



*Washington Jurisdiction*  
**RESULTS OF OPERATIONS**

**For the 12 Month Period Ended  
September 30, 2023**

**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME SEPT 2023
FILE:	<a href="#">WA JAM - 12 ME Sept 2023</a>
PREPARED BY:	Revenue Requirement Department
DATE:	December 21, 2023
TIME:	2:57:25 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	4.92%	2.50%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.17%</u>

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.

**12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

**RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2     General Business Revenues	2.3	5,390,509,906	4,989,730,046	400,779,861	0	400,779,861
3     Interdepartmental	2.3	0	0	0	0	0
4     Special Sales	2.3	18,095,840	15,191,684	2,904,156	0	2,904,156
5     Other Operating Revenues	2.4	268,755,810	250,023,973	18,731,836	0	18,731,836
6     Total Operating Revenues	2.4	5,677,361,556	5,254,945,703	422,415,853	0	422,415,853
7						
8 Operating Expenses:						
9     Steam Production	2.6	357,078,554	300,859,770	56,218,784	0	56,218,784
10     Nuclear Production	2.7	0	0	0	0	0
11     Hydro Production	2.8	48,314,563	44,540,662	3,773,901	0	3,773,901
12     Other Power Supply	2.9 & 2.10	(265,401,194)	(480,970,876)	215,569,681	0	215,569,681
13     Transmission	2.12	99,567,180	79,617,214	19,949,967	0	19,949,967
14     Distribution	2.13	292,197,486	276,407,538	15,789,948	0	15,789,948
15     Customer Accounts	2.14	82,309,002	71,506,132	10,802,870	0	10,802,870
16     Customer Service	2.14	164,992,098	164,079,213	912,885	0	912,885
17     Sales	2.15	0	0	0	0	0
18     Administrative & General	2.16	1,918,689,306	1,785,068,485	133,620,821	0	133,620,821
19						
20     Total O & M Expenses	2.16	2,697,746,996	2,241,108,138	456,638,857	0	456,638,857
21						
22     Depreciation	2.17	998,180,842	930,199,666	67,981,175	0	67,981,175
23     Amortization Expense	2.19	75,782,530	70,866,862	4,915,669	0	4,915,669
24     Taxes Other Than Income	2.19	190,204,099	165,132,577	25,071,522	0	25,071,522
25     Income Taxes - Federal	2.23	70,977,375	115,123,084	(44,145,708)	0	(44,145,708)
26     Income Taxes - State	2.22	49,758,664	49,758,664	0	0	-
27     Income Taxes - Def Net	2.21	44,031,623	49,267,554	(5,235,931)	0	(5,235,931)
28     Investment Tax Credit Adj.	2.19	(837,586)	(837,586)	0	0	0
29     Misc Revenue & Expense	2.5	(811,622)	(738,561)	(73,061)	0	(73,061)
30						
31     Total Operating Expenses	2.23	4,125,032,921	3,619,880,398	505,152,523	0	505,152,523
32						
33     Operating Revenue for Return		1,552,328,635	1,635,065,305	(82,736,670)	0	(82,736,670)
34						
35 Rate Base:						
36     Electric Plant in Service	2.33	32,718,486,895	30,435,157,922	2,283,328,974	0	2,283,328,974
37     Plant Held for Future Use	2.33	14,430,951	14,265,969	164,982	0	164,982
38     Misc Deferred Debits	2.35	1,212,030,954	1,203,822,316	8,208,638	0	8,208,638
39     Elec Plant Acq Adj	2.33 & 2.34	10,734,513	10,625,460	109,053	0	109,053
40     Pensions	2.34	0	0	0	0	0
41     Prepayments	2.35	108,666,602	104,108,946	4,557,657	0	4,557,657
42     Fuel Stock	2.34	126,521,203	118,192,480	8,328,723	0	8,328,723
43     Material & Supplies	2.35	368,969,129	352,026,761	16,942,368	0	16,942,368
44     Working Capital	2.36	54,273,504	49,398,563	4,874,942	0	4,874,942
45     Weatherization Loans	2.34	218,808,216	218,804,904	3,312	0	3,312
46     Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48     Total Electric Plant		34,832,921,967	32,506,403,319	2,326,518,648	0	2,326,518,648
49						
50 Rate Base Deductions:						
51     Accum Prov For Depr	2.41	(10,860,388,770)	(10,021,700,899)	(838,687,871)	0	(838,687,871)
52     Accum Prov For Amort	2.42	(729,197,774)	(674,551,440)	(54,646,334)	0	(54,646,334)
53     Accum Def Income Taxes	2.38	(2,877,177,850)	(2,716,706,589)	(160,471,260)	0	(160,471,260)
54     Unamortized ITC	2.38	(2,280,129)	(2,266,642)	(13,487)	0	(13,487)
55     Customer Adv for Const	2.37	(166,456,904)	(158,930,299)	(7,526,605)	0	(7,526,605)
56     Customer Service Deposits	2.36	0	0	0	0	0
57     Misc. Rate Base Deductions	2.36 & 2.37	(2,406,622,377)	(2,235,116,613)	(171,505,763)	0	(171,505,763)
58						
59     Total Rate Base Deductions		(17,042,123,804)	(15,809,272,483)	(1,232,851,322)	0	(1,232,851,322)
60						
61     Total Rate Base		17,790,798,163	16,697,130,836	1,093,667,326	0	1,093,667,326
62						



12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property						
140		S		13,282,399	11,996,574	1,285,824	-	1,285,824
141		CAGW		10,514	8,245	2,269	-	2,269
142		CAGE		481,793	481,793	-	-	-
143		JBG		3,850	3,019	831	-	831
144		SG		2,502,397	2,306,932	195,465	-	195,465
145		SO		3,375,402	3,140,169	235,233	-	235,233
146			B1	19,656,354	17,936,733	1,719,621	-	1,719,621
147								
148								
149								
150	456	Other Electric Revenue						
151		S		35,170,358	35,170,358	-	-	-
152		CAGE		989,629	989,629	-	-	-
153		CAGW		1,151,939	903,383	248,556	-	248,556
154		SO		91,685	85,296	6,390	-	6,390
155		SG		147,251,293	135,749,341	11,501,952	-	11,501,952
156		JBG		13,379,154	10,492,308	2,886,846	-	2,886,846
157		WRG		-	-	-	-	-
158		WRE		-	-	-	-	-
159		CN		-	-	-	-	-
160		SE		28,790,572	26,649,530	2,141,042	-	2,141,042
161			B1	226,824,630	210,039,845	16,784,785	-	16,784,785
162								
163		<b>Total Other Electric Revenues</b>		<b>268,755,810</b>	<b>250,023,973</b>	<b>18,731,836</b>	<b>-</b>	<b>18,731,836</b>
164								
165		<b>Total Electric Operating Revenues</b>	<b>B1</b>	<b>5,677,361,556</b>	<b>5,254,945,703</b>	<b>422,415,853</b>	<b>-</b>	<b>422,415,853</b>
166								
167		Summary of Revenues by Factor						
168		S		5,479,328,349	5,074,131,467	405,196,882	-	405,196,882
169		JBG		13,383,004	10,495,327	2,887,677	-	2,887,677
170		SE		28,790,572	26,649,530	2,141,042	-	2,141,042
171		SO		3,467,087	3,225,465	241,622	-	241,622
172		SG		149,758,670	138,060,864	11,697,806	-	11,697,806
173		CAEW		-	-	-	-	-
174		CN		-	-	-	-	-
175		CAGW		1,162,453	911,628	250,825	-	250,825
176		CAGE		1,471,421	1,471,421	-	-	-
177		WRG		-	-	-	-	-
178		WRE		-	-	-	-	-
179		<b>Total Electric Operating Revenues</b>	<b>B1</b>	<b>5,677,361,556</b>	<b>5,254,945,703</b>	<b>422,415,853</b>	<b>-</b>	<b>422,415,853</b>
180		Miscellaneous Revenues						
181	41160	Gain on Sale of Utility Plant - CR						
182		S		-	-	-	-	-
183		SG		-	-	-	-	-
184		SO		-	-	-	-	-
185		DGU		-	-	-	-	-
186		DGP		-	-	-	-	-
187				-	-	-	-	-
188								
189	41170	Loss on Sale of Utility Plant						
190		S		-	-	-	-	-
191		CAGW		-	-	-	-	-
192		CAGE		-	-	-	-	-
193		SG		-	-	-	-	-
194				-	-	-	-	-
195								
196	4118	Gain from Emission Allowances						
197		S		-	-	-	-	-
198		CAEW		-	-	-	-	-
199		CAEE		-	-	-	-	-
200		SE		(91)	(84)	(7)	-	(7)
201			B1	(91)	(84)	(7)	-	(7)
202								
203	41181	Gain from Disposition of NOX Credits						
204		SE		-	-	-	-	-
205				-	-	-	-	-
206								
207	4194	Impact Housing Interest Income						
208		DGU		-	-	-	-	-
209				-	-	-	-	-
210								
211	421	(Gain) / Loss on Sale of Utility Plant						
212		S		236,735	236,735	-	-	-
213		DGP		-	-	-	-	-
214		CAEE		-	-	-	-	-
215		CN		-	-	-	-	-
216		SO		(1,048,265)	(975,211)	(73,054)	-	(73,054)
217		CAGW		-	-	-	-	-
218		CAGE		-	-	-	-	-
219		SG		-	-	-	-	-
220			B1	(811,531)	(738,477)	(73,054)	-	(73,054)
221								
222		<b>Total Miscellaneous Revenues</b>		<b>(811,622)</b>	<b>(738,561)</b>	<b>(73,061)</b>	<b>-</b>	<b>(73,061)</b>

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
223	Miscellaneous Expenses							
224	4311 Interest on Customer Deposits							
225	S			-	-	-	-	-
226				-	-	-	-	-
227	<b>Total Miscellaneous Expenses</b>			-	-	-	-	-
228								
229	<b>Net Misc Revenue and Expense</b>			<b>(811,622)</b>	<b>(738,561)</b>	<b>(73,061)</b>	-	<b>(73,061)</b>
230								
231	500 Operation Supervision & Engineering							
232	SG			17,745	16,359	1,386	-	1,386
233	CAGW			10,460	8,203	2,257	-	2,257
234	CAGE			957,015	957,015	-	-	-
235	JBG			14,391,034	11,285,853	3,105,181	-	3,105,181
236	JBE			-	-	-	-	-
237		B2		15,376,254	12,267,430	3,108,824	-	3,108,824
238								
239	501 Fuel Related							
240	SE			(98,339)	(91,026)	(7,313)	-	(7,313)
241	S			-	-	-	-	-
242	SE			-	-	-	-	-
243	CAGW			1,899,374	1,489,542	409,832	-	409,832
244	CAGE			-	-	-	-	-
245	CAEW			-	-	-	-	-
246	CAEE			15,056,457	15,056,457	-	-	-
247	JBE			4,689,158	3,629,803	1,059,355	-	1,059,355
248	CAEE			-	-	-	-	-
249	JBG			-	-	-	-	-
250		B2		21,546,650	20,084,777	1,461,873	-	1,461,873
251								
252	501NPC Fuel Related							
253	S			38,561,991	-	38,561,991	-	38,561,991
254	SE			-	-	-	-	-
255	SE			-	-	-	-	-
256	SE			-	-	-	-	-
257	CAGW			-	-	-	-	-
258	CAGE			-	-	-	-	-
259	CAEW			-	-	-	-	-
260	CAEE			-	-	-	-	-
261	JBE			-	-	-	-	-
262	CAEE			-	-	-	-	-
263	JBG			-	-	-	-	-
264		B2		38,561,991	-	38,561,991	-	38,561,991
265								
266	Total Fuel Related			60,108,641	20,084,777	40,023,864	-	40,023,864
267								
268	502 Steam Expenses							
269	SG			(34,662)	(31,955)	(2,708)	-	(2,708)
270	CAGW			692,512	543,087	149,425	-	149,425
271	CAGE			56,114,576	56,114,576	-	-	-
272	JBG			19,927,907	15,628,024	4,299,883	-	4,299,883
273	CAGE			-	-	-	-	-
274		B2		76,700,333	72,253,733	4,446,600	-	4,446,600
275								
276	509 Allowances							
277	SE			-	-	-	-	-
278	CAGW			-	-	-	-	-
279	CAEE			-	-	-	-	-
280		B2		-	-	-	-	-
281								
282	503NPC Steam From Other Sources-NPC							
283	S			587,976	-	587,976	-	587,976
284	SE			-	-	-	-	-
285	CAEE	B2		-	-	-	-	-
286				587,976	-	587,976	-	587,976
287								
288	505 Electric Expenses							
289	SG			-	-	-	-	-
290	CAGW			(139,641)	(109,511)	(30,131)	-	(30,131)
291	CAGE			813,910	813,910	-	-	-
292	JBG			7,171	5,624	1,547	-	1,547
293	CAGE			-	-	-	-	-
294		B2		681,440	710,023	(28,583)	-	(28,583)







12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
453	541	Maint Supervision & Engineering						
454		SG		-	-	-	-	-
455		SG-P		25,125	23,163	1,963	-	1,963
456		CAGE		-	-	-	-	-
457		CAGW		-	-	-	-	-
458		CAGE		-	-	-	-	-
459			B2	25,125	23,163	1,963	-	1,963
460								
461	542	Maintenance of Structures						
462		SG		-	-	-	-	-
463		SG-P		691,715	637,685	54,031	-	54,031
464		SG-U		36,201	33,373	2,828	-	2,828
465		CAGW		-	-	-	-	-
466		CAGE		-	-	-	-	-
467			B2	727,916	671,058	56,858	-	56,858
468								
469								
470								
471								
472	543	Maintenance of Dams & Waterways						
473		SG		-	-	-	-	-
474		SG-P		780,361	719,406	60,955	-	60,955
475		SG-U		660,335	608,755	51,579	-	51,579
476		CAGW		-	-	-	-	-
477		CAGE		-	-	-	-	-
478			B2	1,440,695	1,328,161	112,534	-	112,534
479								
480	544	Maintenance of Electric Plant						
481		SG		-	-	-	-	-
482		SG-P		1,063,247	980,196	83,051	-	83,051
483		SG-U		321,373	296,271	25,103	-	25,103
484		CAGW		-	-	-	-	-
485		CAGE		-	-	-	-	-
486			B2	1,384,620	1,276,466	108,154	-	108,154
487								
488	545	Maintenance of Misc. Hydro Plant						
489		SG		(2,662,141)	(2,454,198)	(207,943)	-	(207,943)
490		SG-P		3,138,058	2,892,941	245,117	-	245,117
491		SG-U		844,242	778,297	65,945	-	65,945
492		CAGW		-	-	-	-	-
493		CAGE		-	-	-	-	-
494			B2	1,320,159	1,217,040	103,119	-	103,119
495								
496		<b>Total Hydraulic Power Generation</b>	B2	<b>48,314,563</b>	<b>44,540,662</b>	<b>3,773,901</b>	<b>-</b>	<b>3,773,901</b>
497								
498	546	Operation Super & Engineering						
499		SG		-	-	-	-	-
500		SE		-	-	-	-	-
501		CAGW		268,418	210,501	57,917	-	57,917
502		CAGE		306,192	306,192	-	-	-
503		CAGE		-	-	-	-	-
504			B2	574,610	516,693	57,917	-	57,917
505								
506	547	Fuel						
507		SE		-	-	-	-	-
508		CAEW		-	-	-	-	-
509		CAEE		-	-	-	-	-
510		SSECT		-	-	-	-	-
511			B2	-	-	-	-	-
512								
513	547NPC	Fuel-NPC						
514		S		55,839,752	-	55,839,752	-	55,839,752
515		CAEW		-	-	-	-	-
516		CAEE		-	-	-	-	-
517		SE		-	-	-	-	-
518			B2	55,839,752	-	55,839,752	-	55,839,752
519								
520	548	Generation Expense						
521		SG		277,498	255,822	21,676	-	21,676
522		CAGW		10,197,085	7,996,841	2,200,245	-	2,200,245
523		CAGE		11,643,130	11,643,130	-	-	-
524		S		-	-	-	-	-
525			B2	22,117,713	19,895,793	2,221,920	-	2,221,920

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
526								
527	549	Miscellaneous Other						
528		S		46,951	46,951	-	-	-
529		SG		8,143,169	7,507,097	636,071	-	636,071
530		CAGW		881,502	691,299	190,203	-	190,203
531		CAGE		1,616,643	1,616,643	-	-	-
532		CAGE		-	-	-	-	-
533			B2	10,688,265	9,861,990	826,275	-	826,275
534								
535								
536								
537								
538	550	Rents						
539		S		372,419	372,419	-	-	-
540		SG		11,122,563	10,253,768	868,795	-	868,795
541		CAGW		-	-	-	-	-
542		CAGE		835	835	-	-	-
543		CAGE		-	-	-	-	-
544			B2	11,495,817	10,627,022	868,795	-	868,795
545								
546	551	Maint Supervision & Engineering						
547		SG		-	-	-	-	-
548		CAGW		-	-	-	-	-
549		CAGE		-	-	-	-	-
550			B2	-	-	-	-	-
551								
552	552	Maintenance of Structures						
553		SG		-	-	-	-	-
554		CAGW		27,418	21,502	5,916	-	5,916
555		CAGE		2,831,512	2,831,512	-	-	-
556		CAGE		-	-	-	-	-
557			B2	2,858,931	2,853,015	5,916	-	5,916
558								
559	553	Maint of Generation & Electric Plant						
560		SG		17,196,079	15,852,875	1,343,204	-	1,343,204
561		CAGW		4,203,598	3,296,580	907,019	-	907,019
562		CAGE		2,709,891	2,709,891	-	-	-
563		CAGE		-	-	-	-	-
564			B2	24,109,568	21,859,346	2,250,222	-	2,250,222
565								
566	554	Maintenance of Misc. Other						
567		SG		1,890,420	1,742,758	147,663	-	147,663
568		CAGW		-	-	-	-	-
569		CAGE		227,825	227,825	-	-	-
570		CAGE		-	-	-	-	-
571			B2	2,118,246	1,970,583	147,663	-	147,663
572								
573		<b>Total Other Power Generation</b>	<b>B2</b>	<b>129,802,902</b>	<b>67,584,441</b>	<b>62,218,461</b>	<b>-</b>	<b>62,218,461</b>
574								
575								
576	555	Purchased Power						
577		S		(595,569,431)	(595,569,431)	-	-	-
578		CAEW		-	-	-	-	-
579		CAGW		-	-	-	-	-
580				(595,569,431)	(595,569,431)	-	-	-
581	555NPC	Purchased Power-NPC						
582		SG		-	-	-	-	-
583		SE		-	-	-	-	-
584		CAGW		-	-	-	-	-
585		CAGW		-	-	-	-	-
586		CAGE		-	-	-	-	-
587		CAEW		-	-	-	-	-
588		CAEE		-	-	-	-	-
589		DGP		-	-	-	-	-
590		S		150,392,393	-	150,392,393	-	150,392,393
591				150,392,393	-	150,392,393	-	150,392,393
592								
593		<b>Total Purchased Power</b>	<b>B2</b>	<b>(445,177,038)</b>	<b>(595,569,431)</b>	<b>150,392,393</b>	<b>-</b>	<b>150,392,393</b>



12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
668	563	Overhead Line Expense						
669		SG		1,846,187	1,701,980	144,208	-	144,208
670		CAGW		-	-	-	-	-
671		CAGE		-	-	-	-	-
672			B2	1,846,187	1,701,980	144,208	-	144,208
673								
674	564	Underground Line Expense						
675		SG		-	-	-	-	-
676		CAGW		-	-	-	-	-
677		CAGE		-	-	-	-	-
678			B2	-	-	-	-	-
679								
680	565	Transmission of Electricity by Others						
681		SG		-	-	-	-	-
682		SE		-	-	-	-	-
683		CAGW		-	-	-	-	-
684		CAGE		-	-	-	-	-
685		CAEW		-	-	-	-	-
686		CAEE		-	-	-	-	-
687			B2	-	-	-	-	-
688								
689	565NPC	Transmission of Electricity by Others-NPC						
690		S		13,204,053	-	13,204,053	-	13,204,053
691		SE		-	-	-	-	-
692		CAGW		-	-	-	-	-
693		CAGE		-	-	-	-	-
694		CAEW		-	-	-	-	-
695		SG		-	-	-	-	-
696				13,204,053	-	13,204,053	-	13,204,053
697								
698		Total Transmission of Electricity by Others		13,204,053	-	13,204,053	-	13,204,053
699								
700	566	Misc. Transmission Expense						
701		SG		3,200,581	2,950,581	250,001	-	250,001
702		CAGW		-	-	-	-	-
703		CAGE		-	-	-	-	-
704		S		-	-	-	-	-
705			B2	3,200,581	2,950,581	250,001	-	250,001
706								
707	567	Rents - Transmission						
708		SG		2,077,885	1,915,580	162,306	-	162,306
709		JBG		-	-	-	-	-
710		CAGW		-	-	-	-	-
711		CAGE		-	-	-	-	-
712			B2	2,077,885	1,915,580	162,306	-	162,306
713								
714	568	Maint Supervision & Engineering						
715		SG		1,394,688	1,285,747	108,941	-	108,941
716		CAGW		-	-	-	-	-
717		CAGE		-	-	-	-	-
718			B2	1,394,688	1,285,747	108,941	-	108,941
719								
720	569	Maintenance of Structures						
721		SG		6,310,698	5,817,763	492,935	-	492,935
722		CAGW		-	-	-	-	-
723		CAGE		-	-	-	-	-
724			B2	6,310,698	5,817,763	492,935	-	492,935
725								
726	570	Maintenance of Station Equipment						
727		SG		14,127,486	13,023,974	1,103,513	-	1,103,513
728		JBG		-	-	-	-	-
729		CAGW		-	-	-	-	-
730		CAGE		-	-	-	-	-
731			B2	14,127,486	13,023,974	1,103,513	-	1,103,513
732								
733	571	Maintenance of Overhead Lines						
734		SG		20,392,648	18,799,757	1,592,891	-	1,592,891
735		JBG		-	-	-	-	-
736		CAGW		-	-	-	-	-
737		CAGE		-	-	-	-	-
738			B2	20,392,648	18,799,757	1,592,891	-	1,592,891

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
739								
740	572	Maintenance of Underground Lines						
741		SG		172,594	159,112	13,481	-	13,481
742		CAGW		-	-	-	-	-
743		CAGE		-	-	-	-	-
744			B2	172,594	159,112	13,481	-	13,481
745								
746	573	Maint of Misc. Transmission Plant						
747		SG		129,822	119,682	10,141	-	10,141
748		CAGW		-	-	-	-	-
749		CAGE		-	-	-	-	-
750			B2	129,822	119,682	10,141	-	10,141
751								
752		<b>TOTAL TRANSMISSION EXPENSE</b>	B2	<b>99,567,180</b>	<b>79,617,214</b>	<b>19,949,967</b>	<b>-</b>	<b>19,949,967</b>
753								
754		Summary of Transmission Expense by Factor						
755		S		13,204,053	-	13,204,053	-	13,204,053
756		SG		86,363,128	79,617,214	6,745,914	-	6,745,914
757		CAGW		-	-	-	-	-
758		CAGE		-	-	-	-	-
759		JBG		-	-	-	-	-
760		Total Transmission Expense by Factor	B2	99,567,180	79,617,214	19,949,967	-	19,949,967
761	580	Operation Supervision & Engineering						
762		S		5,076,646	4,886,248	190,398	-	190,398
763		SNPD		14,814,373	13,900,841	913,533	-	913,533
764			B2	19,891,019	18,787,089	1,103,931	-	1,103,931
765								
766	581	Load Dispatching						
767		S		-	-	-	-	-
768		SNPD		16,713,432	15,682,793	1,030,639	-	1,030,639
769			B2	16,713,432	15,682,793	1,030,639	-	1,030,639
770								
771	582	Station Expense						
772		S		5,315,787	5,464,807	(149,021)	-	(149,021)
773		SNPD		487	457	30	-	30
774			B2	5,316,274	5,465,265	(148,991)	-	(148,991)
775								
776	583	Overhead Line Expenses						
777		S		11,052,400	10,434,901	617,499	-	617,499
778		SNPD		-	-	-	-	-
779			B2	11,052,400	10,434,901	617,499	-	617,499
780								
781	584	Underground Line Expense						
782		S		-	-	-	-	-
783		SNPD		-	-	-	-	-
784			B2	-	-	-	-	-
785								
786	585	Street Lighting & Signal Systems						
787		S		-	-	-	-	-
788		SNPD		275,687	258,687	17,000	-	17,000
789			B2	275,687	258,687	17,000	-	17,000
790								
791	586	Meter Expenses						
792		S		2,740,211	2,489,533	250,678	-	250,678
793		SNPD		-	-	-	-	-
794			B2	2,740,211	2,489,533	250,678	-	250,678
795								
796	587	Customer Installation Expenses						
797		S		20,823,460	19,260,044	1,563,416	-	1,563,416
798		SNPD		-	-	-	-	-
799			B2	20,823,460	19,260,044	1,563,416	-	1,563,416
800								
801	588	Misc. Distribution Expenses						
802		S		2,471,788	2,511,537	(39,749)	-	(39,749)
803		SG		-	-	-	-	-
804		SNPD		686,235	643,918	42,317	-	42,317
805			B2	3,158,024	3,155,456	2,568	-	2,568
806								
807	589	Rents						
808		S		2,884,675	2,731,847	152,829	-	152,829
809		SNPD		542,804	509,332	33,472	-	33,472
810			B2	3,427,480	3,241,179	186,301	-	186,301
811								
812	590	Maint Supervision & Engineering						
813		S		(11,371,481)	(11,613,712)	242,231	-	242,231
814		SNPD		3,549,601	3,330,714	218,887	-	218,887
815			B2	(7,821,879)	(8,282,998)	461,119	-	461,119
816								
817	591	Maintenance of Structures						
818		S		2,034,819	1,886,416	148,403	-	148,403
819		SNPD		84,544	79,330	5,213	-	5,213
820			B2	2,119,362	1,965,746	153,616	-	153,616
821								
822	592	Maintenance of Station Equipment						
823		S		9,342,013	8,172,685	1,169,328	-	1,169,328
824		SNPD		1,130,490	1,060,778	69,712	-	69,712
825			B2	10,472,503	9,233,463	1,239,040	-	1,239,040

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
826	593	Maintenance of Overhead Lines						
827		S		164,272,560	156,999,007	7,273,553	-	7,273,553
828		SNPD		3,446,535	3,234,003	212,532	-	212,532
829			B2	167,719,095	160,233,010	7,486,085	-	7,486,085
830								
831	594	Maintenance of Underground Lines						
832		S		42,300,018	40,110,608	2,189,409	-	2,189,409
833		SNPD		13,482	12,651	831	-	831
834			B2	42,313,500	40,123,259	2,190,241	-	2,190,241
835								
836	595	Maintenance of Line Transformers						
837		S		-	-	-	-	-
838		SNPD		1,155,382	1,084,135	71,247	-	71,247
839			B2	1,155,382	1,084,135	71,247	-	71,247
840								
841	596	Maint of Street Lighting & Signal Sys.						
842		S		2,301,652	2,179,455	122,196	-	122,196
843		SNPD		-	-	-	-	-
844			B2	2,301,652	2,179,455	122,196	-	122,196
845								
846	597	Maintenance of Meters						
847		S		608,563	591,908	16,655	-	16,655
848		SNPD		(37,570)	(35,254)	(2,317)	-	(2,317)
849			B2	570,993	556,655	14,338	-	14,338
850								
851	598	Maint of Misc. Distribution Plant						
852		S		2,876,142	2,651,187	224,955	-	224,955
853		SNPD		(12,907,250)	(12,111,320)	(795,929)	-	(795,929)
854			B2	(10,031,108)	(9,460,134)	(570,974)	-	(570,974)
855								
856		<b>TOTAL DISTRIBUTION EXPENSE</b>	B2	<b>292,197,486</b>	<b>276,407,538</b>	<b>15,789,948</b>	<b>-</b>	<b>15,789,948</b>
857								
858								
859		Summary of Distribution Expense by Factor						
860		S		262,729,253	248,756,472	13,972,781	-	13,972,781
861		SNPD		29,468,233	27,651,066	1,817,167	-	1,817,167
862								
863		Total Distribution Expense by Factor	B2	292,197,486	276,407,538	15,789,948	-	15,789,948
864								
865	901	Supervision						
866		S		365	365	-	-	-
867		CN		2,879,446	2,679,725	199,721	-	199,721
868			B2	2,879,810	2,680,089	199,721	-	199,721
869								
870	902	Meter Reading Expense						
871		S		10,439,060	9,423,588	1,015,472	-	1,015,472
872		CN		847,873	789,063	58,809	-	58,809
873			B2	11,286,932	10,212,651	1,074,281	-	1,074,281
874								
875	903	Customer Receipts & Collections						
876		S		3,682,427	2,869,543	812,884	-	812,884
877		CN		39,698,232	36,944,728	2,753,505	-	2,753,505
878			B2	43,380,659	39,814,271	3,566,389	-	3,566,389
879								
880	904	Uncollectible Accounts						
881		S		25,681,308	19,655,020	6,026,288	-	6,026,288
882		SG		-	-	-	-	-
883		CN		(919,958)	(856,149)	(63,809)	-	(63,809)
884			B2	24,761,350	18,798,871	5,962,479	-	5,962,479
885								
886	905	Misc. Customer Accounts Expense						
887		S		250	250	-	-	-
888		CAGE		-	-	-	-	-
889		CAGW		-	-	-	-	-
890		CN		-	-	-	-	-
891			B2	250	250	-	-	-
892								
893		<b>TOTAL CUSTOMER ACCOUNTS EXP</b>	B2	<b>82,309,002</b>	<b>71,506,132</b>	<b>10,802,870</b>	<b>-</b>	<b>10,802,870</b>
894								
895		Summary of Customer Accts Exp by Factor						
896		S		39,803,410	31,948,765	7,854,644	-	7,854,644
897		CN		42,505,593	39,557,367	2,948,226	-	2,948,226
898		SG		-	-	-	-	-
899		Total Customer Accounts Expense by Factor	B2	82,309,002	71,506,132	10,802,870	-	10,802,870
900								
901	907	Supervision						
902		S		-	-	-	-	-
903		CN		1,201	1,118	83	-	83
904			B2	1,201	1,118	83	-	83

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
905								
906	908	Customer Assistance						
907		S		156,258,941	156,006,128	252,813	-	252,813
908		CN		3,305,980	3,076,674	229,306	-	229,306
909			B2	159,564,920	159,082,802	482,118	-	482,118
910								
911	909	Informational & Instructional Adv						
912		S		1,669,128	1,499,023	170,105	-	170,105
913		CN		3,751,143	3,490,960	260,183	-	260,183
914		CAGW		-	-	-	-	-
915		SO		-	-	-	-	-
916			B2	5,420,270	4,989,983	430,288	-	430,288
917								
918	910	Misc. Customer Service						
919		S		-	-	-	-	-
920		CN		5,706	5,310	396	-	396
921								
922			B2	5,706	5,310	396	-	396
923								
924		<b>TOTAL CUSTOMER SERVICE EXPENSE</b>	B2	<b>164,992,098</b>	<b>164,079,213</b>	<b>912,885</b>	<b>-</b>	<b>912,885</b>
925								
926								
927		Summary of Customer Service Exp by Factor						
928		S		157,928,068	157,505,150	422,918	-	422,918
929		CN		7,064,030	6,574,062	489,967	-	489,967
930		CAGW		-	-	-	-	-
931		CAGE		-	-	-	-	-
932								
933		Total Customer Service Expense by Factor	B2	164,992,098	164,079,213	912,885	-	912,885
934								
935								
936	911	Supervision						
937		S		-	-	-	-	-
938		CN		-	-	-	-	-
939				-	-	-	-	-
940								
941	912	Demonstration & Selling Expense						
942		S		-	-	-	-	-
943		CN		-	-	-	-	-
944				-	-	-	-	-
945								
946	913	Advertising Expense						
947		S		-	-	-	-	-
948		CN		-	-	-	-	-
949				-	-	-	-	-
950								
951	916	Misc. Sales Expense						
952		S		-	-	-	-	-
953		CN		-	-	-	-	-
954			B2	-	-	-	-	-
955								
956		<b>TOTAL SALES EXPENSE</b>	B2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
957								
958								
959		Total Sales Expense by Factor						
960		S		-	-	-	-	-
961		CN		-	-	-	-	-
962		Total Sales Expense by Factor	B2	-	-	-	-	-
963								
964		<b>Total Customer Service Exp Including Sales</b>		<b>164,992,098</b>	<b>164,079,213</b>	<b>912,885</b>	<b>-</b>	<b>912,885</b>

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
965	920	Administrative & General Salaries						
966		S		(587,353)	(587,354)	1	-	1
967		CN		-	-	-	-	-
968		SO		83,549,445	77,726,858	5,822,587	-	5,822,587
969			B2	82,962,092	77,139,504	5,822,588	-	5,822,588
970								
971	921	Office Supplies & expenses						
972		S		4,838,455	4,830,978	7,477	-	7,477
973		CN		141,614	131,791	9,822	-	9,822
974		SO		16,121,611	14,998,091	1,123,520	-	1,123,520
975			B2	21,101,679	19,960,860	1,140,819	-	1,140,819
976								
977	922	A&G Expenses Transferred						
978		S		-	-	-	-	-
979		CN		-	-	-	-	-
980		SO		(50,451,890)	(46,935,882)	(3,516,008)	-	(3,516,008)
981			B2	(50,451,890)	(46,935,882)	(3,516,008)	-	(3,516,008)
982								
983	923	Outside Services						
984		S		2,028,175	2,027,743	432	-	432
985		JBG		-	-	-	-	-
986		CAGE		-	-	-	-	-
987		CAGW		-	-	-	-	-
988		SO		47,169,935	43,882,648	3,287,288	-	3,287,288
989		SG		-	-	-	-	-
990			B2	49,198,111	45,910,391	3,287,720	-	3,287,720
991								
992	924	Property Insurance						
993		S		17,867,432	16,940,565	926,868	-	926,868
994		CAGW		-	-	-	-	-
995		SO		5,345,750	4,973,203	372,547	-	372,547
996			B2	23,213,182	21,913,768	1,299,415	-	1,299,415
997								
998	925	Injuries & Damages						
999		S		(8,924,711)	(8,924,711)	-	-	-
1000		SO		1,745,592,111	1,623,941,248	121,650,863	-	121,650,863
1001			B2	1,736,667,400	1,615,016,537	121,650,863	-	121,650,863
1002								
1003	926	Employee Pensions & Benefits						
1004		S		(12,271,096)	(10,569,974)	(1,701,122)	-	(1,701,122)
1005		CN		-	-	-	-	-
1006		SO		143,124,554	133,150,159	9,974,395	-	9,974,395
1007			B2	130,853,458	122,580,185	8,273,273	-	8,273,273
1008								
1009	927	Franchise Requirements						
1010		S		-	-	-	-	-
1011		SO		-	-	-	-	-
1012			B2	-	-	-	-	-
1013								
1014	928	Regulatory Commission Expense						
1015		S		20,842,598	18,687,394	2,155,204	-	2,155,204
1016		CAEE		-	-	-	-	-
1017		SO		1,853,287	1,724,131	129,156	-	129,156
1018		CAGW		-	-	-	-	-
1019		CAGE		-	-	-	-	-
1020		SG		7,183,233	6,622,143	561,090	-	561,090
1021			B2	29,879,118	27,033,668	2,845,450	-	2,845,450
1022								
1023	929	Duplicate Charges						
1024		S		-	-	-	-	-
1025		CAGW		-	-	-	-	-
1026		CN		-	-	-	-	-
1027		JBG		-	-	-	-	-
1028		SG		-	-	-	-	-
1029		SNPD		-	-	-	-	-
1030		SO		(137,813,769)	(128,209,484)	(9,604,285)	-	(9,604,285)
1031			B2	(137,813,769)	(128,209,484)	(9,604,285)	-	(9,604,285)
1032								
1033	930	Misc General Expenses						
1034		S		75,080	75,080	-	-	-
1035		CN		-	-	-	-	-
1036		JBG		-	-	-	-	-
1037		SO		2,689,208	2,501,796	187,412	-	187,412
1038			B2	2,764,288	2,576,877	187,412	-	187,412



12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1039								
1040	931	Rents						
1041		S		338,010	322,345	15,664	-	15,664
1042		SO		(5,781,363)	(5,378,458)	(402,905)	-	(402,905)
1043			B2	(5,443,353)	(5,056,113)	(387,241)	-	(387,241)
1044								
1045	935	Maintenance of General Plant						
1046		S		653,728	479,402	174,326	-	174,326
1047		CN		22,349	20,799	1,550	-	1,550
1048		SO		35,082,913	32,637,974	2,444,939	-	2,444,939
1049			B2	35,758,990	33,138,175	2,620,815	-	2,620,815
1050								
1051		<b>TOTAL ADMINISTRATIVE &amp; GEN EXP</b>	B2	<b>1,918,689,306</b>	<b>1,785,068,485</b>	<b>133,620,821</b>	-	<b>133,620,821</b>
1052								
1053		Summary of A&G Expense by Factor						
1054		S		24,860,319	23,281,470	1,578,849	-	1,578,849
1055		SO		1,886,481,792	1,755,012,283	131,469,509	-	131,469,509
1056		SG		7,183,233	6,622,143	561,090	-	561,090
1057		CN		163,963	152,590	11,373	-	11,373
1058		CAEE		-	-	-	-	-
1059		CAGW		-	-	-	-	-
1060		CAGE		-	-	-	-	-
1061		Total A&G Expense by Factor	B2	1,918,689,306	1,785,068,485	133,620,821	-	133,620,821
1062								
1063		<b>TOTAL O&amp;M EXPENSE</b>	B2	<b>2,697,746,996</b>	<b>2,241,108,138</b>	<b>456,638,857</b>	-	<b>456,638,857</b>
1064	403SP	Steam Depreciation						
1065		DGP		-	-	-	-	-
1066		DGU		-	-	-	-	-
1067		SG		5,428,617	5,004,582	424,035	-	424,035
1068		CAGW		20,217,541	15,855,163	4,362,378	-	4,362,378
1069		CAGE		259,503,592	259,503,592	-	-	-
1070		JBG		68,188,121	53,475,039	14,713,082	-	14,713,082
1071		S		(6,748,935)	(6,748,935)	-	-	-
1072			B3	346,588,935	327,089,440	19,499,495	-	19,499,495
1073								
1074	403NP	Nuclear Depreciation						
1075		DGP		-	-	-	-	-
1076				-	-	-	-	-
1077								
1078	403HP	Hydro Depreciation						
1079		SG-P		22,003,135	20,284,447	1,718,688	-	1,718,688
1080		DGU		-	-	-	-	-
1081		CAGW		-	-	-	-	-
1082		CAGE		-	-	-	-	-
1083		SG		-	-	-	-	-
1084		SG-U		9,208,434	8,489,154	719,280	-	719,280
1085			B3	31,211,569	28,773,601	2,437,968	-	2,437,968
1086								
1087	403OP	Other Production Depreciation						
1088		S		20,057	20,057	-	-	-
1089		SG		196,100	180,782	15,318	-	15,318
1090		CAGW		21,141,490	16,579,750	4,561,740	-	4,561,740
1091		CAGE		53,608,181	53,608,181	-	-	-
1092		SG		143,863,325	132,626,011	11,237,314	-	11,237,314
1093		CAGE		-	-	-	-	-
1094			B3	218,829,153	203,014,781	15,814,372	-	15,814,372
1095								
1096	403TP	Transmission Depreciation						
1097		DGP		-	-	-	-	-
1098		DGU		-	-	-	-	-
1099		CAGW		42,226	33,115	9,111	-	9,111
1100		CAGE		-	-	-	-	-
1101		JBG		-	-	-	-	-
1102		SG		138,798,194	127,956,523	10,841,672	-	10,841,672
1103			B3	138,840,420	127,989,638	10,850,783	-	10,850,783
1104								
1105								
1106								
1107	403	Distribution Depreciation						
1108	360	Land & Land Rights	S	528,942	518,887	10,056	-	10,056
1109	361	Structures	S	2,537,150	2,404,086	133,064	-	133,064
1110	362	Station Equipment	S	28,759,765	26,464,182	2,295,582	-	2,295,582
1111	363	Storage Battery Equipment	S	-	-	-	-	-
1112	364	Poles & Towers	S	51,349,588	47,101,201	4,248,387	-	4,248,387
1113	365	OH Conductors	S	22,361,431	20,186,129	2,175,302	-	2,175,302
1114	366	UG Conduit	S	10,737,298	10,175,736	561,562	-	561,562
1115	367	UG Conductor	S	21,633,493	20,859,312	774,181	-	774,181
1116	368	Line Trans	S	38,113,777	35,075,577	3,038,200	-	3,038,200
1117	369	Services	S	22,985,142	21,123,234	1,861,908	-	1,861,908
1118	370	Meters	S	11,886,298	11,091,005	795,293	-	795,293
1119	371	Inst Cust Prem	S	460,530	439,842	20,688	-	20,688
1120	372	Leased Property	S	-	-	-	-	-
1121	373	Street Lighting	S	2,258,464	2,143,669	114,796	-	114,796
1122			B3	213,611,879	197,582,860	16,029,019	-	16,029,019

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1123								
1124	403GP	General Depreciation						
1125		S		16,653,642	15,548,826	1,104,816	-	1,104,816
1126		DGP		-	-	-	-	-
1127		DGU		-	-	-	-	-
1128		SE		-	-	-	-	-
1129		CN		817,795	761,072	56,723	-	56,723
1130		SG		8,345,870	7,693,966	651,905	-	651,905
1131		SO		20,108,866	18,707,473	1,401,393	-	1,401,393
1132		CAGW		167,819	131,608	36,211	-	36,211
1133		CAGE		2,438,175	2,438,175	-	-	-
1134		JBG		456,459	357,968	98,491	-	98,491
1135		JBE		-	-	-	-	-
1136		CAEE		110,258	110,258	-	-	-
1137		CAGE		-	-	-	-	-
1138		CAGE		-	-	-	-	-
1139			B3	49,098,885	45,749,346	3,349,539	-	3,349,539
1140								
1141	403GV0	General Vehicles						
1142		SG		-	-	-	-	-
1143				-	-	-	-	-
1144				-	-	-	-	-
1145	403MP	Mining Depreciation						
1146		CAEE		-	-	-	-	-
1147			B3	-	-	-	-	-
1148								
1149	403EP	Experimental Plant Depreciation						
1150		DGP		-	-	-	-	-
1151		SG		-	-	-	-	-
1152				-	-	-	-	-
1153	4031	ARO Depreciation						
1154		S		-	-	-	-	-
1155				-	-	-	-	-
1156				-	-	-	-	-
1157				-	-	-	-	-
1158		<b>TOTAL DEPRECIATION EXPENSE</b>	B3	<b>998,180,842</b>	<b>930,199,666</b>	<b>67,981,175</b>	<b>-</b>	<b>67,981,175</b>
1159								
1160		Summary of Depreciation Expense by Factor						
1161		S		223,536,643	206,402,808	17,133,835	-	17,133,835
1162		SG-P		22,003,135	20,284,447	1,718,688	-	1,718,688
1163		SG-U		9,208,434	8,489,154	719,280	-	719,280
1164		SG		296,632,106	273,461,863	23,170,243	-	23,170,243
1165		SO		20,108,866	18,707,473	1,401,393	-	1,401,393
1166		CN		817,795	761,072	56,723	-	56,723
1167		SE		-	-	-	-	-
1168		CAGW		41,569,076	32,599,636	8,969,440	-	8,969,440
1169		CAGE		315,549,948	315,549,948	-	-	-
1170		CAEW		-	-	-	-	-
1171		CAEE		110,258	110,258	-	-	-
1172		JBG		68,644,580	53,833,007	14,811,573	-	14,811,573
1173		JBE		-	-	-	-	-
1174		Total Depreciation Expense By Factor	B3	998,180,842	930,199,666	67,981,175	-	67,981,175
1175								
1176	404GP	Amort of LT Plant - Capital Lease Gen						
1177		S		411,206	311,061	100,146	-	100,146
1178		SG		-	-	-	-	-
1179		SO		203,679	189,484	14,194	-	14,194
1180		DGU		-	-	-	-	-
1181		CN		-	-	-	-	-
1182		CAGW		-	-	-	-	-
1183		CAGE		-	-	-	-	-
1184		DGP		-	-	-	-	-
1185			B4	614,885	500,545	114,340	-	114,340
1186								
1187	404SP	Amort of LT Plant - Cap Lease Steam						
1188		SG		-	-	-	-	-
1189		DGP		-	-	-	-	-
1190				-	-	-	-	-
1191				-	-	-	-	-





12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1342								
1343	419	Interest & Dividends						
1344		S		-	-	-	-	-
1345		SNP		(124,953,649)	(116,766,008)	(8,187,641)	-	(8,187,641)
1346		Total Operating Deductions for Tax	B6	(124,953,649)	(116,766,008)	(8,187,641)	-	(8,187,641)
1347								
1348								
1349	41010	Deferred Income Tax - Federal-DR						
1350		S		62,629,864	62,629,864	-	-	-
1351		SCHMDEXP		-	-	-	-	-
1352		CIAC		-	-	-	-	-
1353		SO		(77,296,229)	(71,909,430)	(5,386,799)	-	(5,386,799)
1354		SNP		30,508,050	28,508,997	1,999,053	-	1,999,053
1355		SE		-	-	-	-	-
1356		SG		42,326,556	39,020,385	3,306,171	-	3,306,171
1357		GPS		23,019,118	21,414,908	1,604,210	-	1,604,210
1358		TAXDEPR		226,904,292	212,301,354	14,602,938	-	14,602,938
1359		CAEW		-	-	-	-	-
1360		CN		-	-	-	-	-
1361		JBE		5,044,301	3,904,714	1,139,587	-	1,139,587
1362		CAGW		-	-	-	-	-
1363		CAGE		(80,492)	(80,492)	-	-	-
1364		JBG		-	-	-	-	-
1365		CAEE		125,028	125,028	-	-	-
1366		SNPD		1,092,181	1,024,831	67,350	-	67,350
1367			B7	314,272,669	296,940,159	17,332,510	-	17,332,510
1368								
1369								
1370								
1371	41110	Deferred Income Tax - Federal-CR						
1372		S		(18,528,220)	(13,058,967)	(5,469,253)	-	(5,469,253)
1373		CIAC		(22,446,191)	(21,062,040)	(1,384,151)	-	(1,384,151)
1374		SCHMDEXP		(199,979,221)	(186,359,990)	(13,619,231)	-	(13,619,231)
1375		SNP		(18,407,947)	(17,201,759)	(1,206,188)	-	(1,206,188)
1376		SG		(7,380,420)	(6,803,928)	(576,492)	-	(576,492)
1377		SNPD		(649,785)	(609,716)	(40,069)	-	(40,069)
1378		SO		559,445	520,457	38,988	-	38,988
1379		TAXDEPR		-	-	-	-	-
1380		JBG		-	-	-	-	-
1381		BADDEBT		(1,259,104)	(1,066,237)	(192,867)	-	(192,867)
1382		GPS		201,149	187,131	14,018	-	14,018
1383		CN		-	-	-	-	-
1384		JBE		(609,874)	(472,094)	(137,780)	-	(137,780)
1385		CAGW		21,251	16,665	4,585	-	4,585
1386		CAGE		(692,065)	(692,065)	-	-	-
1387		SE		-	-	-	-	-
1388		CAEE		(1,070,063)	(1,070,063)	-	-	-
1389			B7	(270,241,046)	(247,672,605)	(22,568,441)	-	(22,568,441)
1390								
1391								
1392								
1393								
1394								
1395								
1396								
1397								
1398								
1399								
1400								
1401	SCHMAP	Additions - Permanent						
1402		S		-	-	-	-	-
1403		BADDEBT		-	-	-	-	-
1404		JBE		(5,386)	(4,169)	(1,217)	-	(1,217)
1405		SCHMDEXP		90,962	84,767	6,195	-	6,195
1406		CAEE		-	-	-	-	-
1407		CAGW		-	-	-	-	-
1408		CAGE		-	-	-	-	-
1409		SNP		-	-	-	-	-
1410		SO		2,093,716	1,947,804	145,912	-	145,912
1411								
1412			B6	2,179,293	2,028,403	150,890	-	150,890









12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
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		SG-P		31,975,968	29,478,292	2,497,676	-	2,497,676
1657		SG-U		6,598,344	6,082,940	515,404	-	515,404
1658		CAGW		-	-	-	-	-
1659		CAGE		-	-	-	-	-
1660		SG		-	-	-	-	-
1661		CAGE		-	-	-	-	-
1662			B8	38,574,312	35,561,233	3,013,080	-	3,013,080
1663								
1664	331	Structures and Improvements						
1665		SG-P		263,944,430	243,327,456	20,616,974	-	20,616,974
1666		SG-U		21,998,200	20,279,898	1,718,302	-	1,718,302
1667		CAGW		-	-	-	-	-
1668		CAGE		-	-	-	-	-
1669		SG		-	-	-	-	-
1670		CAGE		-	-	-	-	-
1671			B8	285,942,631	263,607,354	22,335,277	-	22,335,277
1672								
1673	332	Reservoirs, Dams & Waterways						
1674		SG-P		415,357,174	382,913,193	32,443,981	-	32,443,981
1675		SG-U		106,015,293	97,734,328	8,280,965	-	8,280,965
1676		CAGW		-	-	-	-	-
1677		CAGE		-	-	-	-	-
1678		SG		-	-	-	-	-
1679		CAGE		-	-	-	-	-
1680			B8	521,372,467	480,647,521	40,724,946	-	40,724,946
1681								
1682	333	Water Wheel, Turbines, & Generators						
1683		SG-P		83,024,760	76,539,609	6,485,150	-	6,485,150
1684		SG-U		51,285,977	47,279,976	4,006,001	-	4,006,001
1685		CAGW		-	-	-	-	-
1686		CAGE		-	-	-	-	-
1687		SG		-	-	-	-	-
1688		CAGE		-	-	-	-	-
1689			B8	134,310,737	123,819,585	10,491,152	-	10,491,152
1690								
1691	334	Accessory Electric Equipment						
1692		SG-P		61,692,504	56,873,638	4,818,866	-	4,818,866
1693		SG-U		14,717,080	13,567,514	1,149,566	-	1,149,566
1694		CAGW		-	-	-	-	-
1695		CAGE		-	-	-	-	-
1696		SG		-	-	-	-	-
1697		CAGE		-	-	-	-	-
1698			B8	76,409,584	70,441,151	5,968,432	-	5,968,432
1699								
1700								
1701								
1702	335	Misc. Power Plant Equipment						
1703		SG-P		2,502,710	2,307,221	195,489	-	195,489
1704		SG-U		186,318	171,765	14,553	-	14,553
1705		CAGW		-	-	-	-	-
1706		CAGE		-	-	-	-	-
1707		SG		-	-	-	-	-
1708		CAGE		-	-	-	-	-
1709			B8	2,689,028	2,478,985	210,043	-	210,043
1710								
1711	336	Roads, Railroads & Bridges						
1712		SG-P		21,981,829	20,264,805	1,717,024	-	1,717,024
1713		SG-U		3,912,469	3,606,862	305,607	-	305,607
1714		CAGW		-	-	-	-	-
1715		CAGE		-	-	-	-	-
1716		SG		-	-	-	-	-
1717		CAGE		-	-	-	-	-
1718			B8	25,894,298	23,871,667	2,022,631	-	2,022,631
1719								
1720	337	Hydro Plant ARO						
1721		S		-	-	-	-	-
1722				-	-	-	-	-
1723				-	-	-	-	-
1724	HP	Unclassified Hydro Plant - Acct 300						
1725		S		-	-	-	-	-
1726		DGU		-	-	-	-	-
1727		CAGW		-	-	-	-	-
1728		CAGE		-	-	-	-	-
1729		SG		-	-	-	-	-
1730		CAGE		-	-	-	-	-
1731				-	-	-	-	-
1732				-	-	-	-	-
1733		<b>Total Hydraulic Plant</b>	B8	<b>1,085,193,057</b>	<b>1,000,427,497</b>	<b>84,765,560</b>	<b>-</b>	<b>84,765,560</b>

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1734								
1735	Summary of Hydraulic Plant by Factor							
1736	S			-	-	-	-	-
1737	SG			-	-	-	-	-
1738	CAGW			-	-	-	-	-
1739	CAGE			-	-	-	-	-
1740	SG-P			880,479,375	811,704,214	68,775,161	-	68,775,161
1741	SG-U			204,713,681	188,723,282	15,990,399	-	15,990,399
1742	Total Hydraulic Plant by Factor		B8	<u>1,085,193,057</u>	<u>1,000,427,497</u>	<u>84,765,560</u>	-	<u>84,765,560</u>
1743								
1744	340 Land and Land Rights							
1745	S			74,986	74,986	-	-	-
1746	SG			-	-	-	-	-
1747	DGU			-	-	-	-	-
1748	CAGW			4,527,456	3,550,558	976,898	-	976,898
1749	CAGE			34,730,178	34,730,178	-	-	-
1750	SG			13,532,824	12,475,761	1,057,063	-	1,057,063
1751	Total Land and Land Rights		B8	<u>52,865,443</u>	<u>50,831,482</u>	<u>2,033,961</u>	-	<u>2,033,961</u>
1752								
1753	341 Structures and Improvements							
1754	SG			-	-	-	-	-
1755	S			73,237	73,237	-	-	-
1756	CAGW			37,589,083	29,478,414	8,110,669	-	8,110,669
1757	CAGE			137,936,666	137,936,666	-	-	-
1758	SG			100,156,959	92,333,595	7,823,364	-	7,823,364
1759	Total Structures and Improvements		B8	<u>275,755,945</u>	<u>259,821,912</u>	<u>15,934,033</u>	-	<u>15,934,033</u>
1760								
1761	342 Fuel Holders, Producers & Accessories							
1762	SG			-	-	-	-	-
1763	DGU			-	-	-	-	-
1764	CAGW			1,816,984	1,424,930	392,054	-	392,054
1765	CAGE			14,609,983	14,609,983	-	-	-
1766	CAGE			-	-	-	-	-
1767	Total Fuel Holders, Producers & Accessories		B8	<u>16,426,967</u>	<u>16,034,913</u>	<u>392,054</u>	-	<u>392,054</u>
1768								
1769	343 Prime Movers							
1770	S			-	-	-	-	-
1771	DGU			-	-	-	-	-
1772	SG			-	-	-	-	-
1773	CAGW			337,541,403	264,709,444	72,831,959	-	72,831,959
1774	CAGE			807,928,932	807,928,932	-	-	-
1775	SG			2,881,455,749	2,656,382,240	225,073,509	-	225,073,509
1776	Total Prime Movers		B8	<u>4,026,926,085</u>	<u>3,729,020,616</u>	<u>297,905,468</u>	-	<u>297,905,468</u>
1777								
1778	344 Generators							
1779	S			284,866	284,866	-	-	-
1780	DGU			-	-	-	-	-
1781	SG			111,671	102,948	8,723	-	8,723
1782	CAGW			116,890,423	91,668,751	25,221,672	-	25,221,672
1783	CAGE			311,452,714	311,452,714	-	-	-
1784	SG			165,169,778	152,268,195	12,901,583	-	12,901,583
1785	Total Generators		B8	<u>593,909,452</u>	<u>555,777,474</u>	<u>38,131,978</u>	-	<u>38,131,978</u>
1786								
1787	345 Accessory Electric Plant							
1788	SG			-	-	-	-	-
1789	S			578,677	578,677	-	-	-
1790	CAGW			48,345,150	37,913,624	10,431,526	-	10,431,526
1791	CAGE			166,359,906	166,359,906	-	-	-
1792	SG			247,450,538	228,121,919	19,328,619	-	19,328,619
1793	Total Accessory Electric Plant		B8	<u>462,734,272</u>	<u>432,974,126</u>	<u>29,760,146</u>	-	<u>29,760,146</u>
1794								
1795								
1796								
1797	346 Misc. Power Plant Equipment							
1798	SG			-	-	-	-	-
1799	SG			11,863,031	10,936,398	926,634	-	926,634
1800	CAGW			3,547,776	2,782,266	765,511	-	765,511
1801	CAGE			9,419,491	9,419,491	-	-	-
1802	Total Misc. Power Plant Equipment		B8	<u>24,830,298</u>	<u>23,138,154</u>	<u>1,692,144</u>	-	<u>1,692,144</u>

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1803								
1804	347	Other Production ARO						
1805		S		-	-	-	-	-
1806				-	-	-	-	-
1807								
1808	OP	Unclassified Other Prod Plant-Acct 300						
1809		S		-	-	-	-	-
1810		SG		-	-	-	-	-
1811		CAGW		-	-	-	-	-
1812		CAGE		-	-	-	-	-
1813				-	-	-	-	-
1814								
1815		<b>Total Other Production Plant</b>	B8	<b>5,453,448,462</b>	<b>5,067,598,677</b>	<b>385,849,784</b>	-	<b>385,849,784</b>
1816								
1817		Summary of Other Production Plant by Factor						
1818		S		1,011,767	1,011,767	-	-	-
1819		DGU		-	-	-	-	-
1820		SG		3,419,740,551	3,152,621,055	267,119,496	-	267,119,496
1821		CAGW		550,258,275	431,527,986	118,730,289	-	118,730,289
1822		CAGE		1,482,437,869	1,482,437,869	-	-	-
1823		SSGCT		-	-	-	-	-
1824		<b>Total of Other Production Plant by Factor</b>	B8	<b>5,453,448,462</b>	<b>5,067,598,677</b>	<b>385,849,784</b>	-	<b>385,849,784</b>
1825								
1826		Experimental Plant						
1827	103	Experimental Plant						
1828		DGP		-	-	-	-	-
1829		<b>Total Experimental Plant</b>		-	-	-	-	-
1830								
1831		<b>TOTAL PRODUCTION PLANT</b>	B8	<b>13,533,128,531</b>	<b>12,678,079,352</b>	<b>855,049,179</b>	-	<b>855,049,179</b>
1832	350	Land and Land Rights						
1833		DGP		-	-	-	-	-
1834		DGU		-	-	-	-	-
1835		CAGW		-	-	-	-	-
1836		CAGE		-	-	-	-	-
1837		JBG		-	-	-	-	-
1838		SG		346,225,224	319,181,212	27,044,013	-	27,044,013
1839		<b>Total of Land and Land Rights</b>	B8	<b>346,225,224</b>	<b>319,181,212</b>	<b>27,044,013</b>	-	<b>27,044,013</b>
1840								
1841	352	Structures and Improvements						
1842		S		-	-	-	-	-
1843		DGP		-	-	-	-	-
1844		DGU		-	-	-	-	-
1845		CAGW		-	-	-	-	-
1846		CAGE		-	-	-	-	-
1847		JBG		-	-	-	-	-
1848		SG		382,838,210	352,934,319	29,903,891	-	29,903,891
1849		<b>Total of Structures and Improvements</b>	B8	<b>382,838,210</b>	<b>352,934,319</b>	<b>29,903,891</b>	-	<b>29,903,891</b>
1850								
1851	353	Station Equipment						
1852		DGP		-	-	-	-	-
1853		DGU		-	-	-	-	-
1854		CAGW		2,372,243	1,860,380	511,863	-	511,863
1855		CAGE		-	-	-	-	-
1856		JBG		-	-	-	-	-
1857		SG		2,705,353,024	2,494,035,082	211,317,942	-	211,317,942
1858		<b>Total of Station Equipment</b>	B8	<b>2,707,725,267</b>	<b>2,495,895,461</b>	<b>211,829,806</b>	-	<b>211,829,806</b>
1859								
1860	354	Towers and Fixtures						
1861		DGP		-	-	-	-	-
1862		DGU		-	-	-	-	-
1863		CAGW		-	-	-	-	-
1864		CAGE		-	-	-	-	-
1865		JBG		-	-	-	-	-
1866		SG		1,524,209,408	1,405,151,823	119,057,584	-	119,057,584
1867		<b>Total of Towers and Fixtures</b>	B8	<b>1,524,209,408</b>	<b>1,405,151,823</b>	<b>119,057,584</b>	-	<b>119,057,584</b>
1868								
1869	355	Poles and Fixtures						
1870		DGP		-	-	-	-	-
1871		DGU		-	-	-	-	-
1872		CAGW		-	-	-	-	-
1873		CAGE		-	-	-	-	-
1874		JBG		-	-	-	-	-
1875		SG		1,272,287,459	1,172,907,761	99,379,698	-	99,379,698
1876		<b>Total of Poles and Fixtures</b>	B8	<b>1,272,287,459</b>	<b>1,172,907,761</b>	<b>99,379,698</b>	-	<b>99,379,698</b>
1877								
1878	356	Clearing and Grading						
1879		DGP		-	-	-	-	-
1880		DGU		-	-	-	-	-
1881		CAGW		-	-	-	-	-
1882		CAGE		-	-	-	-	-
1883		JBG		-	-	-	-	-
1884		SG		1,669,423,778	1,539,023,348	130,400,430	-	130,400,430
1885		<b>Total of Clearing and Grading</b>	B8	<b>1,669,423,778</b>	<b>1,539,023,348</b>	<b>130,400,430</b>	-	<b>130,400,430</b>



12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1959								
1960	367	Underground Conductors						
1961		S		1,096,164,126	1,059,354,376	36,809,750	-	36,809,750
1962			B8	1,096,164,126	1,059,354,376	36,809,750	-	36,809,750
1963								
1964	368	Line Transformers						
1965		S		1,605,881,740	1,476,185,928	129,695,812	-	129,695,812
1966			B8	1,605,881,740	1,476,185,928	129,695,812	-	129,695,812
1967								
1968	369	Services						
1969		S		1,021,432,050	942,115,618	79,316,432	-	79,316,432
1970			B8	1,021,432,050	942,115,618	79,316,432	-	79,316,432
1971								
1972	370	Meters						
1973		S		287,519,808	271,890,918	15,628,890	-	15,628,890
1974			B8	287,519,808	271,890,918	15,628,890	-	15,628,890
1975								
1976	371	Installations on Customers' Premises						
1977		S		8,850,111	8,319,641	530,470	-	530,470
1978			B8	8,850,111	8,319,641	530,470	-	530,470
1979								
1980	372	Leased Property						
1981		S		-	-	-	-	-
1982			B8	-	-	-	-	-
1983								
1984	373	Street Lights						
1985		S		63,158,115	59,251,837	3,906,278	-	3,906,278
1986			B8	63,158,115	59,251,837	3,906,278	-	3,906,278
1987								
1988	DP	Unclassified Dist Plant - Acct 300						
1989		S		83,729,605	71,702,307	12,027,299	-	12,027,299
1990				83,729,605	71,702,307	12,027,299	-	12,027,299
1991								
1992	DS0	Unclassified Dist Sub Plant - Acct 300						
1993		S		-	-	-	-	-
1994				-	-	-	-	-
1995								
1996								
1997		<b>TOTAL DISTRIBUTION PLANT</b>	B8	<b>8,562,917,033</b>	<b>7,942,483,535</b>	<b>620,433,498</b>	<b>-</b>	<b>620,433,498</b>
1998								
1999		Summary of Distribution Plant by Factor						
2000		S		8,562,917,033	7,942,483,535	620,433,498	-	620,433,498
2001								
2002		Total Distribution Plant by Factor	B8	8,562,917,033	7,942,483,535	620,433,498	-	620,433,498
2003	389	Land and Land Rights						
2004		S		16,071,369	14,972,543	1,098,826	-	1,098,826
2005		CN		1,128,506	1,050,232	78,274	-	78,274
2006		DGU		-	-	-	-	-
2007		SG		1,228	1,132	96	-	96
2008		CAGW		-	-	-	-	-
2009		CAGE		332	332	-	-	-
2010		SO		7,611,617	7,081,161	530,456	-	530,456
2011			B8	24,813,052	23,105,400	1,707,652	-	1,707,652
2012								
2013	390	Structures and Improvements						
2014		S		148,827,331	134,386,403	14,440,928	-	14,440,928
2015		CAEE		941,050	941,050	-	-	-
2016		SE		-	-	-	-	-
2017		CN		8,218,829	7,648,764	570,065	-	570,065
2018		SG		11,508,215	10,609,296	898,919	-	898,919
2019		CAGW		10,644	8,347	2,297	-	2,297
2020		CAGE		497,786	497,786	-	-	-
2021		JBG		-	-	-	-	-
2022		SO		111,831,678	104,038,094	7,793,585	-	7,793,585
2023			B8	281,835,533	258,129,739	23,705,793	-	23,705,793
2024								
2025	391	Office Furniture & Equipment						
2026		S		7,293,598	6,901,840	391,759	-	391,759
2027		DGP		-	-	-	-	-
2028		DGU		-	-	-	-	-
2029		CN		3,179,991	2,959,424	220,567	-	220,567
2030		SG		1,306,919	1,204,834	102,085	-	102,085
2031		SE		-	-	-	-	-
2032		SO		78,934,023	73,433,086	5,500,937	-	5,500,937
2033		CAGW		199,340	156,328	43,012	-	43,012
2034		CAGE		2,895,581	2,895,581	-	-	-
2035		JBG		340,429	266,974	73,455	-	73,455
2036		JBE		-	-	-	-	-
2037		CAEE		27,254	27,254	-	-	-
2038		CAGE		-	-	-	-	-
2039		CAGE		-	-	-	-	-
2040			B8	94,177,135	87,845,321	6,331,814	-	6,331,814

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2041								
2042	392	Transportation Equipment						
2043		S		119,244,743	112,702,394	6,542,349	-	6,542,349
2044		SO		6,923,711	6,441,195	482,516	-	482,516
2045		SG		13,275,730	12,238,749	1,036,981	-	1,036,981
2046		CN		-	-	-	-	-
2047		DGU		-	-	-	-	-
2048		SE		-	-	-	-	-
2049		DGP		-	-	-	-	-
2050		CAGW		213,777	167,650	46,127	-	46,127
2051		CAGE		9,392,090	9,392,090	-	-	-
2052		JBG		2,833,940	2,222,456	611,485	-	611,485
2053		CAEW		-	-	-	-	-
2054		CAEE		327,360	327,360	-	-	-
2055		CAGE		-	-	-	-	-
2056		CAGE		-	-	-	-	-
2057			B8	152,211,351	143,491,893	8,719,458	-	8,719,458
2058								
2059	393	Stores Equipment						
2060		S		10,431,037	9,688,232	742,805	-	742,805
2061		DGP		-	-	-	-	-
2062		DGU		-	-	-	-	-
2063		SO		235,683	219,258	16,425	-	16,425
2064		SG		2,383,035	2,196,893	186,141	-	186,141
2065		CAGW		182,903	143,438	39,465	-	39,465
2066		CAGE		3,386,716	3,386,716	-	-	-
2067		JBG		965,080	756,843	208,237	-	208,237
2068		CAGE		-	-	-	-	-
2069			B8	17,584,454	16,391,381	1,193,074	-	1,193,074
2070								
2071	394	Tools, Shop & Garage Equipment						
2072		S		38,912,390	35,901,186	3,011,204	-	3,011,204
2073		DGP		-	-	-	-	-
2074		SG		3,895,621	3,591,330	304,291	-	304,291
2075		SO		1,860,314	1,730,668	129,646	-	129,646
2076		SE		-	-	-	-	-
2077		DGU		-	-	-	-	-
2078		CAGW		735,197	576,562	158,635	-	158,635
2079		CAGE		15,299,676	15,299,676	-	-	-
2080		JBG		2,699,342	2,116,899	582,442	-	582,442
2081		CAEW		-	-	-	-	-
2082		CAEE		125,691	125,691	-	-	-
2083		CAGE		-	-	-	-	-
2084		CAGE		-	-	-	-	-
2085			B8	63,528,229	59,342,012	4,186,218	-	4,186,218
2086								
2087	395	Laboratory Equipment						
2088		S		28,175,668	26,694,953	1,480,715	-	1,480,715
2089		DGP		-	-	-	-	-
2090		DGU		-	-	-	-	-
2091		SO		5,096,350	4,741,184	355,166	-	355,166
2092		SE		-	-	-	-	-
2093		SG		3,144,964	2,899,308	245,656	-	245,656
2094		CAGW		221,524	173,725	47,799	-	47,799
2095		CAGE		3,593,112	3,593,112	-	-	-
2096		JBG		558,936	438,334	120,603	-	120,603
2097		CAEW		-	-	-	-	-
2098		CAEE		1,326,860	1,326,860	-	-	-
2099		CAGE		-	-	-	-	-
2100		CAGE		-	-	-	-	-
2101			B8	42,117,414	39,867,476	2,249,939	-	2,249,939
2102								
2103	396	Power Operated Equipment						
2104		S		181,487,427	171,594,360	9,893,067	-	9,893,067
2105		DGP		-	-	-	-	-
2106		SG		7,229,374	6,664,680	564,694	-	564,694
2107		SO		4,386,058	4,080,392	305,666	-	305,666
2108		DGU		-	-	-	-	-
2109		SE		-	-	-	-	-
2110		CAGW		191,644	150,293	41,351	-	41,351
2111		CAGE		29,694,113	29,694,113	-	-	-
2112		JBG		10,598,671	8,311,776	2,286,896	-	2,286,896
2113		CAEW		-	-	-	-	-
2114		CAEE		236,686	236,686	-	-	-
2115		CAGE		-	-	-	-	-
2116		CAGE		-	-	-	-	-
2117			B8	233,823,973	220,732,299	13,091,674	-	13,091,674

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2118	397	Communication Equipment						
2119		S		206,587,978	193,293,306	13,294,672	-	13,294,672
2120		DGP		-	-	-	-	-
2121		DGU		-	-	-	-	-
2122		SO		96,486,647	89,762,462	6,724,185	-	6,724,185
2123		CN		3,458,622	3,218,729	239,893	-	239,893
2124		SG		173,070,096	159,551,410	13,518,685	-	13,518,685
2125		SE		-	-	-	-	-
2126		CAGW		1,078,738	845,976	232,761	-	232,761
2127		CAGE		27,640,982	27,640,982	-	-	-
2128		JBG		4,409,112	3,457,749	951,363	-	951,363
2129		CAEW		-	-	-	-	-
2130		CAEE		344,663	344,663	-	-	-
2131		JBE		-	-	-	-	-
2132		CAGE		-	-	-	-	-
2133			B8	513,076,838	478,115,278	34,961,559	-	34,961,559
2134								
2135	398	Misc. Equipment						
2136		S		3,711,515	3,518,128	193,387	-	193,387
2137		DGP		-	-	-	-	-
2138		DGU		-	-	-	-	-
2139		CN		72,300	67,285	5,015	-	5,015
2140		SO		1,758,958	1,636,376	122,582	-	122,582
2141		SE		-	-	-	-	-
2142		SG		939,762	866,356	73,406	-	73,406
2143		CAGW		24,068	18,875	5,193	-	5,193
2144		CAGE		1,834,943	1,834,943	-	-	-
2145		JBG		275,862	216,339	59,523	-	59,523
2146		CAEW		-	-	-	-	-
2147		CAEE		3,966	3,966	-	-	-
2148		CAGE		-	-	-	-	-
2149			B8	8,621,374	8,162,268	459,106	-	459,106
2150								
2151	399	Coal Mine						
2152		SE		-	-	-	-	-
2153		CAEW		-	-	-	-	-
2154		CAEE		1,822,901	1,822,901	-	-	-
2155	MP	JBE		-	-	-	-	-
2156			B8	1,822,901	1,822,901	-	-	-
2157								
2158	399L	WIDCO Capital Lease						
2159		SE		-	-	-	-	-
2160				-	-	-	-	-
2161				-	-	-	-	-
2162		Remove Capital Leases		-	-	-	-	-
2163				-	-	-	-	-
2164				-	-	-	-	-
2165	1011390	General Capital Leases						
2166		S		806,332	806,332	-	-	-
2167		CAGW		1,947,864	1,527,570	420,294	-	420,294
2168		CAGE		6,338,100	6,338,100	-	-	-
2169		SO		-	-	-	-	-
2170			B9	9,092,296	8,672,002	420,294	-	420,294
2171								
2172		Remove Capital Leases		(9,092,296)	(8,672,002)	(420,294)	-	(420,294)
2173			B9	-	-	-	-	-
2174								
2175	1011392	General Vehicles Capital Leases						
2176		SO		-	-	-	-	-
2177			B9	-	-	-	-	-
2178								
2179		Remove Capital Leases		-	-	-	-	-
2180			B9	-	-	-	-	-
2181								
2182	GP	Unclassified Gen Plant - Acct 300						
2183		S		-	-	-	-	-
2184		SO		52,755,321	49,078,786	3,676,535	-	3,676,535
2185		CN		-	-	-	-	-
2186		SG		-	-	-	-	-
2187		CAGE		-	-	-	-	-
2188		CAGW		-	-	-	-	-
2189				52,755,321	49,078,786	3,676,535	-	3,676,535
2190								
2191	399G	Unclassified Gen Plant - Acct 300						
2192		S		-	-	-	-	-
2193		SO		-	-	-	-	-
2194		SG		-	-	-	-	-
2195		DGP		-	-	-	-	-
2196		DGU		-	-	-	-	-
2197				-	-	-	-	-
2198				-	-	-	-	-
2199		<b>TOTAL GENERAL PLANT</b>	B8	<b>1,486,367,575</b>	<b>1,386,084,753</b>	<b>100,282,822</b>	<b>-</b>	<b>100,282,822</b>

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2200								
2201	Summary of General Plant by Factor							
2202	S			761,549,387	710,459,676	51,089,711	-	51,089,711
2203	JBG			22,681,373	17,787,370	4,894,004	-	4,894,004
2204	JBE			-	-	-	-	-
2205	SG			216,754,942	199,823,988	16,930,954	-	16,930,954
2206	SO			367,880,361	342,242,663	25,637,698	-	25,637,698
2207	SE			-	-	-	-	-
2208	CN			16,058,247	14,944,433	1,113,814	-	1,113,814
2209	DEU			-	-	-	-	-
2210	CAGW			4,805,699	3,768,764	1,036,935	-	1,036,935
2211	CAGE			100,573,431	100,573,431	-	-	-
2212	CAEW			-	-	-	-	-
2213	CAEE			5,156,431	5,156,431	-	-	-
2214	SSGCT			-	-	-	-	-
2215	SSGCH			-	-	-	-	-
2216	Less Capital Leases			(9,092,296)	(8,672,002)	(420,294)	-	(420,294)
2217	Total General Plant by Factor		B8	1,486,367,575	1,386,084,753	100,282,822	-	100,282,822
2218	301	Organization						
2219	S			-	-	-	-	-
2220	SO			-	-	-	-	-
2221	CAGW			-	-	-	-	-
2222	CAGE			-	-	-	-	-
2223	SG			-	-	-	-	-
2224			B8	-	-	-	-	-
2225	302	Franchise & Consent						
2226	S			(5,683,586)	(5,683,586)	-	-	-
2227	SG			13,142,063	12,115,523	1,026,540	-	1,026,540
2228	SG-P			118,895,023	109,608,009	9,287,014	-	9,287,014
2229	SG-U			10,501,813	9,681,506	820,308	-	820,308
2230	CAGW			-	-	-	-	-
2231	CAGE			-	-	-	-	-
2232	DGP			-	-	-	-	-
2233	DGU			-	-	-	-	-
2234			B8	136,855,312	125,721,451	11,133,862	-	11,133,862
2235								
2236	303	Miscellaneous Intangible Plant						
2237	S			23,420,701	21,394,424	2,026,278	-	2,026,278
2238	SG			101,843,756	93,888,634	7,955,122	-	7,955,122
2239	SO			487,175,909	453,224,466	33,951,442	-	33,951,442
2240	SE			-	-	-	-	-
2241	CN			230,889,562	214,874,857	16,014,704	-	16,014,704
2242	CAGW			28,984,534	22,730,485	6,254,049	-	6,254,049
2243	CAGE			66,008,554	66,008,554	-	-	-
2244	JBG			1,863,822	1,461,661	402,160	-	402,160
2245	CAEW			-	-	-	-	-
2246	CAEE			9,106	9,106	-	-	-
2247	CAGE			-	-	-	-	-
2248	CAGE			-	-	-	-	-
2249			B8	940,195,943	873,592,188	66,603,756	-	66,603,756
2250	303	Less Non-Utility Plant						
2251	S			-	-	-	-	-
2252			B8	940,195,943	873,592,188	66,603,756	-	66,603,756
2253	IP	Unclassified Intangible Plant - Acct 300						
2254	S			-	-	-	-	-
2255	SG			-	-	-	-	-
2256	DGU			-	-	-	-	-
2257	SO			-	-	-	-	-
2258				-	-	-	-	-
2259				-	-	-	-	-
2260	<b>TOTAL INTANGIBLE PLANT</b>		B8	<b>1,077,051,256</b>	<b>999,313,638</b>	<b>77,737,617</b>	<b>-</b>	<b>77,737,617</b>
2261								
2262	Summary of Intangible Plant by Factor							
2263	S			17,737,115	15,710,837	2,026,278	-	2,026,278
2264	JBG			1,863,822	1,461,661	402,160	-	402,160
2265	JBE			-	-	-	-	-
2266	SG			114,985,819	106,004,157	8,981,662	-	8,981,662
2267	SO			487,175,909	453,224,466	33,951,442	-	33,951,442
2268	CN			230,889,562	214,874,857	16,014,704	-	16,014,704
2269	CAGW			28,984,534	22,730,485	6,254,049	-	6,254,049
2270	CAGE			66,008,554	66,008,554	-	-	-
2271	CAEW			-	-	-	-	-
2272	CAEE			9,106	9,106	-	-	-
2273	SG-P			118,895,023	109,608,009	9,287,014	-	9,287,014
2274	SG-U			10,501,813	9,681,506	820,308	-	820,308
2275	SE			-	-	-	-	-
2276	Total Intangible Plant by Factor		B8	1,077,051,256	999,313,638	77,737,617	-	77,737,617





12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2354	186W	Weatherization						
2355		S		-	-	-	-	-
2356		CN		-	-	-	-	-
2357		CNP		-	-	-	-	-
2358		SG		-	-	-	-	-
2359		SO		-	-	-	-	-
2360			B16	-	-	-	-	-
2361								
2362		<b>Total Weatherization</b>		<b>218,808,216</b>	<b>218,804,904</b>	<b>3,312</b>	<b>-</b>	<b>3,312</b>
2363								
2364	151	Fuel Stock						
2365		DEU		-	-	-	-	-
2366		SE		-	-	-	-	-
2367		CAEW		2,196,118	1,699,981	496,138	-	496,138
2368		CAEE		94,381,347	94,381,347	-	-	-
2369		JBE		34,670,383	26,837,798	7,832,585	-	7,832,585
2370		CAEW		-	-	-	-	-
2371		CAEE		-	-	-	-	-
2372		<b>Total Fuel Stock</b>	B13	<b>131,247,848</b>	<b>122,919,125</b>	<b>8,328,723</b>	<b>-</b>	<b>8,328,723</b>
2373								
2374	152	Fuel Stock - Undistributed						
2375		SE		-	-	-	-	-
2376		CAEW		-	-	-	-	-
2377		CAEE		-	-	-	-	-
2378				-	-	-	-	-
2379				-	-	-	-	-
2380	25316	DG&T Working Capital Deposit						
2381		SE		-	-	-	-	-
2382		CAEW		-	-	-	-	-
2383		CAEE		(2,102,167)	(2,102,167)	-	-	-
2384			B13	(2,102,167)	(2,102,167)	-	-	-
2385								
2386	25317	DG&T Working Capital Deposit						
2387		SE		-	-	-	-	-
2388		CAEW		-	-	-	-	-
2389		CAEE		(2,624,479)	(2,624,479)	-	-	-
2390			B13	(2,624,479)	(2,624,479)	-	-	-
2391								
2392	25319	Provo Working Capital Deposit						
2393		SE		-	-	-	-	-
2394		CAEW		-	-	-	-	-
2395		CAEE		-	-	-	-	-
2396				-	-	-	-	-
2397				-	-	-	-	-
2398		<b>Total Fuel Stock</b>	B13	<b>126,521,203</b>	<b>118,192,480</b>	<b>8,328,723</b>	<b>-</b>	<b>8,328,723</b>
2399	154	Materials and Supplies						
2400		S		225,104,670	210,650,237	14,454,434	-	14,454,434
2401		SG		2,384,368	2,198,122	186,245	-	186,245
2402		SE		-	-	-	-	-
2403		SO		(1,665,568)	(1,549,494)	(116,074)	-	(116,074)
2404		SNPPS		-	-	-	-	-
2405		SNPPH		-	-	-	-	-
2406		SNPD		(1,362,872)	(1,278,830)	(84,042)	-	(84,042)
2407		SNPT		-	-	-	-	-
2408		DGU		-	-	-	-	-
2409		DGP		-	-	-	-	-
2410		JBE		-	-	-	-	-
2411		SNPP		-	-	-	-	-
2412		CAGW		10,309,449	8,084,959	2,224,490	-	2,224,490
2413		CAGE		128,054,742	128,054,742	-	-	-
2414		JBG		1,282,296	1,005,613	276,684	-	276,684
2415		CAEW		-	-	-	-	-
2416		CAEE		-	-	-	-	-
2417		CAGE		-	-	-	-	-
2418		<b>Total Materials and Supplies - FERC 154</b>	B13	<b>364,107,086</b>	<b>347,165,349</b>	<b>16,941,737</b>	<b>-</b>	<b>16,941,737</b>
2419								
2420	158	Allowance Inventory						
2421		S		5,123,668	5,123,668	-	-	-
2422								
2423			B13	5,123,668	5,123,668	-	-	-
2424								
2425	25318	Provo Working Capital Deposit						
2426		SNPPS		11,375	10,743	632	-	632
2427		CAGW		-	-	-	-	-
2428		CAGE		(273,000)	(273,000)	-	-	-
2429			B13	(261,625)	(262,257)	632	-	632
2430								
2431		<b>Total Materials &amp; Supplies (Net)</b>	B13	<b>368,969,129</b>	<b>352,026,761</b>	<b>16,942,368</b>	<b>-</b>	<b>16,942,368</b>
2432								
2433	165	Prepayments						
2434		S		41,938,504	41,938,504	-	-	-
2435		GPS		8,956,095	8,331,942	624,153	-	624,153
2436		SG		4,249,345	3,917,424	331,921	-	331,921
2437		CAGW		-	-	-	-	-
2438		CAGE		1,141,330	1,141,330	-	-	-
2439		CAEW		4,055	3,139	916	-	916
2440		CAEE		710,599	710,599	-	-	-
2441		SE		-	-	-	-	-
2442		SO		51,666,674	48,066,007	3,600,667	-	3,600,667
2443		<b>Total Prepayments</b>	B15	<b>108,666,602</b>	<b>104,108,946</b>	<b>4,557,657</b>	<b>-</b>	<b>4,557,657</b>

12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2444								
2445	182M	Misc Regulatory Assets						
2446		S		871,049,129	870,790,225	258,904	-	258,904
2447		SG		2,360,978	2,176,559	184,418	-	184,418
2448		CAGE		-	-	-	-	-
2449		CAGE		5,922,539	5,922,539	-	-	-
2450		CAGW		-	-	-	-	-
2451		JBG		-	-	-	-	-
2452		SE		-	-	-	-	-
2453		CAEW		-	-	-	-	-
2454		CAEE		190,221,126	190,221,126	-	-	-
2455		SO		-	-	-	-	-
2456			B16	<b>1,069,553,772</b>	<b>1,069,110,450</b>	<b>443,322</b>	-	<b>443,322</b>
2457								
2458	186M	Misc Deferred Debts						
2459		S		2,220,106	2,220,106	-	-	-
2460		SG-P		-	-	-	-	-
2461		SG-U		-	-	-	-	-
2462		SG		62,721,626	57,822,375	4,899,252	-	4,899,252
2463		SO		159,534	148,416	11,118	-	11,118
2464		SE		-	-	-	-	-
2465		CAGW		13,230,026	10,375,358	2,854,668	-	2,854,668
2466		CAGE		63,827,667	63,827,667	-	-	-
2467		CAEW		-	-	-	-	-
2468		CAEE		316,991	316,991	-	-	-
2469		JBE		1,232	954	278	-	278
2470		EXCTAX		-	-	-	-	-
2471		<b>Total Misc. Deferred Debts</b>	B11	<b>142,477,182</b>	<b>134,711,866</b>	<b>7,765,316</b>	-	<b>7,765,316</b>
2472								
2473		Working Capital						
2474	CWC	Cash Working Capital						
2475		S		-	-	-	-	-
2476		SO		-	-	-	-	-
2477		SE		-	-	-	-	-
2478			B14	-	-	-	-	-
2479								
2480	OWC	Other Work. Cap.						
2481	131	Cash		-	-	-	-	-
2482	135	Working Funds		-	-	-	-	-
2483	141	Other A/R		-	-	-	-	-
2484	143	Other A/R		82,431,093	76,686,444	5,744,649	-	5,744,649
2485	232	A/P		-	-	-	-	-
2486	232	A/P		(6,967,963)	(6,482,363)	(485,600)	-	(485,600)
2487	232	A/P		(3,243,394)	(3,243,394)	-	-	-
2488	232	A/P		(4,917,458)	(4,533,350)	(384,108)	-	(384,108)
2489	232	A/P		(29,330)	(29,330)	-	-	-
2490	2533	Other Msc. Df. Crd.		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.		(11,041,074)	(11,041,074)	-	-	-
2492	2533	Other Msc. Df. Crd.		-	-	-	-	-
2493	230	Asset Retir. Oblig.		-	-	-	-	-
2494	230	Asset Retir. Oblig.		-	-	-	-	-
2495	230	Asset Retir. Oblig.		-	-	-	-	-
2496	230	Asset Retir. Oblig.		(1,958,371)	(1,958,371)	-	-	-
2497	254105	ARO Reg Liability		-	-	-	-	-
2498	254105	ARO Reg Liability		-	-	-	-	-
2499	254105	ARO Reg Liability		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation		-	-	-	-	-
2502			B14	<b>54,273,504</b>	<b>49,398,563</b>	<b>4,874,942</b>	-	<b>4,874,942</b>
2503								
2504		<b>Total Working Capital</b>		<b>54,273,504</b>	<b>49,398,563</b>	<b>4,874,942</b>	-	<b>4,874,942</b>
2505		Miscellaneous Rate Base						
2506	18221	Unrec Plant & Reg Study Costs						
2507		S		-	-	-	-	-
2508								
2509								
2510								
2511	18222	Nuclear Plant - Trojan						
2512		S		-	-	-	-	-
2513		TROJP		-	-	-	-	-
2514		TROJD		-	-	-	-	-
2515			B16	-	-	-	-	-
2516								
2517								
2518								
2519	1869	Misc Deferred Debts-Trojan						
2520		S		-	-	-	-	-
2521		SNPPN		-	-	-	-	-
2522				-	-	-	-	-
2523				-	-	-	-	-
2524		<b>TOTAL MISCELLANEOUS RATE BASE</b>		-	-	-	-	-
2525								
2526		<b>TOTAL RATE BASE ADDITIONS</b>		<b>2,114,435,072</b>	<b>2,071,245,397</b>	<b>43,189,675</b>	-	<b>43,189,675</b>



12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2604	282	Accumulated Deferred Income Taxes						
2605		S		24,106,961	24,558,022	(451,061)	-	(451,061)
2606		CIAC		-	-	-	-	-
2607		DITBAL		(2,974,244,476)	(2,788,938,932)	(185,305,544)	-	(185,305,544)
2608		JBE		(1,543,901)	(1,195,109)	(348,791)	-	(348,791)
2609		SO		8,413	7,826	586	-	586
2610		SNPD		-	-	-	-	-
2611		SNP		(216,188)	(202,023)	(14,166)	-	(14,166)
2612		CAGW		-	-	-	-	-
2613		CAGE		-	-	-	-	-
2614		SE		-	-	-	-	-
2615		CAEE		47,629	47,629	-	-	-
2616		CN		-	-	-	-	-
2617		JBG		-	-	-	-	-
2618		SG		-	-	-	-	-
2619			B19	(2,951,841,563)	(2,765,722,587)	(186,118,976)	-	(186,118,976)
2620								
2621	283	Accumulated Deferred Income Taxes						
2622		S		(261,812,248)	(261,748,592)	(63,656)	-	(63,656)
2623		SG		(1,404,914)	(1,295,175)	(109,739)	-	(109,739)
2624		SE		-	-	-	-	-
2625		SO		(30,932,500)	(28,776,804)	(2,155,696)	-	(2,155,696)
2626		GPS		(5,993,225)	(5,575,555)	(417,670)	-	(417,670)
2627		SNP		(563,260)	(526,352)	(36,908)	-	(36,908)
2628		TROJD		-	-	-	-	-
2629		SGCT		-	-	-	-	-
2630		CAGW		(562,847)	(441,401)	(121,447)	-	(121,447)
2631		CAGE		(366,488)	(366,488)	-	-	-
2632		CAEW		-	-	-	-	-
2633		CAEE		(34,872,418)	(34,872,418)	-	-	-
2634		JBE		(153,288)	(118,658)	(34,630)	-	(34,630)
2635		SGCT		-	-	-	-	-
2636								
2637			B19	(336,661,188)	(333,721,443)	(2,939,745)	-	(2,939,745)
2638								
2639		<b>TOTAL ACCUM DEF INCOME TAX</b>	B19	<b>(2,877,177,850)</b>	<b>(2,716,706,589)</b>	<b>(160,471,260)</b>	-	<b>(160,471,260)</b>
2640	255	Accumulated Investment Tax Credit						
2641		S		(2,107,460)	(2,107,460)	-	-	-
2642		ITC84		-	-	-	-	-
2643		ITC85		-	-	-	-	-
2644		ITC86		-	-	-	-	-
2645		ITC88		-	-	-	-	-
2646		ITC89		-	-	-	-	-
2647		ITC90		-	-	-	-	-
2648		SG		(172,669)	(159,182)	(13,487)	-	(13,487)
2649		<b>Total Accumulated ITC</b>	B19	<b>(2,280,129)</b>	<b>(2,266,642)</b>	<b>(13,487)</b>	-	<b>(13,487)</b>
2650								
2651		<b>TOTAL RATE BASE DEDUCTIONS</b>		<b>(5,452,537,260)</b>	<b>(5,113,020,143)</b>	<b>(339,517,116)</b>	-	<b>(339,517,116)</b>
2652								
2653								
2654								
2655	108SP	Steam Prod Plant Accumulated Depr						
2656		S		(52,546,366)	(50,546,802)	(1,999,564)	-	(1,999,564)
2657		SG-P		(7,000)	(6,453)	(547)	-	(547)
2658		SG-U		-	-	-	-	-
2659		SG		(89,398,831)	(82,415,795)	(6,983,036)	-	(6,983,036)
2660		CAGW		(171,657,795)	(134,618,862)	(37,038,933)	-	(37,038,933)
2661		CAGE		(2,839,240,457)	(2,839,240,457)	-	-	-
2662		JBG		(776,231,294)	(608,742,372)	(167,488,923)	-	(167,488,923)
2663		CAGE		-	-	-	-	-
2664			B17	(3,929,081,743)	(3,715,570,741)	(213,511,002)	-	(213,511,002)
2665								
2666	108NP	Nuclear Prod Plant Accumulated Depr						
2667		DGP		-	-	-	-	-
2668		DGU		-	-	-	-	-
2669		SG		-	-	-	-	-
2670								
2671								
2672								
2673	108HP	Hydraulic Prod Plant Accum Depr						
2674		S		43,843	43,843	-	-	-
2675		SG		-	-	-	-	-
2676		DGU		-	-	-	-	-
2677		CAGW		-	-	-	-	-
2678		CAGE		-	-	-	-	-
2679		CAGW		(360,698,514)	(282,869,901)	(77,828,614)	-	(77,828,614)
2680		CAGE		(107,378,283)	(107,378,283)	-	-	-
2681			B17	(468,032,955)	(390,204,341)	(77,828,614)	-	(77,828,614)









12 ME SEPT 2023 Washington Inter-Jurisdictional Allocation Methodology  
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2930								
2931								
2932								
2933	Summary of Amortization by Factor							
2934	S			(7,657,865)	(5,628,623)	(2,029,242)	-	(2,029,242)
2935	SG-P			(64,279,259)	(59,258,339)	(5,020,920)	-	(5,020,920)
2936	SG-U			(6,741,712)	(6,215,110)	(526,602)	-	(526,602)
2937	SE			-	-	-	-	-
2938	SO			(358,701,117)	(333,703,123)	(24,997,994)	-	(24,997,994)
2939	CN			(181,974,170)	(169,352,281)	(12,621,890)	-	(12,621,890)
2940	SSGCT			-	-	-	-	-
2941	JBG			(1,494,948)	(1,172,380)	(322,568)	-	(322,568)
2942	CAGW			(21,148,262)	(16,585,061)	(4,563,201)	-	(4,563,201)
2943	CAGE			(28,766,770)	(28,766,770)	-	-	-
2944	CAEW			-	-	-	-	-
2945	CAEE			(5,085)	(5,085)	-	-	-
2946	SG			(58,428,587)	(53,864,669)	(4,563,918)	-	(4,563,918)
2947	Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor		B18	<u>(729,197,774)</u>	<u>(674,551,440)</u>	<u>(54,646,334)</u>	-	<u>(54,646,334)</u>