	518,172
1833			T	SG		100,388	92,127	8,260	-	8,260
1834					B8	264,760,381	256,101,237	8,659,144	-	8,659,144
1835										
1836	352	Structures and Improvements								
1837			T	S		-	-	-	-	-
1838			T	DGP		-	-	-	-	-
1839			T	DGU		-	-	-	-	-
1840			T	CAGW		63,645,931	49,284,194	14,361,738	-	14,361,738
1841			T	CAGE		194,662,872	194,662,872	-	-	-
1842			T	JBG		1,671,506	1,296,470	375,036	-	375,036
1843			T	SG		3,167	2,907	261	-	261
1844					B8	259,983,477	245,246,443	14,737,034	-	14,737,034
1845										
1846	353	Station Equipment								
1847			T	DGP		-	-	-	-	-
1848			T	DGU		-	-	-	-	-
1849			T	CAGW		559,807,002	433,486,259	126,320,743	-	126,320,743
1850			T	CAGE		1,501,837,563	1,501,837,563	-	-	-
1851			T	JBG		39,914,156	30,958,615	8,955,541	-	8,955,541
1852			T	SG		952,147	873,799	78,348	-	78,348
1853					B8	2,102,510,868	1,967,156,236	135,354,632	-	135,354,632
1854										
1855	354	Towers and Fixtures								
1856			T	DGP		-	-	-	-	-
1857			T	DGU		-	-	-	-	-
1858			T	CAGW		168,078,087	130,151,179	37,926,908	-	37,926,908
1859			T	CAGE		1,089,085,664	1,089,085,664	-	-	-
1860			T	JBG		21,750,536	16,870,367	4,880,169	-	4,880,169
1861			T	SG		123,630	113,457	10,173	-	10,173
1862					B8	1,279,037,917	1,236,220,667	42,817,250	-	42,817,250
1863										
1864	355	Poles and Fixtures								
1865			T	DGP		-	-	-	-	-
1866			T	DGU		-	-	-	-	-
1867			T	CAGW		271,435,297	210,185,780	61,249,517	-	61,249,517
1868			T	CAGE		666,466,677	666,466,677	-	-	-
1869			T	JBG		691,216	536,128	155,088	-	155,088
1870			T	SG		707,219	649,026	58,194	-	58,194
1871					B8	939,300,409	877,837,610	61,462,799	-	61,462,799
1872										
1873	356	Clearing and Grading								
1874			T	DGP		-	-	-	-	-
1875			T	DGU		-	-	-	-	-
1876			T	CAGW		305,526,459	236,584,253	68,942,206	-	68,942,206
1877			T	CAGE		905,947,258	905,947,258	-	-	-
1878			T	JBG		13,943,784	10,815,216	3,128,567	-	3,128,567
1879			T	SG		1,509,970	1,385,721	124,248	-	124,248
1880					B8	1,226,927,470	1,154,732,449	72,195,021	-	72,195,021
1881										
1882	357	Underground Conduit								
1883			T	DGP		-	-	-	-	-
1884			T	DGU		-	-	-	-	-
1885			T	CAGW		173,137	134,069	39,069	-	39,069
1886			T	CAGE		3,346,256	3,346,256	-	-	-
1887			T	SG		-	-	-	-	-
1888					B8	3,519,393	3,480,325	39,069	-	39,069
1889										
1890	358	Underground Conductors								
1891			T	DGP		-	-	-	-	-
1892			T	DGU		-	-	-	-	-
1893			T	CAGW		306,562	237,386	69,176	-	69,176
1894			T	CAGE		7,728,792	7,728,792	-	-	-
1895			T	SG		-	-	-	-	-
1896					B8	8,035,354	7,966,178	69,176	-	69,176
1897										

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1898	359	Roads and Trails								
1899			T	DGP		-	-	-	-	-
1900			T	JBG		4,929	3,823	1,106	-	1,106
1901			T	CAGW		7,055,229	5,463,213	1,592,016	-	1,592,016
1902			T	CAGE		4,861,159	4,861,159	-	-	-
1903			T	SG		15,883	14,576	1,307	-	1,307
1904					B8	11,937,200	10,342,771	1,594,429	-	1,594,429
1905										
1906	TP	Unclassified Trans Plant - Acct 300								
1907			T	SG		(8,978,582)	(8,239,777)	(738,805)	-	(738,805)
1908			T	CAGW		33,210,091	25,716,217	7,493,875	-	7,493,875
1909			T	CAGE		74,213,614	74,213,614	-	-	-
1910						98,445,124	91,690,054	6,755,070	-	6,755,070
1911										
1912	TS0	Unclassified Trans Sub Plant - Acct 300								
1913			T	SG		-	-	-	-	-
1914						-	-	-	-	-
1915										
1916	**TOTAL TRANSMISSION PLANT**				B8	**6,194,457,594**	**5,850,773,971**	**343,683,623**	**-**	**343,683,623**
1917	Summary of Transmission Plant by Factor									
1918		JBG				80,285,578	62,271,899	18,013,678	-	18,013,678
1919		JBE				-	-	-	-	-
1920		CAGW				1,445,278,980	1,119,151,021	326,127,959	-	326,127,959
1921		CAGE				4,674,459,214	4,674,459,214	-	-	-
1922		SG				(5,566,178)	(5,108,164)	(458,014)	-	(458,014)
1923	Total Transmission Plant by Factor				B8	6,194,457,594	5,850,773,971	343,683,623	-	343,683,623
1924	360	Land and Land Rights								
1925			DPW	S		63,654,903	61,795,439	1,859,464	-	1,859,464
1926					B8	63,654,903	61,795,439	1,859,464	-	1,859,464
1927										
1928	361	Structures and Improvements								
1929			DPW	S		116,717,537	111,885,768	4,831,769	-	4,831,769
1930					B8	116,717,537	111,885,768	4,831,769	-	4,831,769
1931										
1932	362	Station Equipment								
1933			DPW	S		992,068,227	921,346,563	70,721,664	-	70,721,664
1934					B8	992,068,227	921,346,563	70,721,664	-	70,721,664
1935										
1936	363	Storage Battery Equipment								
1937			DPW	S		-	-	-	-	-
1938					B8	-	-	-	-	-
1939										
1940	364	Poles, Towers & Fixtures								
1941			DPW	S		1,187,381,166	1,080,179,875	107,201,291	-	107,201,291
1942					B8	1,187,381,166	1,080,179,875	107,201,291	-	107,201,291
1943										
1944	365	Overhead Conductors								
1945			DPW	S		759,652,831	688,196,632	71,456,199	-	71,456,199
1946					B8	759,652,831	688,196,632	71,456,199	-	71,456,199
1947										
1948	366	Underground Conduit								
1949			DPW	S		373,063,306	354,632,743	18,430,562	-	18,430,562
1950					B8	373,063,306	354,632,743	18,430,562	-	18,430,562
1951										
1952										
1953										
1954										
1955	367	Underground Conductors								
1956			DPW	S		870,572,307	842,516,408	28,055,898	-	28,055,898
1957					B8	870,572,307	842,516,408	28,055,898	-	28,055,898
1958										
1959	368	Line Transformers								
1960			DPW	S		1,353,221,808	1,240,628,239	112,593,569	-	112,593,569
1961					B8	1,353,221,808	1,240,628,239	112,593,569	-	112,593,569
1962										
1963	369	Services								
1964			DPW	S		791,322,450	727,522,966	63,799,484	-	63,799,484
1965					B8	791,322,450	727,522,966	63,799,484	-	63,799,484
1966										
1967	370	Meters								
1968			DPW	S		211,966,115	199,145,548	12,820,567	-	12,820,567
1969					B8	211,966,115	199,145,548	12,820,567	-	12,820,567
1970										
1971	371	Installations on Customers' Premises								
1972			DPW	S		8,806,354	8,299,090	507,263	-	507,263
1973					B8	8,806,354	8,299,090	507,263	-	507,263
1974										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1975	372	Leased Property								
1976			DPW	S		-	-	-	-	-
1977					B8	-	-	-	-	-
1978										
1979	373	Street Lights								
1980			DPW	S		62,726,302	58,064,666	4,661,637	-	4,661,637
1981					B8	62,726,302	58,064,666	4,661,637	-	4,661,637
1982										
1983	DP	Unclassified Dist Plant - Acct 300								
1984			DPW	S		60,523,437	51,607,488	8,915,949	-	8,915,949
1985						60,523,437	51,607,488	8,915,949	-	8,915,949
1986										
1987	DS0	Unclassified Dist Sub Plant - Acct 300								
1988			DPW	S		-	-	-	-	-
1989						-	-	-	-	-
1990										
1991										
1992	**TOTAL DISTRIBUTION PLANT**				B8	**6,851,676,742**	**6,345,821,426**	**505,855,316**	**-**	**505,855,316**
1993										
1994	Summary of Distribution Plant by Factor									
1995		S				6,851,676,742	6,345,821,426	505,855,316	-	505,855,316
1996										
1997	Total Distribution Plant by Factor				B8	6,851,676,742	6,345,821,426	505,855,316	-	505,855,316
1998	389	Land and Land Rights								
1999			G-SITUS	S		13,044,555	11,945,729	1,098,826	-	1,098,826
2000			CUST	CN		1,128,506	1,050,823	77,683	-	77,683
2001			G-DGU	DGU		-	-	-	-	-
2002			G-SG	SG		-	-	-	-	-
2003			G-SG	CAGW		-	-	-	-	-
2004			G-SG	CAGE		1,560	1,560	-	-	-
2005			PTD	SO		7,516,302	7,000,126	516,176	-	516,176
2006					B8	21,690,923	19,998,237	1,692,685	-	1,692,685
2007										
2008	390	Structures and Improvements								
2009			G-SITUS	S		131,148,833	117,299,342	13,849,491	-	13,849,491
2010			G-DGP	CAEE		1,011,923	1,011,923	-	-	-
2011			G-DGU	DGU		-	-	-	-	-
2012			CUST	CN		8,139,644	7,579,338	560,307	-	560,307
2013			G-SG	SG		-	-	-	-	-
2014			G-SG	CAGW		3,330,615	2,579,060	751,555	-	751,555
2015			G-SG	CAGE		4,248,344	4,248,344	-	-	-
2016			PTD	JBG		22,429	17,397	5,032	-	5,032
2017			PTD	SO		96,477,751	89,852,216	6,625,535	-	6,625,535
2018					B8	244,379,540	222,587,619	21,791,920	-	21,791,920
2019										
2020	391	Office Furniture & Equipment								
2021			G-SITUS	S		7,983,330	7,607,299	376,030	-	376,030
2022			G-DGP	DGP		-	-	-	-	-
2023			G-DGU	DGU		-	-	-	-	-
2024			CUST	CN		5,374,577	5,004,608	369,968	-	369,968
2025			G-SG	SG		-	-	-	-	-
2026			P	SE		-	-	-	-	-
2027			PTD	SO		62,859,717	58,542,875	4,316,842	-	4,316,842
2028			G-SG	CAGW		591,281	457,858	133,423	-	133,423
2029			G-SG	CAGE		1,779,988	1,779,988	-	-	-
2030			P	JBG		170,677	132,382	38,295	-	38,295
2031			P	JBE		-	-	-	-	-
2032			P	CAEE		43,893	43,893	-	-	-
2033			G-SG	CAGE		-	-	-	-	-
2034			G-SG	CAGE		-	-	-	-	-
2035					B8	78,803,463	73,568,904	5,234,559	-	5,234,559
2036										
2037	392	Transportation Equipment								
2038			G-SITUS	S		86,735,699	81,426,778	5,308,921	-	5,308,921
2039			PTD	SO		9,204,434	8,572,326	632,107	-	632,107
2040			G-SG	SG		-	-	-	-	-
2041			CUST	CN		-	-	-	-	-
2042			G-DGU	DGU		-	-	-	-	-
2043			P	SE		-	-	-	-	-
2044			G-DGP	DGP		-	-	-	-	-
2045			G-SG	CAGW		5,668,386	4,389,312	1,279,074	-	1,279,074
2046			G-SG	CAGE		14,196,078	14,196,078	-	-	-
2047			P	JBG		2,507,178	1,944,642	562,536	-	562,536
2048			P	CAEW		-	-	-	-	-
2049			P	CAEE		541,386	541,386	-	-	-
2050			G-SG	CAGE		-	-	-	-	-
2051			G-SG	CAGE		-	-	-	-	-
2052					B8	118,853,161	111,070,523	7,782,638	-	7,782,638
2053										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2054	393	Stores Equipment								
2055			G-SITUS	S		8,380,412	7,644,796	735,616	-	735,616
2056			G-DGP	DGP		-	-	-	-	-
2057			G-DGU	DGU		-	-	-	-	-
2058			PTD	SO		255,085	237,567	17,518	-	17,518
2059			G-SG	SG		-	-	-	-	-
2060			G-SG	CAGW		747,845	579,094	168,752	-	168,752
2061			G-SG	CAGE		4,325,322	4,325,322	-	-	-
2062			G-SG	JBG		693,473	537,879	155,595	-	155,595
2063			G-SG	CAGE		-	-	-	-	-
2064					B8	14,402,138	13,324,657	1,077,480	-	1,077,480
2065										
2066	394	Tools, Shop & Garage Equipment								
2067			G-SITUS	S		33,206,066	30,423,032	2,783,034	-	2,783,034
2068			G-DGP	DGP		-	-	-	-	-
2069			G-SG	SG		-	-	-	-	-
2070			PTD	SO		2,986,159	2,781,087	205,072	-	205,072
2071			P	SE		-	-	-	-	-
2072			G-DGU	DGU		-	-	-	-	-
2073			G-SG	CAGW		2,797,507	2,166,248	631,259	-	631,259
2074			G-SG	CAGE		18,289,751	18,289,751	-	-	-
2075			P	JBG		2,915,666	2,261,478	654,188	-	654,188
2076			P	CAEW		-	-	-	-	-
2077			P	CAEE		109,044	109,044	-	-	-
2078			G-SG	CAGE		-	-	-	-	-
2079			G-SG	CAGE		-	-	-	-	-
2080					B8	60,304,194	56,030,641	4,273,553	-	4,273,553
2081										
2082	395	Laboratory Equipment								
2083			G-SITUS	S		20,643,192	19,356,215	1,286,977	-	1,286,977
2084			G-DGP	DGP		-	-	-	-	-
2085			G-DGU	DGU		-	-	-	-	-
2086			PTD	SO		4,645,698	4,326,658	319,040	-	319,040
2087			P	SE		-	-	-	-	-
2088			G-SG	SG		-	-	-	-	-
2089			G-SG	CAGW		1,337,277	1,035,520	301,757	-	301,757
2090			G-SG	CAGE		4,615,575	4,615,575	-	-	-
2091			P	JBG		256,584	199,015	57,570	-	57,570
2092			P	CAEW		-	-	-	-	-
2093			P	CAEE		1,192,562	1,192,562	-	-	-
2094			G-SG	CAGE		-	-	-	-	-
2095			G-SG	CAGE		-	-	-	-	-
2096					B8	32,690,888	30,725,544	1,965,344	-	1,965,344
2097										
2098	396	Power Operated Equipment								
2099			G-SITUS	S		130,076,584	121,187,937	8,888,647	-	8,888,647
2100			G-DGP	DGP		-	-	-	-	-
2101			G-SG	SG		-	-	-	-	-
2102			PTD	SO		5,184,681	4,828,627	356,054	-	356,054
2103			G-DGU	DGU		-	-	-	-	-
2104			P	SE		-	-	-	-	-
2105			G-SG	CAGW		3,365,805	2,606,309	759,496	-	759,496
2106			G-SG	CAGE		31,970,147	31,970,147	-	-	-
2107			P	JBG		9,779,595	7,585,347	2,194,248	-	2,194,248
2108			P	CAEW		-	-	-	-	-
2109			P	CAEE		403,876	403,876	-	-	-
2110			G-SG	CAGE		-	-	-	-	-
2111			G-SG	CAGE		-	-	-	-	-
2112					B8	180,780,688	168,582,243	12,198,445	-	12,198,445
2113	397	Communication Equipment								
2114			G-SITUS	S		191,034,710	177,324,863	13,709,848	-	13,709,848
2115			COM_EQ	DGP		-	-	-	-	-
2116			COM_EQ	DGU		-	-	-	-	-
2117			PTD	SO		89,098,422	82,979,657	6,118,765	-	6,118,765
2118			CUST	CN		3,848,535	3,583,614	264,921	-	264,921
2119			G-SG	SG		138,684	127,272	11,412	-	11,412
2120			COM_EQ	SE		-	-	-	-	-
2121			G-SG	CAGW		50,702,085	39,261,133	11,440,952	-	11,440,952
2122			COM_EQ	CAGE		118,973,518	118,973,518	-	-	-
2123			COM_EQ	JBG		4,792,376	3,717,110	1,075,266	-	1,075,266
2124			COM_EQ	CAEW		-	-	-	-	-
2125			COM_EQ	CAEE		341,558	341,558	-	-	-
2126			COM_EQ	CAGE		-	-	-	-	-
2127			COM_EQ	CAGE		-	-	-	-	-
2128					B8	458,929,888	426,308,726	32,621,163	-	32,621,163
2129										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2130	398	Misc. Equipment								
2131			G-SITUS	S		2,838,370	2,654,502	183,867	-	183,867
2132			G-DGP	DGP		-	-	-	-	-
2133			G-DGU	DGU		-	-	-	-	-
2134			CUST	CN		73,408	68,355	5,053	-	5,053
2135			PTD	SO		2,418,639	2,252,541	166,098	-	166,098
2136			P	SE		-	-	-	-	-
2137			G-SG	SG		-	-	-	-	-
2138			G-SG	CAGW		398,343	308,457	89,886	-	89,886
2139			G-SG	CAGE		2,026,252	2,026,252	-	-	-
2140			P	JBG		157,968	122,525	35,443	-	35,443
2141			P	CAEW		-	-	-	-	-
2142			P	CAEE		4,527	4,527	-	-	-
2143			G-SG	CAGE		-	-	-	-	-
2144					B8	7,917,507	7,437,159	480,348	-	480,348
2145										
2146	399	Coal Mine								
2147			P	SE		-	-	-	-	-
2148			P	CAEW		-	-	-	-	-
2149			P	CAEE		1,854,828	1,854,828	-	-	-
2150	MP		P	JBE		-	-	-	-	-
2151					B8	1,854,828	1,854,828	-	-	-
2152										
2153	399L	WIDCO Capital Lease								
2154			P	SE		-	-	-	-	-
2155						-	-	-	-	-
2156										
2157		Remove Capital Leases				-	-	-	-	-
2158						-	-	-	-	-
2159										
2160	1011390	General Capital Leases								
2161			G-SITUS	S		4,133,655	4,133,655	-	-	-
2162			P	CAGW		3,691,052	2,858,164	832,888	-	832,888
2163			P	CAGE		8,789,058	8,789,058	-	-	-
2164			PTD	SO		2,848,806	2,653,167	195,640	-	195,640
2165					B9	19,462,572	18,434,044	1,028,527	-	1,028,527
2166										
2167		Remove Capital Leases				(19,462,572)	(18,434,044)	(1,028,527)	-	(1,028,527)
2168					B9	-	-	-	-	-
2169										
2170	1011392	General Vehicles Capital Leases								
2171			LABOR	SO		-	-	-	-	-
2172					B9	-	-	-	-	-
2173										
2174		Remove Capital Leases				-	-	-	-	-
2175					B9	-	-	-	-	-
2176										
2177	GP	Unclassified Gen Plant - Acct 300								
2178			G-SITUS	S		-	-	-	-	-
2179			PTD	SO		14,271,704	13,291,606	980,098	-	980,098
2180			CUST	CN		-	-	-	-	-
2181			G-SG	SG		(164,298)	(150,779)	(13,519)	-	(13,519)
2182			G-SG	CAGE		164,298	164,298	-	-	-
2183			G-DGU	CAGW		-	-	-	-	-
2184						14,271,704	13,305,125	966,579	-	966,579
2185										
2186	399G	Unclassified Gen Plant - Acct 300								
2187			G-SITUS	S		-	-	-	-	-
2188			PTD	SO		-	-	-	-	-
2189			G-SG	SG		-	-	-	-	-
2190			G-DGP	DGP		-	-	-	-	-
2191			G-DGU	DGU		-	-	-	-	-
2192						-	-	-	-	-
2193										
2194	**TOTAL GENERAL PLANT**				B8	**1,234,878,921**	**1,144,794,207**	**90,084,714**	**-**	**90,084,714**
2195										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2196	Summary of General Plant by Factor									
2197		S				629,225,406	581,004,148	48,221,258	-	48,221,258
2198		JBG				21,295,947	16,517,775	4,778,173	-	4,778,173
2199		JBE				-	-	-	-	-
2200		SG				(25,615)	(23,507)	(2,108)	-	(2,108)
2201		SO				297,767,398	277,318,453	20,448,945	-	20,448,945
2202		SE				-	-	-	-	-
2203		CN				18,564,670	17,286,739	1,277,931	-	1,277,931
2204		DEU				-	-	-	-	-
2205		CAGW				72,630,197	56,241,155	16,389,042	-	16,389,042
2206		CAGE				209,379,891	209,379,891	-	-	-
2207		CAEW				-	-	-	-	-
2208		CAEE				5,503,598	5,503,598	-	-	-
2209		SSGCT				-	-	-	-	-
2210		SSGCH				-	-	-	-	-
2211		Less Capital Leases				(19,462,572)	(18,434,044)	(1,028,527)	-	(1,028,527)
2212	Total General Plant by Factor				B8	1,234,878,921	1,144,794,207	90,084,714	-	90,084,714
2213	301	Organization								
2214			I-SITUS	S		-	-	-	-	-
2215			PTD	SO		-	-	-	-	-
2216			I-SG	CAGW		-	-	-	-	-
2217			I-SG	CAGE		-	-	-	-	-
2218			I-SG	SG		-	-	-	-	-
2219					B8	-	-	-	-	-
2220	302	Franchise & Consent								
2221			I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2222			I-SG	SG		-	-	-	-	-
2223			I-SG	CAGW		-	-	-	-	-
2224			I-SG	CAGE		-	-	-	-	-
2225			I-SG	CAGW		181,425,469	140,486,717	40,938,752	-	40,938,752
2226			I-SG	CAGE		14,386,245	14,386,245	-	-	-
2227			I-DGP	DGP		-	-	-	-	-
2228			I-DGU	DGU		-	-	-	-	-
2229					B8	164,730,499	123,791,747	40,938,752	-	40,938,752
2230										
2231	303	Miscellaneous Intangible Plant								
2232			I-SITUS	S		16,238,926	14,202,563	2,036,363	-	2,036,363
2233			I-SG	SG		1,600,187	1,468,515	131,672	-	131,672
2234			PTD	SO		380,345,298	354,225,380	26,119,918	-	26,119,918
2235			P	SE		-	-	-	-	-
2236			CUST	CN		163,354,269	152,109,493	11,244,776	-	11,244,776
2237			I-SG	CAGW		76,426,829	59,181,075	17,245,754	-	17,245,754
2238			I-SG	CAGE		83,894,175	83,894,175	-	-	-
2239			P	JBG		2,130,683	1,652,622	478,062	-	478,062
2240			P	CAEW		-	-	-	-	-
2241			P	CAEE		14,653	14,653	-	-	-
2242			I-SG	CAGE		-	-	-	-	-
2243			I-SG	CAGE		-	-	-	-	-
2244					B8	724,005,022	666,748,477	57,256,545	-	57,256,545
2245	303	Less Non-Utility Plant								
2246			I-SITUS	S		-	-	-	-	-
2247					B8	724,005,022	666,748,477	57,256,545	-	57,256,545
2248	IP	Unclassified Intangible Plant - Acct 300								
2249			I-SITUS	S		-	-	-	-	-
2250			I-SG	SG		-	-	-	-	-
2251			I-DGU	DGU		-	-	-	-	-
2252			PTD	SO		-	-	-	-	-
2253						-	-	-	-	-
2254										
2255	**TOTAL INTANGIBLE PLANT**				B8	**888,735,521**	**790,540,224**	**98,195,297**	**-**	**98,195,297**
2256										
2257	Summary of Intangible Plant by Factor									
2258		S				(14,842,289)	(16,878,652)	2,036,363	-	2,036,363
2259		JBG				2,130,683	1,652,622	478,062	-	478,062
2260		JBE				-	-	-	-	-
2261		SG				1,600,187	1,468,515	131,672	-	131,672
2262		SO				380,345,298	354,225,380	26,119,918	-	26,119,918
2263		CN				163,354,269	152,109,493	11,244,776	-	11,244,776
2264		CAGW				257,852,298	199,667,792	58,184,506	-	58,184,506
2265		CAGE				98,280,420	98,280,420	-	-	-
2266		CAEW				-	-	-	-	-
2267		CAEE				14,653	14,653	-	-	-
2268		SSGCT				-	-	-	-	-
2269		SSGCH				-	-	-	-	-
2270		SE				-	-	-	-	-
2271	Total Intangible Plant by Factor				B8	888,735,521	790,540,224	98,195,297	-	98,195,297
2272	Summary of Unclassified Plant (Account 106)									
2273		DP				60,523,437	51,607,488	8,915,949	-	8,915,949
2274		DS0				-	-	-	-	-
2275		GP				14,271,704	13,305,125	966,579	-	966,579
2276		HP				-	-	-	-	-
2277		NP				-	-	-	-	-
2278		OP				(553,173)	(428,349)	(124,824)	-	(124,824)
2279		TP				98,445,124	91,690,054	6,755,070	-	6,755,070
2280		TS0				-	-	-	-	-
2281		IP				-	-	-	-	-
2282		MP								
2283		SP				36,493,985	32,646,995	3,846,990	-	3,846,990
2284	Total Unclassified Plant by Factor					209,181,077	188,821,313	20,359,764	-	20,359,764
2285										

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2286	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**27,544,024,538**	**25,652,460,012**	**1,891,564,526**	**-**	**1,891,564,526**

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2287	Summary of Electric Plant by Factor									
2288		S				7,466,134,846	6,910,021,908	556,112,937	-	556,112,937
2289		SE				-	-	-	-	-
2290		JBG				1,499,803,273	1,163,292,350	336,510,923	-	336,510,923
2291		JBE				-	-	-	-	-
2292		SG				41,243,320	37,849,604	3,393,716	-	3,393,716
2293		SO				678,112,697	631,543,833	46,568,864	-	46,568,864
2294		CN				181,918,939	169,396,231	12,522,707	-	12,522,707
2295		DEU				-	-	-	-	-
2296		CAGW				4,154,583,335	3,217,099,429	937,483,907	-	937,483,907
2297		CAGE				13,536,172,449	13,536,172,449	-	-	-
2298		CAEW				-	-	-	-	-
2299		CAEE				5,518,251	5,518,251	-	-	-
2300		SSGCH				-	-	-	-	-
2301		SSGCT				-	-	-	-	-
2302		Less Capital Leases				(19,462,572)	(18,434,044)	(1,028,527)	-	(1,028,527)
2303					B8	27,544,024,538	25,652,460,012	1,891,564,526	-	1,891,564,526
2304	105	Plant Held For Future Use								
2305			DPW	S		13,561,699	13,561,699	-	-	-
2306			P	SG		-	-	-	-	-
2307			T	SG		-	-	-	-	-
2308			P	SG		-	-	-	-	-
2309			P	SE		-	-	-	-	-
2310			P	SG		-	-	-	-	-
2311			P	CAGW		161,944	125,401	36,543	-	36,543
2312			P	CAGE		12,418,892	12,418,892	-	-	-
2313			P	CAEW		-	-	-	-	-
2314			P	CAEE		-	-	-	-	-
2315	**Total Plant Held For Future Use**				B10	26,142,535	26,105,992	36,543	-	36,543
2316										
2317	114	Electric Plant Acquisition Adjustments								
2318			P	S		11,763,784	11,763,784	-	-	-
2319			P	SG		-	-	-	-	-
2320			P	CAGW		-	-	-	-	-
2321			P	CAGE		143,167,971	143,167,971	-	-	-
2322			P	DGP		-	-	-	-	-
2323	**Total Electric Plant Acquisition Adjustments**				B15	154,931,754	154,931,754	-	-	-
2324										
2325	115	Accum Provision for Asset Acquisition Adjustments								
2326			P	S		(942,362)	(942,362)	-	-	-
2327			P	SG		-	-	-	-	-
2328			P	CAGW		-	-	-	-	-
2329			P	CAGE		(122,767,158)	(122,767,158)	-	-	-
2330			P	DGP		-	-	-	-	-
2331					B15	(123,709,521)	(123,709,521)	-	-	-
2332										
2333	120	Nuclear Fuel								
2334			P	SE		-	-	-	-	-
2335	**Total Nuclear Fuel**					-	-	-	-	-
2336										
2337	124	Weatherization								
2338			DMSC	S		865,098	858,352	6,746	-	6,746
2339			DMSC	SO		(5,008)	(4,664)	(344)	-	(344)
2340					B16	860,090	853,688	6,402	-	6,402
2341										
2342	182W	Weatherization								
2343			DMSC	S		3,053,498	3,053,498	-	-	-
2344			DMSC	SG		-	-	-	-	-
2345			DMSC	CAGE		-	-	-	-	-
2346			DMSC	SO		-	-	-	-	-
2347					B16	3,053,498	3,053,498	-	-	-
2348										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2349	186W	Weatherization								
2350			DMSC	S		-	-	-	-	-
2351			DMSC	CN		-	-	-	-	-
2352			DMSC	CNP		-	-	-	-	-
2353			DMSC	SG		-	-	-	-	-
2354			DMSC	SO		-	-	-	-	-
2355					B16	-	-	-	-	-
2356										
2357	**Total Weatherization**					3,913,588	3,907,186	6,402	-	6,402
2358										
2359	151	Fuel Stock								
2360			P	DEU		-	-	-	-	-
2361			P	SE		-	-	-	-	-
2362			P	CAEW		1,549,694	1,195,424	354,270	-	354,270
2363			P	CAEE		185,186,571	185,186,571	-	-	-
2364			P	JBE		28,969,423	22,384,403	6,585,020	-	6,585,020
2365			P	CAEE		-	-	-	-	-
2366			P	CAEE		-	-	-	-	-
2367	**Total Fuel Stock**				B13	215,705,688	208,766,399	6,939,290	-	6,939,290
2368										
2369	152	Fuel Stock - Undistributed								
2370			P	SE		-	-	-	-	-
2371			P	CAEW		-	-	-	-	-
2372			P	CAEE		-	-	-	-	-
2373						-	-	-	-	-
2374										
2375	25316	DG&T Working Capital Deposit								
2376			P	SE		-	-	-	-	-
2377			P	CAEW		-	-	-	-	-
2378			P	CAEE		(2,706,000)	(2,706,000)	-	-	-
2379					B13	(2,706,000)	(2,706,000)	-	-	-
2380										
2381	25317	DG&T Working Capital Deposit								
2382			P	SE		-	-	-	-	-
2383			P	CAEW		-	-	-	-	-
2384			P	CAEE		(2,595,362)	(2,595,362)	-	-	-
2385					B13	(2,595,362)	(2,595,362)	-	-	-
2386										
2387	25319	Provo Working Capital Deposit								
2388			P	SE		-	-	-	-	-
2389			P	CAEW		-	-	-	-	-
2390			P	CAEE		-	-	-	-	-
2391						-	-	-	-	-
2392										
2393		Total Fuel Stock			B13	210,404,326	203,465,037	6,939,290	-	6,939,290
2394	154	Materials and Supplies								
2395			MSS	S		107,091,289	101,839,148	5,252,141	-	5,252,141
2396			MSS	SG		873,734	801,839	71,895	-	71,895
2397			MSS	SE		-	-	-	-	-
2398			MSS	SO		42,548	39,626	2,922	-	2,922
2399			MSS	SNPPS		-	-	-	-	-
2400			MSS	SNPPH		-	-	-	-	-
2401			MSS	SNPD		(1,752,456)	(1,638,041)	(114,416)	-	(114,416)
2402			MSS	SNPT		-	-	-	-	-
2403			MSS	DGU		-	-	-	-	-
2404			MSS	DGP		-	-	-	-	-
2405			MSS	JBE		-	-	-	-	-
2406			MSS	SNPP		-	-	-	-	-
2407			MSS	CAGW		7,666,250	5,936,357	1,729,893	-	1,729,893
2408			MSS	CAGE		119,557,267	119,557,267	-	-	-
2409			MSS	JBG		5,064,696	3,928,330	1,136,366	-	1,136,366
2410			MSS	CAEW		-	-	-	-	-
2411			MSS	CAEE		-	-	-	-	-
2412			MSS	CAGE		-	-	-	-	-
2413	**Total Materials and Supplies**				B13	238,543,327	230,464,526	8,078,802	-	8,078,802
2414										
2415	163	Stores Expense Undistributed								
2416			MSS	SO		-	-	-	-	-
2417										
2418					B13	-	-	-	-	-
2419										
2420	25318	Provo Working Capital Deposit								
2421			MSS	SNPPS		-	-	-	-	-
2422			MSS	CAGW		-	-	-	-	-
2423			MSS	CAGE		(273,000)	(273,000)	-	-	-
2424					B13	(273,000)	(273,000)	-	-	-
2425										
2426		Total Materials & Supplies			B13	238,270,327	230,191,526	8,078,802	-	8,078,802
2427										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2428	165	Prepayments								
2429			DMSC	S		33,443,150	33,443,150	-	-	-
2430			GP	GPS		4,387,095	4,085,814	301,280	-	301,280
2431			PT	SG		939,081	861,808	77,272	-	77,272
2432			PT	CAGW		983,688	761,718	221,970	-	221,970
2433			PT	CAGE		941,850	941,850	-	-	-
2434			P	CAEW		4,055	3,128	927	-	927
2435			P	CAEE		(25,050)	(25,050)	-	-	-
2436			P	SE		-	-	-	-	-
2437			PTD	SO		20,931,430	19,493,981	1,437,450	-	1,437,450
2438	**Total Prepayments**				B15	61,605,299	59,566,400	2,038,899	-	2,038,899
2439										
2440	182M	Misc Regulatory Assets								
2441			P	S		70,395,737	70,252,191	143,547	-	143,547
2442			DEFSG	SG		-	-	-	-	-
2443			P	CAGE		-	-	-	-	-
2444			P	CAGE		3,448,669	3,448,669	-	-	-
2445			P	CAGW		-	-	-	-	-
2446			DEFSG	JBG		-	-	-	-	-
2447			P	SE		-	-	-	-	-
2448			P	CAEW		-	-	-	-	-
2449			P	CAEE		201,432,764	201,432,764	-	-	-
2450			T	SO		(2,734,972)	(2,547,150)	(187,822)	-	(187,822)
2451					B11	272,542,198	272,586,474	(44,275)	-	(44,275)
2452										
2453	186M	Misc Deferred Debits								
2454			LABOR	S		5,085,675	5,085,675	-	-	-
2455			P	CAEW		-	-	-	-	-
2456			P	CAEE		-	-	-	-	-
2457			P	SG		12,840,479	11,783,897	1,056,582	-	1,056,582
2458			LABOR	SO		191,902	178,723	13,179	-	13,179
2459			P	SE		-	-	-	-	-
2460			P	CAGW		13,413,226	10,386,524	3,026,701	-	3,026,701
2461			DEFSG	CAGE		43,734,868	43,734,868	-	-	-
2462			P	CAEW		-	-	-	-	-
2463			P	CAEE		1,871,700	1,871,700	-	-	-
2464			P	JBE		1,433	1,107	326	-	326
2465			GP	EXCTAX		-	-	-	-	-
2466	**Total Misc. Deferred Debits**				B11	77,139,281	73,042,494	4,096,787	-	4,096,787
2467										
2468	Working Capital									
2469	CWC	Cash Working Capital								
2470			CWC	S		-	-	-	-	-
2471			CWC	SO		-	-	-	-	-
2472			CWC	SE		-	-	-	-	-
2473					B14	-	-	-	-	-
2474										
2475	OWC	Other Work. Cap.								
2476	131	Cash	GP	SNP		-	-	-	-	-
2477	135	Working Funds	GP	SG		-	-	-	-	-
2478	141	Other A/R	GP	SO		-	-	-	-	-
2479	143	Other A/R	PTD	SO		50,983,658	47,482,395	3,501,263	-	3,501,263
2480	232	A/P	PTD	SE		-	-	-	-	-
2481	232	A/P	P	SO		(6,609,370)	(6,155,476)	(453,893)	-	(453,893)
2482	232	A/P	P	CAEE		(4,378,158)	(4,378,158)	-	-	-
2483	232	A/P	T	CAGE		-	-	-	-	-
2484	232	A/P	P	S		(18,561)	(18,561)	-	-	-
2485	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2486	2533	Other Msc. Df. Crd.	P	CAEW		-	-	-	-	-
2487	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
2488	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2489	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2490	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2491	230	Asset Retir. Oblig.	P	S		(9,253,147)	(9,253,147)	-	-	-
2492	254105	ARO Reg Liability	P	S		-	-	-	-	-
2493	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2494	254105	ARO Reg Liability	P	CAGE		-	-	-	-	-
2495	254105	ARO Reg Liability	P	CAEE		-	-	-	-	-
2496	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2497					B14	30,724,422	27,677,052	3,047,370	-	3,047,370
2498										
2499	**Total Working Capital**					30,724,422	27,677,052	3,047,370	-	3,047,370

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2500	Miscellaneous Rate Base									
2501	18221	Unrec Plant & Reg Study Costs								
2502			P	S		-	-	-	-	-
2503										
2504						-	-	-	-	-
2505										
2506	18222	Nuclear Plant - Trojan								
2507			P	S		-	-	-	-	-
2508			P	TROJP		-	-	-	-	-
2509			P	TROJD		-	-	-	-	-
2510					B14	-	-	-	-	-
2511										
2512										
2513										
2514	1869	Misc Deferred Debits-Trojan								
2515			P	S		-	-	-	-	-
2516			P	SNPPN		-	-	-	-	-
2517						-	-	-	-	-
2518										
2519	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2520										
2521	**TOTAL RATE BASE ADDITIONS**					**951,964,211**	**927,764,394**	**24,199,817**	**-**	**24,199,817**
2522	235	Customer Service Deposits								
2523			CUST	S		-	-	-	-	-
2524			CUST	CN		-	-	-	-	-
2525	**Total Customer Service Deposits**				B15	-	-	-	-	-
2526										
2527	2281	Prop Ins	PTD	S		(6,928,486)	(6,928,486)	-	-	-
2528	2282	Inj & Dam	PTD	SO		(7,027,650)	(6,545,031)	(482,618)	-	(482,618)
2529	2283	Pen & Ben	PTD	SO		(2,401,719)	(2,236,783)	(164,936)	-	(164,936)
2530	2282	Inj & Dam	PTD	S		(8,528,448)	(8,528,448)	-	-	-
2531	254	Ins Prov	PTD	SO		-	-	-	-	-
2532					B15	(24,886,303)	(24,238,748)	(647,555)	-	(647,555)
2533										
2534	22841	Accum Misc Oper Provisions - Other								
2535			P	S		-	-	-	-	-
2536			P	CAGW		(637,218)	(493,429)	(143,789)	-	(143,789)
2537					B15	(637,218)	(493,429)	(143,789)	-	(143,789)
2538										
2539	22842	Prv-Trojan	P	TROJD		-	-	-	-	-
2540	230	ARO	P	TROJP		-	-	-	-	-
2541	254105	ARO	P	S		-	-	-	-	-
2542	254	Regulatory Liabil	P	CAEE		19,803	19,803	-	-	-
2543	254	Regulatory Liabil	P	CAGE		(19,803)	(19,803)	-	-	-
2544	254		P	S		(251,829,920)	(231,515,152)	(20,314,768)	-	(20,314,768)
2545					B15	(251,829,920)	(231,515,152)	(20,314,768)	-	(20,314,768)
2546										
2547	252	Customer Advances for Construction								
2548			DPW	S		(982,808)	(980,608)	(2,200)	-	(2,200)
2549			T	SG		322,409	295,879	26,529	-	26,529
2550			T	CAGE		(34,776,240)	(34,776,240)	-	-	-
2551			DPW	CAGW		-	-	-	-	-
2552			CUST	CN		-	-	-	-	-
2553	**Total Customer Advances for Constr.**				B19	(35,436,639)	(35,460,969)	24,329	-	24,329
2554										
2555	25398	SO2 Emissions								
2556			P	S		-	-	-	-	-
2557						-	-	-	-	-
2558										
2559	25399	Other Deferred Credits								
2560			P	S		(1,340,822)	(1,195,475)	(145,347)	-	(145,347)
2561			GP	GPS		-	-	-	-	-
2562			GP	SO		(57,834,545)	(53,862,802)	(3,971,743)	-	(3,971,743)
2563			P	CAGW		(262,500)	(203,267)	(59,233)	-	(59,233)
2564			P	CAGE		2,097,949	2,097,949	-	-	-
2565			P	SG		(5,769,225)	(5,294,503)	(474,722)	-	(474,722)
2566			P	CAEW		-	-	-	-	-
2567			P	CAEE		(6,113,902)	(6,113,902)	-	-	-
2568			P	SE		-	-	-	-	-
2569					B19	(69,223,044)	(64,571,999)	(4,651,045)	-	(4,651,045)
2570										

APRIL 2018 West Control Area
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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2571	190	Accumulated Deferred Income Taxes								
2572			P	S		67,392,412	62,397,681	4,994,732	-	4,994,732
2573			CUST	CN		-	-	-	-	-
2574			LABOR	SO		27,092,870	25,232,288	1,860,582	-	1,860,582
2575			P	IBT		-	-	-	-	-
2576			CUST	BADDEBT		2,643,469	(38,889,440)	41,532,910	-	41,532,910
2577			P	TROJD		-	-	-	-	-
2578			P	SG		7,373,375	6,766,655	606,720	-	606,720
2579			P	SE		-	-	-	-	-
2580			PTD	SNP		-	-	-	-	-
2581			P	CAGW		156,670	121,317	35,353	-	35,353
2582			P	CAGE		21,032,189	21,032,189	-	-	-
2583			P	CAEW		-	-	-	-	-
2584			P	CAEE		31,819,840	31,819,840	-	-	-
2585			DPW	JBE		(14,596,180)	(11,278,332)	(3,317,847)	-	(3,317,847)
2586			DPW	SNPD		925,686	865,249	60,437	-	60,437
2587										
2588	**Total Accum Deferred Income Taxes**				B19	143,840,333	98,067,448	45,772,885	-	45,772,885
2589										
2590	281	Accumulated Deferred Income Taxes								
2591			P	S		-	-	-	-	-
2592			PT	SG		(184,590,500)	(169,401,428)	(15,189,071)	-	(15,189,071)
2593			PT	CAGW		-	-	-	-	-
2594			PT	CAGE		-	-	-	-	-
2595			T	SNPT		-	-	-	-	-
2596					B19	(184,590,500)	(169,401,428)	(15,189,071)	-	(15,189,071)
2597										
2598	282	Accumulated Deferred Income Taxes								
2599			GP	S		1,559,361	1,559,361	-	-	-
2600			ACCMDIT	CIAC		-	-	-	-	-
2601			ACCMDIT	DITBAL		(4,341,702,430)	(4,085,339,893)	(256,362,538)	-	(256,362,538)
2602			GP	JBE		(9,518,340)	(7,354,733)	(2,163,607)	-	(2,163,607)
2603			LABOR	SO		(969,867)	(903,262)	(66,605)	-	(66,605)
2604			PTD	SNPD		-	-	-	-	-
2605			P	SNP		-	-	-	-	-
2606			P	CAGW		-	-	-	-	-
2607			P	CAGE		(1,155,481)	(1,155,481)	-	-	-
2608			P	SE		-	-	-	-	-
2609			P	CAEE		159,907	159,907	-	-	-
2610			P	CN		-	-	-	-	-
2611			P	JBG		-	-	-	-	-
2612			P	SG		-	-	-	-	-
2613					B19	(4,351,626,851)	(4,093,034,102)	(258,592,750)	-	(258,592,750)
2614										
2615	283	Accumulated Deferred Income Taxes								
2616			GP	S		(22,587,635)	(23,038,312)	450,677	-	450,677
2617			P	SG		(7,401)	(6,792)	(609)	-	(609)
2618			P	SE		-	-	-	-	-
2619			LABOR	SO		(22,245,593)	(20,717,894)	(1,527,699)	-	(1,527,699)
2620			GP	GPS		(3,277,198)	(3,052,139)	(225,059)	-	(225,059)
2621			PTD	SNP		(1,215,763)	(1,139,592)	(76,171)	-	(76,171)
2622			P	TROJD		-	-	-	-	-
2623			PTD	SGCT		-	-	-	-	-
2624			P	CAGW		(770,397)	(596,557)	(173,841)	-	(173,841)
2625			P	CAGE		(1,039,197)	(1,039,197)	-	-	-
2626			P	CAEW		-	-	-	-	-
2627			P	CAEE		(48,000,633)	(48,000,633)	-	-	-
2628			P	JBE		-	-	-	-	-
2629			P	SGCT		-	-	-	-	-
2630										
2631					B19	(99,143,818)	(97,591,117)	(1,552,701)	-	(1,552,701)
2632										
2633	**TOTAL ACCUM DEF INCOME TAX**				B19	(4,491,520,836)	(4,261,959,199)	(229,561,637)	-	(229,561,637)
2634	255	Accumulated Investment Tax Credit								
2635			PTD	S		-	-	-	-	-
2636			PTD	ITC84		-	-	-	-	-
2637			PTD	ITC85		-	-	-	-	-
2638			PTD	ITC86		-	-	-	-	-
2639			PTD	ITC88		-	-	-	-	-
2640			PTD	ITC89		-	-	-	-	-
2641			PTD	ITC90		(76,106)	(73,128)	(2,978)	-	(2,978)
2642			PTD	SG		(230,173)	(211,233)	(18,940)	-	(18,940)
2643	**Total Accumulated ITC**				B19	(306,279)	(284,361)	(21,918)	-	(21,918)
2644										
2645	**TOTAL RATE BASE DEDUCTIONS**					**(4,873,840,239)**	**(4,618,523,858)**	**(255,316,381)**	**-**	**(255,316,381)**
2646										
2647										
2648										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2649	108SP	Steam Prod Plant Accumulated Depr								
2650			P	S		11,700,475	11,700,475	-	-	-
2651			P	DGP		-	-	-	-	-
2652			P	DGU		-	-	-	-	-
2653			P	SG		-	-	-	-	-
2654			P	CAGW		(125,542,359)	(97,213,660)	(28,328,699)	-	(28,328,699)
2655			P	CAGE		(2,397,547,582)	(2,397,547,582)	-	-	-
2656			P	JBG		(573,231,053)	(444,615,177)	(128,615,875)	-	(128,615,875)
2657			P	CAGE		-	-	-	-	-
2658					B17	(3,084,620,518)	(2,927,675,944)	(156,944,574)	-	(156,944,574)
2659										
2660	108NP	Nuclear Prod Plant Accumulated Depr								
2661			P	DGP		-	-	-	-	-
2662			P	DGU		-	-	-	-	-
2663			P	SG		-	-	-	-	-
2664						-	-	-	-	-
2665										
2666										
2667	108HP	Hydraulic Prod Plant Accum Depr								
2668			P	S		2,418,160	2,418,160	-	-	-
2669			P	DGP		-	-	-	-	-
2670			P	DGU		-	-	-	-	-
2671			P	CAGW		(328,208,011)	(254,147,701)	(74,060,310)	-	(74,060,310)
2672			P	CAGE		(80,669,497)	(80,669,497)	-	-	-
2673			P	CAGW		-	-	-	-	-
2674			P	CAGE		-	-	-	-	-
2675					B17	(406,459,348)	(332,399,038)	(74,060,310)	-	(74,060,310)
2676										
2677	108OP	Other Production Plant - Accum Depr								
2678			P	S		-	-	-	-	-
2679			P	DGU		-	-	-	-	-
2680			P	DGP		-	-	-	-	-
2681			P	SG		-	-	-	-	-
2682			P	CAGW		(449,293,677)	(347,910,323)	(101,383,354)	-	(101,383,354)
2683			P	CAGE		(631,002,672)	(631,002,672)	-	-	-
2684			P	CAGE		-	-	-	-	-
2685					B17	(1,080,296,349)	(978,912,995)	(101,383,354)	-	(101,383,354)
2686										
2687	108EP	Experimental Plant - Accum Depr								
2688			P	DGP		-	-	-	-	-
2689			P	SG		-	-	-	-	-
2690						-	-	-	-	-
2691										
2692	**TOTAL PRODUCTION PLANT DEPR**					**(4,571,376,215)**	**(4,238,987,978)**	**(332,388,237)**	**-**	**(332,388,237)**
2693										
2694	Summary of Prod Plant Depreciation by Factor									
2695		S				14,118,635	14,118,635	-	-	-
2696		DGP				-	-	-	-	-
2697		DGU				-	-	-	-	-
2698		SG				-	-	-	-	-
2699		CAGW				(903,044,046)	(699,271,684)	(203,772,362)	-	(203,772,362)
2700		CAGE				(3,109,219,751)	(3,109,219,751)	-	-	-
2701		JBG				(573,231,053)	(444,615,177)	(128,615,875)	-	(128,615,875)
2702		SSGCT				-	-	-	-	-
2703	Total of Prod Plant Depreciation by Factor					(4,571,376,215)	(4,238,987,978)	(332,388,237)	-	(332,388,237)
2704										
2705										
2706	108TP	Transmission Plant Accumulated Depr								
2707			T	DGP		-	-	-	-	-
2708			T	DGU		-	-	-	-	-
2709			T	CAGW		(515,286,445)	(399,011,789)	(116,274,656)	-	(116,274,656)
2710			T	CAGE		(1,132,644,830)	(1,132,644,830)	-	-	-
2711			T	JBG		(41,530,975)	(32,212,669)	(9,318,307)	-	(9,318,307)
2712			T	SG		8,562,578	7,858,005	704,574	-	704,574
2713	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,680,899,672)**	**(1,556,011,283)**	**(124,888,389)**	**-**	**(124,888,389)**
2714	108360	Land and Land Rights								
2715			DPW	S		(9,895,729)	(9,712,748)	(182,981)	-	(182,981)
2716					B17	(9,895,729)	(9,712,748)	(182,981)	-	(182,981)
2717										
2718	108361	Structures and Improvements								
2719			DPW	S		(26,665,397)	(25,538,336)	(1,127,061)	-	(1,127,061)
2720					B17	(26,665,397)	(25,538,336)	(1,127,061)	-	(1,127,061)
2721										
2722	108362	Station Equipment								
2723			DPW	S		(281,958,329)	(259,964,438)	(21,993,891)	-	(21,993,891)
2724					B17	(281,958,329)	(259,964,438)	(21,993,891)	-	(21,993,891)
2725										

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2726	108363	Storage Battery Equipment								
2727			DPW	S		-	-	-	-	-
2728					B17	-	-	-	-	-
2729										
2730	108364	Poles, Towers & Fixtures								
2731			DPW	S		(640,703,866)	(572,569,634)	(68,134,232)	-	(68,134,232)
2732					B17	(640,703,866)	(572,569,634)	(68,134,232)	-	(68,134,232)
2733										
2734	108365	Overhead Conductors								
2735			DPW	S		(326,822,132)	(293,728,231)	(33,093,902)	-	(33,093,902)
2736					B17	(326,822,132)	(293,728,231)	(33,093,902)	-	(33,093,902)
2737										
2738	108366	Underground Conduit								
2739			DPW	S		(165,424,975)	(154,665,669)	(10,759,306)	-	(10,759,306)
2740					B17	(165,424,975)	(154,665,669)	(10,759,306)	-	(10,759,306)
2741										
2742	108367	Underground Conductors								
2743			DPW	S		(389,622,376)	(376,630,319)	(12,992,057)	-	(12,992,057)
2744					B17	(389,622,376)	(376,630,319)	(12,992,057)	-	(12,992,057)
2745										
2746	108368	Line Transformers								
2747			DPW	S		(529,631,828)	(470,831,625)	(58,800,203)	-	(58,800,203)
2748					B17	(529,631,828)	(470,831,625)	(58,800,203)	-	(58,800,203)
2749										
2750	108369	Services								
2751			DPW	S		(311,515,069)	(283,712,680)	(27,802,390)	-	(27,802,390)
2752					B17	(311,515,069)	(283,712,680)	(27,802,390)	-	(27,802,390)
2753										
2754	108370	Meters								
2755			DPW	S		(95,273,599)	(90,282,069)	(4,991,530)	-	(4,991,530)
2756					B17	(95,273,599)	(90,282,069)	(4,991,530)	-	(4,991,530)
2757										
2758										
2759										
2760	108371	Installations on Customers' Premises								
2761			DPW	S		(7,205,325)	(6,845,597)	(359,727)	-	(359,727)
2762					B17	(7,205,325)	(6,845,597)	(359,727)	-	(359,727)
2763										
2764	108372	Leased Property								
2765			DPW	S		-	-	-	-	-
2766					B17	-	-	-	-	-
2767										
2768	108373	Street Lights								
2769			DPW	S		(31,449,156)	(29,320,755)	(2,128,401)	-	(2,128,401)
2770					B17	(31,449,156)	(29,320,755)	(2,128,401)	-	(2,128,401)
2771										
2772	108D00	Unclassified Dist Plant - Acct 300								
2773			DPW	S		-	-	-	-	-
2774						-	-	-	-	-
2775										
2776	108DS	Unclassified Dist Sub Plant - Acct 300								
2777			DPW	S		-	-	-	-	-
2778						-	-	-	-	-
2779										
2780	108DP	Unclassified Dist Sub Plant - Acct 300								
2781			DPW	S		4,980,095	4,671,303	308,792	-	308,792
2782						4,980,095	4,671,303	308,792	-	308,792
2783										
2784										
2785	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(2,811,187,687)**	**(2,569,130,798)**	**(242,056,889)**	**-**	**(242,056,889)**
2786										
2787	Summary of Distribution Plant Depr by Factor									
2788		S				(2,811,187,687)	(2,569,130,798)	(242,056,889)	-	(242,056,889)
2789										
2790	Total Distribution Depreciation by Factor				B17	(2,811,187,687)	(2,569,130,798)	(242,056,889)	-	(242,056,889)

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2791	108GP	General Plant Accumulated Depr								
2792			G-SITUS	S		(236,001,347)	(212,573,312)	(23,428,035)	-	(23,428,035)
2793			G-DGP	DGP		-	-	-	-	-
2794			G-DGU	DGU		-	-	-	-	-
2795			G-SG	SG		33,674	30,903	2,771	-	2,771
2796			CUST	CN		(6,881,533)	(6,407,831)	(473,702)	-	(473,702)
2797			PTD	SO		(112,702,431)	(104,962,679)	(7,739,752)	-	(7,739,752)
2798			P	SE		-	-	-	-	-
2799			G-SG	CAGW		(29,226,310)	(22,631,378)	(6,594,932)	-	(6,594,932)
2800			G-SG	CAGE		(74,285,304)	(74,285,304)	-	-	-
2801			P	JBG		(6,292,954)	(4,881,004)	(1,411,950)	-	(1,411,950)
2802			P	CAEW		-	-	-	-	-
2803			P	CAEE		(1,612,210)	(1,612,210)	-	-	-
2804			G-SG	CAGE		-	-	-	-	-
2805			G-SG	CAGE		-	-	-	-	-
2806					B17	(466,968,415)	(427,322,813)	(39,645,601)	-	(39,645,601)
2807										
2808										
2809	108MP	Mining Plant Accumulated Depr.								
2810			P	S		-	-	-	-	-
2811			P	CAEW		-	-	-	-	-
2812			P	CAEE		-	-	-	-	-
2813			P	JBE		-	-	-	-	-
2814					B17	-	-	-	-	-
2815	108MP	Less Centralia Situs Depreciation								
2816			P	S		-	-	-	-	-
2817					B17	-	-	-	-	-
2818										
2819	1081390	Accum Depr - Capital Lease								
2820			PTD	SO		-	-	-	-	-
2821						-	-	-	-	-
2822										
2823		Remove Capital Leases				-	-	-	-	-
2824						-	-	-	-	-
2825										
2826	1081399	Accum Depr - Capital Lease								
2827			P	S		-	-	-	-	-
2828			P	SE		-	-	-	-	-
2829						-	-	-	-	-
2830										
2831		Remove Capital Leases				-	-	-	-	-
2832						-	-	-	-	-
2833										
2834										
2835	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(466,968,415)**	**(427,322,813)**	**(39,645,601)**	**-**	**(39,645,601)**
2836										
2837										
2838										
2839	Summary of General Depreciation by Factor									
2840		S				(236,001,347)	(212,573,312)	(23,428,035)	-	(23,428,035)
2841		DGP				-	-	-	-	-
2842		DGU				-	-	-	-	-
2843		SE				-	-	-	-	-
2844		SO				(112,702,431)	(104,962,679)	(7,739,752)	-	(7,739,752)
2845		CN				(6,881,533)	(6,407,831)	(473,702)	-	(473,702)
2846		SG				33,674	30,903	2,771	-	2,771
2847		DEU				-	-	-	-	-
2848		CAGW				(29,226,310)	(22,631,378)	(6,594,932)	-	(6,594,932)
2849		CAGE				(74,285,304)	(74,285,304)	-	-	-
2850		CAEW				-	-	-	-	-
2851		CAEE				(1,612,210)	(1,612,210)	-	-	-
2852		SSGCT				-	-	-	-	-
2853		JBG				(6,292,954)	(4,881,004)	(1,411,950)	-	(1,411,950)
2854		Remove Capital Leases				-	-	-	-	-
2855	Total General Depreciation by Factor				B17	(466,968,415)	(427,322,813)	(39,645,601)	-	(39,645,601)
2856										
2857										
2858	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,530,431,989)**	**(8,791,452,872)**	**(738,979,117)**	**-**	**(738,979,117)**
2859	111SP	Accum Prov for Amort-Steam								
2860			P	CAGW		-	-	-	-	-
2861			P	CAGW		-	-	-	-	-
2862			P	CAGE		-	-	-	-	-
2863			P	SG		-	-	-	-	-
2864						-	-	-	-	-
2865										
2866										

APRIL 2018 West Control Area
AMA

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2867	111GP	Accum Prov for Amort-General								
2868			G-SITUS	S		(12,781,680)	(11,186,136)	(1,595,544)	-	(1,595,544)
2869			CUST	CN		-	-	-	-	-
2870			I-SG	SG		-	-	-	-	-
2871			PTD	SO		(3,644,129)	(3,393,872)	(250,258)	-	(250,258)
2872			I-SG	CAGW		-	-	-	-	-
2873			I-SG	CAGE		-	-	-	-	-
2874			P	CAEW		-	-	-	-	-
2875			P	CAEE		-	-	-	-	-
2876			P	SE		-	-	-	-	-
2877					B18	(16,425,809)	(14,580,007)	(1,845,801)	-	(1,845,801)
2878										
2879										
2880	111HP	Accum Prov for Amort-Hydro								
2881			P	DGP		-	-	-	-	-
2882			P	DGU		-	-	-	-	-
2883			P	SG		-	-	-	-	-
2884			P	CAGW		(2,154,392)	(1,668,252)	(486,140)	-	(486,140)
2885			P	CAGE		-	-	-	-	-
2886			P	CAGE		-	-	-	-	-
2887					B18	(2,154,392)	(1,668,252)	(486,140)	-	(486,140)
2888										
2889										
2890	111IP	Accum Prov for Amort-Intangible Plant								
2891			I-SITUS	S		25,183,884	25,184,892	(1,008)	-	(1,008)
2892			I-DGP	DGP		-	-	-	-	-
2893			I-DGU	DGU		-	-	-	-	-
2894			P	CAEW		-	-	-	-	-
2895			P	CAEE		(12,926)	(12,926)	-	-	-
2896			P	SE		-	-	-	-	-
2897			I-SG	SG		(16,420,339)	(15,069,188)	(1,351,151)	-	(1,351,151)
2898			I-SG	CAGW		-	-	-	-	-
2899			I-SG	CAGE		-	-	-	-	-
2900			CUST	CN		(125,947,183)	(117,277,389)	(8,669,794)	-	(8,669,794)
2901			P	CAGE		-	-	-	-	-
2902			P	CAGE		-	-	-	-	-
2903			I-SG	CAGW		(124,764,234)	(96,611,119)	(28,153,115)	-	(28,153,115)
2904			I-SG	CAGE		(32,951,972)	(32,951,972)	-	-	-
2905			PTD	JBG		(1,053,237)	(816,922)	(236,315)	-	(236,315)
2906			PTD	SO		(282,225,777)	(262,844,140)	(19,381,636)	-	(19,381,636)
2907					B18	(558,191,784)	(500,398,765)	(57,793,019)	-	(57,793,019)
2908	111IP	Less Non-Utility Plant								
2909			NUTIL	OTH		-	-	-	-	-
2910					B18	(558,191,784)	(500,398,765)	(57,793,019)	-	(57,793,019)
2911										
2912	111390	Accum Amtr - Capital Lease								
2913			G-SITUS	S		-	-	-	-	-
2914			G-SITUS	SG		-	-	-	-	-
2915			P	CAGE		-	-	-	-	-
2916			PTD	CAGW		-	-	-	-	-
2917			PTD	SO		-	-	-	-	-
2918						-	-	-	-	-
2919										
2920		Remove Capital Lease Amtr				-	-	-	-	-
2921										
2922	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(576,771,984)**	**(516,647,024)**	**(60,124,960)**	**-**	**(60,124,960)**
2923	AMA									
2924										
2925										
2926										
2927	Summary of Amortization by Factor									
2928		S				12,402,204	13,998,756	(1,596,552)	-	(1,596,552)
2929		DGP				-	-	-	-	-
2930		DGU				-	-	-	-	-
2931		SE				-	-	-	-	-
2932		SO				(285,869,906)	(266,238,012)	(19,631,894)	-	(19,631,894)
2933		CN				(125,947,183)	(117,277,389)	(8,669,794)	-	(8,669,794)
2934		SSGCT				-	-	-	-	-
2935		JBG				(1,053,237)	(816,922)	(236,315)	-	(236,315)
2936		CAGW				(126,918,626)	(98,279,371)	(28,639,254)	-	(28,639,254)
2937		CAGE				(32,951,972)	(32,951,972)	-	-	-
2938		CAEW				-	-	-	-	-
2939		CAEE				(12,926)	(12,926)	-	-	-
2940		SG				(16,420,339)	(15,069,188)	(1,351,151)	-	(1,351,151)
2941		Less Capital Lease				-	-	-	-	-
2942	Total Provision For Amortization by Factor				B18	(576,771,984)	(516,647,024)	(60,124,960)	-	(60,124,960)