

## Reply to July 10 Irrigation Districts' Questions

### I. Introduction

As part of its customer engagement process for developing an updated cost of service study ("COSS" or "Study"), Grant County Public Utility District #2 ("Grant PUD", "PUD", "Grant") requested comments and feedback regarding its draft transmission ("wheeling") COSS.

The draft study was published on June 19. Following a review process with stakeholders, written feedback regarding the draft Study was due to the PUD by July 10. Grant updated the COSS study on July 25.

Within their July 10 comments, the Irrigation Districts submitted a list of information requests stating additional information is necessary for them to fully evaluate the Draft COSS model and verify the accuracy of the results. Specifically, regarding the transmission and distribution costs proposed by the PUD in the COSS. Responses to these requests are included within this document.

The Districts' questions included requests for various information regarding Grant PUD's financial data. This financial information is gathered and published by Grant PUD's finance and accounting department in accordance with generally accepted accounting principles. Additionally, Grant PUD's financial statements are audited by an independent financial firm. Where specific data has been requested, the response to those inquiries may be provided via Grant PUD's records department. If additional data is required, please visit [www.grantpud.org/contact-us](http://www.grantpud.org/contact-us) to complete a public records request form.

## II. Irrigation Districts

1. Please identify all Public Utility Districts located in Washington State that both: 1) provide wholesale transmission and/or distribution wheeling services, and 2) include a Return on Equity component in the rates charged to wholesale wheeling customers.

Grant PUD believes this question is beyond the scope of its COSS. This information was not gathered or used by Grant to develop its transmission COSS. Therefore, this information is not readily available.

2. For each of the PUDs identified in Question 1, please state the return on equity percentage incorporated by these entities into their respective wholesale wheeling rate(s).

Grant PUD believes this question is beyond the scope of its COSS. This information was not gathered or used by Grant to develop its transmission COSS. Therefore, this information is not readily available.

3. Please identify the list of publicly-owned utilities (i.e. PUDs, municipalities, cooperatives, etc.) that were surveyed by Grant/ODS when determining the 9.8% Return on Equity figure incorporated into Exhibit V of Grant's Draft 2019 Transmission COSA.

Grant PUD did not use publicly-owned utilities' Return on Equity information to determine its 9.8% ROE. Instead, the cost of equity is based on the FERC approved return on equities (ROE) of PacifiCorp and Puget Sound Energy, which are both interconnected with Grant PUD. Avista's transmission rate is currently based on a stated rate and, therefore, there is no specific ROE that has been identified in the determination of the transmission rate (i.e. based on a settled black box). (For reference, see the 2019 COSS, Exhibit V, footnote C.)

4. Please state if Grant will be incorporating a Return on Equity/Profit Margin component in its 2019 Cost of Service analysis for its retail electric customers.

- a. If the response to Question 4 is "Yes", please indicate what that value will be and how it compares to the Return on Equity figures used by other PUDs located in Washington State.
- b. If the response to Question 4 is "No", please explain why Grant is including this cost component in its wholesale transmission rates but not in its retail rates.

**At this time, Grant PUD anticipates including a similar ROE cost component in its retail COSS model.**

5. Please identify the dollar amount of dividends, cash payments, or other forms of compensation that were made by the PUD to its equity investors during Calendar Year 2017. Please also indicate where the Districts can locate these payment amounts in the PUD's CY 2017 Financial Statement.

**During Calendar Year (CY) 2017, Grant PUD did not distribute dividends, cash payments, or other forms of compensation.**

6. Please identify if the Draft 2019 Transmission COSA include any payments assigned to FERC Account No. 437 ("Dividends Declared- Preferred Stock") and/or FERC Account No. 438 ("Dividends Declared - Preferred Stock").

**Grant PUD's financial statements do not include any recorded payments in FERC Accounts 437 or 438.**

7. Will Grant be incorporating annual depreciation expenses in its 2019 Cost of Service Analysis for its retail electric customers?

- a. If the response to Question 7 is "No", please explain why the PUD is including annual depreciation expenses in transmission rates but not in retail rates.

Grant PUD anticipates including annual depreciation expense in its retail COSS model.

8. Please identify if Grant's 2017 COSA model (that was the basis for determining the currently in effect USBR wholesale transmission rates) incorporated a Return on Equity/Profit Margin component.
- a. If the response to Question 8 is "Yes", please indicate where this component was incorporated into the 2017 COSA.
  - b. If the response to Question 8 is "No", please state the PUD's justification for including a Rate of Return/Profit Margin adder in the Draft 2019 Transmission COSA when it did not do so in the previous 2017 Transmission COSA.

The 2017 rates (2017 COSA) did not include a ROE cost component in their design, instead it included a cash component that enable the PUD to achieve its financial matrix goals and capital construction costs.

Future rates will continue to be influence by both the cost of service and the financial health of the PUD, and by its ability to meet financial metrics on a forecasted basis.

9. Please identify the actual amount (in dollars) of Grant's long-term debt excluding debt associated with the Priest Rapids Project in CY 2017 (either an annual average or a year- end figure).

Electric System Debt	Priest Rapids Project Debt
\$282,035,000	\$1,236,060,000

10. Please identify the actual amount (in dollars) of interest payments made on Grant's long- term debt in CY 2017 excluding interest payments associated with the Priest Rapids Project.

Electric System Interest	Priest Rapids Project Interest
\$8,371,633	\$60,388,750

11. Please provide the PUD's actual debt to equity ratio in CY 2017 (either an annual average or at year-end).

Grant PUD targets a debt ratio of approximately 55% to 60%. To achieve this ratio approximately 60% of new capital is financed with debt and the remainder from customer financing through rates.

12. Please identify the specific PUD costs (including "water power licensing" cost) that were included in FERC Account No. 302 (Line Item No. 2, Franchises and Consents) in Exhibit II of the Draft 2019 Transmission COSA. Please explain why it is appropriate for some or all of these costs to be allocated to a wholesale wheeling rate.

Grant PUD is reviewing its COSS calculation and as a result, the PUD may modify its study.

Grant PUD is in the process updating the PUD's accounting system to reflect the FERC Uniform System of Accounts. Currently, the PUD's accounting system reflects the use its own internal chart of accounts. For COSS purposes, the PUD's accounting department matched the current PUD accounts to the appropriate FERC accounts.

The FERC Uniform System of Accounts for Account #302 states the following:

- A. This account shall include amounts paid to the federal government, to a state or to a political subdivision thereof in consideration for franchises, consents, water power licenses, or certificates, running in perpetuity or for a specified term of more than one year, together with necessary and reasonable expenses incident to procuring such franchises, consents, water power licenses, or certificates of permission and approval, including expenses of organizing and merging separate corporations, where statutes require, solely for the purpose of acquiring franchises.
- B. If a franchise, consent, water power license or certificate is acquired by assignment, the charge to this account in respect thereof shall not

exceed the amount paid therefor by the utility to the assignor, nor shall it exceed the amount paid by the original grantee, plus the expense of acquisition to such grantee. Any excess of the amount actually paid by the utility over the amount above specified shall be charged to account 426.5, Other Deductions.

- C. When any franchise has expired, the book cost thereof shall be credited hereto and charged to account 426.5, Other Deductions, or to account 111, Accumulated Provision for Amortization of Electric Utility Plant (for Nonmajor utilities, account 110, Accumulated Provision for Depreciation and Amortization of Electric Plant), as appropriate.
- D. Records supporting this account shall be kept so as to show separately the book cost of each franchise or consent.

NOTE: Annual or other periodic payments under franchises shall not be included herein but in the appropriate operating expense account.

Grant PUD believes that the plant balance for Account 302, reflected in Exhibit II, Line 2 – Franchises and consents have been recorded properly. This is support by the Independent Audit Report Letter reflected in the PUD's 2018 Annual Report (See Attachment A), which states:

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

Further, the PUD believes its allocation of Intangible plant accounts to function produces a reasonable result for this shared plant account.

If further information is still needed, see Section I – Introduction for Grant PUD's procedures in acquiring public data.

13. Please provide a detailed breakdown of the costs that were included in FERC Account No. 921 (Line Item No. 20, Office Supplies and Expenses) in Exhibit III of the Draft 2019 Transmission COSA.

Grant PUD is in the process updating the PUD's accounting system to reflect the FERC Uniform System of Accounts. Currently, the PUD's accounting system reflects the use its own internal chart of accounts. For COSS purposes, the PUD's accounting department matched the current PUD accounts to the appropriate FERC accounts.

The FERC Uniform System of Accounts for Account #921 states the following:

- A. This account shall include office supplies and expenses incurred in connection with the general administration of the utility's operations which are assignable to specific administrative or general departments and are not specifically provided for in other accounts. This includes the expenses of the various administrative and general departments, the salaries and wages of which are includible in account 920.
- B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the utility.

NOTE: Office expenses which are clearly applicable to any group of operating expenses other than the administrative and general group shall be included in the appropriate account in such group. Further, general expenses which apply to the utility as a whole rather than to a particular administrative function shall be included in account 930.2, Miscellaneous General Expenses.

#### ITEMS

1. Automobile service, including charges through clearing account.
2. Bank messenger and service charges.
3. Books, periodicals, bulletins and subscriptions to newspapers, newsletters, tax services, etc.
4. Building service expenses for customer accounts, sales, and administrative and general purposes.
5. Communication service expenses.
6. Cost of individual items of office equipment used by general departments which are of small value or short life.

7. Membership fees and dues in trade, technical, and professional associations paid by a utility for employees. (Company memberships are includible in account 930.2.)
8. Office supplies and expenses.
9. Payment of court costs, witness fees and other expenses of legal department.
10. Postage, printing and stationery.
11. Meals, traveling and incidental expenses.

Grant PUD believes that the Operation and Maintenance balance for Account 921, reflected in Exhibit III, Lines 20-23 – Office supplies and expenses have been recorded properly. This is supported by the Independent Audit Report Letter reflected in the PUD's 2018 Annual Report (See Attachment A), which states:

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

If further information is still needed, see Section I – Introduction for Grant PUD's procedures in acquiring public data.

14. Please identify the specific PUD costs that were included in FERC Account No. 303 (Line Item No. 3, Miscellaneous Intangible Plant) in Exhibit II of the Draft 2019 Transmission COSA. Please explain why it is appropriate for some or all of these costs to be allocated to a wholesale wheeling rate.

Grant PUD is in the process updating the PUD's accounting system to reflect the FERC Uniform System of Accounts. Currently, the PUD's accounting system reflects the use of its own internal chart of accounts. For COSS purposes, the PUD's accounting department matched the current PUD accounts to the appropriate FERC accounts.



The FERC Uniform System of Accounts for Account #303 states the following:

- A. This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of utility operations and not specifically chargeable to any other account.
- B. When any item included in this account is retired or expires, the book cost thereof shall be credited hereto and charged to account 426.5, Other Deductions, or account 111, Accumulated Provision for Amortization of Electric Utility Plant (for non-major utilities, account 110, Accumulated Provision for Depreciation and Amortization of Electric Plant), as appropriate.
- C. This account shall be maintained in such a manner that the utility can furnish full information with respect to the amounts included herein.

Grant PUD believes that the plant balance for Account 303, reflected in Exhibit II, Line 3 – Miscellaneous Intangible Plant have been recorded properly. This is support by the Independent Audit Report Letter reflected in the PUD’s 2018 Annual Report (See Attachment A), which states:

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

Further, the PUD believes its allocation of Intangible plant accounts to function produces a reasonable result for this shared plant account.

If further information is still needed, see Section I – Introduction for Grant PUD’s procedures in acquiring public data.

15. Several Line Items in Exhibit II appear to be related, in part, to 115 KW transmission facilities that were originally constructed by the Federal Government to serve USBR pumping loads and were later purchased by the PUD. See in Line Items Nos. 15, 17, 18, 19, 23, 25 and 26. Please describe how the PUD is

computing depreciation expense on the transmission facilities that it purchased from BPA in 1976.

Grant does not track the depreciation of individual poles and lines. They are treated as a type of item that is used and provides service over its useful life. Over a 40-year period, the cost of the facilities would have been fully depreciated.

As for the specific USBR facilities purchased, many of facilities have been replaced because of wear or upgrading. Previously, Grant PUD retail customers paid the additional costs to maintain the wheeling service for the 40 years. This liability was not recovered from USBR.

16. In Exhibit II, Line Item No. 42, approximately \$9.6M in Communication Equipment annual depreciation expense is allocated to Wholesale Services. Please provide the source data and associated computations for this allocation.

For purposes of answering this question, Grant PUD will use the information provided in its 2019 COSS updated for 2018 data. In this update, the model's direct labor allocation factors calculation have been updated in a revised format making the calculation easier to understand.

Account #397 plant balance is included in the General Plant classification pursuant to the FERC Uniform Chart of Accounts. For this account, the updated plant balance is \$238,587,872 (net plant of \$93,621,863) with an associated depreciation expense of \$10,272,470. The transmission COSS model allocates 100% of the plant balance and depreciation expense to the wholesale transmission services, as reflected on Exhibit II, Line 43.

The General Plant balances and the associated depreciation expense is allocated to the Hydro-Production, Transmission, and Distribution functions based on the PUD's direct labor costs (this methodology is consistent with current FERC practices), illustrated in Exhibit I, Lines 15 through 19.

The allocated plant balance is included in Transmission and Distribution Rate Base calculation, as reflected Appendix B, Columns (d) through (f) and Columns (g) through (i), Lines 4, 10, 16, and 24. The allocated depreciation

expense is an operating expense used to determine the gross revenue requirement, as reflected in Appendix B, Line 35.

Direct Labor by Function	Direct Labor Factor	Allocated Account #397 Net Plant Balance	Allocated Account #397 Depreciation
Hydro-Production	51.31%	\$48,037,378	5,270,805
Transmission	14.80%	\$13,856,036	1,520,326
Distribution	22.66%	\$21,214,714	2,327,741
Other-Non General	11.23%	\$10,513,735	1,153,598
Total	100.00%	\$93,621,863	\$10,272,470

Pursuant to the FERC Uniform System of Accounts for Account #397 the following items are included:

This account shall include the cost installed of telephone, telegraph, and wireless equipment for general use in connection with utility operations.

#### ITEMS

1. Antennae.
2. Booths.
3. Cables.
4. Distributing boards.
5. Extension cords.
6. Gongs
7. Hand sets, manual and dial.
8. Insulators.
9. Intercommunicating sets.
10. Loading coils.
11. Operators' desks.
12. Poles and fixtures used wholly for telephone or telegraph wire.
13. Radio transmitting and receiving sets.
14. Remote control equipment and lines.
15. Sending keys.
16. Storage batteries
17. Switchboards.
18. Telautograph circuit connections.
19. Telegraph receiving sets.

20. Telephone and telegraph circuits.
21. Testing instruments.
22. Towers.
23. Underground conduit used wholly for telephone or telegraph wires and cable wires.

If further information is still needed, see Section I – Introduction for Grant PUD’s procedures in acquiring public data.

17. Please provide the supporting calculations for how the PUD allocated approximately \$9.6M in Communication Equipment annual depreciation expense.

See Grant PUD response to District Irrigators Question #16, above

18. Please provide complete copies of the following supporting documents that are specifically cited in the 2019 Transmission COSA:

- a. The Excel spreadsheet titled "2017 & 2018 LABOR" that is referenced in Footnote D to Exhibit I.

See Exhibit 18a for the requested spreadsheet.

- b. The Excel spreadsheet titled "2017 2016 financials" that is referenced in Footnote A to Exhibit VII.

See Exhibit 18b for the requested spreadsheet.

- c. The Excel spreadsheet titled "Data Submittal for GDS COS 2.2" that is referenced in Footnote B to Exhibit VII.

See Exhibit 18c for the requested spreadsheet.

# Exhibit 18a

**2018 Labor (Including Benefits)**

Sum of NET Row Labels	Column Labels		
	Elec	PRP	Grand Total
A&G	16,695,334.48	15,365,449.90	32,060,784.38
Capital	12,256,269.85	10,496,816.69	22,753,086.54
Distribution	9,684,507.81		9,684,507.81
Generation	561,781.53	21,360,413.02	21,922,194.55
Licensing		4,749,934.43	4,749,934.43
Other O&M	48,639.27		48,639.27
Transmission	2,020,253.32	4,305,555.91	6,325,809.23
<b>Grand Total</b>	<b>41,266,786.26</b>	<b>56,278,169.95</b>	<b>97,544,956.21</b>

**2017 Labor (Including Benefits)**

Sum of Net Row Labels	Column Labels		
	Elec	PRP	Grand Total
A&G	15,733,558.10	16,264,186.38	31,997,744.48
Capital	11,052,878.53	9,775,003.26	20,827,881.79
Distribution	10,403,542.91		10,403,542.91
Generation	378,264.84	20,362,303.81	20,740,568.65
Licensing		4,773,849.25	4,773,849.25
Other O&M	16,536.05	33.12	16,569.17
Transmission	1,531,108.28	3,560,401.48	5,091,509.76
<b>Grand Total</b>	<b>39,115,888.71</b>	<b>54,735,777.30</b>	<b>93,851,666.01</b>

**Revised**

Hydro-Production	Transmission	Distribution	Other O&M	Capital Account
				22,753,087
		9,684,508		
21,922,195			4,749,934	
			48,639	
	6,325,809			
21,922,195	6,325,809	9,684,508	4,798,574	22,753,087

Hydro-Production	Transmission	Distribution	Other O&M	Capital Account
				20,827,882
		10,403,543		
20,740,569			4,773,849	
			16,569	
	5,091,510			
20,740,569	5,091,510	10,403,543	4,790,418	20,827,882

A&G Labor is allocated to function based on the functional direct labor total, see Exhibit 1 - Allocators of the COSS model.  
 Capital Account Labor is directly assigned to function on the basis of individual work orders.

# Exhibit 18b

**PUBLIC UTILITY DISTRICT NO. 2 OF  
GRANT COUNTY**  
**CONSOLIDATED**  
**UNAUDITED**  
**STATEMENT OF NET POSITION AND**  
**STATEMENT OF REVENUES AND EXPENSES AND**  
**CHANGES IN NET POSITION**  
**For the Twelve Months Ending Sunday, December 31, 2017**

4/17/2018  
12:40 PM

	2017	2016	Difference
<b>CURRENT ASSETS</b>			
Cash:			
1001-131000 Elect Revenue-Cash	186,625.83	235,761.04	(49,135.21)
1001-131010 Elect Revenue-Deposits in Transit	1,250,574.98	696,028.70	554,546.28
1001-135000 Elect Revenue-CC&B Refund Account	10,000.00		10,000.00
1001-135050 Elect Revenue-Petty Cash Moses Lake	500.00	500.00	0.00
1001-135060 Elect Revenue-Petty Cash Ephrata	2,500.00	2,500.00	0.00
1001-135070 Elect Revenue-Petty Cash Quincy	0.00	200.00	(200.00)
1001-135080 Elect Revenue-Petty Cash Grand Coulee	0.00	200.00	(200.00)
1001-135110 Elect Revenue-Petty Cash Royal City	0.00	200.00	(200.00)
1001-135150 Elect Revenue-Petty Cash Eph Serv Center	0.00	500.00	(500.00)
1001-135200 Elect Revenue-Cashier Fund Ephrata	800.00	800.00	0.00
1001-135210 Elect Revenue-Cashier Fund Moses Lake	1,600.00	1,600.00	0.00
1001-135220 Elect Revenue-Cashier Fund Quincy	800.00	800.00	0.00
1001-135230 Elect Revenue-Cashier Fund Grand Coulee	800.00	800.00	0.00
1001-135240 Elect Revenue-Cashier Fund Royal City	800.00	800.00	0.00
1001-135510 Elect Revenue-Revolving Fund Adv Travel	5,000.00	5,000.00	0.00
1002-131000 Elect Rsrv & Cont-Cash	(30,479.69)	66,549.14	(97,028.83)
1008-131000 Elect Cust Deposits-Cash	56,342.17	141,575.82	(85,233.65)
4030-131000 Servi Operating-Cash	(2,389,040.16)	(1,422,033.56)	(967,006.60)
4030-IF7003 Servi Operating-Due To/From 7003	0.01	0.01	0.00
4030-IF7205 Servi Operating-Due to/from 7205	(0.01)	0.00	(0.01)
4040-131000 Servi Insurance Rsrv-Cash	60,729.32	333,714.30	(272,984.98)
7001-131000 PRP Revenue-Cash	552,894.80	644,621.62	(91,726.82)
7001-135520 PRP Revenue-Adv Travel Exp Revolv Fund	5,000.00	5,000.00	0.00
7001-135600 PRP Revenue-Petty Cash Hydro	1,500.00	1,500.00	0.00
7001-135630 PRP Revenue-Revolving Fund NR Small Fees	10,000.00	10,000.00	0.00
<b>Total Cash</b>	<b>(273,052.75)</b>	<b>726,617.07</b>	<b>(999,669.82)</b>
Investments :			
1001-136000 Elect Revenue-Investments	43,371,921.85	45,658,533.49	(2,286,611.64)
1001-136020 Elect Revenue-Investments Prem/Disc	(62,447.64)	438,039.20	(500,486.84)
1001-171900 Elect Revenue-Int Rec Funds	119,761.46	318,817.46	(199,056.00)
1002-136000 Elect Rsrv & Cont-Investments	(1,768,586.97)	1,698,328.00	(3,466,914.97)
1002-136020 Elect Rsrv & Cont-Investments Prem/Disc	10,016,474.20	10,391,665.09	(375,190.89)
1002-171900 Elect Rsrv & Cont-Int Rec Funds	1,424,773.68	1,299,380.45	125,393.23
1008-136000 Elect Cust Deposits-Investments	13,996,108.89	8,114,703.58	5,881,405.31
1008-136020 Elect Cust Deposits-Investments Prem/Disc	(24,356.95)	99,208.65	(123,565.60)
1008-171900 Elect Cust Deposits-Int Rec Funds	18,314.09	36,370.66	(18,056.57)
1013-136000 ES 2014JLB Investment in PRP-Investments	1,040,000.00	0.00	1,040,000.00
1013-171900 ES 2014JLB Investment in PRP-Int Rec Funds	835,899.00	841,895.25	(5,996.25)
1014-136020 ES 2015JLB Investment in PRP-Investments Prem/Disc	0.00	3,660,314.71	(3,660,314.71)
1014-171900 ES 2015JLB Investment in PRP-Int Rec Funds	868,406.63	868,406.63	0.00
1015-136000 ES 2016JLB Investment in PRP-Investments	0.00	30,860,000.00	(30,860,000.00)
1015-136020 ES 2016JLB Investment in PRP-Investments Prem/Disc	404,989.92	4,458,634.27	(4,053,644.35)
1015-171900 ES 2016JLB Investment in PRP-Int Rec Funds	730,018.75	121,670.57	608,348.18
1016-136020 ES 2017JLB Investment in PRP-Investments Prem/Disc	220,005.65		220,005.65
1016-171900 ES 2017JLB Investment in PRP-Int Rec Funds	620,581.73		620,581.73
1017-171900 ES 2017JLB2 Investment in PRP-Int Rec Funds	182,161.32		182,161.32
4030-136000 Servi Operating-Investments	11,692,427.04	9,079,978.34	2,612,448.70
4030-136020 Servi Operating-Investments Prem/Disc	35,775.89	146,951.37	(111,175.48)
4030-171900 Servi Operating-Int Rec Funds	29,981.45	39,838.85	(9,857.40)
4040-136000 Servi Insurance Rsrv-Investments	484,074.01	720,939.10	(236,865.09)
4040-136020 Servi Insurance Rsrv-Investments Prem/Disc	40,177.51	(351.04)	40,528.55
4040-171900 Servi Insurance Rsrv-Int Rec Funds	5,160.53	0.04	5,160.49
7001-136000 PRP Revenue-Investments	9,963,811.85	15,618,651.10	(5,654,839.25)
7001-136020 PRP Revenue-Investments Prem/Disc	(22,058.06)	30,243.88	(52,301.94)
7001-171900 PRP Revenue-Int Rec Funds	11,749.56	27,758.95	(16,009.39)
9999-136000 Eliminating JLB Investment in PRP	(1,040,000.00)	(30,860,000.00)	29,820,000.00
9999-136020 Eliminating JLB Investment in PRP - Prem/Disc	(624,995.57)	(8,118,948.98)	7,493,953.41
9999-171900 Eliminating JLB Investment in PRP - Int Rec Funds	(3,237,067.43)	(1,831,972.45)	(1,405,094.98)
<b>Total Investments</b>	<b>89,333,062.39</b>	<b>93,719,057.17</b>	<b>(4,385,994.78)</b>
Restricted funds			
Cash:			
1009-131000 Elect Fiscal Agent-Cash	11,237.25	11,237.25	0.00
1300-131000 Elect 2011I Principal/Retire-Cash	0.00	1,130,946.30	(1,130,946.30)
1301-131000 Elect 2013J Principal/Retire-Cash	1,200,111.07	1,016,326.80	183,784.27
1302-131000 ES 2014K Principal/Retirement-Cash	0.00	24,405.40	(24,405.40)
1303-131000 ES 2016L Principal/Interest-Cash	40,371.35	23,048.01	17,323.34
1304-131000 ES 2017M Principal/Interest-Cash	15,870.76		15,870.76
1305-131000 ES 2017N Principal/Interest-Cash	88,648.89		88,648.89
1399-131000 ES Set-Aside Principal Desposi-Cash	0.00	189.38	(189.38)
1499-131000 ES Set-Aside Interest Deposit-Cash	0.00	38,465.78	(38,465.78)
2021-131000 Pries Princ 2006A-Cash	0.00	401,040.68	(401,040.68)
2024-131000 Pries Princ 2006B-Cash	0.00	217,678.04	(217,678.04)
2028-131000 Pries Ret 2006Z-Cash	1,215,126.61	1,015,690.48	199,436.13
2069-131000 Pries Princ 2005Z-Cash	1,926,902.42	1,713,301.25	213,601.17
2076-131000 Pries Princ 2003Z-Cash	1,159,713.51	959,842.32	199,871.19
3010-131000 Wanap Princ 1959-Cash	7,554.34	7,554.34	0.00
3011-131000 Wanap Int 1959-Cash	5,976.34	5,976.34	0.00
3012-131000 Wanap Int 1963-Cash	15,000.00	15,000.00	0.00
3021-131000 Wanap Princ 2006A-Cash	389,270.78	1,095,604.05	(706,333.27)
3025-131000 Wanap Ret 2006B-Cash	0.00	620,462.81	(620,462.81)
3028-131000 Wanap Ret 2006Z-Cash	2,794,232.49	2,374,141.96	420,090.53
3038-131000 Wanap Princ 2005Z-Cash	265,952.95	304,929.60	(38,976.65)
3048-131000 Wanap Princ 2003Z-Cash	1,266,826.07	1,046,599.14	220,226.93
4030-131800 Servi Operating-Stat O/S checks	488,994.82	620,832.32	(131,837.50)
4030-131900 Servi Operating-Stat O/S checks Contra	(488,994.82)	(620,832.32)	131,837.50
7030-131000 PRP 10A Principal/Retirement-Cash	1,439,379.06	2,950,052.91	(1,510,673.85)
7031-131000 PRP 10B Principal/Retirement-Cash	1,178,726.47	976,350.03	202,376.44



	2017	2016	Difference
7032-131000 PRP 10L Principal/Retirement-Cash	5,657,009.16	2,957,177.08	2,699,832.08
7033-131000 PRP 10M Principal/Retirement-Cash	1,891,035.68	1,565,228.86	325,806.82
7034-131000 PRP 10Z Principal/Retirement-Cash	963,982.37	858,890.38	105,091.99
7305-131000 PRP 12A Principal/Retirement-Cash	2,957,996.50	2,394,323.16	563,673.34
7306-131000 PRP 12B Principal/Retirement-Cash	1,245,719.73	1,031,280.52	214,439.21
7307-131000 PRP 12M Principal/Retirement-Cash	716,154.11	519,255.10	196,899.01
7308-131000 PRP 12Z Principal/Retirement-Cash	530,244.48	451,867.84	78,376.64
7309-131000 PRP 2013A Principal/Retirement-Cash	1,227,498.45	1,039,520.09	187,978.36
7310-131000 PRP 2013Z Principal/Retirement-Cash	943,663.35	796,955.46	146,707.89
7311-131000 PRP 2014A Principal/Retirement-Cash	5,863,498.67	4,913,385.88	950,112.79
7312-131000 PRP 2014B Principal/Retirement-Cash	1,861,063.92	1,554,345.03	306,718.89
7313-131000 PRP 2014JLB Principal/Retireme-Cash	1,331,630.11	1,122,292.45	209,337.66
7314-131000 PRP 2015A Principal/Interest-Cash	3,065,091.22	1,822,920.95	1,242,170.27
7315-131000 PRP 2015B Principal/Interest-Cash	870,324.54	729,138.40	141,186.14
7316-131000 PRP 2015M Principal/Interest-Cash	1,483,404.34	1,255,594.15	227,810.19
7317-131000 PRP 2015JLB Principal/Interest-Cash	616,449.19	522,046.54	94,402.65
7318-131000 PRP 2016JLB P&I-Cash	805,707.10		805,707.10
7319-131000 PRP 2017B Principal/Interest-Cash	379,592.71		379,592.71
7320-131000 PRP 2017JLB P&I-Cash	596,697.34		596,697.34
7399-131000 PRP Set-Aside Principal Deposi-Cash	0.00	79,274.67	(79,274.67)
7499-131000 PRP Set-Aside Interest Deposit-Cash	129,121.01	145,735.30	(16,614.29)
7601-131000 Habitat No Net Impact-Cash	297,606.94	41,337.93	256,269.01
7602-131000 Habitat Supplemental-Cash	192,509.39	367,391.61	(174,882.22)
7603-131000 Habitat-Cash	7,825.00	360,277.37	(352,452.37)
7604-131000 Habitat Native Resident Fish-Cash	443,896.74	48,020.32	395,876.42
7605-131000 Habitat Wildlife Mgmt Plan-Cash	113,456.38	71,618.97	41,837.41
<b>Total Cash</b>	<b>47,212,078.79</b>	<b>40,596,720.93</b>	<b>6,615,357.86</b>
<b>Investments :</b>			
1300-136000 Elect 2011I Principal/Retire-Investments	0.00	750,344.33	(750,344.33)
1301-136000 Elect 2013J Principal/Retire-Investments	490,513.93	674,298.20	(183,784.27)
1302-136000 ES 2014K Principal/Retirement-Investments	0.00	16,195.69	(16,195.69)
1303-136000 ES 2016L Principal/Interest-Investments	16,500.73	15,291.57	1,209.16
1304-136000 ES 2017M Principal/Interest-Investments	42,719.67		42,719.67
1399-136000 ES Set-Aside Principal Deposi-Investments	0.00	125.64	(125.64)
1499-136000 ES Set-Aside Interest Deposit-Investments	0.00	25,520.74	(25,520.74)
2021-136000 Pries Princ 2006A-Investments	0.00	266,076.82	(266,076.82)
2024-136000 Pries Princ 2006B-Investments	0.00	144,421.96	(144,421.96)
2028-136000 Pries Ret 2006Z-Investments	496,651.14	673,876.02	(177,224.88)
2069-136000 Pries Princ 2005Z-Investments	787,570.83	1,136,717.00	(349,146.17)
2076-136000 Pries Princ 2003Z-Investments	474,002.49	636,822.68	(162,820.19)
3021-136000 Wanap Princ 2006A-Investments	159,104.22	726,895.95	(567,791.73)
3025-136000 Wanap Ret 2006B-Investments	0.00	411,655.94	(411,655.94)
3028-136000 Wanap Ret 2006Z-Investments	1,142,069.26	1,575,162.29	(433,093.03)
3038-136000 Wanap Princ 2005Z-Investments	108,701.30	202,310.40	(93,609.10)
3048-136000 Wanap Princ 2003Z-Investments	517,781.93	694,382.86	(176,600.93)
7030-136000 PRP 10A Principal/Retirement-Investments	588,308.44	1,957,259.59	(1,368,951.15)
7031-136000 PRP 10B Principal/Retirement-Investments	481,773.53	647,774.97	(166,001.44)
7032-136000 PRP 10L Principal/Retirement-Investments	2,312,154.15	1,961,986.23	350,167.92
7034-136000 PRP 10Z Principal/Retirement-Investments	394,002.51	569,844.50	(175,841.99)
7305-136000 PRP 12A Principal/Retirement-Investments	1,209,003.50	1,588,551.84	(379,548.34)
7306-136000 PRP 12B Principal/Retirement-Investments	509,155.27	684,219.48	(175,064.21)
7308-136000 PRP 12Z Principal/Retirement-Investments	216,723.52	299,798.91	(83,075.39)
7309-136000 PRP 2013A Principal/Retirement-Investments	501,707.80	689,686.16	(187,978.36)
7310-136000 PRP 2013Z Principal/Retirement-Investments	385,697.65	528,752.79	(143,055.14)
7311-136000 PRP 2014A Principal/Retirement-Investments	2,396,551.33	3,259,864.12	(863,312.79)
7312-136000 PRP 2014B Principal/Retirement-Investments	760,661.08	1,031,254.97	(270,593.89)
7313-136000 PRP 2014JLB Principal/Retireme-Investments	544,268.89	744,602.80	(200,333.91)
7314-136000 PRP 2015A Principal/Interest-Investments	1,252,775.66	1,209,445.93	43,329.73
7315-136000 PRP 2015B Principal/Interest-Investments	355,722.34	483,758.48	(128,036.14)
7316-136000 PRP 2015M Principal/Interest-Investments	(3,777.31)	469,849.93	(473,627.24)
7316-136020 PRP 2015M Principal/Interest-Investments Prem/Disc	610,079.93	363,194.00	246,885.93
7316-171900 PRP 2015M Principal/Interest-Int Rec Funds	68,321.49	40,470.76	27,850.73
7317-136000 PRP 2015JLB Principal/Interest-Investments	251,957.44	346,360.09	(94,402.65)
7318-136000 PRP 2016JLB P&I-Investments	329,311.65		329,311.65
7319-136000 PRP 2017B Principal/Interest-Investments	155,148.57		155,148.57
7320-136000 PRP 2017JLB P&I-Investments	243,884.39		243,884.39
7399-136000 PRP Set-Aside Principal Deposi-Investments	0.00	52,596.04	(52,596.04)
7499-136000 PRP Set-Aside Interest Deposit-Investments	15,027,293.84	14,225,747.12	801,546.72
7499-136020 PRP Set-Aside Interest Depos-Investments Prem/Disc	(9,092.52)	60,647.34	(69,739.86)
7499-171900 PRP Set-Aside Interest Deposit-Int Rec Funds	7,390.31	30,056.76	(22,666.45)
7601-136000 Habitat No Net Impact-Investments	3,282,157.14	1,450,276.43	1,831,880.71
7601-136020 Habitat No Net Impact-Investments Prem/Disc	38,745.29	80,517.23	(41,771.94)
7601-171900 Habitat No Net Impact-Int Rec Funds	42,138.42	42,843.72	(705.30)
7602-136000 Habitat Supplemental-Investments	3,827,022.67	2,431,983.62	1,395,039.05
7602-136020 Habitat Supplemental-Investments Prem/Disc	48,562.49	62,733.20	(14,170.71)
7602-171900 Habitat Supplemental-Int Rec Funds	28,914.06	15,188.61	13,725.45
7603-136000 Habitat-Investments	2,002,333.04	1,240,698.53	761,634.51
7603-136020 Habitat-Investments Prem/Disc	(10,179.77)	15,223.53	(25,403.30)
7603-171900 Habitat-Int Rec Funds	2,341.37	4,116.01	(1,774.64)
7604-136000 Habitat Native Resident Fish-Investments	679,889.96	431,244.48	248,645.48
7604-136020 Habitat Native Resident Fish-Investments Prem/Disc	116.19	4,462.86	(4,346.67)
7604-171900 Habitat Native Resident Fish-Int Rec Funds	2,231.68	2,747.31	(515.63)
7605-136000 Habitat Wildlife Mgmt Plan-Investments	46,372.32	47,516.74	(1,144.42)
<b>Total Investments</b>	<b>42,815,283.82</b>	<b>45,025,373.17</b>	<b>(2,210,089.35)</b>
Customer accounts receivable, net of allowance for uncollectible accounts:			
1001-135500 Elect Revenue-CC&B Refund Clearing Account	159,167.91	15,722.24	143,445.67
1001-142000 Elect Revenue-A/R Customer	19,242,042.55	19,434,635.92	(192,593.37)
1001-142010 Elect Revenue-A/R CIAC	235,315.38		235,315.38
1001-142999 Elect Revenue-A/R Misc OT Clearing	10,723.04		10,723.04
1001-143040 Elect Revenue-A/R Miscellaneous	1,812.50	1,812.18	0.32
1001-143080 Elect Revenue-A/R Pole Billing	183,132.24	173,568.50	9,563.74
1001-143620 Elect Revenue-A/R Sales/Resale Power Rev	2,241,600.82	2,450,549.52	(208,948.70)
1001-143700 Elect Revenue-A/R Damage To Dist Claims	99,350.27	107,046.21	(7,695.94)
1001-143701 Elect Revenue-Receivable PRP PC True-up	2,570,444.34	18,401,284.69	(15,830,840.35)
1001-143801 Elect Revenue-Wfon A/R Customer	1,122,077.23	990,199.73	131,877.50
1001-144010 Elect Revenue-Prov Bad Acct Utility Cust	(119,600.00)	(150,500.00)	30,900.00
1001-144020 Elect Revenue-Prov Bad Acct Misc Other	(14,000.00)	(10,600.00)	(3,400.00)
1001-144801 Elect Revenue-Wfon Prov Bad Acct	(56,103.86)	(49,509.99)	(6,593.87)
1001-999999 Elect Revenue-CIS Suspende	88.20	88.20	0.00
4030-143030 Servi Operating-A/R Wanapur Village Rent	3,201.21	5,222.18	(2,020.97)
4030-143040 Servi Operating-A/R Miscellaneous	1,927,025.81	298,159.38	1,628,866.43

	2017	2016	Difference
9999-143999 Other-Eliminating PC true-up	(2,570,443.93)	(18,401,284.28)	15,830,840.35
<b>Total uncollectible accounts</b>	<b>25,035,833.71</b>	<b>23,266,394.48</b>	<b>1,769,439.23</b>
<b>Materials and supplies:</b>			
1001-154110 Elect Revenue-Plant Mats/Stores	16,238,705.58	16,225,876.80	12,828.78
1001-154999 Elect Revenue-Inventory Clearing	33.49	0.00	33.49
1001-163010 Elect Revenue-Undist Stores Overhead	1,794,580.80	1,510,467.18	284,113.62
1001-163020 Elect Revenue-Inventory Count Variance	(190,778.18)	(154,699.58)	(36,078.60)
<b>Total Materials and supplies</b>	<b>17,842,541.69</b>	<b>17,581,644.40</b>	<b>260,897.29</b>
<b>Due from power purchasers:</b>			
7001-142000 PRP Revenue-A/R Customer	(1,618,049.40)	(22,841,540.62)	21,223,491.22
7001-722001 PRP Revenue-PC Cust Acct Rec	1,904,129.78	22,841,540.62	(20,937,410.84)
9999-142000 Other-A/R Customer	666,314.15	0.00	666,314.15
<b>Total Due from power purchasers</b>	<b>952,394.53</b>	<b>0.00</b>	<b>952,394.53</b>
<b>Other current assets:</b>			
1001-165010 Elect Revenue-Prepayments Insurance	378,473.44	359,327.97	19,145.47
7001-143040 PRP Revenue-A/R Miscellaneous	21,605.00	0.00	21,605.00
1001-165010 PRP Revenue-Prepayments Insurance	1,169,111.49	1,119,618.13	49,493.36
7001-165030 PRP Revenue-Prepayments Water Rights	172,725.84	(0.24)	172,726.08
<b>Total Other current assets</b>	<b>1,741,915.77</b>	<b>1,478,945.86</b>	<b>262,969.91</b>
<b>Total current assets</b>	<b>224,660,057.95</b>	<b>222,394,753.08</b>	<b>2,265,304.87</b>
<b>NONCURRENT ASSETS</b>			
<b>Investments :</b>			
1001-124000 Elect Revenue-Long-Term Investments	7,224,530.75	45,960,356.40	(38,735,825.65)
1002-124000 Elect Rsr & Cont-Long Term Investments	112,388,526.70	112,364,340.86	24,185.84
1008-124000 Elect Cust Deposits-Long-Term Investments	749,107.50	2,761,772.50	(2,012,665.00)
1013-124000 ES 2014JLB Investment in PRP-Long-Term Investments	42,305,000.00	44,370,000.00	(2,065,000.00)
1014-124000 ES 2015JLB Investment in PRP-Long-Term Investments	38,246,347.61	34,665,000.00	3,581,347.61
1015-124000 ES 2016JLB Investment in PRP-Long-Term Investments	34,666,434.05		34,666,434.05
1016-124000 ES 2017JLB Investment in PRP-Long-Term Investments	29,665,894.15		29,665,894.15
1017-124000 ES 2017JLB2 Investment in PR-Long-Term Investments	99,966,983.64		99,966,983.64
4030-124000 Servi Operating-Long-Term Investments	1,490,118.00	6,064,042.50	(4,573,924.50)
4040-124000 Servi Insurance Rsr-Long-Term Investments	457,349.50	0.00	457,349.50
7001-124000 PRP Revenue-Long-Term Investments	0.00	1,489,905.00	(1,489,905.00)
9999-124000 Eliminate JLB Investment in PRP-Long Term Inv	(244,850,659.45)	(79,035,000.00)	(165,815,659.45)
<b>Total Investments</b>	<b>122,309,632.45</b>	<b>168,640,417.26</b>	<b>(46,330,784.81)</b>
<b>Restricted funds</b>			
<b>Cash:</b>			
1007-131000 Elect Renew & Rplc QC-Cash	24,819.98	129,455.77	(104,635.79)
1100-131000 Elect 2011I Debt Service Rsr-Int Cash	0.00	72,747.37	(72,747.37)
1101-131000 Elect 2013J Debt Service Rsr-Int Cash	2,401.05	45,326.19	(42,925.14)
1102-131000 ES 2017O Debt Service Reserve-Cash	64,052.07		64,052.07
1203-131000 ES 2016 General Construction-Cash	0.00	423,049.08	(423,049.08)
1250-131000 ES BF Const Fnd-Cash	902,212.92		902,212.92
1252-131000 ES Fiber Construction-Cash	735,486.09		735,486.09
7003-131000 PRP RR&C-Cash	48,667.63	108,860.63	(60,193.00)
7003-INTFND PRP RR&C-Interfund Cash	(0.01)	(0.01)	0.00
7005-131000 PRP Debt Service Reserve-Cash	(29,422.57)	35,547.89	(64,970.46)
7106-131000 PRP 2012 Debt Service Reserve-Cash	151,377.14	75,228.92	76,148.22
7107-131000 PRP 2013A Debt Service Reserve-Cash	6,846.89	43,652.98	(36,806.09)
7108-131000 PRP 2013Z Debt Service Reserve-Cash	162,147.90	40,030.40	122,117.50
7109-131000 PRP 2014A Debt Service Reserve-Cash	12,967.21	55,866.03	(42,898.82)
7110-131000 PRP 2014B Debt Service Reserve-Cash	41,151.51	52,908.05	(11,756.54)
7205-131000 PRP 2015 General Construction-Cash	0.00	240,222.17	(240,222.17)
7205-INTFND PRP 2015 General Construction-Interfund Cash	0.01	0.00	0.01
7206-131000 PRP 2015 CREBs Construction-Cash	2,079,246.47	56,782.40	2,022,464.07
7250-131000 PRP BF Const Fnd-Cash	1,083,932.31		1,083,932.31
<b>Total Cash</b>	<b>5,285,886.60</b>	<b>1,379,677.87</b>	<b>3,906,208.73</b>
<b>Investments:</b>			
1007-124000 Elect Renew & Rplc QC-Long-Term Investments	498,825.00	1,006,275.00	(507,450.00)
1007-136000 Elect Renew & Rplc QC-Investments	956,704.85	545,493.20	411,211.65
1007-136020 Elect Renew & Rplc QC-Investments Prem/Disc	9,806.41	40,786.29	(30,979.88)
1007-171900 Elect Renew & Rplc QC-Int Rec Funds	5,229.10	4,302.08	927.02
1100-124000 Elect 2011I Debt Service Rsr-Long-Term Investments	0.00	10,785,331.35	(10,785,331.35)
1100-136000 Elect 2011I Debt Service Rsr-Investments	0.00	845,374.69	(845,374.69)
1100-136020 Elect 2011I Debt Service Rsr-Investments Prem/Disc	0.00	362,120.21	(362,120.21)
1100-171900 Elect 2011I Debt Service Rsr-Int Rec Funds	0.00	50,047.07	(50,047.07)
1101-124000 Elect 2013J Debt Service Rsr-Long-Term Investments	4,581,547.95	5,371,532.93	(789,984.98)
1101-136000 Elect 2013J Debt Service Rsr-Investments	983,196.31	568,316.14	414,880.17
1101-136020 Elect 2013J Debt Service Rsr-Investments Prem/Disc	359,237.20	371,650.54	(12,413.34)
1101-171900 Elect 2013J Debt Service Rsr-Int Rec Funds	54,898.52	56,833.68	(1,935.16)
1102-124000 ES 2017O Debt Service Reserve-Long-Term Investments	5,034,365.00		5,034,365.00
1102-136000 ES 2017O Debt Service Reserve-Investments	(141,108.65)		(141,108.65)
1102-136020 ES 2017O Debt Service Reserve-Investments Prem/Disc	268,142.26		268,142.26
1102-171900 ES 2017O Debt Service Reserve-Int Rec Funds	32,808.07		32,808.07
1203-124000 ES 2016 General Construction-Long-Term Investments	0.00	1,273,287.50	(1,273,287.50)
1203-136000 ES 2016 General Construction-Investments	0.00	21,261,038.30	(21,261,038.30)
1203-136020 ES 2016 General Construction-Investments Prem/Disc	0.00	8,895.35	(8,895.35)
1203-171900 ES 2016 General Construction-Int Rec Funds	0.00	45,371.69	(45,371.69)
1250-136000 ES BF Const Fnd-Investments	17,000,909.95		17,000,909.95
1250-136020 ES BF Const Fnd-Investments Prem/Disc	32,726.87		32,726.87
1250-171900 ES BF Const Fnd-Int Rec Funds	71,122.95		71,122.95
1252-136000 ES Fiber Construction-Investments	6,238,136.16		6,238,136.16
1252-136020 ES Fiber Construction-Investments Prem/Disc	(1,374.51)		(1,374.51)
1252-171900 ES Fiber Construction-Int Rec Funds	19,938.34		19,938.34
7003-124000 PRP RR&C-Long-Term Investments	8,459,962.00	6,881,523.15	1,578,438.85
7003-136000 PRP RR&C-Investments	3,652,681.30	4,729,226.54	(1,076,545.24)
7003-136020 PRP RR&C-Investments Prem/Disc	243,052.17	347,893.78	(104,841.61)
7003-171900 PRP RR&C-Int Rec Funds	57,513.22	65,318.10	(7,804.88)
7005-124000 PRP Debt Service Reserve-Long-Term Investments	22,673,378.70	20,017,214.65	2,656,164.05
7005-136000 PRP Debt Service Reserve-Investments	(1,660,426.75)	465,902.22	(2,126,328.97)
7005-136020 PRP Debt Service Reserve-Investments Prem/Disc	1,648,401.04	1,658,693.60	(10,292.56)
7005-171900 PRP Debt Service Reserve-Int Rec Funds	347,477.05	296,099.16	51,377.89
7033-124000 PRP 10M Principal/Retirement-Long-Term Investments	40,127,694.85	34,996,454.75	5,131,240.10
7033-136000 PRP 10M Principal/Retirement-Investments	(1,700,842.12)	(1,182,209.06)	(518,633.06)

	2017	2016	Difference
7033-136020 PRP 10M Principal/Retirement-Investments Prem/Disc	2,473,753.37	2,220,685.08	253,068.29
7033-171900 PRP 10M Principal/Retirement-Int Rec Funds	412,899.41	292,535.19	120,364.22
7106-124000 PRP 2012 Debt Service Reserv-Long-Term Investments	4,942,088.50	5,032,812.50	(90,724.00)
7106-136000 PRP 2012 Debt Service Reserve-Investments	100,663.94	33,371.50	67,292.44
7106-136020 PRP 2012 Debt Service Reserve-Investments Prem/Disc	62,061.50	16,540.33	45,521.17
7106-171900 PRP 2012 Debt Service Reserve-Int Rec Funds	63,264.32	50,076.10	13,188.22
7107-124000 PRP 2013A Debt Service Reser-Long-Term Investments	2,854,430.60	3,541,631.35	(687,200.75)
7107-136000 PRP 2013A Debt Service Reserve-Investments	965,831.34	167,328.09	798,503.25
7107-136020 PRP 2013A Debt Service Reser-Investments Prem/Disc	37,837.15	11,803.67	26,033.48
7107-171900 PRP 2013A Debt Service Reserve-Int Rec Funds	44,513.66	38,702.14	5,811.52
7108-124000 PRP 2013Z Debt Service Reser-Long-Term Investments	895,630.40	1,421,614.90	(525,984.50)
7108-136000 PRP 2013Z Debt Service Reserve-Investments	500,790.36	40,038.46	460,751.90
7108-136020 PRP 2013Z Debt Service Reser-Investments Prem/Disc	73,343.34	86,633.35	(13,290.01)
7108-171900 PRP 2013Z Debt Service Reserve-Int Rec Funds	8,106.54	8,862.10	(755.56)
7109-124000 PRP 2014A Debt Service Reser-Long-Term Investments	4,261,264.85	5,298,414.65	(1,037,149.80)
7109-136000 PRP 2014A Debt Service Reserve-Investments	2,601,335.71	1,314,472.62	1,286,863.09
7109-136020 PRP 2014A Debt Service Reser-Investments Prem/Disc	142,791.80	220,132.59	(77,340.79)
7109-171900 PRP 2014A Debt Service Reserve-Int Rec Funds	53,637.62	54,407.00	(769.38)
7110-124000 PRP 2014B Debt Service Reser-Long-Term Investments	2,519,701.85	1,981,203.45	538,498.40
7110-136000 PRP 2014B Debt Service Reserve-Investments	(205,395.44)	367,070.68	(572,466.12)
7110-136020 PRP 2014B Debt Service Reser-Investments Prem/Disc	222,395.04	167,212.01	55,183.03
7110-171900 PRP 2014B Debt Service Reserve-Int Rec Funds	30,971.42	19,793.13	11,178.29
7205-136000 PRP 2015 General Construction-Investments	0.00	25,917,817.82	(25,917,817.82)
7205-136020 PRP 2015 General Construction-Investments Prem/Disc	0.00	5,171.41	(5,171.41)
7205-171900 PRP 2015 General Construction-Int Rec Funds	0.00	80,186.77	(80,186.77)
7206-124000 PRP 2015 CREBs Construction-Long-Term Investments	0.00	12,900,556.00	(12,900,556.00)
7206-136000 PRP 2015 CREBs Construction-Investments	13,542,837.21	45,364,737.11	(31,821,899.90)
7206-136020 PRP 2015 CREBs Construction-Investments Prem/Disc	(3,966.74)	52,924.54	(56,891.28)
7206-171900 PRP 2015 CREBs Construction-Int Rec Funds	39,182.29	162,463.84	(123,281.55)
7250-124000 PRP BF Const Fnd-Long-Term Investments	12,441,825.00		12,441,825.00
7250-136000 PRP BF Const Fnd-Investments	83,241,289.33		83,241,289.33
7250-136020 PRP BF Const Fnd-Investments Prem/Disc	28,262.45		28,262.45
7250-171900 PRP BF Const Fnd-Int Rec Funds	370,358.60		370,358.60
7307-124000 PRP 12M Principal/Retirement-Long-Term Investments	10,950,569.90	9,183,602.05	1,766,967.85
7307-136000 PRP 12M Principal/Retirement-Investments	(141,524.77)	7,814.26	(149,339.03)
7307-136020 PRP 12M Principal/Retirement-Investments Prem/Disc	434,233.99	336,693.81	97,540.18
7307-171900 PRP 12M Principal/Retirement-Int Rec Funds	128,596.64	100,795.47	27,801.17
7316-124000 PRP 2015M Principal/Interest-Long-Term Investments	5,670,027.95	2,826,605.00	2,843,422.95
7499-124000 PRP Set-Aside Interest Depos-Long-Term Investments	0.00	609,744.00	(609,744.00)
7601-124000 Habitat No Net Impact-Long-Term Investments	2,320,043.00	4,058,896.90	(1,738,853.90)
7602-124000 Habitat Supplemental-Long-Term Investments	1,845,900.65	2,111,732.20	(265,831.55)
7604-124000 Habitat Native Resident Fish-Long-Term Investments	0.00	497,970.00	(497,970.00)
<b>Total Investments</b>	<b>263,783,556.02</b>	<b>237,475,824.98</b>	<b>26,307,731.04</b>
<b>Conservation loans:</b>			
1001-144100 Elect Revenue-Prov Bad Acct Conserv Loans	(1,100.00)	(1,300.00)	200.00
1001-171501 Elect Revenue-Int Rec Conserv Loans	9,707.51	9,707.51	0.00
1001-186100 Elect Revenue-Conservation Loans Rec	450,555.88	557,788.73	(107,232.85)
<b>Total Conservation loans</b>	<b>459,163.39</b>	<b>566,196.24</b>	<b>(107,032.85)</b>
<b>Demand-side management:</b>			
1001-186620 Elect Revenue-Cap Conservation 12 Year	697,727.21	1,025,227.65	(327,500.44)
<b>Total Demand-side management</b>	<b>697,727.21</b>	<b>1,025,227.65</b>	<b>(327,500.44)</b>
<b>Preliminary expenses:</b>			
1001-183011 Elect Revenue-Preliminary Surveys	7,816.25	7,816.25	0.00
1203-183011 ES 2016 General Construction-Preliminary Surveys	0.00	631,229.03	(631,229.03)
1250-183011 ES BF Const Fnd-Preliminary Surveys	887,060.45		887,060.45
7205-183011 PRP 2015 General Construction-Preliminary Surveys	0.00	579,576.90	(579,576.90)
7250-183011 PRP BF Const Fnd-Preliminary Surveys	4,971,256.33		4,971,256.33
<b>Total Preliminary expenses</b>	<b>5,866,133.03</b>	<b>1,218,622.18</b>	<b>4,647,510.85</b>
<b>Total other noncurrent assets</b>	<b>398,402,098.70</b>	<b>410,305,966.18</b>	<b>(11,903,867.48)</b>
<b>Utility plant, net of accumulated depreciation and amortization:</b>			
1001-111426 Elect Revenue-Accum Amort PERS Capitalized	27,506.97	12,136.30	15,370.67
1001-368999 Elect Revenue-Xmr Cap Clearing	(14,920.51)	(34,732.56)	19,812.05
1001-370999 Elect Revenue-Meter Cap Clearing	(4,674.36)	21,893.91	(26,568.27)
1001-398000 Elect Revenue-Plant PERS Capitalized	(1,004,044.74)	(645,777.14)	(358,267.60)
1007-107051 Elect Renew & Rplc QC-CWIP QC	285,007.64	56,468.43	228,539.21
1203-107010 ES 2016 General Construction-CWIP Rev Fund Plant	0.00	68,201,880.85	(68,201,880.85)
1203-107030 ES 2016 General Construction-CWIP Contruc OH	0.00	7,492,727.22	(7,492,727.22)
1203-107040 ES 2016 General Construct-CWIP Jointly Owned Plt W	0.00	625,872.02	(625,872.02)
1203-107880 ES 2016 General Construction-G&A Capitalized	0.00	1,545,114.81	(1,545,114.81)
1203-108230 ES 2016 General Construct-Accum Depr Salvage Hydro	0.00	(2,485.10)	2,485.10
1250-107010 ES BF Const Fnd-CWIP Rev Fund Plant	48,764,407.32		48,764,407.32
1250-107030 ES BF Const Fnd-CWIP Contruc OH	4,771,978.46		4,771,978.46
1250-107035 ES BF Const Fnd-WFON CWIP OH	0.00	3,237.28	(3,237.28)
1250-107040 ES BF Const Fnd-CWIP Jointly Owned Plt W/O	529,742.62		529,742.62
1250-107801 ES BF Const Fnd-Wfon CWIP	0.00	1,790,834.89	(1,790,834.89)
1250-107880 ES BF Const Fnd-G&A Capitalized	196,981.77		196,981.77
1250-108100 ES BF Const Fnd-Accum Depr Remov Cost	8,151,132.55	8,151,132.55	0.00
1250-108200 ES BF Const Fnd-Accum Depr Salvage	(9,750,521.76)	(9,473,438.63)	(277,083.13)
1250-108230 ES BF Const Fnd-Accum Depr Salvage Hydro	(2,485.10)		(2,485.10)
1250-108300 ES BF Const Fnd-Accum Depr Ret Bk Cost	46,279,552.19	46,016,263.36	263,288.83
1250-108400 ES BF Const Fnd-Accum Depr Oth Chg&Cr	(1,120,040.90)	(1,120,040.90)	0.00
1250-108500 ES BF Const Fnd-Accum Depr Accrual	(480,068,225.68)	(453,682,224.65)	(26,386,001.03)
1250-108801 ES BF Const Fnd-Wfon Accum Depr	0.00	(83,202,744.67)	83,202,744.67
1250-108802 ES BF Const Fnd-Wfon Accum Depr Retire	0.00	1,889,713.19	(1,889,713.19)
1250-108803 ES BF Const Fnd-Wfon Accum Depr Salvage	0.00	(147,374.13)	147,374.13
1250-111300 ES BF Const Fnd-Accum Amort Software Intang	(3,562,179.16)	(2,646,121.13)	(916,058.03)
1250-111500 ES BF Const Fnd-Amort QC Power Rights	(13,077,761.78)	(13,276,726.22)	(431,035.56)
1250-111600 ES BF Const Fnd-Amort PEC Power Right	(11,088,533.65)	(10,663,847.41)	(424,686.24)
1250-301000 ES BF Const Fnd-Organization	30,373.00	30,373.00	0.00
1250-302000 ES BF Const Fnd-Franchises & Consents	3,364.00	3,364.00	0.00
1250-303000 ES BF Const Fnd-QC Power Rights	801,342.39	801,342.39	0.00
1250-303010 ES BF Const Fnd-PEC Power Rights	16,450,622.41	16,450,622.41	0.00
1250-303100 ES BF Const Fnd-QC Orig Power Rights	16,969,479.35	16,969,479.35	0.00
1250-303500 ES BF Const Fnd-Software Intangible	13,057,139.85	5,305,155.88	7,751,983.97
1250-346000 ES BF Const Fnd-Wind Towers	29,655.78	29,655.78	0.00
1250-350000 ES BF Const Fnd-T/Land & Land Rights	1,667,921.41	1,667,921.41	0.00
1250-352000 ES BF Const Fnd-T/Struct & Improvements	569,928.36	569,928.36	0.00
1250-353000 ES BF Const Fnd-T/Station Equipment	47,787,205.65	46,024,484.88	1,762,720.77

Amortizations/depreciation Electric System

CWIP- Elec only, note wholesale fiber ilines

	2017	2016	Difference	
1250-354000 ES BF Const Fnd-T/Towers & Fixtures	4,245,435.08	4,208,752.21	36,682.87	
1250-355000 ES BF Const Fnd-T/Poles & Fixtures	87,146,502.61	83,823,360.09	3,323,142.52	
1250-356000 ES BF Const Fnd-T/OH Cond & Devices	58,349,886.22	55,025,445.73	3,324,440.49	
1250-359000 ES BF Const Fnd-T/Roads & Trails Trans	19,039.04	19,039.04	0.00	
1250-360000 ES BF Const Fnd-D/Land & Land Rights	853,208.64	853,208.64	0.00	
1250-361000 ES BF Const Fnd-D/Struct & Improvements	1,052,383.63	1,052,383.63	0.00	
1250-362000 ES BF Const Fnd-D/Station Equipment	172,288,001.83	125,940,784.70	46,347,217.13	
1250-364000 ES BF Const Fnd-D/Poles Towers Fixtures	79,547,678.94	77,267,812.00	2,279,866.94	
1250-365000 ES BF Const Fnd-D/OH Cond & Devices	85,677,248.33	83,032,127.98	2,645,120.35	
1250-366000 ES BF Const Fnd-D/UG Conduit	20,067,574.46	19,308,662.56	758,911.90	
1250-367000 ES BF Const Fnd-D/UG Cond & Devices	90,265,232.66	86,434,018.13	3,831,214.53	
1250-368000 ES BF Const Fnd-D/Line Transformers	73,629,064.55	72,313,123.99	1,315,940.56	
1250-369000 ES BF Const Fnd-D/Services OH&UG	20,465,619.54	19,933,794.88	531,824.66	
1250-370000 ES BF Const Fnd-D/Meters CT/PT	7,003,930.43	7,204,943.77	(201,013.34)	
1250-370100 ES BF Const Fnd-D/NOC Software/Hardware	5,412,282.44	5,412,282.44	0.00	
1250-373000 ES BF Const Fnd-D/Street Lighting	6,751,477.13	6,650,849.46	100,627.67	
1250-389000 ES BF Const Fnd-G/Land and Land Rights	1,068,236.85	1,068,236.85	0.00	
1250-390000 ES BF Const Fnd-G/Structures & Improvements	26,649,642.89	26,156,101.58	493,541.31	
1250-391000 ES BF Const Fnd-G/Office Furniture & Equip	24,391,546.97	24,391,546.97	0.00	
1250-391801 ES BF Const Fnd-Wfon D/Office F&E EDP Joint	0.00	54,646.68	(54,646.68)	
1250-392000 ES BF Const Fnd-G/Transportation Equip	20,291,783.49	19,250,700.91	1,041,082.58	
1250-393000 ES BF Const Fnd-G/Stores Equip	210,943.86	210,943.86	0.00	
1250-394000 ES BF Const Fnd-G/Tools	5,928,837.04	5,379,133.69	549,703.35	
1250-395000 ES BF Const Fnd-G/Lab Equip	493,371.12	493,371.12	0.00	
1250-396000 ES BF Const Fnd-G/Power Operated Equip	368,133.91	368,133.91	0.00	
1250-397000 ES BF Const Fnd-G/Communication Equip	28,300,211.18	27,861,124.44	439,086.74	
1250-397801 ES BF Const Fnd-Wfon D/Video Head End Equip	0.00	129,581.50	(129,581.50)	Wireless Fiber Network (part of electric system)
1250-397802 ES BF Const Fnd-Wfon Hub Elect Circuit Equip	0.00	19,109,066.70	(19,109,066.70)	
1250-397803 ES BF Const Fnd-Wfon Fiber Gateway	0.00	8,089,574.07	(8,089,574.07)	
1250-397804 ES BF Const Fnd-Wfon Hub Cabinet	0.00	12,433,951.26	(12,433,951.26)	
1250-397805 ES BF Const Fnd-Wfon Demarcation	0.00	30,736,209.72	(30,736,209.72)	
1250-397806 ES BF Const Fnd-Wfon Aerial Cable	0.00	39,446,712.31	(39,446,712.31)	
1250-397807 ES BF Const Fnd-Wfon Underground Cable	0.00	56,552,805.69	(56,552,805.69)	
1250-397811 ES BF Const Fnd-Wfon G/WWire Electronics	0.00	284,985.17	(284,985.17)	
1250-397813 ES BF Const Fnd-Wfon G/WWire Structures	0.00	379,042.61	(379,042.61)	
1250-398000 ES BF Const Fnd-G/Miscellaneous Equip	1,717,822.16	1,608,018.78	109,803.38	
1251-107035 ES RF Const Fnd-WFON CWIP OH	56,661.75	56,661.75	0.00	
1251-107801 ES RF Const Fnd-Wfon CWIP	1,747,571.84	1,747,571.84	0.00	
1251-107880 ES RF Const Fnd-G&A Capitalized	(1,038.73)	(1,038.73)	0.00	
1251-108801 ES RF Const Fnd-Wfon Accum Depr	(90,635,513.68)	(90,635,513.68)	0.00	Wireless Fiber depreciation/salvage
1251-108802 ES RF Const Fnd-Wfon Accum Depr Retire	1,889,713.19	1,889,713.19	0.00	
1251-108803 ES RF Const Fnd-Wfon Accum Depr Salvage	(147,374.13)	(147,374.13)	0.00	
1251-391801 ES RF Const Fnd-Wfon D/Office F&E EDP Joint	54,646.68	54,646.68	0.00	Wireless Fiber Network (part of electric system)
1251-397801 ES RF Const Fnd-Wfon D/Video Head End Equip	168,188.13	168,188.13	0.00	
1251-397802 ES RF Const Fnd-Wfon Hub Elect Circuit Equip	19,625,929.75	19,625,929.75	0.00	
1251-397803 ES RF Const Fnd-Wfon Fiber Gateway	8,606,437.13	8,606,437.13	0.00	
1251-397804 ES RF Const Fnd-Wfon Hub Cabinet	12,433,951.26	12,433,951.26	0.00	
1251-397805 ES RF Const Fnd-Wfon Demarcation	32,891,329.75	32,891,329.75	0.00	
1251-397806 ES RF Const Fnd-Wfon Aerial Cable	39,446,712.31	39,446,712.31	0.00	
1251-397807 ES RF Const Fnd-Wfon Underground Cable	56,552,805.69	56,552,805.69	0.00	
1251-397811 ES RF Const Fnd-Wfon G/WWire Electronics	284,985.17	284,985.17	0.00	
1251-397813 ES RF Const Fnd-Wfon G/WWire Structures	641,291.51	641,291.51	0.00	
7001-111426 PRP Revenue-Accum Amort PERS Capitalized	40,373.22	17,782.25	22,590.97	PRP non cash capitalized plant
7001-111700 PRP Revenue-Accum Amort Lic Future Ben	(21,877,556.22)	(19,154,452.02)	(2,723,104.20)	
7001-111710 PRP Revenue-Accum Amort Relic Costs	(12,663,283.23)	(11,364,484.95)	(1,298,798.28)	
7001-302100 PRP Revenue-FERC License Future Benefits	58,902,689.44	62,207,486.10	(3,304,796.66)	
7001-303200 PRP Revenue-FERC Relicensing Costs	57,147,122.28	57,147,122.28	0.00	
7001-303300 PRP Revenue-Hatchery Intangible Rights	74,377.54	74,377.54	0.00	
7001-398000 PRP Revenue-Plant PERS Capitalized	(1,463,458.33)	(936,896.09)	(526,562.24)	PRP generation / production plant including CWIP
7205-107020 PRP 2015 General Construction-CWIP R&R Plant W/O	0.00	89,951,170.34	(89,951,170.34)	
7205-107040 PRP 2015 General Construc-CWIP Jointly Owned PIt W	0.00	27,731,543.71	(27,731,543.71)	
7205-107880 PRP 2015 General Construction-G&A Capitalized	0.00	7,340,003.13	(7,340,003.13)	
7205-108230 PRP 2015 General Construc-Accum Depr Salvage Hydro	0.00	(480,263.08)	480,263.08	
7206-107020 PRP 2015 CREBs Construction-CWIP R&R Plant W/O	81,181,463.04	35,907,308.33	45,274,154.71	
7250-107020 PRP BF Const Fnd-CWIP R&R Plant W/O	67,096,501.85	67,096,501.85	0.00	
7250-107040 PRP BF Const Fnd-CWIP Jointly Owned PIt W/O	36,042,295.14	36,042,295.14	0.00	
7250-107880 PRP BF Const Fnd-G&A Capitalized	6,673,619.23	6,673,619.23	0.00	
7250-108200 PRP BF Const Fnd-Accum Depr Salvage	(3,009,694.39)	(3,009,694.39)	0.00	PRP Depreciation/Salvage
7250-108230 PRP BF Const Fnd-Accum Depr Salvage Hydro	(480,263.08)	(480,263.08)	0.00	
7250-108300 PRP BF Const Fnd-Accum Depr Ret Bk Cost	29,079,769.34	26,278,747.72	2,801,021.62	
7250-108400 PRP BF Const Fnd-Accum Depr Oth Chg&Cr	(2,139.10)	(2,139.10)	0.00	
7250-108500 PRP BF Const Fnd-Accum Depr Annual	(425,012,839.11)	(400,480,259.92)	(24,532,579.19)	
7250-111300 PRP BF Const Fnd-Accum Amort Software Intang	(2,276,096.37)	(2,111,009.65)	(165,086.72)	Intangibles
7250-111720 PRP BF Const Fnd-Accumulated Amort, Hatchery	(1,715,739.99)	(1,142,515.83)	(573,224.16)	
7250-111770 PRP BF Const Fnd-Accum Amort Other Intangible	(1,353,786.74)	(1,015,340.06)	(338,446.68)	
7250-303300 PRP BF Const Fnd-Hatchery Intangible Rights	24,370,186.36	24,370,186.36	0.00	
7250-303400 PRP BF Const Fnd-Other Intangibles	3,384,467.01	3,384,467.01	0.00	
7250-303500 PRP BF Const Fnd-Software Intangible	2,651,691.73	2,446,196.69	205,495.04	
7250-330000 PRP BF Const Fnd-H/Land & Land Rights	19,685,660.30	19,685,660.30	0.00	
7250-331000 PRP BF Const Fnd-H/Structures & Improvements	138,048,227.69	134,861,335.59	3,186,892.10	
7250-332000 PRP BF Const Fnd-H/Reservoirs, Dams and Waterways	508,356,796.71	495,940,896.19	12,415,900.52	
7250-333000 PRP BF Const Fnd-H/Turbines & Generators	506,700,838.38	464,200,693.59	42,500,144.79	
7250-334000 PRP BF Const Fnd-H/Accessory Electric Equipment	53,908,208.95	51,991,064.23	1,917,144.72	
7250-335000 PRP BF Const Fnd-H/Misc Power Plant Equipment	62,626,323.90	61,057,077.51	1,569,246.39	
7250-336000 PRP BF Const Fnd-H/Roads, Railroads and Bridges	1,792,667.77	1,792,667.77	0.00	
7250-350000 PRP BF Const Fnd-T/Land & Land Rights	334,810.64	334,810.64	0.00	
7250-352000 PRP BF Const Fnd-T/Struct & Improvements	5,133,941.26	4,648,102.99	485,838.27	
7250-353000 PRP BF Const Fnd-T/Station Equipment	39,473,671.41	39,473,671.41	0.00	
7250-354000 PRP BF Const Fnd-T/Towers & Fixtures	5,502,166.97	5,502,166.97	0.00	
7250-356000 PRP BF Const Fnd-T/OH Cond & Devices	1,781,370.17	1,781,370.17	0.00	
7250-359000 PRP BF Const Fnd-T/Roads & Trails Trans	63,230.66	63,230.66	0.00	
7250-389000 PRP BF Const Fnd-G/Land and Land Rights	1,309,478.65	1,000,955.07	308,523.58	
7250-390000 PRP BF Const Fnd-G/Structures and Improvements	158,125,373.72	149,884,562.75	8,240,810.97	
7250-391000 PRP BF Const Fnd-G/Office Furniture and Equip	19,225,863.45	19,100,040.93	125,822.52	
7250-392000 PRP BF Const Fnd-G/Transportation Equip	2,187,982.97	2,187,982.97	0.00	
7250-394000 PRP BF Const Fnd-G/Tools	2,334,344.56	2,334,344.56	0.00	
7250-397000 PRP BF Const Fnd-G/Communication Equip	26,561,588.02	25,947,299.09	614,288.93	
7250-398000 PRP BF Const Fnd-G/Miscellaneous Equip	3,566,264.23	3,432,551.00	133,713.23	
Total Utility plant, net of accumulated depreciation and amortization	2,045,369,856.73	1,953,628,387.56	91,741,469.17	
Total noncurrent assets	2,443,771,955.43	2,363,934,353.74	79,837,601.69	
DEFERRED OUTFLOWS				
Net pension, change in proportion:				

	2017	2016	Difference
1001-186410 Elect Revenue-Deferred Outflow PERS 1	663,828.73	889,828.24	(225,999.51)
1001-186420 Elect Revenue-Deferred Outflow PERS 2/3	1,988,924.70	2,522,478.34	(533,553.64)
7001-186410 PRP Revenue-Deferred Outflow PERS 1	975,807.97	1,307,821.16	(332,013.19)
7001-186420 PRP Revenue-Deferred Outflow PERS 2/3	2,953,186.87	3,707,401.47	(754,214.60)
<b>Total Net pension, change in proportion</b>	<b>6,581,748.27</b>	<b>8,427,529.21</b>	<b>(1,845,780.94)</b>
Unamortized refunding loss:			
1300-189000 Elect 2011I Principal/Retir-Unamort Loss on Refund	0.00	2,237.44	(2,237.44)
1301-189000 Elect 2013J Principal/Retir-Unamort Loss on Refund	0.00	73,542.03	(73,542.03)
1306-189000 ES 2017O Principal/Interest-Unamort Loss on Refund	1,088,036.34		1,088,036.34
7031-189000 PRP 10B Principal/Retiremen-Unamort Loss on Refund	153,814.58	232,188.02	(78,373.44)
7305-189000 PRP 12A Principal/Retiremen-Unamort Loss on Refund	1,534,363.19	1,894,379.99	(360,016.80)
7311-189000 PRP 2014A Principal/Retirem-Unamort Loss on Refund	2,244,249.17	2,560,314.17	(316,065.00)
7314-189000 PRP 2015A Principal/Interes-Unamort Loss on Refund	533,781.61	605,066.53	(71,284.92)
<b>Total Unamortized refunding loss</b>	<b>5,554,244.89</b>	<b>5,367,728.18</b>	<b>186,516.71</b>
<b>Total deferred outflows</b>	<b>12,135,993.16</b>	<b>13,795,257.39</b>	<b>(1,659,264.23)</b>
<b>TOTAL ASSETS</b>	<b>\$2,680,568,006.54</b>	<b>\$2,600,124,364.21</b>	<b>\$80,443,642.33</b>

	2017	2016	Difference
<b>CURRENT LIABILITIES</b>			
Accounts payable			
Trade:			
1001-232000 Elect Revenue-A/P Control	2,699,386.20	2,892,714.78	(193,328.58)
1001-232005 Elect Revenue-A/P Manual Accruals	57,195.80	38,747.00	18,448.80
1001-232010 Elect Revenue-A/P General	1,512,594.70	1,971,387.35	(458,792.65)
1001-232020 Elect Revenue-A/P Conservation	14,802.52	300.00	14,502.52
1001-232050 Elect Revenue-A/P Inventory	2,408,952.65	764,666.62	1,644,286.03
1001-242500 Elect Revenue-FERC Admin Charges QC	6,289.47	7,489.60	(1,200.13)
1007-232000 Elect Renew & Rplc QC-A/P Control	0.00	12,246.65	(12,246.65)
1203-232000 ES 2016 General Construction-A/P Control	0.00	674,690.88	(674,690.88)
1203-232005 ES 2016 General Construction-A/P Manual Accruals	0.00	6,098,107.46	(6,098,107.46)
1250-232000 ES BF Const Fnd-A/P Control	2,405,140.90	102,634.20	2,302,506.70
1250-232005 ES BF Const Fnd-A/P Manual Accruals	1,606,844.05	0.00	1,606,844.05
1251-232000 ES RF Const Fnd-A/P Control	99,920.01		99,920.01
4030-232000 Servi Operating-A/P Control	(94,346.71)	382,469.58	(476,816.29)
4030-232015 Servi Operating-Accounts Payable PR 3rd Party	236,205.38	215,234.63	20,970.75
4030-232021 Servi Operating-PR Basic Life/AD&D	17.77	(8.36)	26.13
4030-232022 Servi Operating-PR 3rd Party Supp Life/AD&D	24,071.75	24,338.70	(266.95)
4030-232023 Servi Operating-PR 3rd Party MGT Life/AD&D	(3,816.63)	0.00	(3,816.63)
4030-232024 Servi Operating-PR 3rd Party Long Term Care	2,653.90	(853.60)	3,507.50
4030-232025 Servi Operating-PR 3rd Party LTD	(586.34)	(611.32)	24.98
4030-232050 Servi Operating-Accrued Purchases	(17,673.92)	(17,673.92)	0.00
4030-242210 Servi Operating-Retainage Withheld	796,992.76	615,315.63	181,677.13
7001-232000 PRP Revenue-A/P Control	4,616,590.98	2,510,157.49	2,106,433.49
7001-232005 PRP Revenue-A/P Manual Accruals	1,651,254.78	1,491,422.19	159,832.59
7001-242510 PRP Revenue-Misc Liab FERC Admin Charges	476,763.02	487,891.11	(11,128.09)
7001-242700 PRP Revenue-Meaningful Priority	56,814.71	29,020.29	27,794.42
7205-232000 PRP 2015 General Construction-A/P Control	0.00	2,995,761.74	(2,995,761.74)
7205-232005 PRP 2015 General Construction-A/P Manual Accruals	0.00	4,817,383.28	(4,817,383.28)
7205-232006 PRP 2015 General Construc-Long Term HED Lagoon Dec	0.00	949,141.16	(949,141.16)
7206-232000 PRP 2015 CREBs Construction-A/P Control	2,879,792.76	1,400,093.75	1,479,699.01
7206-232005 PRP 2015 CREBs Construction-A/P Manual Accruals	2,813,989.38	3,969,883.67	(1,155,894.29)
7250-232000 PRP BF Const Fnd-A/P Control	5,739,071.31		5,739,071.31
7250-232005 PRP BF Const Fnd-A/P Manual Accruals	3,797,604.04		3,797,604.04
7250-232006 PRP BF Const Fnd-Long Term HED Lagoon Decom	925,918.46		925,918.46
7601-232000 Habitat No Net Impact-A/P Control	36,453.51	95,404.77	(58,951.26)
7602-232000 Habitat Supplemental-A/P Control	5,973.23	891.96	5,081.27
7603-232000 Habitat-A/P Control	14,177.68	0.00	14,177.68
<b>Total Trade</b>	<b>34,769,048.12</b>	<b>32,528,247.29</b>	<b>2,240,800.83</b>
Wages payable:			
4030-232014 Servi Operating-Accounts Payable PR	2,864,476.27	2,822,646.01	41,830.26
4030-232250 Servi Operating-A/P Flex Dependent Care EE	1,492.50	8,452.84	(6,960.34)
4030-232260 Servi Operating-A/P Flex Medical EE	15,415.92	13,141.37	2,274.55
4030-232500 Servi Operating-Emp Benefit Load Alloc	27,270,158.16	25,155,994.99	2,114,163.17
4030-232510 Servi Operating-Emp Benefit Unemployment	(112,808.15)	(115,253.77)	2,445.62
4030-232520 Servi Operating-Emp Benefit Jury, Military, Misc	(31,472.62)	(76,523.75)	45,051.13
4030-232540 Servi Operating-Emp Benefit Medical, Dental, Life	(9,790,530.11)	(9,033,075.52)	(757,454.59)
4030-232560 Servi Operating-Emp Benefit Short Term Disability	(364,834.35)	(415,657.76)	50,823.41
4030-232565 Servi Operating-Emp Benefit 457 reimb	(27,084.74)		(27,084.74)
4030-232570 Servi Operating-Emp Benefit PERS	(7,714,199.60)	(6,883,975.73)	(830,223.87)
4030-232575 Servi Operating-Emp Benefit 401A	(1,003,982.43)	(959,656.24)	(44,326.19)
4030-232580 Servi Operating-Emp Benefit Indust Insurance	(797,960.52)	(740,239.18)	(57,721.34)
4030-232590 Servi Operating-Emp Benefit Sick Leave	0.00	(10,064.25)	10,064.25
4030-232610 Servi Operating-Emp Benefit Management Leave	(399,562.24)	(389,901.63)	(9,660.61)
4030-232625 Servi Operating-Emp Ben Retire Notify Incentive	0.00	(409.50)	409.50
4030-232660 Servi Operating-Emp Ben VEBA	(1,497,714.43)	(1,407,808.32)	(89,906.11)
4030-232670 Servi Operating-Emp Ben 3rd Pty Services	(90,552.75)	(113,351.82)	22,799.07
4030-232680 Servi Operating-Emp Ben L&I Employee Pay	(216,479.29)	(149,437.38)	(67,041.91)
4030-232690 Servi Operating-Emp Ben Retiree Med Ins Reimb	(299,495.12)	(187,746.35)	(111,748.77)
4030-241050 Servi Operating-Tax Pay FICA EE & ER	(4,923,469.89)	(4,672,893.78)	(250,576.11)
4030-242010 Servi Operating-Holidays	(241,668.66)	(217,753.68)	(23,914.98)
4030-242020 Servi Operating-Floating Holidays	(10,709.02)	0.00	(10,709.02)
4030-242030 Servi Operating-SLB Cashout Liability	116,375.94	185,551.92	(69,175.98)
4030-242060 Servi Operating-PERS 1 Excess Vacation	42,395.67	72,720.80	(30,325.13)
4030-242110 Servi Operating-Vacation	8,746,483.35	8,917,895.06	(171,411.71)
<b>Total Wages payable</b>	<b>11,534,273.89</b>	<b>11,802,654.33</b>	<b>(268,380.44)</b>
Due to Power Purchasers:			
7001-733001 PRP Revenue-Contra Cust. Rec	1,904,129.78	22,841,540.62	(20,937,410.84)
9999-733999 Other-Eliminating ES Payable PRP PC True-up	(1,904,129.78)	(18,401,284.28)	16,497,154.50
<b>Total Due to Power Purchasers</b>	<b>0.00</b>	<b>4,440,256.34</b>	<b>(4,440,256.34)</b>
Accrued taxes:			
1001-236110 Elect Revenue-Accrd Tax Public Util	910,007.08	577,322.30	332,684.78
1001-236120 Elect Revenue-Accrd Tax Privilege	3,900,347.45	3,686,488.08	213,859.37
1001-236130 Elect Revenue-Accrd Tax Service Other	1,769.91	2,183.92	(414.01)
1001-236210 Elect Revenue-Accrd City Tax Ephrata	44,746.72	45,715.56	(968.84)
1001-236220 Elect Revenue-Accrd City Tax Moses Lake	91,508.98	86,730.62	4,778.36
1001-236230 Elect Revenue-Accrd City Tax Quincy	13,378.00	36,426.13	(23,048.13)
1001-236250 Elect Revenue-Accrd City Tax Soap Lake	9,521.54	8,650.99	870.55
1001-236260 Elect Revenue-Accrd City Tax Warden	(2,793.89)	29,806.34	(32,600.23)
1001-236270 Elect Revenue-Accrd City Tax Wilson Creek	502.52	433.51	69.01
1001-236290 Elect Revenue-Accrd City Tax Royal City	6,601.72	5,472.65	1,129.07
1001-236300 Elect Revenue-Accrd City Tax George	2,942.95	2,573.08	369.87
1001-236310 Elect Revenue-Accrd City Tax Grd Coulee	6,749.24	7,952.85	(1,203.61)
1001-236320 Elect Revenue-Accrd City Tax Electric City	3,771.99	3,247.08	524.91
1001-236330 Elect Revenue-Accrd City Tax Mattawa	6,814.19	6,668.34	145.85
1001-236340 Elect Revenue-Accrd City Tax Hartline	715.93	610.82	105.11
1001-236350 Elect Revenue-Accrd City Tax Coulee City	3,584.54	2,994.86	589.68
1001-236510 Elect Revenue-Accrd Tax Privilege QC	6,521.15	5,564.28	956.87
1001-236600 Elect Revenue-Accrd Tax Privilege PEC	3,229.87	4,518.77	(1,288.90)
1001-241310 Elect Revenue-Tax Coll Retail Sales Tax	(10,622.47)	4,819.04	(15,441.51)
1001-241801 Elect Revenue-Wfon Tax Coll Ret Sales Tax	2,673.74	2,739.98	(66.24)
4030-241030 Servi Operating-Tax Pay Leasehold Excise	49,814.34	20,886.10	28,928.24
4030-241520 Servi Operating-Tax Pay Use Tax Unincorp	17,926.12	(21,821.63)	39,747.75
7001-236110 PRP Revenue-Accrd Tax Public Utility	1,599.64	1,736.60	(136.96)
7001-236120 PRP Revenue-Accrd Tax Privilege	1,945,089.56	1,965,752.65	(20,663.09)
7001-236130 PRP Revenue-Accrd Tax Service Other	9,302.20	2,118.38	7,183.82
<b>Total Accrued taxes</b>	<b>7,025,703.02</b>	<b>6,489,591.30</b>	<b>536,111.72</b>

	2017	2016	Difference
<b>Customer deposits:</b>			
1001-235350 Elect Revenue-STW Customer Help Program	113,604.79	104,845.08	8,759.71
1001-235360 Elect Revenue-STW Pledge Customer Help Prog	5.00	0.00	5.00
1008-232000 Elect Cust Deposits-A/P Control	2,514,564.00		2,514,564.00
1008-235000 Elect Cust Deposits-Customer Deposit	3,664,904.21	3,441,436.36	223,467.85
1008-235010 Elect Cust Deposits-Unclaimed Property	(4.52)	4,299.35	(4,303.87)
1008-235700 Elect Cust Deposits-Power Purchaser Deposit	8,557,632.67	7,609,824.39	947,808.28
1008-235801 Elect Cust Deposits-Wfon Customer Deposit	48,593.66	47,686.24	907.42
4030-235701 Servi Operating-Wanapum Village Rent Deposits	553.44	2,189.07	(1,635.63)
<b>Total Customer deposits</b>	<b>14,899,853.25</b>	<b>11,210,280.49</b>	<b>3,689,572.76</b>
<b>Accrued bond interest:</b>			
1300-237000 Elect 2011I Principal/Retire-Accrd Int Funds	(0.03)	1,881,290.60	(1,881,290.63)
1301-237000 Elect 2013J Principal/Retire-Accrd Int Funds	1,690,625.00	1,690,625.00	0.00
1302-237000 ES 2014K Principal/Retirement-Accrd Int Funds	0.00	40,601.09	(40,601.09)
1303-237000 ES 2016L Principal/Interest-Accrd Int Funds	56,872.08	38,339.58	18,532.50
1304-237000 ES 2017M Principal/Interest-Accrd Int Funds	58,590.43		58,590.43
1305-237000 ES 2017N Principal/Interest-Accrd Int Funds	88,648.89		88,648.89
1306-237000 ES 2017O Principal/Interest-Accrd Int Funds	98,610.43		98,610.43
2021-237000 Pries Princ 2006A-Accrd Int Funds	0.00	12,117.50	(12,117.50)
2024-237000 Pries Princ 2006B-Accrd Int Funds	0.00	7,100.00	(7,100.00)
2028-237000 Pries Ret 2006Z-Accrd Int Funds	781,777.75	804,566.50	(22,788.75)
2063-237000 Pries Princ 2005A-Accrd Int Funds	(0.02)	(0.02)	0.00
2066-237000 Pries Princ 2005B-Accrd Int Funds	0.09	0.09	0.00
2069-237000 Pries Princ 2005Z-Accrd Int Funds	694,473.25	750,018.25	(55,545.00)
2076-237000 Pries Princ 2003Z-Accrd Int Funds	173,715.99	211,664.99	(37,949.00)
3021-237000 Wanap Princ 2006A-Accrd Int Funds	13,375.00	57,500.00	(44,125.00)
3025-237000 Wanap Ret 2006B-Accrd Int Funds	0.00	207,118.75	(207,118.75)
3028-237000 Wanap Ret 2006Z-Accrd Int Funds	2,236,301.79	2,279,304.29	(43,002.50)
3038-237000 Wanap Princ 2005Z-Accrd Int Funds	9,654.23	22,239.98	(12,585.75)
3048-237000 Wanap Princ 2003Z-Accrd Int Funds	189,608.00	230,982.00	(41,374.00)
7030-237000 PRP 10A Principal/Retirement-Accrd Int Funds	277,687.50	357,312.50	(79,625.00)
7031-237000 PRP 10B Principal/Retirement-Accrd Int Funds	40,500.01	79,125.01	(38,625.00)
7032-237000 PRP 10L Principal/Retirement-Accrd Int Funds	4,919,163.30	4,919,163.29	0.01
7033-237000 PRP 10M Principal/Retirement-Accrd Int Funds	2,533,500.00	2,533,500.00	0.00
7034-237000 PRP 10Z Principal/Retirement-Accrd Int Funds	917,984.72	928,734.72	(10,750.00)
7305-237000 PRP 12A Principal/Retirement-Accrd Int Funds	1,076,999.99	1,147,874.99	(70,875.00)
7306-237000 PRP 12B Principal/Retirement-Accrd Int Funds	254,875.02	290,500.02	(35,625.00)
7307-237000 PRP 12M Principal/Retirement-Accrd Int Funds	829,670.15	829,670.15	0.00
7308-237000 PRP 12Z Principal/Retirement-Accrd Int Funds	221,967.99	226,666.74	(4,698.75)
7309-237000 PRP 2013A Principal/Retirement-Accrd Int Funds	1,729,206.25	1,729,206.25	0.00
7310-237000 PRP 2013Z Principal/Retirement-Accrd Int Funds	734,361.03	740,708.28	(6,347.25)
7311-237000 PRP 2014A Principal/Retirement-Accrd Int Funds	3,220,050.00	3,293,250.00	(73,200.00)
7312-237000 PRP 2014B Principal/Retirement-Accrd Int Funds	1,196,725.00	1,230,600.00	(33,875.00)
7313-237000 PRP 2014JLB Principal/Retireme-Accrd Int Funds	835,899.00	841,895.25	(5,996.25)
7314-237000 PRP 2015A Principal/Interest-Accrd Int Funds	1,567,866.88	1,582,366.88	(14,500.00)
7315-237000 PRP 2015B Principal/Interest-Accrd Int Funds	411,046.88	422,896.88	(11,850.00)
7316-237000 PRP 2015M Principal/Interest-Accrd Int Funds	2,062,800.00	2,062,800.00	0.00
7317-237000 PRP 2015JLB Principal/Interest-Accrd Int Funds	868,406.63	868,406.63	0.00
7318-237000 PRP 2016JLB P&I-Accrd Int Funds	730,018.75	121,670.57	608,348.18
7319-237000 PRP 2017B Principal/Interest-Accrd Int Funds	104,741.28		104,741.28
7320-237000 PRP 2017JLB P&I-Accrd Int Funds	620,581.73		620,581.73
7321-237000 PRP 2017JLB2 Principal/Int-Accrd Int Funds	182,161.32		182,161.32
9999-237000 Eliminating PRP JLB Interest-Accrd Int Funds	(3,237,067.43)	(1,831,972.45)	(1,405,094.98)
<b>Total Accrued bond interest</b>	<b>28,191,398.88</b>	<b>30,607,844.31</b>	<b>(2,416,445.43)</b>
<b>Unearned revenue:</b>			
1001-252000 Elect Revenue-Customer Advances On Const	8,010,942.67	5,899,177.00	2,111,765.67
1001-253500 Elect Revenue-Current Unearned Revenue	652,552.63	107,136.00	545,416.63
<b>Total Unearned revenue</b>	<b>8,663,495.30</b>	<b>6,006,313.00</b>	<b>2,657,182.30</b>
<b>Habitat liability:</b>			
7601-254000 Habitat No Net Impact-Habitat Regulatory Liability	5,588,471.92	4,888,190.47	700,281.45
7601-254419 Habitat No Net Impact-Habitat Current Yr Int Inc	72,035.69	97,620.03	(25,584.34)
7601-254421 Habitat No Net Impact-Habitat Current Yr Funding	1,060,608.54	1,967,449.75	(906,841.21)
7601-254430 Habitat No Net Impact-Unrealized Gain/Loss Invest	(33,041.41)	(26,855.50)	(6,185.91)
7601-254950 Habitat No Net Impact-Habitat Current Yr Expenditu	(738,107.42)	(1,364,788.33)	626,680.91
7602-254000 Habitat Supplemental-Habitat Regulatory Liability	5,004,065.25	4,333,200.93	670,864.32
7602-254419 Habitat Supplemental-Habitat Current Yr Int Inc	60,520.82	58,729.53	1,791.29
7602-254421 Habitat Supplemental-Habitat Current Yr Funding	1,061,086.26	1,040,995.86	20,090.40
7602-254430 Habitat Supplemental-Unrealized Gain/Loss Invest	(18,069.33)	(12,345.49)	(5,723.84)
7602-254950 Habitat Supplemental-Habitat Current Yr Expenditur	(195,769.95)	(428,861.07)	233,091.12
7603-254000 Habitat-Habitat Regulatory Liability	1,623,648.69	1,252,296.38	371,352.31
7603-254419 Habitat-Habitat Current Yr Int Inc	19,355.03	11,933.66	7,421.37
7603-254421 Habitat-Habitat Current Yr Funding	379,043.81	371,867.07	7,176.74
7603-254430 Habitat-Unrealized Gain/Loss Invest	5,976.73	3,508.73	2,468.00
7603-254950 Habitat-Habitat Current Yr Expenditure	(32,835.31)	(12,448.42)	(20,386.89)
7604-254000 Habitat Native Resident F-Habitat Regulatory Liabi	987,090.33	852,400.90	134,689.43
7604-254419 Habitat Native Resident F-Habitat Current Yr Int I	9,246.62	5,837.36	3,409.26
7604-254421 Habitat Native Resident F-Habitat Current Yr Fundi	131,338.81	128,852.07	2,486.74
7604-254430 Habitat Native Resident F-Unrealized Gain/Loss Inv	1,551.72	447.55	1,104.17
7605-254000 Habitat Wildlife Mgmt Pla-Habitat Regulatory Liabi	119,135.71	79,135.71	40,000.00
7605-254419 Habitat Wildlife Mgmt Pla-Habitat Current Yr Int I	692.99	0.00	692.99
7605-254421 Habitat Wildlife Mgmt Pla-Habitat Current Yr Fundi	40,000.00	40,000.00	0.00
<b>Total Habitat liability</b>	<b>15,146,045.50</b>	<b>13,287,167.19</b>	<b>1,858,878.31</b>
<b>Other current liabilities:</b>			
1009-239999 Elect Fiscal Agent-Mat LT Debt Dist	9,775.00	9,775.00	0.00
1009-240999 Elect Fiscal Agent-Mat Int Dist	1,462.25	1,462.25	0.00
3010-239999 Wanap Princ 1959-Mat LT Debt Dist	7,554.34	7,554.34	0.00
3011-240999 Wanap Int 1959-Mat Int Dist	5,976.34	5,976.34	0.00
3012-239999 Wanap Int 1963-Mat LT Debt Dist	15,000.00	15,000.00	0.00
<b>Total Other current liabilities</b>	<b>39,767.93</b>	<b>39,767.93</b>	<b>0.00</b>
<b>Current portion of licensing obligations:</b>			
7001-722840 PRP Revenue-Current Portion Lic Oblig	2,313,275.19	2,600,640.42	(287,365.23)
<b>Total Current portion of licensing obligations</b>	<b>2,313,275.19</b>	<b>2,600,640.42</b>	<b>(287,365.23)</b>
<b>Current portion of long-term debt:</b>			

	2017	2016	Difference
2021-730050 Pries Princ 2006A-Current Portion LTD	0.00	655,000.00	(655,000.00)
2024-730050 Pries Princ 2006B-Current Portion LTD	0.00	355,000.00	(355,000.00)
2028-730050 Pries Ret 2006Z-Current Portion LTD	930,000.00	885,000.00	45,000.00
2069-730050 Pries Princ 2005Z-Current Portion LTD	2,020,000.00	2,100,000.00	(80,000.00)
2076-730050 Pries Princ 2003Z-Current Portion LTD	1,460,000.00	1,385,000.00	75,000.00
3021-730050 Wanap Princ 2006A-Current Portion LTD	535,000.00	1,765,000.00	(1,230,000.00)
3025-730050 Wanap Ret 2006B-Current Portion LTD	0.00	825,000.00	(825,000.00)
3028-730050 Wanap Ret 2006Z-Current Portion LTD	1,700,000.00	1,670,000.00	30,000.00
3038-730050 Wanap Princ 2005Z-Current Portion LTD	365,000.00	485,000.00	(120,000.00)
3048-730050 Wanap Princ 2003Z-Current Portion LTD	1,595,000.00	1,510,000.00	85,000.00
7030-730050 PRP 10A Principal/Retirement-Current Portion LTD	1,750,000.00	4,550,000.00	(2,800,000.00)
7031-730050 PRP 10B Principal/Retirement-Current Portion LTD	1,620,000.00	1,545,000.00	75,000.00
7032-730050 PRP 10L Principal/Retirement-Current Portion LTD	3,050,000.00		3,050,000.00
7034-730050 PRP 10Z Principal/Retirement-Current Portion LTD	440,000.00	500,000.00	(60,000.00)
7305-730050 PRP 12A Principal/Retirement-Current Portion LTD	3,090,000.00	2,835,000.00	255,000.00
7306-730050 PRP 12B Principal/Retirement-Current Portion LTD	1,500,000.00	1,425,000.00	75,000.00
7308-730050 PRP 12Z Principal/Retirement-Current Portion LTD	525,000.00	525,000.00	0.00
7310-730050 PRP 2013Z Principal/Retirement-Current Portion LTD	595,000.00	585,000.00	10,000.00
7311-730050 PRP 2014A Principal/Retirement-Current Portion LTD	5,040,000.00	4,880,000.00	160,000.00
7312-730050 PRP 2014B Principal/Retirement-Current Portion LTD	1,425,000.00	1,355,000.00	70,000.00
7313-730050 PRP 2014JLB Principal/Retirement-Current Portion LTD	1,040,000.00	1,025,000.00	15,000.00
7314-730050 PRP 2015A Principal/Interest-Current Portion LTD	2,750,000.00	1,450,000.00	1,300,000.00
7315-730050 PRP 2015B Principal/Interest-Current Portion LTD	815,000.00	790,000.00	25,000.00
7318-730050 PRP 2016JLB P&I-Current Portion LTD	405,000.00		405,000.00
7319-730050 PRP 2017B Principal/Interest-Current Portion LTD	430,000.00		430,000.00
7320-730050 PRP 2017JLB P&I-Current Portion LTD	220,000.00		220,000.00
9999-730050 Eliminate PRP JLB Princ/Retir-Current Portion	(1,665,000.00)	(1,025,000.00)	(640,000.00)
<b>Total Current portion of long-term debt</b>	<b>31,635,000.00</b>	<b>32,075,000.00</b>	<b>(440,000.00)</b>
<b>Total current liabilities</b>	<b>154,217,861.08</b>	<b>151,087,762.60</b>	<b>3,130,098.48</b>
<b>NONCURRENT LIABILITIES</b>			
Accrued other postemployment benefits:			
1001-228300 Elect Revenue-Accum Provision For OPEB	1,125,228.68	1,005,355.12	119,873.56
7001-228300 PRP Revenue-Accum Provision For OPEB	1,669,109.51	1,485,271.07	183,838.44
<b>Total Accrued other postemployment benefits</b>	<b>2,794,338.19</b>	<b>2,490,626.19</b>	<b>303,712.00</b>
Long-term unearned revenue:			
1001-253600 Elect Revenue-Noncurrent Unearned Revenue	5,224,028.37	964,352.00	4,259,676.37
<b>Total Long-term unearned revenue</b>	<b>5,224,028.37</b>	<b>964,352.00</b>	<b>4,259,676.37</b>
Licensing obligations, less current portion:			
7001-228410 PRP Revenue-NNI Licensing Obligations	10,073,387.37	10,151,053.87	(77,666.50)
7001-228411 PRP Revenue-NNI A Licensing Obligations	5,142,744.61	8,530,236.11	(3,387,491.50)
7001-228420 PRP Revenue-2008 Licensing Obligations	35,643,536.98	35,758,817.79	(115,280.81)
7001-228450 PRP Revenue-WMP Licensing Obligations	673,467.48	680,359.03	(6,891.55)
7001-228490 PRP Revenue-Current Portion of Lic Oblig	(2,313,275.23)	(2,600,640.42)	287,365.19
<b>Total Licensing obligations, less current portion</b>	<b>49,219,861.21</b>	<b>52,519,826.38</b>	<b>(3,299,965.17)</b>
Pension obligations:			
1001-224010 Elect Revenue-Net Pension Liability PERS 1	9,751,349.57	11,414,587.65	(1,663,238.08)
1001-224020 Elect Revenue-Net Pension Liability PERS 2/3	8,938,319.07	13,252,784.73	(4,314,465.66)
7001-224010 PRP Revenue-Net Pension Liability PERS 1	14,406,196.49	16,776,540.16	(2,370,343.67)
7001-224020 PRP Revenue-Net Pension Liability PERS 2/3	13,274,564.08	19,478,222.26	(6,203,658.18)
<b>Total Pension obligations</b>	<b>46,370,429.21</b>	<b>60,922,134.80</b>	<b>(14,551,705.59)</b>
Revenue bonds, less current portion:			
1300-221000 Elect 2011I Principal/Retire-LT Debt	0.00	77,170,000.00	(77,170,000.00)
1301-221000 Elect 2013J Principal/Retire-LT Debt	67,625,000.00	67,625,000.00	0.00
1302-221000 ES 2014K Principal/Retirement-LT Debt	0.00	50,000,000.00	(50,000,000.00)
1303-221000 ES 2016L Principal/Interest-LT Debt	50,000,000.00	50,000,000.00	0.00
1304-221000 ES 2017M Principal/Interest-LT Debt	50,000,000.00		50,000,000.00
1305-221000 ES 2017N Principal/Interest-LT Debt	49,865,000.00		49,865,000.00
1306-221000 ES 2017O Principal/Interest-LT Debt	64,545,000.00		64,545,000.00
2021-221000 Pries Princ 2006A-LT Debt	0.00	655,000.00	(655,000.00)
2021-720050 Pries Princ 2006A-Principal Due In 1 Year	0.00	(655,000.00)	655,000.00
2024-221000 Pries Princ 2006B-LT Debt	0.00	355,000.00	(355,000.00)
2024-720050 Pries Princ 2006B-Principal Due In 1 Year	0.00	(355,000.00)	355,000.00
2028-221000 Pries Ret 2006Z-LT Debt	29,335,000.00	30,220,000.00	(885,000.00)
2028-720050 Pries Ret 2006Z-Principal Due In 1 Year	(930,000.00)	(885,000.00)	(45,000.00)
2069-221000 Pries Princ 2005Z-LT Debt	25,620,000.00	27,720,000.00	(2,100,000.00)
2069-720050 Pries Princ 2005Z-Principal Due In 1 Year	(2,020,000.00)	(2,100,000.00)	80,000.00
2076-221000 Pries Princ 2003Z-LT Debt	6,340,000.00	7,725,000.00	(1,385,000.00)
2076-720050 Pries Princ 2003Z-Principal Due In 1 Year	(1,460,000.00)	(1,385,000.00)	(75,000.00)
3021-221000 Wanap Princ 2006A-LT Debt	535,000.00	2,300,000.00	(1,765,000.00)
3021-720050 Wanap Princ 2006A-Principal Due In 1 Year	(535,000.00)	(1,765,000.00)	1,230,000.00
3025-221000 Wanap Ret 2006B-LT Debt	0.00	8,730,000.00	(8,730,000.00)
3025-720050 Wanap Ret 2006B-Principal Due In 1 Year	0.00	(825,000.00)	825,000.00
3028-221000 Wanap Ret 2006Z-LT Debt	83,405,000.00	85,075,000.00	(1,670,000.00)
3028-720050 Wanap Ret 2006Z-Principal Due In 1 Year	(1,700,000.00)	(1,670,000.00)	(30,000.00)
3038-221000 Wanap Princ 2005Z-LT Debt	365,000.00	850,000.00	(485,000.00)
3038-720050 Wanap Princ 2005Z-Principal Due In 1 Year	(365,000.00)	(485,000.00)	120,000.00
3048-221000 Wanap Princ 2003Z-LT Debt	6,920,000.00	8,430,000.00	(1,510,000.00)
3048-720050 Wanap Princ 2003Z-Principal Due In 1 Year	(1,595,000.00)	(1,510,000.00)	(85,000.00)
7030-221000 PRP 10A Principal/Retirement-LT Debt	11,755,000.00	16,305,000.00	(4,550,000.00)
7030-720050 PRP 10A Principal/Retirement-Principal Due In 1 Year	(1,750,000.00)	(4,550,000.00)	2,800,000.00
7031-221000 PRP 10B Principal/Retirement-LT Debt	1,620,000.00	3,165,000.00	(1,545,000.00)
7031-720050 PRP 10B Principal/Retirement-Principal Due In 1 Year	(1,620,000.00)	(1,545,000.00)	(75,000.00)
7032-221000 PRP 10L Principal/Retirement-LT Debt	173,915,000.00	173,915,000.00	0.00
7032-720050 PRP 10L Principal/Retirement-Principal Due In 1 Year	(3,050,000.00)		(3,050,000.00)
7033-221000 PRP 10M Principal/Retirement-LT Debt	90,000,000.00	90,000,000.00	0.00
7034-221000 PRP 10Z Principal/Retirement-LT Debt	31,995,000.00	32,495,000.00	(500,000.00)
7034-720050 PRP 10Z Principal/Retirement-Principal Due In 1 Year	(440,000.00)	(500,000.00)	60,000.00
7305-221000 PRP 12A Principal/Retirement-LT Debt	43,450,000.00	46,285,000.00	(2,835,000.00)
7305-720050 PRP 12A Principal/Retirement-Principal Due In 1 Year	(3,090,000.00)	(2,835,000.00)	(255,000.00)
7306-221000 PRP 12B Principal/Retirement-LT Debt	10,195,000.00	11,620,000.00	(1,425,000.00)
7306-720050 PRP 12B Principal/Retirement-Principal Due In 1 Year	(1,500,000.00)	(1,425,000.00)	(75,000.00)
7307-221000 PRP 12M Principal/Retirement-LT Debt	42,395,000.00	42,395,000.00	0.00
7308-221000 PRP 12Z Principal/Retirement-LT Debt	12,285,000.00	12,810,000.00	(525,000.00)
7308-720050 PRP 12Z Principal/Retirement-Principal Due In 1 Year	(525,000.00)	(525,000.00)	0.00
7309-221000 PRP 2013A Principal/Retirement-LT Debt	69,690,000.00	69,690,000.00	0.00



	2017	2016	Difference
7310-221000 PRP 2013Z Principal/Retirement-LT Debt	28,455,000.00	29,040,000.00	(585,000.00)
7310-720050 PRP 2013Z Principal/Retire-Principal Due In 1 Year	(595,000.00)	(585,000.00)	(10,000.00)
7311-221000 PRP 2014A Principal/Retirement-LT Debt	142,935,000.00	147,815,000.00	(4,880,000.00)
7311-720050 PRP 2014A Principal/Retire-Principal Due In 1 Year	(5,040,000.00)	(4,880,000.00)	(160,000.00)
7312-221000 PRP 2014B Principal/Retirement-LT Debt	50,640,000.00	51,995,000.00	(1,355,000.00)
7312-720050 PRP 2014B Principal/Retire-Principal Due In 1 Year	(1,425,000.00)	(1,355,000.00)	(70,000.00)
7313-221000 PRP 2014JLB Principal/Retireme-LT Debt	43,345,000.00	44,370,000.00	(1,025,000.00)
7313-720050 PRP 2014JLB Principal/Reti-Principal Due In 1 Year	(1,040,000.00)	(1,025,000.00)	(15,000.00)
7314-221000 PRP 2015A Principal/Interest-LT Debt	71,860,000.00	73,310,000.00	(1,450,000.00)
7314-720050 PRP 2015A Principal/Intere-Principal Due In 1 Year	(2,750,000.00)	(1,450,000.00)	(1,300,000.00)
7315-221000 PRP 2015B Principal/Interest-LT Debt	16,620,000.00	17,410,000.00	(790,000.00)
7315-720050 PRP 2015B Principal/Intere-Principal Due In 1 Year	(815,000.00)	(790,000.00)	(25,000.00)
7316-221000 PRP 2015M Principal/Interest-LT Debt	90,000,000.00	90,000,000.00	0.00
7317-221000 PRP 2015JLB Principal/Interest-LT Debt	34,665,000.00	34,665,000.00	0.00
7318-221000 PRP 2016JLB P&I-LT Debt	30,860,000.00	30,860,000.00	0.00
7318-720050 PRP 2016JLB P&I-Principal Due In 1 Year	(405,000.00)	(405,000.00)	0.00
7319-221000 PRP 2017B Principal/Interest-LT Debt	7,905,000.00	7,905,000.00	0.00
7319-720050 PRP 2017B Principal/Intere-Principal Due In 1 Year	(430,000.00)	(430,000.00)	0.00
7320-221000 PRP 2017JLB P&I-LT Debt	25,935,000.00	25,935,000.00	0.00
7320-720050 PRP 2017JLB P&I-Principal Due In 1 Year	(220,000.00)	(220,000.00)	0.00
7321-221000 PRP 2017JLB2 Principal/Int-LT Debt	86,300,000.00	86,300,000.00	0.00
9999-221000 Eliminate PRP JLB Prin/Retir-LTD	(221,105,000.00)	(109,895,000.00)	(111,210,000.00)
9999-720050 Eliminate PRP JLB Princ/Retir-Princ Due in 1 Yr	1,665,000.00	1,025,000.00	640,000.00
<b>Total Revenue bonds, less current portion</b>	<b>1,298,635,000.00</b>	<b>1,293,030,000.00</b>	<b>5,605,000.00</b>
Unamortized (discount) premium, net:			
1300-225000 Elect 2011I Principal/Retire-Unamort Prem	0.00	5,647,801.89	(5,647,801.89)
1300-226000 Elect 2011I Principal/Retire-Unamort Disc	0.00	332.58	(332.58)
1301-225000 Elect 2013J Principal/Retire-Unamort Prem	915,691.11	1,007,410.90	(91,719.79)
1301-226000 Elect 2013J Principal/Retire-Unamort Disc	(409,604.45)	(423,654.11)	14,049.66
1305-225000 ES 2017N Principal/Interest-Unamort Prem	451,479.77	451,479.77	0.00
1306-225000 ES 2017O Principal/Interest-Unamort Prem	10,764,506.59	10,764,506.59	0.00
2021-226000 Pries Princ 2006A-Unamort Disc	0.00	(69.32)	69.32
2024-226000 Pries Princ 2006B-Unamort Disc	0.00	(39.76)	39.76
3021-225000 Wanap Princ 2006A-Unamort Prem	(246.29)	5,077.16	(5,323.45)
3021-226000 Wanap Princ 2006A-Unamort Disc	187.32	187.32	0.00
3025-225000 Wanap Ret 2006B-Unamort Prem	0.00	108,955.53	(108,955.53)
3025-226000 Wanap Ret 2006B-Unamort Disc	0.00	(66,035.87)	66,035.87
7030-225000 PRP 10A Principal/Retirement-Unamort Prem	256,789.67	361,451.08	(104,661.41)
7030-226000 PRP 10A Principal/Retirement-Unamort Disc	(3,954.41)	(6,387.85)	2,433.44
7031-225000 PRP 10B Principal/Retirement-Unamort Prem	(343.32)	14,682.20	(15,025.52)
7031-226000 PRP 10B Principal/Retirement-Unamort Disc	161.89	0.00	161.89
7032-226000 PRP 10L Principal/Retirement-Unamort Disc	(106,528.87)	(110,641.03)	4,112.16
7033-226000 PRP 10M Principal/Retirement-Unamort Disc	(43,541.33)	(47,155.22)	3,613.89
7034-226000 PRP 10Z Principal/Retirement-Unamort Disc	(21,327.55)	(22,118.46)	790.91
7305-225000 PRP 12A Principal/Retirement-Unamort Prem	3,497,085.75	4,363,811.76	(866,726.01)
7305-226000 PRP 12A Principal/Retirement-Unamort Disc	(34,615.16)	(36,521.64)	1,906.48
7306-225000 PRP 12B Principal/Retirement-Unamort Prem	563,396.85	797,784.03	(234,387.18)
7306-226000 PRP 12B Principal/Retirement-Unamort Disc	59.59	59.59	0.00
7309-225000 PRP 2013A Principal/Retirement-Unamort Prem	835,149.90	983,484.14	(148,334.24)
7309-226000 PRP 2013A Principal/Retirement-Unamort Disc	77,542.86	2,333.86	75,209.00
7311-225000 PRP 2014A Principal/Retirement-Unamort Prem	11,922,046.43	13,515,929.19	(1,593,882.76)
7311-226000 PRP 2014A Principal/Retirement-Unamort Disc	8,259.19	3,972.37	4,286.82
7312-225000 PRP 2014B Principal/Retirement-Unamort Prem	4,336,424.27	4,919,764.64	(583,340.37)
7312-226000 PRP 2014B Principal/Retirement-Unamort Disc	7,320.27	3,291.35	4,028.92
7314-225000 PRP 2015A Principal/Interest-Unamort Prem	6,625,904.65	7,250,660.97	(624,756.32)
7314-226000 PRP 2015A Principal/Interest-Unamort Disc	(30,895.58)	(34,785.51)	3,889.93
7315-225000 PRP 2015B Principal/Interest-Unamort Prem	1,890,596.49	2,201,541.28	(310,944.79)
7315-226000 PRP 2015B Principal/Interest-Unamort Disc	(12,255.15)	(12,896.16)	641.01
7317-225000 PRP 2015JLB Principal/Interest-Unamort Prem	3,581,347.61	3,660,314.71	(78,967.10)
7318-225000 PRP 2016JLB P&I-Unamort Prem	4,211,423.97	4,458,634.27	(247,210.30)
7320-225000 PRP 2017JLB P&I-Unamort Prem	3,950,899.80	3,950,899.80	0.00
7321-225000 PRP 2017JLB2 Principal/Int-Unamort Prem	13,666,983.64	13,666,983.64	0.00
9999-225000 Eliminating JLB Investment in PRP - Unamort Prem	(25,410,655.02)	(8,118,948.98)	(17,291,706.04)
<b>Total Unamortized (discount) premium, net</b>	<b>41,489,290.49</b>	<b>40,427,980.00</b>	<b>1,061,310.49</b>
<b>Total noncurrent liabilities</b>	<b>1,443,732,947.47</b>	<b>1,450,354,919.37</b>	<b>(6,621,971.90)</b>
<b>DEFERRED INFLOWS</b>			
Net pension, deferred inflow:			
1001-253010 Elect Revenue-PERS 1 Deferred Inflows	369,460.26	0.00	369,460.26
1001-253020 Elect Revenue-PERS 2/3 Deferred Inflows	3,186,484.42	375,218.69	2,811,265.73
7001-253010 PRP Revenue-PERS 1 Deferred Inflows	532,030.78	0.00	532,030.78
7001-253020 PRP Revenue-PERS 2/3 Deferred Inflows	4,637,103.09	551,476.02	4,085,627.07
<b>Total Net pension, deferred inflow</b>	<b>8,725,078.55</b>	<b>926,694.71</b>	<b>7,798,383.84</b>
<b>Total deferred inflows</b>	<b>8,725,078.55</b>	<b>926,694.71</b>	<b>7,798,383.84</b>
<b>Total liabilities</b>	<b>1,606,675,887.10</b>	<b>1,602,369,376.68</b>	<b>4,306,510.42</b>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	761,890,227.15	638,520,744.34	123,369,482.81
Restricted	165,415,498.48	160,549,791.16	4,865,707.32
Unrestricted	146,586,393.81	198,684,452.03	(52,098,058.22)
<b>Total net position</b>	<b>1,073,892,119.44</b>	<b>997,754,987.53</b>	<b>76,137,131.91</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$2,680,568,006.54</b>	<b>\$2,600,124,364.21</b>	<b>\$80,443,642.33</b>

	2017	2016	Difference
<b>OPERATING REVENUES</b>			
Sales to power purchasers at cost:			
7001-447001 PRP Revenue-Conversion & Reserve Share	\$129,860,479.56	\$131,577,487.80	(\$1,717,008.24)
7001-447002 PRP Revenue-Reasonable Portion	\$29,263,535.76	\$32,503,434.12	(\$3,239,898.36)
7001-447004 PRP Revenue-Conversion Proceeds	\$7,330,278.96	\$7,546,260.96	(\$215,982.00)
7001-447005 PRP Revenue-Exchangers Proceeds	\$4,263,280.68	\$4,392,032.28	(\$128,751.60)
7001-447007 PRP Revenue-DSC Adjustment Elec System	\$1,872,681.54	\$2,624,162.00	(\$751,480.46)
7001-447009 PRP Revenue-DSC Adj timing difference	(\$907,289.51)	(\$4,780,669.95)	\$3,873,380.44
7001-447020 PRP Revenue-Proforma True Up	(\$3,510,478.92)	(\$25,465,702.62)	\$21,955,223.70
9999-447999 Other-Eliminating Sales from ES	(\$126,382,746.12)	(\$108,395,533.57)	(\$17,987,212.55)
<b>Total Sales to power purchasers at cost</b>	<b>\$41,789,741.95</b>	<b>\$40,001,471.02</b>	<b>\$1,788,270.93</b>
Retail energy sales			
Residential :			
1001-440010 Elect Revenue-Residential Sales Urban	\$21,371,414.21	\$19,337,365.20	\$2,034,049.01
1001-440020 Elect Revenue-Residential Sales Rural	\$23,898,817.91	\$20,914,167.42	\$2,984,650.49
<b>Total Residential</b>	<b>\$45,270,232.12</b>	<b>\$40,251,532.62</b>	<b>\$5,018,699.50</b>
Irrigation:			
1001-442010 Elect Revenue-Comm & Ind Sales Irrig	24,079,976.48	23,875,397.30	204,579.18
<b>Total Irrigation</b>	<b>24,079,976.48</b>	<b>23,875,397.30</b>	<b>204,579.18</b>
Commercial and industrial:			
1001-442030 Elect Revenue-Comm & Ind Sales, Sch 14	82,819,439.40	78,015,753.81	4,803,685.59
1001-442040 Elect Revenue-Comm & Ind Sales Comm	24,579,401.21	22,642,838.93	1,936,562.28
1001-442050 Elect Revenue-Comm & Ind Sales Lg Comm	10,626,309.47	9,945,696.21	680,613.26
<b>Total Commercial and industrial</b>	<b>118,025,150.08</b>	<b>110,604,288.95</b>	<b>7,420,861.13</b>
Governmental and others:			
1001-444010 Elect Revenue-Public St & Hwy Lt Sch 6	972,648.85	994,415.86	(21,767.01)
1001-444020 Elect Revenue-Public St & Hwy Lt Sch 2	27,706.56	30,403.13	(2,696.57)
1001-445000 Elect Revenue-Other Sales Public Authority	45,903.28	41,545.34	4,357.94
1001-449010 Elect Revenue-Alternate Power Rate13REC	51,086.46		51,086.46
<b>Total Governmental and others</b>	<b>1,097,345.15</b>	<b>1,066,364.33</b>	<b>30,980.82</b>
Sales to other utilities:			
1001-447006 Elect Revenue-Monthly Fees	6,000.00	6,000.00	0.00
1001-447070 Elect Revenue-Sale For Resale Northwest	27,764,860.85	44,979,463.24	(17,214,602.39)
1001-447075 Elect Revenue-Shell Pooling Agreement	12,825,081.93	8,611,894.37	4,213,187.56
1001-447666 Elect Revenue-Net Bookout Sale	5,329.38	3,830.36	1,499.02
1001-449000 Elect Revenue-Green Power Sales	18,838.38	(18,838.38)	37,676.76
1001-451010 Elect Revenue-Other Ser Rev Pwr Mgmt	477,035.67	276,213.69	200,821.98
1001-456010 Elect Revenue-Other Rev Wheeling	187,049.00	201,443.00	(14,394.00)
9999-447035 Other-MP EUDL Reclass	13,468,885.31	8,461,227.83	5,007,657.48
<b>Total Sales to other utilities</b>	<b>54,753,080.52</b>	<b>62,521,234.11</b>	<b>(7,768,153.59)</b>
Fiber optic network sales:			
1001-450801 Elect Revenue-Wfon Misc Revenue	5,815.29	9,259.53	(3,444.24)
1001-456801 Elect Revenue-Wfon Wholesale Serv Prov	6,301,671.72	5,654,128.94	647,542.78
1001-456802 Elect Revenue-Wfon Dark Fiber Revenue	482,555.92	446,925.80	35,630.12
1001-456803 Elect Revenue-Wfon Wireless Fiber Revenue	70,014.91	59,569.80	10,445.11
<b>Total Fiber optic network sales</b>	<b>6,860,057.84</b>	<b>6,169,884.07</b>	<b>690,173.77</b>
Other:			
1001-450000 Elect Revenue-Penalty For Late Payment	1,074,356.34	1,081,897.24	(7,540.90)
1001-451000 Elect Revenue-Misc Service Revenue	554,856.01	301,826.00	253,030.01
1001-454000 Elect Revenue-Rents Elec Property	148,260.00	211,991.00	(63,731.00)
1001-454010 Elect Revenue-Pole Rentals Elec Property	246,651.32	219,588.92	27,062.40
1001-456000 Elect Revenue-Other Electric Revenues	10,341.55	10,979.71	(638.16)
<b>Total Other</b>	<b>2,034,465.22</b>	<b>1,826,282.87</b>	<b>208,182.35</b>
<b>Total operating revenues</b>	<b>293,910,049.36</b>	<b>286,316,455.27</b>	<b>7,593,594.09</b>
<b>OPERATING EXPENSES</b>			
Generation:			
1001-535500 Elect Revenue-Supv & Eng QC Operations	873.48	19,239.20	(18,365.72)
1001-535600 Elect Revenue-Supv & Eng PEC Operations	11,002.87	25,837.70	(14,834.83)
1001-537500 Elect Revenue-Hydril Exp QC	12,015.48	16,208.95	(4,193.47)
1001-537600 Elect Revenue-Hydril Exp PEC	14,853.76	10,470.36	4,383.40
1001-538500 Elect Revenue-Electric Exp QC	12,015.08	16,208.68	(4,193.60)
1001-538600 Elect Revenue-Electric Exp PEC	14,853.55	10,470.24	4,383.31
1001-544500 Elect Revenue-Hyd Maint Elec Plt QC	161,792.56	163,423.18	(1,630.62)
1001-544600 Elect Revenue-Hyd Maint Elec Plt PEC	176,948.72	122,286.52	54,662.20
7001-535000 PRP Revenue-Hyd Opns Supv & Eng	4,847,153.75	5,045,815.85	(198,662.10)
7001-536000 PRP Revenue-Water For Power	2,598,954.38	3,115,033.94	(516,079.56)
7001-537010 PRP Revenue-Hydril Exp Dams	19,590.00	97,205.26	(77,615.26)
7001-537020 PRP Revenue-Hydril Exp Fish Facilities	1,471,138.69	1,384,382.84	86,755.85
7001-537030 PRP Revenue-Hydril Exp Spawning Chan	4,020.00	3,852.50	167.50
7001-538010 PRP Revenue-Hyd Elec Exp	696.00	805.50	(109.50)
7001-539010 PRP Revenue-Misc Hyd General Expense	3,472,253.03	2,858,856.61	613,396.42
7001-539030 PRP Revenue-Misc Hyd General Cultural	637,582.14	799,213.50	(161,631.36)
7001-539090 PRP Revenue-Misc Hyd General Isolat Pay	152,949.43	148,959.89	3,989.54
7001-540000 PRP Revenue-Hyd Rents Federal	131,848.79	64,570.91	67,277.88
7001-541000 PRP Revenue-Hyd Maint Supv & Eng	1,099,575.12	1,082,119.01	17,456.11
7001-542010 PRP Revenue-Hyd Maint Struc General	(19,143.75)	26,927.18	(46,070.93)
7001-542050 PRP Revenue-Hyd Maint Struc Ind Village	170,586.10	112,327.33	58,258.77
7001-543010 PRP Revenue-Hyd Maint Dams General	2,650,957.09	1,950,191.91	700,765.18
7001-544010 PRP Revenue-Hyd Maint Elec Plt Gen	8,798,018.34	7,873,234.56	924,783.78
7001-545010 PRP Revenue-Hyd Maint Misc General	4,105,587.26	3,449,041.02	656,546.24
7001-545060 PRP Revenue-Hyd Maint Misc Tour Fac	344,689.20	365,323.03	(20,633.83)
7001-545070 PRP Revenue-Wanapum Village Maint	9,089.47	41,563.33	(32,473.86)
<b>Total Generation</b>	<b>30,899,900.54</b>	<b>28,803,569.00</b>	<b>2,096,331.54</b>
Transmission:			
1001-560000 Elect Revenue-T/Opers Supv & Eng	102,759.02	106,207.87	(3,448.85)
1001-561000 Elect Revenue-T/Opers Load Dispatching	49,309.23	253,373.50	(204,064.27)
1001-561010 Elect Revenue-T/Opers Load Dispatch Gen	1,015,363.36	806,367.33	208,996.03

	2017	2016	Difference
1001-561500 Elect Revenue-T/Opers Load Dispatch QC	972.09	829.44	142.65
1001-561600 Elect Revenue-T/Opers Load Dispatch PEC	633.89	886.86	(252.97)
1001-562000 Elect Revenue-T/Opers Station Exp	2,405.35	12,359.68	(9,954.33)
1001-563000 Elect Revenue-T/Opers OH Line Exp	6,013.37	30,899.30	(24,885.93)
1001-565010 Elect Revenue-T/Transmission By Others	572,158.73	219,741.46	352,417.27
1001-566000 Elect Revenue-T/Opers Misc Exp	267,559.62	452,855.40	(185,295.78)
1001-568000 Elect Revenue-T/Maint Supr & Eng	40,593.50	86,869.95	(46,276.45)
1001-570000 Elect Revenue-T/Maint Sta Equip	247,012.77	262,489.24	(15,476.47)
1001-571050 Elect Revenue-T/Maint OH Lines	82,758.37	4,337.46	78,420.91
7001-561010 PRP Revenue-T/Opers Load Dispatch Gen	2,841,085.63	2,220,293.91	620,791.72
7001-567000 PRP Revenue-T/Opers Transmission Rent	6,939.41	5,379.08	1,560.33
7001-570010 PRP Revenue-T/Maint Sta General	143,408.51	171,132.80	(27,724.29)
<b>Total Transmission</b>	<b>5,378,972.85</b>	<b>4,634,023.28</b>	<b>744,949.57</b>
Distribution:			
1001-580000 Elect Revenue-D/Opers Supv & Eng	145,837.61	136,094.75	9,742.86
1001-581010 Elect Revenue-D/Opers Load Dispatching	416,741.21	1,293,862.64	(877,121.43)
1001-582000 Elect Revenue-D/Opers Station Expense	589,650.50	823,203.89	(233,553.39)
1001-583000 Elect Revenue-D/Opers OH Lines	723,948.39	1,366,610.38	(642,661.99)
1001-584010 Elect Revenue-D/Opers Undergrd Prim & S	94,418.59	164,640.80	(70,222.21)
1001-586010 Elect Revenue-D/Opers Meter Install Exp	1,175,238.34	2,139,882.44	(964,644.10)
1001-587000 Elect Revenue-D/Opers Cust Install Exp	164,518.52	117,488.76	47,029.76
1001-588000 Elect Revenue-D/Opers Misc Gen Exp	6,087,847.34	5,834,182.18	253,665.16
1001-588030 Elect Revenue-D/Opers Misc EDP	79,673.33	22,774.59	56,898.74
1001-590000 Elect Revenue-D/Maint Supv & Eng	399,940.81	351,003.83	48,936.98
1001-592000 Elect Revenue-D/Maint Station Equipmt	1,633,340.23	1,576,151.94	57,188.29
1001-593010 Elect Revenue-D/Maint OH Line Gen	1,830,522.11	227,036.72	1,603,485.39
1001-594010 Elect Revenue-D/Maint UG Prim & Sec	845,254.72		845,254.72
1001-596010 Elect Revenue-D/Maint OH Street Lighting	50,205.84		50,205.84
1001-597000 Elect Revenue-D/Maint Meters	129,979.01		129,979.01
<b>Total Distribution</b>	<b>14,367,116.55</b>	<b>14,052,932.92</b>	<b>314,183.63</b>
Customer and information services:			
1001-901000 Elect Revenue-Cust Accts Supv	450,993.29	531,587.09	(80,593.80)
1001-902000 Elect Revenue-Cust Accts Meter Reading Exp	1,012,020.92	881,582.37	130,438.55
1001-903000 Elect Revenue-Cust Accts Rec & Coll Exp	2,465,784.52	2,405,056.81	60,727.71
1001-903010 Elect Revenue-Cust Accts Cash Over/Short	(105.66)	1,138.38	(1,244.04)
1001-904000 Elect Revenue-Cust Accts Uncollectible	222,520.66	(111,833.66)	334,354.32
1001-906100 Elect Revenue-Customer Incentives	948,563.50	1,793,004.00	(844,440.50)
1001-908000 Elect Revenue-Cust Opers Cust Assistance	509,971.94	464,177.85	45,794.09
1001-910020 Elect Revenue-Cust Opers Misc Rate Study	30,473.75	14,460.00	16,013.75
<b>Total Customer and information services</b>	<b>5,640,222.92</b>	<b>5,979,172.84</b>	<b>(338,949.92)</b>
Fiber optic network operations:			
1001-930801 Elect Revenue-Wfon G&A Expense	359,862.88	275,958.16	83,904.72
1001-935801 Elect Revenue-Wfon Gateway Maint	1,197,724.27	701,499.45	496,224.82
1001-935805 Elect Revenue-Wfon Maint Gen Plant Exp	61,911.01	158,019.86	(96,108.85)
1001-935806 Elect Revenue-Wfon NOC Monitoring Exp	173,088.00	189,612.00	(16,524.00)
1001-935807 Elect Revenue-Wfon-Information Mngmt Exp	128,816.99		128,816.99
<b>Total Fiber optic network operations</b>	<b>1,921,403.15</b>	<b>1,325,089.47</b>	<b>596,313.68</b>
Administrative and general:			
1001-920010 Elect Revenue-A&G Salaries General	178,113.06	149,762.87	28,350.19
1001-920050 Elect Revenue-A&G Certificate Pay	67,756.15	67,300.24	455.91
1001-920060 Elect Revenue-A&G Performance Recognition Pr	55,962.79	79,762.78	(23,799.99)
1001-921010 Elect Revenue-Ofc Sup&Exp General	6,965,610.96	7,368,027.74	(402,416.78)
1001-921030 Elect Revenue-Ofc Sup&Exp EDP	16,395.02	64,876.68	(48,481.66)
1001-921500 Elect Revenue-Ofc Sup&Exp QC Admin Costs	28,150.30	24,368.09	3,782.21
1001-921600 Elect Revenue-Ofc Sup&Exp PEC Admin Costs	32,743.92	21,984.38	10,759.54
1001-923010 Elect Revenue-O/S Services Attorney	243,143.31	288,973.43	(45,830.12)
1001-923020 Elect Revenue-O/S Services Auditors	98,168.01	94,686.26	3,481.75
1001-923030 Elect Revenue-O/S Services Consultants	453,010.36	207,518.58	245,491.78
1001-924020 Elect Revenue-Property Insurance	154,944.92	145,581.27	9,363.65
1001-924500 Elect Revenue-Property Insurance QC	11,571.58	11,519.43	52.15
1001-924600 Elect Revenue-Property Insurance PEC	9,695.20	9,651.44	43.76
1001-925030 Elect Revenue-Inj & Damages General	705,120.54	674,051.67	31,068.87
1001-925040 Elect Revenue-Inj & Damages Liab Insur	285,397.60	277,831.83	7,565.77
1001-925050 Elect Revenue-Inj & Damages Minor Claims	1,094.81	13,779.18	(12,684.37)
1001-926010 Elect Revenue-PERS 1 Expense	(893,399.39)	(1,015,082.72)	121,683.33
1001-926020 Elect Revenue-PERS 2/3 Expense	(735,396.28)	135,514.95	(870,911.23)
1001-926900 Elect Revenue-PERS Expense Reclss GASB 68		139,482.44	(139,482.44)
1001-926999 Elect Revenue-OPEB Expense	119,873.56	161,104.28	(41,230.72)
1001-928500 Elect Revenue-Reg Comm Exp Ferc QC	9,181.99	15,680.87	(6,498.88)
1001-928600 Elect Revenue-Reg Comm Exp Ferc PEC	4,763.95	4,740.22	23.73
1001-929010 Elect Revenue-Dup Charges Kwh Use	(750,807.81)	(692,566.79)	(58,241.02)
1001-929020 Elect Revenue-Dup Charges Admin Off Rent	(186,536.64)	(186,536.64)	0.00
1001-929980 Elect Revenue-G&A Capitalized On CWIP	(2,741,567.15)	(2,025,884.12)	(715,683.03)
1001-930010 Elect Revenue-Misc General Expense	1,957,833.06	1,902,199.37	55,633.69
1001-930110 Elect Revenue-Gen Ad Exp Public Relations	728,479.60	437,842.67	290,636.93
1001-935010 Elect Revenue-Maint Gen PIt Misc	2,841,819.69	2,203,832.50	637,987.19
1001-935020 Elect Revenue-Maint Gen PIt Communication	3,104,495.14	3,177,675.06	(73,179.92)
7001-920010 PRP Revenue-A&G Salaries General	817,427.43	219,035.40	598,392.03
7001-920050 PRP Revenue-A&G Certificate Pay	99,582.35	98,362.76	1,219.59
7001-920060 PRP Revenue-A&G Performance Recognition Pr	82,251.00	115,304.38	(33,053.38)
7001-921010 PRP Revenue-Ofc Sup&Exp General	13,317,776.36	13,033,612.38	284,163.98
7001-921030 PRP Revenue-Ofc Sup&Exp EDP	24,096.50	94,827.58	(70,731.08)
7001-923010 PRP Revenue-O/S Services Attorney	357,884.77	421,783.16	(63,898.39)
7001-923020 PRP Revenue-O/S Services Auditors	144,281.99	138,263.74	6,018.25
7001-924020 PRP Revenue-Property Insurance	847,780.10	848,769.88	(989.78)
7001-925030 PRP Revenue-Inj & Damages General	1,388,993.71	1,785,863.10	(396,869.39)
7001-925040 PRP Revenue-Inj & Damages Liab Insur	534,748.30	521,065.54	13,682.76
7001-926010 PRP Revenue-PERS 1 Expense	(1,313,069.84)	(1,491,913.37)	178,843.53
7001-926020 PRP Revenue-PERS 2/3 Expense	(1,080,845.46)	199,172.50	(1,280,017.96)
7001-926900 PRP Revenue-PERS Expense Reclss GASB 68		205,003.70	(205,003.70)
7001-926999 PRP Revenue-OPEB Expense	183,838.44	240,609.72	(56,771.28)
7001-928010 PRP Revenue-Reg Comm Exp Fed Pwr Comm	1,433,222.09	1,215,406.50	217,815.59
7001-929980 PRP Revenue-G&A Capitalized On CWIP	(2,527,354.32)	(2,280,270.62)	(247,083.70)
7001-930010 PRP Revenue-Misc General Expense	2,006,697.58	1,900,073.41	106,624.17
7001-930110 PRP Revenue-Gen Ad Exp Public Relations	1,071,469.60	640,005.25	431,464.35
7001-931000 PRP Revenue-Rents Ephrata Office	186,536.64	186,536.64	0.00
7001-931010 PRP Revenue-Lease Expense	12,779.28	11,792.08	987.20
7001-935010 PRP Revenue-Maint Gen PIt Misc	4,852,678.15	2,448,754.68	2,403,923.47

	2017	2016	Difference
7001-935020 PRP Revenue-Maint Gen Plt Communication	2,524,054.68	2,796,541.83	(272,487.15)
<b>Total Administrative and general</b>	<b>37,730,447.60</b>	<b>37,106,278.20</b>	<b>624,169.40</b>
License compliance and related agreements:			
7001-539900 PRP Revenue-Misc Hyd Genr-Accretion Exp	2,766,235.12	2,532,989.73	233,245.39
7001-545900 PRP Revenue-Hyd Maint Misc Natural Res	17,171,412.34	16,274,613.48	896,798.86
7001-928800 PRP Revenue-Yakama Settlement Exp	448,152.97	101,914.57	346,238.40
<b>Total License compliance and related agreements</b>	<b>20,385,800.43</b>	<b>18,909,517.78</b>	<b>1,476,282.65</b>
Depreciation and amortization:			
1001-404926 Elect Revenue-Amort PERS Capitalized	(15,370.67)	(14,413.77)	(956.90)
1001-425110 Elect Revenue-Amort Conservation 12 Year	327,500.44	366,129.87	(38,629.43)
1250-403000 ES BF Const Fnd-Depreciation Expense	26,327,877.47	24,477,800.10	1,850,077.37
1250-403801 ES BF Const Fnd-Wfon Depreciation Expense	0.00	7,049,142.19	(7,049,142.19)
1250-404300 ES BF Const Fnd-Amort Expense Software Intang	916,058.03	890,073.99	25,984.04
1250-404500 ES BF Const Fnd-Amort QC Power Rights	431,035.56	421,980.96	9,054.60
1250-404600 ES BF Const Fnd-Amort PEC Power Rights	424,686.24	423,453.24	1,233.00
1251-403801 ES RF Const Fnd-Wfon Depreciation Expense	7,432,769.01		7,432,769.01
7001-404100 PRP Revenue-Amort Licence Future Benf	2,723,104.20	2,723,104.20	0.00
7001-404200 PRP Revenue-Amort Relicensing Costs	1,298,798.28	1,298,798.28	0.00
7001-404926 PRP Revenue-Amort PERS Capitalized	(22,590.97)	(21,074.52)	(1,516.45)
7250-403000 PRP BF Const Fnd-Depreciation Expense	25,285,157.57	23,221,134.77	2,064,022.80
7250-404110 PRP BF Const Fnd-Amort Expense Hatchery	573,224.16	573,224.20	(0.04)
7250-404300 PRP BF Const Fnd-Amort Expense Software Intang	165,086.72	207,944.37	(42,857.65)
7250-404700 PRP BF Const Fnd-Amort Expense Other Intangible	338,446.68	338,446.68	0.00
<b>Total Depreciation and amortization</b>	<b>66,205,782.72</b>	<b>61,955,744.56</b>	<b>4,250,038.16</b>
Taxes:			
1001-408050 Elect Revenue-Taxes Fiber	1,759.05	2,497.32	(738.27)
1001-408100 Elect Revenue-Taxes Utility	7,795,436.26	6,735,605.09	1,059,831.17
1001-408200 Elect Revenue-Taxes Privilege	3,947,733.33	3,661,418.01	286,315.32
1001-408400 Elect Revenue-Taxes City	2,383,078.00	2,256,775.10	126,302.90
1001-408501 Elect Revenue-Taxes Fire District	206,020.39	198,874.17	7,146.22
1001-408510 Elect Revenue-Taxes Privilege QC	6,521.15	5,564.28	956.87
1001-408600 Elect Revenue-Taxes Privilege PEC	3,229.87	4,518.77	(1,288.90)
7001-408200 PRP Revenue-Taxes Privilege	1,946,661.38	1,942,771.62	3,889.76
7001-408210 PRP Revenue-Taxes Water Utility	(3,931.68)	0.00	(3,931.68)
7001-408220 PRP Revenue-Taxes Wastewater Utility	(3,011.52)	0.00	(3,011.52)
<b>Total Taxes</b>	<b>16,283,496.23</b>	<b>14,808,024.36</b>	<b>1,475,471.87</b>
<b>Total operating expenses</b>	<b>198,813,142.99</b>	<b>187,574,352.41</b>	<b>11,238,790.58</b>
<b>NET OPERATING INCOME</b>	<b>95,096,906.37</b>	<b>98,742,102.86</b>	<b>(3,645,196.49)</b>
<b>OTHER REVENUES (EXPENSES)</b>			
Interest and other income:			
1001-416010 Elect Revenue-Oth Inc Jobbing Costs	168,613.01	345,856.06	(177,243.05)
1001-419000 Elect Revenue-Int Inc Funds	1,311,758.90	649,528.15	662,230.75
1001-419030 Elect Revenue-Unrealized Gain/Loss Invest	94,022.13	21,212.73	72,809.40
1001-419090 Elect Revenue-Int Inc Conserv Loans	18,881.14	23,388.41	(4,507.27)
1001-421000 Elect Revenue-Misc Nonoper Income	64,443.41	318.62	64,124.79
1001-421020 Elect Revenue-Misc Inc-Insurance Proceeds	1,121,362.58		1,121,362.58
<b>1001-456999 Elect Revenue-Surplus Sales</b>	<b>4,373.76</b>	<b>(461.00)</b>	<b>4,834.76</b>
1002-419000 Elect Rsrv & Cont-Int Inc Funds	3,585,549.12	3,985,945.28	(400,396.16)
1002-419030 Elect Rsrv & Cont-Unrealized Gain/Loss Invest	(375,104.74)	(1,408,505.54)	1,033,400.80
1007-419000 Elect Renew & Rplc QC-Int Inc Funds	(15,969.03)	28,562.06	(44,531.09)
1007-419030 Elect Renew & Rplc QC-Unrealized Gain/Loss Invest	29,506.63	(13,875.64)	43,382.27
1008-419000 Elect Cust Deposits-Int Inc Funds	39,645.49	77,668.06	(38,022.57)
1008-419030 Elect Cust Deposits-Unrealized Gain/Loss Invest	14,289.11	(26,248.88)	40,537.99
1013-419000 ES 2014JLB Investment in PRP-Int Inc Funds	1,671,798.00	1,683,790.50	(11,992.50)
1014-419000 ES 2015JLB Investment in PRP-Int Inc Funds	1,657,846.16	1,661,167.34	(3,321.18)
1015-419000 ES 2016JLB Investment in PRP-Int Inc Funds	1,212,826.42	99,694.80	1,113,131.62
1016-419000 ES 2017JLB Investment in PRP-Int Inc Funds	505,477.08		505,477.08
1017-419000 ES 2017JLB2 Investment in PRP-Int Inc Funds	149,010.21		149,010.21
1100-419000 Elect 2011I Debt Service Rsrv-Int Inc Funds	231,093.04	233,387.30	(2,294.26)
1100-419030 Elect 2011I Debt Service -Unrealized Gain/Loss Inv	(52,440.64)	(28,986.28)	(23,454.36)
1101-419000 Elect 2013J Debt Service Rsrv-Int Inc Funds	128,157.34	155,253.73	(27,096.39)
1101-419030 Elect 2013J Debt Service -Unrealized Gain/Loss Inv	(11,013.79)	(78,391.60)	67,377.81
1102-419000 ES 2017O Debt Service Reserve-Int Inc Funds	3,425.25		3,425.25
1102-419030 ES 2017O Debt Service Res-Unrealized Gain/Loss Inv	(12,923.26)		(12,923.26)
1203-419000 ES 2016 General Construction-Int Inc Funds	0.00	139,136.06	(139,136.06)
1203-419030 ES 2016 General Construct-Unrealized Gain/Loss Inv	0.00	2,169.97	(2,169.97)
1250-419000 ES BF Const Fnd-Int Inc Funds	131,421.60		131,421.60
1250-419030 ES BF Const Fnd-Unrealized Gain/Loss Invest	(17,674.75)		(17,674.75)
1252-419000 ES Fiber Construction-Int Inc Funds	4,660.57		4,660.57
1252-419030 ES Fiber Construction-Unrealized Gain/Loss Invest	(12,474.49)		(12,474.49)
1302-419000 ES 2014K Principal/Retirement-Int Inc Funds	7.86	0.00	7.86
1303-419000 ES 2016L Principal/Interest-Int Inc Funds	8.23		8.23
1304-419000 ES 2017M Principal/Interest-Int Inc Funds	6.30		6.30
1399-419000 ES Set-Aside Principal Desposi-Int Inc Funds		132.22	(132.22)
1499-419000 ES Set-Aside Interest Deposit-Int Inc Funds	15,659.16	10,378.39	5,280.77
4030-419030 Servi Operating-Unrealized Gain/Loss Invest	(2,281.52)	(6,856.08)	4,574.56
4040-419000 Servi Insurance Rsrv-Int Inc Funds	10,015.18	7,775.35	2,239.83
4040-419030 Servi Insurance Rsrv-Unrealized Gain/Loss Invest	(7,929.05)	2,949.65	(10,878.70)
7001-417010 PRP Revenue-Crescent Bar Utilities-Water	78,180.00	19,692.04	58,487.96
7001-417020 PRP Revenue-Crescent Bar Utilities-Sewer	78,180.00	19,690.39	58,489.61
7001-418010 PRP Revenue-Crescent Bar Commercial Leases	1,048,578.34	86,500.83	962,077.51
7001-419000 PRP Revenue-Int Inc Funds	224,804.34	164,081.91	60,722.43
7001-419030 PRP Revenue-Unrealized Gain/Loss Invest	1,835.02	17,671.64	(15,836.62)
<b>7001-421000 PRP Revenue-Misc Nonoper Income</b>	<b>313,633.96</b>	<b>417,680.42</b>	<b>(104,046.46)</b>
7001-421020 PRP Revenue-Misc Inc-Insurance Proceeds	809,551.14		809,551.14
7001-421900 PRP Revenue-PRP Misc Income Campground Fee - PRRA	22,808.64	9,059.40	13,749.24
7001-421901 PRP Revenue-PRP Misc Income Campground Fee-Sand H	0.00	7,643.60	(7,643.60)
7001-421902 PRP Revenue-PRP Misc Income Campground Fee-Rocky C	2,826.92	1,513.15	1,313.77
7001-421903 PRP Revenue-PRP Misc Income Campground Fee-JCFC	0.00	1,379.45	(1,379.45)
7001-421910 PRP Revenue-Crescent Bar Golf Course Fees		2,325.51	(2,325.51)
7001-456010 PRP Revenue-Other Rev Wheeling	10,727.88		10,727.88
<b>7001-456070 PRP Revenue-Dark Fiber Revenue</b>	<b>132,040.22</b>	<b>124,355.32</b>	<b>7,684.90</b>
7003-419000 PRP RR&C-Int Inc Funds	65,479.76	253,814.79	(188,335.03)
7003-419030 PRP RR&C-Unrealized Gain/Loss Invest	94,227.31	(136,907.25)	231,134.56
7005-419000 PRP Debt Service Reserve-Int Inc Funds	655,504.34	833,514.85	(178,010.51)
7005-419030 PRP Debt Service Reserve-Unrealized Gain/Loss Inve	(149,554.39)	(162,609.10)	13,054.71

highlighted non-investment interest income included in "interest and other income" - below the the operating income line

	2017	2016	Difference
7032-419000 PRP 10L Principal/Retirement-Int Inc Funds	(0.01)		(0.01)
7033-419000 PRP 10M Principal/Retirement-Int Inc Funds	1,233,970.62	1,053,053.50	180,917.12
7033-419030 PRP 10M Principal/Retire-Unrealized Gain/Loss Inv	103,875.23	(530,642.58)	634,517.81
7106-419000 PRP 2012 Debt Service Reserve-Int Inc Funds	146,817.22	120,052.36	26,764.86
7106-419030 PRP 2012 Debt Service Res-Unrealized Gain/Loss Inv	(35,391.17)	(11,686.14)	(23,705.03)
7107-419000 PRP 2013A Debt Service Reserve-Int Inc Funds	123,875.14	66,665.69	57,209.45
7107-419030 PRP 2013A Debt Service Re-Unrealized Gain/Loss Inv	(17,533.73)	7,146.00	(24,679.73)
7108-419000 PRP 2013Z Debt Service Reserve-Int Inc Funds	47,786.82	38,063.86	9,722.96
7108-419030 PRP 2013Z Debt Service Re-Unrealized Gain/Loss Inv	(4,947.49)	(28,926.78)	23,979.29
7109-419000 PRP 2014A Debt Service Reserve-Int Inc Funds	147,225.81	142,990.20	4,235.61
7109-419030 PRP 2014A Debt Service Re-Unrealized Gain/Loss Inv	(18,521.51)	(4,244.04)	(14,277.47)
7110-419000 PRP 2014B Debt Service Reserve-Int Inc Funds	46,321.69	38,278.21	8,043.48
7110-419030 PRP 2014B Debt Service Re-Unrealized Gain/Loss Inv	(25,684.63)	14,206.21	(39,890.84)
7205-419000 PRP 2015 General Construction-Int Inc Funds	0.00	111,811.97	(111,811.97)
7205-419030 PRP 2015 General Construc-Unrealized Gain/Loss Inv	0.00	37,304.20	(37,304.20)
7206-419000 PRP 2015 CREBs Construction-Int Inc Funds	337,004.41	554,204.33	(217,199.92)
7206-419030 PRP 2015 CREBs Constructi-Unrealized Gain/Loss Inv	(18,620.18)	182,861.24	(201,481.42)
7250-419000 PRP BF Const Fnd-Int Inc Funds	153,312.75		153,312.75
7250-419030 PRP BF Const Fnd-Unrealized Gain/Loss Invest	(246,653.81)		(246,653.81)
7250-421100 PRP BF Const Fnd-Gain/Loss on Sale of Asset		2,096,036.29	(2,096,036.29)
7307-419000 PRP 12M Principal/Retirement-Int Inc Funds	403,183.05	324,988.88	78,194.17
7307-419030 PRP 12M Principal/Retire-Unrealized Gain/Loss Inv	(55,572.33)	(170,655.91)	115,083.58
7316-419000 PRP 2015M Principal/Interest-Int Inc Funds	139,855.02	42,646.84	97,208.18
7316-419030 PRP 2015M Principal/Inter-Unrealized Gain/Loss Inv	16,537.02	(91,589.00)	108,126.02
7399-419000 PRP Set-Aside Principal Depos-Int Inc Funds	172,220.66	98,413.94	73,806.72
7499-419000 PRP Set-Aside Interest Depos-Int Inc Funds	245,267.48	117,106.91	128,160.57
7499-419030 PRP Set-Aside Interest De-Unrealized Gain/Loss Inv	(9,281.69)	19,856.52	(29,138.21)
9999-419000 Eliminate ES JLB Invest in PRP-Int Inc Funds	(5,196,957.87)	(3,444,652.64)	(1,752,305.23)
<b>Total Interest and other income</b>	<b>12,832,958.39</b>	<b>10,007,686.67</b>	<b>2,825,271.72</b>
<b>Interest on revenue bonds and other, net of capitalized interest:</b>			
1001-431000 Elect Revenue-Other Int Exp Cust Deposit	(31,720.16)	(18,521.42)	(13,198.74)
1203-427900 ES 2016 General Construct-Capitalized Interest Exp		149,154.08	(149,154.08)
1250-427900 ES BF Const Fnd-Capitalized Interest Expense	138,440.23		138,440.23
1300-427000 Elect 2011I Principal/Retire-Int Exp Funds	(3,647,613.51)	(3,762,581.26)	114,967.75
1301-427000 Elect 2013J Principal/Retire-Int Exp Funds	(3,381,250.00)	(3,381,250.00)	0.00
1302-427000 ES 2014K Principal/Retirement-Int Exp Funds	(511,109.63)	(365,669.45)	(145,440.18)
1303-427000 ES 2016L Principal/Interest-Int Exp Funds	(572,574.58)	(274,644.86)	(297,929.72)
1304-427000 ES 2017M Principal/Interest-Int Exp Funds	(188,485.74)		(188,485.74)
1305-427000 ES 2017N Principal/Interest-Int Exp Funds	(88,648.89)		(88,648.89)
1306-427000 ES 2017O Principal/Interest-Int Exp Funds	(98,610.43)		(98,610.43)
2021-427000 Pries Princ 2006A-Int Exp Funds		(24,235.00)	24,235.00
2024-427000 Pries Princ 2006B-Int Exp Funds		(14,200.00)	14,200.00
2028-427000 Pries Ret 2006Z-Int Exp Funds	(1,563,555.50)	(1,609,133.00)	45,577.50
2069-427000 Pries Princ 2005Z-Int Exp Funds	(1,388,946.50)	(1,500,036.50)	111,090.00
2076-427000 Pries Princ 2003Z-Int Exp Funds	(347,432.00)	(423,330.00)	75,898.00
3021-427000 Wanap Princ 2006A-Int Exp Funds	(26,750.00)	(115,000.00)	88,250.00
3025-427000 Wanap Ret 2006B-Int Exp Funds	(61,128.50)	(414,237.50)	353,109.00
3028-427000 Wanap Ret 2006Z-Int Exp Funds	(4,472,603.50)	(4,558,608.50)	86,005.00
3038-427000 Wanap Princ 2005Z-Int Exp Funds	(19,308.50)	(44,480.00)	25,171.50
3048-427000 Wanap Princ 2003Z-Int Exp Funds	(379,216.00)	(461,964.00)	82,748.00
7030-427000 PRP 10A Principal/Retirement-Int Exp Funds	(555,377.00)	(714,625.00)	159,248.00
7031-427000 PRP 10B Principal/Retirement-Int Exp Funds	(81,000.00)	(158,250.00)	77,250.00
7032-427000 PRP 10L Principal/Retirement-Int Exp Funds	(9,838,326.62)	(9,838,326.61)	(0.01)
7033-427000 PRP 10M Principal/Retirement-Int Exp Funds	(5,067,000.00)	(5,067,000.00)	0.00
7034-427000 PRP 10Z Principal/Retirement-Int Exp Funds	(1,835,969.76)	(1,857,469.76)	21,500.00
7205-427900 PRP 2015 General Construc-Capitalized Interest Exp		4,875,022.21	(4,875,022.21)
7206-427900 PRP 2015 CREBs Construct-Capitalized Interest Exp	755,348.42	224,264.34	531,084.08
7250-427900 PRP BF Const Fnd-Capitalized Interest Expense	3,118,488.34		3,118,488.34
7305-427000 PRP 12A Principal/Retirement-Int Exp Funds	(2,154,000.00)	(2,295,750.00)	141,750.00
7306-427000 PRP 12B Principal/Retirement-Int Exp Funds	(509,750.00)	(581,000.00)	71,250.00
7307-427000 PRP 12M Principal/Retirement-Int Exp Funds	(1,659,340.30)	(1,659,340.30)	0.00
7308-427000 PRP 12Z Principal/Retirement-Int Exp Funds	(443,936.00)	(453,333.50)	9,397.50
7309-427000 PRP 2013A Principal/Retirement-Int Exp Funds	(3,458,412.50)	(3,458,412.50)	0.00
7310-427000 PRP 2013Z Principal/Retirement-Int Exp Funds	(1,468,722.00)	(1,481,416.50)	12,694.50
7311-427000 PRP 2014A Principal/Retirement-Int Exp Funds	(6,440,100.00)	(6,586,500.00)	146,400.00
7312-427000 PRP 2014B Principal/Retirement-Int Exp Funds	(2,393,450.00)	(2,461,200.00)	67,750.00
7313-427000 PRP 2014JLB Principal/Retire-Int Exp Funds	(1,671,798.00)	(1,683,790.50)	11,992.50
7314-427000 PRP 2015A Principal/Interest-Int Exp Funds	(3,135,733.76)	(3,164,733.76)	29,000.00
7315-427000 PRP 2015B Principal/Interest-Int Exp Funds	(822,093.76)	(845,793.76)	23,700.00
7316-427000 PRP 2015M Principal/Interest-Int Exp Funds	(4,125,600.00)	(4,125,600.00)	0.00
7317-427000 PRP 2015JLB Principal/Interest-Int Exp Funds	(1,736,813.26)	(1,736,813.26)	0.00
7318-427000 PRP 2016JLB P&I-Int Exp Funds	(1,460,036.72)	(1,21,670.58)	(1,338,366.14)
7319-427000 PRP 2017B Principal/Interest-Int Exp Funds	(176,896.36)		(176,896.36)
7320-427000 PRP 2017JLB P&I-Int Exp Funds	(620,581.73)		(620,581.73)
7321-427000 PRP 2017JLB2 Principal/Int-Int Exp Funds	(182,161.32)		(182,161.32)
9999-427000 Eliminate PRP JLB Interest-Int Exp Funds	5,671,391.03	3,542,274.34	2,129,116.69
<b>Total Interest on revenue bonds and other, net of capitalized interest</b>	<b>(56,932,384.51)</b>	<b>(56,468,202.55)</b>	<b>(464,181.96)</b>
<b>Federal rebates on revenue bonds:</b>			
7001-421720 PRP Revenue-BABs Interest Rebate	3,210,983.84	3,207,540.42	3,443.42
7001-421721 PRP Revenue-CREBs Interest Rebate	7,344,944.36	7,337,067.75	7,876.61
<b>Total Federal rebates on revenue bonds</b>	<b>10,555,928.20</b>	<b>10,544,608.17</b>	<b>11,320.03</b>
<b>Amortization of debt discount/premium:</b>			
1300-428010 Elect 2011I Principal/Retire-Amort Discount	1,415,980.87	1,423,555.83	(7,574.96)
1300-428020 Elect 2011I Principal/Retire-Amort Issue Loss	(2,237.44)	(1,118.76)	(1,118.68)
1301-428010 Elect 2013J Principal/Retire-Amort Discount	77,670.13	74,578.30	3,091.83
1301-428020 Elect 2013J Principal/Retire-Amort Issue Loss	(73,542.03)	(165,176.04)	91,634.01
1305-428010 ES 2017N Principal/Interest-Amort Discount	2,790.38		2,790.38
1306-428010 ES 2017O Principal/Interest-Amort Discount	22,490.86		22,490.86
1306-428020 ES 2017O Principal/Interest-Amort Issue Loss	(138,785.87)		(138,785.87)
2021-428010 Pries Princ 2006A-Amort Discount	(69.32)	(823.63)	754.31
2024-428010 Pries Princ 2006B-Amort Discount	(39.76)	(170.42)	130.66
3021-428010 Wanap Princ 2006A-Amort Discount	5,136.13	25,248.53	(20,112.40)
3025-428010 Wanap Ret 2006B-Amort Discount	42,919.66	24,264.49	18,655.17
7030-428010 PRP 10A Principal/Retirement-Amort Discount	102,227.97	119,583.84	(17,355.87)
7031-428010 PRP 10B Principal/Retirement-Amort Discount	14,863.63	32,714.77	(17,851.14)
7031-428020 PRP 10B Principal/Retirement-Amort Issue Loss	(78,373.44)	(106,214.04)	27,840.60
7032-428010 PRP 10L Principal/Retirement-Amort Discount	(4,112.16)	(3,881.24)	(230.92)
7033-428010 PRP 10M Principal/Retirement-Amort Discount	(3,613.89)	(3,416.26)	(197.63)
7034-428010 PRP 10Z Principal/Retirement-Amort Discount	(790.91)	(746.37)	(44.54)
7305-428010 PRP 12A Principal/Retirement-Amort Discount	864,819.53	954,720.84	(89,901.31)

	2017	2016	Difference
7305-428020 PRP 12A Principal/Retirement-Amort Issue Loss	(360,016.80)	(413,055.00)	53,038.20
7306-428010 PRP 12B Principal/Retirement-Amort Discount	234,327.59	278,004.19	(43,676.60)
7309-428010 PRP 2013A Principal/Retirement-Amort Discount	73,125.24	70,167.65	2,957.59
7311-428010 PRP 2014A Principal/Retirement-Amort Discount	1,589,595.94	1,675,412.01	(85,816.07)
7311-428020 PRP 2014A Principal/Retirement-Amort Issue Loss	(316,065.00)	(379,971.48)	63,906.48
7312-428010 PRP 2014B Principal/Retirement-Amort Discount	579,311.45	624,260.04	(44,948.59)
7314-428010 PRP 2015A Principal/Interest-Amort Discount	620,866.39	629,330.67	(8,464.28)
7314-428020 PRP 2015A Principal/Interest-Amort Issue Loss	(71,284.92)	(85,228.92)	13,944.00
7315-428010 PRP 2015B Principal/Interest-Amort Discount	310,303.78	322,276.47	(11,972.69)
7317-428010 PRP 2015JLB Principal/Interest-Amort Discount	78,967.10	75,645.95	3,321.15
7318-428010 PRP 2016JLB P&I-Amort Discount	247,210.30	21,975.78	225,234.52
7320-428010 PRP 2017JLB P&I-Amort Discount	115,104.65		115,104.65
7321-428010 PRP 2017JLB2 Principal/Int-Amort Discount	33,151.11		33,151.11
9999-428010 Eliminate PRP JLB Amort Discount	(474,433.16)	(97,621.70)	(376,811.46)
<b>Total Amortization of debt discount/premium</b>	<b>4,907,498.01</b>	<b>5,094,315.50</b>	<b>(186,817.49)</b>
Cost of debt issuance:			
1001-426510 Elect Revenue-Debt Issuance Exp	0.00	(166,750.00)	166,750.00
1250-426510 ES BF Const Fnd-Debt Issuance Exp	(98,643.67)		(98,643.67)
1305-428000 ES 2017N Principal/Interest-Amort Issue Exp	(319,270.15)		(319,270.15)
1306-428000 ES 2017O Principal/Interest-Amort Issue Exp	(484,027.73)		(484,027.73)
7001-426510 PRP Revenue-Debt Issuance Exp	(71,118.22)	(28,330.00)	(42,788.22)
<b>Total Cost of debt issuance</b>	<b>(973,059.77)</b>	<b>(195,080.00)</b>	<b>(777,979.77)</b>
<b>Total other revenue (expenses)</b>	<b>(29,609,059.68)</b>	<b>(31,016,672.21)</b>	<b>1,407,612.53</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION:</b>			
1001-460000 Elect Revenue-Contr In Aid Of Const	10,377,685.21	4,460,941.70	5,916,743.51
1001-460010 Elect Revenue-Simple Contr In Aid of Const	110,100.00	128,463.00	(18,363.00)
1001-460801 Elect Revenue-Wfon-Contrib In Aid of Const	161,500.00	13,700.00	147,800.00
<b>Total CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>10,649,285.21</b>	<b>4,603,104.70</b>	<b>6,046,180.51</b>
<b>EXTRAORDINARY LOSS - WANAPUM FRACTURE:</b>			
7001-543060 PRP Revenue-WAN Spillway Repairs		1,984,761.25	(1,984,761.25)
7001-545960 PRP Revenue--WAN Forebay Drawdown	0.00	8,335,560.38	(8,335,560.38)
7001-925060 PRP Revenue-WAN Legal/Investigation	0.00	(424,422.31)	424,422.31
<b>Total EXTRAORDINARY LOSS - WANAPUM FRACTURE</b>	<b>0.00</b>	<b>9,895,899.32</b>	<b>(9,895,899.32)</b>
<b>CHANGE IN NET POSITION</b>	<b>76,137,131.90</b>	<b>82,224,434.67</b>	<b>(6,087,302.77)</b>
<b>NET POSITION</b>			
Beginning of year:			
1001-216160 Elect Revenue-Unappropri Earned Surplus	1,057,305,464.85	964,881,542.27	92,423,922.58
1001-216360 Elect Revenue-Contribution To Funds Equity	(1,145,082,323.82)	(1,007,958,647.05)	(137,123,676.77)
1001-216801 Elect Revenue-Wfon Retained Earnings	87,665,041.54	87,665,041.54	0.00
1001-216802 Elect Revenue-Wfon Contribution Capital	17,500,000.00	17,500,000.00	0.00
1001-216803 Elect Revenue-Wfon Unappropri Earned Surplus	(35,270,444.08)	(35,270,444.08)	0.00
1002-216160 Elect Rsrv & Cont-Unappropri Earned Surplus	41,367,365.97	38,789,926.23	2,577,439.74
1002-216360 Elect Rsrv & Cont-Contribution To Funds Equity	77,452,897.57	84,452,897.57	(7,000,000.00)
1005-216160 Elect Excess Earnings-Unappropri Earned Surplus	(0.03)	(0.03)	0.00
1007-216160 Elect Renew & Rplc QC-Unappropri Earned Surplus	1,306,293.06	1,291,606.64	14,686.42
1007-216360 Elect Renew & Rplc QC-Contribution To Funds Equity	463,386.61	462,672.87	713.74
1008-216160 Elect Cust Deposits-Unappropri Earned Surplus	53,836.03	2,416.85	51,419.18
1008-216360 Elect Cust Deposits-Contribution To Funds Equity	(104,818.37)		(104,818.37)
1013-216160 ES 2014JLB Investment in P-Unappropri Earned Surplus	3,577,085.75	1,893,295.25	1,683,790.50
1013-216360 ES 2014JLB Investment in -Contribution To Funds Eq	38,932,015.25	41,634,809.50	(2,702,794.25)
1014-216160 ES 2015JLB Investment in P-Unappropri Earned Surplus	1,895,230.24	234,062.90	1,661,167.34
1014-216360 ES 2015JLB Investment in -Contribution To Funds Eq	35,561,677.84	37,298,491.10	(1,736,813.26)
1015-216160 ES 2016JLB Investment in P-Unappropri Earned Surplus	99,694.80		99,694.80
1015-216360 ES 2016JLB Investment in -Contribution To Funds Eq	34,488,921.50	35,340,610.04	(851,688.54)
1016-216360 ES 2017JLB Investment in -Contribution To Funds Eq	30,001,004.45		30,001,004.45
1017-216360 ES 2017JLB2 Investment in -Contribution To Funds Eq	100,000,134.75		100,000,134.75
1100-216160 Elect 2011I Debt Service R-Unappropri Earned Surplus	920,176.76	715,775.74	204,401.02
1100-216360 Elect 2011I Debt Service -Contribution To Funds Eq	(1,098,829.16)	11,195,443.93	(12,294,273.09)
1101-216160 Elect 2013J Debt Service R-Unappropri Earned Surplus	626,159.48	549,297.35	76,862.13
1101-216360 Elect 2013J Debt Service -Contribution To Funds Eq	5,147,978.00	5,787,500.00	(639,522.00)
1102-216360 ES 2017O Debt Service Res-Contribution To Funds Eq	5,267,756.76		5,267,756.76
1203-216160 ES 2016 General Constructi-Unappropri Earned Surplus	0.00	3,111,333.55	(3,111,333.55)
1203-216360 ES 2016 General Construct-Contribution To Funds Eq	0.00	91,030,997.98	(91,030,997.98)
1250-216160 ES BF Const Fnd-Unappropri Earned Surplus	(173,030,720.75)	(143,170,063.93)	(29,860,656.82)
1250-216360 ES BF Const Fnd-Contribution To Funds Equity	724,906,564.23	669,969,364.52	54,937,199.71
1251-216360 ES RF Const Fnd-Contribution To Funds Equity	90,187,067.51		90,187,067.51
1252-216360 ES Fiber Construction-Contribution To Funds Equity	7,000,000.00		7,000,000.00
1300-216160 Elect 2011I Principal/Reti-Unappropri Earned Surplus	(15,364,309.80)	(13,024,165.61)	(2,340,144.19)
1300-216360 Elect 2011I Principal/Ret-Contribution To Funds Eq	17,598,179.91	(67,451,587.20)	85,049,767.11
1301-216160 Elect 2013J Principal/Reti-Unappropri Earned Surplus	(12,639,241.83)	(9,167,394.09)	(3,471,847.74)
1301-216360 Elect 2013J Principal/Ret-Contribution To Funds Eq	(52,114,722.93)	(55,495,972.93)	3,381,250.00
1302-216160 ES 2014K Principal/Retirem-Unappropri Earned Surplus	(880,481.82)	(514,812.37)	(365,669.45)
1302-216360 ES 2014K Principal/Retire-Contribution To Funds Eq	1,391,583.59	(49,119,518.18)	50,511,101.77
1303-216160 ES 2016L Principal/Interes-Unappropri Earned Surplus	(274,644.86)		(274,644.86)
1303-216360 ES 2016L Principal/Intere-Contribution To Funds Eq	(49,152,788.79)	(49,725,355.14)	572,566.35
1304-216360 ES 2017M Principal/Intere-Contribution To Funds Eq	(49,811,520.56)		(49,811,520.56)
1305-216360 ES 2017N Principal/Intere-Contribution To Funds Eq	(49,911,351.11)		(49,911,351.11)
1306-216360 ES 2017O Principal/Intere-Contribution To Funds Eq	(73,621,147.51)		(73,621,147.51)
1399-216160 ES Set-Aside Principal Des-Unappropri Earned Surplus	132.19	(0.03)	132.22
1399-216360 ES Set-Aside Principal De-Contribution To Funds Eq	(132.19)	182.83	(315.02)
1499-216160 ES Set-Aside Interest Depo-Unappropri Earned Surplus	13,899.52	3,521.13	10,378.39
1499-216360 ES Set-Aside Interest Dep-Contribution To Funds Eq	(29,558.68)	50,087.00	(79,645.68)
2021-216160 Pries Princ 2006A-Unappropri Earned Surplus	(9,615,665.41)	(9,590,606.78)	(25,058.63)
2021-216360 Pries Princ 2006A-Contribution To Funds Equity	9,615,734.73	9,615,734.73	0.00
2024-216160 Pries Princ 2006B-Unappropri Earned Surplus	(16,425,750.86)	(16,411,380.44)	(14,370.42)
2024-216360 Pries Princ 2006B-Contribution To Funds Equity	16,425,790.62	16,425,790.62	0.00
2028-216160 Pries Ret 2006Z-Unappropri Earned Surplus	(3,261,526.00)	(1,652,393.00)	(1,609,133.00)
2028-216360 Pries Ret 2006Z-Contribution To Funds Equity	(23,579,918.50)	(26,073,474.00)	2,493,555.50
2063-216160 Pries Princ 2005A-Unappropri Earned Surplus	(31,035,688.17)	(31,035,688.17)	0.00
2063-216360 Pries Princ 2005A-Contribution To Funds Equity	31,035,688.19	31,035,688.19	0.00
2066-216160 Pries Princ 2005B-Unappropri Earned Surplus	(11,736,812.49)	(11,736,812.49)	0.00
2066-216360 Pries Princ 2005B-Contribution To Funds Equity	11,736,812.40	11,736,812.40	0.00
2069-216160 Pries Princ 2005Z-Unappropri Earned Surplus	(22,148,682.01)	(20,648,645.51)	(1,500,036.50)
2069-216360 Pries Princ 2005Z-Contribution To Funds Equity	(62,371.49)	(3,471,317.99)	3,408,946.50
2076-216160 Pries Princ 2003Z-Unappropri Earned Surplus	(8,133,985.64)	(7,710,655.64)	(423,330.00)
2076-216360 Pries Princ 2003Z-Contribution To Funds Equity	3,601,417.65	1,793,985.65	1,807,432.00
3021-216160 Wanap Princ 2006A-Unappropri Earned Surplus	(29,623,296.41)	(29,533,544.94)	(89,751.47)
3021-216360 Wanap Princ 2006A-Contribution To Funds Equity	29,644,969.25	29,083,219.25	561,750.00

	2017	2016	Difference
3025-216160 Wanap Ret 2006B-Unappropri Earned Surplus	(6,333,674.75)	(5,943,701.74)	(389,973.01)
3025-216360 Wanap Ret 2006B-Contribution To Funds Equity	6,351,883.59	(1,614,244.91)	7,966,128.50
3028-216160 Wanap Ret 2006Z-Unappropri Earned Surplus	(50,375,686.90)	(45,817,078.40)	(4,558,608.50)
3028-216360 Wanap Ret 2006Z-Contribution To Funds Equity	(26,856,709.64)	(33,029,313.14)	6,172,603.50
3038-216160 Wanap Princ 2005Z-Unappropri Earned Surplus	(1,795,189.34)	(1,750,709.34)	(44,480.00)
3038-216360 Wanap Princ 2005Z-Contribution To Funds Equity	1,814,497.86	1,430,189.36	384,308.50
3048-216160 Wanap Princ 2003Z-Unappropri Earned Surplus	(8,864,502.18)	(8,402,538.18)	(461,964.00)
3048-216360 Wanap Princ 2003Z-Contribution To Funds Equity	3,918,718.18	1,944,502.18	1,974,216.00
4030-216160 Servi Operating-Unappropri Earned Surplus	(33,778.87)	(26,922.79)	(6,856.08)
4040-216160 Servi Insurance Rsrv-Unappropri Earned Surplus	7,306.39	(3,418.61)	10,725.00
7001-216160 PRP Revenue-Unappropri Earned Surplus	846,193,421.63	755,530,593.45	90,662,828.18
7001-216360 PRP Revenue-Contribution To Funds Equity	(959,703,831.45)	(860,374,023.10)	(99,329,808.35)
7003-216160 PRP RR&C-Unappropri Earned Surplus	12,317,872.09	12,200,964.55	116,907.54
7003-216360 PRP RR&C-Contribution To Funds Equity	(7,047.23)	(176,394.28)	169,347.05
7005-216160 PRP Debt Service Reserve-Unappropri Earned Surplus	3,845,942.62	3,175,036.87	670,905.75
7005-216360 PRP Debt Service Reserve-Contribution To Funds Equity	18,627,514.90	18,627,514.90	0.00
7021-216160 PRP 2010 CREBS Constructio-Unappropri Earned Surplus	2,827,501.26	2,827,501.26	0.00
7021-216360 PRP 2010 CREBS Constructi-Contribution To Funds Equity	(2,827,501.26)	(2,827,501.26)	0.00
7022-216160 PRP 2012 CREBS Constructio-Unappropri Earned Surplus	813,850.83	813,850.83	0.00
7022-216360 PRP 2012 CREBS Constructi-Contribution To Funds Equity	(813,850.83)	(813,850.83)	0.00
7030-216160 PRP 10A Principal/Retireme-Unappropri Earned Surplus	(6,094,487.61)	(5,499,446.45)	(595,041.16)
7030-216360 PRP 10A Principal/Retirem-Contribution To Funds Equity	(3,710,198.62)	(6,015,575.62)	2,305,377.00
7031-216160 PRP 10B Principal/Retireme-Unappropri Earned Surplus	(3,552,271.09)	(3,320,521.82)	(231,749.27)
7031-216360 PRP 10B Principal/Retirem-Contribution To Funds Equity	3,850,776.90	2,149,776.90	1,701,000.00
7032-216160 PRP 10L Principal/Retireme-Unappropri Earned Surplus	(67,288,098.37)	(57,445,890.52)	(9,842,207.85)
7032-216360 PRP 10L Principal/Retirem-Contribution To Funds Equity	(93,627,933.96)	(106,516,260.58)	12,888,326.62
7033-216160 PRP 10M Principal/Retireme-Unappropri Earned Surplus	(30,791,566.64)	(26,243,561.30)	(4,548,005.34)
7033-216360 PRP 10M Principal/Retirem-Contribution To Funds Equity	(14,761,082.80)	(23,802,083.32)	9,041,000.52
7034-216160 PRP 10Z Principal/Retireme-Unappropri Earned Surplus	(12,950,716.00)	(11,092,499.87)	(1,858,216.13)
7034-216360 PRP 10Z Principal/Retirem-Contribution To Funds Equity	(16,746,195.62)	(19,022,165.38)	2,275,969.76
7106-216160 PRP 2012 Debt Service Rese-Unappropri Earned Surplus	395,956.61	287,590.39	108,366.22
7106-216360 PRP 2012 Debt Service Res-Contribution To Funds Equity	4,812,072.74	4,812,072.74	0.00
7107-216160 PRP 2013A Debt Service Res-Unappropri Earned Surplus	344,705.73	270,894.04	73,811.69
7107-216360 PRP 2013A Debt Service Re-Contribution To Funds Equity	3,458,412.50	3,458,412.50	0.00
7108-216160 PRP 2013Z Debt Service Res-Unappropri Earned Surplus	100,808.21	91,671.13	9,137.08
7108-216360 PRP 2013Z Debt Service Re-Contribution To Funds Equity	1,496,371.00	1,496,371.00	0.00
7109-216160 PRP 2014A Debt Service Res-Unappropri Earned Surplus	279,692.89	140,946.73	138,746.16
7109-216360 PRP 2014A Debt Service Re-Contribution To Funds Equity	6,663,600.00	6,663,600.00	0.00
7110-216160 PRP 2014B Debt Service Res-Unappropri Earned Surplus	87,537.32	35,052.90	52,484.42
7110-216360 PRP 2014B Debt Service Re-Contribution To Funds Equity	2,500,650.00	2,500,650.00	0.00
7205-216160 PRP 2015 General Construct-Unappropri Earned Surplus	0.00	8,872,952.58	(8,872,952.58)
7205-216360 PRP 2015 General Construct-Contribution To Funds Equity	0.00	128,448,472.58	(128,448,472.58)
7206-216160 PRP 2015 CREBs Constructio-Unappropri Earned Surplus	864,925.40	(96,404.51)	961,329.91
7206-216360 PRP 2015 CREBs Constructi-Contribution To Funds Equity	89,042,941.57	89,168,764.09	(125,822.52)
7250-216160 PRP BF Const Fnd-Unappropri Earned Surplus	(93,403,797.50)	(85,056,174.73)	(8,347,622.77)
7250-216360 PRP BF Const Fnd-Contribution To Funds Equity	1,499,831,257.01	1,241,255,822.71	258,575,434.30
7305-216160 PRP 12A Principal/Retireme-Unappropri Earned Surplus	(9,731,149.35)	(7,977,065.19)	(1,754,084.16)
7305-216360 PRP 12A Principal/Retirem-Contribution To Funds Equity	(30,907,760.77)	(36,151,760.77)	5,244,000.00
7306-216160 PRP 12B Principal/Retireme-Unappropri Earned Surplus	(1,653,056.70)	(1,350,060.89)	(302,995.81)
7306-216360 PRP 12B Principal/Retirem-Contribution To Funds Equity	(7,329,977.35)	(9,339,727.35)	2,009,750.00
7307-216160 PRP 12M Principal/Retireme-Unappropri Earned Surplus	(7,136,579.78)	(5,631,572.45)	(1,505,007.33)
7307-216360 PRP 12M Principal/Retirem-Contribution To Funds Equity	(22,688,330.92)	(25,939,929.68)	3,251,598.76
7308-216160 PRP 12Z Principal/Retireme-Unappropri Earned Surplus	(2,228,014.19)	(1,774,680.69)	(453,333.50)
7308-216360 PRP 12Z Principal/Retirem-Contribution To Funds Equity	(9,088,049.80)	(10,056,985.80)	968,936.00
7309-216160 PRP 2013A Principal/Retire-Unappropri Earned Surplus	(11,971,686.42)	(8,583,441.57)	(3,388,244.85)
7309-216360 PRP 2013A Principal/Retire-Contribution To Funds Equity	(55,245,719.08)	(58,704,131.58)	3,458,412.50
7310-216160 PRP 2013Z Principal/Retire-Unappropri Earned Surplus	(5,233,655.79)	(3,752,239.29)	(1,481,416.50)
7310-216360 PRP 2013Z Principal/Retire-Contribution To Funds Equity	(21,157,622.24)	(23,221,344.24)	2,063,722.00
7311-216160 PRP 2014A Principal/Retire-Unappropri Earned Surplus	(12,060,771.88)	(6,769,712.41)	(5,291,059.47)
7311-216360 PRP 2014A Principal/Retire-Contribution To Funds Equity	(130,353,715.51)	(141,833,815.51)	11,480,100.00
7312-216160 PRP 2014B Principal/Retire-Unappropri Earned Surplus	(4,180,656.26)	(2,343,716.30)	(1,836,939.96)
7312-216360 PRP 2014B Principal/Retire-Contribution To Funds Equity	(47,563,949.73)	(51,382,399.73)	3,818,450.00
7313-216160 PRP 2014JLB Principal/Reti-Unappropri Earned Surplus	(3,646,851.34)	(1,963,060.84)	(1,683,790.50)
7313-216360 PRP 2014JLB Principal/Ret-Contribution To Funds Equity	(36,986,350.66)	(39,698,148.66)	2,711,798.00
7314-216160 PRP 2015A Principal/Intere-Unappropri Earned Surplus	(3,393,484.17)	(772,852.16)	(2,620,632.01)
7314-216360 PRP 2015A Principal/Intere-Contribution To Funds Equity	(69,191,591.00)	(75,077,324.76)	5,885,733.76
7315-216160 PRP 2015B Principal/Intere-Unappropri Earned Surplus	(654,249.93)	(130,732.64)	(523,517.29)
7315-216360 PRP 2015B Principal/Intere-Contribution To Funds Equity	(16,517,301.43)	(18,154,395.19)	1,637,093.76
7316-216160 PRP 2015M Principal/Intere-Unappropri Earned Surplus	(5,451,139.20)	(1,276,597.04)	(4,174,542.16)
7316-216360 PRP 2015M Principal/Intere-Contribution To Funds Equity	(74,814,396.44)	(81,655,946.96)	6,841,550.52
7317-216160 PRP 2015JLB Principal/Inte-Unappropri Earned Surplus	(1,949,760.49)	(288,593.18)	(1,661,167.31)
7317-216360 PRP 2015JLB Principal/Int-Contribution To Funds Equity	(34,638,740.96)	(36,375,554.22)	1,736,813.26
7318-216160 PRP 2016JLB P&I-Unappropri Earned Surplus	(99,694.80)		(99,694.80)
7318-216360 PRP 2016JLB P&I-Contribution To Funds Equity	(33,353,902.75)	(35,340,610.04)	1,986,707.29
7319-216360 PRP 2017B Principal/Intere-Contribution To Funds Equity	(7,298,103.64)		(7,298,103.64)
7320-216360 PRP 2017JLB P&I-Contribution To Funds Equity	(29,160,422.72)		(29,160,422.72)
7321-216360 PRP 2017JLB2 Principal/In-Contribution To Funds Equity	(100,000,134.75)		(100,000,134.75)
7399-216160 PRP Set-Aside Principal De-Unappropri Earned Surplus	131,870.71	33,456.77	98,413.94
7399-216360 PRP Set-Aside Principal D-Contribution To Funds Equity	(304,091.37)	0.00	(304,091.37)
7499-216160 PRP Set-Aside Interest Dep-Unappropri Earned Surplus	173,371.82	36,408.39	136,963.43
7499-216360 PRP Set-Aside Interest De-Contribution To Funds Equity	14,745,355.03	14,898,558.70	(153,203.67)
7601-216160 Habitat No Net Impact-Unappropri Earned Surplus	18,602.51	18,602.51	0.00
7601-216360 Habitat No Net Impact-Contribution To Funds Equity	(27,840.32)	0.00	(27,840.32)
7602-216160 Habitat Supplemental-Unappropri Earned Surplus	(2,690.52)	(2,690.52)	0.00
7602-216360 Habitat Supplemental-Contribution To Funds Equity	27,840.32	0.00	27,840.32
7603-216160 Habitat-Unappropri Earned Surplus	(6,841.98)	(6,841.98)	0.00
7604-216160 Habitat Native Resident Fi-Unappropri Earned Surplus	(3,092.91)	(3,092.91)	0.00
Total Beginning of year	997,754,987.54	915,530,552.86	82,224,434.68
End of year	\$1,073,892,119.44	\$997,754,987.53	\$76,137,131.91

NET POSITION DETAIL:	2017	2016	Difference
<b>NET INVESTMENT IN CAPITAL ASSETS</b>			
Cash:			
1203-131000 ES 2016 General Construction-Cash	0.00	423,049.08	(423,049.08)
1250-131000 ES BF Const Fnd-Cash	902,212.92		902,212.92
1252-131000 ES Fiber Construction-Cash	735,486.09		735,486.09
7003-131000 PRP RR&C-Cash	48,667.63	108,860.63	(60,193.00)
7003-INTFND PRP RR&C-Interfund Cash	(0.01)	(0.01)	0.00
7205-131000 PRP 2015 General Construction-Cash	0.00	240,222.17	(240,222.17)
7205-INTFND PRP 2015 General Construction-Interfund Cash	0.01	0.00	0.01
7206-131000 PRP 2015 CREBs Construction-Cash	2,079,246.47	56,782.40	2,022,464.07
7250-131000 PRP BF Const Fnd-Cash	1,083,932.31		1,083,932.31
<b>Total Cash</b>	<b>4,849,545.42</b>	<b>828,914.27</b>	<b>4,020,631.15</b>
Investments:			
1203-124000 ES 2016 General Construction-Long-Term Investments	0.00	1,273,287.50	(1,273,287.50)
1203-136000 ES 2016 General Construction-Investments	0.00	21,261,038.30	(21,261,038.30)
1203-136020 ES 2016 General Construction-Investments Prem/Disc	0.00	8,895.35	(8,895.35)
1203-171900 ES 2016 General Construction-Int Rec Funds	0.00	45,371.69	(45,371.69)
1250-136000 ES BF Const Fnd-Investments	17,000,909.95		17,000,909.95
1250-136020 ES BF Const Fnd-Investments Prem/Disc	32,726.87		32,726.87
1250-171900 ES BF Const Fnd-Int Rec Funds	71,122.95		71,122.95
1252-136000 ES Fiber Construction-Investments	6,238,136.16		6,238,136.16
1252-136020 ES Fiber Construction-Investments Prem/Disc	(1,374.51)		(1,374.51)
1252-171900 ES Fiber Construction-Int Rec Funds	19,938.34		19,938.34
7003-124000 PRP RR&C-Long-Term Investments	8,459,962.00	6,881,523.15	1,578,438.85
7003-136000 PRP RR&C-Investments	3,652,681.30	4,729,226.54	(1,076,545.24)
7003-136020 PRP RR&C-Investments Prem/Disc	243,052.17	347,893.78	(104,841.61)
7003-171900 PRP RR&C-Int Rec Funds	57,513.22	65,318.10	(7,804.88)
7205-136000 PRP 2015 General Construction-Investments	0.00	25,917,817.82	(25,917,817.82)
7205-136020 PRP 2015 General Construction-Investments Prem/Disc	0.00	5,171.41	(5,171.41)
7205-171900 PRP 2015 General Construction-Int Rec Funds	0.00	80,186.77	(80,186.77)
7206-124000 PRP 2015 CREBs Construction-Long-Term Investments	0.00	12,900,556.00	(12,900,556.00)
7206-136000 PRP 2015 CREBs Construction-Investments	13,542,837.21	45,364,737.11	(31,821,899.90)
7206-136020 PRP 2015 CREBs Construction-Investments Prem/Disc	(3,966.74)	52,924.54	(56,891.28)
7206-171900 PRP 2015 CREBs Construction-Int Rec Funds	39,182.29	162,463.84	(123,281.55)
7250-124000 PRP BF Const Fnd-Long-Term Investments	12,441,825.00		12,441,825.00
7250-136000 PRP BF Const Fnd-Investments	83,241,289.33		83,241,289.33
7250-136020 PRP BF Const Fnd-Investments Prem/Disc	28,262.45		28,262.45
7250-171900 PRP BF Const Fnd-Int Rec Funds	370,358.60		370,358.60
<b>Total Investments</b>	<b>145,434,456.59</b>	<b>119,096,411.90</b>	<b>26,338,044.69</b>
Intercompany receivables:			
1250-146430 ES BF Const Fnd-S R Rec Fr Ser Opr	2,069,491.39	0.00	2,069,491.39
7205-146430 PRP 2015 General Construction-S R Rec Fr Ser Opr	0.00	1,887.00	(1,887.00)
7206-146430 PRP 2015 CREBs Construction-S R Rec Fr Ser Opr	0.00	958,894.69	(958,894.69)
7250-146430 PRP BF Const Fnd-S R Rec Fr Ser Opr	17,698.03	15,811.03	1,887.00
<b>Total Intercompany receivables</b>	<b>2,087,189.42</b>	<b>976,592.72</b>	<b>1,110,596.70</b>
Intercompany payables:			
1203-234430 ES 2016 General Construction-S R Pay To Serv Oper	0.00	(300,390.77)	300,390.77
1250-234430 ES BF Const Fnd-S R Pay To Serv Oper	(1,977,984.08)	(335,983.75)	(1,642,000.33)
1251-234430 ES RF Const Fnd-S R Pay To Serv Oper	(762,079.11)		(762,079.11)
7003-234771 PRP RR&C-R Pay To PRP Rev	8,655.62	8,655.62	0.00
7205-234430 PRP 2015 General Construction-S R Pay To Serv Oper	0.00	(259,466.45)	259,466.45
7206-234430 PRP 2015 CREBs Construction-S R Pay To Serv Oper	(163,380.51)	0.00	(163,380.51)
7250-234430 PRP BF Const Fnd-S R Pay To Serv Oper	(768,118.87)		(768,118.87)
<b>Total Intercompany payables</b>	<b>(3,662,906.95)</b>	<b>(887,185.35)</b>	<b>(2,775,721.60)</b>
Accounts payable:			
1203-232000 ES 2016 General Construction-A/P Control	0.00	(674,690.88)	674,690.88
1203-232005 ES 2016 General Construction-A/P Manual Accruals	0.00	(6,098,107.46)	6,098,107.46
1250-232000 ES BF Const Fnd-A/P Control	(2,405,140.90)	(102,634.20)	(2,302,506.70)
1250-232005 ES BF Const Fnd-A/P Manual Accruals	(1,606,844.05)	0.00	(1,606,844.05)
1251-232000 ES RF Const Fnd-A/P Control	(99,920.01)		(99,920.01)
7205-232000 PRP 2015 General Construction-A/P Control	0.00	(2,995,761.74)	2,995,761.74
7205-232005 PRP 2015 General Construction-A/P Manual Accruals	0.00	(4,817,383.28)	4,817,383.28
7205-232006 PRP 2015 General Construc-Long Term HED Lagoon Dec	0.00	(949,141.16)	949,141.16
7206-232000 PRP 2015 CREBs Construction-A/P Control	(2,879,792.76)	(1,400,093.75)	(1,479,699.01)
7206-232005 PRP 2015 CREBs Construction-A/P Manual Accruals	(2,813,989.38)	(3,969,883.67)	1,155,894.29
7250-232000 PRP BF Const Fnd-A/P Control	(5,739,071.31)		(5,739,071.31)
7250-232005 PRP BF Const Fnd-A/P Manual Accruals	(3,797,604.04)		(3,797,604.04)
7250-232006 PRP BF Const Fnd-Long Term HED Lagoon Decom	(925,918.46)		(925,918.46)
<b>Total Accounts payable</b>	<b>(20,268,280.91)</b>	<b>(21,007,696.14)</b>	<b>739,415.23</b>
Utility plant, net of accumulated depr & amort	2,045,369,856.73	1,953,628,387.56	91,741,469.17
Unamortized refunding loss	5,554,244.89	5,367,728.18	186,516.71
Revenue bonds	(1,330,270,000.00)	(1,325,105,000.00)	(5,165,000.00)
Other current liabilities (O/S serial bonds)	(39,767.93)	(39,767.93)	0.00
Unamortized premium (discount), net	(41,489,290.49)	(40,427,980.00)	(1,061,310.49)
Preliminary expenses:			
1203-183011 ES 2016 General Construction-Preliminary Surveys	0.00	631,229.03	(631,229.03)
1250-183011 ES BF Const Fnd-Preliminary Surveys	887,060.45		887,060.45
7205-183011 PRP 2015 General Construction-Preliminary Surveys	0.00	579,576.90	(579,576.90)
7250-183011 PRP BF Const Fnd-Preliminary Surveys	4,971,256.33		4,971,256.33
<b>Total Preliminary expenses</b>	<b>5,858,316.78</b>	<b>1,210,805.93</b>	<b>4,647,510.85</b>
Licensing obligation	(51,533,136.40)	(55,120,466.80)	3,587,330.40
<b>Total Invested in Capital Assets, Net</b>	<b>761,890,227.15</b>	<b>638,520,744.34</b>	<b>123,369,482.81</b>
<b>RESTRICTED</b>			
Cash:			
1007-131000 Elect Renew & Rplc QC-Cash	24,819.98	129,455.77	(104,635.79)
1009-131000 Elect Fiscal Agent-Cash	11,237.25	11,237.25	0.00
1100-131000 Elect 2011 Debt Service Rsvr-Cash	0.00	72,747.37	(72,747.37)
1101-131000 Elect 2013J Debt Service Rsvr-Cash	2,401.05	45,326.19	(42,925.14)
1102-131000 ES 2017 Debt Service Reserve-Cash	64,052.07		64,052.07
1300-131000 Elect 2011 Principal/Retire-Cash	0.00	1,130,946.30	(1,130,946.30)



	2017	2016	Difference
1301-131000 Elect 2013J Principal/Retire-Cash	1,200,111.07	1,016,326.80	183,784.27
1302-131000 ES 2014K Principal/Retirement-Cash	0.00	24,405.40	(24,405.40)
1303-131000 ES 2016L Principal/Interest-Cash	40,371.35	23,048.01	17,323.34
1304-131000 ES 2017M Principal/Interest-Cash	15,870.76		15,870.76
1305-131000 ES 2017N Principal/Interest-Cash	88,648.89		88,648.89
1399-131000 ES Set-Aside Principal Deposits-Cash	0.00		(189.38)
1499-131000 ES Set-Aside Interest Deposit-Cash	0.00	38,465.78	(38,465.78)
2021-131000 Pries Princ 2006A-Cash	0.00	401,040.68	(401,040.68)
2024-131000 Pries Princ 2006B-Cash	0.00	217,678.04	(217,678.04)
2028-131000 Pries Ret 2006Z-Cash	1,215,126.61	1,015,690.48	199,436.13
2069-131000 Pries Princ 2005Z-Cash	1,926,902.42	1,713,301.25	213,601.17
2076-131000 Pries Princ 2003Z-Cash	1,159,713.51	959,842.32	199,871.19
3010-131000 Wanap Princ 1959-Cash	7,554.34	7,554.34	0.00
3011-131000 Wanap Int 1959-Cash	5,976.34	5,976.34	0.00
3012-131000 Wanap Int 1963-Cash	15,000.00	15,000.00	0.00
3021-131000 Wanap Princ 2006A-Cash	389,270.78	1,095,604.05	(706,333.27)
3025-131000 Wanap Ret 2006B-Cash	0.00	620,462.81	(620,462.81)
3028-131000 Wanap Ret 2006Z-Cash	2,794,232.49	2,374,141.96	420,090.53
3038-131000 Wanap Princ 2005Z-Cash	265,952.95	304,929.60	(38,976.65)
3048-131000 Wanap Princ 2003Z-Cash	1,266,826.07	1,046,599.14	220,226.93
7005-131000 PRP Debt Service Reserve-Cash	(29,422.57)	35,547.89	(64,970.46)
7030-131000 PRP 10A Principal/Retirement-Cash	1,439,379.06	2,950,052.91	(1,510,673.85)
7031-131000 PRP 10B Principal/Retirement-Cash	1,178,726.47	976,350.03	202,376.44
7032-131000 PRP 10L Principal/Retirement-Cash	5,657,009.16	2,957,177.08	2,699,832.08
7033-131000 PRP 10M Principal/Retirement-Cash	1,891,035.68	1,565,228.86	325,806.82
7034-131000 PRP 10Z Principal/Retirement-Cash	963,982.37	858,890.38	105,091.99
7106-131000 PRP 2012 Debt Service Reserve-Cash	151,377.14	75,228.92	76,148.22
7107-131000 PRP 2013A Debt Service Reserve-Cash	6,846.89	43,652.98	(36,806.09)
7108-131000 PRP 2013Z Debt Service Reserve-Cash	162,147.90	40,030.40	122,117.50
7109-131000 PRP 2014A Debt Service Reserve-Cash	12,967.21	55,866.03	(42,898.82)
7110-131000 PRP 2014B Debt Service Reserve-Cash	41,151.51	52,908.05	(11,756.54)
7305-131000 PRP 12A Principal/Retirement-Cash	2,957,996.50	2,394,323.16	563,673.34
7306-131000 PRP 12B Principal/Retirement-Cash	1,245,719.73	1,031,280.52	214,439.21
7307-131000 PRP 12M Principal/Retirement-Cash	716,154.11	519,255.10	196,899.01
7308-131000 PRP 12Z Principal/Retirement-Cash	530,244.48	451,867.84	78,376.64
7309-131000 PRP 2013A Principal/Retirement-Cash	1,227,498.45	1,039,520.09	187,978.36
7310-131000 PRP 2013Z Principal/Retirement-Cash	943,663.35	796,955.46	146,707.89
7311-131000 PRP 2014A Principal/Retirement-Cash	5,863,498.67	4,913,385.88	950,112.79
7312-131000 PRP 2014B Principal/Retirement-Cash	1,861,063.92	1,554,345.03	306,718.89
7313-131000 PRP 2014JLB Principal/Retireme-Cash	1,331,630.11	1,122,292.45	209,337.66
7314-131000 PRP 2015A Principal/Interest-Cash	3,065,091.22	1,822,920.95	1,242,170.27
7315-131000 PRP 2015B Principal/Interest-Cash	870,324.54	729,138.40	141,186.14
7316-131000 PRP 2015M Principal/Interest-Cash	1,483,404.34	1,255,594.15	227,810.19
7317-131000 PRP 2015JLB Principal/Interest-Cash	616,449.19	522,046.54	94,402.65
7318-131000 PRP 2016JLB P&I-Cash	805,707.10		805,707.10
7319-131000 PRP 2017B Principal/Interest-Cash	379,592.71		379,592.71
7320-131000 PRP 2017JLB P&I-Cash	596,697.34		596,697.34
7399-131000 PRP Set-Aside Principal Deposits-Cash	0.00	79,274.67	(79,274.67)
7499-131000 PRP Set-Aside Interest Deposit-Cash	129,121.01	145,735.30	(16,614.29)
7601-131000 Habitat No Net Impact-Cash	297,606.94	41,337.93	256,269.01
7602-131000 Habitat Supplemental-Cash	192,509.39	367,391.61	(174,882.22)
7603-131000 Habitat-Cash	7,825.00	360,277.37	(352,452.37)
7604-131000 Habitat Native Resident Fish-Cash	443,896.74	48,020.32	395,876.42
7605-131000 Habitat Wildlife Mgmt Plan-Cash	113,456.38	71,618.97	41,837.41
<b>Total Cash</b>	<b>47,648,419.97</b>	<b>41,147,484.53</b>	<b>6,500,935.44</b>
<b>Investments:</b>			
1007-124000 Elect Renew & Rplc QC-Long-Term Investments	498,825.00	1,006,275.00	(507,450.00)
1007-136000 Elect Renew & Rplc QC-Investments	956,704.85	545,493.20	411,211.65
1007-136020 Elect Renew & Rplc QC-Investments Prem/Disc	9,806.41	40,786.29	(30,979.88)
1007-171900 Elect Renew & Rplc QC-Int Rec Funds	5,229.10	4,302.08	927.02
1100-124000 Elect 2011I Debt Service Rsr-Long-Term Investments	0.00	10,785,331.35	(10,785,331.35)
1100-136000 Elect 2011I Debt Service Rsr-Investments	0.00	845,374.69	(845,374.69)
1100-136020 Elect 2011I Debt Service Rsr-Investments Prem/Disc	0.00	362,120.21	(362,120.21)
1100-171900 Elect 2011I Debt Service Rsr-Int Rec Funds	0.00	50,047.07	(50,047.07)
1101-124000 Elect 2013J Debt Service Rsr-Long-Term Investments	4,581,547.95	5,371,532.93	(789,984.98)
1101-136000 Elect 2013J Debt Service Rsr-Investments	983,196.31	568,316.14	414,880.17
1101-136020 Elect 2013J Debt Service Rsr-Investments Prem/Disc	359,237.20	371,650.54	(12,413.34)
1101-171900 Elect 2013J Debt Service Rsr-Int Rec Funds	54,898.52	56,833.68	(1,935.16)
1102-124000 ES 2017O Debt Service Reserv-Long-Term Investments	5,034,365.00		5,034,365.00
1102-136000 ES 2017O Debt Service Reserve-Investments	(141,108.65)		(141,108.65)
1102-136020 ES 2017O Debt Service Reserv-Investments Prem/Disc	268,142.26		268,142.26
1102-171900 ES 2017O Debt Service Reserve-Int Rec Funds	32,808.07		32,808.07
1300-136000 Elect 2011I Principal/Retire-Investments	0.00	750,344.33	(750,344.33)
1301-136000 Elect 2013J Principal/Retire-Investments	490,513.93	674,298.20	(183,784.27)
1302-136000 ES 2014K Principal/Retirement-Investments	0.00	16,195.69	(16,195.69)
1303-136000 ES 2016L Principal/Interest-Investments	16,500.73	15,291.57	1,209.16
1304-136000 ES 2017M Principal/Interest-Investments	42,719.67		42,719.67
1399-136000 ES Set-Aside Principal Deposits-Investments	0.00	125.64	(125.64)
1499-136000 ES Set-Aside Interest Deposit-Investments	0.00	25,520.74	(25,520.74)
2021-136000 Pries Princ 2006A-Investments	0.00	266,076.82	(266,076.82)
2024-136000 Pries Princ 2006B-Investments	0.00	144,421.96	(144,421.96)
2028-136000 Pries Ret 2006Z-Investments	496,651.14	673,876.02	(177,224.88)
2069-136000 Pries Princ 2005Z-Investments	787,570.83	1,136,717.00	(349,146.17)
2076-136000 Pries Princ 2003Z-Investments	474,002.49	636,822.68	(162,820.19)
3021-136000 Wanap Princ 2006A-Investments	159,104.22	726,895.95	(567,791.73)
3025-136000 Wanap Ret 2006B-Investments	0.00	411,655.94	(411,655.94)
3028-136000 Wanap Ret 2006Z-Investments	1,142,069.26	1,575,162.29	(433,093.03)
3038-136000 Wanap Princ 2005Z-Investments	108,701.30	202,310.40	(93,609.10)
3048-136000 Wanap Princ 2003Z-Investments	517,781.93	694,382.86	(176,600.93)
7005-124000 PRP Debt Service Reserve-Long-Term Investments	22,673,378.70	20,017,214.65	2,656,164.05
7005-136000 PRP Debt Service Reserve-Investments	(1,660,426.75)	465,902.22	(2,126,328.97)
7005-136020 PRP Debt Service Reserve-Investments Prem/Disc	1,648,401.04	1,658,693.60	(10,292.56)
7005-171900 PRP Debt Service Reserve-Int Rec Funds	347,477.05	296,099.16	51,377.89
7030-136000 PRP 10A Principal/Retirement-Investments	588,308.44	1,957,259.59	(1,368,951.15)
7031-136000 PRP 10B Principal/Retirement-Investments	481,773.53	647,774.97	(166,001.44)
7032-136000 PRP 10L Principal/Retirement-Investments	2,312,154.15	1,961,986.23	350,167.92
7033-124000 PRP 10M Principal/Retirement-Long-Term Investments	40,127,694.85	34,996,454.75	5,131,240.10
7033-136000 PRP 10M Principal/Retirement-Investments	(1,700,842.12)	(1,182,209.06)	(518,633.06)
7033-136020 PRP 10M Principal/Retirement-Investments Prem/Disc	2,473,753.37	2,220,685.08	253,068.29
7033-171900 PRP 10M Principal/Retirement-Int Rec Funds	412,899.41	292,535.19	120,364.22
7034-136000 PRP 10Z Principal/Retirement-Investments	394,002.51	569,844.50	(175,841.99)
7106-124000 PRP 2012 Debt Service Reserv-Long-Term Investments	4,942,088.50	5,032,812.50	(90,724.00)
7106-136000 PRP 2012 Debt Service Reserve-Investments	100,663.94	33,371.50	67,292.44
7106-136020 PRP 2012 Debt Service Reserv-Investments Prem/Disc	62,061.50	16,540.33	45,521.17

	2017	2016	Difference
7106-171900 PRP 2012 Debt Service Reserve-Int Rec Funds	63,264.32	50,076.10	13,188.22
7107-124000 PRP 2013A Debt Service Reser-Long-Term Investments	2,854,430.60	3,541,631.35	(687,200.75)
7107-136000 PRP 2013A Debt Service Reserve-Investments	965,831.34	167,328.09	798,503.25
7107-136020 PRP 2013A Debt Service Reser-Investments Prem/Disc	37,837.15	11,803.67	26,033.48
7107-171900 PRP 2013A Debt Service Reserve-Int Rec Funds	44,513.66	38,702.14	5,811.52
7108-124000 PRP 2013Z Debt Service Reser-Long-Term Investments	895,630.40	1,421,614.90	(525,984.50)
7108-136000 PRP 2013Z Debt Service Reserve-Investments	500,790.36	40,038.46	460,751.90
7108-136020 PRP 2013Z Debt Service Reser-Investments Prem/Disc	73,343.34	86,633.35	(13,290.01)
7108-171900 PRP 2013Z Debt Service Reserve-Int Rec Funds	8,106.54	8,862.10	(755.56)
7109-124000 PRP 2014A Debt Service Reser-Long-Term Investments	4,261,264.85	5,298,414.65	(1,037,149.80)
7109-136000 PRP 2014A Debt Service Reserve-Investments	2,601,335.71	1,314,472.62	1,286,863.09
7109-136020 PRP 2014A Debt Service Reser-Investments Prem/Disc	142,791.80	220,132.59	(77,340.79)
7109-171900 PRP 2014A Debt Service Reserve-Int Rec Funds	53,637.62	54,407.00	(769.38)
7110-124000 PRP 2014B Debt Service Reser-Long-Term Investments	2,519,701.85	1,981,203.45	538,498.40
7110-136000 PRP 2014B Debt Service Reserve-Investments	(205,395.44)	367,070.68	(572,466.12)
7110-136020 PRP 2014B Debt Service Reser-Investments Prem/Disc	222,395.04	167,212.01	55,183.03
7110-171900 PRP 2014B Debt Service Reserve-Int Rec Funds	30,971.42	19,793.13	11,178.29
7305-136000 PRP 12A Principal/Retirement-Investments	1,209,003.50	1,588,551.84	(379,548.34)
7306-136000 PRP 12B Principal/Retirement-Investments	509,155.27	684,219.48	(175,064.21)
7307-124000 PRP 12M Principal/Retirement-Long-Term Investments	10,950,569.90	9,183,602.05	1,766,967.85
7307-136000 PRP 12M Principal/Retirement-Investments	(141,524.77)	7,814.26	(149,339.03)
7307-136020 PRP 12M Principal/Retirement-Investments Prem/Disc	434,233.99	336,693.81	97,540.18
7307-171900 PRP 12M Principal/Retirement-Int Rec Funds	128,596.64	100,795.47	27,801.17
7308-136000 PRP 12Z Principal/Retirement-Investments	216,723.52	299,798.91	(83,075.39)
7309-136000 PRP 2013A Principal/Retirement-Investments	501,707.80	689,686.16	(187,978.36)
7310-136000 PRP 2013Z Principal/Retirement-Investments	385,697.65	528,752.79	(143,055.14)
7311-136000 PRP 2014A Principal/Retirement-Investments	2,396,551.33	3,259,864.12	(863,312.79)
7312-136000 PRP 2014B Principal/Retirement-Investments	760,661.08	1,031,254.97	(270,593.89)
7313-136000 PRP 2014JLB Principal/Retireme-Investments	544,268.89	744,602.80	(200,333.91)
7314-136000 PRP 2015A Principal/Interest-Investments	1,252,775.66	1,209,445.93	43,329.73
7315-136000 PRP 2015B Principal/Interest-Investments	355,722.34	483,758.48	(128,036.14)
7316-124000 PRP 2015M Principal/Interest-Long-Term Investments	5,670,027.95	2,826,605.00	2,843,422.95
7316-136000 PRP 2015M Principal/Interest-Investments	(3,777.31)	469,849.93	(473,627.24)
7316-136020 PRP 2015M Principal/Interest-Investments Prem/Disc	610,079.93	363,194.00	246,885.93
7316-171900 PRP 2015M Principal/Interest-Int Rec Funds	68,321.49	40,470.76	27,850.73
7317-136000 PRP 2015JLB Principal/Interest-Investments	251,957.44	346,360.09	(94,402.65)
7318-136000 PRP 2016JLB P&I-Investments	329,311.65		329,311.65
7319-136000 PRP 2017B Principal/Interest-Investments	155,148.57		155,148.57
7320-136000 PRP 2017JLB P&I-Investments	243,884.39		243,884.39
7399-136000 PRP Set-Aside Principal Deposits-Investments	0.00	52,596.04	(52,596.04)
7499-124000 PRP Set-Aside Interest Depos-Long-Term Investments	0.00	609,744.00	(609,744.00)
7499-136000 PRP Set-Aside Interest Depos-Investments	15,027,293.84	14,225,747.12	801,546.72
7499-136020 PRP Set-Aside Interest Depos-Investments Prem/Disc	(9,092.52)	60,647.34	(69,739.86)
7499-171900 PRP Set-Aside Interest Depos-Int Rec Funds	7,390.31	30,056.76	(22,666.45)
7601-124000 Habitat No Net Impact-Long-Term Investments	2,320,043.00	4,058,896.90	(1,738,853.90)
7601-136000 Habitat No Net Impact-Investments	3,282,157.14	1,450,276.43	1,831,880.71
7601-136020 Habitat No Net Impact-Investments Prem/Disc	38,745.29	80,517.23	(41,771.94)
7601-171900 Habitat No Net Impact-Int Rec Funds	42,138.42	42,843.72	(705.30)
7602-124000 Habitat Supplemental-Long-Term Investments	1,845,900.65	2,111,732.20	(265,831.55)
7602-136000 Habitat Supplemental-Investments	3,827,022.67	2,431,983.62	1,395,039.05
7602-136020 Habitat Supplemental-Investments Prem/Disc	48,562.49	62,733.20	(14,170.71)
7602-171900 Habitat Supplemental-Int Rec Funds	28,914.06	15,188.61	13,725.45
7603-136000 Habitat-Investments	2,002,333.04	1,240,698.53	761,634.51
7603-136020 Habitat-Investments Prem/Disc	(10,179.77)	15,223.53	(25,403.30)
7603-171900 Habitat-Int Rec Funds	2,341.37	4,116.01	(1,774.64)
7604-124000 Habitat Native Resident Fish-Long-Term Investments	0.00	497,970.00	(497,970.00)
7604-136000 Habitat Native Resident Fish-Investments	679,889.96	431,244.48	248,645.48
7604-136020 Habitat Native Resident Fish-Investments Prem/Disc	116.19	4,462.86	(4,346.67)
7604-171900 Habitat Native Resident Fish-Int Rec Funds	2,231.68	2,747.31	(515.63)
7605-136000 Habitat Wildlife Mgmt Plan-Investments	46,372.32	47,516.74	(1,144.42)
<b>Total Investments</b>	<b>161,164,383.25</b>	<b>163,404,786.25</b>	<b>(2,240,403.00)</b>
Intercompany receivables:			
7601-146430 Habitat No Net Impact-S R Rec Fr Ser Opr	0.00	1,751.49	(1,751.49)
7602-146430 Habitat Supplemental-S R Rec Fr Ser Opr	46.82	891.96	(845.14)
7603-146430 Habitat-S R Rec Fr Ser Opr	205.01	0.00	205.01
<b>Total Intercompany receivables</b>	<b>251.83</b>	<b>2,643.45</b>	<b>(2,391.62)</b>
Intercompany payables:			
1007-234430 Elect Renew & Rplc QC-S R Pay To Serv Oper	0.00	(1,568.19)	1,568.19
7601-234430 Habitat No Net Impact-S R Pay To Serv Oper	(3,507.77)	0.00	(3,507.77)
<b>Total Intercompany payables</b>	<b>(3,507.77)</b>	<b>(1,568.19)</b>	<b>(1,939.58)</b>
Accounts payable:			
1007-232000 Elect Renew & Rplc QC-A/P Control	0.00	(12,246.65)	12,246.65
7601-232000 Habitat No Net Impact-A/P Control	(36,453.51)	(95,404.77)	58,951.26
7602-232000 Habitat Supplemental-A/P Control	(5,973.23)	(891.96)	(5,081.27)
7603-232000 Habitat-A/P Control	(14,177.68)	0.00	(14,177.68)
<b>Total Accounts payable</b>	<b>(56,604.42)</b>	<b>(108,543.38)</b>	<b>51,938.96</b>
Accrued bond interest	(28,191,398.88)	(30,607,844.31)	2,416,445.43
Habitat liability	(15,146,045.50)	(13,287,167.19)	(1,858,878.31)
Less: 15% supplemental debt service			
<b>Total Restricted</b>	<b>165,415,498.48</b>	<b>160,549,791.16</b>	<b>4,865,707.32</b>
<b>UNRESTRICTED</b>			
Cash	(273,052.75)	726,617.07	(999,669.82)
Investments	211,642,694.84	262,359,474.43	(50,716,779.59)
Intercompany receivables:			
1001-146108 Elect Revenue-S R Rec Fr Cust Dep	0.00	134,351.28	(134,351.28)
1001-146430 Elect Revenue-S R Rec Fr Ser Opr	4,252,795.89	13,337.60	4,239,458.29
1001-146502 Elect Revenue-N R Rec Fr Excess Earn	0.03	0.03	0.00
1007-146430 Elect Renew & Rplc QC-S R Rec Fr Ser Opr	2,824.29		2,824.29
1008-146430 Elect Cust Deposits-S R Rec Fr Ser Opr	0.00	137,802.44	(137,802.44)
4030-146101 Servi Operating-S R Rec Fr Elec Rev	979,250.83	11,941,920.45	(10,962,669.62)
4030-146107 Servi Operating-S R Rec from Renew & Rplc QC	0.00	1,568.19	(1,568.19)
4030-146108 Servi Operating-S R Rec Fr Cust Dep	6,873.42	0.00	6,873.42
4030-146123 Servi Operating-Due To/From ES 2016 Gen Con	0.00	300,390.77	(300,390.77)
4030-146125 Servi Operating-Due to/from Elec Plant Const	1,977,984.08	335,983.75	1,642,000.33
4030-146250 Servi Operating-S R PRP BF Const	768,118.87		768,118.87
4030-146251 Servi Operating-S R Rec Fr ES RF Const Fund	762,079.11		762,079.11
4030-146440 Servi Operating-S R Rec Fr Ser Ins	113,310.66	8,897.66	104,413.00

	2017	2016	Difference
4030-146601 Servi Operating-S R Rec Fr NNI	3,507.77	0.00	3,507.77
4030-146901 Servi Operating-Due from PRP Rev	3,555,119.51	1,148,020.35	2,407,099.16
4030-146925 Servi Operating-Due from PRP 2015 Const	0.00	259,466.45	(259,466.45)
4030-146926 Servi Operating-PRP 2015 CREBs	163,380.51	0.00	163,380.51
4040-146101 Servi Insurance Rsrsv-S R Rec Fr Elec Rev	64,968.19		64,968.19
4040-146901 Servi Insurance Rsrsv-Due from PRP Rev	100,851.60		100,851.60
7001-146430 PRP Revenue-S R Rec Fr Ser Opr	66,027.21	11,889,690.14	(11,823,662.93)
7001-146703 PRP Revenue-Rec - PRP Rev from PRP RR&C	(8,655.62)	(8,655.62)	0.00
<b>Total Intercompany receivables</b>	<b>12,808,436.35</b>	<b>26,162,773.49</b>	<b>(13,354,337.14)</b>
Intercompany payables:			
1001-234430 Elect Revenue-S R Pay To Serv Oper	(979,250.83)	(11,941,920.45)	10,962,669.62
1001-234440 Elect Revenue-S R Pay To Insurance Res	(64,968.19)		(64,968.19)
1005-234011 Elect Excess Earnings-N R Pay To Elec Rev	(0.03)	(0.03)	0.00
1008-234101 Elect Cust Deposits-S R Pay To Elec Rev	0.00	(134,351.28)	134,351.28
1008-234430 Elect Cust Deposits-S R Pay To Serv Oper	(6,873.42)	0.00	(6,873.42)
4030-234101 Servi Operating-S R Pay To Elec Rev	(4,252,795.89)	(13,337.60)	(4,239,458.29)
4030-234107 Servi Operating-S R Pay To QC R&R	(2,824.29)		(2,824.29)
4030-234108 Servi Operating-S R Pay To Cust Deposit Rev	0.00	(137,802.44)	137,802.44
4030-234125 Servi Operating-S R Pay To ES BF Const Fnd	(2,069,491.39)	0.00	(2,069,491.39)
4030-234601 Servi Operating-S R Pay To NNI	0.00	(1,751.49)	1,751.49
4030-234602 Servi Operating-S R Pay To Supp Habitat	(46.82)	(891.96)	845.14
4030-234603 Servi Operating-S R Pay To Habitat	(205.01)	0.00	(205.01)
4030-234701 Servi Operating-Pay - PRP RR&C to PRP Rev	(15,665.88)	(15,665.88)	0.00
4030-234725 Servi Operating-PRP Utility Plant	(15,811.03)	(15,811.03)	0.00
4030-234901 Servi Operating-Due to PRP Revenue Cash	(50,361.33)	(11,874,024.26)	11,823,662.93
4030-234924 Servi Operating-PRP 2014 Construction	(1,887.00)	(1,887.00)	0.00
4030-234926 Servi Operating-SR payable to PRP 2015 CREBs	0.00	(958,894.69)	958,894.69
4040-234430 Servi Insurance Rsrsv-S R Pay To Serv Oper	(113,310.66)	(8,897.66)	(104,413.00)
7001-234430 PRP Revenue-S R Pay To Serv Oper	(3,555,119.51)	(1,148,020.35)	(2,407,099.16)
7001-234440 PRP Revenue-S R Pay To Insurance Res	(100,851.60)		(100,851.60)
<b>Total Intercompany payables</b>	<b>(11,229,462.88)</b>	<b>(26,253,256.12)</b>	<b>15,023,793.24</b>
Accounts payable:			
1001-232000 Elect Revenue-A/P Control	(2,699,386.20)	(2,892,714.78)	193,328.58
1001-232005 Elect Revenue-A/P Manual Accruals	(57,195.80)	(38,747.00)	(18,448.80)
1001-232010 Elect Revenue-A/P General	(1,512,594.70)	(1,971,387.35)	458,792.65
1001-232020 Elect Revenue-A/P Conservation	(14,802.52)	(300.00)	(14,502.52)
1001-232050 Elect Revenue-A/P Inventory	(2,408,952.65)	(764,666.62)	(1,644,286.03)
1001-242500 Elect Revenue-FERC Admin Charges QC	(6,289.47)	(7,489.60)	1,200.13
4030-232000 Servi Operating-A/P Control	94,346.71	(382,469.58)	476,816.29
4030-232015 Servi Operating-Accounts Payable PR 3rd Party	(236,205.38)	(215,234.63)	(20,970.75)
4030-232021 Servi Operating-PR Basic Life/AD&D	(17.77)	8.36	(26.13)
4030-232022 Servi Operating-PR 3rd Party Supp Life/AD&D	(24,071.75)	(24,338.70)	266.95
4030-232023 Servi Operating-PR 3rd Party MGT Life/AD&D	3,816.63	0.00	3,816.63
4030-232024 Servi Operating-PR 3rd Party Long Term Care	(2,653.90)	853.60	(3,507.50)
4030-232025 Servi Operating-PR 3rd Party LTD	586.34	611.32	(24.98)
4030-232050 Servi Operating-Accrued Purchases	17,673.92	17,673.92	0.00
4030-242210 Servi Operating-Retainage Withheld	(796,992.76)	(615,315.63)	(181,677.13)
7001-232000 PRP Revenue-A/P Control	(4,616,590.98)	(2,510,157.49)	(2,106,433.49)
7001-232005 PRP Revenue-A/P Manual Accruals	(1,651,254.78)	(1,491,422.19)	(159,832.59)
7001-242510 PRP Revenue-Misc Liab FERC Admin Charges	(476,763.02)	(487,891.11)	11,128.09
7001-242700 PRP Revenue-Meaningful Priority	(56,814.71)	(29,020.29)	(27,794.42)
<b>Total Accounts payable</b>	<b>(14,444,162.79)</b>	<b>(11,412,007.77)</b>	<b>(3,032,155.02)</b>
Customer A/R	25,035,833.71	23,266,394.48	1,769,439.23
Materials and supplies	17,842,541.69	17,581,644.40	260,897.29
Other current assets	1,741,915.77	1,478,945.86	262,969.91
Conservation loans	459,163.39	566,196.24	(107,032.85)
Demand-side management	697,727.21	1,025,227.65	(327,500.44)
Preliminary expenses:			
1001-183011 Elect Revenue-Preliminary Surveys	7,816.25	7,816.25	0.00
<b>Total Preliminary expenses</b>	<b>7,816.25</b>	<b>7,816.25</b>	<b>0.00</b>
Wages payable	(11,534,273.89)	(11,802,654.33)	268,380.44
Pension obligation	(48,513,759.49)	(53,421,300.30)	4,907,540.81
Power purchasers true-up	952,394.53	(4,440,256.34)	5,392,650.87
Accrued taxes	(7,025,703.02)	(6,489,591.30)	(536,111.72)
Customer deposits	(14,899,853.25)	(11,210,280.49)	(3,689,572.76)
Accrued OPEB liability	(2,794,338.19)	(2,490,626.19)	(303,712.00)
Unearned revenue	(13,887,523.67)	(6,970,665.00)	(6,916,858.67)
<b>Total Unrestricted</b>	<b>146,586,393.81</b>	<b>198,684,452.03</b>	<b>(52,098,058.22)</b>
<b>TOTAL NET POSITION</b>	<b>1,073,892,119.44</b>	<b>997,754,987.53</b>	<b>76,137,131.91</b>

(Internal transactions are eliminated based on Generally

# Exhibit 18c

		BA Load		Loads During BA Peak				
		Calc'd					USBR	
		Calc'd	GCPD_BA_L				Small	
		GCPD_BA_L	OAD				Large	Loads
Month	Date	OAD	MMAX	Schrag	Kittitas	Palisades	Large	Small
		MMAX	TIME				Loads	Estimate
Jan	01/31/2016	650	03 08	1.64	1	2.81	0.92	0.50
Feb	02/29/2016	620	02 08	1.47	0.75	2.39	0.8	0.59
Mar	03/31/2016	529	18 08	1.1	0.82	1.91	0.79	0.46
Apr	04/30/2016	575	20 18	7.73	0.66	2.69	22.19	0.47
May	05/31/2016	648	31 17	12.47	0.66	3.01	26.17	2.80
Jun	06/30/2016	770	29 16	10.7	1.42	5.12	30.89	2.01
Jul	07/31/2016	776	29 17	7.16	1.65	4.87	31.62	1.97
Aug	08/31/2016	779	17 17	9.42	1.92	5.71	30.79	1.91
Sep	09/30/2016	623	01 14	8.5	0.9	3.08	25.59	1.63
Oct	10/31/2016	583	12 08	3.31	0.71	2.16	14.03	1.16
Nov	11/30/2016	601	29 08	2.61	0.87	1.72	0.92	0.50
Dec	12/31/2016	719	17 08	1.81	1.19	2.73	0.93	0.23
Jan	01/31/2017	790	13 08	1.73	1.19	2.92	0.91	0.50
Feb	02/28/2017	713	02 08	1.62	0.88	2.72	0.84	0.69
Mar	03/31/2017	605	07 07	1.14	0.59	2.1	0.81	1.05
Apr	04/30/2017	583	11 07	0.91	1.08	1.6	11.74	0.33
May	05/31/2017	700	30 17	9.24	0.68	2.94	26.92	2.21
Jun	06/30/2017	755	26 16	11.68	0.68	4.42	28.96	1.74
Jul	07/31/2017	803	06 16	11.72	1.08	4.86	31.23	2.06
Aug	08/31/2017	787	01 17	9.91	1.02	5.28	31.81	1.98
Sep	09/30/2017	730	01 17	8.95	0.83	4.8	27.33	1.77
Oct	10/31/2017	625	12 07	5.53	0.72	1.96	16.35	1.19
Nov	11/30/2017	642	07 07	1.42	0.78	1.99	1	0.56
Dec	12/31/2017	664	24 09	1.69	1.08	2.71	0.85	0.27
Jan	01/31/2018	661	03 08	1.52	1.05	2.36	0.86	1.12
Feb	02/28/2018	730	21 07	2.92	1.03	2.49	0.9	0.29
Mar	03/31/2018	652	07 07	1.32	0.82	1.99	0.85	0.44
Apr	04/30/2018	632	02 07	2.93	0.77	1.57	13.83	0.39
May	05/31/2018	729	16 16	8.53	0.79	4.02	23.38	2.35
Jun	06/30/2018	773	21 16	13.51	0.96	27.93	4.71	1.87
Jul	07/31/2018	848	26 16	8.89	1.24	5.23	32.16	1.23
Aug	08/31/2018	831	09 16	10.48	1.04	4.8	30.09	2.63
Sep	09/30/2018	702	06 17	9.96	0.9	3.72	23.05	1.68
Oct	10/31/2018	647	19 08	5.99	0.58	1.93	14.79	1.19
Nov	11/30/2018	682	19 08	2.06	0.66	2	0.88	0.1
Dec	12/31/2018	707	07 08	2.17	0.65	2.09	0.79	0.9

System Load		Trans Level	Non Coincident Peaks					
Calc'd	Calc'd							
GCPD_SYS	GCPD_SYS	115/230				USBR	USBR	
T_LOAD	T_LOAD	wheeling			Palisades	USBR	Small	USBR
MMAX	MMAX	load during				Large	Loads	115
	TIME	Peak	Schrag	Kittitas		Loads	Estimate	Only
633	03 08	0.153						
607	02 08	0.152						
525	29 08	0.139						
592	20 18	15.072						
670	31 17	19.008						
796	29 16	21.84						
798	29 17	22.577						
805	17 17	21.876						
643	01 14	18.41						
589	05 09	9.613						
595	29 08	0.123						
701	17 08	0.151						
772	13 08	0.151	1.9	1.2	2.93	2.1	0.5	1.2
695	07 08	0.137	1.7	1.0	2.7	1.1	0.7	0.2
592	07 07	0.063	1.4	0.7	2.35	9.5	1.1	7.0
585	11 07	7.688	3.0	1.2	1.69	20.3	0.3	13.5
721	30 17	18.378	9.9	0.9	4.06	29.5	2.2	20.0
778	26 16	20.524	12.6	0.9	4.88	33.0	1.7	22.1
826	06 16	21.806	12.3	1.5	5.34	33.7	2.1	23.4
811	01 17	22.205	11.5	1.6	5.35	33.4	2.0	23.2
751	01 17	19.124	9.8	1.3	4.94	28.8	1.8	20.2
629	12 07	11.649	6.3	0.9	3.01	18.5	1.2	12.7
630	07 07	0.122	1.6	1.0	2.05	1.2	0.6	0.2
647	24 09	0.101	1.8	1.1	2.71	1.0	0.3	0.1
672	03 08	0.105						
746	21 07	0.121						
665	07 07	0.127						
627	02 07	9.015						
712	16 16	16.976						
747	21 16	20.302						
819	26 16	22.774						
808	09 16	21.27052						
682	07 17	16.597						
637	19 08	10.48						
694	19 08	0.141						
721	07 08	0.157						

Total NCP Billing  
Units

115/230 13.2

780.3 779.1

702.2 702.0

607.0 600.0

611.2 597.6

767.2 747.1

831.0 808.9

880.7 857.3

864.5 841.3

797.7 777.5

658.5 645.8

636.3 636.1

654.2 654.1

**732.6 720.6**

8,791 8,647