Washington Jurisdiction
RESULTS OF OPERATIONS

June 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2024
FILE:	WA JAM - June 2024
PREPARED BY:	Revenue Requirement Department
DATE:	September 26, 2024
TIME:	3:06:36 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	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.99%	5.09%	2.54%
PREFERRED	0.01%	6.75%	0.00%
COMMON	50.00%	9.50%	4.75%
	100.00%		7.29%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- Rate of return in the table above as approve in UE-230172 settlement outcome.

JUNE 2024 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 Revenue:	2.3	533,530,832	502,761,417	30,769,415	0	30,769,415
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,366,917	1,326,681	40,236	0	40,236
5	Other Operating Revenues	2.4	25,220,554	23,423,042	1,797,511	0	1,797,511
6	Total Operating Revenues	2.4	560,118,303	527,511,140	32,607,162	0	32,607,162
7							
8	Operating Expenses:						
9	Steam Production	2.6	25,534,237	20,790,656	4,743,581	0	4,743,581
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	11,080,982	10,196,855	884,127	0	884,127
12	Other Power Supply	2.9 & 2.10	29,303,628	18,487,094	10,816,533	0	10,816,533
13	Transmission	2.12	9,115,025	7,401,946	1,713,079	0	1,713,079
14	Distribution	2.13	35,704,514	33,811,353	1,893,160	0	1,893,160
15	Customer Accounts	2.14	7,468,287	6,835,532	632,754	0	632,754
16	Customer Service	2.14	19,373,679	18,935,918	437,762	0	437,762
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	279,577,229	259,581,524	19,995,704	0	19,995,704
19							
20	Total O & M Expenses	2.16	417,157,579	376,040,879	41,116,701	0	41,116,701
21							
22	Depreciation	2.17	86,388,518	80,398,500	5,990,018	0	5,990,018
23	Amortization Expense	2.19	7,377,372	6,924,954	452,417	0	452,417
24	Taxes Other Than Income	2.19	17,661,680	15,445,079	2,216,601	0	2,216,601
25	Income Taxes - Federal	2.23	(529,454)	3,556,412	(4,085,866)	0	(4,085,866)
26	Income Taxes - State	2.22	805,429	805,429	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(39,275)	(39,275)	0	0	0
29	Misc Revenue & Expense	2.5	(76,987)	(70,712)	(6,275)	0	(6,275)
30							
31	Total Operating Expenses	2.23	528,744,863	483,061,267	45,683,596	0	45,683,596
32							
33	Operating Revenue for Return		31,373,440	44,449,874	(13,076,433)	0	(13,076,433)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,591,654,407	31,214,632,025	2,377,022,382	0	2,377,022,382
37	Plant Held for Future Use	2.33	14,786,340	14,618,446	167,894	0	167,894
38	Misc Deferred Debits	2.35	1,816,702,238	1,805,599,931	11,102,307	0	11,102,307
39	Elec Plant Acq Adj	2.33 & 2.34	10,301,698	10,194,754	106,945	0	106,945
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	179,656,713	174,586,802	5,069,911	0	5,069,911
42	Fuel Stock	2.34	189,353,161	180,818,682	8,534,479	0	8,534,479
43	Material & Supplies	2.35	500,371,133	473,799,372	26,571,761	0	26,571,761
44	Working Capital	2.36	105,045,251	96,442,684	8,602,567	0	8,602,567
45	Weatherization Loans	2.34	254,597,937	254,594,625	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		36,662,468,877	34,225,287,320	2,437,181,556	0	2,437,181,556
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,758,017,338)	(10,897,457,034)	(860,560,304)	0	(860,560,304)
52	Accum Prov For Amort	2.42	(786,836,569)	(728,747,266)	(58,089,303)	0	(58,089,303)
53	Accum Def Income Taxes	2.38	(2,774,624,086)	(2,607,876,485)	(166,747,600)	0	(166,747,600)
54	Unamortized ITC	2.38	(2,088,019)	(2,075,409)	(12,610)	0	(12,610)
55	Customer Adv for Const	2.37	(270,092,579)	(259,265,458)	(10,827,122)	0	(10,827,122)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(3,034,707,018)	(2,793,090,682)	(241,616,336)	0	(241,616,336)
58							
59	Total Rate Base Deductions		(18,626,365,609)	(17,288,512,334)	(1,337,853,275)	0	(1,337,853,275)
60							
61	Total Rate Base		18,036,103,268	16,936,774,986	1,099,328,282	0	1,099,328,282

JUNE 2024 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		207,319,546	194,342,300	12,977,246	-	12,977,246
65									
66				B1	207,319,546	194,342,300	12,977,246	-	12,977,246
67									
68	442	Commercial & Industrial Sales							
69			S		325,008,590	307,265,325	17,743,265	-	17,743,265
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	325,008,590	307,265,325	17,743,265	-	17,743,265
75									
76	444	Public Street & Highway Lighting							
77			S		1,202,695	1,153,792	48,904	-	48,904
78			SO		-	-	-	-	-
79				B1	1,202,695	1,153,792	48,904	-	48,904
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**				**533,530,832**	**502,761,417**	**30,769,415**	**-**	**30,769,415**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,326,681	1,326,681	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,326,681	1,326,681	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		40,236	-	40,236	-	40,236
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	40,236	-	40,236	-	40,236
110									
111		Total Sales for Resale			1,366,917	1,326,681	40,236	-	40,236
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**534,897,749**	**504,088,098**	**30,809,651**	**-**	**30,809,651**
121	450	Forfeited Discounts & Interest							
122			S		1,021,337	1,020,069	1,268	-	1,268
123			SO		-	-	-	-	-
124				B1	1,021,337	1,020,069	1,268	-	1,268
125									
126	451	Misc Electric Revenue							
127			S		586,841	573,617	13,223	-	13,223
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	586,841	573,617	13,223	-	13,223
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

JUNE 2024 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		1,044,107	955,881	88,227	-	88,227
141			CAGW		-	-	-	-	-
142			CAGE		78,838	78,838	-	-	-
143			JBG		-	-	-	-	-
144			SG		107,658	99,068	8,590	-	8,590
145			SO		218,257	202,795	15,463	-	15,463
146				B1	1,448,861	1,336,582	112,279	-	112,279
147									
148									
149									
150	456	Other Electric Revenue							
151			S		1,832,279	1,832,279	-	-	-
152			CAGE		48,011	48,011	-	-	-
153			CAGW		61,021	47,497	13,524	-	13,524
154			SO		317	295	22	-	22
155			SG		17,022,259	15,664,091	1,358,168	-	1,358,168
156			JBG		380,372	296,070	84,302	-	84,302
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		2,819,257	2,604,532	214,725	-	214,725
161				B1	22,163,515	20,492,774	1,670,741	-	1,670,741
162									
163		**Total Other Electric Revenues**			**25,220,554**	**23,423,042**	**1,797,511**	**-**	**1,797,511**
164									
165	**Total Electric Operating Revenues**			**B1**	**560,118,303**	**527,511,140**	**32,607,162**	**-**	**32,607,162**
166									
167	Summary of Revenues by Factor								
168			S		539,382,313	508,469,945	30,912,369	-	30,912,369
169			JBG		380,372	296,070	84,302	-	84,302
170			SE		2,819,257	2,604,532	214,725	-	214,725
171			SO		218,574	203,089	15,485	-	15,485
172			SG		17,129,917	15,763,159	1,366,758	-	1,366,758
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		61,021	47,497	13,524	-	13,524
176			CAGE		126,849	126,849	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179	Total Electric Operating Revenues			B1	560,118,303	527,511,140	32,607,162	-	32,607,162
180	Miscellaneous Revenues								
181	41160	Gain on Sale of Utility Plant - CR							
182			S		-	-	-	-	-
183			SG		-	-	-	-	-
184			SO		(18,357)	(17,057)	(1,301)	-	(1,301)
185			DGU		-	-	-	-	-
186			DGP		-	-	-	-	-
187					(18,357)	(17,057)	(1,301)	-	(1,301)
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									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		11,585	11,585	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		(70,215)	(65,240)	(4,974)	-	(4,974)
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	(58,629)	(53,655)	(4,974)	-	(4,974)
221									
222	**Total Miscellaneous Revenues**				**(76,987)**	**(70,712)**	**(6,275)**	**-**	**(6,275)**
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**(76,987)**	**(70,712)**	**(6,275)**	**-**	**(6,275)**
230									
231	500	Operation Supervision & Engineering							
232			SG		149	137	12	-	12
233			CAGW		2,101	1,635	466	-	466
234			CAGE		79,494	79,494	-	-	-
235			JBG		1,017,894	792,298	225,596	-	225,596
236			JBE		-	-	-	-	-
237				B2	1,099,638	873,565	226,073	-	226,073
238									
239	501	Fuel Related							
240			SE		(11,854)	(10,951)	(903)	-	(903)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		89,129	69,375	19,754	-	19,754
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,893,242	1,893,242	-	-	-
247			JBE		645,921	499,857	146,064	-	146,064
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	2,616,438	2,451,523	164,915	-	164,915
251									
252	501NPC	Fuel Related							
253			S		3,473,407	-	3,473,407	-	3,473,407
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	3,473,407	-	3,473,407	-	3,473,407
265									
266		Total Fuel Related			6,089,845	2,451,523	3,638,322	-	3,638,322
267									
268	502	Steam Expenses							
269			SG		(3,792)	(3,489)	(303)	-	(303)
270			CAGW		91,115	70,921	20,194	-	20,194
271			CAGE		4,058,292	4,058,292	-	-	-
272			JBG		833,101	648,461	184,640	-	184,640
273			CAGE		-	-	-	-	-
274				B2	4,978,716	4,774,185	204,531	-	204,531
275									
276	503	Steam From Other Sources							
277			SE		-	-	-	-	-
278			CAEW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		31,275	-	31,275	-	31,275
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					31,275	-	31,275	-	31,275

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		(2,667)	(2,076)	(591)	-	(591)
291			CAGE		61,251	61,251	-	-	-
292			JBG		-	-	-	-	-
293			CAGE		-	-	-	-	-
294				B2	58,584	59,175	(591)	-	(591)
295									
296	506	Misc. Steam Expense							
297			SG		86,215	79,336	6,879	-	6,879
298			SE		-	-	-	-	-
299			CAGW		79,223	61,665	17,558	-	17,558
300			CAGE		3,315,246	3,315,246	-	-	-
301			JBG		(1,272,148)	(990,202)	(281,946)	-	(281,946)
302			CAGE		-	-	-	-	-
303				B2	2,208,535	2,466,044	(257,509)	-	(257,509)
304									
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		1,881	1,881	-	-	-
309			JBG		19,444	15,135	4,309	-	4,309
310			CAGE		-	-	-	-	-
311				B2	21,325	17,016	4,309	-	4,309
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		55,551	43,239	12,312	-	12,312
316			CAGE		338,955	338,955	-	-	-
317			JBG		34,397	26,774	7,623	-	7,623
318			CAGE		-	-	-	-	-
319				B2	428,904	408,968	19,935	-	19,935
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		70,119	64,525	5,595	-	5,595
325			CAGW		52,371	40,764	11,607	-	11,607
326			CAGE		1,362,454	1,362,454	-	-	-
327			JBG		884,452	688,431	196,021	-	196,021
328			CAGE		-	-	-	-	-
329				B2	2,369,397	2,156,174	213,223	-	213,223
330									
331	512	Maintenance of Boiler Plant							
332			SG		12,532	11,532	1,000	-	1,000
333			CAGW		709,292	552,092	157,200	-	157,200
334			CAGE		3,205,948	3,205,948	-	-	-
335			JBG		1,063,440	827,750	235,690	-	235,690
336			SG-U		-	-	-	-	-
337				B2	4,991,211	4,597,321	393,890	-	393,890
338									
339	513	Maintenance of Electric Plant							
340			SG		30,855	28,393	2,462	-	2,462
341			CAGW		313,335	243,891	69,444	-	69,444
342			CAGE		1,430,817	1,430,817	-	-	-
343			JBG		647,920	504,322	143,599	-	143,599
344			CAGE		-	-	-	-	-
345				B2	2,422,928	2,207,424	215,505	-	215,505
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		8,375	7,707	668	-	668
349			CAGW		46,123	35,901	10,222	-	10,222
350			CAGE		582,088	582,088	-	-	-
351			JBG		197,291	153,565	43,726	-	43,726
352			CAGE		-	-	-	-	-
353				B2	833,877	779,261	54,616	-	54,616
354									
355	**Total Steam Power Generation**			B2	**25,534,237**	**20,790,656**	**4,743,581**	**-**	**4,743,581**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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									
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		995,301	915,888	79,413	-	79,413
410			SG-U		251,840	231,747	20,094	-	20,094
411				B2	1,247,142	1,147,635	99,507	-	99,507
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		(4,955)	(4,560)	(395)	-	(395)
418			CAGE		-	-	-	-	-
419				B2	(4,955)	(4,560)	(395)	-	(395)
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		309,734	285,021	24,713	-	24,713
424			SG-U		82,292	75,726	6,566	-	6,566
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	392,026	360,747	31,279	-	31,279
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		403,035	370,878	32,157	-	32,157
440			SG-U		661,333	608,566	52,766	-	52,766
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	1,064,367	979,444	84,923	-	84,923
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		126,965	116,834	10,130	-	10,130
448			SG-U		5,631	5,182	449	-	449
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	132,595	122,016	10,579	-	10,579
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		130	120	10	-	10
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	130	120	10	-	10
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		39,850	36,670	3,180	-	3,180
464			SG-U		-	-	-	-	-
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	39,850	36,670	3,180	-	3,180
468									
469									
470									
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		154,102	141,807	12,295	-	12,295
475			SG-U		31,082	28,602	2,480	-	2,480
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	185,184	170,408	14,775	-	14,775
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		120,957	111,306	9,651	-	9,651
483			SG-U		36,916	33,971	2,945	-	2,945
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	157,873	145,277	12,596	-	12,596
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		7,500,000	6,901,592	598,408	-	598,408
490			SG-P		299,736	275,820	23,915	-	23,915
491			SG-U		67,034	61,686	5,349	-	5,349
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	7,866,770	7,239,098	627,672	-	627,672
495									
496	**Total Hydraulic Power Generation**			B2	**11,080,982**	**10,196,855**	**884,127**	**-**	**884,127**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		200	156	44	-	44
502			CAGE		90,663	90,663	-	-	-
503			CAGE		-	-	-	-	-
504				B2	90,863	90,819	44	-	44
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC							
514			S		3,185,593	-	3,185,593	-	3,185,593
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	3,185,593	-	3,185,593	-	3,185,593
519									
520	548	Generation Expense							
521			SG		42,764	39,352	3,412	-	3,412
522			CAGW		722,323	562,234	160,088	-	160,088
523			CAGE		787,867	787,867	-	-	-
524			S		-	-	-	-	-
525				B2	1,552,954	1,389,453	163,500	-	163,500
526									
527	549	Miscellaneous Other							
528			S		21,524	21,524	-	-	-
529			SG		515,899	474,737	41,162	-	41,162
530			CAGW		72,265	56,249	16,016	-	16,016
531			CAGE		(64,478)	(64,478)	-	-	-
532			CAGE		-	-	-	-	-
533				B2	545,211	488,032	57,179	-	57,179
534									
535									
536									
537									
538	550	Rents							
539			S		30,952	30,952	-	-	-
540			SG		1,195,103	1,099,748	95,355	-	95,355
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	1,226,055	1,130,700	95,355	-	95,355
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		6,229	4,848	1,381	-	1,381
555			CAGE		400,322	400,322	-	-	-
556			CAGE		-	-	-	-	-
557				B2	406,551	405,170	1,381	-	1,381
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,691,574	1,556,607	134,967	-	134,967
561			CAGW		(71,869)	(55,940)	(15,928)	-	(15,928)
562			CAGE		31,241	31,241	-	-	-
563			CAGE		-	-	-	-	-
564				B2	1,650,946	1,531,907	119,039	-	119,039
565									
566	554	Maintenance of Misc. Other							
567			SG		12,609	11,603	1,006	-	1,006
568			CAGW		-	-	-	-	-
569			CAGE		20,141	20,141	-	-	-
570			CAGE		-	-	-	-	-
571				B2	32,751	31,745	1,006	-	1,006
572									
573	**Total Other Power Generation**			**B2**	**8,690,923**	**5,067,826**	**3,623,096**	**-**	**3,623,096**
574									
575									
576	555	Purchased Power							
577			S		8,277,857	8,277,857	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					8,277,857	8,277,857	-	-	-

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		6,988,339	-	6,988,339	-	6,988,339
591					6,988,339	-	6,988,339	-	6,988,339
592									
593		Total Purchased Power		B2	15,266,196	8,277,857	6,988,339	-	6,988,339
594									
595	556	System Control & Load Dispatch							
596			SG		298,739	274,903	23,836	-	23,836
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	298,739	274,903	23,836	-	23,836
601									
602									
603									
604	557	Other Expenses							
605			S		2,257,162	2,257,162	-	-	-
606			SG		1,686,667	1,552,091	134,575	-	134,575
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		20,228	15,745	4,483	-	4,483
612			CAGE		893,300	893,300	-	-	-
613			JBG		189,816	147,747	42,069	-	42,069
614			CAEW		-	-	-	-	-
615			JBE		598	463	135	-	135
616				B2	5,047,771	4,866,508	181,263	-	181,263
617									
618	Embedded Cost Differentials								
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626					-	-	-	-	-
618									
619	**Total Other Power Supply**			B2	**20,612,705**	**13,419,268**	**7,193,437**	**-**	**7,193,437**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**65,918,846**	**49,474,605**	**16,444,241**	**-**	**16,444,241**
622									
623									
624	Summary of Production Expense by Factor								
625			S		24,266,109	10,587,495	13,678,614	-	13,678,614
626			SG		13,147,809	12,098,774	1,049,034	-	1,049,034
627			SE		(11,854)	(10,951)	(903)	-	(903)
628			JBG		3,615,608	2,814,282	801,327	-	801,327
629			TROJP		-	-	-	-	-
630			JBE		646,519	500,320	146,200	-	146,200
631			DGP		-	-	-	-	-
632			DEU		-	-	-	-	-
633			DEP		-	-	-	-	-
634			CAGW		2,184,950	1,700,700	484,250	-	484,250
635			CAGE		16,595,482	16,595,482	-	-	-
636			CAEW		-	-	-	-	-
637			CAEE		1,893,242	1,893,242	-	-	-
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	62,337,864	46,179,342	16,158,522	-	16,158,522

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering							
649			SG		708,327	651,811	56,516	-	56,516
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	708,327	651,811	56,516	-	56,516
654									
655	561	Load Dispatching							
656			SG		1,625,444	1,495,754	129,691	-	129,691
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,625,444	1,495,754	129,691	-	129,691
661	562	Station Expense							
662			SG		228,566	210,329	18,237	-	18,237
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	228,566	210,329	18,237	-	18,237
667									
668	563	Overhead Line Expense							
669			SG		82,418	75,842	6,576	-	6,576
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	82,418	75,842	6,576	-	6,576
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		1,071,287	-	1,071,287	-	1,071,287
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,071,287	-	1,071,287	-	1,071,287
697									
698		Total Transmission of Electricity by Others			1,071,287	-	1,071,287	-	1,071,287
699									
700	566	Misc. Transmission Expense							
701			SG		289,641	266,532	23,110	-	23,110
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	289,641	266,532	23,110	-	23,110
706									
707	567	Rents - Transmission							
708			SG		429,544	395,272	34,272	-	34,272
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	429,544	395,272	34,272	-	34,272
713									
714	568	Maint Supervision & Engineering							
715			SG		82,285	75,720	6,565	-	6,565
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	82,285	75,720	6,565	-	6,565
719									
720	569	Maintenance of Structures							
721			SG		501,610	461,587	40,022	-	40,022
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	501,610	461,587	40,022	-	40,022

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
725									
726	570	Maintenance of Station Equipment							
727			SG		1,415,082	1,302,176	112,906	-	112,906
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,415,082	1,302,176	112,906	-	112,906
732									
733	571	Maintenance of Overhead Lines							
734			SG		2,642,547	2,431,704	210,843	-	210,843
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	2,642,547	2,431,704	210,843	-	210,843
739									
740	572	Maintenance of Underground Lines							
741			SG		8,781	8,081	701	-	701
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	8,781	8,081	701	-	701
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		29,492	27,139	2,353	-	2,353
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	29,492	27,139	2,353	-	2,353
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**9,115,025**	**7,401,946**	**1,713,079**	**-**	**1,713,079**
753									
754	Summary of Transmission Expense by Factor								
755			SE		-	-	-	-	-
756			SG		8,043,738	7,401,946	641,792	-	641,792
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	8,043,738	7,401,946	641,792	-	641,792
761	580	Operation Supervision & Engineering							
762			S		229,640	204,243	25,397	-	25,397
763			SNPD		1,919,478	1,799,241	120,237	-	120,237
764				B2	2,149,118	2,003,484	145,634	-	145,634
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,418,968	1,330,083	88,885	-	88,885
769				B2	1,418,968	1,330,083	88,885	-	88,885
770									
771	582	Station Expense							
772			S		467,496	449,673	17,823	-	17,823
773			SNPD		-	-	-	-	-
774				B2	467,496	449,673	17,823	-	17,823
775									
776	583	Overhead Line Expenses							
777			S		1,813,374	1,687,853	125,521	-	125,521
778			SNPD		-	-	-	-	-
779				B2	1,813,374	1,687,853	125,521	-	125,521
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		23,365	21,901	1,464	-	1,464
789				B2	23,365	21,901	1,464	-	1,464
790									
791	586	Meter Expenses							
792			S		341,337	320,012	21,325	-	21,325
793			SNPD		4,278	4,010	268	-	268
794				B2	345,615	324,022	21,593	-	21,593
795									
796	587	Customer Installation Expenses							
797			S		1,761,056	1,626,964	134,092	-	134,092
798			SNPD		-	-	-	-	-
799				B2	1,761,056	1,626,964	134,092	-	134,092
800									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses							
802			S		(22,437)	(30,561)	8,125	-	8,125
803			SG		-	-	-	-	-
804			SNPD		6,848	6,419	429	-	429
805				B2	(15,588)	(24,142)	8,554	-	8,554
806									
807	589	Rents							
808			S		323,622	319,990	3,632	-	3,632
809			SNPD		31,254	29,297	1,958	-	1,958
810				B2	354,876	349,286	5,590	-	5,590
811									
812	590	Maint Supervision & Engineering							
813			S		330,764	315,151	15,613	-	15,613
814			SNPD		95,864	89,859	6,005	-	6,005
815				B2	426,627	405,010	21,617	-	21,617
816									
817	591	Maintenance of Structures							
818			S		201,838	192,522	9,315	-	9,315
819			SNPD		3,383	3,171	212	-	212
820				B2	205,221	195,694	9,527	-	9,527
821									
822	592	Maintenance of Station Equipment							
823			S		676,279	648,238	28,041	-	28,041
824			SNPD		47,247	44,287	2,960	-	2,960
825				B2	723,526	692,525	31,001	-	31,001
826	593	Maintenance of Overhead Lines							
827			S		20,374,339	19,408,431	965,908	-	965,908
828			SNPD		469,689	440,268	29,421	-	29,421
829				B2	20,844,028	19,848,699	995,329	-	995,329
830									
831	594	Maintenance of Underground Lines							
832			S		3,552,609	3,344,540	208,069	-	208,069
833			SNPD		-	-	-	-	-
834				B2	3,552,609	3,344,540	208,069	-	208,069
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		78,330	73,423	4,907	-	4,907
839				B2	78,330	73,423	4,907	-	4,907
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		147,797	138,293	9,503	-	9,503
843			SNPD		-	-	-	-	-
844				B2	147,797	138,293	9,503	-	9,503
845									
846	597	Maintenance of Meters							
847			S		35,973	33,063	2,910	-	2,910
848			SNPD		(52,575)	(49,282)	(3,293)	-	(3,293)
849				B2	(16,602)	(16,219)	(383)	-	(383)
850									
851	598	Maint of Misc. Distribution Plant							
852			S		573,685	562,555	11,129	-	11,129
853			SNPD		851,016	797,708	53,308	-	53,308
854				B2	1,424,701	1,360,263	64,437	-	64,437
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**35,704,514**	**33,811,353**	**1,893,160**	**-**	**1,893,160**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		30,807,368	29,220,967	1,586,402	-	1,586,402
861			SNPD		4,897,145	4,590,387	306,759	-	306,759
862									
863	Total Distribution Expense by Factor			B2	35,704,514	33,811,353	1,893,160	-	1,893,160
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		197,621	184,296	13,326	-	13,326
868				B2	197,621	184,296	13,326	-	13,326
869									
870	902	Meter Reading Expense							
871			S		626,663	556,006	70,656	-	70,656
872			CN		107,563	100,310	7,253	-	7,253
873				B2	734,225	656,316	77,909	-	77,909
874									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections							
876			S		918,820	694,876	223,944	-	223,944
877			CN		3,470,517	3,236,501	234,016	-	234,016
878				B2	4,389,337	3,931,377	457,961	-	457,961
879									
880	904	Uncollectible Accounts							
881			S		2,147,280	2,063,722	83,559	-	83,559
882			SG		-	-	-	-	-
883			CN		0	0	0	-	0
884				B2	2,147,281	2,063,722	83,559	-	83,559
885									
886	905	Misc. Customer Accounts Expense							
887			S		(178)	(178)	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	(178)	(178)	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**7,468,287**	**6,835,532**	**632,754**	**-**	**632,754**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		3,692,585	3,314,425	378,159	-	378,159
897			CN		3,775,702	3,521,107	254,595	-	254,595
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	7,468,287	6,835,532	632,754	-	632,754
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		18,813,566	18,436,305	377,261	-	377,261
908			CN		71,360	66,548	4,812	-	4,812
909				B2	18,884,925	18,502,853	382,073	-	382,073
910									
911	909	Informational & Instructional Adv							
912			S		204,328	167,818	36,510	-	36,510
913			CN		283,563	264,443	19,121	-	19,121
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	487,892	432,261	55,631	-	55,631
917									
918	910	Misc. Customer Service							
919			S		-	-	-	-	-
920			CN		863	804	58	-	58
921									
922				B2	863	804	58	-	58
923									
924	**TOTAL CUSTOMER SERVICE EXPENSE**			B2	**19,373,679**	**18,935,918**	**437,762**	**-**	**437,762**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		19,017,894	18,604,123	413,771	-	413,771
929			CN		355,785	331,795	23,991	-	23,991
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	19,373,679	18,935,918	437,762	-	437,762
934									
935									
936	911	Supervision							
937			S		-	-	-	-	-
938			CN		-	-	-	-	-
939					-	-	-	-	-
940									
941	912	Demonstration & Selling Expense							
942			S		-	-	-	-	-
943			CN		-	-	-	-	-
944					-	-	-	-	-
945									
946	913	Advertising Expense							
947			S		-	-	-	-	-
948			CN		-	-	-	-	-
949					-	-	-	-	-
950									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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**				**19,373,679**	**18,935,918**	**437,762**	**-**	**437,762**
965	920	Administrative & General Salaries							
966			S		23,658	23,658	-	-	-
967			CN		-	-	-	-	-
968			SO		6,620,259	6,151,242	469,018	-	469,018
969				B2	6,643,918	6,174,900	469,018	-	469,018
970									
971	921	Office Supplies & expenses							
972			S		11,317	10,169	1,147	-	1,147
973			CN		10,357	9,659	698	-	698
974			SO		1,607,685	1,493,788	113,898	-	113,898
975				B2	1,629,360	1,513,616	115,744	-	115,744
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(3,769,344)	(3,502,301)	(267,042)	-	(267,042)
981				B2	(3,769,344)	(3,502,301)	(267,042)	-	(267,042)
982									
983	923	Outside Services							
984			S		112,110	10,556	101,554	-	101,554
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		3,493,969	3,246,436	247,533	-	247,533
989			SG		-	-	-	-	-
990				B2	3,606,079	3,256,992	349,087	-	349,087
991									
992	924	Property Insurance							
993			S		1,410,698	1,295,299	115,399	-	115,399
994			CAGW		-	-	-	-	-
995			SO		514,443	477,997	36,446	-	36,446
996				B2	1,925,141	1,773,296	151,845	-	151,845
997									
998	925	Injuries & Damages							
999			S		(447,644)	(447,644)	-	-	-
1000			SO		265,903,290	247,065,156	18,838,134	-	18,838,134
1001				B2	265,455,645	246,617,511	18,838,134	-	18,838,134
1002									
1003	926	Employee Pensions & Benefits							
1004			S		111,891	92,244	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		34,064,001	31,650,709	2,413,292	-	2,413,292
1007				B2	34,175,892	31,742,953	2,432,939	-	2,432,939
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,260,030	2,070,622	189,408	-	189,408
1016			CAEE		-	-	-	-	-
1017			SO		91,238	84,775	6,464	-	6,464
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		601,435	553,448	47,987	-	47,987
1021				B2	2,952,704	2,708,845	243,859	-	243,859
1022									

JUNE 2024 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		(39,109,765)	(36,339,002)	(2,770,763)	-	(2,770,763)
1031				B2	(39,109,765)	(36,339,002)	(2,770,763)	-	(2,770,763)
1032									
1033	930	Misc General Expenses							
1034			S		144,090	144,090	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		169,175	157,190	11,985	-	11,985
1038				B2	313,265	301,280	11,985	-	11,985
1039									
1040	931	Rents							
1041			S		60,127	59,908	219	-	219
1042			SO		2,976,682	2,765,797	210,885	-	210,885
1043				B2	3,036,809	2,825,705	211,105	-	211,105
1044									
1045	935	Maintenance of General Plant							
1046			S		58,735	37,286	21,449	-	21,449
1047			CN		5,203	4,852	351	-	351
1048			SO		2,653,587	2,465,591	187,995	-	187,995
1049				B2	2,717,525	2,507,730	209,795	-	209,795
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**279,577,229**	**259,581,524**	**19,995,704**	**-**	**19,995,704**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		3,745,012	3,296,189	448,823	-	448,823
1055			SO		275,215,221	255,717,376	19,497,845	-	19,497,845
1056			SG		601,435	553,448	47,987	-	47,987
1057			CN		15,560	14,511	1,049	-	1,049
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	279,577,229	259,581,524	19,995,704	-	19,995,704
1062									
1063	**TOTAL O&M EXPENSE**			B2	**417,157,579**	**376,040,879**	**41,116,701**	**-**	**41,116,701**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,067	415,997	36,069	-	36,069
1068			CAGW		1,689,716	1,315,224	374,491	-	374,491
1069			CAGE		21,848,600	21,848,600	-	-	-
1070			JBG		5,639,914	4,389,941	1,249,973	-	1,249,973
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,067,884	27,407,351	1,660,534	-	1,660,534
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		2,402,347	2,210,669	191,678	-	191,678
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		778,559	716,439	62,119	-	62,119
1085				B3	3,180,906	2,927,108	253,797	-	253,797
1086									
1087	403OP	Other Production Depreciation							
1088			S		2,160	2,160	-	-	-
1089			SG		32,879	30,255	2,623	-	2,623
1090			CAGW		1,863,037	1,450,132	412,905	-	412,905
1091			CAGE		4,686,944	4,686,944	-	-	-
1092			SG		12,218,274	11,243,405	974,869	-	974,869
1093			CAGE		-	-	-	-	-
1094				B3	18,803,295	17,412,898	1,390,397	-	1,390,397
1095									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation							
1097			DGP		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,759	786	-	786
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		11,917,529	10,966,656	950,873	-	950,873
1103				B3	11,921,074	10,969,415	951,659	-	951,659
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		45,379	44,541	838	-	838
1109	361	Structures	S		221,039	209,032	12,007	-	12,007
1110	362	Station Equipment	S		2,607,550	2,407,686	199,864	-	199,864
1111	363	Storage Battery Equipment	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,761,039	4,355,606	405,434	-	405,434
1113	365	OH Conductors	S		2,147,801	1,938,457	209,344	-	209,344
1114	366	UG Conduit	S		966,314	916,084	50,230	-	50,230
1115	367	UG Conductor	S		1,945,508	1,877,419	68,089	-	68,089
1116	368	Line Trans	S		3,341,948	3,077,784	264,163	-	264,163
1117	369	Services	S		2,065,539	1,899,555	165,984	-	165,984
1118	370	Meters	S		1,125,218	1,054,677	70,541	-	70,541
1119	371	Inst Cust Prem	S		38,630	36,870	1,760	-	1,760
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		190,754	181,026	9,728	-	9,728
1122				B3	19,456,721	17,998,738	1,457,983	-	1,457,983
1123									
1124	403GP	General Depreciation							
1125			S		1,384,595	1,290,594	94,001	-	94,001
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		70,019	65,298	4,721	-	4,721
1130			SG		679,144	624,956	54,187	-	54,187
1131			SO		1,592,791	1,479,948	112,843	-	112,843
1132			CAGW		12,895	10,037	2,858	-	2,858
1133			CAGE		178,836	178,836	-	-	-
1134			JBG		31,756	24,718	7,038	-	7,038
1135			JBE		-	-	-	-	-
1136			CAEE		8,603	8,603	-	-	-
1137			SG-P		-	-	-	-	-
1138			SG-U		-	-	-	-	-
1139				B3	3,958,639	3,682,991	275,648	-	275,648
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	**86,388,518**	**80,398,500**	**5,990,018**	**-**	**5,990,018**
1159									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor								
1161		S			20,281,065	18,729,081	1,551,984	-	1,551,984
1162		DGP			-	-	-	-	-
1163		DGU			-	-	-	-	-
1164		SG			25,299,892	23,281,270	2,018,622	-	2,018,622
1165		SO			1,592,791	1,479,948	112,843	-	112,843
1166		CN			70,019	65,298	4,721	-	4,721
1167		SE			-	-	-	-	-
1168		CAGW			3,569,192	2,778,153	791,039	-	791,039
1169		CAGE			26,714,380	26,714,380	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			8,603	8,603	-	-	-
1172		JBG			5,671,669	4,414,658	1,257,011	-	1,257,011
1173		JBE			-	-	-	-	-
1174	Total Depreciation Expense By Factor			B3	83,207,612	77,471,392	5,736,221	-	5,736,221
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		15,909	6,921	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		17,523	16,282	1,241	-	1,241
1180			SG-P		-	-	-	-	-
1181			SG-U		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	33,432	23,202	10,230	-	10,230
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,159	15,148	10	-	10
1194			SE		-	-	-	-	-
1195			SG		814,218	749,253	64,965	-	64,965
1196			SO		3,440,757	3,196,993	243,763	-	243,763
1197			CN		1,385,438	1,292,018	93,420	-	93,420
1198			SG-P		224,809	206,872	17,937	-	17,937
1199			SG-U		22,024	20,267	1,757	-	1,757
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		31,197	24,283	6,914	-	6,914
1204			CAGE		115,886	115,886	-	-	-
1205			JBG		8,171	6,360	1,811	-	1,811
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	6,057,810	5,627,233	430,577	-	430,577
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		9,584	9,584	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	9,584	9,584	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,584	24,463	2,121	-	2,121
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,584	24,463	2,121	-	2,121
1228									
1229	**Total Amortization of Limited Term Plant**			B4	6,127,410	5,684,481	442,928	-	442,928
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		1,107,629	1,107,629	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,385	679	-	679
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		110,414	101,604	8,810	-	8,810
1256			TROJP		-	-	-	-	-
1257				B4	1,221,108	1,211,619	9,489	-	9,489
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**7,377,372**	**6,924,954**	**452,417**	**-**	**452,417**
1260									
1261									
1262									
1263	Summary of Amortization Expense by Factor								
1264			S		1,173,417	1,164,418	8,999	-	8,999
1265			SE		-	-	-	-	-
1266			TROJP		-	-	-	-	-
1267			SG-P		251,393	231,335	20,058	-	20,058
1268			DGU		-	-	-	-	-
1269			SO		3,458,280	3,213,275	245,005	-	245,005
1270			JBG		8,171	6,360	1,811	-	1,811
1271			SSGCH		-	-	-	-	-
1272			CN		1,385,438	1,292,018	93,420	-	93,420
1273			CAGW		34,262	26,668	7,593	-	7,593
1274			CAGE		119,604	119,604	-	-	-
1275			CAEW		-	-	-	-	-
1276			CAEE		152	152	-	-	-
1277			SG		924,631	850,857	73,774	-	73,774
1278	Total Amortization Expense by Factor			B4	7,355,348	6,904,688	450,660	-	450,660
1279	408	Taxes Other Than Income							
1280			S		4,582,357	3,268,593	1,313,764	-	1,313,764
1281			GPS		12,675,834	11,777,805	898,030	-	898,030
1282			SO		(42,386)	(39,383)	(3,003)	-	(3,003)
1283			SE		102,541	94,731	7,810	-	7,810
1284			CAGE		343,333	343,333	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**17,661,680**	**15,445,079**	**2,216,601**	**-**	**2,216,601**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(39,275)	(39,275)	-	-	-
1296									
1297				B7	(39,275)	(39,275)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(39,275)**	**(39,275)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		58,059,164	54,062,287	3,996,877	-	3,996,877
1310					58,059,164	54,062,287	3,996,877	-	3,996,877
1311									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		633,431	589,825	43,606	-	43,606
1314					633,431	589,825	43,606	-	43,606
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		2,113,209	1,967,733	145,476	-	145,476
1324					2,113,209	1,967,733	145,476	-	145,476
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(10,321,207)	(9,610,680)	(710,527)	-	(710,527)
1328					(10,321,207)	(9,610,680)	(710,527)	-	(710,527)
1329									
1330		Total Elec. Interest Deductions for		B6	50,484,597	47,009,164	3,475,433	-	3,475,433
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			50,484,597	47,009,164	3,475,433	-	3,475,433
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(17,158,678)	(15,977,449)	(1,181,228)	-	(1,181,228)
1346		Total Operating Deductions for Ta		B6	(17,158,678)	(15,977,449)	(1,181,228)	-	(1,181,228)
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									

JUNE 2024 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
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									
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	-	-	-	-	-

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		805,429	805,429	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**805,429**	**805,429**	**-**	**-**	**-**
1485									
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			560,118,303	527,511,140	32,607,162	-	32,607,162
1489		Operating Deductions:							
1490		O & M Expenses			417,157,579	376,040,879	41,116,701	-	41,116,701
1491		Depreciation Expense			86,388,518	80,398,500	5,990,018	-	5,990,018
1492		Amortization Expense			7,377,372	6,924,954	452,417	-	452,417
1493		Taxes Other Than Income			17,661,680	15,445,079	2,216,601	-	2,216,601
1494		Interest & Dividends (AFUDC-Equity)			(17,158,678)	(15,977,449)	(1,181,228)	-	(1,181,228)
1495		Misc Revenue & Expense			(76,987)	(70,712)	(6,275)	-	(6,275)
1496		Total Operating Deductions			511,349,485	462,761,251	48,588,233	-	48,588,233
1497		Other Deductions:							
1498		Interest Deductions			50,484,597	47,009,164	3,475,433	-	3,475,433
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			(1,715,778)	17,740,725	(19,456,504)	-	(19,456,504)
1503									
1504		State Income Taxes			805,429	805,429	-	-	-
1505									
1506	Total Taxable Income				(2,521,207)	16,935,297	(19,456,504)	-	(19,456,504)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				(529,454)	3,556,412	(4,085,866)	-	(4,085,866)
1511									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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**				**(529,454)**	**3,556,412**	**(4,085,866)**	**-**	**(4,085,866)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**528,744,863**	**483,061,267**	**45,683,596**	**-**	**45,683,596**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,908,691	3,286,905	-	3,286,905
1526			CAGW		1,788,644	1,392,227	396,417	-	396,417
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	929,188	264,573	-	264,573
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,767,057	3,947,895	-	3,947,895
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,891,663	684,253	-	684,253
1537			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1538			CAGE		781,568,886	781,568,886	-	-	-
1539			JBG		193,145,774	150,338,909	42,806,865	-	42,806,865
1540			CAGE		-	-	-	-	-
1541				B8	1,053,592,529	994,520,401	59,072,128	-	59,072,128
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,300,199	4,881,556	-	4,881,556
1547			CAGW		129,962,123	101,158,640	28,803,483	-	28,803,483
1548			CAGE		3,247,139,261	3,247,139,261	-	-	-
1549			JBG		990,585,921	771,042,532	219,543,388	-	219,543,388
1550			S		-	-	-	-	-
1551				B8	4,428,869,060	4,175,640,632	253,228,428	-	253,228,428
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,970,982	33,100,938	2,870,045	-	2,870,045
1557			CAGW		40,722,661	31,697,305	9,025,356	-	9,025,356
1558			CAGE		708,387,634	708,387,634	-	-	-
1559			JBG		210,678,127	163,985,570	46,692,557	-	46,692,557
1560			CAGE		-	-	-	-	-
1561				B8	995,759,405	937,171,446	58,587,958	-	58,587,958
1562									
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,872,597	682,600	-	682,600
1567			CAGW		9,916,302	7,718,554	2,197,748	-	2,197,748
1568			CAGE		347,276,926	347,276,926	-	-	-
1569			JBG		63,348,587	49,308,651	14,039,937	-	14,039,937
1570			CAGE		-	-	-	-	-
1571				B8	429,097,012	412,176,728	16,920,285	-	16,920,285
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,312,492	113,801	-	113,801
1579			CAGW		478,845	372,719	106,126	-	106,126
1580			CAGE		25,698,405	25,698,405	-	-	-
1581			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1582			CAGE		-	-	-	-	-
1583				B8	33,962,916	32,333,562	1,629,354	-	1,629,354
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		-	-	-	-	-
1592			SG		-	-	-	-	-
1593					-	-	-	-	-
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,032,995,874**	**6,639,609,826**	**393,386,047**	**-**	**393,386,047**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,465,311,542	1,140,554,795	324,756,747	-	324,756,747
1602			JBE		-	-	-	-	-
1603			SG		156,905,740	144,386,580	12,519,160	-	12,519,160
1604			CAGW		253,170,528	197,060,387	56,110,141	-	56,110,141
1605			CAGE		5,157,608,063	5,157,608,063	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,032,995,874	6,639,609,826	393,386,047	-	393,386,047
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									
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	29,329,699	2,543,056	-	2,543,056
1657			SG-U		6,598,315	6,071,850	526,465	-	526,465
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	38,471,070	35,401,549	3,069,521	-	3,069,521
1663									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements							
1665			SG-P		295,567,068	271,984,429	23,582,639	-	23,582,639
1666			SG-U		22,673,068	20,864,034	1,809,034	-	1,809,034
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	318,240,136	292,848,463	25,391,672	-	25,391,672
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		419,087,175	385,649,142	33,438,033	-	33,438,033
1675			SG-U		107,122,217	98,575,174	8,547,043	-	8,547,043
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	526,209,391	484,224,315	41,985,076	-	41,985,076
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		79,447,361	73,108,433	6,338,928	-	6,338,928
1684			SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	130,731,882	120,301,076	10,430,806	-	10,430,806
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,727,308	54,041,587	4,685,721	-	4,685,721
1693			SG-U		14,720,002	13,545,526	1,174,476	-	1,174,476
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	73,447,310	67,587,113	5,860,197	-	5,860,197
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		3,267,055	3,006,384	260,671	-	260,671
1704			SG-U		211,143	194,296	16,847	-	16,847
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	3,478,198	3,200,680	277,518	-	277,518
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,474,040	21,601,099	1,872,941	-	1,872,941
1713			SG-U		4,489,103	4,130,927	358,176	-	358,176
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,963,143	25,732,026	2,231,117	-	2,231,117
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									
1724	HP	Unclassified Hydro Plant - Acct 300							
1725			S		-	-	-	-	-
1726			DGU		-	-	-	-	-
1727			CAGW		-	-	-	-	-
1728			CAGE		-	-	-	-	-
1729			SG		-	-	-	-	-
1730			CAGE		-	-	-	-	-
1731					-	-	-	-	-
1732									
1733	**Total Hydraulic Plant**			B8	**1,118,541,131**	**1,029,295,224**	**89,245,908**	**-**	**89,245,908**
1734									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			911,442,762	838,720,772	72,721,990	-	72,721,990
1741		SG-U			207,098,369	190,574,451	16,523,918	-	16,523,918
1742	Total Hydraulic Plant by Factor			B8	1,118,541,131	1,029,295,224	89,245,908	-	89,245,908
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		17,581,425	16,178,642	1,402,783	-	1,402,783
1751				B8	56,914,044	54,507,842	2,406,202	-	2,406,202
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		103,096,906	94,871,034	8,225,873	-	8,225,873
1759				B8	278,708,418	262,150,455	16,557,962	-	16,557,962
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,414,286	402,698	-	402,698
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,036,655	402,698	-	402,698
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		339,794,830	264,486,160	75,308,670	-	75,308,670
1774			CAGE		824,683,570	824,683,570	-	-	-
1775			SG		2,954,753,135	2,718,999,958	235,753,177	-	235,753,177
1776				B8	4,119,231,535	3,808,169,689	311,061,847	-	311,061,847
1777									
1778	344	Generators							
1779			S		411,027	411,027	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,828	4,494	-	4,494
1782			CAGW		122,781,047	95,569,105	27,211,942	-	27,211,942
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,129,780	155,635,291	13,494,489	-	13,494,489
1785				B8	604,177,816	563,466,891	40,710,925	-	40,710,925
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		687,566	687,566	-	-	-
1790			CAGW		48,345,150	37,630,423	10,714,727	-	10,714,727
1791			CAGE		166,676,920	166,676,920	-	-	-
1792			SG		250,973,478	230,948,863	20,024,615	-	20,024,615
1793				B8	466,683,114	435,943,771	30,739,343	-	30,739,343
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,884,290	11,856,281	1,028,009	-	1,028,009
1800			CAGW		3,559,273	2,770,432	788,841	-	788,841
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	25,862,167	24,045,317	1,816,850	-	1,816,850
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	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	**5,568,016,447**	**5,164,320,621**	**403,695,826**	**-**	**403,695,826**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,246,816	1,246,816	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,508,475,336	3,228,541,897	279,933,439	-	279,933,439
1821			CAGW		558,419,361	434,656,973	123,762,388	-	123,762,388
1822			CAGE		1,499,874,934	1,499,874,934	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,568,016,447	5,164,320,621	403,695,826	-	403,695,826
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,719,553,452**	**12,833,225,671**	**886,327,782**	**-**	**886,327,782**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		346,829,944	319,157,155	27,672,789	-	27,672,789
1839				B8	346,829,944	319,157,155	27,672,789	-	27,672,789
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		393,591,314	362,187,539	31,403,775	-	31,403,775
1849				B8	393,591,314	362,187,539	31,403,775	-	31,403,775
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,860,098	529,636	-	529,636
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,750,019,158	2,530,601,249	219,417,908	-	219,417,908
1858				B8	2,752,408,892	2,532,461,347	219,947,545	-	219,947,545
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,553,043,199	1,429,129,338	123,913,861	-	123,913,861
1867				B8	1,553,043,199	1,429,129,338	123,913,861	-	123,913,861
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,333,117,314	1,226,750,851	106,366,464	-	106,366,464
1876				B8	1,333,117,314	1,226,750,851	106,366,464	-	106,366,464
1877									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,734,851,293	1,596,431,369	138,419,924	-	138,419,924
1885				B8	1,734,851,293	1,596,431,369	138,419,924	-	138,419,924
1886									
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,935,620	3,621,606	314,014	-	314,014
1893				B8	3,935,620	3,621,606	314,014	-	314,014
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,639	8,358,876	724,763	-	724,763
1901				B8	9,083,639	8,358,876	724,763	-	724,763
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,172,728	968,741	-	968,741
1909				B8	12,141,468	11,172,728	968,741	-	968,741
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		-	-	-	-	-
1913			CAGW		-	-	-	-	-
1914			CAGE		-	-	-	-	-
1915					-	-	-	-	-
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,139,002,683**	**7,489,270,808**	**649,731,876**	**-**	**649,731,876**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,860,098	529,636	-	529,636
1926			CAGE		-	-	-	-	-
1927			SG		8,136,612,949	7,487,410,710	649,202,239	-	649,202,239
1928	Total Transmission Plant by Factor			B8	8,139,002,683	7,489,270,808	649,731,876	-	649,731,876
1929	360	Land and Land Rights							
1930			S		79,750,113	76,916,970	2,833,143	-	2,833,143
1931				B8	79,750,113	76,916,970	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		154,435,512	144,905,661	9,529,851	-	9,529,851
1935				B8	154,435,512	144,905,661	9,529,851	-	9,529,851
1936									
1937	362	Station Equipment							
1938			S		1,290,022,379	1,195,578,695	94,443,684	-	94,443,684
1939				B8	1,290,022,379	1,195,578,695	94,443,684	-	94,443,684
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,678,447,282	1,533,622,700	144,824,583	-	144,824,583
1947				B8	1,678,447,282	1,533,622,700	144,824,583	-	144,824,583
1948									
1949	365	Overhead Conductors							
1950			S		1,100,901,781	995,688,000	105,213,781	-	105,213,781
1951				B8	1,100,901,781	995,688,000	105,213,781	-	105,213,781
1952									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit							
1954			S		522,803,395	496,870,684	25,932,711	-	25,932,711
1955				B8	522,803,395	496,870,684	25,932,711	-	25,932,711
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,192,051,766	1,153,284,757	38,767,009	-	38,767,009
1962				B8	1,192,051,766	1,153,284,757	38,767,009	-	38,767,009
1963									
1964	368	Line Transformers							
1965			S		1,689,860,883	1,555,082,572	134,778,311	-	134,778,311
1966				B8	1,689,860,883	1,555,082,572	134,778,311	-	134,778,311
1967									
1968	369	Services							
1969			S		1,087,817,289	1,004,192,503	83,624,787	-	83,624,787
1970				B8	1,087,817,289	1,004,192,503	83,624,787	-	83,624,787
1971									
1972	370	Meters							
1973			S		316,920,993	300,397,693	16,523,300	-	16,523,300
1974				B8	316,920,993	300,397,693	16,523,300	-	16,523,300
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,943,288	8,401,763	541,525	-	541,525
1978				B8	8,943,288	8,401,763	541,525	-	541,525
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		64,203,769	60,285,976	3,917,792	-	3,917,792
1986				B8	64,203,769	60,285,976	3,917,792	-	3,917,792
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		-	-	-	-	-
1990					-	-	-	-	-
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**9,186,158,449**	**8,525,227,973**	**660,930,476**	**-**	**660,930,476**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		9,186,158,449	8,525,227,973	660,930,476	-	660,930,476
2001									
2002	Total Distribution Plant by Factor			B8	9,186,158,449	8,525,227,973	660,930,476	-	660,930,476
2003	389	Land and Land Rights							
2004			S		16,138,160	15,039,334	1,098,826	-	1,098,826
2005			CN		1,128,506	1,052,411	76,095	-	76,095
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,130	98	-	98
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,072,366	539,251	-	539,251
2011				B8	24,879,843	23,165,573	1,714,270	-	1,714,270
2012									
2013	390	Structures and Improvements							
2014			S		151,649,142	137,147,206	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,664,635	554,194	-	554,194
2018			SG		11,515,090	10,596,326	918,763	-	918,763
2019			CAGW		10,644	8,285	2,359	-	2,359
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		117,070,442	108,776,491	8,293,950	-	8,293,950
2023				B8	289,902,885	265,631,682	24,271,203	-	24,271,203
2024									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment							
2026			S		6,820,744	6,388,321	432,424	-	432,424
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,768,532	2,581,850	186,682	-	186,682
2030			SG		1,092,752	1,005,564	87,188	-	87,188
2031			SE		-	-	-	-	-
2032			SO		73,302,414	68,109,245	5,193,169	-	5,193,169
2033			CAGW		137,532	107,051	30,481	-	30,481
2034			CAGE		2,220,339	2,220,339	-	-	-
2035			JBG		274,976	214,033	60,943	-	60,943
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	86,643,872	80,652,986	5,990,886	-	5,990,886
2041									
2042	392	Transportation Equipment							
2043			S		123,322,189	116,127,681	7,194,507	-	7,194,507
2044			SO		6,270,906	5,826,639	444,267	-	444,267
2045			SG		12,899,177	11,869,980	1,029,197	-	1,029,197
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	166,398	47,379	-	47,379
2051			CAGE		9,383,218	9,383,218	-	-	-
2052			JBG		2,833,940	2,205,855	628,086	-	628,086
2053			CAEW		-	-	-	-	-
2054			CAEE		257,176	257,176	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	155,180,383	145,836,946	9,343,437	-	9,343,437
2058									
2059	393	Stores Equipment							
2060			S		11,986,746	10,956,695	1,030,051	-	1,030,051
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		283,479	263,396	20,083	-	20,083
2064			SG		2,920,474	2,687,456	233,018	-	233,018
2065			CAGW		181,719	141,445	40,274	-	40,274
2066			CAGE		3,455,714	3,455,714	-	-	-
2067			JBG		969,153	754,360	214,793	-	214,793
2068			CAGE		-	-	-	-	-
2069				B8	19,797,285	18,259,066	1,538,220	-	1,538,220
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		37,918,401	34,980,263	2,938,139	-	2,938,139
2073			DGP		-	-	-	-	-
2074			SG		4,191,730	3,857,281	334,449	-	334,449
2075			SO		1,764,396	1,639,396	125,000	-	125,000
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		719,067	559,700	159,367	-	159,367
2079			CAGE		15,129,391	15,129,391	-	-	-
2080			JBG		2,560,727	1,993,193	567,533	-	567,533
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	62,409,403	58,284,915	4,124,487	-	4,124,487
2086									
2087	395	Laboratory Equipment							
2088			S		27,859,364	26,408,909	1,450,455	-	1,450,455
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,725,459	4,390,680	334,779	-	334,779
2092			SE		-	-	-	-	-
2093			SG		2,560,724	2,356,409	204,314	-	204,314
2094			CAGW		220,133	171,345	48,788	-	48,788
2095			CAGE		3,666,908	3,666,908	-	-	-
2096			JBG		595,909	463,838	132,071	-	132,071
2097			CAEW		-	-	-	-	-
2098			CAEE		1,284,666	1,284,666	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	40,913,162	38,742,755	2,170,408	-	2,170,408

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104			S		190,853,282	178,187,894	12,665,388	-	12,665,388
2105			DGP		-	-	-	-	-
2106			SG		7,472,771	6,876,535	596,236	-	596,236
2107			SO		5,564,148	5,169,951	394,197	-	394,197
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	149,170	42,474	-	42,474
2111			CAGE		30,823,131	30,823,131	-	-	-
2112			JBG		10,734,214	8,355,192	2,379,022	-	2,379,022
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	245,713,984	229,636,667	16,077,317	-	16,077,317
2118	397	Communication Equipment							
2119			S		209,088,425	195,550,653	13,537,773	-	13,537,773
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,338,063	88,583,761	6,754,302	-	6,754,302
2123			CN		3,440,878	3,208,860	232,018	-	232,018
2124			SG		170,647,716	157,032,115	13,615,601	-	13,615,601
2125			SE		-	-	-	-	-
2126			CAGW		1,026,171	798,741	227,430	-	227,430
2127			CAGE		25,976,917	25,976,917	-	-	-
2128			JBG		3,754,505	2,922,395	832,110	-	832,110
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	509,552,312	474,353,077	35,199,235	-	35,199,235
2134									
2135	398	Misc. Equipment							
2136			S		3,828,739	3,619,135	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		92,180	85,964	6,216	-	6,216
2140			SO		1,581,489	1,469,447	112,042	-	112,042
2141			SE		-	-	-	-	-
2142			SG		918,110	844,856	73,254	-	73,254
2143			CAGW		28,776	22,398	6,378	-	6,378
2144			CAGE		1,750,848	1,750,848	-	-	-
2145			JBG		298,865	232,627	66,237	-	66,237
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,502,973	8,029,242	473,731	-	473,731
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		4,323,062	4,323,062	-	-	-
2167			CAGW		1,468,881	1,143,333	325,548	-	325,548
2168			CAGE		5,677,881	5,677,881	-	-	-
2169			SO		-	-	-	-	-
2170				B9	11,469,824	11,144,276	325,548	-	325,548
2171									
2172		Remove Capital Leases			(11,469,824)	(11,144,276)	(325,548)	-	(325,548)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		-	-	-	-	-
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					-	-	-	-	-
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	**1,445,319,002**	**1,344,415,809**	**100,903,193**	**-**	**100,903,193**
2200									
2201	Summary of General Plant by Factor								
2202			S		783,788,255	728,729,151	55,059,103	-	55,059,103
2203			JBG		22,022,289	17,141,493	4,880,796	-	4,880,796
2204			JBE		-	-	-	-	-
2205			SG		214,219,771	197,127,652	17,092,119	-	17,092,119
2206			SO		313,512,414	291,301,373	22,211,041	-	22,211,041
2207			SE		-	-	-	-	-
2208			CN		15,648,925	14,593,721	1,055,204	-	1,055,204
2209			DEU		-	-	-	-	-
2210			CAGW		4,198,344	3,267,866	930,478	-	930,478
2211			CAGE		98,582,464	98,582,464	-	-	-
2212			CAEW		-	-	-	-	-
2213			CAEE		4,816,365	4,816,365	-	-	-
2214			SSGCT		-	-	-	-	-
2215			SSGCH		-	-	-	-	-
2216			Less Capital Leases		(11,469,824)	(11,144,276)	(325,548)	-	(325,548)
2217	Total General Plant by Factor			B8	1,445,319,002	1,344,415,809	100,903,193	-	100,903,193
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	12,074,154	1,046,900	-	1,046,900
2228			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2229			SG-U		10,501,813	9,663,897	837,916	-	837,916
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	128,077,942	117,938,676	10,139,266	-	10,139,266
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,322,658	21,300,789	2,021,868	-	2,021,868
2238			SG		106,926,213	98,394,809	8,531,405	-	8,531,405
2239			SO		518,031,965	481,331,571	36,700,394	-	36,700,394
2240			SE		-	-	-	-	-
2241			CN		233,106,108	217,387,807	15,718,301	-	15,718,301
2242			CAGW		25,608,349	19,932,775	5,675,574	-	5,675,574
2243			CAGE		64,994,252	64,994,252	-	-	-
2244			JBG		1,544,227	1,201,980	342,247	-	342,247
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			SG-P		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	973,542,878	904,553,089	68,989,789	-	68,989,789
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	973,542,878	904,553,089	68,989,789	-	68,989,789

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,101,620,820**	**1,022,491,765**	**79,129,055**	**-**	**79,129,055**
2261									
2262	Summary of Intangible Plant by Factor								
2263			S		24,322,658	22,300,789	2,021,868	-	2,021,868
2264			JBG		1,544,227	1,201,980	342,247	-	342,247
2265			JBE		-	-	-	-	-
2266			SG		120,047,268	110,468,963	9,578,304	-	9,578,304
2267			SO		518,031,965	481,331,571	36,700,394	-	36,700,394
2268			CN		233,106,108	217,387,807	15,718,301	-	15,718,301
2269			CAGW		25,608,349	19,932,775	5,675,574	-	5,675,574
2270			CAGE		64,994,252	64,994,252	-	-	-
2271			CAEW		-	-	-	-	-
2272			CAEE		9,106	9,106	-	-	-
2273			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2274			SG-U		10,501,813	9,663,897	837,916	-	837,916
2275			SE		-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,101,620,820	1,022,491,765	79,129,055	-	79,129,055
2277	Summary of Unclassified Plant (Account 106)								
2278			DP		-	-	-	-	-
2279			DS0		-	-	-	-	-
2280			GP		-	-	-	-	-
2281			HP		-	-	-	-	-
2282			NP		-	-	-	-	-
2283			OP		-	-	-	-	-
2284			TP		-	-	-	-	-
2285			TS0		-	-	-	-	-
2286			IP		-	-	-	-	-
2287			MP						
2288			SP		-	-	-	-	-
2289	Total Unclassified Plant by Factor				-	-	-	-	-
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**33,591,654,407**	**31,214,632,025**	**2,377,022,382**	**-**	**2,377,022,382**
2292	Summary of Electric Plant by Factor								
2293			S		9,995,516,177	9,277,504,730	718,011,448	-	718,011,448
2294			SE		-	-	-	-	-
2295			JBG		1,488,878,057	1,158,898,268	329,979,789	-	329,979,789
2296			JBE		-	-	-	-	-
2297			SG		12,136,261,064	11,167,935,803	968,325,261	-	968,325,261
2298			SO		831,544,379	772,632,944	58,911,435	-	58,911,435
2299			CN		248,755,033	231,981,528	16,773,505	-	16,773,505
2300			DEU		-	-	-	-	-
2301			CAGW		843,786,317	656,778,099	187,008,217	-	187,008,217
2302			CAGE		6,821,059,714	6,821,059,714	-	-	-
2303			CAEW		-	-	-	-	-
2304			CAEE		4,825,471	4,825,471	-	-	-
2305			SSGCH		-	-	-	-	-
2306			SSGCT		-	-	-	-	-
2307			Less Capital Leases		(11,469,824)	(11,144,276)	(325,548)	-	(325,548)
2308				B8	32,359,156,388	30,080,472,280	2,278,684,108	-	2,278,684,108
2309	105	Plant Held For Future Use							
2310			S		12,682,088	12,682,088	-	-	-
2311			SG		2,104,252	1,936,359	167,894	-	167,894
2312			SG		-	-	-	-	-
2313			SG		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,786,340**	**14,618,446**	**167,894**	**-**	**167,894**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,823,611	158,118	-	158,118
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2329									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,802,448)	(2,802,448)	-	-	-
2332			SG		(641,366)	(590,193)	(51,173)	-	(51,173)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,630,056)**	**(144,578,883)**	**(51,173)**	**-**	**(51,173)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		483,561	480,249	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	483,561	480,249	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		254,114,376	254,114,376	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	254,114,376	254,114,376	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**254,597,937**	**254,594,625**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,419,251	1,872,177	547,074	-	547,074
2368			CAEE		151,612,275	151,612,275	-	-	-
2369			JBE		35,321,635	27,334,229	7,987,406	-	7,987,406
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	189,353,161	180,818,682	8,534,479	-	8,534,479
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		-	-	-	-	-
2384				B13	-	-	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387			SE		-	-	-	-	-
2388			CAEW		-	-	-	-	-
2389			CAEE		-	-	-	-	-
2390				B13	-	-	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393			SE		-	-	-	-	-
2394			CAEW		-	-	-	-	-
2395			CAEE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398	**Total Fuel Stock**			B13	**189,353,161**	**180,818,682**	**8,534,479**	**-**	**8,534,479**

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies							
2400			S		350,015,956	325,824,468	24,191,488	-	24,191,488
2401			SG		2,394,067	2,203,050	191,017	-	191,017
2402			SE		-	-	-	-	-
2403			SO		(5,107,208)	(4,745,384)	(361,824)	-	(361,824)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,379,954)	(1,293,513)	(86,441)	-	(86,441)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,327,165	8,816,727	2,510,438	-	2,510,438
2413			CAGE		142,620,066	142,620,066	-	-	-
2414			JBG		501,041	389,995	111,046	-	111,046
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	500,371,133	473,815,410	26,555,723	-	26,555,723
2419									
2420	163	Stores Expense Undistributed							
2421			SO		-	-	-	-	-
2422									
2423				B13	-	-	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	256,963	16,037	-	16,037
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(16,037)	16,037	-	16,037
2430									
2431	**Total Materials & Supplies (Net)**			B13	**500,371,133**	**473,799,372**	**26,571,761**	**-**	**26,571,761**
2432									
2433	165	Prepayments							
2434			S		108,268,771	108,268,771	-	-	-
2435			GPS		78,593	73,025	5,568	-	5,568
2436			SG		4,484,495	4,126,687	357,808	-	357,808
2437			CAGW		-	-	-	-	-
2438			CAGE		513,607	513,607	-	-	-
2439			CAEW		4,055	3,138	917	-	917
2440			CAEE		(113,369)	(113,369)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		66,420,561	61,714,942	4,705,618	-	4,705,618
2443	**Total Prepayments**			B15	**179,656,713**	**174,586,802**	**5,069,911**	**-**	**5,069,911**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,496,695,562	1,496,501,384	194,178	-	194,178
2447			SG		12,082,172	11,118,163	964,010	-	964,010
2448			CAGE		-	-	-	-	-
2449			CAGE		5,057,426	5,057,426	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		156,041,485	156,041,485	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,669,876,645**	**1,668,718,458**	**1,158,187**	**-**	**1,158,187**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,288,346	3,288,346	-	-	-
2460			CAEW		-	-	-	-	-
2461			CAEE		-	-	-	-	-
2462			SG		69,036,557	63,528,284	5,508,273	-	5,508,273
2463			SO		1,000	929	71	-	71
2464			SE		-	-	-	-	-
2465			CAGW		20,013,825	15,578,164	4,435,661	-	4,435,661
2466			CAGE		54,178,848	54,178,848	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		506	392	115	-	115
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**146,825,593**	**136,881,473**	**9,944,119**	**-**	**9,944,119**
2472									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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		133,576,397	124,113,069	9,463,328	-	9,463,328
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,586,647)	(7,049,165)	(537,482)	-	(537,482)
2487	232	A/P	CAEE		(4,475,934)	(4,475,934)	-	-	-
2488	232	A/P	SG		(4,051,740)	(3,728,461)	(323,279)	-	(323,279)
2489	232	A/P	S		(62,137)	(62,137)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		(10,411,206)	(10,411,206)	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(1,943,481)	(1,943,481)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		-	-	-	-	-
2500	254105	ARO Reg Liability	CAEE		-	-	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	105,045,251	96,442,684	8,602,567	-	8,602,567
2503									
2504	**Total Working Capital**				**105,045,251**	**96,442,684**	**8,602,567**	**-**	**8,602,567**
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**				**3,070,814,470**	**3,010,655,295**	**60,159,174**	**-**	**60,159,174**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		8,585,707	8,409,587	176,120	-	176,120
2533	2281	Prop Ins	SO		(9,297,000)	(8,638,347)	(658,653)	-	(658,653)
2534	2282	Inj & Dam	SO		(1,759,563,078)	(1,634,905,406)	(124,657,672)	-	(124,657,672)
2535	2283	Pen & Ben	SO		(987,764)	(917,785)	(69,979)	-	(69,979)
2536	2282	Inj & Dam	S		443,694,480	443,694,480	-	-	-
2537	254	Ins Prov	CAEE		19,803	19,803	-	-	-
2538				B15	(1,317,547,852)	(1,192,337,668)	(125,210,184)	-	(125,210,184)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
2543				B15	(234,889)	(182,830)	(52,058)	-	(52,058)
2544									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2545	254		TROJD		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
2549	254	Regulatory Liability	CAGE		(19,803)	(19,803)	-	-	-
2550	254	Regulatory Liability	S		(1,382,879,382)	(1,286,399,657)	(96,479,725)	-	(96,479,725)
2551				B15	(1,462,756,144)	(1,366,276,419)	(96,479,725)	-	(96,479,725)
2552									
2553	252	Customer Advances for Construction							
2554			S		(66,421,042)	(66,414,292)	(6,750)	-	(6,750)
2555			SG		(135,603,794)	(124,784,269)	(10,819,525)	-	(10,819,525)
2556			CAGE		(68,063,924)	(68,063,924)	-	-	-
2557			CAGW		(3,820)	(2,973)	(847)	-	(847)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(270,092,579)**	**(259,265,458)**	**(10,827,122)**	**-**	**(10,827,122)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(2,082,482)	(2,027,530)	(54,952)	-	(54,952)
2567			GPS		-	-	-	-	-
2568			SO		(5,345,900)	(4,967,165)	(378,735)	-	(378,735)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,087,757)	(2,087,757)	-	-	-
2571			SG		(243,654,889)	(224,214,208)	(19,440,681)	-	(19,440,681)
2572			CAEW		-	-	-	-	-
2573			CAEE		(997,105)	(997,105)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(254,168,133)	(234,293,765)	(19,874,368)	-	(19,874,368)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		342,794,373	319,116,591	23,677,782	-	23,677,782
2579			CN		-	-	-	-	-
2580			SO		444,354,001	412,873,381	31,480,619	-	31,480,619
2581			IBT		-	-	-	-	-
2582			BADDEBT		6,632,883	5,729,005	903,879	-	903,879
2583			TROJD		-	-	-	-	-
2584			SG		1,374,566	1,264,892	109,674	-	109,674
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	44,952	12,799	-	12,799
2588			CAGE		3,071,765	3,071,765	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		28,305,110	28,305,110	-	-	-
2591			JBE		(5,254,783)	(4,066,501)	(1,188,283)	-	(1,188,283)
2592			SNPD		681,347	638,667	42,680	-	42,680
2593									
2594	Total Accum Deferred Income Taxes			B19	822,017,012	766,977,862	55,039,150	-	55,039,150
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(116,782,487)	(107,464,672)	(9,317,815)	-	(9,317,815)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(116,782,487)	(107,464,672)	(9,317,815)	-	(9,317,815)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		61,243,049	62,154,847	(911,798)	-	(911,798)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,055,966,055)	(2,848,494,634)	(207,471,421)	-	(207,471,421)
2608			JBE		(1,252,647)	(969,381)	(283,265)	-	(283,265)
2609			SO		-	-	-	-	-
2610			SNPD		-	-	-	-	-
2611			SNP		(362,257)	(337,318)	(24,938)	-	(24,938)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		52,450	52,450	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,996,285,459)	(2,787,594,037)	(208,691,422)	-	(208,691,422)
2620									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622			S		(409,128,288)	(409,080,546)	(47,742)	-	(47,742)
2623			SG		(3,877,024)	(3,567,685)	(309,339)	-	(309,339)
2624			SE		-	-	-	-	-
2625			SO		(36,546,738)	(33,957,555)	(2,589,183)	-	(2,589,183)
2626			GPS		(6,549,352)	(6,085,358)	(463,994)	-	(463,994)
2627			SNP		(449,461)	(418,520)	(30,942)	-	(30,942)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(510,081)	(397,031)	(113,049)	-	(113,049)
2631			CAGE		(200,560)	(200,560)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,324,333)	(25,324,333)	-	-	-
2634			JBE		(987,315)	(764,050)	(223,265)	-	(223,265)
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(483,573,152)	(479,795,638)	(3,777,514)	-	(3,777,514)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,774,624,086)**	**(2,607,876,485)**	**(166,747,600)**	**-**	**(166,747,600)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,929,970)	(1,929,970)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(158,049)	(145,439)	(12,610)	-	(12,610)
2649	**Total Accumulated ITC**			B19	**(2,088,019)**	**(2,075,409)**	**(12,610)**	**-**	**(12,610)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,081,511,702)**	**(5,662,308,034)**	**(419,203,668)**	**-**	**(419,203,668)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(86,643,070)	(83,532,638)	(3,110,432)	-	(3,110,432)
2657			SG-P		-	-	-	-	-
2658			SG-U		-	-	-	-	-
2659			SG		(95,885,303)	(88,234,828)	(7,650,475)	-	(7,650,475)
2660			CAGW		(196,498,379)	(152,948,477)	(43,549,902)	-	(43,549,902)
2661			CAGE		(3,117,978,763)	(3,117,978,763)	-	-	-
2662			JBG		(768,712,222)	(598,342,664)	(170,369,559)	-	(170,369,559)
2663			CAGE		-	-	-	-	-
2664				B17	(4,265,717,738)	(4,041,037,370)	(224,680,368)	-	(224,680,368)
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			SG-P		(364,527,360)	(335,442,533)	(29,084,827)	-	(29,084,827)
2680			SG-U		(117,784,067)	(108,386,339)	(9,397,729)	-	(9,397,729)
2681				B17	(482,311,427)	(443,828,872)	(38,482,555)	-	(38,482,555)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(67,032)	(67,032)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(61,890)	(5,366)	-	(5,366)
2688			CAGW		(266,603,000)	(207,515,823)	(59,087,177)	-	(59,087,177)
2689			CAGE		(395,764,006)	(395,764,006)	-	-	-
2690			SG		(14,060,411)	(12,938,562)	(1,121,849)	-	(1,121,849)
2691				B17	(676,561,705)	(616,347,312)	(60,214,393)	-	(60,214,393)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,424,590,870)**	**(5,101,213,554)**	**(323,377,316)**	**-**	**(323,377,316)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701			S		(86,710,102)	(83,599,670)	(3,110,432)	-	(3,110,432)
2702			DGP		-	-	-	-	-
2703			DGU		-	-	-	-	-
2704			SG		(110,012,971)	(101,235,281)	(8,777,690)	-	(8,777,690)
2705			CAGW		(463,101,379)	(360,464,299)	(102,637,079)	-	(102,637,079)
2706			CAGE		(3,513,742,769)	(3,513,742,769)	-	-	-
2707			JBG		(768,712,222)	(598,342,664)	(170,369,559)	-	(170,369,559)
2708			SSGCT		-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(4,942,279,443)	(4,657,384,682)	(284,894,760)	-	(284,894,760)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			DGP		-	-	-	-	-
2714			DGU		-	-	-	-	-
2715			CAGW		(796,870)	(620,260)	(176,610)	-	(176,610)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,313,312,872)	(2,128,738,786)	(184,574,086)	-	(184,574,086)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,314,109,742)**	**(2,129,359,046)**	**(184,750,696)**	**-**	**(184,750,696)**
2720	108360	Land and Land Rights							
2721			S		(10,804,513)	(10,578,557)	(225,956)	-	(225,956)
2722				B17	(10,804,513)	(10,578,557)	(225,956)	-	(225,956)
2723									
2724	108361	Structures and Improvements							
2725			S		(38,933,346)	(37,153,774)	(1,779,572)	-	(1,779,572)
2726				B17	(38,933,346)	(37,153,774)	(1,779,572)	-	(1,779,572)
2727									
2728	108362	Station Equipment							
2729			S		(394,324,319)	(363,005,985)	(31,318,334)	-	(31,318,334)
2730				B17	(394,324,319)	(363,005,985)	(31,318,334)	-	(31,318,334)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(744,644,762)	(661,059,840)	(83,584,922)	-	(83,584,922)
2738				B17	(744,644,762)	(661,059,840)	(83,584,922)	-	(83,584,922)
2739									
2740	108365	Overhead Conductors							
2741			S		(373,011,842)	(331,981,804)	(41,030,038)	-	(41,030,038)
2742				B17	(373,011,842)	(331,981,804)	(41,030,038)	-	(41,030,038)
2743									
2744	108366	Underground Conduit							
2745			S		(197,345,898)	(184,828,192)	(12,517,706)	-	(12,517,706)
2746				B17	(197,345,898)	(184,828,192)	(12,517,706)	-	(12,517,706)
2747									
2748	108367	Underground Conductors							
2749			S		(420,843,883)	(405,244,730)	(15,599,152)	-	(15,599,152)
2750				B17	(420,843,883)	(405,244,730)	(15,599,152)	-	(15,599,152)
2751									
2752	108368	Line Transformers							
2753			S		(654,291,203)	(584,039,486)	(70,251,717)	-	(70,251,717)
2754				B17	(654,291,203)	(584,039,486)	(70,251,717)	-	(70,251,717)
2755									
2756	108369	Services							
2757			S		(415,512,214)	(378,025,503)	(37,486,710)	-	(37,486,710)
2758				B17	(415,512,214)	(378,025,503)	(37,486,710)	-	(37,486,710)
2759									
2760	108370	Meters							
2761			S		(122,234,015)	(112,443,304)	(9,790,711)	-	(9,790,711)
2762				B17	(122,234,015)	(112,443,304)	(9,790,711)	-	(9,790,711)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,277,241)	(6,850,868)	(426,373)	-	(426,373)
2768				B17	(7,277,241)	(6,850,868)	(426,373)	-	(426,373)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2773									
2774	108373	Street Lights							
2775			S		(33,710,293)	(32,027,870)	(1,682,423)	-	(1,682,423)
2776				B17	(33,710,293)	(32,027,870)	(1,682,423)	-	(1,682,423)
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		2,882,422	2,707,355	175,067	-	175,067
2788					2,882,422	2,707,355	175,067	-	175,067
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,410,051,106)**	**(3,104,532,559)**	**(305,518,547)**	**-**	**(305,518,547)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,410,051,106)	(3,104,532,559)	(305,518,547)	-	(305,518,547)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,410,051,106)	(3,104,532,559)	(305,518,547)	-	(305,518,547)
2797	108GP	General Plant Accumulated Depr							
2798			S		(323,147,411)	(295,352,412)	(27,794,999)	-	(27,794,999)
2799			DGP		-	-	-	-	-
2800			DGU		-	-	-	-	-
2801			SG		(92,865,976)	(85,456,406)	(7,409,570)	-	(7,409,570)
2802			CN		(6,687,400)	(6,236,470)	(450,930)	-	(450,930)
2803			SO		(125,536,625)	(116,642,881)	(8,893,744)	-	(8,893,744)
2804			SE		-	-	-	-	-
2805			CAGW		(1,805,480)	(1,405,332)	(400,148)	-	(400,148)
2806			CAGE		(48,701,024)	(48,701,024)	-	-	-
2807			JBG		(8,863,223)	(6,898,869)	(1,964,355)	-	(1,964,355)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,658,481)	(1,658,481)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(609,265,620)	(562,351,875)	(46,913,745)	-	(46,913,745)
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	**(609,265,620)**	**(562,351,875)**	**(46,913,745)**	**-**	**(46,913,745)**
2842									
2843									
2844									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor								
2846		S			(323,147,411)	(295,352,412)	(27,794,999)	-	(27,794,999)
2847		DGP			-	-	-	-	-
2848		DGU			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(125,536,625)	(116,642,881)	(8,893,744)	-	(8,893,744)
2851		CN			(6,687,400)	(6,236,470)	(450,930)	-	(450,930)
2852		SG			(92,865,976)	(85,456,406)	(7,409,570)	-	(7,409,570)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,805,480)	(1,405,332)	(400,148)	-	(400,148)
2855		CAGE			(48,701,024)	(48,701,024)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,658,481)	(1,658,481)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,863,223)	(6,898,869)	(1,964,355)	-	(1,964,355)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(609,265,620)	(562,351,875)	(46,913,745)	-	(46,913,745)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,758,017,338)**	**(10,897,457,034)**	**(860,560,304)**	**-**	**(860,560,304)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(177,122)	(177,122)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(177,122)	(177,122)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,945,023)	(10,788,154)	(2,156,869)	-	(2,156,869)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,687,049)	(1,567,529)	(119,520)	-	(119,520)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,632,073)	(12,355,683)	(2,276,390)	-	(2,276,390)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(4,079,054)	(3,753,595)	(325,459)	-	(325,459)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(4,079,054)	(3,753,595)	(325,459)	-	(325,459)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,832,951)	(1,832,468)	(483)	-	(483)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(7,361)	(7,361)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(60,622,780)	(55,785,823)	(4,836,957)	-	(4,836,957)
2904			SG-P		(48,525,024)	(44,653,321)	(3,871,704)	-	(3,871,704)
2905			SG-U		(7,144,599)	(6,574,547)	(570,052)	-	(570,052)
2906			CN		(202,154,569)	(188,523,325)	(13,631,245)	-	(13,631,245)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,285,655)	(14,233,008)	(4,052,647)	-	(4,052,647)
2910			CAGE		(29,522,964)	(29,522,964)	-	-	-
2911			JBG		(1,303,188)	(1,014,363)	(288,825)	-	(288,825)
2912			SO		(398,549,229)	(370,313,685)	(28,235,543)	-	(28,235,543)
2913				B18	(767,948,320)	(712,460,865)	(55,487,455)	-	(55,487,455)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(767,948,320)	(712,460,865)	(55,487,455)	-	(55,487,455)
2917									

JUNE 2024 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
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	**(786,836,569)**	**(728,747,266)**	**(58,089,303)**	**-**	**(58,089,303)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(14,955,097)	(12,797,744)	(2,157,352)	-	(2,157,352)
2935		SG-P			(52,604,078)	(48,406,916)	(4,197,162)	-	(4,197,162)
2936		SG-U			(7,144,599)	(6,574,547)	(570,052)	-	(570,052)
2937		SE			-	-	-	-	-
2938		SO			(400,236,278)	(371,881,214)	(28,355,063)	-	(28,355,063)
2939		CN			(202,154,569)	(188,523,325)	(13,631,245)	-	(13,631,245)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,303,188)	(1,014,363)	(288,825)	-	(288,825)
2942		CAGW			(18,285,655)	(14,233,008)	(4,052,647)	-	(4,052,647)
2943		CAGE			(29,522,964)	(29,522,964)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(7,361)	(7,361)	-	-	-
2946		SG			(60,622,780)	(55,785,823)	(4,836,957)	-	(4,836,957)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(786,836,569)	(728,747,266)	(58,089,303)	-	(58,089,303)