Washington Jurisdiction

RESULTS OF OPERATIONS

January 2023

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JANUARY 2023
FILE:	WA JAM - January 2023
PREPARED BY:	Revenue Requirement Department
DATE:	June 19, 2023
TIME:	11:41:40 AM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.328
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.

JANUARY 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	477,191,452	435,807,980	41,383,472	0	41,383,472
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,372,245	1,149,836	222,409	0	222,409
5	Other Operating Revenues	2.4	21,766,489	20,154,397	1,612,092	0	1,612,092
6	Total Operating Revenues	2.4	500,330,186	457,112,214	43,217,973	0	43,217,973
7							
8	Operating Expenses:						
9	Steam Production	2.6	32,293,144	26,000,191	6,292,953	0	6,292,953
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	5,538,582	5,105,958	432,624	0	432,624
12	Other Power Supply	2.9 & 2.10	13,514,399	(9,986,453)	23,500,852	0	23,500,852
13	Transmission	2.12	7,760,799	6,157,770	1,603,029	0	1,603,029
14	Distribution	2.13	30,948,776	29,047,973	1,900,803	0	1,900,803
15	Customer Accounts	2.14	6,231,941	5,671,648	560,293	0	560,293
16	Customer Service	2.14	15,758,244	15,665,500	92,744	0	92,744
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	16,467,876	15,254,807	1,213,070	0	1,213,070
19							
20	Total O & M Expenses	2.16	128,513,761	92,917,393	35,596,368	0	35,596,368
21							
22	Depreciation	2.17	82,899,826	77,250,363	5,649,464	0	5,649,464
23	Amortization Expense	2.19	6,448,635	6,039,751	408,883	0	408,883
24	Taxes Other Than Income	2.19	19,369,854	16,921,943	2,447,911	0	2,447,911
25	Income Taxes - Federal	2.23	47,192,920	47,758,986	(566,066)	0	(566,066)
26	Income Taxes - State	2.22	10,816,088	10,816,088	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	295,177,345	251,640,785	43,536,560	0	43,536,560
32							
33	Operating Revenue for Return		205,152,841	205,471,428	(318,587)	0	(318,587)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	32,586,734,012	30,311,646,950	2,275,087,062	0	2,275,087,062
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	1,152,682,508	1,145,314,951	7,367,557	0	7,367,557
39	Elec Plant Acq Adj	2.33 & 2.34	10,792,222	10,682,588	109,634	0	109,634
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	100,805,993	96,277,900	4,528,093	0	4,528,093
42	Fuel Stock	2.34	118,580,219	111,801,882	6,778,338	0	6,778,338
43	Material & Supplies	2.35	346,680,512	330,148,818	16,531,693	0	16,531,693
44	Working Capital	2.36	28,796,512	25,829,186	2,967,325	0	2,967,325
45	Weatherization Loans	2.34	218,420,017	218,416,705	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		34,577,666,570	32,264,128,573	2,313,537,996	0	2,313,537,996
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(10,699,689,151)	(9,874,785,200)	(824,903,951)	0	(824,903,951)
52	Accum Prov For Amort	2.42	(706,689,993)	(648,527,704)	(58,162,290)	0	(58,162,290)
53	Accum Def Income Taxes	2.38	(2,927,789,457)	(2,764,732,492)	(163,056,965)	0	(163,056,965)
54	Unamortized ITC	2.38	(2,305,744)	(2,292,104)	(13,640)	0	(13,640)
55	Customer Adv for Const	2.37	(143,482,445)	(136,130,958)	(7,351,486)	0	(7,351,486)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,327,891,352)	(2,159,524,438)	(168,366,913)	0	(168,366,913)
58							
59	Total Rate Base Deductions		(16,807,848,142)	(15,585,992,897)	(1,221,855,245)	0	(1,221,855,245)
60							
61	Total Rate Base		17,769,818,428	16,678,135,677	1,091,682,751	0	1,091,682,751
62							

JANUARY 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		218,569,954	194,800,499	23,769,455	-	23,769,455
65										
66					B1	218,569,954	194,800,499	23,769,455	-	23,769,455
67										
68	442	Commercial & Industrial Sales								
69			0	S		257,286,444	239,763,160	17,523,284	-	17,523,284
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	257,286,444	239,763,160	17,523,284	-	17,523,284
75										
76	444	Public Street & Highway Lighting								
77			0	S		1,335,054	1,244,322	90,732	-	90,732
78			0	SO		-	-	-	-	-
79					B1	1,335,054	1,244,322	90,732	-	90,732
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**					**477,191,452**	**435,807,980**	**41,383,472**	**-**	**41,383,472**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		1,149,836	1,149,836	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						1,149,836	1,149,836	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	S		222,409	-	222,409	-	222,409
103			P	SG		-	-	-	-	-
104			P	SE		-	-	-	-	-
105			P	CAGW		-	-	-	-	-
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	222,409	-	222,409	-	222,409
110										
111		Total Sales for Resale				1,372,245	1,149,836	222,409	-	222,409
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		-	-	-	-	-
116										
117										
118						-	-	-	-	-
119										
120	**Total Sales from Electricity**					**478,563,697**	**436,957,816**	**41,605,881**	**-**	**41,605,881**
121	450	Forfeited Discounts & Interest								
122			CUST	S		1,237,684	1,235,604	2,080	-	2,080
123			CUST	SO		-	-	-	-	-
124					B1	1,237,684	1,235,604	2,080	-	2,080
125										
126	451	Misc Electric Revenue								
127			CUST	S		504,459	488,142	16,317	-	16,317
128			GP	SG		-	-	-	-	-
129			GP	SO		-	-	-	-	-
130					B1	504,459	488,142	16,317	-	16,317
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		-	-	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		-	-	-	-	-
137					B1	-	-	-	-	-
138										

JANUARY 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
139	454	Rent of Electric Property								
140			DPW	S		1,057,023	979,074	77,949	-	77,949
141			T	CAGW		-	-	-	-	-
142			T	CAGE		154,190	154,190	-	-	-
143			T	JBG		3,850	3,019	831	-	831
144			T	SG		424,111	390,983	33,128	-	33,128
145			GP	SO		445,832	414,706	31,126	-	31,126
146					B1	2,085,007	1,941,973	143,034	-	143,034
147										
148										
149										
150	456	Other Electric Revenue								
151			DMSC	S		1,122,259	1,122,259	-	-	-
152			CUST	CAGE		124,981	124,981	-	-	-
153			OTHSE	CAGW		129,153	101,285	27,868	-	27,868
154			OTHS(	SO		-	-	-	-	-
155			OTHS(	SG		12,865,207	11,860,292	1,004,915	-	1,004,915
156			OTHS(	JBG		1,010,513	792,473	218,040	-	218,040
157			OTHS(	WRG		-	-	-	-	-
158			OTHS(	WRE		-	-	-	-	-
159			P	CN		-	-	-	-	-
160			P	SE		2,687,225	2,487,387	199,838	-	199,838
161					B1	17,939,339	16,488,678	1,450,661	-	1,450,661
162										
163		**Total Other Electric Revenues**				**21,766,489**	**20,154,397**	**1,612,092**	**-**	**1,612,092**
164										
165		**Total Electric Operating Revenues**			**B1**	**500,330,186**	**457,112,214**	**43,217,973**	**-**	**43,217,973**
166										
167		Summary of Revenues by Factor								
168			S			482,485,123	440,782,896	41,702,227	-	41,702,227
169			JBG			1,014,363	795,492	218,871	-	218,871
170			SE			2,687,225	2,487,387	199,838	-	199,838
171			SO			445,832	414,706	31,126	-	31,126
172			SG			13,289,318	12,251,275	1,038,042	-	1,038,042
173			CAEW			-	-	-	-	-
174			CN			-	-	-	-	-
175			CAGW			129,153	101,285	27,868	-	27,868
176			CAGE			279,172	279,172	-	-	-
177			WRG			-	-	-	-	-
178			WRE			-	-	-	-	-
179		Total Electric Operating Revenues			B1	500,330,186	457,112,214	43,217,973	-	43,217,973
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										

JANUARY 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		618	570	48	-	48
233			P	CAGW		4,637	3,636	1,000	-	1,000
234			P	CAGE		77,837	77,837	-	-	-
235			P	JBG		1,308,298	1,026,004	282,294	-	282,294
236			P	JBE		-	-	-	-	-
237					B2	1,391,389	1,108,047	283,343	-	283,343
238										
239	501	Fuel Related								
240			P	SE		333	308	25	-	25
241			P	S		-	-	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		178,230	139,773	38,457	-	38,457
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		1,392,682	1,392,682	-	-	-
247			P	JBE		610,003	472,193	137,809	-	137,809
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	2,181,247	2,004,956	176,291	-	176,291
251										
252	501NPC	Fuel Related								
253				S		3,966,227	-	3,966,227	-	3,966,227
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				SE		-	-	-	-	-
257				CAGW		-	-	-	-	-
258				CAGE		-	-	-	-	-
259				CAEW		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBE		-	-	-	-	-
262				CAEE		-	-	-	-	-
263				JBG		-	-	-	-	-
264					B2	3,966,227	-	3,966,227	-	3,966,227
265										
266		Total Fuel Related				6,147,474	2,004,956	4,142,518	-	4,142,518
267										
268	502	Steam Expenses								
269			P	SG		8,470	7,808	662	-	662
270			P	CAGW		36,839	28,890	7,949	-	7,949
271			P	CAGE		5,000,070	5,000,070	-	-	-
272			P	JBG		2,094,473	1,642,544	451,928	-	451,928
273			P	CAGE		-	-	-	-	-
274					B2	7,139,851	6,679,313	460,539	-	460,539
275										
276	509	Allowances								
277			P	SE		-	-	-	-	-
278			P	CAGW		3,483,143	2,731,579	751,565	-	751,565
279			P	CAEE		-	-	-	-	-
280					B2	3,483,143	2,731,579	751,565	-	751,565
281										
282	503NPC	Steam From Other Sources-NPC								
283				S		33,709	-	33,709	-	33,709
284				SE		-	-	-	-	-
285				CAEE	B2	-	-	-	-	-
286						33,709	-	33,709	-	33,709

JANUARY 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		596	468	129	-	129
291			P	CAGE		69,338	69,338	-	-	-
292			P	JBG		-	-	-	-	-
293			P	CAGE		-	-	-	-	-
294					B2	69,934	69,806	129	-	129
295										
296	506	Misc. Steam Expense								
297			P	SG		93,368	86,075	7,293	-	7,293
298			P	SE		-	-	-	-	-
299			P	CAGW		943,468	739,894	203,574	-	203,574
300			P	CAGE		3,755,923	3,755,923	-	-	-
301			P	JBG		(2,297,504)	(1,801,767)	(495,737)	-	(495,737)
302			P	CAGE		-	-	-	-	-
303					B2	2,495,256	2,780,126	(284,870)	-	(284,870)
304										
305	507	Rents								
306			P	SG		-	-	-	-	-
307			P	CAGW		-	-	-	-	-
308			P	CAGE		24,868	24,868	-	-	-
309			P	JBG		(667)	(523)	(144)	-	(144)
310			P	CAGE		-	-	-	-	-
311					B2	24,201	24,345	(144)	-	(144)
312										
313	510	Maint Supervision & Engineering								
314			P	SG		-	-	-	-	-
315			P	CAGW		12,000	9,411	2,589	-	2,589
316			P	CAGE		436,347	436,347	-	-	-
317			P	JBG		57,018	44,715	12,303	-	12,303
318			P	CAGE		-	-	-	-	-
319					B2	505,365	490,473	14,892	-	14,892
320										
321										
322										
323	511	Maintenance of Structures								
324			P	SG		16,623	15,324	1,298	-	1,298
325			P	CAGW		39,593	31,050	8,543	-	8,543
326			P	CAGE		910,900	910,900	-	-	-
327			P	JBG		692,042	542,719	149,323	-	149,323
328			P	CAGE		-	-	-	-	-
329					B2	1,659,158	1,499,993	159,165	-	159,165
330										
331	512	Maintenance of Boiler Plant								
332			P	SG		13,820	12,740	1,079	-	1,079
333			P	CAGW		179,191	140,527	38,664	-	38,664
334			P	CAGE		3,889,885	3,889,885	-	-	-
335			P	JBG		1,560,410	1,223,717	336,693	-	336,693
336			P	SG-U		-	-	-	-	-
337					B2	5,643,306	5,266,870	376,436	-	376,436
338										
339	513	Maintenance of Electric Plant								
340			P	SG		28,270	26,061	2,208	-	2,208
341			P	CAGW		34,874	27,349	7,525	-	7,525
342			P	CAGE		1,545,808	1,545,808	-	-	-
343			P	JBG		1,191,034	934,043	256,992	-	256,992
344			P	CAGE		-	-	-	-	-
345					B2	2,799,986	2,533,261	266,725	-	266,725
346										
347	514	Maintenance of Misc. Steam Plant								
348			P	SG		1,186	1,094	93	-	93
349			P	CAGW		26,190	20,539	5,651	-	5,651
350			P	CAGE		487,387	487,387	-	-	-
351			P	JBG		385,607	302,404	83,203	-	83,203
352			P	CAGE		-	-	-	-	-
353					B2	900,371	811,424	88,947	-	88,947
354										
355	**Total Steam Power Generation**				B2	**32,293,144**	**26,000,191**	**6,292,953**	**-**	**6,292,953**
356	517	Operation Super & Engineering								
357			P	SG		-	-	-	-	-
358						-	-	-	-	-
359										
360	518	Nuclear Fuel Expense								
361			P	SE		-	-	-	-	-
362										
363						-	-	-	-	-

JANUARY 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		599,151	552,350	46,800	-	46,800
410			P	SG-U		144,702	133,399	11,303	-	11,303
411					B2	743,853	685,750	58,103	-	58,103
412										
413	536	Water For Power								
414			P	SG		-	-	-	-	-
415			P	CAGW		-	-	-	-	-
416			P	CAGE		-	-	-	-	-
417			P	SG-P		50,618	46,664	3,954	-	3,954
418			P	CAGE		-	-	-	-	-
419					B2	50,618	46,664	3,954	-	3,954
420										
421	537	Hydraulic Expenses								
422			P	SG		-	-	-	-	-
423			P	SG-P		168,569	155,402	13,167	-	13,167
424			P	SG-U		11,654	10,743	910	-	910
425			P	CAGW		-	-	-	-	-
426			P	CAGE		-	-	-	-	-
427					B2	180,223	166,145	14,077	-	14,077
428										
429	538	Electric Expenses								
430			P	DGP		-	-	-	-	-
431			P	CAGW		-	-	-	-	-
432			P	CAGE		-	-	-	-	-
433			P	CAGW		-	-	-	-	-
434			P	CAGE		-	-	-	-	-
435					B2	-	-	-	-	-
436										

JANUARY 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		3,439,701	3,171,022	268,679	-	268,679
440			P	SG-U		621,606	573,052	48,554	-	48,554
441			P	CAGW		-	-	-	-	-
442			P	CAGE		-	-	-	-	-
443					B2	4,061,307	3,744,074	317,233	-	317,233
444										
445	540	Rents (Hydro Generation)								
446			P	SG		-	-	-	-	-
447			P	SG-P		11,164	10,292	872	-	872
448			P	SG-U		(28,355)	(26,140)	(2,215)	-	(2,215)
449			P	CAGW		-	-	-	-	-
450			P	CAGE		-	-	-	-	-
451					B2	(17,192)	(15,849)	(1,343)	-	(1,343)
452										
453	541	Maint Supervision & Engineering								
454			P	SG		-	-	-	-	-
455			P	SG-P		-	-	-	-	-
456			P	CAGE		-	-	-	-	-
457			P	CAGW		-	-	-	-	-
458			P	CAGE		-	-	-	-	-
459					B2	-	-	-	-	-
460										
461	542	Maintenance of Structures								
462			P	SG		-	-	-	-	-
463			P	SG-P		101,588	93,653	7,935	-	7,935
464			P	SG-U		225	208	18	-	18
465			P	CAGW		-	-	-	-	-
466			P	CAGE		-	-	-	-	-
467					B2	101,814	93,861	7,953	-	7,953
468										
469										
470										
471										
472	543	Maintenance of Dams & Waterways								
473			P	SG		-	-	-	-	-
474			P	SG-P		57,523	53,030	4,493	-	4,493
475			P	SG-U		24,491	22,578	1,913	-	1,913
476			P	CAGW		-	-	-	-	-
477			P	CAGE		-	-	-	-	-
478					B2	82,015	75,608	6,406	-	6,406
479										
480	544	Maintenance of Electric Plant								
481			P	SG		-	-	-	-	-
482			P	SG-P		56,407	52,001	4,406	-	4,406
483			P	SG-U		40,130	36,995	3,135	-	3,135
484			P	CAGW		-	-	-	-	-
485			P	CAGE		-	-	-	-	-
486					B2	96,537	88,997	7,541	-	7,541
487										
488	545	Maintenance of Misc. Hydro Plant								
489			P	SG		-	-	-	-	-
490			P	SG-P		207,364	191,167	16,197	-	16,197
491			P	SG-U		32,043	29,540	2,503	-	2,503
492			P	CAGW		-	-	-	-	-
493			P	CAGE		-	-	-	-	-
494					B2	239,407	220,707	18,700	-	18,700
495										
496	**Total Hydraulic Power Generation**				B2	**5,538,582**	**5,105,958**	**432,624**	**-**	**432,624**
497										
498	546	Operation Super & Engineering								
499			P	SG		-	-	-	-	-
500			P	SE		-	-	-	-	-
501			P	CAGW		9,710	7,615	2,095	-	2,095
502			P	CAGE		12,094	12,094	-	-	-
503			P	CAGE		-	-	-	-	-
504					B2	21,804	19,709	2,095	-	2,095
505										
506	547	Fuel								
507			P	SE		-	-	-	-	-
508			P	CAEW		-	-	-	-	-
509			P	CAEE		-	-	-	-	-
510			P	SSECT		-	-	-	-	-
511					B2	-	-	-	-	-
512										

JANUARY 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
513	547NPC	Fuel-NPC								
514				S		7,173,149	-	7,173,149	-	7,173,149
515				CAEW		-	-	-	-	-
516				CAEE		-	-	-	-	-
517				SE		-	-	-	-	-
518					B2	7,173,149	-	7,173,149	-	7,173,149
519										
520	548	Generation Expense								
521			P	SG		18,925	17,447	1,478	-	1,478
522			P	CAGW		596,248	467,595	128,654	-	128,654
523			P	CAGE		1,046,057	1,046,057	-	-	-
524			P	S		-	-	-	-	-
525					B2	1,661,230	1,531,098	130,132	-	130,132
526										
527	549	Miscellaneous Other								
528			0	S		1,438	1,438	-	-	-
529			P	SG		605,491	558,196	47,296	-	47,296
530			P	CAGW		86,467	67,810	18,657	-	18,657
531			P	CAGE		101,884	101,884	-	-	-
532			P	CAGE		-	-	-	-	-
533					B2	795,279	729,327	65,953	-	65,953
534										
535										
536										
537										
538	550	Rents								
539				S		31,082	31,082	-	-	-
540			P	SG		886,881	817,606	69,275	-	69,275
541			P	CAGW		-	-	-	-	-
542			P	CAGE		500	500	-	-	-
543			P	CAGE		-	-	-	-	-
544					B2	918,463	849,188	69,275	-	69,275
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		-	-	-	-	-
555			P	CAGE		151,393	151,393	-	-	-
556			P	CAGE		-	-	-	-	-
557					B2	151,393	151,393	-	-	-
558										
559	553	Maint of Generation & Electric Plant								
560			P	SG		1,548,543	1,427,585	120,958	-	120,958
561			P	CAGW		70,489	55,280	15,210	-	15,210
562			P	CAGE		152,402	152,402	-	-	-
563			P	CAGE		-	-	-	-	-
564					B2	1,771,434	1,635,266	136,168	-	136,168
565										
566	554	Maintenance of Misc. Other								
567			P	SG		217,106	200,147	16,958	-	16,958
568			P	CAGW		-	-	-	-	-
569			P	CAGE		20,875	20,875	-	-	-
570			P	CAGE		-	-	-	-	-
571					B2	237,980	221,022	16,958	-	16,958
572										
573	**Total Other Power Generation**				**B2**	**12,730,733**	**5,137,003**	**7,593,730**	**-**	**7,593,730**
574										
575										
576	555	Purchased Power								
577			P	S		(18,930,968)	(18,930,968)	-	-	-
578				CAEW		-	-	-	-	-
579				CAGW		-	-	-	-	-
580						(18,930,968)	(18,930,968)	-	-	-

JANUARY 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		15,656,333	-	15,656,333	-	15,656,333
591						15,656,333	-	15,656,333	-	15,656,333
592										
593		Total Purchased Power			B2	(3,274,635)	(18,930,968)	15,656,333	-	15,656,333
594										
595	556	System Control & Load Dispatch								
596			P	SG		315,596	290,945	24,652	-	24,652
597			P	CAGW		-	-	-	-	-
598			P	CAGE		-	-	-	-	-
599										
600					B2	315,596	290,945	24,652	-	24,652
601										
602										
603										
604	557	Other Expenses								
605			P	S		701,107	701,107	-	-	-
606			P	SG		2,491,383	2,296,778	194,605	-	194,605
607			P	SGCT		-	-	-	-	-
608			P	SO		-	-	-	-	-
609			P	CAEE		-	-	-	-	-
610			P	TROJP		-	-	-	-	-
611			P	CAGW		14,278	11,197	3,081	-	3,081
612			P	CAGE		404,108	404,108	-	-	-
613			P	JBG		131,146	102,848	28,298	-	28,298
614			P	CAEW		-	-	-	-	-
615			P	JBE		682	528	154	-	154
616					B2	3,742,704	3,516,567	226,137	-	226,137
617										
618										
619	**Total Other Power Supply**				B2	**783,665**	**(15,123,456)**	**15,907,122**	**-**	**15,907,122**
620										
621	**TOTAL PRODUCTION EXPENSE**				B2	**51,346,125**	**21,119,695**	**30,226,429**	**-**	**30,226,429**
622										
623										
624	Summary of Production Expense by Factor									
625			S			8,632,077	(18,197,341)	26,829,418	-	26,829,418
626			SG			6,246,280	5,758,376	487,903	-	487,903
627			SE			333	308	25	-	25
628			JBG			5,121,858	4,016,705	1,105,153	-	1,105,153
629			TROJP			-	-	-	-	-
630			JBE			610,684	472,721	137,963	-	137,963
631			SG-P			4,692,086	4,325,582	366,504	-	366,504
632			SG-U			846,496	780,375	66,121	-	66,121
633			DEP			-	-	-	-	-
634			CAGW			5,715,954	4,482,611	1,233,342	-	1,233,342
635			CAGE			18,087,675	18,087,675	-	-	-
636			CAEW			-	-	-	-	-
637			CAEE			1,392,682	1,392,682	-	-	-
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	51,346,125	21,119,695	30,226,429	-	30,226,429

JANUARY 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		1,366,681	1,259,928	106,753	-	106,753
650			T	JBG		-	-	-	-	-
651			T	CAGW		-	-	-	-	-
652			T	CAGE		-	-	-	-	-
653					B2	1,366,681	1,259,928	106,753	-	106,753
654										
655	561	Load Dispatching								
656			T	SG		1,721,998	1,587,491	134,507	-	134,507
657			T	JBG		-	-	-	-	-
658			T	CAGW		-	-	-	-	-
659			T	CAGE		-	-	-	-	-
660					B2	1,721,998	1,587,491	134,507	-	134,507
661	562	Station Expense								
662			T	SG		481,165	443,580	37,584	-	37,584
663			T	JBG		-	-	-	-	-
664			T	CAGW		-	-	-	-	-
665			T	CAGE		-	-	-	-	-
666					B2	481,165	443,580	37,584	-	37,584
667										
668	563	Overhead Line Expense								
669			T	SG		181,699	167,506	14,193	-	14,193
670			T	CAGW		-	-	-	-	-
671			T	CAGE		-	-	-	-	-
672					B2	181,699	167,506	14,193	-	14,193
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		1,081,285	-	1,081,285	-	1,081,285
691				SE		-	-	-	-	-
692				CAGW		-	-	-	-	-
693				CAGE		-	-	-	-	-
694				CAEW		-	-	-	-	-
695				SG		-	-	-	-	-
696						1,081,285	-	1,081,285	-	1,081,285
697										
698		Total Transmission of Electricity by Others				1,081,285	-	1,081,285	-	1,081,285
699										
700	566	Misc. Transmission Expense								
701			T	SG		247,225	227,914	19,311	-	19,311
702			T	CAGW		-	-	-	-	-
703			T	CAGE		-	-	-	-	-
704			0	S		-	-	-	-	-
705					B2	247,225	227,914	19,311	-	19,311
706										
707	567	Rents - Transmission								
708			T	SG		291,669	268,887	22,783	-	22,783
709			T	JBG		-	-	-	-	-
710			T	CAGW		-	-	-	-	-
711			T	CAGE		-	-	-	-	-
712					B2	291,669	268,887	22,783	-	22,783
713										
714	568	Maint Supervision & Engineering								
715			T	SG		121,505	112,014	9,491	-	9,491
716			T	CAGW		-	-	-	-	-
717			T	CAGE		-	-	-	-	-
718					B2	121,505	112,014	9,491	-	9,491
719										
720	569	Maintenance of Structures								
721			T	SG		416,063	383,564	32,499	-	32,499
722			T	CAGW		-	-	-	-	-
723			T	CAGE		-	-	-	-	-
724					B2	416,063	383,564	32,499	-	32,499

JANUARY 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
725										
726	570	Maintenance of Station Equipment								
727			T	SG		887,173	817,875	69,298	-	69,298
728			T	JBG		-	-	-	-	-
729			T	CAGW		-	-	-	-	-
730			T	CAGE		-	-	-	-	-
731					B2	887,173	817,875	69,298	-	69,298
732										
733	571	Maintenance of Overhead Lines								
734			T	SG		949,964	875,762	74,203	-	74,203
735			T	JBG		-	-	-	-	-
736			T	CAGW		-	-	-	-	-
737			T	CAGE		-	-	-	-	-
738					B2	949,964	875,762	74,203	-	74,203
739										
740	572	Maintenance of Underground Lines								
741			T	SG		3,116	2,873	243	-	243
742			T	CAGW		-	-	-	-	-
743			T	CAGE		-	-	-	-	-
744					B2	3,116	2,873	243	-	243
745										
746	573	Maint of Misc. Transmission Plant								
747			T	SG		11,256	10,377	879	-	879
748			T	CAGW		-	-	-	-	-
749			T	CAGE		-	-	-	-	-
750					B2	11,256	10,377	879	-	879
751										
752	**TOTAL TRANSMISSION EXPENSE**				B2	**7,760,799**	**6,157,770**	**1,603,029**	**-**	**1,603,029**
753										
754	Summary of Transmission Expense by Factor									
755			S			1,081,285	-	1,081,285	-	1,081,285
756			SG			6,679,514	6,157,770	521,744	-	521,744
757			CAGW			-	-	-	-	-
758			CAGE			-	-	-	-	-
759			JBG			-	-	-	-	-
760	Total Transmission Expense by Factor				B2	7,760,799	6,157,770	1,603,029	-	1,603,029
761	580	Operation Supervision & Engineering								
762			DPW	S		213,460	198,947	14,513	-	14,513
763			DPW	SNPD		2,903,070	2,722,096	180,974	-	180,974
764					B2	3,116,530	2,921,043	195,487	-	195,487
765										
766	581	Load Dispatching								
767			DPW	S		-	-	-	-	-
768			DPW	SNPD		1,423,663	1,334,913	88,749	-	88,749
769					B2	1,423,663	1,334,913	88,749	-	88,749
770										
771	582	Station Expense								
772			DPW	S		544,464	532,986	11,478	-	11,478
773			DPW	SNPD		(1,370)	(1,285)	(85)	-	(85)
774					B2	543,094	531,702	11,393	-	11,393
775										
776	583	Overhead Line Expenses								
777			DPW	S		845,024	808,570	36,454	-	36,454
778			DPW	SNPD		-	-	-	-	-
779					B2	845,024	808,570	36,454	-	36,454
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		26,735	25,069	1,667	-	1,667
789					B2	26,735	25,069	1,667	-	1,667
790										
791	586	Meter Expenses								
792			DPW	S		150,337	141,889	8,448	-	8,448
793			DPW	SNPD		-	-	-	-	-
794					B2	150,337	141,889	8,448	-	8,448
795										
796	587	Customer Installation Expenses								
797			DPW	S		1,618,669	1,506,386	112,282	-	112,282
798			DPW	SNPD		-	-	-	-	-
799					B2	1,618,669	1,506,386	112,282	-	112,282
800										

JANUARY 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
801	588	Misc. Distribution Expenses								
802			DPW	S		(8,473)	(13,388)	4,916	-	4,916
803			DPW	SG		-	-	-	-	-
804			DPW	SNPD		139,503	130,806	8,696	-	8,696
805					B2	131,030	117,418	13,612	-	13,612
806										
807	589	Rents								
808			DPW	S		178,544	175,332	3,212	-	3,212
809			DPW	SNPD		22,271	20,883	1,388	-	1,388
810					B2	200,815	196,214	4,600	-	4,600
811										
812	590	Maint Supervision & Engineering								
813			DPW	S		305,769	291,880	13,889	-	13,889
814			DPW	SNPD		254,830	238,944	15,886	-	15,886
815					B2	560,599	530,824	29,774	-	29,774
816										
817	591	Maintenance of Structures								
818			DPW	S		144,394	138,194	6,200	-	6,200
819			DPW	SNPD		2,720	2,551	170	-	170
820					B2	147,115	140,745	6,370	-	6,370
821										
822	592	Maintenance of Station Equipment								
823			DPW	S		1,130,641	799,828	330,812	-	330,812
824			DPW	SNPD		120,438	112,930	7,508	-	7,508
825					B2	1,251,078	912,758	338,320	-	338,320
826	593	Maintenance of Overhead Lines								
827			DPW	S		16,477,089	15,599,308	877,781	-	877,781
828			DPW	SNPD		245,774	230,452	15,321	-	15,321
829					B2	16,722,862	15,829,761	893,102	-	893,102
830										
831	594	Maintenance of Underground Lines								
832			DPW	S		3,075,223	2,959,374	115,849	-	115,849
833			DPW	SNPD		1,489	1,396	93	-	93
834					B2	3,076,712	2,960,770	115,942	-	115,942
835										
836	595	Maintenance of Line Transformers								
837			DPW	S		-	-	-	-	-
838			DPW	SNPD		105,366	98,798	6,568	-	6,568
839					B2	105,366	98,798	6,568	-	6,568
840										
841	596	Maint of Street Lighting & Signal Sys.								
842			DPW	S		199,225	194,859	4,365	-	4,365
843			DPW	SNPD		-	-	-	-	-
844					B2	199,225	194,859	4,365	-	4,365
845										
846	597	Maintenance of Meters								
847			DPW	S		49,722	48,437	1,285	-	1,285
848			DPW	SNPD		3,683	3,453	230	-	230
849					B2	53,405	51,890	1,515	-	1,515
850										
851	598	Maint of Misc. Distribution Plant								
852			DPW	S		(9,123)	7,699	(16,822)	-	(16,822)
853			DPW	SNPD		785,639	736,663	48,976	-	48,976
854					B2	776,517	744,363	32,154	-	32,154
855										
856	**TOTAL DISTRIBUTION EXPENSE**				B2	**30,948,776**	**29,047,973**	**1,900,803**	**-**	**1,900,803**
857										
858										
859	Summary of Distribution Expense by Factor									
860			S			24,914,966	23,390,303	1,524,663	-	1,524,663
861			SNPD			6,033,810	5,657,669	376,140	-	376,140
862										
863	Total Distribution Expense by Factor				B2	30,948,776	29,047,973	1,900,803	-	1,900,803
864										
865	901	Supervision								
866			CUST	S		-	-	-	-	-
867			CUST	CN		72,674	67,634	5,041	-	5,041
868					B2	72,674	67,634	5,041	-	5,041
869										
870	902	Meter Reading Expense								
871			CUST	S		902,221	804,898	97,323	-	97,323
872			CUST	CN		59,628	55,492	4,136	-	4,136
873					B2	961,849	860,391	101,459	-	101,459
874										

JANUARY 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		283,999	263,374	20,625	-	20,625
877			CUST	CN		3,468,249	3,227,688	240,561	-	240,561
878					B2	3,752,248	3,491,062	261,186	-	261,186
879										
880	904	Uncollectible Accounts								
881			CUST	S		1,436,475	1,244,469	192,006	-	192,006
882			P	SG		-	-	-	-	-
883			CUST	CN		8,676	8,074	602	-	602
884					B2	1,445,151	1,252,543	192,608	-	192,608
885										
886	905	Misc. Customer Accounts Expense								
887			CUST	S		19	19	-	-	-
888				CAGE		-	-	-	-	-
889				CAGW		-	-	-	-	-
890			CUST	CN		-	-	-	-	-
891					B2	19	19	-	-	-
892										
893	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**6,231,941**	**5,671,648**	**560,293**	**-**	**560,293**
894										
895	Summary of Customer Accts Exp by Factor									
896			S			2,622,714	2,312,760	309,954	-	309,954
897			CN			3,609,227	3,358,888	250,339	-	250,339
898			SG			-	-	-	-	-
899	Total Customer Accounts Expense by Factor				B2	6,231,941	5,671,648	560,293	-	560,293
900										
901	907	Supervision								
902			CUST	S		-	-	-	-	-
903			CUST	CN		-	-	-	-	-
904					B2	-	-	-	-	-
905										
906	908	Customer Assistance								
907			CUST	S		14,828,272	14,807,127	21,145	-	21,145
908			CUST	CN		337,418	314,015	23,404	-	23,404
909					B2	15,165,690	15,121,142	44,548	-	44,548
910										
911	909	Informational & Instructional Adv								
912			CUST	S		272,456	246,463	25,993	-	25,993
913			CUST	CN		320,034	297,836	22,198	-	22,198
914			CUST	CAGW		-	-	-	-	-
915			CUST	SO		-	-	-	-	-
916					B2	592,490	544,299	48,191	-	48,191
917										
918	910	Misc. Customer Service								
919			CUST	S		-	-	-	-	-
920			CUST	CN		64	60	4	-	4
921										
922					B2	64	60	4	-	4
923										
924	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**15,758,244**	**15,665,500**	**92,744**	**-**	**92,744**
925										
926										
927	Summary of Customer Service Exp by Factor									
928			S			15,100,728	15,053,590	47,138	-	47,138
929			CN			657,516	611,910	45,606	-	45,606
930			CAGW			-	-	-	-	-
931			CAGE			-	-	-	-	-
932										
933	Total Customer Service Expense by Factor				B2	15,758,244	15,665,500	92,744	-	92,744
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										

JANUARY 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**					**15,758,244**	**15,665,500**	**92,744**	**-**	**92,744**
965	920	Administrative & General Salaries								
966			PTD	S		(683,093)	(683,093)	-	-	-
967			CUST	CN		-	-	-	-	-
968			PTD	SO		7,143,574	6,644,835	498,738	-	498,738
969					B2	6,460,481	5,961,742	498,738	-	498,738
970										
971	921	Office Supplies & expenses								
972			PTD	S		10,980	10,317	663	-	663
973			CUST	CN		2,222	2,068	154	-	154
974			PTD	SO		1,490,378	1,386,325	104,053	-	104,053
975					B2	1,503,579	1,398,710	104,870	-	104,870
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(3,827,211)	(3,560,009)	(267,202)	-	(267,202)
981					B2	(3,827,211)	(3,560,009)	(267,202)	-	(267,202)
982										
983	923	Outside Services								
984			PTD	S		105,546	105,546	-	-	-
985				JBG		-	-	-	-	-
986				CAGE		-	-	-	-	-
987			P	CAGW		-	-	-	-	-
988			PTD	SO		3,311,914	3,080,689	231,226	-	231,226
989			P	SG		-	-	-	-	-
990					B2	3,417,461	3,186,235	231,226	-	231,226
991										
992	924	Property Insurance								
993				S		1,349,250	1,271,179	78,071	-	78,071
994				CAGW		-	-	-	-	-
995			PTD	SO		488,181	454,098	34,083	-	34,083
996					B2	1,837,431	1,725,277	112,154	-	112,154
997										
998	925	Injuries & Damages								
999				S		65,825	65,825	-	-	-
1000			PTD	SO		3,957,079	3,680,810	276,269	-	276,269
1001					B2	4,022,904	3,746,635	276,269	-	276,269
1002										
1003	926	Employee Pensions & Benefits								
1004			LABOF	S		854,278	815,569	38,709	-	38,709
1005			CUST	CN		-	-	-	-	-
1006			LABOF	SO		(1,065,895)	(991,478)	(74,417)	-	(74,417)
1007					B2	(211,617)	(175,909)	(35,708)	-	(35,708)
1008										
1009	927	Franchise Requirements								
1010			DMSC	S		-	-	-	-	-
1011			DMSC	SO		-	-	-	-	-
1012					B2	-	-	-	-	-
1013										
1014	928	Regulatory Commission Expense								
1015			DMSC	S		1,536,537	1,374,092	162,445	-	162,445
1016			CUST	CAEE		-	-	-	-	-
1017			DMSC	SO		84,111	78,239	5,872	-	5,872
1018			CUST	CAGW		-	-	-	-	-
1019			DMSC	CAGE		-	-	-	-	-
1020			FERC	SG		514,913	474,693	40,220	-	40,220
1021					B2	2,135,562	1,927,024	208,538	-	208,538
1022										

JANUARY 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		(699,914)	(651,049)	(48,865)	-	(48,865)
1031					B2	(699,914)	(651,049)	(48,865)	-	(48,865)
1032										
1033	930	Misc General Expenses								
1034			PTD	S		550	550	-	-	-
1035			CUST	CN		-	-	-	-	-
1036			LABOF	JBG		-	-	-	-	-
1037			LABOF	SO		312,080	290,292	21,788	-	21,788
1038					B2	312,630	290,842	21,788	-	21,788
1039										
1040	931	Rents								
1041			PTD	S		63,356	63,160	196	-	196
1042			PTD	SO		(588,535)	(547,445)	(41,089)	-	(41,089)
1043					B2	(525,179)	(484,285)	(40,894)	-	(40,894)
1044										
1045	935	Maintenance of General Plant								
1046			G	S		60,588	46,749	13,839	-	13,839
1047			CUST	CN		1,575	1,465	109	-	109
1048			G	SO		1,979,587	1,841,380	138,208	-	138,208
1049					B2	2,041,750	1,889,594	152,156	-	152,156
1050										
1051	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**16,467,876**	**15,254,807**	**1,213,070**	**-**	**1,213,070**
1052										
1053	Summary of A&G Expense by Factor									
1054			S			3,363,817	3,069,894	293,922	-	293,922
1055			SO			12,585,350	11,706,687	878,663	-	878,663
1056			SG			514,913	474,693	40,220	-	40,220
1057			CN			3,796	3,533	263	-	263
1058			CAEE			-	-	-	-	-
1059			CAGW			-	-	-	-	-
1060			CAGE			-	-	-	-	-
1061	Total A&G Expense by Factor				B2	16,467,876	15,254,807	1,213,070	-	1,213,070
1062										
1063	**TOTAL O&M EXPENSE**				B2	**128,513,761**	**92,917,393**	**35,596,368**	**-**	**35,596,368**
1064	403SP	Steam Depreciation								
1065			P	DGP		-	-	-	-	-
1066			P	DGU		-	-	-	-	-
1067			P	SG		452,778	417,411	35,367	-	35,367
1068			P	CAGW		1,687,182	1,323,136	364,047	-	364,047
1069			P	CAGE		21,639,160	21,639,160	-	-	-
1070			P	JBG		5,664,358	4,442,149	1,222,209	-	1,222,209
1071			P	S		(562,411)	(562,411)	-	-	-
1072					B3	28,881,067	27,259,444	1,621,623	-	1,621,623
1073										
1074	403NP	Nuclear Depreciation								
1075			P	DGP		-	-	-	-	-
1076						-	-	-	-	-
1077										
1078	403HP	Hydro Depreciation								
1079			P	SG-P		1,806,527	1,665,417	141,110	-	141,110
1080			P	DGU		-	-	-	-	-
1081			P	CAGW		-	-	-	-	-
1082			P	CAGE		-	-	-	-	-
1083			P	SG		-	-	-	-	-
1084			P	SG-U		765,455	705,664	59,790	-	59,790
1085					B3	2,571,982	2,371,081	200,900	-	200,900
1086										
1087	403OP	Other Production Depreciation								
1088			P	S		1,671	1,671	-	-	-
1089			P	SG		21,937	20,223	1,713	-	1,713
1090			P	CAGW		1,763,471	1,382,963	380,507	-	380,507
1091			P	CAGE		4,456,681	4,456,681	-	-	-
1092			P	SG		11,991,140	11,054,500	936,640	-	936,640
1093			P	CAGE		-	-	-	-	-
1094					B3	18,234,899	16,916,038	1,318,861	-	1,318,861
1095										

JANUARY 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		11,540,133	10,638,721	901,412	-	901,412
1103					B3	11,543,677	10,641,501	902,177	-	902,177
1104										
1105										
1106										
1107	403	Distribution Depreciation								
1108	360	Land & Land Rights	DPW	S		44,069	43,231	838	-	838
1109	361	Structures	DPW	S		209,717	198,747	10,970	-	10,970
1110	362	Station Equipment	DPW	S		2,430,514	2,237,035	193,479	-	193,479
1111	363	Storage Battery Equipment	DPW	S		-	-	-	-	-
1112	364	Poles & Towers	DPW	S		4,202,612	3,851,927	350,685	-	350,685
1113	365	OH Conductors	DPW	S		1,824,412	1,644,986	179,426	-	179,426
1114	366	UG Conduit	DPW	S		884,527	837,986	46,541	-	46,541
1115	367	UG Conductor	DPW	S		1,782,567	1,718,109	64,458	-	64,458
1116	368	Line Trans	DPW	S		3,151,051	2,898,985	252,066	-	252,066
1117	369	Services	DPW	S		1,894,967	1,740,648	154,319	-	154,319
1118	370	Meters	DPW	S		961,935	896,361	65,574	-	65,574
1119	371	Inst Cust Prem	DPW	S		38,330	36,605	1,725	-	1,725
1120	372	Leased Property	DPW	S		-	-	-	-	-
1121	373	Street Lighting	DPW	S		188,470	178,456	10,013	-	10,013
1122					B3	17,613,170	16,283,077	1,330,093	-	1,330,093
1123										
1124	403GP	General Depreciation								
1125			G-SITU	S		1,399,897	1,307,708	92,189	-	92,189
1126			G-DGP	DGP		-	-	-	-	-
1127			G-DGU	DGU		-	-	-	-	-
1128			P	SE		-	-	-	-	-
1129			CUST	CN		66,898	62,258	4,640	-	4,640
1130			G-SG	SG		694,712	640,447	54,265	-	54,265
1131			PTD	SO		1,626,046	1,512,522	113,525	-	113,525
1132			G-SG	CAGW		14,697	11,525	3,171	-	3,171
1133			G-SG	CAGE		206,271	206,271	-	-	-
1134			P	JBG		37,165	29,146	8,019	-	8,019
1135			P	JBE		-	-	-	-	-
1136			P	CAEE		9,345	9,345	-	-	-
1137			G-SG	CAGE		-	-	-	-	-
1138			G-SG	CAGE		-	-	-	-	-
1139					B3	4,055,031	3,779,222	275,809	-	275,809
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	**82,899,826**	**77,250,363**	**5,649,464**	**-**	**5,649,464**
1159										

JANUARY 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
1160	Summary of Depreciation Expense by Factor									
1161		S				18,452,328	17,030,045	1,422,283	-	1,422,283
1162		SG-P				1,806,527	1,665,417	141,110	-	141,110
1163		SG-U				765,455	705,664	59,790	-	59,790
1164		SG				24,700,699	22,771,302	1,929,397	-	1,929,397
1165		SO				1,626,046	1,512,522	113,525	-	113,525
1166		CN				66,898	62,258	4,640	-	4,640
1167		SE				-	-	-	-	-
1168		CAGW				3,468,894	2,720,404	748,490	-	748,490
1169		CAGE				26,302,111	26,302,111	-	-	-
1170		CAEW				-	-	-	-	-
1171		CAEE				9,345	9,345	-	-	-
1172		JBG				5,701,523	4,471,295	1,230,229	-	1,230,229
1173		JBE				-	-	-	-	-
1174	Total Depreciation Expense By Factor				B3	82,899,826	77,250,363	5,649,464	-	5,649,464
1175										
1176	404GP	Amort of LT Plant - Capital Lease Gen								
1177			I-SITUS	S		34,885	26,870	8,014	-	8,014
1178			I-SG	SG		-	-	-	-	-
1179			PTD	SO		9,024	8,394	630	-	630
1180			I-DGU	DGU		-	-	-	-	-
1181			CUST	CN		-	-	-	-	-
1182			I-SG	CAGW		-	-	-	-	-
1183			I-SG	CAGE		-	-	-	-	-
1184			I-DGP	DGP		-	-	-	-	-
1185					B4	43,909	35,265	8,644	-	8,644
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		20,410	20,399	10	-	10
1194			P	SE		-	-	-	-	-
1195			I-SG	SG		952,074	877,706	74,367	-	74,367
1196			PTD	SO		2,518,519	2,342,685	175,834	-	175,834
1197			CUST	CN		1,302,162	1,211,842	90,319	-	90,319
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		109,346	109,346	-	-	-
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	5,195,659	4,797,963	397,696	-	397,696
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		5,851	5,851	-	-	-
1217			P	CAGE		-	-	-	-	-
1218					B4	5,851	5,851	-	-	-
1219										
1220										
1221	404HP	Amortization of Other Electric Plant								
1222			P	SG-P		26,157	24,113	2,043	-	2,043
1223			P	SG-U		-	-	-	-	-
1224			P	CAGW		-	-	-	-	-
1225			P	CAGE		-	-	-	-	-
1226			P	SG		-	-	-	-	-
1227					B4	26,157	24,113	2,043	-	2,043
1228										
1229	**Total Amortization of Limited Term Plant**				B4	5,271,575	4,863,191	408,384	-	408,384
1230										
1231										
1232	405	Amortization of Other Electric Plant								
1233			GP	S		-	-	-	-	-
1234										
1235					B4	-	-	-	-	-
1236										

JANUARY 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		1,145,889	1,145,889	-	-	-
1248			GP	SO		-	-	-	-	-
1249			P	DGP		-	-	-	-	-
1250			P	SE		-	-	-	-	-
1251			P	CAGW		2,317	1,817	500	-	500
1252			P	CAGE		-	-	-	-	-
1253			P	CAEW		-	-	-	-	-
1254			P	JBG		-	-	-	-	-
1255			P	SG		-	-	-	-	-
1256			P	TROJP		-	-	-	-	-
1257					B4	1,148,205	1,147,706	500	-	500
1258										
1259	**TOTAL AMORTIZATION EXPENSE**				B4	**6,448,635**	**6,039,751**	**408,883**	**-**	**408,883**
1260										
1261										
1262										
1263	Summary of Amortization Expense by Factor									
1264			S			1,232,170	1,224,145	8,025	-	8,025
1265			SE			-	-	-	-	-
1266			TROJP			-	-	-	-	-
1267			SG-P			26,157	24,113	2,043	-	2,043
1268			SG-U			-	-	-	-	-
1269			SO			2,527,543	2,351,079	176,464	-	176,464
1270			JBG			8,209	6,438	1,771	-	1,771
1271			SSGCH			-	-	-	-	-
1272			CN			1,302,162	1,211,842	90,319	-	90,319
1273			CAGW			259,042	203,148	55,894	-	55,894
1274			CAGE			141,127	141,127	-	-	-
1275			CAEW			-	-	-	-	-
1276			CAEE			152	152	-	-	-
1277			SG			952,074	877,706	74,367	-	74,367
1278	Total Amortization Expense by Factor				B4	6,448,635	6,039,751	408,883	-	408,883
1279	408	Taxes Other Than Income								
1280			GP	S		4,950,419	3,490,663	1,459,756	-	1,459,756
1281			GP	GPS		14,082,593	13,099,398	983,195	-	983,195
1282			GP	SO		(40,122)	(37,321)	(2,801)	-	(2,801)
1283			P	SE		104,361	96,600	7,761	-	7,761
1284			P	CAGE		272,603	272,603	-	-	-
1285			DMSC	OPRV-ID		-	-	-	-	-
1286			GP	EXCTAX		-	-	-	-	-
1287			GP	DGP		-	-	-	-	-
1288			P	SG		-	-	-	-	-
1289			P	CAEE		-	-	-	-	-
1290										
1291	**TOTAL TAXES OTHER THAN INCOME**				**B5**	**19,369,854**	**16,921,943**	**2,447,911**	**-**	**2,447,911**
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		37,706,102	35,227,972	2,478,130	-	2,478,130
1310						37,706,102	35,227,972	2,478,130	-	2,478,130
1311										

JANUARY 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		436,960	408,242	28,718	-	28,718
1314						436,960	408,242	28,718	-	28,718
1315										
1316	429	Amortization of Premium on Debt								
1317			GP	SNP		(227)	(212)	(15)	-	(15)
1318						(227)	(212)	(15)	-	(15)
1319										
1320	431	Other Interest Expense								
1321			NUTIL	OTH		-	-	-	-	-
1322			GP	SO		-	-	-	-	-
1323			GP	SNP		2,723,049	2,544,084	178,965	-	178,965
1324						2,723,049	2,544,084	178,965	-	178,965
1325										
1326	432	AFUDC - Borrowed								
1327			GP	SNP		(4,196,718)	(3,920,900)	(275,818)	-	(275,818)
1328						(4,196,718)	(3,920,900)	(275,818)	-	(275,818)
1329										
1330		Total Elec. Interest Deductions for Tax			B6	36,669,166	34,259,185	2,409,981	-	2,409,981
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				36,669,166	34,259,185	2,409,981	-	2,409,981
1341										
1342										
1343	419	Interest & Dividends								
1344			GP	S		-	-	-	-	-
1345			GP	SNP		(9,115,336)	(8,516,256)	(599,081)	-	(599,081)
1346		Total Operating Deductions for Tax			B6	(9,115,336)	(8,516,256)	(599,081)	-	(599,081)
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										

JANUARY 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	-	-	-	-	-

JANUARY 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		10,816,088	10,816,088	-	-	-
1481		Credits	IBT	IBT		-	-	-	-	-
1482				CAGE		-	-	-	-	-
1483			IBT	IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**					**10,816,088**	**10,816,088**	**-**	**-**	**-**
1485										
1486										
1487	Calculation of Taxable Income:									
1488		Operating Revenues				500,330,186	457,112,214	43,217,973	-	43,217,973
1489		Operating Deductions:								
1490		O & M Expenses				128,513,761	92,917,393	35,596,368	-	35,596,368
1491		Depreciation Expense				82,899,826	77,250,363	5,649,464	-	5,649,464
1492		Amortization Expense				6,448,635	6,039,751	408,883	-	408,883
1493		Taxes Other Than Income				19,369,854	16,921,943	2,447,911	-	2,447,911
1494		Interest & Dividends (AFUDC-Equity)				(9,115,336)	(8,516,256)	(599,081)	-	(599,081)
1495		Misc Revenue & Expense				-	-	-	-	-
1496		Total Operating Deductions				228,116,740	184,613,194	43,503,546	-	43,503,546
1497		Other Deductions:								
1498		Interest Deductions				36,669,166	34,259,185	2,409,981	-	2,409,981
1499		Interest on PCRBS				-	-	-	-	-
1500		Schedule M Adjustments				-	-	-	-	-
1501										
1502		Income Before State Taxes				235,544,280	238,239,834	(2,695,554)	-	(2,695,554)
1503										
1504		State Income Taxes				10,816,088	10,816,088	-	-	-
1505										
1506	Total Taxable Income					224,728,192	227,423,745	(2,695,554)	-	(2,695,554)
1507										
1508	Tax Rate					21.0%	21.0%	21.0%	21.0%	21.0%
1509										
1510	Federal Income Tax - Calculated					47,192,920	47,758,986	(566,066)	-	(566,066)
1511										

JANUARY 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**					**47,192,920**	**47,758,986**	**(566,066)**	**-**	**(566,066)**
1520										
1521	**TOTAL OPERATING EXPENSES**					**295,177,345**	**251,640,785**	**43,536,560**	**-**	**43,536,560**
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		775,887,073	775,887,073	-	-	-
1539			P	JBG		150,891,748	118,333,545	32,558,203	-	32,558,203
1540			P	CAGE		-	-	-	-	-
1541					B8	1,005,656,690	957,259,425	48,397,265	-	48,397,265
1542										
1543	312	Boiler Plant Equipment								
1544			P	DGP		-	-	-	-	-
1545			P	DGU		-	-	-	-	-
1546			P	SG		61,121,866	56,347,574	4,774,293	-	4,774,293
1547			P	CAGW		129,867,825	101,845,994	28,021,831	-	28,021,831
1548			P	CAGE		3,208,911,793	3,208,911,793	-	-	-
1549			P	JBG		1,022,137,193	801,588,680	220,548,512	-	220,548,512
1550			P	S		-	-	-	-	-
1551					B8	4,422,038,676	4,168,694,041	253,344,636	-	253,344,636
1552										
1553	314	Turbogenerator Units								
1554			P	DGP		-	-	-	-	-
1555			P	DGU		-	-	-	-	-
1556			P	SG		35,849,600	33,049,350	2,800,250	-	2,800,250
1557			P	CAGW		40,438,969	31,713,375	8,725,594	-	8,725,594
1558			P	CAGE		691,767,384	691,767,384	-	-	-
1559			P	JBG		208,834,250	163,773,681	45,060,569	-	45,060,569
1560			P	CAGE		-	-	-	-	-
1561					B8	976,890,203	920,303,790	56,586,413	-	56,586,413
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		345,785,079	345,785,079	-	-	-
1569			P	JBG		62,200,373	48,779,278	13,421,094	-	13,421,094
1570			P	CAGE		-	-	-	-	-
1571					B8	426,456,951	410,227,942	16,229,009	-	16,229,009
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		24,920,035	24,920,035	-	-	-
1581			P	JBG		6,083,417	4,770,787	1,312,631	-	1,312,631
1582			P	CAGE		-	-	-	-	-
1583					B8	32,908,590	31,381,229	1,527,361	-	1,527,361
1584										
1585	317	Steam Plant ARO								
1586			P	S		-	-	-	-	-
1587						-	-	-	-	-
1588										

JANUARY 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
1589	SP	Unclassified Steam Plant - Account 300								
1590			P	CAGW		-	-	-	-	-
1591			P	CAGE		(18,953,484)	(18,953,484)	-	-	-
1592			P	SG		40,313,756	37,164,806	3,148,949	-	3,148,949
1593						21,360,272	18,211,322	3,148,949	-	3,148,949
1594										
1595										
1596	**Total Steam Production Plant**				B8	**6,977,026,334**	**6,593,931,350**	**383,094,983**	**-**	**383,094,983**
1597										
1598										
1599	Summary of Steam Production Plant by Factor									
1600		S				-	-	-	-	-
1601		JBG				1,451,340,741	1,138,182,152	313,158,589	-	313,158,589
1602		JBE				-	-	-	-	-
1603		SG				197,038,224	181,647,363	15,390,861	-	15,390,861
1604		CAGW				252,792,538	198,247,005	54,545,533	-	54,545,533
1605		CAGE				5,075,854,830	5,075,854,830	-	-	-
1606		SSGCH				-	-	-	-	-
1607	Total Steam Production Plant by Factor				B8	6,977,026,334	6,593,931,350	383,094,983	-	383,094,983
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										

JANUARY 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		259,749,454	239,460,154	20,289,300	-	20,289,300
1666			P	SG-U		22,068,555	20,344,757	1,723,798	-	1,723,798
1667			P	CAGW		-	-	-	-	-
1668			P	CAGE		-	-	-	-	-
1669			P	SG		-	-	-	-	-
1670			P	CAGE		-	-	-	-	-
1671					B8	281,818,009	259,804,911	22,013,098	-	22,013,098
1672										
1673	332	Reservoirs, Dams & Waterways								
1674			P	SG-P		406,824,418	375,046,939	31,777,479	-	31,777,479
1675			P	SG-U		105,994,381	97,715,049	8,279,331	-	8,279,331
1676			P	CAGW		-	-	-	-	-
1677			P	CAGE		-	-	-	-	-
1678			P	SG		-	-	-	-	-
1679			P	CAGE		-	-	-	-	-
1680					B8	512,818,799	472,761,988	40,056,810	-	40,056,810
1681										
1682	333	Water Wheel, Turbines, & Generators								
1683			P	SG-P		79,151,319	72,968,727	6,182,592	-	6,182,592
1684			P	SG-U		51,308,921	47,301,128	4,007,793	-	4,007,793
1685			P	CAGW		-	-	-	-	-
1686			P	CAGE		-	-	-	-	-
1687			P	SG		-	-	-	-	-
1688			P	CAGE		-	-	-	-	-
1689					B8	130,460,240	120,269,855	10,190,385	-	10,190,385
1690										
1691	334	Accessory Electric Equipment								
1692			P	SG-P		58,259,812	53,709,078	4,550,735	-	4,550,735
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	72,979,815	67,279,285	5,700,529	-	5,700,529
1699										
1700										
1701										
1702	335	Misc. Power Plant Equipment								
1703			P	SG-P		2,469,737	2,276,823	192,914	-	192,914
1704			P	SG-U		176,144	162,385	13,759	-	13,759
1705			P	CAGW		-	-	-	-	-
1706			P	CAGE		-	-	-	-	-
1707			P	SG		-	-	-	-	-
1708			P	CAGE		-	-	-	-	-
1709					B8	2,645,881	2,439,209	206,673	-	206,673
1710										
1711	336	Roads, Railroads & Bridges								
1712			P	SG-P		21,425,136	19,751,596	1,673,540	-	1,673,540
1713			P	SG-U		3,744,003	3,451,555	292,448	-	292,448
1714			P	CAGW		-	-	-	-	-
1715			P	CAGE		-	-	-	-	-
1716			P	SG		-	-	-	-	-
1717			P	CAGE		-	-	-	-	-
1718					B8	25,169,139	23,203,151	1,965,988	-	1,965,988
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	**1,064,362,982**	**981,224,481**	**83,138,501**	**-**	**83,138,501**
1734										

JANUARY 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
1735	Summary of Hydraulic Plant by Factor									
1736		S				-	-	-	-	-
1737		SG				-	-	-	-	-
1738		CAGW				-	-	-	-	-
1739		CAGE				-	-	-	-	-
1740		SG-P				859,752,631	792,596,458	67,156,173	-	67,156,173
1741		SG-U				204,610,350	188,628,023	15,982,328	-	15,982,328
1742	Total Hydraulic Plant by Factor				B8	1,064,362,982	981,224,481	83,138,501	-	83,138,501
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		13,532,074	12,475,070	1,057,004	-	1,057,004
1751					B8	52,864,693	50,830,791	2,033,902	-	2,033,902
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		100,108,418	92,288,845	7,819,573	-	7,819,573
1759					B8	275,719,929	259,788,493	15,931,437	-	15,931,437
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		14,595,345	14,595,345	-	-	-
1766			P	CAGE		-	-	-	-	-
1767					B8	16,412,329	16,020,275	392,054	-	392,054
1768										
1769	343	Prime Movers								
1770			P	S		-	-	-	-	-
1771			P	DGU		-	-	-	-	-
1772			P	SG		-	-	-	-	-
1773			P	CAGW		337,623,985	264,774,207	72,849,778	-	72,849,778
1774			P	CAGE		807,854,888	807,854,888	-	-	-
1775			P	SG		2,881,174,694	2,656,123,138	225,051,556	-	225,051,556
1776					B8	4,026,653,567	3,728,752,233	297,901,334	-	297,901,334
1777										
1778	344	Generators								
1779			P	S		284,866	284,866	-	-	-
1780			P	DGU		-	-	-	-	-
1781			P	SG		116,955	107,819	9,135	-	9,135
1782			P	CAGW		116,960,768	91,723,918	25,236,850	-	25,236,850
1783			P	CAGE		311,334,917	311,334,917	-	-	-
1784			P	SG		165,126,557	152,228,349	12,898,207	-	12,898,207
1785					B8	593,824,063	555,679,869	38,144,193	-	38,144,193
1786										
1787	345	Accessory Electric Plant								
1788			P	SG		-	-	-	-	-
1789			P	S		592,705	592,705	-	-	-
1790			P	CAGW		48,345,150	37,913,624	10,431,526	-	10,431,526
1791			P	CAGE		166,264,955	166,264,955	-	-	-
1792			P	SG		247,530,200	228,195,358	19,334,842	-	19,334,842
1793					B8	462,733,010	432,966,642	29,766,368	-	29,766,368
1794										
1795										
1796										
1797	346	Misc. Power Plant Equipment								
1798			P	SG		-	-	-	-	-
1799			P	SG		11,865,018	10,938,229	926,789	-	926,789
1800			P	CAGW		3,559,273	2,791,281	767,991	-	767,991
1801			P	CAGE		9,418,605	9,418,605	-	-	-
1802					B8	24,842,895	23,148,115	1,694,780	-	1,694,780
1803										
1804	347	Other Production ARO								
1805			P	S		-	-	-	-	-
1806						-	-	-	-	-
1807										

JANUARY 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	**5,453,050,487**	**5,067,186,419**	**385,864,068**	**-**	**385,864,068**
1816										
1817	Summary of Other Production Plant by Factor									
1818		S				1,025,795	1,025,795	-	-	-
1819		DGU				-	-	-	-	-
1820		SG				3,419,453,915	3,152,356,809	267,097,106	-	267,097,106
1821		CAGW				550,428,237	431,661,275	118,766,962	-	118,766,962
1822		CAGE				1,482,142,540	1,482,142,540	-	-	-
1823		SSGCT				-	-	-	-	-
1824	Total of Other Production Plant by Factor				B8	5,453,050,487	5,067,186,419	385,864,068	-	385,864,068
1825										
1826	Experimental Plant									
1827	103	Experimental Plant								
1828			P	DGP		-	-	-	-	-
1829	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1830										
1831	**TOTAL PRODUCTION PLANT**				B8	**13,494,439,802**	**12,642,342,250**	**852,097,552**	**-**	**852,097,552**
1832	350	Land and Land Rights								
1833			T	DGP		-	-	-	-	-
1834			T	DGU		-	-	-	-	-
1835			T	CAGW		-	-	-	-	-
1836			T	CAGE		-	-	-	-	-
1837			T	JBG		-	-	-	-	-
1838			T	SG		345,537,451	318,547,161	26,990,290	-	26,990,290
1839					B8	345,537,451	318,547,161	26,990,290	-	26,990,290
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		381,364,206	351,575,451	29,788,755	-	29,788,755
1849					B8	381,364,206	351,575,451	29,788,755	-	29,788,755
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		2,690,127,173	2,479,998,538	210,128,635	-	210,128,635
1858					B8	2,692,516,908	2,481,872,635	210,644,273	-	210,644,273
1859										
1860	354	Towers and Fixtures								
1861			T	DGP		-	-	-	-	-
1862			T	DGU		-	-	-	-	-
1863			T	CAGW		-	-	-	-	-
1864			T	CAGE		-	-	-	-	-
1865			T	JBG		-	-	-	-	-
1866			T	SG		1,522,156,255	1,403,259,045	118,897,210	-	118,897,210
1867					B8	1,522,156,255	1,403,259,045	118,897,210	-	118,897,210
1868										
1869	355	Poles and Fixtures								
1870			T	DGP		-	-	-	-	-
1871			T	DGU		-	-	-	-	-
1872			T	CAGW		-	-	-	-	-
1873			T	CAGE		-	-	-	-	-
1874			T	JBG		-	-	-	-	-
1875			T	SG		1,267,451,474	1,168,449,519	99,001,955	-	99,001,955
1876					B8	1,267,451,474	1,168,449,519	99,001,955	-	99,001,955
1877										

JANUARY 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		1,664,096,561	1,534,112,246	129,984,315	-	129,984,315
1885					B8	1,664,096,561	1,534,112,246	129,984,315	-	129,984,315
1886										
1887	357	Underground Conduit								
1888			T	DGP		-	-	-	-	-
1889			T	DGU		-	-	-	-	-
1890			T	CAGW		-	-	-	-	-
1891			T	CAGE		-	-	-	-	-
1892			T	SG		3,868,617	3,566,435	302,182	-	302,182
1893					B8	3,868,617	3,566,435	302,182	-	302,182
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		152,736,847	140,806,413	11,930,434	-	11,930,434
1913			T	CAGW		-	-	-	-	-
1914			T	CAGE		-	-	-	-	-
1915						152,736,847	140,806,413	11,930,434	-	11,930,434
1916										
1917	TS0	Unclassified Trans Sub Plant - Acct 300								
1918			T	SG		-	-	-	-	-
1919						-	-	-	-	-
1920										
1921	**TOTAL TRANSMISSION PLANT**				B8	**8,050,950,406**	**7,421,753,312**	**629,197,093**	**-**	**629,197,093**
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			-	-	-	-	-
1927			SG			8,048,560,671	7,419,879,215	628,681,456	-	628,681,456
1928	Total Transmission Plant by Factor				B8	8,050,950,406	7,421,753,312	629,197,093	-	629,197,093
1929	360	Land and Land Rights								
1930			DPW	S		77,361,774	74,642,409	2,719,365	-	2,719,365
1931					B8	77,361,774	74,642,409	2,719,365	-	2,719,365
1932										
1933	361	Structures and Improvements								
1934			DPW	S		148,158,960	139,498,528	8,660,431	-	8,660,431
1935					B8	148,158,960	139,498,528	8,660,431	-	8,660,431
1936										
1937	362	Station Equipment								
1938			DPW	S		1,221,619,340	1,133,568,696	88,050,645	-	88,050,645
1939					B8	1,221,619,340	1,133,568,696	88,050,645	-	88,050,645
1940										
1941	363	Storage Battery Equipment								
1942			DPW	S		-	-	-	-	-
1943					B8	-	-	-	-	-
1944										
1945	364	Poles, Towers & Fixtures								
1946			DPW	S		1,494,478,316	1,368,479,954	125,998,362	-	125,998,362
1947					B8	1,494,478,316	1,368,479,954	125,998,362	-	125,998,362
1948										
1949	365	Overhead Conductors								
1950			DPW	S		933,984,542	844,241,175	89,743,367	-	89,743,367
1951					B8	933,984,542	844,241,175	89,743,367	-	89,743,367
1952										

JANUARY 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		476,130,631	451,952,104	24,178,527	-	24,178,527
1955					B8	476,130,631	451,952,104	24,178,527	-	24,178,527
1956										
1957										
1958										
1959										
1960	367	Underground Conductors								
1961			DPW	S		1,086,452,916	1,049,628,583	36,824,333	-	36,824,333
1962					B8	1,086,452,916	1,049,628,583	36,824,333	-	36,824,333
1963										
1964	368	Line Transformers								
1965			DPW	S		1,595,587,373	1,466,301,693	129,285,680	-	129,285,680
1966					B8	1,595,587,373	1,466,301,693	129,285,680	-	129,285,680
1967										
1968	369	Services								
1969			DPW	S		1,012,911,119	933,933,178	78,977,940	-	78,977,940
1970					B8	1,012,911,119	933,933,178	78,977,940	-	78,977,940
1971										
1972	370	Meters								
1973			DPW	S		281,714,914	266,129,531	15,585,383	-	15,585,383
1974					B8	281,714,914	266,129,531	15,585,383	-	15,585,383
1975										
1976	371	Installations on Customers' Premises								
1977			DPW	S		8,841,509	8,310,765	530,744	-	530,744
1978					B8	8,841,509	8,310,765	530,744	-	530,744
1979										
1980	372	Leased Property								
1981			DPW	S		-	-	-	-	-
1982					B8	-	-	-	-	-
1983										
1984	373	Street Lights								
1985			DPW	S		63,316,814	59,215,867	4,100,946	-	4,100,946
1986					B8	63,316,814	59,215,867	4,100,946	-	4,100,946
1987										
1988	DP	Unclassified Dist Plant - Acct 300								
1989			DPW	S		94,510,249	81,538,986	12,971,263	-	12,971,263
1990						94,510,249	81,538,986	12,971,263	-	12,971,263
1991										
1992	DS0	Unclassified Dist Sub Plant - Acct 300								
1993			DPW	S		-	-	-	-	-
1994						-	-	-	-	-
1995										
1996										
1997	**TOTAL DISTRIBUTION PLANT**				B8	**8,495,068,456**	**7,877,441,469**	**617,626,987**	**-**	**617,626,987**
1998										
1999	Summary of Distribution Plant by Factor									
2000			S			8,495,068,456	7,877,441,469	617,626,987	-	617,626,987
2001										
2002	Total Distribution Plant by Factor				B8	8,495,068,456	7,877,441,469	617,626,987	-	617,626,987
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	7,080,202	531,415	-	531,415
2011					B8	25,071,997	23,363,385	1,708,612	-	1,708,612
2012										
2013	390	Structures and Improvements								
2014			G-SITL	S		149,300,282	134,875,737	14,424,545	-	14,424,545
2015			G-DGF	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		11,511,032	10,611,894	899,139	-	899,139
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		112,218,788	104,384,081	7,834,707	-	7,834,707
2023					B8	282,698,314	258,967,562	23,730,753	-	23,730,753
2024										

JANUARY 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		7,454,630	7,050,517	404,113	-	404,113
2027			G-DGP	DGP		-	-	-	-	-
2028			G-DGU	DGU		-	-	-	-	-
2029			CUST	CN		3,479,733	3,238,375	241,357	-	241,357
2030			G-SG	SG		1,364,926	1,258,310	106,616	-	106,616
2031			P	SE		-	-	-	-	-
2032			PTD	SO		76,649,786	71,298,377	5,351,409	-	5,351,409
2033			G-SG	CAGW		241,136	189,106	52,030	-	52,030
2034			G-SG	CAGE		3,017,191	3,017,191	-	-	-
2035			P	JBG		329,784	258,626	71,158	-	71,158
2036			P	JBE		-	-	-	-	-
2037			P	CAEE		26,583	26,583	-	-	-
2038			G-SG	CAGE		-	-	-	-	-
2039			G-SG	CAGE		-	-	-	-	-
2040					B8	92,563,768	86,337,084	6,226,684	-	6,226,684
2041										
2042	392	Transportation Equipment								
2043			G-SITL	S		116,328,151	110,031,348	6,296,803	-	6,296,803
2044			PTD	SO		6,933,323	6,449,263	484,059	-	484,059
2045			G-SG	SG		13,296,379	12,257,785	1,038,594	-	1,038,594
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		9,598,934	9,598,934	-	-	-
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	149,531,864	141,054,796	8,477,068	-	8,477,068
2058										
2059	393	Stores Equipment								
2060			G-SITL	S		9,735,907	8,994,262	741,644	-	741,644
2061			G-DGP	DGP		-	-	-	-	-
2062			G-DGU	DGU		-	-	-	-	-
2063			PTD	SO		242,794	225,843	16,951	-	16,951
2064			G-SG	SG		2,412,517	2,224,073	188,444	-	188,444
2065			G-SG	CAGW		182,423	143,061	39,362	-	39,362
2066			G-SG	CAGE		3,386,310	3,386,310	-	-	-
2067			G-SG	JBG		962,320	754,679	207,642	-	207,642
2068			G-SG	CAGE		-	-	-	-	-
2069					B8	16,922,271	15,728,228	1,194,043	-	1,194,043
2070										
2071	394	Tools, Shop & Garage Equipment								
2072			G-SITL	S		38,667,948	35,659,630	3,008,318	-	3,008,318
2073			G-DGP	DGP		-	-	-	-	-
2074			G-SG	SG		3,814,106	3,516,182	297,924	-	297,924
2075			PTD	SO		1,778,236	1,654,086	124,150	-	124,150
2076			P	SE		-	-	-	-	-
2077			G-DGU	DGU		-	-	-	-	-
2078			G-SG	CAGW		719,915	564,578	155,337	-	155,337
2079			G-SG	CAGE		14,913,642	14,913,642	-	-	-
2080			P	JBG		2,599,171	2,038,343	560,828	-	560,828
2081			P	CAEW		-	-	-	-	-
2082			P	CAEE		125,691	125,691	-	-	-
2083			G-SG	CAGE		-	-	-	-	-
2084			G-SG	CAGE		-	-	-	-	-
2085					B8	62,618,709	58,472,152	4,146,557	-	4,146,557
2086										
2087	395	Laboratory Equipment								
2088			G-SITL	S		28,387,055	26,893,961	1,493,094	-	1,493,094
2089			G-DGP	DGP		-	-	-	-	-
2090			G-DGU	DGU		-	-	-	-	-
2091			PTD	SO		5,170,266	4,809,297	360,969	-	360,969
2092			P	SE		-	-	-	-	-
2093			G-SG	SG		3,270,141	3,014,707	255,434	-	255,434
2094			G-SG	CAGW		221,524	173,725	47,799	-	47,799
2095			G-SG	CAGE		3,543,810	3,543,810	-	-	-
2096			P	JBG		509,013	399,182	109,831	-	109,831
2097			P	CAEW		-	-	-	-	-
2098			P	CAEE		1,326,848	1,326,848	-	-	-
2099			G-SG	CAGE		-	-	-	-	-
2100			G-SG	CAGE		-	-	-	-	-
2101					B8	42,428,657	40,161,530	2,267,126	-	2,267,126

JANUARY 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-SITU	S		177,609,767	168,022,932	9,586,835	-	9,586,835
2105			G-DGP	DGP		-	-	-	-	-
2106			G-SG	SG		7,215,667	6,652,044	563,623	-	563,623
2107			PTD	SO		4,271,748	3,973,510	298,238	-	298,238
2108			G-DGU	DGU		-	-	-	-	-
2109			P	SE		-	-	-	-	-
2110			G-SG	CAGW		191,644	150,293	41,351	-	41,351
2111			G-SG	CAGE		29,373,457	29,373,457	-	-	-
2112			P	JBG		10,457,651	8,201,183	2,256,467	-	2,256,467
2113			P	CAEW		-	-	-	-	-
2114			P	CAEE		236,686	236,686	-	-	-
2115			G-SG	CAGE		-	-	-	-	-
2116			G-SG	CAGE		-	-	-	-	-
2117					B8	229,356,620	216,610,104	12,746,515	-	12,746,515
2118	397	Communication Equipment								
2119			G-SITU	S		207,575,335	194,335,703	13,239,632	-	13,239,632
2120			COM_E	DGP		-	-	-	-	-
2121			COM_E	DGU		-	-	-	-	-
2122			PTD	SO		95,872,023	89,178,588	6,693,435	-	6,693,435
2123			CUST	CN		3,458,622	3,218,729	239,893	-	239,893
2124			G-SG	SG		172,902,817	159,397,198	13,505,619	-	13,505,619
2125			COM_E	SE		-	-	-	-	-
2126			G-SG	CAGW		1,088,989	854,015	234,973	-	234,973
2127			COM_E	CAGE		27,678,192	27,678,192	-	-	-
2128			COM_E	JBG		4,392,825	3,444,977	947,848	-	947,848
2129			COM_E	CAEW		-	-	-	-	-
2130			COM_E	CAEE		361,776	361,776	-	-	-
2131			COM_E	JBE		-	-	-	-	-
2132			COM_E	CAGE		-	-	-	-	-
2133					B8	513,330,580	478,469,178	34,861,401	-	34,861,401
2134										
2135	398	Misc. Equipment								
2136			G-SITU	S		3,738,976	3,546,969	192,007	-	192,007
2137			G-DGP	DGP		-	-	-	-	-
2138			G-DGU	DGU		-	-	-	-	-
2139			CUST	CN		70,861	65,946	4,915	-	4,915
2140			PTD	SO		2,034,174	1,892,155	142,019	-	142,019
2141			P	SE		-	-	-	-	-
2142			G-SG	SG		970,290	894,500	75,790	-	75,790
2143			G-SG	CAGW		24,068	18,875	5,193	-	5,193
2144			G-SG	CAGE		1,837,871	1,837,871	-	-	-
2145			P	JBG		266,410	208,926	57,484	-	57,484
2146			P	CAEW		-	-	-	-	-
2147			P	CAEE		3,966	3,966	-	-	-
2148			G-SG	CAGE		-	-	-	-	-
2149					B8	8,946,616	8,469,208	477,408	-	477,408
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-SITU	S		883,125	883,125	-	-	-
2167			P	CAGW		2,011,729	1,577,654	434,075	-	434,075
2168			P	CAGE		6,426,129	6,426,129	-	-	-
2169			PTD	SO		-	-	-	-	-
2170					B9	9,320,983	8,886,909	434,075	-	434,075
2171										
2172		Remove Capital Leases				(9,320,983)	(8,886,909)	(434,075)	-	(434,075)
2173					B9	-	-	-	-	-
2174										
2175	1011392	General Vehicles Capital Leases								
2176			LABOR	SO		-	-	-	-	-
2177					B9	-	-	-	-	-

JANUARY 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		51,809,059	48,191,939	3,617,120	-	3,617,120
2185			CUST	CN		-	-	-	-	-
2186			G-SG	SG		-	-	-	-	-
2187			G-SG	CAGE		-	-	-	-	-
2188			G-DGU	CAGW		-	-	-	-	-
2189						51,809,059	48,191,939	3,617,120	-	3,617,120
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	**1,477,101,356**	**1,377,648,068**	**99,453,287**	**-**	**99,453,287**
2200										
2201	Summary of General Plant by Factor									
2202		S				756,011,492	705,525,673	50,485,818	-	50,485,818
2203		JBG				22,351,114	17,528,371	4,822,743	-	4,822,743
2204		JBE				-	-	-	-	-
2205		SG				216,759,103	199,827,824	16,931,279	-	16,931,279
2206		SO				364,591,814	339,137,342	25,454,472	-	25,454,472
2207		SE				-	-	-	-	-
2208		CN				16,356,551	15,222,046	1,134,505	-	1,134,505
2209		DEU				-	-	-	-	-
2210		CAGW				4,905,849	3,847,305	1,058,545	-	1,058,545
2211		CAGE				100,273,654	100,273,654	-	-	-
2212		CAEW				-	-	-	-	-
2213		CAEE				5,172,762	5,172,762	-	-	-
2214		SSGCT				-	-	-	-	-
2215		SSGCH				-	-	-	-	-
2216		Less Capital Leases				(9,320,983)	(8,886,909)	(434,075)	-	(434,075)
2217	Total General Plant by Factor				B8	1,477,101,356	1,377,648,068	99,453,287	-	99,453,287
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		13,159,840	12,131,911	1,027,929	-	1,027,929
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	128,116,728	118,187,508	9,929,220	-	9,929,220
2235										
2236	303	Miscellaneous Intangible Plant								
2237			I-SITUS	S		23,545,319	21,523,451	2,021,868	-	2,021,868
2238			I-SG	SG		105,815,080	97,549,753	8,265,326	-	8,265,326
2239			PTD	SO		485,571,443	451,670,613	33,900,829	-	33,900,829
2240			P	SE		-	-	-	-	-
2241			CUST	CN		231,179,594	215,144,773	16,034,821	-	16,034,821
2242			I-SG	CAGW		28,856,288	22,629,911	6,226,377	-	6,226,377
2243			I-SG	CAGE		64,533,894	64,533,894	-	-	-
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	941,057,265	874,274,343	66,782,922	-	66,782,922
2250	303	Less Non-Utility Plant								
2251			I-SITUS	S		-	-	-	-	-
2252					B8	941,057,265	874,274,343	66,782,922	-	66,782,922

JANUARY 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	**1,069,173,993**	**992,461,850**	**76,712,142**	**-**	**76,712,142**
2261										
2262	Summary of Intangible Plant by Factor									
2263		S				24,545,319	22,523,451	2,021,868	-	2,021,868
2264		JBG				1,546,542	1,212,842	333,700	-	333,700
2265		JBE				-	-	-	-	-
2266		SG				118,974,919	109,681,665	9,293,255	-	9,293,255
2267		SO				485,571,443	451,670,613	33,900,829	-	33,900,829
2268		CN				231,179,594	215,144,773	16,034,821	-	16,034,821
2269		CAGW				28,856,288	22,629,911	6,226,377	-	6,226,377
2270		CAGE				64,533,894	64,533,894	-	-	-
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	1,069,173,993	992,461,850	76,712,142	-	76,712,142
2277	Summary of Unclassified Plant (Account 106)									
2278		DP				94,510,249	81,538,986	12,971,263	-	12,971,263
2279		DS0				-	-	-	-	-
2280		GP				51,809,059	48,191,939	3,617,120	-	3,617,120
2281		HP				-	-	-	-	-
2282		NP				-	-	-	-	-
2283		OP				-	-	-	-	-
2284		TP				152,736,847	140,806,413	11,930,434	-	11,930,434
2285		TS0				-	-	-	-	-
2286		IP				-	-	-	-	-
2287		MP								
2288		SP				21,360,272	18,211,322	3,148,949	-	3,148,949
2289	Total Unclassified Plant by Factor					320,416,427	288,748,660	31,667,767	-	31,667,767
2290										
2291	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**32,586,734,012**	**30,311,646,950**	**2,275,087,062**	**-**	**2,275,087,062**
2292	Summary of Electric Plant by Factor									
2293		S				9,276,651,061	8,606,516,388	670,134,673	-	670,134,673
2294		SE				-	-	-	-	-
2295		JBG				1,475,238,397	1,156,923,365	318,315,033	-	318,315,033
2296		JBE				-	-	-	-	-
2297		SG				12,000,786,833	11,063,392,876	937,393,957	-	937,393,957
2298		SO				850,163,257	790,807,955	59,355,302	-	59,355,302
2299		CN				247,536,145	230,366,818	17,169,326	-	17,169,326
2300		DEU				-	-	-	-	-
2301		CAGW				839,372,647	658,259,593	181,113,054	-	181,113,054
2302		CAGE				6,722,804,918	6,722,804,918	-	-	-
2303		CAEW				-	-	-	-	-
2304		CAEE				5,181,868	5,181,868	-	-	-
2305		SG-P				963,207,706	887,970,549	75,237,157	-	75,237,157
2306		SG-U				215,112,163	198,309,528	16,802,635	-	16,802,635
2307		Less Capital Leases				(9,320,983)	(8,886,909)	(434,075)	-	(434,075)
2308					B8	32,586,734,012	30,311,646,950	2,275,087,062	-	2,275,087,062
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										

JANUARY 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		(2,375,131)	(2,375,131)	-	-	-
2332			P	SG		(578,159)	(532,998)	(45,161)	-	(45,161)
2333			P	CAGW		-	-	-	-	-
2334			P	CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			P	DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**				B15	**(144,139,532)**	**(144,094,372)**	**(45,161)**	**-**	**(45,161)**
2337										
2338	128	Pensions								
2339			P	SO		-	-	-	-	-
2340	**Total Pensions**					**-**	**-**	**-**	**-**	**-**
2341										
2342	124	Weatherization								
2343			DMSC	S		537,619	534,307	3,312	-	3,312
2344			DMSC	SO		-	-	-	-	-
2345					B16	537,619	534,307	3,312	-	3,312
2346										
2347	182W	Weatherization								
2348			DMSC	S		217,882,398	217,882,398	-	-	-
2349			DMSC	SG		-	-	-	-	-
2350			DMSC	CAGE		-	-	-	-	-
2351			DMSC	SO		-	-	-	-	-
2352					B16	217,882,398	217,882,398	-	-	-
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**					**218,420,017**	**218,416,705**	**3,312**	**-**	**3,312**
2363										
2364	151	Fuel Stock								
2365			P	DEU		-	-	-	-	-
2366			P	SE		-	-	-	-	-
2367			P	CAEW		1,990,705	1,540,973	449,732	-	449,732
2368			P	CAEE		93,141,092	93,141,092	-	-	-
2369			P	JBE		28,013,126	21,684,520	6,328,606	-	6,328,606
2370			P	CAEE		-	-	-	-	-
2371			P	CAEE		-	-	-	-	-
2372	Total Fuel Stock				B13	123,144,922	116,366,585	6,778,338	-	6,778,338
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	**118,580,219**	**111,801,882**	**6,778,338**	**-**	**6,778,338**

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

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies								
2400			MSS	S		210,013,343	195,993,877	14,019,466	-	14,019,466
2401			MSS	SG		2,082,973	1,920,270	162,703	-	162,703
2402			MSS	SE		-	-	-	-	-
2403			MSS	SO		(1,101,049)	(1,024,178)	(76,871)	-	(76,871)
2404			MSS	SNPPS		-	-	-	-	-
2405			MSS	SNPPH		-	-	-	-	-
2406			MSS	SNPD		(1,362,807)	(1,277,851)	(84,956)	-	(84,956)
2407			MSS	SNPT		-	-	-	-	-
2408			MSS	DGU		-	-	-	-	-
2409			MSS	DGP		-	-	-	-	-
2410			MSS	JBE		-	-	-	-	-
2411			MSS	SNPP		-	-	-	-	-
2412			MSS	CAGW		10,298,367	8,076,269	2,222,099	-	2,222,099
2413			MSS	CAGE		125,682,137	125,682,137	-	-	-
2414			MSS	JBG		1,340,547	1,051,295	289,252	-	289,252
2415			MSS	CAEW		-	-	-	-	-
2416			MSS	CAEE		-	-	-	-	-
2417			MSS	CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154				B13	346,953,512	330,421,818	16,531,693	-	16,531,693
2419										
2420	158	Allowance Inventory								
2421			MSS	CAGW		-	-	-	-	-
2422										
2423					B13	-	-	-	-	-
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	**346,680,512**	**330,148,818**	**16,531,693**	**-**	**16,531,693**
2432										
2433	165	Prepayments								
2434			DMSC	S		33,946,329	33,946,329	-	-	-
2435			GP	GPS		19,004,596	17,677,764	1,326,832	-	1,326,832
2436			PT	SG		3,445,196	3,176,089	269,108	-	269,108
2437			PT	CAGW		-	-	-	-	-
2438			PT	CAGE		1,602,831	1,602,831	-	-	-
2439			P	CAEW		4,055	3,139	916	-	916
2440			P	CAEE		818,021	818,021	-	-	-
2441			P	SE		-	-	-	-	-
2442			PTD	SO		41,984,965	39,053,728	2,931,237	-	2,931,237
2443	**Total Prepayments**				B15	**100,805,993**	**96,277,900**	**4,528,093**	**-**	**4,528,093**
2444										
2445	182M	Misc Regulatory Assets								
2446			P	S		824,716,755	824,457,852	258,904	-	258,904
2447			DEFSC	SG		-	-	-	-	-
2448			P	CAGE		-	-	-	-	-
2449			P	CAGE		6,075,901	6,075,901	-	-	-
2450			P	CAGW		-	-	-	-	-
2451			DEFSC	JBG		-	-	-	-	-
2452			P	SE		-	-	-	-	-
2453			P	CAEW		-	-	-	-	-
2454			P	CAEE		190,100,504	190,100,504	-	-	-
2455			T	SO		-	-	-	-	-
2456					B16	**1,020,893,160**	**1,020,634,257**	**258,904**	**-**	**258,904**
2457										
2458	186M	Misc Deferred Debits								
2459			LABOF	S		1,857,334	1,857,334	-	-	-
2460			P	SG-P		-	-	-	-	-
2461			P	SG-U		-	-	-	-	-
2462			P	SG		55,801,678	51,442,951	4,358,727	-	4,358,727
2463			LABOF	SO		552,500	513,926	38,574	-	38,574
2464			P	SE		-	-	-	-	-
2465			P	CAGW		12,565,560	9,854,265	2,711,295	-	2,711,295
2466			DEFSC	CAGE		60,705,512	60,705,512	-	-	-
2467			P	CAEW		-	-	-	-	-
2468			P	CAEE		306,510	306,510	-	-	-
2469			P	JBE		253	196	57	-	57
2470			GP	EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**				B11	**131,789,348**	**124,680,695**	**7,108,653**	**-**	**7,108,653**
2472										

JANUARY 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		52,691,381	49,012,661	3,678,720	-	3,678,720
2485	232	A/P	PTD	SE		-	-	-	-	-
2486	232	A/P	P	SO		(6,047,832)	(5,625,594)	(422,238)	-	(422,238)
2487	232	A/P	P	CAEE		(2,179,837)	(2,179,837)	-	-	-
2488	232	A/P	T	SG		(3,701,878)	(3,412,720)	(289,158)	-	(289,158)
2489	232	A/P	P	S		(22,996)	(22,996)	-	-	-
2490	2533	Other Msc. Df. Crd.	P	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	P	CAGE		(9,784,023)	(9,784,023)	-	-	-
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		(2,158,304)	(2,158,304)	-	-	-
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	28,796,512	25,829,186	2,967,325	-	2,967,325
2503										
2504	**Total Working Capital**					**28,796,512**	**25,829,186**	**2,967,325**	**-**	**2,967,325**
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**					**1,990,932,558**	**1,952,481,624**	**38,450,934**	**-**	**38,450,934**
2527	235	Customer Service Deposits								
2528			CUST	S		-	-	-	-	-
2529			CUST	CN		-	-	-	-	-
2530	**Total Customer Service Deposits**				B15	**-**	**-**	**-**	**-**	**-**
2531										
2532	2281	Prop Ins	PTD	S		(1,928,415)	(2,465,014)	536,599	-	536,599
2533	2281	Prop Ins	PTD	SO		(5,000,000)	(4,650,918)	(349,082)	-	(349,082)
2534	2282	Inj & Dam	PTD	SO		(194,728,597)	(181,133,355)	(13,595,241)	-	(13,595,241)
2535	2283	Pen & Ben	PTD	SO		(1,724,493)	(1,604,095)	(120,398)	-	(120,398)
2536	2282	Inj & Dam	PTD	S		(3,732,158)	(3,732,158)	-	-	-
2537	254	Ins Prov	PTD	SO		-	-	-	-	-
2538					B15	(207,113,663)	(193,585,541)	(13,528,122)	-	(13,528,122)
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										

JANUARY 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		(1,553,013,346)	(1,427,216,571)	(125,796,775)	-	(125,796,775)
2551					B15	(1,668,132,445)	(1,542,335,670)	(125,796,775)	-	(125,796,775)
2552										
2553	252	Customer Advances for Construction								
2554			DPW	S		(6,345,377)	(6,275,927)	(69,450)	-	(69,450)
2555			T	SG		(93,216,172)	(85,934,959)	(7,281,212)	-	(7,281,212)
2556			T	CAGE		(43,917,077)	(43,917,077)	-	-	-
2557			DPW	CAGW		(3,820)	(2,996)	(824)	-	(824)
2558			CUST	CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**				B20	**(143,482,445)**	**(136,130,958)**	**(7,351,486)**	**-**	**(7,351,486)**
2560										
2561	25398	SO2 Emissions								
2562			P	S		-	-	-	-	-
2563						-	-	-	-	-
2564										
2565	25399	Other Deferred Credits								
2566			P	S		(73,510,080)	(73,172,419)	(337,661)	-	(337,661)
2567			GP	GPS		-	-	-	-	-
2568			GP	SO		(2,628,111)	(2,444,626)	(183,485)	-	(183,485)
2569			P	CAGW		(3,235,419)	(2,537,306)	(698,113)	-	(698,113)
2570			P	CAGE		(1,982,311)	(1,982,311)	-	-	-
2571			P	SG		(355,546,078)	(327,774,004)	(27,772,074)	-	(27,772,074)
2572			P	CAEW		-	-	-	-	-
2573			P	CAEE		(15,508,356)	(15,508,356)	-	-	-
2574			P	SE		-	-	-	-	-
2575					B15	(452,410,355)	(423,419,022)	(28,991,333)	-	(28,991,333)
2576										
2577	190	Accumulated Deferred Income Taxes								
2578			P	S		385,477,785	354,680,567	30,797,219	-	30,797,219
2579			CUST	CN		-	-	-	-	-
2580			LABOF	SO		55,040,675	51,197,936	3,842,739	-	3,842,739
2581			P	IBT		-	-	-	-	-
2582			CUST	BADDEBT		4,755,073	4,121,323	633,750	-	633,750
2583			P	TROJD		-	-	-	-	-
2584			P	SG		1,209,125	1,114,679	94,446	-	94,446
2585			P	SE		-	-	-	-	-
2586			PTD	SNP		-	-	-	-	-
2587			P	CAGW		57,751	45,290	12,461	-	12,461
2588			P	CAGE		1,828,432	1,828,432	-	-	-
2589			P	JBG		-	-	-	-	-
2590			P	CAEE		35,326,154	35,326,154	-	-	-
2591			DPW	JBE		(2,899,279)	(2,244,286)	(654,993)	-	(654,993)
2592			DPW	SNPD		1,256,128	1,177,823	78,306	-	78,306
2593										
2594	Total Accum Deferred Income Taxes				B19	482,051,845	447,247,917	34,803,928	-	34,803,928
2595										
2596	281	Accumulated Deferred Income Taxes								
2597			P	S		-	-	-	-	-
2598			PT	SG		(134,154,544)	(123,675,592)	(10,478,951)	-	(10,478,951)
2599			PT	CAGW		-	-	-	-	-
2600			PT	CAGE		-	-	-	-	-
2601			T	SNPT		-	-	-	-	-
2602					B19	(134,154,544)	(123,675,592)	(10,478,951)	-	(10,478,951)
2603										
2604	282	Accumulated Deferred Income Taxes								
2605			GP	S		8,693,165	8,693,165	-	-	-
2606			ACCMI	CIAC		-	-	-	-	-
2607			ACCMI	DITBAL		(2,957,847,341)	(2,773,563,394)	(184,283,947)	-	(184,283,947)
2608			GP	JBE		(1,736,782)	(1,344,415)	(392,366)	-	(392,366)
2609			LABOF	SO		2,659	2,474	186	-	186
2610			PTD	SNPD		-	-	-	-	-
2611			P	SNP		(199,397)	(186,292)	(13,105)	-	(13,105)
2612			P	CAGW		-	-	-	-	-
2613			P	CAGE		-	-	-	-	-
2614			P	SE		-	-	-	-	-
2615			P	CAEE		53,760	53,760	-	-	-
2616			P	CN		-	-	-	-	-
2617			P	JBG		-	-	-	-	-
2618			P	SG		-	-	-	-	-
2619					B19	(2,951,033,935)	(2,766,344,702)	(184,689,232)	-	(184,689,232)
2620										

JANUARY 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		(252,599,537)	(252,535,881)	(63,656)	-	(63,656)
2623			P	SG		(577,229)	(532,141)	(45,088)	-	(45,088)
2624			P	SE		-	-	-	-	-
2625			LABOF	SO		(28,680,944)	(26,678,545)	(2,002,399)	-	(2,002,399)
2626			GP	GPS		(6,022,792)	(5,602,303)	(420,489)	-	(420,489)
2627			PTD	SNP		(579,907)	(541,794)	(38,113)	-	(38,113)
2628			P	TROJD		-	-	-	-	-
2629			PTD	SGCT		-	-	-	-	-
2630			P	CAGW		(569,883)	(446,918)	(122,965)	-	(122,965)
2631			P	CAGE		(521,733)	(521,733)	-	-	-
2632			P	CAEW		-	-	-	-	-
2633			P	CAEE		(35,100,799)	(35,100,799)	-	-	-
2634			P	JBE		-	-	-	-	-
2635			P	SGCT		-	-	-	-	-
2636										
2637					B19	(324,652,824)	(321,960,115)	(2,692,710)	-	(2,692,710)
2638										
2639	**TOTAL ACCUM DEF INCOME TAX**				B19	**(2,927,789,457)**	**(2,764,732,492)**	**(163,056,965)**	**-**	**(163,056,965)**
2640	255	Accumulated Investment Tax Credit								
2641			PTD	S		(2,131,126)	(2,131,126)	-	-	-
2642			PTD	ITC84		-	-	-	-	-
2643			PTD	ITC85		-	-	-	-	-
2644			PTD	ITC86		-	-	-	-	-
2645			PTD	ITC88		-	-	-	-	-
2646			PTD	ITC89		-	-	-	-	-
2647			PTD	ITC90		-	-	-	-	-
2648			PTD	SG		(174,618)	(160,979)	(13,640)	-	(13,640)
2649	**Total Accumulated ITC**				B19	**(2,305,744)**	**(2,292,104)**	**(13,640)**	**-**	**(13,640)**
2650										
2651	**TOTAL RATE BASE DEDUCTIONS**					**(5,401,468,998)**	**(5,062,679,993)**	**(338,789,005)**	**-**	**(338,789,005)**
2652										
2653										
2654										
2655	108SP	Steam Prod Plant Accumulated Depr								
2656			P	S		(48,148,673)	(46,297,225)	(1,851,448)	-	(1,851,448)
2657			P	SG-P		(2,870)	(2,646)	(224)	-	(224)
2658			P	SG-U		-	-	-	-	-
2659			P	SG		(88,555,094)	(81,637,964)	(6,917,131)	-	(6,917,131)
2660			P	CAGW		(168,417,559)	(132,077,778)	(36,339,781)	-	(36,339,781)
2661			P	CAGE		(2,802,148,713)	(2,802,148,713)	-	-	-
2662			P	JBG		(766,184,789)	(600,863,620)	(165,321,169)	-	(165,321,169)
2663			P	CAGE		-	-	-	-	-
2664					B17	(3,873,457,698)	(3,663,027,945)	(210,429,753)	-	(210,429,753)
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		(337,678,288)	(264,816,793)	(72,861,495)	-	(72,861,495)
2680			P	CAGE		(106,057,235)	(106,057,235)	-	-	-
2681					B17	(443,735,524)	(370,874,028)	(72,861,495)	-	(72,861,495)
2682										
2683	108OP	Other Production Plant - Accum Depr								
2684			P	S		(36,388)	(36,388)	-	-	-
2685			P	DGU		-	-	-	-	-
2686			P	DGP		-	-	-	-	-
2687			P	SG		(148,065)	(136,500)	(11,566)	-	(11,566)
2688			P	CAGW		(244,224,638)	(191,527,817)	(52,696,821)	-	(52,696,821)
2689			P	CAGE		(346,308,985)	(346,308,985)	-	-	-
2690			P	SG		174,296,271	160,681,808	13,614,463	-	13,614,463
2691					B17	(416,421,805)	(377,327,882)	(39,093,923)	-	(39,093,923)
2692										
2693	108EP	Experimental Plant - Accum Depr								
2694			P	DGP		-	-	-	-	-
2695			P	SG		-	-	-	-	-
2696						-	-	-	-	-

JANUARY 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**					**(4,733,615,027)**	**(4,411,229,856)**	**(322,385,171)**	**-**	**(322,385,171)**
2699										
2700	Summary of Prod Plant Depreciation by Factor									
2701		S				(48,185,061)	(46,333,613)	(1,851,448)	-	(1,851,448)
2702		SG-P				(2,870)	(2,646)	(224)	-	(224)
2703		SG-U				-	-	-	-	-
2704		SG				85,593,112	78,907,345	6,685,767	-	6,685,767
2705		CAGW				(750,320,485)	(588,422,388)	(161,898,097)	-	(161,898,097)
2706		CAGE				(3,254,514,933)	(3,254,514,933)	-	-	-
2707		JBG				(766,184,789)	(600,863,620)	(165,321,169)	-	(165,321,169)
2708		SSGCT				-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor					(4,733,615,027)	(4,411,229,856)	(322,385,171)	-	(322,385,171)
2710										
2711										
2712	108TP	Transmission Plant Accumulated Depr								
2713			T	SG-P		-	-	-	-	-
2714			T	SG-U		-	-	-	-	-
2715			T	CAGW		(753,607)	(591,000)	(162,607)	-	(162,607)
2716			T	CAGE		-	-	-	-	-
2717			T	JBG		-	-	-	-	-
2718			T	SG		(2,155,322,627)	(1,986,968,132)	(168,354,495)	-	(168,354,495)
2719	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(2,156,076,234)**	**(1,987,559,132)**	**(168,517,102)**	**-**	**(168,517,102)**
2720	108360	Land and Land Rights								
2721			DPW	S		(10,094,477)	(9,881,394)	(213,083)	-	(213,083)
2722					B17	(10,094,477)	(9,881,394)	(213,083)	-	(213,083)
2723										
2724	108361	Structures and Improvements								
2725			DPW	S		(35,878,000)	(34,325,485)	(1,552,515)	-	(1,552,515)
2726					B17	(35,878,000)	(34,325,485)	(1,552,515)	-	(1,552,515)
2727										
2728	108362	Station Equipment								
2729			DPW	S		(372,272,275)	(343,111,204)	(29,161,071)	-	(29,161,071)
2730					B17	(372,272,275)	(343,111,204)	(29,161,071)	-	(29,161,071)
2731										
2732	108363	Storage Battery Equipment								
2733			DPW	S		-	-	-	-	-
2734					B17	-	-	-	-	-
2735										
2736	108364	Poles, Towers & Fixtures								
2737			DPW	S		(711,050,466)	(631,164,745)	(79,885,721)	-	(79,885,721)
2738					B17	(711,050,466)	(631,164,745)	(79,885,721)	-	(79,885,721)
2739										
2740	108365	Overhead Conductors								
2741			DPW	S		(364,082,376)	(324,780,147)	(39,302,228)	-	(39,302,228)
2742					B17	(364,082,376)	(324,780,147)	(39,302,228)	-	(39,302,228)
2743										
2744	108366	Underground Conduit								
2745			DPW	S		(189,225,102)	(177,427,342)	(11,797,760)	-	(11,797,760)
2746					B17	(189,225,102)	(177,427,342)	(11,797,760)	-	(11,797,760)
2747										
2748	108367	Underground Conductors								
2749			DPW	S		(402,545,546)	(387,978,366)	(14,567,181)	-	(14,567,181)
2750					B17	(402,545,546)	(387,978,366)	(14,567,181)	-	(14,567,181)
2751										
2752	108368	Line Transformers								
2753			DPW	S		(633,306,064)	(565,321,390)	(67,984,674)	-	(67,984,674)
2754					B17	(633,306,064)	(565,321,390)	(67,984,674)	-	(67,984,674)
2755										
2756	108369	Services								
2757			DPW	S		(387,954,694)	(352,746,934)	(35,207,761)	-	(35,207,761)
2758					B17	(387,954,694)	(352,746,934)	(35,207,761)	-	(35,207,761)
2759										
2760	108370	Meters								
2761			DPW	S		(105,991,710)	(97,111,360)	(8,880,351)	-	(8,880,351)
2762					B17	(105,991,710)	(97,111,360)	(8,880,351)	-	(8,880,351)
2763										
2764										
2765										
2766	108371	Installations on Customers' Premises								
2767			DPW	S		(7,397,709)	(6,965,007)	(432,701)	-	(432,701)
2768					B17	(7,397,709)	(6,965,007)	(432,701)	-	(432,701)
2769										
2770	108372	Leased Property								
2771			DPW	S		-	-	-	-	-
2772					B17	-	-	-	-	-

JANUARY 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
2773										
2774	108373	Street Lights								
2775			DPW	S		(34,256,220)	(32,402,890)	(1,853,330)	-	(1,853,330)
2776					B17	(34,256,220)	(32,402,890)	(1,853,330)	-	(1,853,330)
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		4,049,383	3,867,213	182,170	-	182,170
2788						4,049,383	3,867,213	182,170	-	182,170
2789										
2790										
2791	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(3,250,005,255)**	**(2,959,349,049)**	**(290,656,206)**	**-**	**(290,656,206)**
2792										
2793	Summary of Distribution Plant Depr by Factor									
2794			S			(3,250,005,255)	(2,959,349,049)	(290,656,206)	-	(290,656,206)
2795										
2796	Total Distribution Depreciation by Factor				B17	(3,250,005,255)	(2,959,349,049)	(290,656,206)	-	(290,656,206)
2797	108GP	General Plant Accumulated Depr								
2798			G-SITL	S		(295,224,055)	(269,180,660)	(26,043,394)	-	(26,043,394)
2799			G-DGP	SG-P		-	-	-	-	-
2800			G-DGU	SG-U		-	-	-	-	-
2801			G-SG	SG		(84,690,176)	(78,074,938)	(6,615,238)	-	(6,615,238)
2802			CUST	CN		(6,619,118)	(6,160,010)	(459,108)	-	(459,108)
2803			PTD	SO		(115,344,195)	(107,291,283)	(8,052,911)	-	(8,052,911)
2804			P	SE		-	-	-	-	-
2805			G-SG	CAGW		(1,835,244)	(1,439,250)	(395,994)	-	(395,994)
2806			G-SG	CAGE		(46,280,413)	(46,280,413)	-	-	-
2807			P	JBG		(8,244,009)	(6,465,183)	(1,778,826)	-	(1,778,826)
2808			P	JBE		-	-	-	-	-
2809			P	CAEE		(1,755,425)	(1,755,425)	-	-	-
2810			G-SG	CAGE		-	-	-	-	-
2811			G-SG	CAGE		-	-	-	-	-
2812					B17	(559,992,635)	(516,647,163)	(43,345,471)	-	(43,345,471)
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	**(559,992,635)**	**(516,647,163)**	**(43,345,471)**	**-**	**(43,345,471)**
2842										
2843										
2844										

JANUARY 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				(295,224,055)	(269,180,660)	(26,043,394)	-	(26,043,394)
2847		SG-P				-	-	-	-	-
2848		SG-U				-	-	-	-	-
2849		SE				-	-	-	-	-
2850		SO				(115,344,195)	(107,291,283)	(8,052,911)	-	(8,052,911)
2851		CN				(6,619,118)	(6,160,010)	(459,108)	-	(459,108)
2852		SG				(84,690,176)	(78,074,938)	(6,615,238)	-	(6,615,238)
2853		DEU				-	-	-	-	-
2854		CAGW				(1,835,244)	(1,439,250)	(395,994)	-	(395,994)
2855		CAGE				(46,280,413)	(46,280,413)	-	-	-
2856		CAEW				-	-	-	-	-
2857		CAEE				(1,755,425)	(1,755,425)	-	-	-
2858		SSGCT				-	-	-	-	-
2859		JBG				(8,244,009)	(6,465,183)	(1,778,826)	-	(1,778,826)
2860		Remove Capital Leases				-	-	-	-	-
2861	Total General Depreciation by Factor				B17	(559,992,635)	(516,647,163)	(43,345,471)	-	(43,345,471)
2862										
2863										
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(10,699,689,151)**	**(9,874,785,200)**	**(824,903,951)**	**-**	**(824,903,951)**
2865	111OP	Accum Prov for Amort-Other								
2866			P	S		(62,456)	(62,456)	-	-	-
2867			P	CAGW		-	-	-	-	-
2868			P	CAGE		-	-	-	-	-
2869			P	SG		-	-	-	-	-
2870						(62,456)	(62,456)	-	-	-
2871										
2872										
2873	111GP	Accum Prov for Amort-General								
2874			G-SITU	S		(12,452,574)	(10,444,690)	(2,007,885)	-	(2,007,885)
2875			CUST	CN		-	-	-	-	-
2876			I-SG	SG		-	-	-	-	-
2877			PTD	SO		(1,346,319)	(1,252,324)	(93,995)	-	(93,995)
2878			I-SG	CAGW		-	-	-	-	-
2879			I-SG	CAGE		-	-	-	-	-
2880			P	CAEW		-	-	-	-	-
2881			P	CAEE		-	-	-	-	-
2882			P	SE		-	-	-	-	-
2883					B18	(13,798,893)	(11,697,014)	(2,101,880)	-	(2,101,880)
2884										
2885										
2886	111HP	Accum Prov for Amort-Hydro								
2887			P	SG-P		(3,633,966)	(3,350,113)	(283,853)	-	(283,853)
2888			P	DGU		-	-	-	-	-
2889			P	SG		-	-	-	-	-
2890			P	CAGW		-	-	-	-	-
2891			P	CAGE		-	-	-	-	-
2892			P	CAGE		-	-	-	-	-
2893					B18	(3,633,966)	(3,350,113)	(283,853)	-	(283,853)
2894										
2895										
2896	111IP	Accum Prov for Amort-Intangible Plant								
2897			I-SITUS	S		(1,792,285)	(1,791,979)	(306)	-	(306)
2898			I-DGP	DGP		-	-	-	-	-
2899			I-DGU	DGU		-	-	-	-	-
2900			P	CAEW		-	-	-	-	-
2901			P	CAEE		(4,781)	(4,781)	-	-	-
2902			P	SE		-	-	-	-	-
2903			I-SG	SG		(55,405,023)	(51,077,279)	(4,327,744)	-	(4,327,744)
2904			I-SG	CAGW		(44,703,485)	(35,057,728)	(9,645,757)	-	(9,645,757)
2905			I-SG	CAGE		(6,685,584)	(6,685,584)	-	-	-
2906			CUST	CN		(179,332,496)	(166,893,835)	(12,438,661)	-	(12,438,661)
2907			P	CAGE		-	-	-	-	-
2908			P	CAGE		-	-	-	-	-
2909			I-SG	CAGW		(20,948,617)	(16,428,493)	(4,520,123)	-	(4,520,123)
2910			I-SG	CAGE		(26,912,908)	(26,912,908)	-	-	-
2911			PTD	JBG		(1,166,117)	(914,502)	(251,615)	-	(251,615)
2912			PTD	SO		(352,243,382)	(327,651,033)	(24,592,350)	-	(24,592,350)
2913					B18	(689,194,678)	(633,418,121)	(55,776,557)	-	(55,776,557)
2914	111IP	Less Non-Utility Plant								
2915			NUTIL	OTH		-	-	-	-	-
2916					B18	(689,194,678)	(633,418,121)	(55,776,557)	-	(55,776,557)
2917										

JANUARY 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	**(706,689,993)**	**(648,527,704)**	**(58,162,290)**	**-**	**(58,162,290)**
2929										
2930										
2931										
2932										
2933	Summary of Amortization by Factor									
2934		S				(14,307,316)	(12,299,125)	(2,008,191)	-	(2,008,191)
2935		SG-P				(3,633,966)	(3,350,113)	(283,853)	-	(283,853)
2936		SG-U				-	-	-	-	-
2937		SE				-	-	-	-	-
2938		SO				(353,589,701)	(328,903,357)	(24,686,345)	-	(24,686,345)
2939		CN				(179,332,496)	(166,893,835)	(12,438,661)	-	(12,438,661)
2940		SSGCT				-	-	-	-	-
2941		JBG				(1,166,117)	(914,502)	(251,615)	-	(251,615)
2942		CAGW				(65,652,102)	(51,486,221)	(14,165,881)	-	(14,165,881)
2943		CAGE				(33,598,491)	(33,598,491)	-	-	-
2944		CAEW				-	-	-	-	-
2945		CAEE				(4,781)	(4,781)	-	-	-
2946		SG				(55,405,023)	(51,077,279)	(4,327,744)	-	(4,327,744)
2947		Less Capital Lease				-	-	-	-	-
2948	Total Provision For Amortization by Factor				B18	(706,689,993)	(648,527,704)	(58,162,290)	-	(58,162,290)