Washington Jurisdiction
RESULTS OF OPERATIONS

June 2023

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2023
FILE:	WA JAM - June 2023
PREPARED BY:	Revenue Requirement Department
DATE:	September 12, 2023
TIME:	2:25:34 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.328
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.88%	4.92%	2.50%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	100.00%		7.17%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- The overall rate of return above has been rounded to two decimals.
- All components of the capital structure in the table above are consistent with Order 09/07/12 in UE-191024 issued 12-14-2020.

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	429,160,166	397,983,576	31,176,590	0	31,176,590
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,327,208	1,269,854	57,354	0	57,354
5	Other Operating Revenues	2.4	21,914,372	20,344,370	1,570,002	0	1,570,002
6	Total Operating Revenues	2.4	452,401,747	419,597,801	32,803,946	0	32,803,946
7							
8	Operating Expenses:						
9	Steam Production	2.6	25,783,131	20,499,530	5,283,602	0	5,283,602
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	4,374,774	4,033,056	341,718	0	341,718
12	Other Power Supply	2.9 & 2.10	(14,799,222)	(23,209,974)	8,410,752	0	8,410,752
13	Transmission	2.12	9,331,453	7,559,739	1,771,714	0	1,771,714
14	Distribution	2.13	31,979,569	30,689,050	1,290,518	0	1,290,518
15	Customer Accounts	2.14	12,746,937	7,385,079	5,361,858	0	5,361,858
16	Customer Service	2.14	13,940,456	13,830,147	110,308	0	110,308
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	74,373,603	69,079,976	5,293,627	0	5,293,627
19							
20	Total O & M Expenses	2.16	157,730,701	129,866,603	27,864,098	0	27,864,098
21							
22	Depreciation	2.17	83,602,576	77,916,886	5,685,690	0	5,685,690
23	Amortization Expense	2.19	6,263,445	5,855,831	407,614	0	407,614
24	Taxes Other Than Income	2.19	16,352,125	14,421,010	1,931,114	0	1,931,114
25	Income Taxes - Federal	2.23	31,813,482	32,867,224	(1,053,743)	0	(1,053,743)
26	Income Taxes - State	2.22	7,443,517	7,443,517	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(63,740)	(63,740)	0	0	0
29	Misc Revenue & Expense	2.5	0	0	0	0	0
30							
31	Total Operating Expenses	2.23	303,142,104	268,307,331	34,834,774	0	34,834,774
32							
33	Operating Revenue for Return		149,259,643	151,290,470	(2,030,827)	0	(2,030,827)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	32,886,279,146	30,594,473,437	2,291,805,709	0	2,291,805,709
37	Plant Held for Future Use	2.33	14,174,575	14,009,593	164,982	0	164,982
38	Misc Deferred Debits	2.35	1,339,702,858	1,330,270,446	9,432,412	0	9,432,412
39	Elec Plant Acq Adj	2.33 & 2.34	10,647,950	10,539,768	108,182	0	108,182
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	96,171,480	93,065,343	3,106,137	0	3,106,137
42	Fuel Stock	2.34	137,605,040	128,496,119	9,108,922	0	9,108,922
43	Material & Supplies	2.35	407,130,439	388,514,593	18,615,847	0	18,615,847
44	Working Capital	2.36	45,493,086	41,269,020	4,224,066	0	4,224,066
45	Weatherization Loans	2.34	224,530,257	224,526,945	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		35,161,734,832	32,825,165,264	2,336,569,568	0	2,336,569,568
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,020,394,328)	(10,172,872,431)	(847,521,897)	0	(847,521,897)
52	Accum Prov For Amort	2.42	(731,617,791)	(671,567,120)	(60,050,672)	0	(60,050,672)
53	Accum Def Income Taxes	2.38	(2,889,441,075)	(2,728,307,995)	(161,133,080)	0	(161,133,080)
54	Unamortized ITC	2.38	(2,241,707)	(2,228,448)	(13,259)	0	(13,259)
55	Customer Adv for Const	2.37	(193,419,991)	(185,817,202)	(7,602,789)	0	(7,602,789)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,584,670,621)	(2,405,915,234)	(178,755,387)	0	(178,755,387)
58							
59	Total Rate Base Deductions		(17,421,785,514)	(16,166,708,431)	(1,255,077,083)	0	(1,255,077,083)
60							
61	Total Rate Base		17,739,949,318	16,658,456,834	1,081,492,485	0	1,081,492,485
62							

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		162,855,159	148,402,165	14,452,995	-	14,452,995
65										
66					B1	162,855,159	148,402,165	14,452,995	-	14,452,995
67										
68	442	Commercial & Industrial Sales								
69			0	S		265,047,897	248,376,559	16,671,338	-	16,671,338
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	265,047,897	248,376,559	16,671,338	-	16,671,338
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,257,110	1,204,852	52,258	-	52,258
78			0	SO		-	-	-	-	-
79					B1	1,257,110	1,204,852	52,258	-	52,258
80										
81	445	Other Sales to Public Authority								
82			0	S		-	-	-	-	-
83										
84					B1	-	-	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**429,160,166**	**397,983,576**	**31,176,590**	**-**	**31,176,590**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,269,854	1,269,854	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						1,269,854	1,269,854	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	S		57,354	-	57,354	-	57,354
103			P	SG		-	-	-	-	-
104			P	SE		-	-	-	-	-
105			P	CAGW		-	-	-	-	-
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	57,354	-	57,354	-	57,354
110										
111		Total Sales for Resale				1,327,208	1,269,854	57,354	-	57,354
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**430,487,375**	**399,253,430**	**31,233,944**	**-**	**31,233,944**
121	450	Forfeited Discounts & Interest								
122			CUST	S		1,271,585	1,269,526	2,059	-	2,059
123			CUST	SO		-	-	-	-	-
124					B1	1,271,585	1,269,526	2,059	-	2,059
125										
126	451	Misc Electric Revenue								
127			CUST	S		709,072	692,281	16,790	-	16,790
128			GP	SG		-	-	-	-	-
129			GP	SO		-	-	-	-	-
130					B1	709,072	692,281	16,790	-	16,790
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		-	-	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	-	-	-	-	-
138										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
139	454	Rent of Electric Property								
140			DPW	S		1,086,254	1,008,079	78,176	-	78,176
141			T	CAGW		-	-	-	-	-
142			T	CAGE		121,325	121,325	-	-	-
143			T	JBG		-	-	-	-	-
144			T	SG		89,116	82,155	6,961	-	6,961
145			GP	SO		284,883	265,030	19,853	-	19,853
146					B1	1,581,579	1,476,589	104,990	-	104,990
147										
148										
149										
150	456	Other Electric Revenue								
151			DMSC	S		1,915,172	1,915,172	-	-	-
152			CUST	CAGE		67,308	67,308	-	-	-
153			OTHSE	CAGW		41,388	32,457	8,930	-	8,930
154			OTHS(	SO		-	-	-	-	-
155			OTHS(	SG		12,594,093	11,610,355	983,738	-	983,738
156			OTHS(	JBG		1,243,226	974,973	268,253	-	268,253
157			OTHS(	WRG		-	-	-	-	-
158			OTHS(	WRE		-	-	-	-	-
159			P	CN		-	-	-	-	-
160			P	SE		2,490,950	2,305,708	185,242	-	185,242
161					B1	18,352,137	16,905,973	1,446,163	-	1,446,163
162										
163		**Total Other Electric Revenues**				**21,914,372**	**20,344,370**	**1,570,002**	**-**	**1,570,002**
164										
165		**Total Electric Operating Revenues**			**B1**	**452,401,747**	**419,597,801**	**32,803,946**	**-**	**32,803,946**
166										
167		Summary of Revenues by Factor								
168			S			435,469,457	404,138,488	31,330,969	-	31,330,969
169			JBG			1,243,226	974,973	268,253	-	268,253
170			SE			2,490,950	2,305,708	185,242	-	185,242
171			SO			284,883	265,030	19,853	-	19,853
172			SG			12,683,209	11,692,510	990,699	-	990,699
173			CAEW			-	-	-	-	-
174			CN			-	-	-	-	-
175			CAGW			41,388	32,457	8,930	-	8,930
176			CAGE			188,634	188,634	-	-	-
177			WRG			-	-	-	-	-
178			WRE			-	-	-	-	-
179		Total Electric Operating Revenues			B1	452,401,747	419,597,801	32,803,946	-	32,803,946
180		Miscellaneous Revenues								
181	41160	Gain on Sale of Utility Plant - CR								
182			DPW	S		-	-	-	-	-
183			T	SG		-	-	-	-	-
184			G	SO		-	-	-	-	-
185			T	DGU		-	-	-	-	-
186			P	DGP		-	-	-	-	-
187						-	-	-	-	-
188										
189	41170	Loss on Sale of Utility Plant								
190			DPW	S		-	-	-	-	-
191			T	CAGW		-	-	-	-	-
192			T	CAGE		-	-	-	-	-
193			T	SG		-	-	-	-	-
194						-	-	-	-	-
195										
196	4118	Gain from Emission Allowances								
197			P	S		-	-	-	-	-
198			P	CAEW		-	-	-	-	-
199			P	CAEE		-	-	-	-	-
200			P	SE		-	-	-	-	-
201					B1	-	-	-	-	-
202										
203	41181	Gain from Disposition of NOX Credits								
204			P	SE		-	-	-	-	-
205						-	-	-	-	-
206										
207	4194	Impact Housing Interest Income								
208			P	DGU		-	-	-	-	-
209						-	-	-	-	-
210										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant								
212			DPW	S		-	-	-	-	-
213			T	DGP		-	-	-	-	-
214			T	CAEE		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		-	-	-	-	-
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	-	-	-	-	-
221										
222	**Total Miscellaneous Revenues**					-	-	-	-	-
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					-	-	-	-	-
228										
229	**Net Misc Revenue and Expense**					-	-	-	-	-
230										
231	500	Operation Supervision & Engineering								
232			P	SG		1,511	1,393	118	-	118
233			P	CAGW		2,714	2,128	586	-	586
234			P	CAGE		52,270	52,270	-	-	-
235			P	JBG		726,255	569,549	156,705	-	156,705
236			P	JBE		-	-	-	-	-
237					B2	782,749	625,340	157,409	-	157,409
238										
239	501	Fuel Related								
240			P	SE		(13,293)	(12,305)	(989)	-	(989)
241			P	S		-	-	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		120,892	94,807	26,085	-	26,085
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		1,116,042	1,116,042	-	-	-
247			P	JBE		356,558	276,006	80,552	-	80,552
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	1,580,199	1,474,550	105,649	-	105,649
251										
252	501NPC	Fuel Related								
253				S		4,155,996	-	4,155,996	-	4,155,996
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				SE		-	-	-	-	-
257				CAGW		-	-	-	-	-
258				CAGE		-	-	-	-	-
259				CAEW		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBE		-	-	-	-	-
262				CAEE		-	-	-	-	-
263				JBG		-	-	-	-	-
264					B2	4,155,996	-	4,155,996	-	4,155,996
265										
266		Total Fuel Related				5,736,195	1,474,550	4,261,645	-	4,261,645
267										
268	502	Steam Expenses								
269			P	SG		(1,578)	(1,455)	(123)	-	(123)
270			P	CAGW		79,908	62,666	17,242	-	17,242
271			P	CAGE		3,594,263	3,594,263	-	-	-
272			P	JBG		1,513,777	1,187,147	326,631	-	326,631
273			P	CAGE		-	-	-	-	-
274					B2	5,186,370	4,842,621	343,749	-	343,749
275										
276	509	Allowances								
277			P	SE		-	-	-	-	-
278			P	CAGW		-	-	-	-	-
279			P	CAEE		-	-	-	-	-
280					B2	-	-	-	-	-
281										
282	503NPC	Steam From Other Sources-NPC								
283				S		62,035	-	62,035	-	62,035
284				SE		-	-	-	-	-
285				CAEE	B2	-	-	-	-	-
286						62,035	-	62,035	-	62,035

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287										
288	505	Electric Expenses								
289			P	SG		-	-	-	-	-
290			P	CAGW		(6,707)	(5,260)	(1,447)	-	(1,447)
291			P	CAGE		27,805	27,805	-	-	-
292			P	JBG		-	-	-	-	-
293			P	CAGE		-	-	-	-	-
294					B2	21,099	22,546	(1,447)	-	(1,447)
295										
296	506	Misc. Steam Expense								
297			P	SG		(253,264)	(233,481)	(19,783)	-	(19,783)
298			P	SE		-	-	-	-	-
299			P	CAGW		711,575	558,037	153,538	-	153,538
300			P	CAGE		4,311,554	4,311,554	-	-	-
301			P	JBG		(1,052,515)	(825,412)	(227,103)	-	(227,103)
302			P	CAGE		-	-	-	-	-
303					B2	3,717,350	3,810,698	(93,348)	-	(93,348)
304										
305	507	Rents								
306			P	SG		3,223	2,971	252	-	252
307			P	CAGW		-	-	-	-	-
308			P	CAGE		(27,846)	(27,846)	-	-	-
309			P	JBG		19,444	15,249	4,196	-	4,196
310			P	CAGE		-	-	-	-	-
311					B2	(5,179)	(9,626)	4,447	-	4,447
312										
313	510	Maint Supervision & Engineering								
314			P	SG		-	-	-	-	-
315			P	CAGW		18,135	14,222	3,913	-	3,913
316			P	CAGE		288,552	288,552	-	-	-
317			P	JBG		38,448	30,152	8,296	-	8,296
318			P	CAGE		-	-	-	-	-
319					B2	345,135	332,926	12,209	-	12,209
320										
321										
322										
323	511	Maintenance of Structures								
324			P	SG		25,670	23,665	2,005	-	2,005
325			P	CAGW		38,988	30,576	8,413	-	8,413
326			P	CAGE		571,513	571,513	-	-	-
327			P	JBG		592,550	464,694	127,856	-	127,856
328			P	CAGE		-	-	-	-	-
329					B2	1,228,721	1,090,448	138,273	-	138,273
330										
331	512	Maintenance of Boiler Plant								
332			P	SG		3,582	3,302	280	-	280
333			P	CAGW		304,881	239,096	65,785	-	65,785
334			P	CAGE		4,457,199	4,457,199	-	-	-
335			P	JBG		884,061	693,305	190,755	-	190,755
336			P	SG-U		-	-	-	-	-
337					B2	5,649,722	5,392,902	256,820	-	256,820
338										
339	513	Maintenance of Electric Plant								
340			P	SG		31,730	29,251	2,478	-	2,478
341			P	CAGW		36,449	28,584	7,865	-	7,865
342			P	CAGE		1,853,381	1,853,381	-	-	-
343			P	JBG		470,349	368,861	101,488	-	101,488
344			P	CAGE		-	-	-	-	-
345					B2	2,391,909	2,280,077	111,831	-	111,831
346										
347	514	Maintenance of Misc. Steam Plant								
348			P	SG		11,340	10,455	886	-	886
349			P	CAGW		33,035	25,907	7,128	-	7,128
350			P	CAGE		520,856	520,856	-	-	-
351			P	JBG		101,795	79,830	21,964	-	21,964
352			P	CAGE		-	-	-	-	-
353					B2	667,026	637,048	29,978	-	29,978
354										
355	**Total Steam Power Generation**				B2	**25,783,131**	**20,499,530**	**5,283,602**	**-**	**5,283,602**
356	517	Operation Super & Engineering								
357			P	SG		-	-	-	-	-
358						-	-	-	-	-
359										
360	518	Nuclear Fuel Expense								
361			P	SE		-	-	-	-	-
362										
363						-	-	-	-	-

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
364										
365	519	Coolants and Water								
366			P	SG		-	-	-	-	-
367						-	-	-	-	-
368										
369	520	Steam Expenses								
370			P	SG		-	-	-	-	-
371						-	-	-	-	-
372										
373										
374										
375	523	Electric Expenses								
376			P	SG		-	-	-	-	-
377						-	-	-	-	-
378										
379	524	Misc. Nuclear Expenses								
380			P	SG		-	-	-	-	-
381						-	-	-	-	-
382										
383	528	Maintenance Super & Engineering								
384			P	SG		-	-	-	-	-
385						-	-	-	-	-
386										
387	529	Maintenance of Structures								
388			P	SG		-	-	-	-	-
389						-	-	-	-	-
390										
391	530	Maintenance of Reactor Plant								
392			P	SG		-	-	-	-	-
393						-	-	-	-	-
394										
395	531	Maintenance of Electric Plant								
396			P	SG		-	-	-	-	-
397						-	-	-	-	-
398										
399	532	Maintenance of Misc Nuclear								
400			P	SG		-	-	-	-	-
401						-	-	-	-	-
402										
403	**Total Nuclear Power Generation**					**-**	**-**	**-**	**-**	**-**
404										
405	535	Operation Super & Engineering								
406			P	DGP		-	-	-	-	-
407			P	CN		-	-	-	-	-
408			P	SG		-	-	-	-	-
409			P	SG-P		1,038,392	957,282	81,110	-	81,110
410			P	SG-U		432,108	398,356	33,752	-	33,752
411					B2	1,470,500	1,355,638	114,862	-	114,862
412										
413	536	Water For Power								
414			P	SG		-	-	-	-	-
415			P	CAGW		-	-	-	-	-
416			P	CAGE		-	-	-	-	-
417			P	SG-P		34,899	32,173	2,726	-	2,726
418			P	CAGE		-	-	-	-	-
419					B2	34,899	32,173	2,726	-	2,726
420										
421	537	Hydraulic Expenses								
422			P	SG		-	-	-	-	-
423			P	SG-P		161,594	148,972	12,622	-	12,622
424			P	SG-U		77,221	71,189	6,032	-	6,032
425			P	CAGW		-	-	-	-	-
426			P	CAGE		-	-	-	-	-
427					B2	238,815	220,161	18,654	-	18,654
428										
429	538	Electric Expenses								
430			P	DGP		-	-	-	-	-
431			P	CAGW		-	-	-	-	-
432			P	CAGE		-	-	-	-	-
433			P	CAGW		-	-	-	-	-
434			P	CAGE		-	-	-	-	-
435					B2	-	-	-	-	-
436										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses								
438			P	SG		-	-	-	-	-
439			P	SG-P		1,216,787	1,121,743	95,045	-	95,045
440			P	SG-U		734,918	677,513	57,405	-	57,405
441			P	CAGW		-	-	-	-	-
442			P	CAGE		-	-	-	-	-
443					B2	1,951,706	1,799,256	152,450	-	152,450
444										
445	540	Rents (Hydro Generation)								
446			P	SG		-	-	-	-	-
447			P	SG-P		97,374	89,768	7,606	-	7,606
448			P	SG-U		5,594	5,157	437	-	437
449			P	CAGW		-	-	-	-	-
450			P	CAGE		-	-	-	-	-
451					B2	102,968	94,925	8,043	-	8,043
452										
453	541	Maint Supervision & Engineering								
454			P	SG		-	-	-	-	-
455			P	SG-P		815	751	64	-	64
456			P	CAGE		-	-	-	-	-
457			P	CAGW		-	-	-	-	-
458			P	CAGE		-	-	-	-	-
459					B2	815	751	64	-	64
460										
461	542	Maintenance of Structures								
462			P	SG		-	-	-	-	-
463			P	SG-P		30,356	27,985	2,371	-	2,371
464			P	SG-U		2,367	2,182	185	-	185
465			P	CAGW		-	-	-	-	-
466			P	CAGE		-	-	-	-	-
467					B2	32,722	30,166	2,556	-	2,556
468										
469										
470										
471										
472	543	Maintenance of Dams & Waterways								
473			P	SG		-	-	-	-	-
474			P	SG-P		21,829	20,124	1,705	-	1,705
475			P	SG-U		56,788	52,352	4,436	-	4,436
476			P	CAGW		-	-	-	-	-
477			P	CAGE		-	-	-	-	-
478					B2	78,617	72,476	6,141	-	6,141
479										
480	544	Maintenance of Electric Plant								
481			P	SG		-	-	-	-	-
482			P	SG-P		69,420	63,997	5,422	-	5,422
483			P	SG-U		34,752	32,038	2,715	-	2,715
484			P	CAGW		-	-	-	-	-
485			P	CAGE		-	-	-	-	-
486					B2	104,172	96,035	8,137	-	8,137
487										
488	545	Maintenance of Misc. Hydro Plant								
489			P	SG		-	-	-	-	-
490			P	SG-P		298,480	275,166	23,315	-	23,315
491			P	SG-U		61,080	56,309	4,771	-	4,771
492			P	CAGW		-	-	-	-	-
493			P	CAGE		-	-	-	-	-
494					B2	359,560	331,475	28,086	-	28,086
495										
496	**Total Hydraulic Power Generation**				B2	**4,374,774**	**4,033,056**	**341,718**	**-**	**341,718**
497										
498	546	Operation Super & Engineering								
499			P	SG		-	-	-	-	-
500			P	SE		-	-	-	-	-
501			P	CAGW		8,490	6,658	1,832	-	1,832
502			P	CAGE		18,057	18,057	-	-	-
503			P	CAGE		-	-	-	-	-
504					B2	26,547	24,715	1,832	-	1,832
505										
506	547	Fuel								
507			P	SE		-	-	-	-	-
508			P	CAEW		-	-	-	-	-
509			P	CAEE		-	-	-	-	-
510			P	SSECT		-	-	-	-	-
511					B2	-	-	-	-	-
512										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
513	547NPC	Fuel-NPC								
514				S		1,597,919	-	1,597,919	-	1,597,919
515				CAEW		-	-	-	-	-
516				CAEE		-	-	-	-	-
517				SE		-	-	-	-	-
518					B2	1,597,919	-	1,597,919	-	1,597,919
519										
520	548	Generation Expense								
521			P	SG		19,908	18,353	1,555	-	1,555
522			P	CAGW		640,350	502,180	138,169	-	138,169
523			P	CAGE		789,429	789,429	-	-	-
524			P	S		-	-	-	-	-
525					B2	1,449,686	1,309,961	139,724	-	139,724
526										
527	549	Miscellaneous Other								
528			0	S		(3,359)	(3,359)	-	-	-
529			P	SG		601,730	554,728	47,002	-	47,002
530			P	CAGW		59,905	46,979	12,926	-	12,926
531			P	CAGE		156,222	156,222	-	-	-
532			P	CAGE		-	-	-	-	-
533					B2	814,498	754,570	59,928	-	59,928
534										
535										
536										
537										
538	550	Rents								
539				S		31,082	31,082	-	-	-
540			P	SG		829,968	765,138	64,830	-	64,830
541			P	CAGW		-	-	-	-	-
542			P	CAGE		-	-	-	-	-
543			P	CAGE		-	-	-	-	-
544					B2	861,050	796,220	64,830	-	64,830
545										
546	551	Maint Supervision & Engineering								
547			P	SG		-	-	-	-	-
548			P	CAGW		-	-	-	-	-
549			P	CAGE		-	-	-	-	-
550					B2	-	-	-	-	-
551										
552	552	Maintenance of Structures								
553			P	SG		-	-	-	-	-
554			P	CAGW		2,680	2,102	578	-	578
555			P	CAGE		134,831	134,831	-	-	-
556			P	CAGE		-	-	-	-	-
557					B2	137,511	136,933	578	-	578
558										
559	553	Maint of Generation & Electric Plant								
560			P	SG		1,740,116	1,604,194	135,922	-	135,922
561			P	CAGW		172,019	134,902	37,117	-	37,117
562			P	CAGE		63,120	63,120	-	-	-
563			P	CAGE		-	-	-	-	-
564					B2	1,975,255	1,802,215	173,039	-	173,039
565										
566	554	Maintenance of Misc. Other								
567			P	SG		9,112	8,400	712	-	712
568			P	CAGW		-	-	-	-	-
569			P	CAGE		22,337	22,337	-	-	-
570			P	CAGE		-	-	-	-	-
571					B2	31,449	30,737	712	-	712
572										
573	**Total Other Power Generation**				**B2**	**6,893,914**	**4,855,353**	**2,038,561**	**-**	**2,038,561**
574										
575										
576	555	Purchased Power								
577			P	S		(33,836,278)	(33,836,278)	-	-	-
578				CAEW		-	-	-	-	-
579				CAGW		-	-	-	-	-
580						(33,836,278)	(33,836,278)	-	-	-

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC								
582			P	SG		-	-	-	-	-
583			P	SE		-	-	-	-	-
584			P	CAGW		-	-	-	-	-
585			P	CAGW		-	-	-	-	-
586			P	CAGE		-	-	-	-	-
587			P	CAEW		-	-	-	-	-
588			P	CAEE		-	-	-	-	-
589				DGP		-	-	-	-	-
590				S		6,109,742	-	6,109,742	-	6,109,742
591						6,109,742	-	6,109,742	-	6,109,742
592										
593		Total Purchased Power			B2	(27,726,536)	(33,836,278)	6,109,742	-	6,109,742
594										
595	556	System Control & Load Dispatch								
596			P	SG		344,812	317,879	26,934	-	26,934
597			P	CAGW		-	-	-	-	-
598			P	CAGE		-	-	-	-	-
599										
600					B2	344,812	317,879	26,934	-	26,934
601										
602										
603										
604	557	Other Expenses								
605			P	S		2,447,289	2,447,289	-	-	-
606			P	SG		2,606,035	2,402,475	203,560	-	203,560
607			P	SGCT		-	-	-	-	-
608			P	SO		-	-	-	-	-
609			P	CAEE		-	-	-	-	-
610			P	TROJP		-	-	-	-	-
611			P	CAGW		13,155	10,317	2,838	-	2,838
612			P	CAGE		487,167	487,167	-	-	-
613			P	JBG		134,942	105,826	29,117	-	29,117
614			P	CAEW		-	-	-	-	-
615			P	JBE		-	-	-	-	-
616					B2	5,688,588	5,453,073	235,515	-	235,515
617										
618										
619	**Total Other Power Supply**				B2	**(21,693,136)**	**(28,065,327)**	**6,372,191**	**-**	**6,372,191**
620										
621	**TOTAL PRODUCTION EXPENSE**				B2	**15,358,684**	**1,322,611**	**14,036,072**	**-**	**14,036,072**
622										
623										
624	Summary of Production Expense by Factor									
625			S			(19,435,575)	(31,361,266)	11,925,691	-	11,925,691
626			SG			5,973,893	5,507,266	466,627	-	466,627
627			SE			(13,293)	(12,305)	(989)	-	(989)
628			JBG			3,429,106	2,689,201	739,905	-	739,905
629			TROJP			-	-	-	-	-
630			JBE			356,558	276,006	80,552	-	80,552
631			SG-P			2,969,946	2,737,961	231,986	-	231,986
632			SG-U			1,404,828	1,295,095	109,733	-	109,733
633			DEP			-	-	-	-	-
634			CAGW			2,236,469	1,753,902	482,567	-	482,567
635			CAGE			17,320,709	17,320,709	-	-	-
636			CAEW			-	-	-	-	-
637			CAEE			1,116,042	1,116,042	-	-	-
638			SNPPS			-	-	-	-	-
639			SNPPO			-	-	-	-	-
640			DGU			-	-	-	-	-
641			MC			-	-	-	-	-
642			SSGCT			-	-	-	-	-
643			SSECT			-	-	-	-	-
644			SSGC			-	-	-	-	-
645			SSGCH			-	-	-	-	-
646			SSECH			-	-	-	-	-
647	Total Production Expense by Factor				B2	15,358,684	1,322,611	14,036,072	-	14,036,072

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering								
649			T	SG		1,456,360	1,342,602	113,758	-	113,758
650			T	JBG		-	-	-	-	-
651			T	CAGW		-	-	-	-	-
652			T	CAGE		-	-	-	-	-
653					B2	1,456,360	1,342,602	113,758	-	113,758
654										
655	561	Load Dispatching								
656			T	SG		1,461,679	1,347,505	114,173	-	114,173
657			T	JBG		-	-	-	-	-
658			T	CAGW		-	-	-	-	-
659			T	CAGE		-	-	-	-	-
660					B2	1,461,679	1,347,505	114,173	-	114,173
661	562	Station Expense								
662			T	SG		251,908	232,231	19,677	-	19,677
663			T	JBG		-	-	-	-	-
664			T	CAGW		-	-	-	-	-
665			T	CAGE		-	-	-	-	-
666					B2	251,908	232,231	19,677	-	19,677
667										
668	563	Overhead Line Expense								
669			T	SG		282,855	260,761	22,094	-	22,094
670			T	CAGW		-	-	-	-	-
671			T	CAGE		-	-	-	-	-
672					B2	282,855	260,761	22,094	-	22,094
673										
674	564	Underground Line Expense								
675			T	SG		-	-	-	-	-
676			T	CAGW		-	-	-	-	-
677			T	CAGE		-	-	-	-	-
678					B2	-	-	-	-	-
679										
680	565	Transmission of Electricity by Others								
681			T	SG		-	-	-	-	-
682			T	SE		-	-	-	-	-
683			T	CAGW		-	-	-	-	-
684			T	CAGE		-	-	-	-	-
685			T	CAEW		-	-	-	-	-
686			T	CAEE		-	-	-	-	-
687					B2	-	-	-	-	-
688										
689	565NPC	Transmission of Electricity by Others-NPC								
690				S		1,131,182	-	1,131,182	-	1,131,182
691				SE		-	-	-	-	-
692				CAGW		-	-	-	-	-
693				CAGE		-	-	-	-	-
694				CAEW		-	-	-	-	-
695				SG		-	-	-	-	-
696						1,131,182	-	1,131,182	-	1,131,182
697										
698		Total Transmission of Electricity by Others				1,131,182	-	1,131,182	-	1,131,182
699										
700	566	Misc. Transmission Expense								
701			T	SG		191,073	176,148	14,925	-	14,925
702			T	CAGW		-	-	-	-	-
703			T	CAGE		-	-	-	-	-
704			0	S		-	-	-	-	-
705					B2	191,073	176,148	14,925	-	14,925
706										
707	567	Rents - Transmission								
708			T	SG		97,353	89,749	7,604	-	7,604
709			T	JBG		-	-	-	-	-
710			T	CAGW		-	-	-	-	-
711			T	CAGE		-	-	-	-	-
712					B2	97,353	89,749	7,604	-	7,604
713										
714	568	Maint Supervision & Engineering								
715			T	SG		180,369	166,280	14,089	-	14,089
716			T	CAGW		-	-	-	-	-
717			T	CAGE		-	-	-	-	-
718					B2	180,369	166,280	14,089	-	14,089
719										
720	569	Maintenance of Structures								
721			T	SG		507,032	467,427	39,605	-	39,605
722			T	CAGW		-	-	-	-	-
723			T	CAGE		-	-	-	-	-
724					B2	507,032	467,427	39,605	-	39,605

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
725										
726	570	Maintenance of Station Equipment								
727			T	SG		1,118,363	1,031,007	87,357	-	87,357
728			T	JBG		-	-	-	-	-
729			T	CAGW		-	-	-	-	-
730			T	CAGE		-	-	-	-	-
731					B2	1,118,363	1,031,007	87,357	-	87,357
732										
733	571	Maintenance of Overhead Lines								
734			T	SG		2,639,873	2,433,669	206,203	-	206,203
735			T	JBG		-	-	-	-	-
736			T	CAGW		-	-	-	-	-
737			T	CAGE		-	-	-	-	-
738					B2	2,639,873	2,433,669	206,203	-	206,203
739										
740	572	Maintenance of Underground Lines								
741			T	SG		15,821	14,586	1,236	-	1,236
742			T	CAGW		-	-	-	-	-
743			T	CAGE		-	-	-	-	-
744					B2	15,821	14,586	1,236	-	1,236
745										
746	573	Maint of Misc. Transmission Plant								
747			T	SG		(2,416)	(2,227)	(189)	-	(189)
748			T	CAGW		-	-	-	-	-
749			T	CAGE		-	-	-	-	-
750					B2	(2,416)	(2,227)	(189)	-	(189)
751										
752	**TOTAL TRANSMISSION EXPENSE**				B2	**9,331,453**	**7,559,739**	**1,771,714**	**-**	**1,771,714**
753										
754	Summary of Transmission Expense by Factor									
755			S			1,131,182	-	1,131,182	-	1,131,182
756			SG			8,200,270	7,559,739	640,532	-	640,532
757			CAGW			-	-	-	-	-
758			CAGE			-	-	-	-	-
759			JBG			-	-	-	-	-
760	Total Transmission Expense by Factor				B2	9,331,453	7,559,739	1,771,714	-	1,771,714
761	580	Operation Supervision & Engineering								
762			DPW	S		491,183	481,575	9,608	-	9,608
763			DPW	SNPD		1,124,802	1,055,456	69,346	-	69,346
764					B2	1,615,986	1,537,031	78,954	-	78,954
765										
766	581	Load Dispatching								
767			DPW	S		-	-	-	-	-
768			DPW	SNPD		1,612,445	1,513,035	99,410	-	99,410
769					B2	1,612,445	1,513,035	99,410	-	99,410
770										
771	582	Station Expense								
772			DPW	S		532,865	436,565	96,300	-	96,300
773			DPW	SNPD		-	-	-	-	-
774					B2	532,865	436,565	96,300	-	96,300
775										
776	583	Overhead Line Expenses								
777			DPW	S		1,775,806	1,659,299	116,507	-	116,507
778			DPW	SNPD		-	-	-	-	-
779					B2	1,775,806	1,659,299	116,507	-	116,507
780										
781	584	Underground Line Expense								
782			DPW	S		-	-	-	-	-
783			DPW	SNPD		-	-	-	-	-
784					B2	-	-	-	-	-
785										
786	585	Street Lighting & Signal Systems								
787			DPW	S		-	-	-	-	-
788			DPW	SNPD		21,188	19,882	1,306	-	1,306
789					B2	21,188	19,882	1,306	-	1,306
790										
791	586	Meter Expenses								
792			DPW	S		281,884	248,977	32,907	-	32,907
793			DPW	SNPD		-	-	-	-	-
794					B2	281,884	248,977	32,907	-	32,907
795										
796	587	Customer Installation Expenses								
797			DPW	S		2,010,802	1,865,991	144,811	-	144,811
798			DPW	SNPD		-	-	-	-	-
799					B2	2,010,802	1,865,991	144,811	-	144,811
800										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
801	588	Misc. Distribution Expenses								
802			DPW	S		1,092,096	1,084,845	7,251	-	7,251
803			DPW	SG		-	-	-	-	-
804			DPW	SNPD		72,860	68,368	4,492	-	4,492
805					B2	1,164,956	1,153,213	11,743	-	11,743
806										
807	589	Rents								
808			DPW	S		21,014	15,976	5,038	-	5,038
809			DPW	SNPD		299,918	281,428	18,490	-	18,490
810					B2	320,932	297,404	23,529	-	23,529
811										
812	590	Maint Supervision & Engineering								
813			DPW	S		(402,289)	(414,655)	12,367	-	12,367
814			DPW	SNPD		272,997	256,166	16,831	-	16,831
815					B2	(129,292)	(158,489)	29,197	-	29,197
816										
817	591	Maintenance of Structures								
818			DPW	S		156,868	156,047	821	-	821
819			DPW	SNPD		7,384	6,929	455	-	455
820					B2	164,252	162,976	1,276	-	1,276
821										
822	592	Maintenance of Station Equipment								
823			DPW	S		546,555	474,347	72,208	-	72,208
824			DPW	SNPD		157,719	147,996	9,724	-	9,724
825					B2	704,274	622,343	81,932	-	81,932
826	593	Maintenance of Overhead Lines								
827			DPW	S		17,233,939	16,951,148	282,791	-	282,791
828			DPW	SNPD		299,448	280,986	18,461	-	18,461
829					B2	17,533,387	17,232,134	301,253	-	301,253
830										
831	594	Maintenance of Underground Lines								
832			DPW	S		3,629,722	3,386,070	243,652	-	243,652
833			DPW	SNPD		200	187	12	-	12
834					B2	3,629,922	3,386,257	243,664	-	243,664
835										
836	595	Maintenance of Line Transformers								
837			DPW	S		-	-	-	-	-
838			DPW	SNPD		114,766	107,691	7,076	-	7,076
839					B2	114,766	107,691	7,076	-	7,076
840										
841	596	Maint of Street Lighting & Signal Sys.								
842			DPW	S		145,456	136,741	8,715	-	8,715
843			DPW	SNPD		-	-	-	-	-
844					B2	145,456	136,741	8,715	-	8,715
845										
846	597	Maintenance of Meters								
847			DPW	S		55,544	55,045	499	-	499
848			DPW	SNPD		8,638	8,105	533	-	533
849					B2	64,181	63,150	1,032	-	1,032
850										
851	598	Maint of Misc. Distribution Plant								
852			DPW	S		298,013	294,366	3,647	-	3,647
853			DPW	SNPD		117,745	110,486	7,259	-	7,259
854					B2	415,758	404,852	10,907	-	10,907
855										
856	**TOTAL DISTRIBUTION EXPENSE**				B2	**31,979,569**	**30,689,050**	**1,290,518**	**-**	**1,290,518**
857										
858										
859	Summary of Distribution Expense by Factor									
860			S			27,869,459	26,832,336	1,037,123	-	1,037,123
861			SNPD			4,110,110	3,856,714	253,395	-	253,395
862										
863	Total Distribution Expense by Factor				B2	31,979,569	30,689,050	1,290,518	-	1,290,518
864										
865	901	Supervision								
866			CUST	S		-	-	-	-	-
867			CUST	CN		208,813	194,330	14,483	-	14,483
868					B2	208,813	194,330	14,483	-	14,483
869										
870	902	Meter Reading Expense								
871			CUST	S		846,850	764,821	82,029	-	82,029
872			CUST	CN		86,048	80,080	5,968	-	5,968
873					B2	932,898	844,901	87,998	-	87,998
874										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections								
876			CUST	S		355,207	201,223	153,984	-	153,984
877			CUST	CN		3,267,413	3,040,783	226,631	-	226,631
878					B2	3,622,620	3,242,006	380,614	-	380,614
879										
880	904	Uncollectible Accounts								
881			CUST	S		7,982,878	3,104,115	4,878,763	-	4,878,763
882			P	SG		-	-	-	-	-
883			CUST	CN		-	-	-	-	-
884					B2	7,982,878	3,104,115	4,878,763	-	4,878,763
885										
886	905	Misc. Customer Accounts Expense								
887			CUST	S		(272)	(272)	-	-	-
888				CAGE		-	-	-	-	-
889				CAGW		-	-	-	-	-
890			CUST	CN		-	-	-	-	-
891					B2	(272)	(272)	-	-	-
892										
893	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**12,746,937**	**7,385,079**	**5,361,858**	**-**	**5,361,858**
894										
895	Summary of Customer Accts Exp by Factor									
896			S			9,184,663	4,069,887	5,114,775	-	5,114,775
897			CN			3,562,274	3,315,192	247,083	-	247,083
898			SG			-	-	-	-	-
899	Total Customer Accounts Expense by Factor				B2	12,746,937	7,385,079	5,361,858	-	5,361,858
900										
901	907	Supervision								
902			CUST	S		-	-	-	-	-
903			CUST	CN		-	-	-	-	-
904					B2	-	-	-	-	-
905										
906	908	Customer Assistance								
907			CUST	S		12,843,149	12,822,216	20,934	-	20,934
908			CUST	CN		348,560	324,384	24,176	-	24,176
909					B2	13,191,709	13,146,599	45,110	-	45,110
910										
911	909	Informational & Instructional Adv								
912			CUST	S		251,790	221,061	30,729	-	30,729
913			CUST	CN		504,310	469,331	34,979	-	34,979
914			CUST	CAGW		-	-	-	-	-
915			CUST	SO		-	-	-	-	-
916					B2	756,100	690,392	65,708	-	65,708
917										
918	910	Misc. Customer Service								
919			CUST	S		-	-	-	-	-
920			CUST	CN		(7,354)	(6,844)	(510)	-	(510)
921										
922					B2	(7,354)	(6,844)	(510)	-	(510)
923										
924	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**13,940,456**	**13,830,147**	**110,308**	**-**	**110,308**
925										
926										
927	Summary of Customer Service Exp by Factor									
928			S			13,094,939	13,043,276	51,662	-	51,662
929			CN			845,517	786,871	58,646	-	58,646
930			CAGW			-	-	-	-	-
931			CAGE			-	-	-	-	-
932										
933	Total Customer Service Expense by Factor				B2	13,940,456	13,830,147	110,308	-	110,308
934										
935										
936	911	Supervision								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	912	Demonstration & Selling Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										
946	913	Advertising Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949						-	-	-	-	-
950										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense								
952			CUST	S		-	-	-	-	-
953			CUST	CN		-	-	-	-	-
954					B2	-	-	-	-	-
955										
956	**TOTAL SALES EXPENSE**				**B2**	**-**	**-**	**-**	**-**	**-**
957										
958										
959	Total Sales Expense by Factor									
960		S				-	-	-	-	-
961		CN				-	-	-	-	-
962	Total Sales Expense by Factor				B2	-	-	-	-	-
963										
964	**Total Customer Service Exp Including Sales**					**13,940,456**	**13,830,147**	**110,308**	**-**	**110,308**
965	920	Administrative & General Salaries								
966			PTD	S		(271,055)	(271,055)	-	-	-
967			CUST	CN		-	-	-	-	-
968			PTD	SO		7,571,412	7,043,770	527,643	-	527,643
969					B2	7,300,357	6,772,714	527,643	-	527,643
970										
971	921	Office Supplies & expenses								
972			PTD	S		(71,671)	(72,171)	500	-	500
973			CUST	CN		12,692	11,812	880	-	880
974			PTD	SO		1,260,449	1,172,610	87,839	-	87,839
975					B2	1,201,470	1,112,251	89,219	-	89,219
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(4,999,778)	(4,651,350)	(348,429)	-	(348,429)
981					B2	(4,999,778)	(4,651,350)	(348,429)	-	(348,429)
982										
983	923	Outside Services								
984			PTD	S		(1,137,110)	(1,137,110)	-	-	-
985				JBG		-	-	-	-	-
986				CAGE		-	-	-	-	-
987			P	CAGW		-	-	-	-	-
988			PTD	SO		6,105,310	5,679,838	425,472	-	425,472
989			P	SG		-	-	-	-	-
990					B2	4,968,200	4,542,728	425,472	-	425,472
991										
992	924	Property Insurance								
993				S		1,425,139	1,329,738	95,402	-	95,402
994				CAGW		-	-	-	-	-
995			PTD	SO		475,182	442,067	33,115	-	33,115
996					B2	1,900,321	1,771,805	128,516	-	128,516
997										
998	925	Injuries & Damages								
999				S		274,506	274,506	-	-	-
1000			PTD	SO		58,195,555	54,139,976	4,055,579	-	4,055,579
1001					B2	58,470,061	54,414,482	4,055,579	-	4,055,579
1002										
1003	926	Employee Pensions & Benefits								
1004			LABOF	S		603,461	583,814	19,647	-	19,647
1005			CUST	CN		-	-	-	-	-
1006			LABOF	SO		30,976,793	28,818,057	2,158,736	-	2,158,736
1007					B2	31,580,255	29,401,872	2,178,383	-	2,178,383
1008										
1009	927	Franchise Requirements								
1010			DMSC	S		-	-	-	-	-
1011			DMSC	SO		-	-	-	-	-
1012					B2	-	-	-	-	-
1013										
1014	928	Regulatory Commission Expense								
1015			DMSC	S		1,492,536	1,348,121	144,415	-	144,415
1016			CUST	CAEE		-	-	-	-	-
1017			DMSC	SO		31,114	28,946	2,168	-	2,168
1018			CUST	CAGW		-	-	-	-	-
1019			DMSC	CAGE		-	-	-	-	-
1020			FERC	SG		514,913	474,693	40,220	-	40,220
1021					B2	2,038,563	1,851,759	186,804	-	186,804
1022										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges								
1024			LABOF	S		-	-	-	-	-
1025			FERC	CAGW		-	-	-	-	-
1026			0	CN		-	-	-	-	-
1027			0	JBG		-	-	-	-	-
1028			0	SG		-	-	-	-	-
1029			LABOF	SNPD		-	-	-	-	-
1030			LABOF	SO		(32,544,081)	(30,276,123)	(2,267,958)	-	(2,267,958)
1031					B2	(32,544,081)	(30,276,123)	(2,267,958)	-	(2,267,958)
1032										
1033	930	Misc General Expenses								
1034			PTD	S		300	300	-	-	-
1035			CUST	CN		-	-	-	-	-
1036			LABOF	JBG		-	-	-	-	-
1037			LABOF	SO		329,104	306,169	22,935	-	22,935
1038					B2	329,404	306,469	22,935	-	22,935
1039										
1040	931	Rents								
1041			PTD	S		51,041	50,846	196	-	196
1042			PTD	SO		(627,706)	(583,962)	(43,744)	-	(43,744)
1043					B2	(576,664)	(533,116)	(43,548)	-	(43,548)
1044										
1045	935	Maintenance of General Plant								
1046			G	S		52,889	38,112	14,777	-	14,777
1047			CUST	CN		2,109	1,963	146	-	146
1048			G	SO		4,650,498	4,326,410	324,088	-	324,088
1049					B2	4,705,495	4,366,484	339,011	-	339,011
1050										
1051	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**74,373,603**	**69,079,976**	**5,293,627**	**-**	**5,293,627**
1052										
1053	Summary of A&G Expense by Factor									
1054			S			2,420,037	2,145,100	274,937	-	274,937
1055			SO			71,423,852	66,446,408	4,977,443	-	4,977,443
1056			SG			514,913	474,693	40,220	-	40,220
1057			CN			14,801	13,775	1,027	-	1,027
1058			CAEE			-	-	-	-	-
1059			CAGW			-	-	-	-	-
1060			CAGE			-	-	-	-	-
1061	Total A&G Expense by Factor				B2	74,373,603	69,079,976	5,293,627	-	5,293,627
1062										
1063	**TOTAL O&M EXPENSE**				B2	**157,730,701**	**129,866,603**	**27,864,098**	**-**	**27,864,098**
1064	403SP	Steam Depreciation								
1065			P	DGP		-	-	-	-	-
1066			P	DGU		-	-	-	-	-
1067			P	SG		453,142	417,747	35,395	-	35,395
1068			P	CAGW		1,685,011	1,321,433	363,578	-	363,578
1069			P	CAGE		21,803,967	21,803,967	-	-	-
1070			P	JBG		5,712,683	4,480,046	1,232,637	-	1,232,637
1071			P	S		(562,411)	(562,411)	-	-	-
1072					B3	29,092,393	27,460,783	1,631,610	-	1,631,610
1073										
1074	403NP	Nuclear Depreciation								
1075			P	DGP		-	-	-	-	-
1076						-	-	-	-	-
1077										
1078	403HP	Hydro Depreciation								
1079			P	SG-P		1,811,553	1,670,051	141,502	-	141,502
1080			P	DGU		-	-	-	-	-
1081			P	CAGW		-	-	-	-	-
1082			P	CAGE		-	-	-	-	-
1083			P	SG		-	-	-	-	-
1084			P	SG-U		770,313	710,143	60,170	-	60,170
1085					B3	2,581,867	2,380,194	201,672	-	201,672
1086										
1087	403OP	Other Production Depreciation								
1088			P	S		1,671	1,671	-	-	-
1089			P	SG		28,689	26,448	2,241	-	2,241
1090			P	CAGW		1,770,622	1,388,572	382,051	-	382,051
1091			P	CAGE		4,472,925	4,472,925	-	-	-
1092			P	SG		11,994,331	11,057,441	936,890	-	936,890
1093			P	CAGE		-	-	-	-	-
1094					B3	18,268,239	16,947,058	1,321,181	-	1,321,181
1095										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation								
1097			T	DGP		-	-	-	-	-
1098			T	DGU		-	-	-	-	-
1099			T	CAGW		3,545	2,780	765	-	765
1100			T	CAGE		-	-	-	-	-
1101			T	JBG		-	-	-	-	-
1102			T	SG		11,576,053	10,671,836	904,218	-	904,218
1103					B3	11,579,598	10,674,616	904,982	-	904,982
1104										
1105										
1106										
1107	403	Distribution Depreciation								
1108	360	Land & Land Rights	DPW	S		44,098	43,260	838	-	838
1109	361	Structures	DPW	S		212,450	201,491	10,959	-	10,959
1110	362	Station Equipment	DPW	S		2,415,198	2,224,960	190,238	-	190,238
1111	363	Storage Battery Equipment	DPW	S		-	-	-	-	-
1112	364	Poles & Towers	DPW	S		4,313,062	3,956,038	357,024	-	357,024
1113	365	OH Conductors	DPW	S		1,876,920	1,693,799	183,121	-	183,121
1114	366	UG Conduit	DPW	S		903,988	856,657	47,332	-	47,332
1115	367	UG Conductor	DPW	S		1,817,131	1,751,428	65,703	-	65,703
1116	368	Line Trans	DPW	S		3,197,905	2,942,525	255,381	-	255,381
1117	369	Services	DPW	S		1,934,325	1,778,031	156,294	-	156,294
1118	370	Meters	DPW	S		1,008,074	941,551	66,523	-	66,523
1119	371	Inst Cust Prem	DPW	S		38,486	36,763	1,723	-	1,723
1120	372	Leased Property	DPW	S		-	-	-	-	-
1121	373	Street Lighting	DPW	S		186,788	177,610	9,177	-	9,177
1122					B3	17,948,424	16,604,112	1,344,312	-	1,344,312
1123										
1124	403GP	General Depreciation								
1125			G-SITL	S		1,384,325	1,292,841	91,484	-	91,484
1126			G-DGF	DGP		-	-	-	-	-
1127			G-DGL	DGU		-	-	-	-	-
1128			P	SE		-	-	-	-	-
1129			CUST	CN		66,531	61,916	4,615	-	4,615
1130			G-SG	SG		696,841	642,410	54,431	-	54,431
1131			PTD	SO		1,714,391	1,594,918	119,474	-	119,474
1132			G-SG	CAGW		13,207	10,357	2,850	-	2,850
1133			G-SG	CAGE		205,407	205,407	-	-	-
1134			P	JBG		42,074	32,996	9,078	-	9,078
1135			P	JBE		-	-	-	-	-
1136			P	CAEE		9,280	9,280	-	-	-
1137			G-SG	CAGE		-	-	-	-	-
1138			G-SG	CAGE		-	-	-	-	-
1139					B3	4,132,055	3,850,123	281,932	-	281,932
1140										
1141	403GV0	General Vehicles								
1142			G-SG	SG		-	-	-	-	-
1143						-	-	-	-	-
1144										
1145	403MP	Mining Depreciation								
1146			P	CAEE		-	-	-	-	-
1147					B3	-	-	-	-	-
1148										
1149	403EP	Experimental Plant Depreciation								
1150			P	DGP		-	-	-	-	-
1151			P	SG		-	-	-	-	-
1152						-	-	-	-	-
1153	4031	ARO Depreciation								
1154				S		-	-	-	-	-
1155						-	-	-	-	-
1156										
1157										
1158	**TOTAL DEPRECIATION EXPENSE**				B3	**83,602,576**	**77,916,886**	**5,685,690**	**-**	**5,685,690**
1159										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1160	Summary of Depreciation Expense by Factor									
1161		S				18,772,009	17,336,213	1,435,796	-	1,435,796
1162		SG-P				1,811,553	1,670,051	141,502	-	141,502
1163		SG-U				770,313	710,143	60,170	-	60,170
1164		SG				24,749,056	22,815,882	1,933,175	-	1,933,175
1165		SO				1,714,391	1,594,918	119,474	-	119,474
1166		CN				66,531	61,916	4,615	-	4,615
1167		SE				-	-	-	-	-
1168		CAGW				3,472,385	2,723,142	749,243	-	749,243
1169		CAGE				26,482,299	26,482,299	-	-	-
1170		CAEW				-	-	-	-	-
1171		CAEE				9,280	9,280	-	-	-
1172		JBG				5,754,757	4,513,042	1,241,715	-	1,241,715
1173		JBE				-	-	-	-	-
1174	Total Depreciation Expense By Factor				B3	83,602,576	77,916,886	5,685,690	-	5,685,690
1175										
1176	404GP	Amort of LT Plant - Capital Lease Gen								
1177			I-SITUS	S		35,103	26,212	8,892	-	8,892
1178			I-SG	SG		-	-	-	-	-
1179			PTD	SO		23,699	22,048	1,652	-	1,652
1180			I-DGU	DGU		-	-	-	-	-
1181			CUST	CN		-	-	-	-	-
1182			I-SG	CAGW		-	-	-	-	-
1183			I-SG	CAGE		-	-	-	-	-
1184			I-DGP	DGP		-	-	-	-	-
1185					B4	58,803	48,259	10,543	-	10,543
1186										
1187	404SP	Amort of LT Plant - Cap Lease Steam								
1188			P	SG		-	-	-	-	-
1189			P	DGP		-	-	-	-	-
1190						-	-	-	-	-
1191										
1192	404IP	Amort of LT Plant - Intangible Plant								
1193			I-SITUS	S		15,447	15,437	10	-	10
1194			P	SE		-	-	-	-	-
1195			I-SG	SG		885,785	816,596	69,190	-	69,190
1196			PTD	SO		2,428,364	2,259,134	169,230	-	169,230
1197			CUST	CN		1,317,122	1,225,766	91,357	-	91,357
1198			I-SG	CAGW		224,765	176,267	48,498	-	48,498
1199			I-SG	CAGE		28,063	28,063	-	-	-
1200			I-DGP	DGP		-	-	-	-	-
1201			I-SG	CAGE		-	-	-	-	-
1202			I-SG	CAGE		-	-	-	-	-
1203			I-SG	CAGW		31,960	25,064	6,896	-	6,896
1204			I-SG	CAGE		112,241	112,241	-	-	-
1205			P	JBG		8,209	6,438	1,771	-	1,771
1206			P	CAEW		-	-	-	-	-
1207			P	CAEE		152	152	-	-	-
1208			I-DGU	DGU		-	-	-	-	-
1209					B4	5,052,110	4,665,158	386,952	-	386,952
1210										
1211	404MP	Amort of LT Plant - Mining Plant								
1212			P	SE		-	-	-	-	-
1213						-	-	-	-	-
1214										
1215	404OP	Amort of LT Plant - Other Plant								
1216			P	S		5,968	5,968	-	-	-
1217			P	CAGE		-	-	-	-	-
1218					B4	5,968	5,968	-	-	-
1219										
1220										
1221	404HP	Amortization of Other Electric Plant								
1222			P	SG-P		26,156	24,113	2,043	-	2,043
1223			P	SG-U		-	-	-	-	-
1224			P	CAGW		-	-	-	-	-
1225			P	CAGE		-	-	-	-	-
1226			P	SG		-	-	-	-	-
1227					B4	26,156	24,113	2,043	-	2,043
1228										
1229	**Total Amortization of Limited Term Plant**				B4	5,143,037	4,743,498	399,539	-	399,539
1230										
1231										
1232	405	Amortization of Other Electric Plant								
1233			GP	S		-	-	-	-	-
1234										
1235					B4	-	-	-	-	-
1236										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1237	406	Amortization of Plant Acquisition Adj								
1238			P	S		25,136	25,136	-	-	-
1239			P	DGP		-	-	-	-	-
1240			P	DGU		-	-	-	-	-
1241			P	CAGW		-	-	-	-	-
1242			P	CAGE		3,718	3,718	-	-	-
1243			P	SG		-	-	-	-	-
1244			P	SO		-	-	-	-	-
1245					B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc								
1247			DPW	S		992,382	992,382	-	-	-
1248			GP	SO		-	-	-	-	-
1249			P	DGP		-	-	-	-	-
1250			P	SE		-	-	-	-	-
1251			P	CAGW		2,391	1,875	516	-	516
1252			P	CAGE		-	-	-	-	-
1253			P	CAEW		-	-	-	-	-
1254			P	JBG		-	-	-	-	-
1255			P	SG		96,782	89,222	7,560	-	7,560
1256			P	TROJP		-	-	-	-	-
1257					B4	1,091,554	1,083,479	8,076	-	8,076
1258										
1259	**TOTAL AMORTIZATION EXPENSE**				B4	**6,263,445**	**5,855,831**	**407,614**	**-**	**407,614**
1260										
1261										
1262										
1263	Summary of Amortization Expense by Factor									
1264			S			1,074,036	1,065,134	8,902	-	8,902
1265			SE			-	-	-	-	-
1266			TROJP			-	-	-	-	-
1267			SG-P			26,156	24,113	2,043	-	2,043
1268			SG-U			-	-	-	-	-
1269			SO			2,452,063	2,281,182	170,881	-	170,881
1270			JBG			8,209	6,438	1,771	-	1,771
1271			SSGCH			-	-	-	-	-
1272			CN			1,317,122	1,225,766	91,357	-	91,357
1273			CAGW			259,116	203,206	55,910	-	55,910
1274			CAGE			144,022	144,022	-	-	-
1275			CAEW			-	-	-	-	-
1276			CAEE			152	152	-	-	-
1277			SG			982,567	905,818	76,749	-	76,749
1278	Total Amortization Expense by Factor				B4	6,263,445	5,855,831	407,614	-	407,614
1279	408	Taxes Other Than Income								
1280			GP	S		3,749,585	2,690,059	1,059,526	-	1,059,526
1281			GP	GPS		12,410,866	11,545,968	864,899	-	864,899
1282			GP	SO		(40,413)	(37,597)	(2,816)	-	(2,816)
1283			P	SE		127,827	118,321	9,506	-	9,506
1284			P	CAGE		104,260	104,260	-	-	-
1285			DMSC	OPRV-ID		-	-	-	-	-
1286			GP	EXCTAX		-	-	-	-	-
1287			GP	DGP		-	-	-	-	-
1288			P	SG		-	-	-	-	-
1289			P	CAEE		-	-	-	-	-
1290										
1291	**TOTAL TAXES OTHER THAN INCOME**				**B5**	**16,352,125**	**14,421,010**	**1,931,114**	**-**	**1,931,114**
1292										
1293										
1294	41140	Deferred Investment Tax Credit - Fed								
1295			PTD	CAGE		(63,740)	(63,740)	-	-	-
1296										
1297					B7	(63,740)	(63,740)	-	-	-
1298										
1299	41141	Deferred Investment Tax Credit - Idaho								
1300			PTD	CAGE		-	-	-	-	-
1301										
1302					B7	-	-	-	-	-
1303										
1304	**TOTAL DEFERRED ITC**				**B7**	**(63,740)**	**(63,740)**	**-**	**-**	**-**
1305										
1306										
1307	427	Interest on Long-Term Debt								
1308			GP	S		-	-	-	-	-
1309			GP	SNP		42,602,230	39,811,907	2,790,322	-	2,790,322
1310						42,602,230	39,811,907	2,790,322	-	2,790,322
1311										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp								
1313			GP	SNP		439,085	410,326	28,759	-	28,759
1314						439,085	410,326	28,759	-	28,759
1315										
1316	429	Amortization of Premium on Debt								
1317			GP	SNP		-	-	-	-	-
1318						-	-	-	-	-
1319										
1320	431	Other Interest Expense								
1321			NUTIL	OTH		-	-	-	-	-
1322			GP	SO		-	-	-	-	-
1323			GP	SNP		4,102,448	3,833,750	268,698	-	268,698
1324						4,102,448	3,833,750	268,698	-	268,698
1325										
1326	432	AFUDC - Borrowed								
1327			GP	SNP		(5,651,373)	(5,281,224)	(370,149)	-	(370,149)
1328						(5,651,373)	(5,281,224)	(370,149)	-	(370,149)
1329										
1330		Total Elec. Interest Deductions for Tax			B6	41,492,390	38,774,759	2,717,631	-	2,717,631
1331										
1332		Non-Utility Portion of Interest								
1333			427	NUTIL	NUTIL	-	-	-	-	-
1334			428	NUTIL	NUTIL	-	-	-	-	-
1335			429	NUTIL	NUTIL	-	-	-	-	-
1336			431	NUTIL	NUTIL	-	-	-	-	-
1337										
1338		Total Non-utility Interest				-	-	-	-	-
1339										
1340		Total Interest Deductions for Tax				41,492,390	38,774,759	2,717,631	-	2,717,631
1341										
1342										
1343	419	Interest & Dividends								
1344			GP	S		-	-	-	-	-
1345			GP	SNP		(11,975,776)	(11,191,398)	(784,379)	-	(784,379)
1346		Total Operating Deductions for Tax			B6	(11,975,776)	(11,191,398)	(784,379)	-	(784,379)
1347										
1348										
1349	41010	Deferred Income Tax - Federal-DR								
1350			P	S		-	-	-	-	-
1351			P	SCHMDEXP		-	-	-	-	-
1352			IBT	CIAC		-	-	-	-	-
1353			LABOF	SO		-	-	-	-	-
1354			GP	SNP		-	-	-	-	-
1355			P	SE		-	-	-	-	-
1356			PT	SG		-	-	-	-	-
1357			GP	GPS		-	-	-	-	-
1358			TAXDE	TAXDEPR		-	-	-	-	-
1359			CUST	CAEW		-	-	-	-	-
1360			CUST	CN		-	-	-	-	-
1361			P	JBE		-	-	-	-	-
1362			PT	CAGW		-	-	-	-	-
1363			PT	CAGE		-	-	-	-	-
1364			P	JBG		-	-	-	-	-
1365			P	CAEE		-	-	-	-	-
1366			DPW	SNPD		-	-	-	-	-
1367					B7	-	-	-	-	-
1368										
1369										
1370										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

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

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1444	SCHMDP	Deductions - Permanent								
1445			SCHMI	S		-	-	-	-	-
1446			P	SE		-	-	-	-	-
1447			P	CAEE		-	-	-	-	-
1448			P	JBE		-	-	-	-	-
1449			PTD	SNP		-	-	-	-	-
1450			SCHMI	SG		-	-	-	-	-
1451			P	SCHMDEXP		-	-	-	-	-
1452			SCHMI	SO		-	-	-	-	-
1453					B6	-	-	-	-	-
1454										
1455	SCHMDT	Deductions - Temporary								
1456			GP	S		-	-	-	-	-
1457			CUST	BADDEBT		-	-	-	-	-
1458			CUST	CN		-	-	-	-	-
1459			SCHMI	SNP		-	-	-	-	-
1460			DPW	SNPD		-	-	-	-	-
1461			P	JBE		-	-	-	-	-
1462			P	SE		-	-	-	-	-
1463			SCHMI	SG		-	-	-	-	-
1464			SCHMI	GPS		-	-	-	-	-
1465			SCHMI	SO		-	-	-	-	-
1466			TAXDE	TAXDEPR		-	-	-	-	-
1467			SCHMI	CAGW		-	-	-	-	-
1468			SCHMI	CAGE		-	-	-	-	-
1469			P	JBG		-	-	-	-	-
1470			P	CAEE		-	-	-	-	-
1471			P	TROJD		-	-	-	-	-
1472					B6	-	-	-	-	-
1473										
1474	TOTAL SCHEDULE - M DEDUCTIONS				B6	-	-	-	-	-
1475										
1476	TOTAL SCHEDULE - M ADJUSTMENTS				B6	-	-	-	-	-
1477										
1478										
1479	40911	State Income Taxes								
1480			IBT	IBT		7,443,517	7,443,517	-	-	-
1481		Credits	IBT	IBT		-	-	-	-	-
1482				CAGE		-	-	-	-	-
1483			IBT	IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**					**7,443,517**	**7,443,517**	**-**	**-**	**-**
1485										
1486										
1487	Calculation of Taxable Income:									
1488		Operating Revenues				452,401,747	419,597,801	32,803,946	-	32,803,946
1489		Operating Deductions:								
1490		O & M Expenses				157,730,701	129,866,603	27,864,098	-	27,864,098
1491		Depreciation Expense				83,602,576	77,916,886	5,685,690	-	5,685,690
1492		Amortization Expense				6,263,445	5,855,831	407,614	-	407,614
1493		Taxes Other Than Income				16,352,125	14,421,010	1,931,114	-	1,931,114
1494		Interest & Dividends (AFUDC-Equity)				(11,975,776)	(11,191,398)	(784,379)	-	(784,379)
1495		Misc Revenue & Expense				-	-	-	-	-
1496		Total Operating Deductions				251,973,070	216,868,932	35,104,138	-	35,104,138
1497		Other Deductions:								
1498		Interest Deductions				41,492,390	38,774,759	2,717,631	-	2,717,631
1499		Interest on PCRBS				-	-	-	-	-
1500		Schedule M Adjustments				-	-	-	-	-
1501										
1502		Income Before State Taxes				158,936,287	163,954,109	(5,017,822)	-	(5,017,822)
1503										
1504		State Income Taxes				7,443,517	7,443,517	-	-	-
1505										
1506	Total Taxable Income					151,492,770	156,510,593	(5,017,822)	-	(5,017,822)
1507										
1508	Tax Rate					21.0%	21.0%	21.0%	21.0%	21.0%
1509										
1510	Federal Income Tax - Calculated					31,813,482	32,867,224	(1,053,743)	-	(1,053,743)
1511										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:									
1513	40910	Fed. Credit	P	SE		-	-	-	-	-
1514	40910	Fed. Credit	P	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	P	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	P	SG		-	-	-	-	-
1517	40910	Fed. Credit		CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit		CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**					**31,813,482**	**32,867,224**	**(1,053,743)**	**-**	**(1,053,743)**
1520										
1521	**TOTAL OPERATING EXPENSES**					**303,142,104**	**268,307,331**	**34,834,774**	**-**	**34,834,774**
1522	310	Land and Land Rights								
1523			P	DGP		-	-	-	-	-
1524			P	DGU		-	-	-	-	-
1525			P	SG		41,195,596	37,977,765	3,217,831	-	3,217,831
1526			P	CAGW		1,788,644	1,402,705	385,939	-	385,939
1527			P	CAGE		47,536,951	47,536,951	-	-	-
1528			P	JBG		1,193,761	936,181	257,580	-	257,580
1529			P	S		-	-	-	-	-
1530			P	CAGE		-	-	-	-	-
1531					B8	91,714,952	87,853,602	3,861,350	-	3,861,350
1532										
1533	311	Structures and Improvements								
1534			P	DGP		-	-	-	-	-
1535			P	DGU		-	-	-	-	-
1536			P	SG		8,575,917	7,906,043	669,874	-	669,874
1537			P	CAGW		70,301,953	55,132,765	15,169,188	-	15,169,188
1538			P	CAGE		776,829,691	776,829,691	-	-	-
1539			P	JBG		152,347,933	119,475,526	32,872,407	-	32,872,407
1540			P	CAGE		-	-	-	-	-
1541					B8	1,008,055,494	959,344,025	48,711,469	-	48,711,469
1542										
1543	312	Boiler Plant Equipment								
1544			P	DGP		-	-	-	-	-
1545			P	DGU		-	-	-	-	-
1546			P	SG		61,181,755	56,402,785	4,778,971	-	4,778,971
1547			P	CAGW		129,962,123	101,919,946	28,042,178	-	28,042,178
1548			P	CAGE		3,223,688,343	3,223,688,343	-	-	-
1549			P	JBG		1,030,341,908	808,023,048	222,318,860	-	222,318,860
1550			P	S		-	-	-	-	-
1551					B8	4,445,174,129	4,190,034,121	255,140,008	-	255,140,008
1552										
1553	314	Turbogenerator Units								
1554			P	DGP		-	-	-	-	-
1555			P	DGU		-	-	-	-	-
1556			P	SG		35,875,706	33,073,417	2,802,289	-	2,802,289
1557			P	CAGW		40,464,553	31,733,438	8,731,115	-	8,731,115
1558			P	CAGE		707,094,365	707,094,365	-	-	-
1559			P	JBG		209,999,779	164,687,722	45,312,057	-	45,312,057
1560			P	CAGE		-	-	-	-	-
1561					B8	993,434,402	936,588,942	56,845,460	-	56,845,460
1562										
1563	315	Accessory Electric Equipment								
1564			P	DGP		-	-	-	-	-
1565			P	DGU		-	-	-	-	-
1566			P	SG		8,555,197	7,886,942	668,255	-	668,255
1567			P	CAGW		9,916,302	7,776,642	2,139,660	-	2,139,660
1568			P	CAGE		346,772,749	346,772,749	-	-	-
1569			P	JBG		63,291,608	49,635,056	13,656,552	-	13,656,552
1570			P	CAGE		-	-	-	-	-
1571					B8	428,535,856	412,071,389	16,464,467	-	16,464,467
1572										
1573										
1574										
1575	316	Misc Power Plant Equipment								
1576			P	DGP		-	-	-	-	-
1577			P	DGU		-	-	-	-	-
1578			P	SG		1,426,293	1,314,884	111,409	-	111,409
1579			P	CAGW		478,845	375,524	103,321	-	103,321
1580			P	CAGE		25,769,280	25,769,280	-	-	-
1581			P	JBG		6,294,062	4,935,980	1,358,082	-	1,358,082
1582			P	CAGE		-	-	-	-	-
1583					B8	33,968,479	32,395,667	1,572,812	-	1,572,812
1584										
1585	317	Steam Plant ARO								
1586			P	S		-	-	-	-	-
1587						-	-	-	-	-
1588										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300								
1590			P	CAGW		-	-	-	-	-
1591			P	CAGE		(18,734,747)	(18,734,747)	-	-	-
1592			P	SG		36,523,786	33,670,875	2,852,911	-	2,852,911
1593						17,789,039	14,936,128	2,852,911	-	2,852,911
1594										
1595										
1596	**Total Steam Production Plant**				B8	**7,018,672,351**	**6,633,223,873**	**385,448,478**	**-**	**385,448,478**
1597										
1598										
1599	Summary of Steam Production Plant by Factor									
1600		S				-	-	-	-	-
1601		JBG				1,463,469,049	1,147,693,512	315,775,538	-	315,775,538
1602		JBE				-	-	-	-	-
1603		SG				193,334,250	178,232,710	15,101,540	-	15,101,540
1604		CAGW				252,912,420	198,341,020	54,571,400	-	54,571,400
1605		CAGE				5,108,956,631	5,108,956,631	-	-	-
1606		SSGCH				-	-	-	-	-
1607	Total Steam Production Plant by Factor				B8	7,018,672,351	6,633,223,873	385,448,478	-	385,448,478
1608	320	Land and Land Rights								
1609			P	DGP		-	-	-	-	-
1610			P	SG		-	-	-	-	-
1611						-	-	-	-	-
1612										
1613	321	Structures and Improvements								
1614			P	DGP		-	-	-	-	-
1615			P	SG		-	-	-	-	-
1616						-	-	-	-	-
1617										
1618	322	Reactor Plant Equipment								
1619			P	DGP		-	-	-	-	-
1620			P	SG		-	-	-	-	-
1621						-	-	-	-	-
1622										
1623	323	Turbogenerator Units								
1624			P	DGP		-	-	-	-	-
1625			P	SG		-	-	-	-	-
1626						-	-	-	-	-
1627										
1628	324	Land and Land Rights								
1629			P	DGP		-	-	-	-	-
1630			P	SG		-	-	-	-	-
1631						-	-	-	-	-
1632										
1633	325	Misc. Power Plant Equipment								
1634			P	DGP		-	-	-	-	-
1635			P	SG		-	-	-	-	-
1636						-	-	-	-	-
1637										
1638										
1639	NP	Unclassified Nuclear Plant - Acct 300								
1640			P	SG		-	-	-	-	-
1641						-	-	-	-	-
1642										
1643										
1644	**Total Nuclear Production Plant**					**-**	**-**	**-**	**-**	**-**
1645										
1646										
1647										
1648	Summary of Nuclear Production Plant by Factor									
1649		DGP				-	-	-	-	-
1650		DGU				-	-	-	-	-
1651		SG				-	-	-	-	-
1652										
1653	Total Nuclear Plant by Factor					-	-	-	-	-
1654										
1655	330	Land and Land Rights								
1656			P	SG-P		31,872,755	29,383,141	2,489,614	-	2,489,614
1657			P	SG-U		6,598,344	6,082,940	515,404	-	515,404
1658			P	CAGW		-	-	-	-	-
1659			P	CAGE		-	-	-	-	-
1660			P	SG		-	-	-	-	-
1661			P	CAGE		-	-	-	-	-
1662					B8	38,471,099	35,466,081	3,005,018	-	3,005,018
1663										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements								
1665			P	SG-P		260,538,967	240,187,997	20,350,970	-	20,350,970
1666			P	SG-U		22,121,553	20,393,616	1,727,938	-	1,727,938
1667			P	CAGW		-	-	-	-	-
1668			P	CAGE		-	-	-	-	-
1669			P	SG		-	-	-	-	-
1670			P	CAGE		-	-	-	-	-
1671					B8	282,660,520	260,581,612	22,078,908	-	22,078,908
1672										
1673	332	Reservoirs, Dams & Waterways								
1674			P	SG-P		408,234,858	376,347,208	31,887,650	-	31,887,650
1675			P	SG-U		106,146,567	97,855,348	8,291,219	-	8,291,219
1676			P	CAGW		-	-	-	-	-
1677			P	CAGE		-	-	-	-	-
1678			P	SG		-	-	-	-	-
1679			P	CAGE		-	-	-	-	-
1680					B8	514,381,425	474,202,556	40,178,869	-	40,178,869
1681										
1682	333	Water Wheel, Turbines, & Generators								
1683			P	SG-P		79,298,916	73,104,795	6,194,121	-	6,194,121
1684			P	SG-U		51,284,522	47,278,634	4,005,887	-	4,005,887
1685			P	CAGW		-	-	-	-	-
1686			P	CAGE		-	-	-	-	-
1687			P	SG		-	-	-	-	-
1688			P	CAGE		-	-	-	-	-
1689					B8	130,583,438	120,383,430	10,200,008	-	10,200,008
1690										
1691	334	Accessory Electric Equipment								
1692			P	SG-P		58,321,998	53,766,406	4,555,592	-	4,555,592
1693			P	SG-U		14,720,002	13,570,207	1,149,795	-	1,149,795
1694			P	CAGW		-	-	-	-	-
1695			P	CAGE		-	-	-	-	-
1696			P	SG		-	-	-	-	-
1697			P	CAGE		-	-	-	-	-
1698					B8	73,042,000	67,336,614	5,705,387	-	5,705,387
1699										
1700										
1701										
1702	335	Misc. Power Plant Equipment								
1703			P	SG-P		2,471,059	2,278,042	193,017	-	193,017
1704			P	SG-U		212,179	195,606	16,574	-	16,574
1705			P	CAGW		-	-	-	-	-
1706			P	CAGE		-	-	-	-	-
1707			P	SG		-	-	-	-	-
1708			P	CAGE		-	-	-	-	-
1709					B8	2,683,238	2,473,648	209,591	-	209,591
1710										
1711	336	Roads, Railroads & Bridges								
1712			P	SG-P		21,323,203	19,657,625	1,665,578	-	1,665,578
1713			P	SG-U		4,286,747	3,951,904	334,842	-	334,842
1714			P	CAGW		-	-	-	-	-
1715			P	CAGE		-	-	-	-	-
1716			P	SG		-	-	-	-	-
1717			P	CAGE		-	-	-	-	-
1718					B8	25,609,949	23,609,530	2,000,420	-	2,000,420
1719										
1720	337	Hydro Plant ARO								
1721			P	S		-	-	-	-	-
1722						-	-	-	-	-
1723										
1724	HP	Unclassified Hydro Plant - Acct 300								
1725			P	S		-	-	-	-	-
1726			P	DGU		-	-	-	-	-
1727			P	CAGW		-	-	-	-	-
1728			P	CAGE		-	-	-	-	-
1729			P	SG		-	-	-	-	-
1730			P	CAGE		-	-	-	-	-
1731						-	-	-	-	-
1732										
1733	**Total Hydraulic Plant**				B8	**1,067,431,670**	**984,053,470**	**83,378,199**	**-**	**83,378,199**
1734										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor									
1736		S				-	-	-	-	-
1737		SG				-	-	-	-	-
1738		CAGW				-	-	-	-	-
1739		CAGE				-	-	-	-	-
1740		SG-P				862,061,756	794,725,215	67,336,542	-	67,336,542
1741		SG-U				205,369,913	189,328,256	16,041,658	-	16,041,658
1742	Total Hydraulic Plant by Factor				B8	1,067,431,670	984,053,470	83,378,199	-	83,378,199
1743										
1744	340	Land and Land Rights								
1745				S		74,986	74,986	-	-	-
1746			P	SG		-	-	-	-	-
1747			P	DGU		-	-	-	-	-
1748			P	CAGW		4,527,456	3,550,558	976,898	-	976,898
1749			P	CAGE		34,730,178	34,730,178	-	-	-
1750			P	SG		13,533,305	12,476,205	1,057,101	-	1,057,101
1751					B8	52,865,925	50,831,926	2,033,998	-	2,033,998
1752										
1753	341	Structures and Improvements								
1754			P	SG		-	-	-	-	-
1755			P	S		73,237	73,237	-	-	-
1756			P	CAGW		37,594,621	29,482,757	8,111,864	-	8,111,864
1757			P	CAGE		137,943,652	137,943,652	-	-	-
1758			P	SG		100,605,967	92,747,530	7,858,437	-	7,858,437
1759					B8	276,217,478	260,247,178	15,970,301	-	15,970,301
1760										
1761	342	Fuel Holders, Producers & Accessories								
1762			P	SG		-	-	-	-	-
1763			P	DGU		-	-	-	-	-
1764			P	CAGW		1,816,984	1,424,930	392,054	-	392,054
1765			P	CAGE		14,622,369	14,622,369	-	-	-
1766			P	CAGE		-	-	-	-	-
1767					B8	16,439,353	16,047,299	392,054	-	392,054
1768										
1769	343	Prime Movers								
1770			P	S		-	-	-	-	-
1771			P	DGU		-	-	-	-	-
1772			P	SG		-	-	-	-	-
1773			P	CAGW		337,567,544	264,729,944	72,837,600	-	72,837,600
1774			P	CAGE		808,195,430	808,195,430	-	-	-
1775			P	SG		2,881,792,687	2,656,692,859	225,099,828	-	225,099,828
1776					B8	4,027,555,661	3,729,618,233	297,937,427	-	297,937,427
1777										
1778	344	Generators								
1779			P	S		284,866	284,866	-	-	-
1780			P	DGU		-	-	-	-	-
1781			P	SG		61,868	57,035	4,833	-	4,833
1782			P	CAGW		117,236,018	91,939,776	25,296,242	-	25,296,242
1783			P	CAGE		311,577,258	311,577,258	-	-	-
1784			P	SG		165,210,609	152,305,836	12,904,773	-	12,904,773
1785					B8	594,370,618	556,164,771	38,205,847	-	38,205,847
1786										
1787	345	Accessory Electric Plant								
1788			P	SG		-	-	-	-	-
1789			P	S		597,074	597,074	-	-	-
1790			P	CAGW		48,345,150	37,913,624	10,431,526	-	10,431,526
1791			P	CAGE		166,419,936	166,419,936	-	-	-
1792			P	SG		247,641,485	228,297,951	19,343,534	-	19,343,534
1793					B8	463,003,645	433,228,584	29,775,061	-	29,775,061
1794										
1795										
1796										
1797	346	Misc. Power Plant Equipment								
1798			P	SG		-	-	-	-	-
1799			P	SG		11,863,573	10,936,897	926,676	-	926,676
1800			P	CAGW		3,559,273	2,791,281	767,991	-	767,991
1801			P	CAGE		9,418,605	9,418,605	-	-	-
1802					B8	24,841,450	23,146,783	1,694,667	-	1,694,667
1803										
1804	347	Other Production ARO								
1805			P	S		-	-	-	-	-
1806						-	-	-	-	-
1807										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300								
1809			P	S		-	-	-	-	-
1810			P	SG		-	-	-	-	-
1811			P	CAGW		-	-	-	-	-
1812			P	CAGE		-	-	-	-	-
1813						-	-	-	-	-
1814										
1815	**Total Other Production Plant**				B8	**5,455,294,130**	**5,069,284,775**	**386,009,355**	**-**	**386,009,355**
1816										
1817	Summary of Other Production Plant by Factor									
1818		S				1,030,163	1,030,163	-	-	-
1819		DGU				-	-	-	-	-
1820		SG				3,420,709,494	3,153,514,313	267,195,181	-	267,195,181
1821		CAGW				550,647,045	431,832,871	118,814,174	-	118,814,174
1822		CAGE				1,482,907,428	1,482,907,428	-	-	-
1823		SSGCT				-	-	-	-	-
1824	Total of Other Production Plant by Factor				B8	5,455,294,130	5,069,284,775	386,009,355	-	386,009,355
1825										
1826	Experimental Plant									
1827	103	Experimental Plant								
1828			P	DGP		-	-	-	-	-
1829	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1830										
1831	**TOTAL PRODUCTION PLANT**				B8	**13,541,398,150**	**12,686,562,118**	**854,836,032**	**-**	**854,836,032**
1832	350	Land and Land Rights								
1833			T	DGP		-	-	-	-	-
1834			T	DGU		-	-	-	-	-
1835			T	CAGW		-	-	-	-	-
1836			T	CAGE		-	-	-	-	-
1837			T	JBG		-	-	-	-	-
1838			T	SG		346,826,019	319,735,077	27,090,942	-	27,090,942
1839					B8	346,826,019	319,735,077	27,090,942	-	27,090,942
1840										
1841	352	Structures and Improvements								
1842			T	S		-	-	-	-	-
1843			T	DGP		-	-	-	-	-
1844			T	DGU		-	-	-	-	-
1845			T	CAGW		-	-	-	-	-
1846			T	CAGE		-	-	-	-	-
1847			T	JBG		-	-	-	-	-
1848			T	SG		386,384,736	356,203,822	30,180,914	-	30,180,914
1849					B8	386,384,736	356,203,822	30,180,914	-	30,180,914
1850										
1851	353	Station Equipment								
1852			T	DGP		-	-	-	-	-
1853			T	DGU		-	-	-	-	-
1854			T	CAGW		2,389,735	1,874,097	515,638	-	515,638
1855			T	CAGE		-	-	-	-	-
1856			T	JBG		-	-	-	-	-
1857			T	SG		2,725,026,839	2,512,172,154	212,854,684	-	212,854,684
1858					B8	2,727,416,573	2,514,046,251	213,370,322	-	213,370,322
1859										
1860	354	Towers and Fixtures								
1861			T	DGP		-	-	-	-	-
1862			T	DGU		-	-	-	-	-
1863			T	CAGW		-	-	-	-	-
1864			T	CAGE		-	-	-	-	-
1865			T	JBG		-	-	-	-	-
1866			T	SG		1,526,005,036	1,406,807,194	119,197,843	-	119,197,843
1867					B8	1,526,005,036	1,406,807,194	119,197,843	-	119,197,843
1868										
1869	355	Poles and Fixtures								
1870			T	DGP		-	-	-	-	-
1871			T	DGU		-	-	-	-	-
1872			T	CAGW		-	-	-	-	-
1873			T	CAGE		-	-	-	-	-
1874			T	JBG		-	-	-	-	-
1875			T	SG		1,278,838,555	1,178,947,144	99,891,411	-	99,891,411
1876					B8	1,278,838,555	1,178,947,144	99,891,411	-	99,891,411
1877										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading								
1879			T	DGP		-	-	-	-	-
1880			T	DGU		-	-	-	-	-
1881			T	CAGW		-	-	-	-	-
1882			T	CAGE		-	-	-	-	-
1883			T	JBG		-	-	-	-	-
1884			T	SG		1,676,119,586	1,545,196,140	130,923,446	-	130,923,446
1885					B8	1,676,119,586	1,545,196,140	130,923,446	-	130,923,446
1886										
1887	357	Underground Conduit								
1888			T	DGP		-	-	-	-	-
1889			T	DGU		-	-	-	-	-
1890			T	CAGW		-	-	-	-	-
1891			T	CAGE		-	-	-	-	-
1892			T	SG		3,872,987	3,570,464	302,523	-	302,523
1893					B8	3,872,987	3,570,464	302,523	-	302,523
1894										
1895	358	Underground Conductors								
1896			T	DGP		-	-	-	-	-
1897			T	DGU		-	-	-	-	-
1898			T	CAGW		-	-	-	-	-
1899			T	CAGE		-	-	-	-	-
1900			T	SG		9,080,617	8,371,321	709,296	-	709,296
1901					B8	9,080,617	8,371,321	709,296	-	709,296
1902										
1903	359	Roads and Trails								
1904			T	DGP		-	-	-	-	-
1905			T	JBG		-	-	-	-	-
1906			T	CAGW		-	-	-	-	-
1907			T	CAGE		-	-	-	-	-
1908			T	SG		12,141,468	11,193,086	948,383	-	948,383
1909					B8	12,141,468	11,193,086	948,383	-	948,383
1910										
1911	TP	Unclassified Trans Plant - Acct 300								
1912			T	SG		124,444,076	114,723,620	9,720,456	-	9,720,456
1913			T	CAGW		-	-	-	-	-
1914			T	CAGE		(10,550)	(10,550)	-	-	-
1915						124,433,526	114,713,070	9,720,456	-	9,720,456
1916										
1917	TS0	Unclassified Trans Sub Plant - Acct 300								
1918			T	SG		-	-	-	-	-
1919						-	-	-	-	-
1920										
1921	**TOTAL TRANSMISSION PLANT**				B8	**8,091,119,105**	**7,458,783,568**	**632,335,536**	**-**	**632,335,536**
1922	Summary of Transmission Plant by Factor									
1923			JBG			-	-	-	-	-
1924			JBE			-	-	-	-	-
1925			CAGW			2,389,735	1,874,097	515,638	-	515,638
1926			CAGE			(10,550)	(10,550)	-	-	-
1927			SG			8,088,739,920	7,456,920,021	631,819,899	-	631,819,899
1928	Total Transmission Plant by Factor				B8	8,091,119,105	7,458,783,568	632,335,536	-	632,335,536
1929	360	Land and Land Rights								
1930			DPW	S		77,395,334	74,675,968	2,719,365	-	2,719,365
1931					B8	77,395,334	74,675,968	2,719,365	-	2,719,365
1932										
1933	361	Structures and Improvements								
1934			DPW	S		148,470,211	139,818,421	8,651,791	-	8,651,791
1935					B8	148,470,211	139,818,421	8,651,791	-	8,651,791
1936										
1937	362	Station Equipment								
1938			DPW	S		1,245,973,796	1,156,832,450	89,141,346	-	89,141,346
1939					B8	1,245,973,796	1,156,832,450	89,141,346	-	89,141,346
1940										
1941	363	Storage Battery Equipment								
1942			DPW	S		-	-	-	-	-
1943					B8	-	-	-	-	-
1944										
1945	364	Poles, Towers & Fixtures								
1946			DPW	S		1,533,876,966	1,405,308,004	128,568,961	-	128,568,961
1947					B8	1,533,876,966	1,405,308,004	128,568,961	-	128,568,961
1948										
1949	365	Overhead Conductors								
1950			DPW	S		960,820,986	868,974,682	91,846,304	-	91,846,304
1951					B8	960,820,986	868,974,682	91,846,304	-	91,846,304
1952										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit								
1954			DPW	S		487,803,339	463,155,833	24,647,506	-	24,647,506
1955					B8	487,803,339	463,155,833	24,647,506	-	24,647,506
1956										
1957										
1958										
1959										
1960	367	Underground Conductors								
1961			DPW	S		1,111,073,914	1,073,791,475	37,282,439	-	37,282,439
1962					B8	1,111,073,914	1,073,791,475	37,282,439	-	37,282,439
1963										
1964	368	Line Transformers								
1965			DPW	S		1,622,032,246	1,491,304,808	130,727,438	-	130,727,438
1966					B8	1,622,032,246	1,491,304,808	130,727,438	-	130,727,438
1967										
1968	369	Services								
1969			DPW	S		1,034,745,809	954,679,953	80,065,856	-	80,065,856
1970					B8	1,034,745,809	954,679,953	80,065,856	-	80,065,856
1971										
1972	370	Meters								
1973			DPW	S		293,512,897	277,695,887	15,817,010	-	15,817,010
1974					B8	293,512,897	277,695,887	15,817,010	-	15,817,010
1975										
1976	371	Installations on Customers' Premises								
1977			DPW	S		8,872,474	8,342,365	530,110	-	530,110
1978					B8	8,872,474	8,342,365	530,110	-	530,110
1979										
1980	372	Leased Property								
1981			DPW	S		-	-	-	-	-
1982					B8	-	-	-	-	-
1983										
1984	373	Street Lights								
1985			DPW	S		63,188,232	59,437,988	3,750,244	-	3,750,244
1986					B8	63,188,232	59,437,988	3,750,244	-	3,750,244
1987										
1988	DP	Unclassified Dist Plant - Acct 300								
1989			DPW	S		91,005,899	78,362,286	12,643,613	-	12,643,613
1990						91,005,899	78,362,286	12,643,613	-	12,643,613
1991										
1992	DS0	Unclassified Dist Sub Plant - Acct 300								
1993			DPW	S		-	-	-	-	-
1994						-	-	-	-	-
1995										
1996										
1997	**TOTAL DISTRIBUTION PLANT**				B8	**8,678,772,103**	**8,052,380,120**	**626,391,983**	**-**	**626,391,983**
1998										
1999	Summary of Distribution Plant by Factor									
2000			S			8,678,772,103	8,052,380,120	626,391,983	-	626,391,983
2001										
2002	Total Distribution Plant by Factor				B8	8,678,772,103	8,052,380,120	626,391,983	-	626,391,983
2003	389	Land and Land Rights								
2004			G-SITL	S		16,330,314	15,231,488	1,098,826	-	1,098,826
2005			CUST	CN		1,128,506	1,050,232	78,274	-	78,274
2006			G-DGL	DGU		-	-	-	-	-
2007			G-SG	SG		1,228	1,132	96	-	96
2008			G-SG	CAGW		-	-	-	-	-
2009			G-SG	CAGE		332	332	-	-	-
2010			PTD	SO		7,611,617	7,081,173	530,445	-	530,445
2011					B8	25,071,997	23,364,356	1,707,641	-	1,707,641
2012										
2013	390	Structures and Improvements								
2014			G-SITL	S		150,891,908	136,411,761	14,480,146	-	14,480,146
2015			G-DGP	CAEE		940,953	940,953	-	-	-
2016			P	SE		-	-	-	-	-
2017			CUST	CN		8,218,829	7,648,764	570,065	-	570,065
2018			G-SG	SG		11,515,090	10,615,634	899,456	-	899,456
2019			G-SG	CAGW		10,644	8,347	2,297	-	2,297
2020			G-SG	CAGE		497,786	497,786	-	-	-
2021			PTD	JBG		-	-	-	-	-
2022			PTD	SO		112,996,016	105,121,458	7,874,558	-	7,874,558
2023					B8	285,071,225	261,244,703	23,826,522	-	23,826,522
2024										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment								
2026			G-SITL	S		7,224,862	6,849,323	375,540	-	375,540
2027			G-DGP	DGP		-	-	-	-	-
2028			G-DGU	DGU		-	-	-	-	-
2029			CUST	CN		2,869,402	2,670,377	199,024	-	199,024
2030			G-SG	SG		1,264,445	1,165,678	98,767	-	98,767
2031			P	SE		-	-	-	-	-
2032			PTD	SO		80,210,716	74,620,926	5,589,789	-	5,589,789
2033			G-SG	CAGW		149,944	117,590	32,354	-	32,354
2034			G-SG	CAGE		2,794,153	2,794,153	-	-	-
2035			P	JBG		367,321	288,064	79,258	-	79,258
2036			P	JBE		-	-	-	-	-
2037			P	CAEE		26,583	26,583	-	-	-
2038			G-SG	CAGE		-	-	-	-	-
2039			G-SG	CAGE		-	-	-	-	-
2040					B8	94,907,425	88,532,693	6,374,732	-	6,374,732
2041										
2042	392	Transportation Equipment								
2043			G-SITL	S		121,404,641	114,645,622	6,759,020	-	6,759,020
2044			PTD	SO		6,942,712	6,458,883	483,829	-	483,829
2045			G-SG	SG		13,319,787	12,279,365	1,040,422	-	1,040,422
2046			CUST	CN		-	-	-	-	-
2047			G-DGU	DGU		-	-	-	-	-
2048			P	SE		-	-	-	-	-
2049			G-DGP	DGP		-	-	-	-	-
2050			G-SG	CAGW		213,777	167,650	46,127	-	46,127
2051			G-SG	CAGE		9,121,069	9,121,069	-	-	-
2052			P	JBG		2,833,940	2,222,456	611,485	-	611,485
2053			P	CAEW		-	-	-	-	-
2054			P	CAEE		327,360	327,360	-	-	-
2055			G-SG	CAGE		-	-	-	-	-
2056			G-SG	CAGE		-	-	-	-	-
2057					B8	154,163,287	145,222,404	8,940,883	-	8,940,883
2058										
2059	393	Stores Equipment								
2060			G-SITL	S		10,705,594	9,963,949	741,644	-	741,644
2061			G-DGP	DGP		-	-	-	-	-
2062			G-DGU	DGU		-	-	-	-	-
2063			PTD	SO		242,940	226,010	16,930	-	16,930
2064			G-SG	SG		2,430,039	2,240,226	189,813	-	189,813
2065			G-SG	CAGW		181,719	142,509	39,210	-	39,210
2066			G-SG	CAGE		3,386,310	3,386,310	-	-	-
2067			G-SG	JBG		967,416	758,675	208,741	-	208,741
2068			G-SG	CAGE		-	-	-	-	-
2069					B8	17,914,017	16,717,679	1,196,338	-	1,196,338
2070										
2071	394	Tools, Shop & Garage Equipment								
2072			G-SITL	S		38,782,731	35,790,319	2,992,412	-	2,992,412
2073			G-DGP	DGP		-	-	-	-	-
2074			G-SG	SG		4,045,465	3,729,470	315,995	-	315,995
2075			PTD	SO		1,802,346	1,676,743	125,603	-	125,603
2076			P	SE		-	-	-	-	-
2077			G-DGU	DGU		-	-	-	-	-
2078			G-SG	CAGW		721,277	565,646	155,631	-	155,631
2079			G-SG	CAGE		15,552,593	15,552,593	-	-	-
2080			P	JBG		2,738,951	2,147,962	590,989	-	590,989
2081			P	CAEW		-	-	-	-	-
2082			P	CAEE		125,691	125,691	-	-	-
2083			G-SG	CAGE		-	-	-	-	-
2084			G-SG	CAGE		-	-	-	-	-
2085					B8	63,769,055	59,588,424	4,180,631	-	4,180,631
2086										
2087	395	Laboratory Equipment								
2088			G-SITL	S		28,155,412	26,692,506	1,462,907	-	1,462,907
2089			G-DGP	DGP		-	-	-	-	-
2090			G-DGU	DGU		-	-	-	-	-
2091			PTD	SO		5,070,769	4,717,393	353,376	-	353,376
2092			P	SE		-	-	-	-	-
2093			G-SG	SG		3,009,504	2,774,429	235,075	-	235,075
2094			G-SG	CAGW		221,524	173,725	47,799	-	47,799
2095			G-SG	CAGE		3,698,463	3,698,463	-	-	-
2096			P	JBG		595,909	467,328	128,580	-	128,580
2097			P	CAEW		-	-	-	-	-
2098			P	CAEE		1,326,848	1,326,848	-	-	-
2099			G-SG	CAGE		-	-	-	-	-
2100			G-SG	CAGE		-	-	-	-	-
2101					B8	42,078,428	39,850,691	2,227,737	-	2,227,737

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2102										
2103	396	Power Operated Equipment								
2104			G-SITL	S		183,513,742	173,399,972	10,113,770	-	10,113,770
2105			G-DGP	DGP		-	-	-	-	-
2106			G-SG	SG		7,168,094	6,608,186	559,907	-	559,907
2107			PTD	SO		4,663,667	4,338,661	325,005	-	325,005
2108			G-DGU	DGU		-	-	-	-	-
2109			P	SE		-	-	-	-	-
2110			G-SG	CAGW		191,644	150,293	41,351	-	41,351
2111			G-SG	CAGE		30,159,086	30,159,086	-	-	-
2112			P	JBG		10,734,214	8,418,072	2,316,142	-	2,316,142
2113			P	CAEW		-	-	-	-	-
2114			P	CAEE		236,686	236,686	-	-	-
2115			G-SG	CAGE		-	-	-	-	-
2116			G-SG	CAGE		-	-	-	-	-
2117					B8	236,667,133	223,310,956	13,356,176	-	13,356,176
2118	397	Communication Equipment								
2119			G-SITL	S		205,678,174	192,421,629	13,256,545	-	13,256,545
2120			COM_E	DGP		-	-	-	-	-
2121			COM_E	DGU		-	-	-	-	-
2122			PTD	SO		95,836,464	89,157,734	6,678,729	-	6,678,729
2123			CUST	CN		3,458,622	3,218,729	239,893	-	239,893
2124			G-SG	SG		173,705,502	160,137,184	13,568,318	-	13,568,318
2125			COM_E	SE		-	-	-	-	-
2126			G-SG	CAGW		1,072,587	841,153	231,434	-	231,434
2127			COM_E	CAGE		27,640,941	27,640,941	-	-	-
2128			COM_E	JBG		4,432,972	3,476,461	956,511	-	956,511
2129			COM_E	CAEW		-	-	-	-	-
2130			COM_E	CAEE		361,776	361,776	-	-	-
2131			COM_E	JBE		-	-	-	-	-
2132			COM_E	CAGE		-	-	-	-	-
2133					B8	512,187,037	477,255,608	34,931,430	-	34,931,430
2134										
2135	398	Misc. Equipment								
2136			G-SITL	S		3,742,268	3,550,889	191,379	-	191,379
2137			G-DGP	DGP		-	-	-	-	-
2138			G-DGU	DGU		-	-	-	-	-
2139			CUST	CN		70,861	65,946	4,915	-	4,915
2140			PTD	SO		1,574,970	1,465,212	109,758	-	109,758
2141			P	SE		-	-	-	-	-
2142			G-SG	SG		961,497	886,393	75,103	-	75,103
2143			G-SG	CAGW		24,068	18,875	5,193	-	5,193
2144			G-SG	CAGE		1,830,315	1,830,315	-	-	-
2145			P	JBG		297,893	233,616	64,277	-	64,277
2146			P	CAEW		-	-	-	-	-
2147			P	CAEE		3,966	3,966	-	-	-
2148			G-SG	CAGE		-	-	-	-	-
2149					B8	8,505,838	8,055,212	450,625	-	450,625
2150										
2151	399	Coal Mine								
2152			P	SE		-	-	-	-	-
2153			P	CAEW		-	-	-	-	-
2154			P	CAEE		1,822,901	1,822,901	-	-	-
2155	MP		P	JBE		-	-	-	-	-
2156					B8	1,822,901	1,822,901	-	-	-
2157										
2158	399L	WIDCO Capital Lease								
2159			P	SE		-	-	-	-	-
2160						-	-	-	-	-
2161										
2162		Remove Capital Leases				-	-	-	-	-
2163						-	-	-	-	-
2164										
2165	1011390	General Capital Leases								
2166			G-SITL	S		691,142	691,142	-	-	-
2167			P	CAGW		1,852,068	1,452,444	399,624	-	399,624
2168			P	CAGE		6,206,056	6,206,056	-	-	-
2169			PTD	SO		-	-	-	-	-
2170					B9	8,749,266	8,349,641	399,624	-	399,624
2171										
2172		Remove Capital Leases				(8,749,266)	(8,349,641)	(399,624)	-	(399,624)
2173					B9	-	-	-	-	-
2174										
2175	1011392	General Vehicles Capital Leases								
2176			LABOR	SO		-	-	-	-	-
2177					B9	-	-	-	-	-

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2178										
2179		Remove Capital Leases				-	-	-	-	-
2180					B9	-	-	-	-	-
2181										
2182	GP	Unclassified Gen Plant - Acct 300								
2183			G-SITU	S		-	-	-	-	-
2184			PTD	SO		65,411,605	60,853,148	4,558,457	-	4,558,457
2185			CUST	CN		-	-	-	-	-
2186			G-SG	SG		-	-	-	-	-
2187			G-SG	CAGE		-	-	-	-	-
2188			G-DGU	CAGW		-	-	-	-	-
2189						65,411,605	60,853,148	4,558,457	-	4,558,457
2190										
2191	399G	Unclassified Gen Plant - Acct 300								
2192			G-SITU	S		-	-	-	-	-
2193			PTD	SO		-	-	-	-	-
2194			G-SG	SG		-	-	-	-	-
2195			G-DGP	DGP		-	-	-	-	-
2196			G-DGU	DGU		-	-	-	-	-
2197						-	-	-	-	-
2198										
2199	**TOTAL GENERAL PLANT**				B8	**1,507,569,947**	**1,405,818,775**	**101,751,173**	**-**	**101,751,173**
2200										
2201	Summary of General Plant by Factor									
2202		S				767,120,788	715,648,600	51,472,188	-	51,472,188
2203		JBG				22,968,617	18,012,634	4,955,983	-	4,955,983
2204		JBE				-	-	-	-	-
2205		SG				217,420,648	200,437,695	16,982,953	-	16,982,953
2206		SO				382,363,821	355,717,340	26,646,480	-	26,646,480
2207		SE				-	-	-	-	-
2208		CN				15,746,220	14,654,048	1,092,172	-	1,092,172
2209		DEU				-	-	-	-	-
2210		CAGW				4,639,253	3,638,232	1,001,020	-	1,001,020
2211		CAGE				100,887,104	100,887,104	-	-	-
2212		CAEW				-	-	-	-	-
2213		CAEE				5,172,762	5,172,762	-	-	-
2214		SSGCT				-	-	-	-	-
2215		SSGCH				-	-	-	-	-
2216		Less Capital Leases				(8,749,266)	(8,349,641)	(399,624)	-	(399,624)
2217	Total General Plant by Factor				B8	1,507,569,947	1,405,818,775	101,751,173	-	101,751,173
2218	301	Organization								
2219			I-SITUS	S		-	-	-	-	-
2220			PTD	SO		-	-	-	-	-
2221			I-SG	CAGW		-	-	-	-	-
2222			I-SG	CAGE		-	-	-	-	-
2223			I-SG	SG		-	-	-	-	-
2224					B8	-	-	-	-	-
2225	302	Franchise & Consent								
2226			I-SITUS	S		1,000,000	1,000,000	-	-	-
2227			I-SG	SG		13,121,054	12,096,155	1,024,899	-	1,024,899
2228			I-SG	SG-P		103,455,075	95,374,091	8,080,984	-	8,080,984
2229			I-SG	SG-U		10,501,813	9,681,506	820,308	-	820,308
2230			I-SG	CAGW		-	-	-	-	-
2231			I-SG	CAGE		-	-	-	-	-
2232			I-DGP	DGP		-	-	-	-	-
2233			I-DGU	DGU		-	-	-	-	-
2234					B8	128,077,942	118,151,752	9,926,190	-	9,926,190
2235										
2236	303	Miscellaneous Intangible Plant								
2237			I-SITUS	S		23,339,968	21,318,100	2,021,868	-	2,021,868
2238			I-SG	SG		99,841,509	92,042,784	7,798,724	-	7,798,724
2239			PTD	SO		489,268,951	455,172,380	34,096,572	-	34,096,572
2240			P	SE		-	-	-	-	-
2241			CUST	CN		231,939,839	215,852,286	16,087,553	-	16,087,553
2242			I-SG	CAGW		28,856,288	22,629,911	6,226,377	-	6,226,377
2243			I-SG	CAGE		64,539,697	64,539,697	-	-	-
2244			P	JBG		1,546,542	1,212,842	333,700	-	333,700
2245			P	CAEW		-	-	-	-	-
2246			P	CAEE		9,106	9,106	-	-	-
2247			I-SG	CAGE		-	-	-	-	-
2248			I-SG	CAGE		-	-	-	-	-
2249					B8	939,341,899	872,777,105	66,564,794	-	66,564,794
2250	303	Less Non-Utility Plant								
2251			I-SITUS	S		-	-	-	-	-
2252					B8	939,341,899	872,777,105	66,564,794	-	66,564,794

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300								
2254			I-SITUS	S		-	-	-	-	-
2255			I-SG	SG		-	-	-	-	-
2256			I-DGU	DGU		-	-	-	-	-
2257			PTD	SO		-	-	-	-	-
2258						-	-	-	-	-
2259										
2260	**TOTAL INTANGIBLE PLANT**				B8	**1,067,419,842**	**990,928,857**	**76,490,985**	**-**	**76,490,985**
2261										
2262	Summary of Intangible Plant by Factor									
2263			S			24,339,968	22,318,100	2,021,868	-	2,021,868
2264			JBG			1,546,542	1,212,842	333,700	-	333,700
2265			JBE			-	-	-	-	-
2266			SG			112,962,563	104,138,939	8,823,623	-	8,823,623
2267			SO			489,268,951	455,172,380	34,096,572	-	34,096,572
2268			CN			231,939,839	215,852,286	16,087,553	-	16,087,553
2269			CAGW			28,856,288	22,629,911	6,226,377	-	6,226,377
2270			CAGE			64,539,697	64,539,697	-	-	-
2271			CAEW			-	-	-	-	-
2272			CAEE			9,106	9,106	-	-	-
2273			SG-P			103,455,075	95,374,091	8,080,984	-	8,080,984
2274			SG-U			10,501,813	9,681,506	820,308	-	820,308
2275			SE			-	-	-	-	-
2276	Total Intangible Plant by Factor				B8	1,067,419,842	990,928,857	76,490,985	-	76,490,985
2277	Summary of Unclassified Plant (Account 106)									
2278			DP			91,005,899	78,362,286	12,643,613	-	12,643,613
2279			DS0			-	-	-	-	-
2280			GP			65,411,605	60,853,148	4,558,457	-	4,558,457
2281			HP			-	-	-	-	-
2282			NP			-	-	-	-	-
2283			OP			-	-	-	-	-
2284			TP			124,433,526	114,713,070	9,720,456	-	9,720,456
2285			TS0			-	-	-	-	-
2286			IP			-	-	-	-	-
2287			MP							
2288			SP			17,789,039	14,936,128	2,852,911	-	2,852,911
2289	Total Unclassified Plant by Factor					298,640,069	268,864,632	29,775,437	-	29,775,437
2290										
2291	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**32,886,279,146**	**30,594,473,437**	**2,291,805,709**	**-**	**2,291,805,709**
2292	Summary of Electric Plant by Factor									
2293			S			9,471,263,022	8,791,376,983	679,886,040	-	679,886,040
2294			SE			-	-	-	-	-
2295			JBG			1,487,984,208	1,166,918,987	321,065,221	-	321,065,221
2296			JBE			-	-	-	-	-
2297			SG			12,033,166,875	11,093,243,679	939,923,196	-	939,923,196
2298			SO			871,632,772	810,889,720	60,743,052	-	60,743,052
2299			CN			247,686,058	230,506,334	17,179,724	-	17,179,724
2300			DEU			-	-	-	-	-
2301			CAGW			839,444,740	658,316,131	181,128,610	-	181,128,610
2302			CAGE			6,757,280,310	6,757,280,310	-	-	-
2303			CAEW			-	-	-	-	-
2304			CAEE			5,181,868	5,181,868	-	-	-
2305			SG-P			965,516,831	890,099,306	75,417,525	-	75,417,525
2306			SG-U			215,871,727	199,009,761	16,861,965	-	16,861,965
2307			Less Capital Leases			(8,749,266)	(8,349,641)	(399,624)	-	(399,624)
2308					B8	32,886,279,146	30,594,473,437	2,291,805,709	-	2,291,805,709
2309	105	Plant Held For Future Use								
2310			DPW	S		12,062,430	12,062,430	-	-	-
2311			P	SG		2,112,145	1,947,163	164,982	-	164,982
2312			T	SG-P		-	-	-	-	-
2313			P	SG-U		-	-	-	-	-
2314			P	SE		-	-	-	-	-
2315			P	SG		-	-	-	-	-
2316			P	SG		-	-	-	-	-
2317			P	CAGE		-	-	-	-	-
2318			P	CAEW		-	-	-	-	-
2319			P	CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**				B10	**14,174,575**	**14,009,593**	**164,982**	**-**	**164,982**
2321										
2322	114	Electric Plant Acquisition Adjustments								
2323			P	S		11,763,784	11,763,784	-	-	-
2324			P	SG		1,981,728	1,826,933	154,795	-	154,795
2325			P	CAGW		-	-	-	-	-
2326			P	CAGE		141,186,242	141,186,242	-	-	-
2327			P	DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustments**				B15	**154,931,754**	**154,776,960**	**154,795**	**-**	**154,795**
2329										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments								
2331			P	S		(2,500,812)	(2,500,812)	-	-	-
2332			P	SG		(596,749)	(550,137)	(46,613)	-	(46,613)
2333			P	CAGW		-	-	-	-	-
2334			P	CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			P	DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**				B15	**(144,283,804)**	**(144,237,191)**	**(46,613)**	**-**	**(46,613)**
2337										
2338	128	Pensions								
2339			P	SO		-	-	-	-	-
2340	**Total Pensions**					**-**	**-**	**-**	**-**	**-**
2341										
2342	124	Weatherization								
2343			DMSC	S		516,505	513,193	3,312	-	3,312
2344			DMSC	SO		-	-	-	-	-
2345					B16	516,505	513,193	3,312	-	3,312
2346										
2347	182W	Weatherization								
2348			DMSC	S		224,013,752	224,013,752	-	-	-
2349			DMSC	SG		-	-	-	-	-
2350			DMSC	CAGE		-	-	-	-	-
2351			DMSC	SO		-	-	-	-	-
2352					B16	224,013,752	224,013,752	-	-	-
2353										
2354	186W	Weatherization								
2355			DMSC	S		-	-	-	-	-
2356			DMSC	CN		-	-	-	-	-
2357			DMSC	CNP		-	-	-	-	-
2358			DMSC	SG		-	-	-	-	-
2359			DMSC	SO		-	-	-	-	-
2360					B16	-	-	-	-	-
2361										
2362	**Total Weatherization**					**224,530,257**	**224,526,945**	**3,312**	**-**	**3,312**
2363										
2364	151	Fuel Stock								
2365			P	DEU		-	-	-	-	-
2366			P	SE		-	-	-	-	-
2367			P	CAEW		2,195,594	1,699,575	496,019	-	496,019
2368			P	CAEE		101,849,748	101,849,748	-	-	-
2369			P	JBE		38,124,401	29,511,499	8,612,902	-	8,612,902
2370			P	CAEE		-	-	-	-	-
2371			P	CAEE		-	-	-	-	-
2372	Total Fuel Stock				B13	142,169,743	133,060,822	9,108,922	-	9,108,922
2373										
2374	152	Fuel Stock - Undistributed								
2375			P	SE		-	-	-	-	-
2376			P	CAEW		-	-	-	-	-
2377			P	CAEE		-	-	-	-	-
2378						-	-	-	-	-
2379										
2380	25316	DG&T Working Capital Deposit								
2381			P	SE		-	-	-	-	-
2382			P	CAEW		-	-	-	-	-
2383			P	CAEE		(1,762,000)	(1,762,000)	-	-	-
2384					B13	(1,762,000)	(1,762,000)	-	-	-
2385										
2386	25317	DG&T Working Capital Deposit								
2387			P	SE		-	-	-	-	-
2388			P	CAEW		-	-	-	-	-
2389			P	CAEE		(2,802,703)	(2,802,703)	-	-	-
2390					B13	(2,802,703)	(2,802,703)	-	-	-
2391										
2392	25319	Provo Working Capital Deposit								
2393			P	SE		-	-	-	-	-
2394			P	CAEW		-	-	-	-	-
2395			P	CAEE		-	-	-	-	-
2396						-	-	-	-	-
2397										
2398	**Total Fuel Stock**				B13	**137,605,040**	**128,496,119**	**9,108,922**	**-**	**9,108,922**

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies								
2400			MSS	S		247,850,020	231,765,727	16,084,293	-	16,084,293
2401			MSS	SG		2,671,300	2,462,642	208,658	-	208,658
2402			MSS	SE		-	-	-	-	-
2403			MSS	SO		(824,409)	(766,957)	(57,452)	-	(57,452)
2404			MSS	SNPPS		-	-	-	-	-
2405			MSS	SNPPH		-	-	-	-	-
2406			MSS	SNPD		(1,319,331)	(1,237,992)	(81,339)	-	(81,339)
2407			MSS	SNPT		-	-	-	-	-
2408			MSS	DGU		-	-	-	-	-
2409			MSS	DGP		-	-	-	-	-
2410			MSS	JBE		-	-	-	-	-
2411			MSS	SNPP		-	-	-	-	-
2412			MSS	CAGW		10,222,385	8,016,682	2,205,704	-	2,205,704
2413			MSS	CAGE		131,374,215	131,374,215	-	-	-
2414			MSS	JBG		1,186,359	930,376	255,983	-	255,983
2415			MSS	CAEW		-	-	-	-	-
2416			MSS	CAEE		-	-	-	-	-
2417			MSS	CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154				B13	391,160,539	372,544,693	18,615,847	-	18,615,847
2419										
2420	158	Allowance Inventory								
2421			MSS	S		16,242,900	16,242,900	-	-	-
2422										
2423					B13	16,242,900	16,242,900	-	-	-
2424										
2425	25318	Provo Working Capital Deposit								
2426			MSS	SNPPS		-	-	-	-	-
2427			MSS	CAGW		-	-	-	-	-
2428			MSS	CAGE		(273,000)	(273,000)	-	-	-
2429					B13	(273,000)	(273,000)	-	-	-
2430										
2431	**Total Materials & Supplies (Net)**				B13	**407,130,439**	**388,514,593**	**18,615,847**	**-**	**18,615,847**
2432										
2433	165	Prepayments								
2434			DMSC	S		51,220,696	51,220,696	-	-	-
2435			GP	GPS		197,660	183,885	13,775	-	13,775
2436			PT	SG		5,647,194	5,206,085	441,108	-	441,108
2437			PT	CAGW		-	-	-	-	-
2438			PT	CAGE		487,192	487,192	-	-	-
2439			P	CAEW		4,055	3,139	916	-	916
2440			P	CAEE		583,646	583,646	-	-	-
2441			P	SE		-	-	-	-	-
2442			PTD	SO		38,031,038	35,380,700	2,650,338	-	2,650,338
2443	**Total Prepayments**				B15	**96,171,480**	**93,065,343**	**3,106,137**	**-**	**3,106,137**
2444										
2445	182M	Misc Regulatory Assets								
2446			P	S		979,203,280	978,944,376	258,904	-	258,904
2447			DEFSC	SG		5,177,820	4,773,375	404,445	-	404,445
2448			P	CAGE		-	-	-	-	-
2449			P	CAGE		5,694,052	5,694,052	-	-	-
2450			P	CAGW		-	-	-	-	-
2451			DEFSC	JBG		-	-	-	-	-
2452			P	SE		-	-	-	-	-
2453			P	CAEW		-	-	-	-	-
2454			P	CAEE		190,387,608	190,387,608	-	-	-
2455			T	SO		-	-	-	-	-
2456					B16	**1,180,462,759**	**1,179,799,411**	**663,349**	**-**	**663,349**
2457										
2458	186M	Misc Deferred Debits								
2459			LABOF	S		3,427,151	3,427,151	-	-	-
2460			P	SG-P		-	-	-	-	-
2461			P	SG-U		-	-	-	-	-
2462			P	SG		72,131,256	66,497,008	5,634,247	-	5,634,247
2463			LABOF	SO		-	-	-	-	-
2464			P	SE		-	-	-	-	-
2465			P	CAGW		14,527,848	11,393,146	3,134,702	-	3,134,702
2466			DEFSC	CAGE		68,846,828	68,846,828	-	-	-
2467			P	CAEW		-	-	-	-	-
2468			P	CAEE		306,510	306,510	-	-	-
2469			P	JBE		506	392	114	-	114
2470			GP	EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**				B11	**159,240,099**	**150,471,035**	**8,769,064**	**-**	**8,769,064**
2472										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2473	Working Capital									
2474	CWC	Cash Working Capital								
2475			CWC	S		-	-	-	-	-
2476			CWC	SO		-	-	-	-	-
2477			CWC	SE		-	-	-	-	-
2478					B14	-	-	-	-	-
2479										
2480	OWC	Other Work. Cap.								
2481	131	Cash	GP	SNP		-	-	-	-	-
2482	135	Working Funds	GP	SG		-	-	-	-	-
2483	141	Other A/R	GP	SO		-	-	-	-	-
2484	143	Other A/R	PTD	SO		72,327,718	67,287,285	5,040,433	-	5,040,433
2485	232	A/P	PTD	SE		-	-	-	-	-
2486	232	A/P	P	SO		(6,534,009)	(6,078,661)	(455,347)	-	(455,347)
2487	232	A/P	P	CAEE		(2,815,901)	(2,815,901)	-	-	-
2488	232	A/P	T	SG		(4,621,875)	(4,260,855)	(361,019)	-	(361,019)
2489	232	A/P	P	S		(24,331)	(24,331)	-	-	-
2490	2533	Other Msc. Df. Crd.	P	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	P	CAGE		(10,815,889)	(10,815,889)	-	-	-
2492	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
2493	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	P	S		(2,022,628)	(2,022,628)	-	-	-
2497	254105	ARO Reg Liability	P	S		-	-	-	-	-
2498	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2502					B14	45,493,086	41,269,020	4,224,066	-	4,224,066
2503										
2504	**Total Working Capital**					**45,493,086**	**41,269,020**	**4,224,066**	**-**	**4,224,066**
2505	Miscellaneous Rate Base									
2506	18221	Unrec Plant & Reg Study Costs								
2507			P	S		-	-	-	-	-
2508										
2509						-	-	-	-	-
2510										
2511	18222	Nuclear Plant - Trojan								
2512			P	S		-	-	-	-	-
2513			P	TROJP		-	-	-	-	-
2514			P	TROJD		-	-	-	-	-
2515					B16	-	-	-	-	-
2516										
2517										
2518										
2519	1869	Misc Deferred Debits-Trojan								
2520			P	S		-	-	-	-	-
2521			P	SNPPN		-	-	-	-	-
2522						-	-	-	-	-
2523										
2524	**TOTAL MISCELLANEOUS RATE BASE**					**-**	**-**	**-**	**-**	**-**
2525										
2526	**TOTAL RATE BASE ADDITIONS**					**2,275,455,686**	**2,230,691,827**	**44,763,859**	**-**	**44,763,859**
2527	235	Customer Service Deposits								
2528			CUST	S		-	-	-	-	-
2529			CUST	CN		-	-	-	-	-
2530	**Total Customer Service Deposits**				B15	**-**	**-**	**-**	**-**	**-**
2531										
2532	2281	Prop Ins	PTD	S		(967,647)	(1,285,578)	317,931	-	317,931
2533	2281	Prop Ins	PTD	SO		(10,000,000)	(9,303,112)	(696,888)	-	(696,888)
2534	2282	Inj & Dam	PTD	SO		(526,198,873)	(489,528,699)	(36,670,174)	-	(36,670,174)
2535	2283	Pen & Ben	PTD	SO		(1,706,613)	(1,587,681)	(118,932)	-	(118,932)
2536	2282	Inj & Dam	PTD	S		(4,316,923)	(4,316,923)	-	-	-
2537	254	Ins Prov	PTD	SO		-	-	-	-	-
2538					B15	(543,190,056)	(506,021,992)	(37,168,063)	-	(37,168,063)
2539										
2540	22841	Accum Misc Oper Provisions - Other								
2541			P	S		-	-	-	-	-
2542			P	CAGW		(234,889)	(184,206)	(50,682)	-	(50,682)
2543					B15	(234,889)	(184,206)	(50,682)	-	(50,682)
2544										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2545	254		P	JBG		-	-	-	-	-
2546	254		P	CAGW		-	-	-	-	-
2547	254105	ARO	P	S		-	-	-	-	-
2548	2533	Regulatory Liability	P	CAEE		(115,119,099)	(115,119,099)	-	-	-
2549	254	Regulatory Liability	P	CAGE		-	-	-	-	-
2550	254	Accum. - WA Accel. De	P	S		(1,517,888,367)	(1,401,118,637)	(116,769,729)	-	(116,769,729)
2551					B15	(1,633,007,466)	(1,516,237,737)	(116,769,729)	-	(116,769,729)
2552										
2553	252	Customer Advances for Construction								
2554			DPW	S		(31,225,486)	(31,163,682)	(61,804)	-	(61,804)
2555			T	SG		(96,531,312)	(88,991,150)	(7,540,161)	-	(7,540,161)
2556			T	CAGE		(65,659,373)	(65,659,373)	-	-	-
2557			DPW	CAGW		(3,820)	(2,996)	(824)	-	(824)
2558			CUST	CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**				B20	**(193,419,991)**	**(185,817,202)**	**(7,602,789)**	**-**	**(7,602,789)**
2560										
2561	25398	SO2 Emissions								
2562			P	S		-	-	-	-	-
2563						-	-	-	-	-
2564										
2565	25399	Other Deferred Credits								
2566			P	S		(75,556,188)	(75,541,440)	(14,749)	-	(14,749)
2567			GP	GPS		-	-	-	-	-
2568			GP	SO		(12,178,111)	(11,329,433)	(848,678)	-	(848,678)
2569			P	CAGW		(1,887,328)	(1,480,095)	(407,232)	-	(407,232)
2570			P	CAGE		(2,027,513)	(2,027,513)	-	-	-
2571			P	SG		(300,805,783)	(277,309,530)	(23,496,253)	-	(23,496,253)
2572			P	CAEW		-	-	-	-	-
2573			P	CAEE		(15,783,288)	(15,783,288)	-	-	-
2574			P	SE		-	-	-	-	-
2575					B15	(408,238,211)	(383,471,299)	(24,766,912)	-	(24,766,912)
2576										
2577	190	Accumulated Deferred Income Taxes								
2578			P	S		375,971,583	347,340,045	28,631,538	-	28,631,538
2579			CUST	CN		-	-	-	-	-
2580			LABOF	SO		154,487,788	143,721,717	10,766,070	-	10,766,070
2581			P	IBT		-	-	-	-	-
2582			CUST	BADDEBT		6,245,607	2,428,583	3,817,024	-	3,817,024
2583			P	TROJD		-	-	-	-	-
2584			P	SG		1,846,666	1,702,421	144,245	-	144,245
2585			P	SE		-	-	-	-	-
2586			PTD	SNP		-	-	-	-	-
2587			P	CAGW		57,751	45,290	12,461	-	12,461
2588			P	CAGE		2,194,118	2,194,118	-	-	-
2589			P	JBG		-	-	-	-	-
2590			P	CAEE		35,416,183	35,416,183	-	-	-
2591			DPW	JBE		(3,059,620)	(2,368,404)	(691,216)	-	(691,216)
2592			DPW	SNPD		549,138	515,282	33,855	-	33,855
2593										
2594	Total Accum Deferred Income Taxes				B19	573,709,213	530,995,236	42,713,977	-	42,713,977
2595										
2596	281	Accumulated Deferred Income Taxes								
2597			P	S		-	-	-	-	-
2598			PT	SG		(128,320,334)	(118,297,099)	(10,023,235)	-	(10,023,235)
2599			PT	CAGW		-	-	-	-	-
2600			PT	CAGE		-	-	-	-	-
2601			T	SNPT		-	-	-	-	-
2602					B19	(128,320,334)	(118,297,099)	(10,023,235)	-	(10,023,235)
2603										
2604	282	Accumulated Deferred Income Taxes								
2605			GP	S		54,870,428	56,601,918	(1,731,490)	-	(1,731,490)
2606			ACCMI	CIAC		-	-	-	-	-
2607			ACCMI	DITBAL		(3,020,857,941)	(2,832,648,219)	(188,209,722)	-	(188,209,722)
2608			GP	JBE		(1,650,109)	(1,277,323)	(372,786)	-	(372,786)
2609			LABOF	SO		1,450	1,349	101	-	101
2610			PTD	SNPD		-	-	-	-	-
2611			P	SNP		(249,251)	(232,926)	(16,325)	-	(16,325)
2612			P	CAGW		-	-	-	-	-
2613			P	CAGE		-	-	-	-	-
2614			P	SE		-	-	-	-	-
2615			P	CAEE		38,084	38,084	-	-	-
2616			P	CN		-	-	-	-	-
2617			P	JBG		-	-	-	-	-
2618			P	SG		-	-	-	-	-
2619					B19	(2,967,847,339)	(2,777,517,117)	(190,330,222)	-	(190,330,222)
2620										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes								
2622			GP	S		(285,724,685)	(285,661,030)	(63,656)	-	(63,656)
2623			P	SG		(2,482,149)	(2,288,265)	(193,883)	-	(193,883)
2624			P	SE		-	-	-	-	-
2625			LABOR	SO		(36,438,854)	(33,899,474)	(2,539,380)	-	(2,539,380)
2626			GP	GPS		(5,793,330)	(5,389,599)	(403,730)	-	(403,730)
2627			PTD	SNP		(538,350)	(503,090)	(35,260)	-	(35,260)
2628			P	TROJD		-	-	-	-	-
2629			PTD	SGCT		-	-	-	-	-
2630			P	CAGW		(552,294)	(433,124)	(119,170)	-	(119,170)
2631			P	CAGE		(275,036)	(275,036)	-	-	-
2632			P	CAEW		-	-	-	-	-
2633			P	CAEE		(34,564,765)	(34,564,765)	-	-	-
2634			P	JBE		(613,152)	(474,631)	(138,521)	-	(138,521)
2635			P	SGCT		-	-	-	-	-
2636										
2637					B19	(366,982,615)	(363,489,015)	(3,493,600)	-	(3,493,600)
2638										
2639	**TOTAL ACCUM DEF INCOME TAX**				B19	**(2,889,441,075)**	**(2,728,307,995)**	**(161,133,080)**	**-**	**(161,133,080)**
2640	255	Accumulated Investment Tax Credit								
2641			PTD	S		(2,071,962)	(2,071,962)	-	-	-
2642			PTD	ITC84		-	-	-	-	-
2643			PTD	ITC85		-	-	-	-	-
2644			PTD	ITC86		-	-	-	-	-
2645			PTD	ITC88		-	-	-	-	-
2646			PTD	ITC89		-	-	-	-	-
2647			PTD	ITC90		-	-	-	-	-
2648			PTD	SG		(169,745)	(156,486)	(13,259)	-	(13,259)
2649	**Total Accumulated ITC**				B19	**(2,241,707)**	**(2,228,448)**	**(13,259)**	**-**	**(13,259)**
2650										
2651	**TOTAL RATE BASE DEDUCTIONS**					**(5,669,773,395)**	**(5,322,268,880)**	**(347,504,515)**	**-**	**(347,504,515)**
2652										
2653										
2654										
2655	108SP	Steam Prod Plant Accumulated Depr								
2656			P	S		(59,142,905)	(56,921,168)	(2,221,737)	-	(2,221,737)
2657			P	SG-P		-	-	-	-	-
2658			P	SG-U		-	-	-	-	-
2659			P	SG		(90,627,963)	(83,548,918)	(7,079,045)	-	(7,079,045)
2660			P	CAGW		(176,539,481)	(138,447,217)	(38,092,264)	-	(38,092,264)
2661			P	CAGE		(2,883,179,007)	(2,883,179,007)	-	-	-
2662			P	JBG		(790,178,719)	(619,680,334)	(170,498,385)	-	(170,498,385)
2663			P	CAGE		-	-	-	-	-
2664					B17	(3,999,668,075)	(3,781,776,644)	(217,891,431)	-	(217,891,431)
2665										
2666	108NP	Nuclear Prod Plant Accumulated Depr								
2667			P	DGP		-	-	-	-	-
2668			P	DGU		-	-	-	-	-
2669			P	SG		-	-	-	-	-
2670						-	-	-	-	-
2671										
2672										
2673	108HP	Hydraulic Prod Plant Accum Depr								
2674			P	S		-	-	-	-	-
2675			P	SG		-	-	-	-	-
2676			P	DGU		-	-	-	-	-
2677			P	CAGW		-	-	-	-	-
2678			P	CAGE		-	-	-	-	-
2679			P	CAGW		(344,967,942)	(270,533,544)	(74,434,398)	-	(74,434,398)
2680			P	CAGE		(109,406,719)	(109,406,719)	-	-	-
2681					B17	(454,374,661)	(379,940,263)	(74,434,398)	-	(74,434,398)
2682										
2683	108OP	Other Production Plant - Accum Depr								
2684			P	S		(44,745)	(44,745)	-	-	-
2685			P	DGU		-	-	-	-	-
2686			P	DGP		-	-	-	-	-
2687			P	SG		(71,778)	(66,171)	(5,607)	-	(5,607)
2688			P	CAGW		(251,038,222)	(196,871,221)	(54,167,001)	-	(54,167,001)
2689			P	CAGE		(367,881,200)	(367,881,200)	-	-	-
2690			P	SG		117,259,199	108,099,961	9,159,238	-	9,159,238
2691					B17	(501,776,746)	(456,763,376)	(45,013,369)	-	(45,013,369)
2692										
2693	108EP	Experimental Plant - Accum Depr								
2694			P	DGP		-	-	-	-	-
2695			P	SG		-	-	-	-	-
2696						-	-	-	-	-

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2697										
2698	**TOTAL PRODUCTION PLANT DEPR**					**(4,955,819,482)**	**(4,618,480,283)**	**(337,339,199)**	**-**	**(337,339,199)**
2699										
2700	Summary of Prod Plant Depreciation by Factor									
2701		S				(59,187,650)	(56,965,913)	(2,221,737)	-	(2,221,737)
2702		SG-P				-	-	-	-	-
2703		SG-U				-	-	-	-	-
2704		SG				26,559,459	24,484,872	2,074,587	-	2,074,587
2705		CAGW				(772,545,645)	(605,851,982)	(166,693,663)	-	(166,693,663)
2706		CAGE				(3,360,466,926)	(3,360,466,926)	-	-	-
2707		JBG				(790,178,719)	(619,680,334)	(170,498,385)	-	(170,498,385)
2708		SSGCT				-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor					(4,955,819,482)	(4,618,480,283)	(337,339,199)	-	(337,339,199)
2710										
2711										
2712	108TP	Transmission Plant Accumulated Depr								
2713			T	SG-P		-	-	-	-	-
2714			T	SG-U		-	-	-	-	-
2715			T	CAGW		(767,918)	(602,223)	(165,695)	-	(165,695)
2716			T	CAGE		-	-	-	-	-
2717			T	JBG		-	-	-	-	-
2718			T	SG		(2,194,714,164)	(2,023,282,755)	(171,431,409)	-	(171,431,409)
2719	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(2,195,482,082)**	**(2,023,884,978)**	**(171,597,104)**	**-**	**(171,597,104)**
2720	108360	Land and Land Rights								
2721			DPW	S		(10,428,264)	(10,210,700)	(217,564)	-	(217,564)
2722					B17	(10,428,264)	(10,210,700)	(217,564)	-	(217,564)
2723										
2724	108361	Structures and Improvements								
2725			DPW	S		(36,908,591)	(35,272,166)	(1,636,424)	-	(1,636,424)
2726					B17	(36,908,591)	(35,272,166)	(1,636,424)	-	(1,636,424)
2727										
2728	108362	Station Equipment								
2729			DPW	S		(379,219,430)	(349,372,986)	(29,846,444)	-	(29,846,444)
2730					B17	(379,219,430)	(349,372,986)	(29,846,444)	-	(29,846,444)
2731										
2732	108363	Storage Battery Equipment								
2733			DPW	S		-	-	-	-	-
2734					B17	-	-	-	-	-
2735										
2736	108364	Poles, Towers & Fixtures								
2737			DPW	S		(718,134,437)	(637,417,831)	(80,716,606)	-	(80,716,606)
2738					B17	(718,134,437)	(637,417,831)	(80,716,606)	-	(80,716,606)
2739										
2740	108365	Overhead Conductors								
2741			DPW	S		(364,755,336)	(325,148,256)	(39,607,080)	-	(39,607,080)
2742					B17	(364,755,336)	(325,148,256)	(39,607,080)	-	(39,607,080)
2743										
2744	108366	Underground Conduit								
2745			DPW	S		(191,409,398)	(179,398,898)	(12,010,500)	-	(12,010,500)
2746					B17	(191,409,398)	(179,398,898)	(12,010,500)	-	(12,010,500)
2747										
2748	108367	Underground Conductors								
2749			DPW	S		(406,334,486)	(391,432,939)	(14,901,547)	-	(14,901,547)
2750					B17	(406,334,486)	(391,432,939)	(14,901,547)	-	(14,901,547)
2751										
2752	108368	Line Transformers								
2753			DPW	S		(636,665,915)	(568,314,568)	(68,351,347)	-	(68,351,347)
2754					B17	(636,665,915)	(568,314,568)	(68,351,347)	-	(68,351,347)
2755										
2756	108369	Services								
2757			DPW	S		(395,631,698)	(359,715,596)	(35,916,102)	-	(35,916,102)
2758					B17	(395,631,698)	(359,715,596)	(35,916,102)	-	(35,916,102)
2759										
2760	108370	Meters								
2761			DPW	S		(112,190,330)	(102,955,709)	(9,234,620)	-	(9,234,620)
2762					B17	(112,190,330)	(102,955,709)	(9,234,620)	-	(9,234,620)
2763										
2764										
2765										
2766	108371	Installations on Customers' Premises								
2767			DPW	S		(7,248,581)	(6,824,326)	(424,254)	-	(424,254)
2768					B17	(7,248,581)	(6,824,326)	(424,254)	-	(424,254)
2769										
2770	108372	Leased Property								
2771			DPW	S		-	-	-	-	-
2772					B17	-	-	-	-	-

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UNADJUSTED RESULTS WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2773										
2774	108373	Street Lights								
2775			DPW	S		(33,584,203)	(31,955,995)	(1,628,209)	-	(1,628,209)
2776					B17	(33,584,203)	(31,955,995)	(1,628,209)	-	(1,628,209)
2777										
2778	108D00	Unclassified Dist Plant - Acct 300								
2779			DPW	S		-	-	-	-	-
2780						-	-	-	-	-
2781										
2782	108DS	Unclassified Dist Sub Plant - Acct 300								
2783			DPW	S		-	-	-	-	-
2784						-	-	-	-	-
2785										
2786	108DP	Unclassified Dist Sub Plant - Acct 300								
2787			DPW	S		2,140,729	1,837,716	303,013	-	303,013
2788						2,140,729	1,837,716	303,013	-	303,013
2789										
2790										
2791	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(3,290,369,938)**	**(2,996,182,255)**	**(294,187,684)**	**-**	**(294,187,684)**
2792										
2793	Summary of Distribution Plant Depr by Factor									
2794			S			(3,290,369,938)	(2,996,182,255)	(294,187,684)	-	(294,187,684)
2795										
2796	Total Distribution Depreciation by Factor				B17	(3,290,369,938)	(2,996,182,255)	(294,187,684)	-	(294,187,684)
2797	108GP	General Plant Accumulated Depr								
2798			G-SITL	S		(303,587,815)	(277,227,037)	(26,360,778)	-	(26,360,778)
2799			G-DGP	SG-P		-	-	-	-	-
2800			G-DGU	SG-U		-	-	-	-	-
2801			G-SG	SG		(88,700,278)	(81,771,807)	(6,928,471)	-	(6,928,471)
2802			CUST	CN		(6,304,713)	(5,867,412)	(437,300)	-	(437,300)
2803			PTD	SO		(121,429,156)	(112,966,902)	(8,462,254)	-	(8,462,254)
2804			P	SE		-	-	-	-	-
2805			G-SG	CAGW		(1,668,695)	(1,308,637)	(360,057)	-	(360,057)
2806			G-SG	CAGE		(46,664,190)	(46,664,190)	-	-	-
2807			P	JBG		(8,569,466)	(6,720,416)	(1,849,050)	-	(1,849,050)
2808			P	JBE		-	-	-	-	-
2809			P	CAEE		(1,798,513)	(1,798,513)	-	-	-
2810			G-SG	CAGE		-	-	-	-	-
2811			G-SG	CAGE		-	-	-	-	-
2812					B17	(578,722,825)	(534,324,915)	(44,397,911)	-	(44,397,911)
2813										
2814										
2815	108MP	Mining Plant Accumulated Depr.								
2816			P	S		-	-	-	-	-
2817			P	CAEW		-	-	-	-	-
2818			P	CAEE		-	-	-	-	-
2819			P	JBE		-	-	-	-	-
2820					B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation								
2822			P	S		-	-	-	-	-
2823					B17	-	-	-	-	-
2824										
2825	1081390	Accum Depr - Capital Lease								
2826			PTD	SO		-	-	-	-	-
2827						-	-	-	-	-
2828										
2829		Remove Capital Leases				-	-	-	-	-
2830						-	-	-	-	-
2831										
2832	1081399	Accum Depr - Capital Lease								
2833			P	S		-	-	-	-	-
2834			P	SE		-	-	-	-	-
2835						-	-	-	-	-
2836										
2837		Remove Capital Leases				-	-	-	-	-
2838						-	-	-	-	-
2839										
2840										
2841	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(578,722,825)**	**(534,324,915)**	**(44,397,911)**	**-**	**(44,397,911)**
2842										
2843										
2844										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor									
2846		S				(303,587,815)	(277,227,037)	(26,360,778)	-	(26,360,778)
2847		SG-P				-	-	-	-	-
2848		SG-U				-	-	-	-	-
2849		SE				-	-	-	-	-
2850		SO				(121,429,156)	(112,966,902)	(8,462,254)	-	(8,462,254)
2851		CN				(6,304,713)	(5,867,412)	(437,300)	-	(437,300)
2852		SG				(88,700,278)	(81,771,807)	(6,928,471)	-	(6,928,471)
2853		DEU				-	-	-	-	-
2854		CAGW				(1,668,695)	(1,308,637)	(360,057)	-	(360,057)
2855		CAGE				(46,664,190)	(46,664,190)	-	-	-
2856		CAEW				-	-	-	-	-
2857		CAEE				(1,798,513)	(1,798,513)	-	-	-
2858		SSGCT				-	-	-	-	-
2859		JBG				(8,569,466)	(6,720,416)	(1,849,050)	-	(1,849,050)
2860		Remove Capital Leases				-	-	-	-	-
2861	Total General Depreciation by Factor				B17	(578,722,825)	(534,324,915)	(44,397,911)	-	(44,397,911)
2862										
2863										
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(11,020,394,328)**	**(10,172,872,431)**	**(847,521,897)**	**-**	**(847,521,897)**
2865	111OP	Accum Prov for Amort-Other								
2866			P	S		(92,148)	(92,148)	-	-	-
2867			P	CAGW		-	-	-	-	-
2868			P	CAGE		-	-	-	-	-
2869			P	SG		-	-	-	-	-
2870						(92,148)	(92,148)	-	-	-
2871										
2872										
2873	111GP	Accum Prov for Amort-General								
2874			G-SITU	S		(12,628,554)	(10,579,545)	(2,049,008)	-	(2,049,008)
2875			CUST	CN		-	-	-	-	-
2876			I-SG	SG		-	-	-	-	-
2877			PTD	SO		(1,442,803)	(1,342,256)	(100,547)	-	(100,547)
2878			I-SG	CAGW		-	-	-	-	-
2879			I-SG	CAGE		-	-	-	-	-
2880			P	CAEW		-	-	-	-	-
2881			P	CAEE		-	-	-	-	-
2882			P	SE		-	-	-	-	-
2883					B18	(14,071,356)	(11,921,801)	(2,149,555)	-	(2,149,555)
2884										
2885										
2886	111HP	Accum Prov for Amort-Hydro								
2887			P	SG-P		(3,764,748)	(3,470,680)	(294,068)	-	(294,068)
2888			P	DGU		-	-	-	-	-
2889			P	SG		-	-	-	-	-
2890			P	CAGW		-	-	-	-	-
2891			P	CAGE		-	-	-	-	-
2892			P	CAGE		-	-	-	-	-
2893					B18	(3,764,748)	(3,470,680)	(294,068)	-	(294,068)
2894										
2895										
2896	111IP	Accum Prov for Amort-Intangible Plant								
2897			I-SITUS	S		(1,666,939)	(1,666,581)	(358)	-	(358)
2898			I-DGP	DGP		-	-	-	-	-
2899			I-DGU	DGU		-	-	-	-	-
2900			P	CAEW		-	-	-	-	-
2901			P	CAEE		(5,540)	(5,540)	-	-	-
2902			P	SE		-	-	-	-	-
2903			I-SG	SG		(58,776,612)	(54,185,509)	(4,591,102)	-	(4,591,102)
2904			I-SG	CAGW		(45,827,311)	(35,939,063)	(9,888,247)	-	(9,888,247)
2905			I-SG	CAGE		(6,825,898)	(6,825,898)	-	-	-
2906			CUST	CN		(185,912,323)	(173,017,279)	(12,895,043)	-	(12,895,043)
2907			P	CAGE		-	-	-	-	-
2908			P	CAGE		-	-	-	-	-
2909			I-SG	CAGW		(21,132,069)	(16,572,362)	(4,559,707)	-	(4,559,707)
2910			I-SG	CAGE		(27,684,363)	(27,684,363)	-	-	-
2911			PTD	JBG		(1,207,164)	(946,692)	(260,472)	-	(260,472)
2912			PTD	SO		(364,651,322)	(339,239,205)	(25,412,117)	-	(25,412,117)
2913					B18	(713,689,539)	(656,082,491)	(57,607,048)	-	(57,607,048)
2914	111IP	Less Non-Utility Plant								
2915			NUTIL	OTH		-	-	-	-	-
2916					B18	(713,689,539)	(656,082,491)	(57,607,048)	-	(57,607,048)
2917										

JUNE 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease								
2919			G-SITL	S		-	-	-	-	-
2920			G-SITL	SG		-	-	-	-	-
2921			P	CAGE		-	-	-	-	-
2922			PTD	CAGW		-	-	-	-	-
2923			PTD	SO		-	-	-	-	-
2924						-	-	-	-	-
2925										
2926		Remove Capital Lease Amtr				-	-	-	-	-
2927										
2928	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(731,617,791)**	**(671,567,120)**	**(60,050,672)**	**-**	**(60,050,672)**
2929										
2930										
2931										
2932										
2933	Summary of Amortization by Factor									
2934		S				(14,387,640)	(12,338,274)	(2,049,367)	-	(2,049,367)
2935		SG-P				(3,764,748)	(3,470,680)	(294,068)	-	(294,068)
2936		SG-U				-	-	-	-	-
2937		SE				-	-	-	-	-
2938		SO				(366,094,125)	(340,581,460)	(25,512,664)	-	(25,512,664)
2939		CN				(185,912,323)	(173,017,279)	(12,895,043)	-	(12,895,043)
2940		SSGCT				-	-	-	-	-
2941		JBG				(1,207,164)	(946,692)	(260,472)	-	(260,472)
2942		CAGW				(66,959,379)	(52,511,425)	(14,447,954)	-	(14,447,954)
2943		CAGE				(34,510,260)	(34,510,260)	-	-	-
2944		CAEW				-	-	-	-	-
2945		CAEE				(5,540)	(5,540)	-	-	-
2946		SG				(58,776,612)	(54,185,509)	(4,591,102)	-	(4,591,102)
2947		Less Capital Lease				-	-	-	-	-
2948	Total Provision For Amortization by Factor				B18	(731,617,791)	(671,567,120)	(60,050,672)	-	(60,050,672)