Washington Jurisdiction
RESULTS OF OPERATIONS

August 2023

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	AUGUST 2023
FILE:	WA JAM - August 2023
PREPARED BY:	Revenue Requirement Department
DATE:	December 21, 2023
TIME:	2:59:35 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

AUGUST 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	532,331,730	499,694,936	32,636,794	0	32,636,794
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,826,080	1,540,353	285,726	0	285,726
5	Other Operating Revenues	2.4	24,978,131	23,150,784	1,827,346	0	1,827,346
6	Total Operating Revenues	2.4	559,135,940	524,386,073	34,749,867	0	34,749,867
7							
8	Operating Expenses:						
9	Steam Production	2.6	30,093,982	24,889,083	5,204,899	0	5,204,899
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	5,234,006	4,825,172	408,834	0	408,834
12	Other Power Supply	2.9 & 2.10	(40,942,832)	(58,090,101)	17,147,269	0	17,147,269
13	Transmission	2.12	10,053,545	8,178,307	1,875,238	0	1,875,238
14	Distribution	2.13	30,064,867	28,538,025	1,526,842	0	1,526,842
15	Customer Accounts	2.14	6,922,257	6,238,200	684,057	0	684,057
16	Customer Service	2.14	14,154,503	14,074,283	80,220	0	80,220
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	19,331,337	18,001,693	1,329,644	0	1,329,644
19							
20	Total O & M Expenses	2.16	74,911,664	46,654,662	28,257,002	0	28,257,002
21							
22	Depreciation	2.17	83,842,060	78,132,410	5,709,649	0	5,709,649
23	Amortization Expense	2.19	6,207,744	5,795,165	412,579	0	412,579
24	Taxes Other Than Income	2.19	17,518,517	15,385,726	2,132,791	0	2,132,791
25	Income Taxes - Federal	2.23	70,244,565	70,969,991	(725,426)	0	(725,426)
26	Income Taxes - State	2.22	16,072,739	16,072,739	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	(581,487)	(526,391)	(55,096)	0	(55,096)
30							
31	Total Operating Expenses	2.23	268,152,061	232,420,562	35,731,500	0	35,731,500
32							
33	Operating Revenue for Return		290,983,879	291,965,512	(981,632)	0	(981,632)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,033,514,934	30,729,445,404	2,304,069,530	0	2,304,069,530
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	1,513,790,429	1,504,339,430	9,450,999	0	9,450,999
39	Elec Plant Acq Adj	2.33 & 2.34	10,590,242	10,482,640	107,601	0	107,601
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	147,203,946	140,776,138	6,427,809	0	6,427,809
42	Fuel Stock	2.34	108,155,747	101,198,327	6,957,420	0	6,957,420
43	Material & Supplies	2.35	418,996,020	399,596,623	19,399,397	0	19,399,397
44	Working Capital	2.36	50,604,753	45,994,127	4,610,626	0	4,610,626
45	Weatherization Loans	2.34	222,067,895	222,064,583	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		35,519,098,540	33,167,906,865	2,351,191,675	0	2,351,191,675
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,188,360,984)	(10,329,095,707)	(859,265,278)	0	(859,265,278)
52	Accum Prov For Amort	2.42	(742,055,224)	(687,031,708)	(55,023,516)	0	(55,023,516)
53	Accum Def Income Taxes	2.38	(2,956,260,488)	(2,789,703,078)	(166,557,410)	0	(166,557,410)
54	Unamortized ITC	2.38	(2,216,093)	(2,202,986)	(13,107)	0	(13,107)
55	Customer Adv for Const	2.37	(206,723,753)	(198,746,565)	(7,977,188)	0	(7,977,188)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,554,485,872)	(2,382,585,514)	(171,900,358)	0	(171,900,358)
58							
59	Total Rate Base Deductions		(17,650,102,415)	(16,389,365,558)	(1,260,736,856)	0	(1,260,736,856)
60							
61	Total Rate Base		17,868,996,125	16,778,541,306	1,090,454,819	0	1,090,454,819
62							

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers								
63	440	Residential Sales							
64			S		215,268,768	200,548,527	14,720,240	-	14,720,240
65									
66				B1	215,268,768	200,548,527	14,720,240	-	14,720,240
67									
68	442	Commercial & Industrial Sales							
69			S		315,757,165	297,891,602	17,865,563	-	17,865,563
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	315,757,165	297,891,602	17,865,563	-	17,865,563
75									
76	444	Public Street & Highway Lighting							
77			S		1,305,797	1,254,807	50,991	-	50,991
78			SO		-	-	-	-	-
79				B1	1,305,797	1,254,807	50,991	-	50,991
80									
81	445	Other Sales to Public Authority							
82			S		-	-	-	-	-
83									
84				B1	-	-	-	-	-
85									
86	448	Interdepartmental							
87			S		-	-	-	-	-
88			SO		-	-	-	-	-
89				B1	-	-	-	-	-
90									
91	**Total Sales to Ultimate Customers**				**532,331,730**	**499,694,936**	**32,636,794**	**-**	**32,636,794**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,540,353	1,540,353	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,540,353	1,540,353	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		285,726	-	285,726	-	285,726
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	285,726	-	285,726	-	285,726
110									
111		Total Sales for Resale			1,826,080	1,540,353	285,726	-	285,726
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**534,157,810**	**501,235,289**	**32,922,521**	**-**	**32,922,521**
121	450	Forfeited Discounts & Interest							
122			S		1,354,232	1,351,491	2,741	-	2,741
123			SO		-	-	-	-	-
124				B1	1,354,232	1,351,491	2,741	-	2,741
125									
126	451	Misc Electric Revenue							
127			S		691,642	673,171	18,471	-	18,471
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	691,642	673,171	18,471	-	18,471
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,180,719	1,094,715	86,004	-	86,004
141			CAGW		-	-	-	-	-
142			CAGE		4,985	4,985	-	-	-
143			JBG		-	-	-	-	-
144			SG		83,366	76,855	6,512	-	6,512
145			SO		277,162	257,847	19,316	-	19,316
146				B1	1,546,233	1,434,401	111,832	-	111,832
147									
148									
149									
150	456	Other Electric Revenue							
151			S		1,927,874	1,927,874	-	-	-
152			CAGE		90,164	90,164	-	-	-
153			CAGW		123,848	97,125	26,723	-	26,723
154			SO		-	-	-	-	-
155			SG		14,882,574	13,720,081	1,162,493	-	1,162,493
156			JBG		1,278,125	1,002,342	275,783	-	275,783
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		3,083,440	2,854,136	229,303	-	229,303
161				B1	21,386,024	19,691,721	1,694,303	-	1,694,303
162									
163		**Total Other Electric Revenues**			**24,978,131**	**23,150,784**	**1,827,346**	**-**	**1,827,346**
164									
165		**Total Electric Operating Revenues**		**B1**	**559,135,940**	**524,386,073**	**34,749,867**	**-**	**34,749,867**
166									
167		Summary of Revenues by Factor							
168			S		539,312,276	506,282,539	33,029,737	-	33,029,737
169			JBG		1,278,125	1,002,342	275,783	-	275,783
170			SE		3,083,440	2,854,136	229,303	-	229,303
171			SO		277,162	257,847	19,316	-	19,316
172			SG		14,965,940	13,796,935	1,169,005	-	1,169,005
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		123,848	97,125	26,723	-	26,723
176			CAGE		95,149	95,149	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179		Total Electric Operating Revenues		B1	559,135,940	524,386,073	34,749,867	-	34,749,867
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		-	-	-	-	-
201				B1	-	-	-	-	-
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		209,095	209,095	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		(790,583)	(735,487)	(55,096)	-	(55,096)
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	(581,487)	(526,391)	(55,096)	-	(55,096)
221									
222		**Total Miscellaneous Revenues**			**(581,487)**	**(526,391)**	**(55,096)**	**-**	**(55,096)**

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**(581,487)**	**(526,391)**	**(55,096)**	**-**	**(55,096)**
230									
231	500	Operation Supervision & Engineering							
232			SG		121	112	9	-	9
233			CAGW		3,247	2,546	701	-	701
234			CAGE		110,687	110,687	-	-	-
235			JBG		1,237,058	970,136	266,922	-	266,922
236			JBE		-	-	-	-	-
237				B2	1,351,113	1,083,480	267,632	-	267,632
238									
239	501	Fuel Related							
240			SE		(17,694)	(16,378)	(1,316)	-	(1,316)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		148,342	116,334	32,008	-	32,008
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,313,305	1,313,305	-	-	-
247			JBE		118,050	91,381	26,669	-	26,669
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,562,004	1,504,642	57,362	-	57,362
251									
252	501NPC	Fuel Related							
253			S		3,931,602	-	3,931,602	-	3,931,602
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	3,931,602	-	3,931,602	-	3,931,602
265									
266		Total Fuel Related			5,493,606	1,504,642	3,988,963	-	3,988,963
267									
268	502	Steam Expenses							
269			SG		1,258	1,160	98	-	98
270			CAGW		81,575	63,973	17,602	-	17,602
271			CAGE		5,206,154	5,206,154	-	-	-
272			JBG		2,164,232	1,697,251	466,980	-	466,980
273			CAGE		-	-	-	-	-
274				B2	7,453,219	6,968,538	484,680	-	484,680
275									
276	509	Allowances							
277			SE		-	-	-	-	-
278			CAGW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		27,744	-	27,744	-	27,744
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					27,744	-	27,744	-	27,744
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		6,424	5,038	1,386	-	1,386
291			CAGE		62,111	62,111	-	-	-
292			JBG		-	-	-	-	-
293			CAGE		-	-	-	-	-
294				B2	68,534	67,148	1,386	-	1,386
295									
296	506	Misc. Steam Expense							
297			SG		11,174	10,301	873	-	873
298			SE		-	-	-	-	-
299			CAGW		656,295	514,685	141,610	-	141,610
300			CAGE		4,748,715	4,748,715	-	-	-
301			JBG		(1,357,341)	(1,064,465)	(292,876)	-	(292,876)
302			CAGE		-	-	-	-	-
303				B2	4,058,843	4,209,236	(150,393)	-	(150,393)

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
304									
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		52,954	52,954	-	-	-
309			JBG		19,444	15,249	4,196	-	4,196
310			CAGE		-	-	-	-	-
311				B2	72,398	68,203	4,196	-	4,196
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		15,631	12,259	3,373	-	3,373
316			CAGE		337,449	337,449	-	-	-
317			JBG		44,496	34,895	9,601	-	9,601
318			CAGE		-	-	-	-	-
319				B2	397,576	384,602	12,974	-	12,974
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		143,736	132,509	11,227	-	11,227
325			CAGW		48,284	37,865	10,418	-	10,418
326			CAGE		1,304,578	1,304,578	-	-	-
327			JBG		629,145	493,393	135,752	-	135,752
328			CAGE		-	-	-	-	-
329				B2	2,125,743	1,968,346	157,397	-	157,397
330									
331	512	Maintenance of Boiler Plant							
332			SG		7,819	7,209	611	-	611
333			CAGW		268,688	210,713	57,975	-	57,975
334			CAGE		4,391,377	4,391,377	-	-	-
335			JBG		1,320,128	1,035,282	284,847	-	284,847
336			SG-U		-	-	-	-	-
337				B2	5,988,013	5,644,580	343,433	-	343,433
338									
339	513	Maintenance of Electric Plant							
340			SG		(914)	(842)	(71)	-	(71)
341			CAGW		18,204	14,276	3,928	-	3,928
342			CAGE		2,045,035	2,045,035	-	-	-
343			JBG		183,151	143,632	39,519	-	39,519
344			CAGE		-	-	-	-	-
345				B2	2,245,476	2,202,100	43,375	-	43,375
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		7,355	6,781	575	-	575
349			CAGW		23,672	18,564	5,108	-	5,108
350			CAGE		698,062	698,062	-	-	-
351			JBG		82,629	64,800	17,829	-	17,829
352			CAGE		-	-	-	-	-
353				B2	811,718	788,207	23,511	-	23,511
354									
355	**Total Steam Power Generation**			B2	**30,093,982**	**24,889,083**	**5,204,899**	**-**	**5,204,899**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-
364									
365	519	Coolants and Water							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									
369	520	Steam Expenses							
370			SG		-	-	-	-	-
371					-	-	-	-	-
372									
373									
374									
375	523	Electric Expenses							
376			SG		-	-	-	-	-
377					-	-	-	-	-
378									
379	524	Misc. Nuclear Expenses							
380			SG		-	-	-	-	-
381					-	-	-	-	-
382									
383	528	Maintenance Super & Engineering							
384			SG		-	-	-	-	-
385					-	-	-	-	-
386									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
387	529	Maintenance of Structures							
388			SG		-	-	-	-	-
389					-	-	-	-	-
390									
391	530	Maintenance of Reactor Plant							
392			SG		-	-	-	-	-
393					-	-	-	-	-
394									
395	531	Maintenance of Electric Plant							
396			SG		-	-	-	-	-
397					-	-	-	-	-
398									
399	532	Maintenance of Misc Nuclear							
400			SG		-	-	-	-	-
401					-	-	-	-	-
402									
403	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
404									
405	535	Operation Super & Engineering							
406			DGP		-	-	-	-	-
407			CN		-	-	-	-	-
408			SG		-	-	-	-	-
409			SG-P		992,350	914,837	77,514	-	77,514
410			SG-U		434,066	400,161	33,905	-	33,905
411				B2	1,426,417	1,314,998	111,419	-	111,419
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		26,207	24,160	2,047	-	2,047
418			CAGE		-	-	-	-	-
419				B2	26,207	24,160	2,047	-	2,047
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		183,923	169,557	14,366	-	14,366
424			SG-U		73,114	67,403	5,711	-	5,711
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	257,037	236,960	20,077	-	20,077
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		1,463,314	1,349,013	114,301	-	114,301
440			SG-U		1,219,125	1,123,898	95,227	-	95,227
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	2,682,439	2,472,911	209,528	-	209,528
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		126,453	116,576	9,877	-	9,877
448			SG-U		5,594	5,157	437	-	437
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	132,047	121,732	10,314	-	10,314
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		23,567	21,726	1,841	-	1,841
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	23,567	21,726	1,841	-	1,841
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		80,254	73,985	6,269	-	6,269
464			SG-U		6,421	5,919	502	-	502
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	86,675	79,905	6,770	-	6,770
468									
469									
470									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		40,590	37,420	3,171	-	3,171
475			SG-U		68,596	63,238	5,358	-	5,358
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	109,186	100,657	8,529	-	8,529
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		121,527	112,034	9,493	-	9,493
483			SG-U		8,189	7,549	640	-	640
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	129,715	119,583	10,132	-	10,132
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		216,120	199,239	16,881	-	16,881
491			SG-U		144,596	133,302	11,295	-	11,295
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	360,716	332,540	28,176	-	28,176
495									
496	**Total Hydraulic Power Generation**			B2	**5,234,006**	**4,825,172**	**408,834**	**-**	**408,834**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		84,598	66,344	18,254	-	18,254
502			CAGE		72,730	72,730	-	-	-
503			CAGE		-	-	-	-	-
504				B2	157,328	139,074	18,254	-	18,254
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									
513	547NPC	Fuel-NPC							
514			S		3,730,194	-	3,730,194	-	3,730,194
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	3,730,194	-	3,730,194	-	3,730,194
519									
520	548	Generation Expense							
521			SG		22,223	20,487	1,736	-	1,736
522			CAGW		457,617	358,876	98,741	-	98,741
523			CAGE		920,801	920,801	-	-	-
524			S		-	-	-	-	-
525				B2	1,400,641	1,300,164	100,477	-	100,477
526									
527	549	Miscellaneous Other							
528			S		27,313	27,313	-	-	-
529			SG		644,169	593,852	50,317	-	50,317
530			CAGW		45,255	35,490	9,765	-	9,765
531			CAGE		147,551	147,551	-	-	-
532			CAGE		-	-	-	-	-
533				B2	864,287	804,206	60,081	-	60,081
534									
535									
536									
537									
538	550	Rents							
539			S		31,082	31,082	-	-	-
540			SG		928,819	856,268	72,551	-	72,551
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	959,901	887,350	72,551	-	72,551
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		15,464	12,128	3,337	-	3,337
555			CAGE		254,937	254,937	-	-	-
556			CAGE		-	-	-	-	-
557				B2	270,401	267,064	3,337	-	3,337
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,415,864	1,305,269	110,595	-	110,595
561			CAGW		2,200,443	1,725,649	474,794	-	474,794
562			CAGE		645,810	645,810	-	-	-
563			CAGE		-	-	-	-	-
564				B2	4,262,116	3,676,728	585,388	-	585,388
565									
566	554	Maintenance of Misc. Other							
567			SG		92,730	85,487	7,243	-	7,243
568			CAGW		-	-	-	-	-
569			CAGE		13,155	13,155	-	-	-
570			CAGE		-	-	-	-	-
571				B2	105,885	98,642	7,243	-	7,243
572									
573	**Total Other Power Generation**			**B2**	**11,750,754**	**7,173,228**	**4,577,525**	**-**	**4,577,525**
574									
575									
576	555	Purchased Power							
577			S		(71,241,903)	(71,241,903)	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(71,241,903)	(71,241,903)	-	-	-
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		12,326,194	-	12,326,194	-	12,326,194
591					12,326,194	-	12,326,194	-	12,326,194
592									
593		Total Purchased Power		B2	(58,915,709)	(71,241,903)	12,326,194	-	12,326,194
594									
595	556	System Control & Load Dispatch							
596			SG		253,370	233,579	19,791	-	19,791
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	253,370	233,579	19,791	-	19,791
601									
602									
603									
604	557	Other Expenses							
605			S		2,945,043	2,945,043	-	-	-
606			SG		2,576,526	2,375,271	201,255	-	201,255
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		15,046	11,800	3,247	-	3,247
612			CAGE		342,924	342,924	-	-	-
613			JBG		88,545	69,439	19,105	-	19,105
614			CAEW		-	-	-	-	-
615			JBE		669	518	151	-	151
616				B2	5,968,753	5,744,995	223,758	-	223,758
617									
618									
619	**Total Other Power Supply**			B2	**(52,693,586)**	**(65,263,329)**	**12,569,743**	**-**	**12,569,743**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**(5,614,844)**	**(28,375,846)**	**22,761,001**	**-**	**22,761,001**
622									
623									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
624	Summary of Production Expense by Factor								
625		S			(48,222,732)	(68,238,465)	20,015,733	-	20,015,733
626		SG			6,104,250	5,627,441	476,809	-	476,809
627		SE			(17,694)	(16,378)	(1,316)	-	(1,316)
628		JBG			4,411,487	3,459,612	951,875	-	951,875
629		TROJP			-	-	-	-	-
630		JBE			118,719	91,899	26,821	-	26,821
631		SG-P			3,274,306	3,018,546	255,759	-	255,759
632		SG-U			1,959,700	1,806,626	153,074	-	153,074
633		DEP			-	-	-	-	-
634		CAGW			4,088,786	3,206,541	882,245	-	882,245
635		CAGE			21,355,028	21,355,028	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			1,313,305	1,313,305	-	-	-
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	(5,614,844)	(28,375,846)	22,761,001	-	22,761,001
648	560	Operation Supervision & Engineering							
649			SG		1,233,873	1,137,494	96,379	-	96,379
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	1,233,873	1,137,494	96,379	-	96,379
654									
655	561	Load Dispatching							
656			SG		1,960,544	1,807,404	153,140	-	153,140
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,960,544	1,807,404	153,140	-	153,140
661	562	Station Expense							
662			SG		497,945	459,050	38,895	-	38,895
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	497,945	459,050	38,895	-	38,895
667									
668	563	Overhead Line Expense							
669			SG		243,534	224,512	19,023	-	19,023
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	243,534	224,512	19,023	-	19,023
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		1,182,296	-	1,182,296	-	1,182,296
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,182,296	-	1,182,296	-	1,182,296
697									
698		Total Transmission of Electricity by Others			1,182,296	-	1,182,296	-	1,182,296

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
699									
700	566	Misc. Transmission Expense							
701			SG		181,828	167,625	14,203	-	14,203
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	181,828	167,625	14,203	-	14,203
706									
707	567	Rents - Transmission							
708			SG		165,404	152,485	12,920	-	12,920
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	165,404	152,485	12,920	-	12,920
713									
714	568	Maint Supervision & Engineering							
715			SG		162,287	149,610	12,676	-	12,676
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	162,287	149,610	12,676	-	12,676
719									
720	569	Maintenance of Structures							
721			SG		569,009	524,563	44,446	-	44,446
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	569,009	524,563	44,446	-	44,446
725									
726	570	Maintenance of Station Equipment							
727			SG		1,353,558	1,247,830	105,728	-	105,728
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,353,558	1,247,830	105,728	-	105,728
732									
733	571	Maintenance of Overhead Lines							
734			SG		2,489,249	2,294,811	194,438	-	194,438
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	2,489,249	2,294,811	194,438	-	194,438
739									
740	572	Maintenance of Underground Lines							
741			SG		3,864	3,562	302	-	302
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	3,864	3,562	302	-	302
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		10,154	9,361	793	-	793
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	10,154	9,361	793	-	793
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**10,053,545**	**8,178,307**	**1,875,238**	**-**	**1,875,238**
753									
754	Summary of Transmission Expense by Factor								
755			S		1,182,296	-	1,182,296	-	1,182,296
756			SG		8,871,250	8,178,307	692,943	-	692,943
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	10,053,545	8,178,307	1,875,238	-	1,875,238
761	580	Operation Supervision & Engineering							
762			S		969,898	928,772	41,126	-	41,126
763			SNPD		936,173	878,444	57,729	-	57,729
764				B2	1,906,071	1,807,216	98,855	-	98,855
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,429,028	1,340,907	88,121	-	88,121
769				B2	1,429,028	1,340,907	88,121	-	88,121
770									
771	582	Station Expense							
772			S		575,499	553,125	22,374	-	22,374
773			SNPD		-	-	-	-	-
774				B2	575,499	553,125	22,374	-	22,374
775									
776	583	Overhead Line Expenses							
777			S		833,435	726,047	107,389	-	107,389
778			SNPD		-	-	-	-	-
779				B2	833,435	726,047	107,389	-	107,389
780									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		18,121	17,003	1,117	-	1,117
789				B2	18,121	17,003	1,117	-	1,117
790									
791	586	Meter Expenses							
792			S		281,154	252,298	28,856	-	28,856
793			SNPD		-	-	-	-	-
794				B2	281,154	252,298	28,856	-	28,856
795									
796	587	Customer Installation Expenses							
797			S		1,981,811	1,848,633	133,178	-	133,178
798			SNPD		-	-	-	-	-
799				B2	1,981,811	1,848,633	133,178	-	133,178
800									
801	588	Misc. Distribution Expenses							
802			S		364,131	363,162	969	-	969
803			SG		-	-	-	-	-
804			SNPD		280,925	263,601	17,323	-	17,323
805				B2	645,055	626,763	18,292	-	18,292
806									
807	589	Rents							
808			S		194,195	183,986	10,209	-	10,209
809			SNPD		55,631	52,201	3,431	-	3,431
810				B2	249,827	236,187	13,640	-	13,640
811									
812	590	Maint Supervision & Engineering							
813			S		(1,542,569)	(1,560,744)	18,175	-	18,175
814			SNPD		196,075	183,984	12,091	-	12,091
815				B2	(1,346,494)	(1,376,760)	30,266	-	30,266
816									
817	591	Maintenance of Structures							
818			S		162,828	159,244	3,584	-	3,584
819			SNPD		11,882	11,150	733	-	733
820				B2	174,710	170,394	4,316	-	4,316
821									
822	592	Maintenance of Station Equipment							
823			S		770,786	741,768	29,018	-	29,018
824			SNPD		119,359	111,999	7,360	-	7,360
825				B2	890,145	853,767	36,379	-	36,379
826	593	Maintenance of Overhead Lines							
827			S		18,625,275	17,886,647	738,629	-	738,629
828			SNPD		309,224	290,155	19,068	-	19,068
829				B2	18,934,499	18,176,802	757,697	-	757,697
830									
831	594	Maintenance of Underground Lines							
832			S		4,779,589	4,501,069	278,520	-	278,520
833			SNPD		1,497	1,405	92	-	92
834				B2	4,781,086	4,502,473	278,612	-	278,612
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		129,821	121,816	8,005	-	8,005
839				B2	129,821	121,816	8,005	-	8,005
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		172,814	163,201	9,613	-	9,613
843			SNPD		-	-	-	-	-
844				B2	172,814	163,201	9,613	-	9,613
845									
846	597	Maintenance of Meters							
847			S		66,399	63,154	3,245	-	3,245
848			SNPD		(15,124)	(14,191)	(933)	-	(933)
849				B2	51,276	48,963	2,312	-	2,312
850									
851	598	Maint of Misc. Distribution Plant							
852			S		333,005	323,336	9,668	-	9,668
853			SNPD		(1,975,997)	(1,854,147)	(121,850)	-	(121,850)
854				B2	(1,642,993)	(1,530,811)	(112,182)	-	(112,182)
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**30,064,867**	**28,538,025**	**1,526,842**	**-**	**1,526,842**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		28,568,251	27,133,698	1,434,553	-	1,434,553
861			SNPD		1,496,616	1,404,326	92,289	-	92,289
862									
863	Total Distribution Expense by Factor			B2	30,064,867	28,538,025	1,526,842	-	1,526,842
864									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		241,842	225,068	16,774	-	16,774
868				B2	241,842	225,068	16,774	-	16,774
869									
870	902	Meter Reading Expense							
871			S		918,853	824,756	94,096	-	94,096
872			CN		90,102	83,853	6,250	-	6,250
873				B2	1,008,955	908,609	100,346	-	100,346
874									
875	903	Customer Receipts & Collections							
876			S		334,334	280,136	54,197	-	54,197
877			CN		3,579,448	3,331,175	248,274	-	248,274
878				B2	3,913,782	3,611,311	302,471	-	302,471
879									
880	904	Uncollectible Accounts							
881			S		1,757,588	1,493,123	264,465	-	264,465
882			SG		-	-	-	-	-
883			CN		(0)	(0)	(0)	-	(0)
884				B2	1,757,588	1,493,123	264,465	-	264,465
885									
886	905	Misc. Customer Accounts Expense							
887			S		90	90	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	90	90	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**6,922,257**	**6,238,200**	**684,057**	**-**	**684,057**
894									
895	Summary of Customer Accts Exp by Factor								
896		S			3,010,864	2,598,105	412,759	-	412,759
897		CN			3,911,393	3,640,095	271,298	-	271,298
898		SG			-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	6,922,257	6,238,200	684,057	-	684,057
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		13,465,897	13,444,986	20,911	-	20,911
908			CN		276,268	257,106	19,162	-	19,162
909				B2	13,742,165	13,702,092	40,073	-	40,073
910									
911	909	Informational & Instructional Adv							
912			S		105,125	86,287	18,838	-	18,838
913			CN		307,149	285,845	21,304	-	21,304
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	412,274	372,131	40,142	-	40,142
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		64	60	4	-	4
921									
922				B2	64	60	4	-	4
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**14,154,503**	**14,074,283**	**80,220**	**-**	**80,220**
925									
926									
927	Summary of Customer Service Exp by Factor								
928		S			13,571,022	13,531,273	39,749	-	39,749
929		CN			583,481	543,010	40,471	-	40,471
930		CAGW			-	-	-	-	-
931		CAGE			-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	14,154,503	14,074,283	80,220	-	80,220
934									
935									
936	911	Supervision							
937			S		-	-	-	-	-
938			CN		-	-	-	-	-
939					-	-	-	-	-
940									
941	912	Demonstration & Selling Expense							
942			S		-	-	-	-	-
943			CN		-	-	-	-	-
944					-	-	-	-	-
945									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
946	913	Advertising Expense							
947			S		-	-	-	-	-
948			CN		-	-	-	-	-
949					-	-	-	-	-
950									
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			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**				**14,154,503**	**14,074,283**	**80,220**	**-**	**80,220**
965	920	Administrative & General Salaries							
966			S		94,365	94,365	-	-	-
967			CN		-	-	-	-	-
968			SO		6,957,304	6,472,447	484,857	-	484,857
969				B2	7,051,669	6,566,812	484,857	-	484,857
970									
971	921	Office Supplies & expenses							
972			S		10,994	10,624	369	-	369
973			CN		11,031	10,266	765	-	765
974			SO		1,732,200	1,611,482	120,718	-	120,718
975				B2	1,754,225	1,632,373	121,852	-	121,852
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(4,697,101)	(4,369,759)	(327,342)	-	(327,342)
981				B2	(4,697,101)	(4,369,759)	(327,342)	-	(327,342)
982									
983	923	Outside Services							
984			S		154,515	154,515	-	-	-
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		934,764	869,620	65,144	-	65,144
989			SG		-	-	-	-	-
990				B2	1,089,279	1,024,135	65,144	-	65,144
991									
992	924	Property Insurance							
993			S		1,318,649	1,248,395	70,254	-	70,254
994			CAGW		-	-	-	-	-
995			SO		359,237	334,201	25,035	-	25,035
996				B2	1,677,886	1,582,596	95,290	-	95,290
997									
998	925	Injuries & Damages							
999			S		96,371	96,371	-	-	-
1000			SO		8,099,174	7,534,740	564,434	-	564,434
1001				B2	8,195,545	7,631,111	564,434	-	564,434
1002									
1003	926	Employee Pensions & Benefits							
1004			S		610,241	590,594	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		(819,821)	(762,687)	(57,134)	-	(57,134)
1007				B2	(209,579)	(172,093)	(37,486)	-	(37,486)
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		1,759,555	1,602,420	157,135	-	157,135
1016			CAEE		-	-	-	-	-
1017			SO		119,243	110,933	8,310	-	8,310
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		701,338	646,556	54,782	-	54,782
1021				B2	2,580,136	2,359,909	220,227	-	220,227
1022									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(533,709)	(496,515)	(37,194)	-	(37,194)
1031				B2	(533,709)	(496,515)	(37,194)	-	(37,194)
1032									
1033	930	Misc General Expenses							
1034			S		2,563	2,563	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		268,432	249,725	18,707	-	18,707
1038				B2	270,995	252,287	18,707	-	18,707
1039									
1040	931	Rents							
1041			S		10,151	9,955	196	-	196
1042			SO		(635,834)	(591,522)	(44,311)	-	(44,311)
1043				B2	(625,683)	(581,568)	(44,116)	-	(44,116)
1044									
1045	935	Maintenance of General Plant							
1046			S		46,716	31,765	14,951	-	14,951
1047			CN		793	738	55	-	55
1048			SO		2,730,168	2,539,902	190,266	-	190,266
1049				B2	2,777,677	2,572,404	205,272	-	205,272
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**19,331,337**	**18,001,693**	**1,329,644**	**-**	**1,329,644**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		4,104,119	3,841,566	262,553	-	262,553
1055			SO		14,514,056	13,502,566	1,011,489	-	1,011,489
1056			SG		701,338	646,556	54,782	-	54,782
1057			CN		11,824	11,004	820	-	820
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	19,331,337	18,001,693	1,329,644	-	1,329,644
1062									
1063	**TOTAL O&M EXPENSE**			B2	**74,911,664**	**46,654,662**	**28,257,002**	**-**	**28,257,002**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,067	416,755	35,311	-	35,311
1068			CAGW		1,685,011	1,321,433	363,578	-	363,578
1069			CAGE		21,741,285	21,741,285	-	-	-
1070			JBG		5,703,931	4,473,183	1,230,748	-	1,230,748
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,019,883	27,390,245	1,629,638	-	1,629,638
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,818,191	1,676,170	142,021	-	142,021
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		769,532	709,423	60,109	-	60,109
1085				B3	2,587,723	2,385,594	202,130	-	202,130
1086									
1087	403OP	Other Production Depreciation							
1088			S		1,671	1,671	-	-	-
1089			SG		8,973	8,272	701	-	701
1090			CAGW		1,792,799	1,405,963	386,836	-	386,836
1091			CAGE		4,531,284	4,531,284	-	-	-
1092			SG		11,998,390	11,061,183	937,207	-	937,207
1093			CAGE		-	-	-	-	-
1094				B3	18,333,117	17,008,373	1,324,743	-	1,324,743
1095									
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,780	765	-	765
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		11,626,023	10,717,902	908,121	-	908,121
1103				B3	11,629,567	10,720,682	908,886	-	908,886
1104									
1105									
1106									

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

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1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		44,102	43,264	838	-	838
1109	361	Structures	S		215,187	203,629	11,558	-	11,558
1110	362	Station Equipment	S		2,441,606	2,239,391	202,215	-	202,215
1111	363	Storage Battery Equipment	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,368,727	4,006,461	362,266	-	362,266
1113	365	OH Conductors	S		1,924,691	1,740,177	184,514	-	184,514
1114	366	UG Conduit	S		912,471	864,423	48,047	-	48,047
1115	367	UG Conductor	S		1,838,964	1,773,517	65,447	-	65,447
1116	368	Line Trans	S		3,223,688	2,967,932	255,755	-	255,755
1117	369	Services	S		1,950,301	1,792,893	157,408	-	157,408
1118	370	Meters	S		1,037,490	970,707	66,783	-	66,783
1119	371	Inst Cust Prem	S		38,464	36,742	1,722	-	1,722
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		189,139	179,971	9,168	-	9,168
1122				B3	18,184,830	16,819,108	1,365,722	-	1,365,722
1123									
1124	403GP	General Depreciation							
1125			S		1,383,204	1,291,803	91,401	-	91,401
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		66,507	61,894	4,613	-	4,613
1130			SG		694,401	640,160	54,240	-	54,240
1131			SO		1,680,775	1,563,641	117,134	-	117,134
1132			CAGW		13,207	10,357	2,850	-	2,850
1133			CAGE		201,689	201,689	-	-	-
1134			JBG		38,434	30,141	8,293	-	8,293
1135			JBE		-	-	-	-	-
1136			CAEE		8,723	8,723	-	-	-
1137			CAGE		-	-	-	-	-
1138			CAGE		-	-	-	-	-
1139				B3	4,086,939	3,808,408	278,531	-	278,531
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	**TOTAL DEPRECIATION EXPENSE**			B3	**83,842,060**	**78,132,410**	**5,709,649**	**-**	**5,709,649**
1159									
1160	Summary of Depreciation Expense by Factor								
1161			S		19,007,294	17,550,171	1,457,123	-	1,457,123
1162			SG-P		1,818,191	1,676,170	142,021	-	142,021
1163			SG-U		769,532	709,423	60,109	-	60,109
1164			SG		24,779,853	22,844,273	1,935,580	-	1,935,580
1165			SO		1,680,775	1,563,641	117,134	-	117,134
1166			CN		66,507	61,894	4,613	-	4,613
1167			SE		-	-	-	-	-
1168			CAGW		3,494,562	2,740,533	754,028	-	754,028
1169			CAGE		26,474,257	26,474,257	-	-	-
1170			CAEW		-	-	-	-	-
1171			CAEE		8,723	8,723	-	-	-
1172			JBG		5,742,365	4,503,324	1,239,041	-	1,239,041
1173			JBE		-	-	-	-	-
1174	Total Depreciation Expense By Factor			B3	83,842,060	78,132,410	5,709,649	-	5,709,649
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		35,952	26,964	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		23,699	22,048	1,652	-	1,652
1180			DGU		-	-	-	-	-
1181			CN		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	59,652	49,012	10,640	-	10,640
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,410	15,399	10	-	10
1194			SE		-	-	-	-	-
1195			SG		892,159	822,471	69,687	-	69,687
1196			SO		2,496,078	2,322,126	173,952	-	173,952
1197			CN		1,309,987	1,219,125	90,862	-	90,862
1198			CAGW		224,809	176,302	48,508	-	48,508
1199			CAGE		28,070	28,070	-	-	-
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		31,960	25,064	6,896	-	6,896
1204			CAGE		112,241	112,241	-	-	-
1205			JBG		8,209	6,438	1,771	-	1,771
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,119,076	4,727,388	391,687	-	391,687
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		6,739	6,739	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	6,739	6,739	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,157	24,113	2,043	-	2,043
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,157	24,113	2,043	-	2,043
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,211,623	4,807,253	404,370	-	404,370
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									
1237	406	Amortization of Plant Acquisition Adj							
1238			S		25,136	25,136	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		3,718	3,718	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		867,574	867,574	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,403	661	-	661
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		96,628	89,081	7,548	-	7,548
1256			TROJP		-	-	-	-	-
1257				B4	967,267	959,058	8,209	-	8,209
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**6,207,744**	**5,795,165**	**412,579**	**-**	**412,579**
1260									
1261									
1262									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1263	Summary of Amortization Expense by Factor								
1264		S			950,812	941,813	8,999	-	8,999
1265		SE			-	-	-	-	-
1266		TROJP			-	-	-	-	-
1267		SG-P			26,157	24,113	2,043	-	2,043
1268		SG-U			-	-	-	-	-
1269		SO			2,519,777	2,344,173	175,604	-	175,604
1270		JBG			8,209	6,438	1,771	-	1,771
1271		SSGCH			-	-	-	-	-
1272		CN			1,309,987	1,219,125	90,862	-	90,862
1273		CAGW			259,834	203,769	56,065	-	56,065
1274		CAGE			144,029	144,029	-	-	-
1275		CAEW			-	-	-	-	-
1276		CAEE			152	152	-	-	-
1277		SG			988,787	911,552	77,235	-	77,235
1278	Total Amortization Expense by Factor			B4	6,207,744	5,795,165	412,579	-	412,579
1279	408	Taxes Other Than Income							
1280			S		4,555,393	3,318,730	1,236,664	-	1,236,664
1281			GPS		12,805,268	11,912,865	892,403	-	892,403
1282			SO		(39,113)	(36,388)	(2,726)	-	(2,726)
1283			SE		86,735	80,285	6,450	-	6,450
1284			CAGE		110,234	110,234	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**17,518,517**	**15,385,726**	**2,132,791**	**-**	**2,132,791**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(63,740)	(63,740)	-	-	-
1296									
1297				B7	(63,740)	(63,740)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(63,740)**	**(63,740)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		42,277,992	39,507,708	2,770,283	-	2,770,283
1310					42,277,992	39,507,708	2,770,283	-	2,770,283
1311									
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		438,580	409,842	28,738	-	28,738
1314					438,580	409,842	28,738	-	28,738
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		3,968,401	3,708,370	260,031	-	260,031
1324					3,968,401	3,708,370	260,031	-	260,031
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(6,408,536)	(5,988,614)	(419,922)	-	(419,922)
1328					(6,408,536)	(5,988,614)	(419,922)	-	(419,922)
1329									
1330		Total Elec. Interest Deductions for Tax		B6	40,276,437	37,637,307	2,639,131	-	2,639,131
1331									
1332		Non-Utility Portion of Interest							
1333			427 NUTIL		-	-	-	-	-
1334			428 NUTIL		-	-	-	-	-
1335			429 NUTIL		-	-	-	-	-
1336			431 NUTIL		-	-	-	-	-
1337									
1338		Total Non-utility Interest			-	-	-	-	-
1339									
1340		Total Interest Deductions for Tax			40,276,437	37,637,307	2,639,131	-	2,639,131
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(13,609,661)	(12,717,883)	(891,779)	-	(891,779)
1346		Total Operating Deductions for Tax		B6	(13,609,661)	(12,717,883)	(891,779)	-	(891,779)

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1347									
1348									
1349	41010	Deferred Income Tax - Federal-DR							
1350			S		-	-	-	-	-
1351			SCHMDEXP		-	-	-	-	-
1352			CIAC		-	-	-	-	-
1353			SO		-	-	-	-	-
1354			SNP		-	-	-	-	-
1355			SE		-	-	-	-	-
1356			SG		-	-	-	-	-
1357			GPS		-	-	-	-	-
1358			TAXDEPR		-	-	-	-	-
1359			CAEW		-	-	-	-	-
1360			CN		-	-	-	-	-
1361			JBE		-	-	-	-	-
1362			CAGW		-	-	-	-	-
1363			CAGE		-	-	-	-	-
1364			JBG		-	-	-	-	-
1365			CAEE		-	-	-	-	-
1366			SNPD		-	-	-	-	-
1367				B7	-	-	-	-	-
1368									
1369									
1370									
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		-	-	-	-	-
1373			CIAC		-	-	-	-	-
1374			SCHMDEXP		-	-	-	-	-
1375			SNP		-	-	-	-	-
1376			SG		-	-	-	-	-
1377			SNPD		-	-	-	-	-
1378			SO		-	-	-	-	-
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		-	-	-	-	-
1382			GPS		-	-	-	-	-
1383			CN		-	-	-	-	-
1384			JBE		-	-	-	-	-
1385			CAGW		-	-	-	-	-
1386			CAGE		-	-	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		-	-	-	-	-
1389				B7	-	-	-	-	-
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through							
1393			S		-	-	-	-	-
1394			SNP		-	-	-	-	-
1395			SO		-	-	-	-	-
1396			SE		-	-	-	-	-
1397			TROJP		-	-	-	-	-
1398			DGP		-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402			S		-	-	-	-	-
1403			BADDEBT		-	-	-	-	-
1404			JBE		-	-	-	-	-
1405			SCHMDEXP		-	-	-	-	-
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		-	-	-	-	-
1411									
1412				B6	-	-	-	-	-
1413									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1414	SCHMAT	Additions - Temporary							
1415			S		-	-	-	-	-
1416			JBE		-	-	-	-	-
1417			CIAC		-	-	-	-	-
1418			SNP		-	-	-	-	-
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		-	-	-	-	-
1423			GPS		-	-	-	-	-
1424			SO		-	-	-	-	-
1425			SNPD		-	-	-	-	-
1426			JBG		-	-	-	-	-
1427			BADDEBT		-	-	-	-	-
1428			CAGW		-	-	-	-	-
1429			CAGE		-	-	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		-	-	-	-	-
1432			SCHMDEXP		-	-	-	-	-
1433				B6	-	-	-	-	-
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			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		16,072,739	16,072,739	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**16,072,739**	**16,072,739**	**-**	**-**	**-**
1485									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			559,135,940	524,386,073	34,749,867	-	34,749,867
1489		Operating Deductions:							
1490		O & M Expenses			74,911,664	46,654,662	28,257,002	-	28,257,002
1491		Depreciation Expense			83,842,060	78,132,410	5,709,649	-	5,709,649
1492		Amortization Expense			6,207,744	5,795,165	412,579	-	412,579
1493		Taxes Other Than Income			17,518,517	15,385,726	2,132,791	-	2,132,791
1494		Interest & Dividends (AFUDC-Equity)			(13,609,661)	(12,717,883)	(891,779)	-	(891,779)
1495		Misc Revenue & Expense			(581,487)	(526,391)	(55,096)	-	(55,096)
1496		Total Operating Deductions			168,288,836	132,723,689	35,565,147	-	35,565,147
1497		Other Deductions:							
1498		Interest Deductions			40,276,437	37,637,307	2,639,131	-	2,639,131
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			350,570,667	354,025,077	(3,454,410)	-	(3,454,410)
1503									
1504		State Income Taxes			16,072,739	16,072,739	-	-	-
1505									
1506	Total Taxable Income				334,497,928	337,952,339	(3,454,410)	-	(3,454,410)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				70,244,565	70,969,991	(725,426)	-	(725,426)
1511									
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	SG		-	-	-	-	-
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**				**70,244,565**	**70,969,991**	**(725,426)**	**-**	**(725,426)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**268,152,061**	**232,420,562**	**35,731,500**	**-**	**35,731,500**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,977,765	3,217,831	-	3,217,831
1526			CAGW		1,788,644	1,402,705	385,939	-	385,939
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	936,181	257,580	-	257,580
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,853,602	3,861,350	-	3,861,350
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,906,043	669,874	-	669,874
1537			CAGW		70,301,953	55,132,765	15,169,188	-	15,169,188
1538			CAGE		777,239,508	777,239,508	-	-	-
1539			JBG		152,594,477	119,668,873	32,925,604	-	32,925,604
1540			CAGE		-	-	-	-	-
1541				B8	1,008,711,854	959,947,188	48,764,666	-	48,764,666
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,402,785	4,778,971	-	4,778,971
1547			CAGW		129,962,123	101,919,946	28,042,178	-	28,042,178
1548			CAGE		3,228,339,077	3,228,339,077	-	-	-
1549			JBG		1,035,820,011	812,319,131	223,500,880	-	223,500,880
1550			S		-	-	-	-	-
1551				B8	4,455,302,967	4,198,980,938	256,322,029	-	256,322,029
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,980,837	33,170,336	2,810,501	-	2,810,501
1557			CAGW		40,464,553	31,733,438	8,731,115	-	8,731,115
1558			CAGE		708,580,083	708,580,083	-	-	-
1559			JBG		210,838,918	165,345,798	45,493,120	-	45,493,120
1560			CAGE		-	-	-	-	-
1561				B8	995,864,391	938,829,656	57,034,735	-	57,034,735
1562									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,886,942	668,255	-	668,255
1567			CAGW		9,916,302	7,776,642	2,139,660	-	2,139,660
1568			CAGE		346,806,815	346,806,815	-	-	-
1569			JBG		63,477,760	49,781,042	13,696,719	-	13,696,719
1570			CAGE		-	-	-	-	-
1571				B8	428,756,075	412,251,441	16,504,634	-	16,504,634
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,314,884	111,409	-	111,409
1579			CAGW		478,845	375,524	103,321	-	103,321
1580			CAGE		26,020,573	26,020,573	-	-	-
1581			JBG		6,417,202	5,032,550	1,384,652	-	1,384,652
1582			CAGE		-	-	-	-	-
1583				B8	34,342,913	32,743,531	1,599,383	-	1,599,383
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		(18,734,747)	(18,734,747)	-	-	-
1592			SG		20,841,766	19,213,794	1,627,972	-	1,627,972
1593					2,107,019	479,047	1,627,972	-	1,627,972
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,016,800,172**	**6,631,085,403**	**385,714,769**	**-**	**385,714,769**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,470,342,130	1,153,083,574	317,258,556	-	317,258,556
1602			JBE		-	-	-	-	-
1603			SG		177,757,361	163,872,548	13,884,813	-	13,884,813
1604			CAGW		252,912,420	198,341,020	54,571,400	-	54,571,400
1605			CAGE		5,115,788,260	5,115,788,260	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,016,800,172	6,631,085,403	385,714,769	-	385,714,769
1608	320	Land and Land Rights							
1609			DGP		-	-	-	-	-
1610			SG		-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614			DGP		-	-	-	-	-
1615			SG		-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619			DGP		-	-	-	-	-
1620			SG		-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624			DGP		-	-	-	-	-
1625			SG		-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629			DGP		-	-	-	-	-
1630			SG		-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634			DGP		-	-	-	-	-
1635			SG		-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640			SG		-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1645									
1646									
1647									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		31,872,755	29,383,141	2,489,614	-	2,489,614
1657			SG-U		6,598,344	6,082,940	515,404	-	515,404
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	38,471,099	35,466,081	3,005,018	-	3,005,018
1663									
1664	331	Structures and Improvements							
1665			SG-P		261,108,061	240,712,639	20,395,423	-	20,395,423
1666			SG-U		22,121,553	20,393,616	1,727,938	-	1,727,938
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	283,229,614	261,106,254	22,123,360	-	22,123,360
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		408,744,415	376,816,963	31,927,452	-	31,927,452
1675			SG-U		106,146,270	97,855,074	8,291,196	-	8,291,196
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	514,890,685	474,672,037	40,218,648	-	40,218,648
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,298,916	73,104,795	6,194,121	-	6,194,121
1684			SG-U		51,284,522	47,278,634	4,005,887	-	4,005,887
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	130,583,438	120,383,430	10,200,008	-	10,200,008
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,418,300	53,855,186	4,563,114	-	4,563,114
1693			SG-U		14,720,002	13,570,207	1,149,795	-	1,149,795
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	73,138,302	67,425,393	5,712,909	-	5,712,909
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		2,471,059	2,278,042	193,017	-	193,017
1704			SG-U		212,179	195,606	16,574	-	16,574
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	2,683,238	2,473,648	209,591	-	209,591
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		21,825,408	20,120,603	1,704,805	-	1,704,805
1713			SG-U		4,282,201	3,947,714	334,487	-	334,487
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	26,107,610	24,068,317	2,039,293	-	2,039,293
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1724	HP	Unclassified Hydro Plant - Acct 300							
1725			S		-	-	-	-	-
1726			DGU		-	-	-	-	-
1727			CAGW		-	-	-	-	-
1728			CAGE		-	-	-	-	-
1729			SG		-	-	-	-	-
1730			CAGE		-	-	-	-	-
1731					-	-	-	-	-
1732									
1733	**Total Hydraulic Plant**			B8	**1,069,103,987**	**985,595,161**	**83,508,826**	**-**	**83,508,826**
1734									
1735	Summary of Hydraulic Plant by Factor								
1736			S		-	-	-	-	-
1737			SG		-	-	-	-	-
1738			CAGW		-	-	-	-	-
1739			CAGE		-	-	-	-	-
1740			SG-P		863,738,915	796,271,369	67,467,546	-	67,467,546
1741			SG-U		205,365,072	189,323,792	16,041,280	-	16,041,280
1742	Total Hydraulic Plant by Factor			B8	1,069,103,987	985,595,161	83,508,826	-	83,508,826
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		13,533,312	12,476,211	1,057,101	-	1,057,101
1751				B8	52,865,932	50,831,933	2,033,999	-	2,033,999
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,482,757	8,111,864	-	8,111,864
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		100,964,695	93,078,238	7,886,457	-	7,886,457
1759				B8	276,576,206	260,577,885	15,998,321	-	15,998,321
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		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,047,299	392,054	-	392,054
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		338,248,158	265,263,701	72,984,457	-	72,984,457
1774			CAGE		808,195,430	808,195,430	-	-	-
1775			SG		2,882,236,353	2,657,101,870	225,134,483	-	225,134,483
1776				B8	4,028,679,942	3,730,561,001	298,118,940	-	298,118,940
1777									
1778	344	Generators							
1779			S		284,866	284,866	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		111,409	102,706	8,702	-	8,702
1782			CAGW		117,455,952	92,112,255	25,343,697	-	25,343,697
1783			CAGE		311,666,731	311,666,731	-	-	-
1784			SG		165,290,285	152,379,289	12,910,996	-	12,910,996
1785				B8	594,809,242	556,545,847	38,263,396	-	38,263,396
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		590,815	590,815	-	-	-
1790			CAGW		48,345,150	37,913,624	10,431,526	-	10,431,526
1791			CAGE		166,419,936	166,419,936	-	-	-
1792			SG		247,656,769	228,312,041	19,344,728	-	19,344,728
1793				B8	463,012,670	433,236,416	29,776,254	-	29,776,254
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		11,864,424	10,937,682	926,743	-	926,743
1800			CAGW		3,559,273	2,791,281	767,991	-	767,991
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	24,842,302	23,147,568	1,694,734	-	1,694,734
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300							
1809			S		-	-	-	-	-
1810			SG		-	-	-	-	-
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					-	-	-	-	-
1814									
1815	**Total Other Production Plant**			B8	**5,457,225,647**	**5,070,947,948**	**386,277,698**	**-**	**386,277,698**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,023,904	1,023,904	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,421,657,248	3,154,388,037	267,269,211	-	267,269,211
1821			CAGW		551,547,594	432,539,106	119,008,487	-	119,008,487
1822			CAGE		1,482,996,901	1,482,996,901	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,457,225,647	5,070,947,948	386,277,698	-	386,277,698
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,543,129,805**	**12,687,628,513**	**855,501,293**	**-**	**855,501,293**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		346,824,543	319,733,717	27,090,826	-	27,090,826
1839				B8	346,824,543	319,733,717	27,090,826	-	27,090,826
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		386,874,220	356,655,072	30,219,148	-	30,219,148
1849				B8	386,874,220	356,655,072	30,219,148	-	30,219,148
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,874,097	515,638	-	515,638
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,732,088,644	2,518,682,354	213,406,289	-	213,406,289
1858				B8	2,734,478,378	2,520,556,451	213,921,927	-	213,921,927
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,528,579,046	1,409,180,145	119,398,901	-	119,398,901
1867				B8	1,528,579,046	1,409,180,145	119,398,901	-	119,398,901
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,284,421,132	1,184,093,659	100,327,472	-	100,327,472
1876				B8	1,284,421,132	1,184,093,659	100,327,472	-	100,327,472
1877									
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,680,407,664	1,549,149,271	131,258,393	-	131,258,393
1885				B8	1,680,407,664	1,549,149,271	131,258,393	-	131,258,393
1886									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,861,898	3,560,241	301,657	-	301,657
1893				B8	3,861,898	3,560,241	301,657	-	301,657
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			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			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			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			SG		138,729,468	127,893,165	10,836,303	-	10,836,303
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					138,729,468	127,893,165	10,836,303	-	10,836,303
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,125,398,434**	**7,490,386,128**	**635,012,306**	**-**	**635,012,306**
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			8,123,008,700	7,488,512,031	634,496,669	-	634,496,669
1928	Total Transmission Plant by Factor			B8	8,125,398,434	7,490,386,128	635,012,306	-	635,012,306
1929	360	Land and Land Rights							
1930			S		77,506,705	74,673,562	2,833,143	-	2,833,143
1931				B8	77,506,705	74,673,562	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		150,599,842	141,002,600	9,597,242	-	9,597,242
1935				B8	150,599,842	141,002,600	9,597,242	-	9,597,242
1936									
1937	362	Station Equipment							
1938			S		1,260,310,558	1,165,516,090	94,794,468	-	94,794,468
1939				B8	1,260,310,558	1,165,516,090	94,794,468	-	94,794,468
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,558,165,349	1,427,962,448	130,202,901	-	130,202,901
1947				B8	1,558,165,349	1,427,962,448	130,202,901	-	130,202,901
1948									
1949	365	Overhead Conductors							
1950			S		984,699,366	892,320,918	92,378,448	-	92,378,448
1951				B8	984,699,366	892,320,918	92,378,448	-	92,378,448
1952									
1953	366	Underground Conduit							
1954			S		492,253,147	467,084,356	25,168,791	-	25,168,791
1955				B8	492,253,147	467,084,356	25,168,791	-	25,168,791
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,122,973,529	1,085,485,481	37,488,048	-	37,488,048
1962				B8	1,122,973,529	1,085,485,481	37,488,048	-	37,488,048
1963									
1964	368	Line Transformers							
1965			S		1,632,057,498	1,500,747,198	131,310,300	-	131,310,300
1966				B8	1,632,057,498	1,500,747,198	131,310,300	-	131,310,300
1967									
1968	369	Services							
1969			S		1,043,358,802	962,743,985	80,614,817	-	80,614,817
1970				B8	1,043,358,802	962,743,985	80,614,817	-	80,614,817
1971									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1972	370	Meters							
1973			S		298,407,558	282,506,996	15,900,563	-	15,900,563
1974				B8	298,407,558	282,506,996	15,900,563	-	15,900,563
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,880,881	8,350,960	529,921	-	529,921
1978				B8	8,880,881	8,350,960	529,921	-	529,921
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		63,428,414	59,667,671	3,760,742	-	3,760,742
1986				B8	63,428,414	59,667,671	3,760,742	-	3,760,742
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		74,225,814	65,114,441	9,111,373	-	9,111,373
1990					74,225,814	65,114,441	9,111,373	-	9,111,373
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**8,766,867,463**	**8,133,176,708**	**633,690,756**	**-**	**633,690,756**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		8,766,867,463	8,133,176,708	633,690,756	-	633,690,756
2001									
2002	Total Distribution Plant by Factor			B8	8,766,867,463	8,133,176,708	633,690,756	-	633,690,756
2003	389	Land and Land Rights							
2004			S		16,330,314	15,231,488	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	25,071,997	23,364,345	1,707,652	-	1,707,652
2012									
2013	390	Structures and Improvements							
2014			S		151,165,938	136,664,002	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,648,764	570,065	-	570,065
2018			SG		11,515,090	10,615,634	899,456	-	899,456
2019			CAGW		10,644	8,347	2,297	-	2,297
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		112,994,904	105,120,253	7,874,650	-	7,874,650
2023				B8	285,344,143	261,495,739	23,848,404	-	23,848,404
2024									
2025	391	Office Furniture & Equipment							
2026			S		7,210,196	6,834,657	375,540	-	375,540
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,809,524	2,614,653	194,871	-	194,871
2030			SG		1,272,422	1,173,032	99,390	-	99,390
2031			SE		-	-	-	-	-
2032			SO		80,248,770	74,656,208	5,592,562	-	5,592,562
2033			CAGW		149,944	117,590	32,354	-	32,354
2034			CAGE		2,791,737	2,791,737	-	-	-
2035			JBG		367,321	288,064	79,258	-	79,258
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	94,876,497	88,502,523	6,373,974	-	6,373,974
2041									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2042	392	Transportation Equipment							
2043			S		121,982,113	115,223,093	6,759,020	-	6,759,020
2044			SO		6,942,866	6,459,015	483,851	-	483,851
2045			SG		13,321,451	12,280,899	1,040,552	-	1,040,552
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	167,650	46,127	-	46,127
2051			CAGE		9,116,285	9,116,285	-	-	-
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	154,737,793	145,796,758	8,941,034	-	8,941,034
2058									
2059	393	Stores Equipment							
2060			S		10,705,594	9,963,949	741,644	-	741,644
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		242,940	226,009	16,931	-	16,931
2064			SG		2,430,483	2,240,635	189,848	-	189,848
2065			CAGW		181,719	142,509	39,210	-	39,210
2066			CAGE		3,389,225	3,389,225	-	-	-
2067			JBG		967,416	758,675	208,741	-	208,741
2068			CAGE		-	-	-	-	-
2069				B8	17,917,377	16,721,003	1,196,373	-	1,196,373
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		38,791,469	35,799,041	2,992,428	-	2,992,428
2073			DGP		-	-	-	-	-
2074			SG		4,130,618	3,807,971	322,647	-	322,647
2075			SO		1,802,347	1,676,741	125,606	-	125,606
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		721,277	565,646	155,631	-	155,631
2079			CAGE		15,509,781	15,509,781	-	-	-
2080			JBG		2,738,951	2,147,962	590,989	-	590,989
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	63,820,134	59,632,833	4,187,301	-	4,187,301
2086									
2087	395	Laboratory Equipment							
2088			S		28,143,368	26,680,461	1,462,907	-	1,462,907
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		5,070,769	4,717,385	353,383	-	353,383
2092			SE		-	-	-	-	-
2093			SG		2,987,739	2,754,363	233,375	-	233,375
2094			CAGW		221,524	173,725	47,799	-	47,799
2095			CAGE		3,754,023	3,754,023	-	-	-
2096			JBG		595,909	467,328	128,580	-	128,580
2097			CAEW		-	-	-	-	-
2098			CAEE		1,326,848	1,326,848	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	42,100,178	39,874,134	2,226,044	-	2,226,044
2102									
2103	396	Power Operated Equipment							
2104			S		183,509,819	173,396,049	10,113,770	-	10,113,770
2105			DGP		-	-	-	-	-
2106			SG		7,691,311	7,090,534	600,776	-	600,776
2107			SO		4,663,667	4,338,654	325,012	-	325,012
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	150,293	41,351	-	41,351
2111			CAGE		30,175,228	30,175,228	-	-	-
2112			JBG		10,734,214	8,418,072	2,316,142	-	2,316,142
2113			CAEW		-	-	-	-	-
2114			CAEE		236,686	236,686	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	237,202,570	223,805,517	13,397,052	-	13,397,052

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2118	397	Communication Equipment							
2119			S		206,045,331	192,742,702	13,302,630	-	13,302,630
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,831,450	89,152,926	6,678,524	-	6,678,524
2123			CN		3,458,622	3,218,729	239,893	-	239,893
2124			SG		174,005,776	160,414,003	13,591,772	-	13,591,772
2125			SE		-	-	-	-	-
2126			CAGW		1,072,587	841,153	231,434	-	231,434
2127			CAGE		27,511,730	27,511,730	-	-	-
2128			JBG		4,432,972	3,476,461	956,511	-	956,511
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	512,638,105	477,637,341	35,000,764	-	35,000,764
2134									
2135	398	Misc. Equipment							
2136			S		3,793,997	3,593,680	200,317	-	200,317
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		69,363	64,552	4,811	-	4,811
2140			SO		1,559,998	1,451,281	108,717	-	108,717
2141			SE		-	-	-	-	-
2142			SG		958,426	883,563	74,864	-	74,864
2143			CAGW		24,068	18,875	5,193	-	5,193
2144			CAGE		1,841,957	1,841,957	-	-	-
2145			JBG		299,190	234,633	64,557	-	64,557
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,550,965	8,092,507	458,458	-	458,458
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		614,348	614,348	-	-	-
2167			CAGW		1,788,203	1,402,359	385,844	-	385,844
2168			CAGE		6,118,027	6,118,027	-	-	-
2169			SO		-	-	-	-	-
2170				B9	8,520,578	8,134,734	385,844	-	385,844
2171									
2172		Remove Capital Leases			(8,520,578)	(8,134,734)	(385,844)	-	(385,844)
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		80,844,809	75,210,709	5,634,100	-	5,634,100
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					80,844,809	75,210,709	5,634,100	-	5,634,100
2190									
2191	399G	Unclassified Gen Plant - Acct 300							
2192			S		-	-	-	-	-
2193			SO		-	-	-	-	-
2194			SG		-	-	-	-	-
2195			DGP		-	-	-	-	-
2196			DGU		-	-	-	-	-
2197					-	-	-	-	-
2198									
2199	**TOTAL GENERAL PLANT**			B8	**1,524,927,468**	**1,421,956,310**	**102,971,159**	**-**	**102,971,159**

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2200									
2201	Summary of General Plant by Factor								
2202		S			768,292,488	716,743,471	51,549,017	-	51,549,017
2203		JBG			22,969,913	18,013,651	4,956,262	-	4,956,262
2204		JBE			-	-	-	-	-
2205		SG			218,314,543	201,261,766	17,052,776	-	17,052,776
2206		SO			397,814,136	370,090,344	27,723,792	-	27,723,792
2207		SE			-	-	-	-	-
2208		CN			15,684,844	14,596,929	1,087,915	-	1,087,915
2209		DEU			-	-	-	-	-
2210		CAGW			4,575,388	3,588,148	987,240	-	987,240
2211		CAGE			100,706,112	100,706,112	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			5,090,623	5,090,623	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		Less Capital Leases			(8,520,578)	(8,134,734)	(385,844)	-	(385,844)
2217	Total General Plant by Factor			B8	1,524,927,468	1,421,956,310	102,971,159	-	102,971,159
2218	301	Organization							
2219			S		-	-	-	-	-
2220			SO		-	-	-	-	-
2221			CAGW		-	-	-	-	-
2222			CAGE		-	-	-	-	-
2223			SG		-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226			S		1,000,000	1,000,000	-	-	-
2227			SG		13,121,054	12,096,155	1,024,899	-	1,024,899
2228			SG-P		103,455,075	95,374,091	8,080,984	-	8,080,984
2229			SG-U		10,501,813	9,681,506	820,308	-	820,308
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	128,077,942	118,151,752	9,926,190	-	9,926,190
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,339,968	21,318,100	2,021,868	-	2,021,868
2238			SG		99,847,591	92,048,392	7,799,199	-	7,799,199
2239			SO		495,027,579	460,528,951	34,498,628	-	34,498,628
2240			SE		-	-	-	-	-
2241			CN		231,947,049	215,858,996	16,088,053	-	16,088,053
2242			CAGW		28,856,288	22,629,911	6,226,377	-	6,226,377
2243			CAGE		64,539,697	64,539,697	-	-	-
2244			JBG		1,546,542	1,212,842	333,700	-	333,700
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			CAGE		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	945,113,820	878,145,995	66,967,825	-	66,967,825
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	945,113,820	878,145,995	66,967,825	-	66,967,825
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,073,191,762**	**996,297,746**	**76,894,016**	**-**	**76,894,016**
2261									
2262	Summary of Intangible Plant by Factor								
2263		S			24,339,968	22,318,100	2,021,868	-	2,021,868
2264		JBG			1,546,542	1,212,842	333,700	-	333,700
2265		JBE			-	-	-	-	-
2266		SG			112,968,646	104,144,547	8,824,099	-	8,824,099
2267		SO			495,027,579	460,528,951	34,498,628	-	34,498,628
2268		CN			231,947,049	215,858,996	16,088,053	-	16,088,053
2269		CAGW			28,856,288	22,629,911	6,226,377	-	6,226,377
2270		CAGE			64,539,697	64,539,697	-	-	-
2271		CAEW			-	-	-	-	-
2272		CAEE			9,106	9,106	-	-	-
2273		SG-P			103,455,075	95,374,091	8,080,984	-	8,080,984
2274		SG-U			10,501,813	9,681,506	820,308	-	820,308
2275		SE			-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,073,191,762	996,297,746	76,894,016	-	76,894,016

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2277	Summary of Unclassified Plant (Account 106)								
2278		DP			74,225,814	65,114,441	9,111,373	-	9,111,373
2279		DS0			-	-	-	-	-
2280		GP			80,844,809	75,210,709	5,634,100	-	5,634,100
2281		HP			-	-	-	-	-
2282		NP			-	-	-	-	-
2283		OP			-	-	-	-	-
2284		TP			138,729,468	127,893,165	10,836,303	-	10,836,303
2285		TS0			-	-	-	-	-
2286		IP			-	-	-	-	-
2287		MP							
2288		SP			2,107,019	479,047	1,627,972	-	1,627,972
2289	Total Unclassified Plant by Factor				295,907,111	268,697,363	27,209,748	-	27,209,748
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,033,514,934**	**30,729,445,404**	**2,304,069,530**	**-**	**2,304,069,530**
2292	Summary of Electric Plant by Factor								
2293		S			9,560,523,824	8,873,262,183	687,261,641	-	687,261,641
2294		SE			-	-	-	-	-
2295		JBG			1,494,858,585	1,172,310,067	322,548,518	-	322,548,518
2296		JBE			-	-	-	-	-
2297		SG			12,053,706,497	11,112,178,930	941,527,567	-	941,527,567
2298		SO			892,841,715	830,619,295	62,222,420	-	62,222,420
2299		CN			247,631,893	230,455,926	17,175,967	-	17,175,967
2300		DEU			-	-	-	-	-
2301		CAGW			840,281,425	658,972,282	181,309,143	-	181,309,143
2302		CAGE			6,764,030,970	6,764,030,970	-	-	-
2303		CAEW			-	-	-	-	-
2304		CAEE			5,099,729	5,099,729	-	-	-
2305		SG-P			967,193,990	891,645,460	75,548,530	-	75,548,530
2306		SG-U			215,866,885	199,005,298	16,861,587	-	16,861,587
2307		Less Capital Leases			(8,520,578)	(8,134,734)	(385,844)	-	(385,844)
2308				B8	33,033,514,934	30,729,445,404	2,304,069,530	-	2,304,069,530
2309	105	Plant Held For Future Use							
2310			S		12,062,430	12,062,430	-	-	-
2311			SG		2,112,145	1,947,163	164,982	-	164,982
2312			SG-P		-	-	-	-	-
2313			SG-U		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			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			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,826,933	154,795	-	154,795
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustments**			B15	**154,931,754**	**154,776,960**	**154,795**	**-**	**154,795**
2329									
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,551,085)	(2,551,085)	-	-	-
2332			SG		(604,185)	(556,992)	(47,194)	-	(47,194)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,341,513)**	**(144,294,319)**	**(47,194)**	**-**	**(47,194)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		512,691	509,379	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	512,691	509,379	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		221,555,204	221,555,204	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	221,555,204	221,555,204	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**222,067,895**	**222,064,583**	**3,312**	**-**	**3,312**
2363									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,273,673	1,760,014	513,658	-	513,658
2368			CAEE		81,923,925	81,923,925	-	-	-
2369			JBE		28,522,852	22,079,091	6,443,761	-	6,443,761
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	112,720,450	105,763,030	6,957,420	-	6,957,420
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		(1,762,000)	(1,762,000)	-	-	-
2384				B13	(1,762,000)	(1,762,000)	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387			SE		-	-	-	-	-
2388			CAEW		-	-	-	-	-
2389			CAEE		(2,802,703)	(2,802,703)	-	-	-
2390				B13	(2,802,703)	(2,802,703)	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393			SE		-	-	-	-	-
2394			CAEW		-	-	-	-	-
2395			CAEE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398	**Total Fuel Stock**			B13	**108,155,747**	**101,198,327**	**6,957,420**	**-**	**6,957,420**
2399	154	Materials and Supplies							
2400			S		257,146,740	240,373,264	16,773,477	-	16,773,477
2401			SG		3,115,690	2,872,320	243,370	-	243,370
2402			SE		-	-	-	-	-
2403			SO		(511,197)	(475,572)	(35,625)	-	(35,625)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,372,160)	(1,287,546)	(84,615)	-	(84,615)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		10,596,828	8,310,330	2,286,498	-	2,286,498
2413			CAGE		132,479,760	132,479,760	-	-	-
2414			JBG		1,002,414	786,121	216,293	-	216,293
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	402,458,075	383,058,678	19,399,397	-	19,399,397
2419									
2420	158	Allowance Inventory							
2421			S		16,810,946	16,810,946	-	-	-
2422									
2423				B13	16,810,946	16,810,946	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		-	-	-	-	-
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	(273,000)	(273,000)	-	-	-
2430									
2431	**Total Materials & Supplies (Net)**			B13	**418,996,020**	**399,596,623**	**19,399,397**	**-**	**19,399,397**
2432									
2433	165	Prepayments							
2434			S		53,110,438	53,110,438	-	-	-
2435			GPS		124,662	115,974	8,688	-	8,688
2436			SG		2,992,184	2,758,461	233,723	-	233,723
2437			CAGW		-	-	-	-	-
2438			CAGE		1,834,113	1,834,113	-	-	-
2439			CAEW		4,055	3,139	916	-	916
2440			CAEE		396,146	396,146	-	-	-
2441			SE		-	-	-	-	-
2442			SO		88,742,349	82,557,867	6,184,482	-	6,184,482
2443	**Total Prepayments**			B15	**147,203,946**	**140,776,138**	**6,427,809**	**-**	**6,427,809**
2444									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2445	182M	Misc Regulatory Assets							
2446			S		1,151,086,866	1,150,827,962	258,904	-	258,904
2447			SG		4,976,362	4,587,653	388,709	-	388,709
2448			CAGE		-	-	-	-	-
2449			CAGE		5,653,377	5,653,377	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		190,495,430	190,495,430	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,352,212,036**	**1,351,564,423**	**647,613**	**-**	**647,613**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,228,276	3,228,276	-	-	-
2460			SG-P		-	-	-	-	-
2461			SG-U		-	-	-	-	-
2462			SG		70,473,789	64,969,008	5,504,781	-	5,504,781
2463			SO		-	-	-	-	-
2464			SE		-	-	-	-	-
2465			CAGW		15,284,733	11,986,716	3,298,016	-	3,298,016
2466			CAGE		72,282,475	72,282,475	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		2,610	2,020	590	-	590
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**161,578,393**	**152,775,006**	**8,803,387**	**-**	**8,803,387**
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	SNP		-	-	-	-	-
2482	135	Working Funds	SG		-	-	-	-	-
2483	141	Other A/R	SO		-	-	-	-	-
2484	143	Other A/R	SO		78,618,037	73,139,121	5,478,916	-	5,478,916
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(6,797,328)	(6,323,621)	(473,708)	-	(473,708)
2487	232	A/P	CAEE		(3,034,035)	(3,034,035)	-	-	-
2488	232	A/P	SG		(5,051,554)	(4,656,972)	(394,582)	-	(394,582)
2489	232	A/P	S		(26,385)	(26,385)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		(11,133,942)	(11,133,942)	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(1,970,040)	(1,970,040)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	50,604,753	45,994,127	4,610,626	-	4,610,626
2503									
2504	**Total Working Capital**				**50,604,753**	**45,994,127**	**4,610,626**	**-**	**4,610,626**
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 Debits-Trojan							
2520			S		-	-	-	-	-
2521			SNPPN		-	-	-	-	-
2522					-	-	-	-	-
2523									
2524	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2525									
2526	**TOTAL RATE BASE ADDITIONS**				**2,485,583,606**	**2,438,461,461**	**47,122,146**	**-**	**47,122,146**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2532	2281	Prop Ins	S		(1,043,910)	(1,447,323)	403,413	-	403,413
2533	2281	Prop Ins	SO		(10,000,000)	(9,303,097)	(696,903)	-	(696,903)
2534	2282	Inj & Dam	SO		(523,769,873)	(487,268,186)	(36,501,687)	-	(36,501,687)
2535	2283	Pen & Ben	SO		(1,685,099)	(1,567,664)	(117,435)	-	(117,435)
2536	2282	Inj & Dam	S		(4,532,332)	(4,532,332)	-	-	-
2537	254	Ins Prov	SO		-	-	-	-	-
2538				B15	(541,031,214)	(504,118,602)	(36,912,613)	-	(36,912,613)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(184,206)	(50,682)	-	(50,682)
2543				B15	(234,889)	(184,206)	(50,682)	-	(50,682)
2544									
2545	254		JBG		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(115,119,099)	(115,119,099)	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Accum. - WA Accel. De	S		(1,484,469,553)	(1,374,264,456)	(110,205,096)	-	(110,205,096)
2551				B15	(1,599,588,652)	(1,489,383,556)	(110,205,096)	-	(110,205,096)
2552									
2553	252	Customer Advances for Construction							
2554			S		(32,663,799)	(32,601,445)	(62,354)	-	(62,354)
2555			SG		(101,317,436)	(93,403,425)	(7,914,010)	-	(7,914,010)
2556			CAGE		(72,738,699)	(72,738,699)	-	-	-
2557			CAGW		(3,820)	(2,996)	(824)	-	(824)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(206,723,753)**	**(198,746,565)**	**(7,977,188)**	**-**	**(7,977,188)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(88,315,114)	(87,680,568)	(634,547)	-	(634,547)
2567			GPS		-	-	-	-	-
2568			SO		(11,678,111)	(10,864,260)	(813,851)	-	(813,851)
2569			CAGW		(1,348,091)	(1,057,211)	(290,880)	-	(290,880)
2570			CAGE		(2,044,850)	(2,044,850)	-	-	-
2571			SG		(294,359,011)	(271,366,323)	(22,992,689)	-	(22,992,689)
2572			CAEW		-	-	-	-	-
2573			CAEE		(15,885,940)	(15,885,940)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(413,631,118)	(388,899,151)	(24,731,967)	-	(24,731,967)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		363,808,097	336,811,596	26,996,501	-	26,996,501
2579			CN		-	-	-	-	-
2580			SO		139,399,486	129,684,692	9,714,794	-	9,714,794
2581			IBT		-	-	-	-	-
2582			BADDEBT		6,415,078	5,432,428	982,650	-	982,650
2583			TROJD		-	-	-	-	-
2584			SG		1,674,959	1,544,126	130,833	-	130,833
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	45,290	12,461	-	12,461
2588			CAGE		2,340,392	2,340,392	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		35,325,858	35,325,858	-	-	-
2591			JBE		(3,059,620)	(2,368,404)	(691,216)	-	(691,216)
2592			SNPD		1,998,180	1,874,962	123,218	-	123,218
2593									
2594	Total Accum Deferred Income Taxes			B19	547,960,180	510,690,940	37,269,240	-	37,269,240
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(126,377,376)	(116,505,908)	(9,871,468)	-	(9,871,468)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(126,377,376)	(116,505,908)	(9,871,468)	-	(9,871,468)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		55,987,457	57,437,380	(1,449,923)	-	(1,449,923)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,029,075,387)	(2,840,353,691)	(188,721,697)	-	(188,721,697)
2608			JBE		(1,591,606)	(1,232,037)	(359,569)	-	(359,569)
2609			SO		966	899	67	-	67
2610			SNPD		-	-	-	-	-
2611			SNP		(249,251)	(232,919)	(16,332)	-	(16,332)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		31,814	31,814	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,974,896,008)	(2,784,348,555)	(190,547,453)	-	(190,547,453)
2620									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622			S		(323,097,399)	(323,033,744)	(63,656)	-	(63,656)
2623			SG		(1,842,030)	(1,698,147)	(143,883)	-	(143,883)
2624			SE		-	-	-	-	-
2625			SO		(35,973,051)	(33,466,078)	(2,506,973)	-	(2,506,973)
2626			GPS		(5,780,686)	(5,377,828)	(402,858)	-	(402,858)
2627			SNP		(521,728)	(487,541)	(34,186)	-	(34,186)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(545,258)	(427,607)	(117,651)	-	(117,651)
2631			CAGE		(209,028)	(209,028)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(34,364,951)	(34,364,951)	-	-	-
2634			JBE		(613,152)	(474,631)	(138,521)	-	(138,521)
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(402,947,283)	(399,539,555)	(3,407,728)	-	(3,407,728)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,956,260,488)**	**(2,789,703,078)**	**(166,557,410)**	**-**	**(166,557,410)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(2,048,297)	(2,048,297)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(167,796)	(154,689)	(13,107)	-	(13,107)
2649	**Total Accumulated ITC**			B19	**(2,216,093)**	**(2,202,986)**	**(13,107)**	**-**	**(13,107)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(5,719,686,206)**	**(5,373,238,143)**	**(346,448,063)**	**-**	**(346,448,063)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(63,540,598)	(61,170,745)	(2,369,853)	-	(2,369,853)
2657			SG-P		(14,893)	(13,730)	(1,163)	-	(1,163)
2658			SG-U		-	-	-	-	-
2659			SG		(91,491,593)	(84,345,089)	(7,146,504)	-	(7,146,504)
2660			CAGW		(179,915,006)	(141,094,399)	(38,820,608)	-	(38,820,608)
2661			CAGE		(2,924,253,116)	(2,924,253,116)	-	-	-
2662			JBG		(801,434,244)	(628,507,232)	(172,927,012)	-	(172,927,012)
2663			CAGE		-	-	-	-	-
2664				B17	(4,060,649,449)	(3,839,384,310)	(221,265,139)	-	(221,265,139)
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		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			CAGW		(348,478,835)	(273,286,885)	(75,191,950)	-	(75,191,950)
2680			CAGE		(110,943,077)	(110,943,077)	-	-	-
2681				B17	(459,421,912)	(384,229,962)	(75,191,950)	-	(75,191,950)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(48,088)	(48,088)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(122,343)	(112,787)	(9,556)	-	(9,556)
2688			CAGW		(254,329,269)	(199,452,152)	(54,877,117)	-	(54,877,117)
2689			CAGE		(376,611,134)	(376,611,134)	-	-	-
2690			SG		93,275,260	85,989,432	7,285,828	-	7,285,828
2691				B17	(537,835,574)	(490,234,729)	(47,600,845)	-	(47,600,845)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,057,906,935)**	**(4,713,849,001)**	**(344,057,934)**	**-**	**(344,057,934)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(63,588,686)	(61,218,833)	(2,369,853)	-	(2,369,853)
2702			SG-P		(14,893)	(13,730)	(1,163)	-	(1,163)
2703			SG-U		-	-	-	-	-
2704			SG		1,661,324	1,531,556	129,768	-	129,768
2705			CAGW		(782,723,109)	(613,833,435)	(168,889,674)	-	(168,889,674)
2706			CAGE		(3,411,807,327)	(3,411,807,327)	-	-	-
2707			JBG		(801,434,244)	(628,507,232)	(172,927,012)	-	(172,927,012)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,057,906,935)	(4,713,849,001)	(344,057,934)	-	(344,057,934)

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			SG-P		-	-	-	-	-
2714			SG-U		-	-	-	-	-
2715			CAGW		(775,008)	(607,783)	(167,225)	-	(167,225)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,216,849,633)	(2,043,689,199)	(173,160,433)	-	(173,160,433)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,217,624,640)**	**(2,044,296,982)**	**(173,327,658)**	**-**	**(173,327,658)**
2720	108360	Land and Land Rights							
2721			S		(10,516,461)	(10,297,221)	(219,240)	-	(219,240)
2722				B17	(10,516,461)	(10,297,221)	(219,240)	-	(219,240)
2723									
2724	108361	Structures and Improvements							
2725			S		(37,337,149)	(35,678,208)	(1,658,941)	-	(1,658,941)
2726				B17	(37,337,149)	(35,678,208)	(1,658,941)	-	(1,658,941)
2727									
2728	108362	Station Equipment							
2729			S		(383,106,879)	(352,925,383)	(30,181,496)	-	(30,181,496)
2730				B17	(383,106,879)	(352,925,383)	(30,181,496)	-	(30,181,496)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(725,549,225)	(644,189,380)	(81,359,845)	-	(81,359,845)
2738				B17	(725,549,225)	(644,189,380)	(81,359,845)	-	(81,359,845)
2739									
2740	108365	Overhead Conductors							
2741			S		(368,053,487)	(328,098,567)	(39,954,920)	-	(39,954,920)
2742				B17	(368,053,487)	(328,098,567)	(39,954,920)	-	(39,954,920)
2743									
2744	108366	Underground Conduit							
2745			S		(193,027,107)	(180,923,830)	(12,103,276)	-	(12,103,276)
2746				B17	(193,027,107)	(180,923,830)	(12,103,276)	-	(12,103,276)
2747									
2748	108367	Underground Conductors							
2749			S		(409,732,849)	(394,706,464)	(15,026,385)	-	(15,026,385)
2750				B17	(409,732,849)	(394,706,464)	(15,026,385)	-	(15,026,385)
2751									
2752	108368	Line Transformers							
2753			S		(642,287,159)	(573,481,521)	(68,805,637)	-	(68,805,637)
2754				B17	(642,287,159)	(573,481,521)	(68,805,637)	-	(68,805,637)
2755									
2756	108369	Services							
2757			S		(399,436,991)	(363,210,952)	(36,226,038)	-	(36,226,038)
2758				B17	(399,436,991)	(363,210,952)	(36,226,038)	-	(36,226,038)
2759									
2760	108370	Meters							
2761			S		(113,348,188)	(103,992,006)	(9,356,182)	-	(9,356,182)
2762				B17	(113,348,188)	(103,992,006)	(9,356,182)	-	(9,356,182)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,324,017)	(6,896,505)	(427,512)	-	(427,512)
2768				B17	(7,324,017)	(6,896,505)	(427,512)	-	(427,512)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-
2773									
2774	108373	Street Lights							
2775			S		(33,932,351)	(32,286,371)	(1,645,980)	-	(1,645,980)
2776				B17	(33,932,351)	(32,286,371)	(1,645,980)	-	(1,645,980)
2777									
2778	108D00	Unclassified Dist Plant - Acct 300							
2779			S		-	-	-	-	-
2780					-	-	-	-	-
2781									
2782	108DS	Unclassified Dist Sub Plant - Acct 300							
2783			S		-	-	-	-	-
2784					-	-	-	-	-
2785									
2786	108DP	Unclassified Dist Sub Plant - Acct 300							
2787			S		1,766,745	1,523,749	242,996	-	242,996
2788					1,766,745	1,523,749	242,996	-	242,996
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,321,885,116)**	**(3,025,162,659)**	**(296,722,457)**	**-**	**(296,722,457)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,321,885,116)	(3,025,162,659)	(296,722,457)	-	(296,722,457)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,321,885,116)	(3,025,162,659)	(296,722,457)	-	(296,722,457)

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2797	108GP	General Plant Accumulated Depr							
2798			S		(309,535,286)	(282,869,116)	(26,666,170)	-	(26,666,170)
2799			SG-P		-	-	-	-	-
2800			SG-U		-	-	-	-	-
2801			SG		(90,184,158)	(83,139,780)	(7,044,379)	-	(7,044,379)
2802			CN		(6,376,354)	(5,934,085)	(442,270)	-	(442,270)
2803			SO		(125,473,862)	(116,729,549)	(8,744,313)	-	(8,744,313)
2804			SE		-	-	-	-	-
2805			CAGW		(1,698,580)	(1,332,074)	(366,506)	-	(366,506)
2806			CAGE		(47,160,226)	(47,160,226)	-	-	-
2807			JBG		(8,775,893)	(6,882,301)	(1,893,591)	-	(1,893,591)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,739,934)	(1,739,934)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(590,944,293)	(545,787,065)	(45,157,228)	-	(45,157,228)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(590,944,293)**	**(545,787,065)**	**(45,157,228)**	**-**	**(45,157,228)**
2842									
2843									
2844									
2845	Summary of General Depreciation by Factor								
2846			S		(309,535,286)	(282,869,116)	(26,666,170)	-	(26,666,170)
2847			SG-P		-	-	-	-	-
2848			SG-U		-	-	-	-	-
2849			SE		-	-	-	-	-
2850			SO		(125,473,862)	(116,729,549)	(8,744,313)	-	(8,744,313)
2851			CN		(6,376,354)	(5,934,085)	(442,270)	-	(442,270)
2852			SG		(90,184,158)	(83,139,780)	(7,044,379)	-	(7,044,379)
2853			DEU		-	-	-	-	-
2854			CAGW		(1,698,580)	(1,332,074)	(366,506)	-	(366,506)
2855			CAGE		(47,160,226)	(47,160,226)	-	-	-
2856			CAEW		-	-	-	-	-
2857			CAEE		(1,739,934)	(1,739,934)	-	-	-
2858			SSGCT		-	-	-	-	-
2859			JBG		(8,775,893)	(6,882,301)	(1,893,591)	-	(1,893,591)
2860			Remove Capital Leases		-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(590,944,293)	(545,787,065)	(45,157,228)	-	(45,157,228)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,188,360,984)**	**(10,329,095,707)**	**(859,265,278)**	**-**	**(859,265,278)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(105,678)	(105,678)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(105,678)	(105,678)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,700,038)	(10,633,053)	(2,066,985)	-	(2,066,985)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,490,201)	(1,386,349)	(103,853)	-	(103,853)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,190,239)	(12,019,401)	(2,170,838)	-	(2,170,838)
2884									
2885									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(3,817,061)	(3,518,907)	(298,155)	-	(298,155)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(3,817,061)	(3,518,907)	(298,155)	-	(298,155)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,697,796)	(1,697,417)	(379)	-	(379)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(5,843)	(5,843)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(60,559,595)	(55,829,222)	(4,730,373)	-	(4,730,373)
2904			SG-P		(46,276,930)	(42,662,190)	(3,614,739)	-	(3,614,739)
2905			SG-U		(6,882,038)	(6,344,474)	(537,563)	-	(537,563)
2906			CN		(188,532,263)	(175,455,498)	(13,076,765)	-	(13,076,765)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(21,205,450)	(16,629,909)	(4,575,541)	-	(4,575,541)
2910			CAGE		(27,993,066)	(27,993,066)	-	-	-
2911			JBG		(1,223,583)	(959,568)	(264,015)	-	(264,015)
2912			SO		(369,565,682)	(343,810,534)	(25,755,149)	-	(25,755,149)
2913				B18	(723,942,246)	(671,387,722)	(52,554,523)	-	(52,554,523)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(723,942,246)	(671,387,722)	(52,554,523)	-	(52,554,523)
2917									
2918	111390	Accum Amtr - Capital Lease							
2919			S		-	-	-	-	-
2920			SG		-	-	-	-	-
2921			CAGE		-	-	-	-	-
2922			CAGW		-	-	-	-	-
2923			SO		-	-	-	-	-
2924					-	-	-	-	-
2925									
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927									
2928	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(742,055,224)**	**(687,031,708)**	**(55,023,516)**	**-**	**(55,023,516)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934			S		(14,503,512)	(12,436,147)	(2,067,364)	-	(2,067,364)
2935			SG-P		(50,093,991)	(46,181,097)	(3,912,894)	-	(3,912,894)
2936			SG-U		(6,882,038)	(6,344,474)	(537,563)	-	(537,563)
2937			SE		-	-	-	-	-
2938			SO		(371,055,883)	(345,196,882)	(25,859,001)	-	(25,859,001)
2939			CN		(188,532,263)	(175,455,498)	(13,076,765)	-	(13,076,765)
2940			SSGCT		-	-	-	-	-
2941			JBG		(1,223,583)	(959,568)	(264,015)	-	(264,015)
2942			CAGW		(21,205,450)	(16,629,909)	(4,575,541)	-	(4,575,541)
2943			CAGE		(27,993,066)	(27,993,066)	-	-	-
2944			CAEW		-	-	-	-	-
2945			CAEE		(5,843)	(5,843)	-	-	-
2946			SG		(60,559,595)	(55,829,222)	(4,730,373)	-	(4,730,373)
2947			Less Capital Lease		-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(742,055,224)	(687,031,708)	(55,023,516)	-	(55,023,516)