# *Washington Jurisdiction*
# RESULTS OF OPERATIONS

## May 2024

**PACIFICORP**
**RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

| | |
|---|---|
| STATE: | WASHINGTON |
| PERIOD: | MAY 2024 |
| FILE: | WA JAM - May 2024 |
| PREPARED BY: | Revenue Requirement Department |
| DATE: | September 26, 2024 |
| TIME: | 3:02:59 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.

**MAY 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 | 449,271,727 | 418,891,695 | 30,380,032 | 0 | 30,380,032 |
| 3 | Interdepartmental | 2.3 | 0 | 0 | 0 | 0 | 0 |
| 4 | Special Sales | 2.3 | 1,356,172 | 1,326,625 | 29,547 | 0 | 29,547 |
| 5 | Other Operating Revenues | 2.4 | 18,736,850 | 17,429,336 | 1,307,513 | 0 | 1,307,513 |
| 6 | Total Operating Revenues | 2.4 | 469,364,749 | 437,647,656 | 31,717,093 | 0 | 31,717,093 |
| 7 | | | | | | | |
| 8 | Operating Expenses: | | | | | | |
| 9 | Steam Production | 2.6 | 29,092,657 | 26,480,736 | 2,611,921 | 0 | 2,611,921 |
| 10 | Nuclear Production | 2.7 | 0 | 0 | 0 | 0 | 0 |
| 11 | Hydro Production | 2.8 | 3,554,437 | 3,270,836 | 283,601 | 0 | 283,601 |
| 12 | Other Power Supply | 2.9 & 2.10 | 30,726,338 | 18,091,809 | 12,634,529 | 0 | 12,634,529 |
| 13 | Transmission | 2.12 | 9,713,368 | 8,083,773 | 1,629,594 | 0 | 1,629,594 |
| 14 | Distribution | 2.13 | 37,755,804 | 35,823,612 | 1,932,191 | 0 | 1,932,191 |
| 15 | Customer Accounts | 2.14 | 7,290,085 | 6,287,376 | 1,002,710 | 0 | 1,002,710 |
| 16 | Customer Service | 2.14 | 16,161,315 | 15,719,342 | 441,973 | 0 | 441,973 |
| 17 | Sales | 2.15 | 0 | 0 | 0 | 0 | 0 |
| 18 | Administrative & General | 2.16 | 28,788,107 | 26,442,317 | 2,345,789 | 0 | 2,345,789 |
| 19 | | | | | | | |
| 20 | Total O & M Expenses | 2.16 | 163,082,109 | 140,199,802 | 22,882,307 | 0 | 22,882,307 |
| 21 | | | | | | | |
| 22 | Depreciation | 2.17 | 86,671,726 | 80,654,204 | 6,017,521 | 0 | 6,017,521 |
| 23 | Amortization Expense | 2.19 | 7,312,250 | 6,873,018 | 439,232 | 0 | 439,232 |
| 24 | Taxes Other Than Income | 2.19 | 17,415,532 | 15,401,512 | 2,014,020 | 0 | 2,014,020 |
| 25 | Income Taxes - Federal | 2.23 | 32,507,945 | 32,903,299 | (395,354) | 0 | (395,354) |
| 26 | Income Taxes - State | 2.22 | 7,451,686 | 7,451,686 | 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 | 21,520 | 19,803 | 1,717 | 0 | 1,717 |
| 30 | | | | | | | |
| 31 | Total Operating Expenses | 2.23 | 314,423,493 | 283,464,049 | 30,959,444 | 0 | 30,959,444 |
| 32 | | | | | | | |
| 33 | Operating Revenue for Return | | 154,941,255 | 154,183,607 | 757,648 | 0 | 757,648 |
| 34 | | | | | | | |
| 35 | Rate Base: | | | | | | |
| 36 | Electric Plant in Service | 2.33 | 33,535,532,766 | 31,163,680,947 | 2,371,851,819 | 0 | 2,371,851,819 |
| 37 | Plant Held for Future Use | 2.33 | 14,794,232 | 14,625,709 | 168,523 | 0 | 168,523 |
| 38 | Misc Deferred Debits | 2.35 | 1,821,627,333 | 1,811,025,390 | 10,601,943 | 0 | 10,601,943 |
| 39 | Elec Plant Acq Adj | 2.33 & 2.34 | 10,330,552 | 10,223,311 | 107,241 | 0 | 107,241 |
| 40 | Pensions | 2.34 | 0 | 0 | 0 | 0 | 0 |
| 41 | Prepayments | 2.35 | 179,263,162 | 173,643,240 | 5,619,922 | 0 | 5,619,922 |
| 42 | Fuel Stock | 2.34 | 174,495,899 | 166,454,439 | 8,041,460 | 0 | 8,041,460 |
| 43 | Material & Supplies | 2.35 | 491,769,818 | 464,677,442 | 27,092,376 | 0 | 27,092,376 |
| 44 | Working Capital | 2.36 | 100,452,588 | 92,183,056 | 8,269,532 | 0 | 8,269,532 |
| 45 | Weatherization Loans | 2.34 | 253,104,024 | 253,100,712 | 3,312 | 0 | 3,312 |
| 46 | Miscellaneous Rate Base | 2.36 | 0 | 0 | 0 | 0 | 0 |
| 47 | | | | | | | |
| 48 | Total Electric Plant | | 36,581,370,374 | 34,149,614,246 | 2,431,756,128 | 0 | 2,431,756,128 |
| 49 | | | | | | | |
| 50 | Rate Base Deductions: | | | | | | |
| 51 | Accum Prov For Depr | 2.41 | (11,713,447,244) | (10,856,257,842) | (857,189,401) | 0 | (857,189,401) |
| 52 | Accum Prov For Amort | 2.42 | (781,194,565) | (723,506,443) | (57,688,122) | 0 | (57,688,122) |
| 53 | Accum Def Income Taxes | 2.38 | (2,834,942,941) | (2,663,991,134) | (170,951,808) | 0 | (170,951,808) |
| 54 | Unamortized ITC | 2.38 | (2,100,827) | (2,088,139) | (12,688) | 0 | (12,688) |
| 55 | Customer Adv for Const | 2.37 | (267,604,836) | (257,102,214) | (10,502,622) | 0 | (10,502,622) |
| 56 | Customer Service Deposits | 2.36 | 0 | 0 | 0 | 0 | 0 |
| 57 | Misc. Rate Base Deductions | 2.36 & 2.37 | (3,039,723,477) | (2,814,834,699) | (224,888,778) | 0 | (224,888,778) |
| 58 | | | | | | | |
| 59 | Total Rate Base Deductions | | (18,639,013,890) | (17,317,780,471) | (1,321,233,419) | 0 | (1,321,233,419) |
| 60 | | | | | | | |
| 61 | Total Rate Base | | 17,942,356,484 | 16,831,833,775 | 1,110,522,709 | 0 | 1,110,522,709 |

**MAY 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 | | 159,857,774 | 147,109,294 | 12,748,480 | - | 12,748,480 |
| 65 | | | | | | | | | |
| 66 | | | | B1 | 159,857,774 | 147,109,294 | 12,748,480 | - | 12,748,480 |
| 67 | | | | | | | | | |
| 68 | 442 | Commercial & Industrial Sales | | | | | | | |
| 69 | | | S | | 288,057,321 | 270,473,706 | 17,583,616 | - | 17,583,616 |
| 70 | | | SE | | - | - | - | - | - |
| 71 | | | SG | | - | - | - | - | - |
| 72 | | | | | | | | | |
| 73 | | | | | | | | | |
| 74 | | | | B1 | 288,057,321 | 270,473,706 | 17,583,616 | - | 17,583,616 |
| 75 | | | | | | | | | |
| 76 | 444 | Public Street & Highway Lighting | | | | | | | |
| 77 | | | S | | 1,356,632 | 1,308,695 | 47,937 | - | 47,937 |
| 78 | | | SO | | - | - | - | - | - |
| 79 | | | | B1 | 1,356,632 | 1,308,695 | 47,937 | - | 47,937 |
| 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** | | | | **449,271,727** | **418,891,695** | **30,380,032** | **-** | **30,380,032** |
| 92 | | | | | | | | | |
| 93 | | | | | | | | | |
| 94 | | | | | | | | | |
| 95 | 447 | Sales for Resale-Non NPC | | | | | | | |
| 96 | | | S | | 1,326,625 | 1,326,625 | - | - | - |
| 97 | | | SG | | - | - | - | - | - |
| 98 | | | CAGW | | - | - | - | - | - |
| 99 | | | | | 1,326,625 | 1,326,625 | - | - | - |
| 100 | | | | | | | | | |
| 101 | 447NPC | Sales for Resale-NPC | | | | | | | |
| 102 | | | S | | 29,547 | - | 29,547 | - | 29,547 |
| 103 | | | SG | | - | - | - | - | - |
| 104 | | | SE | | - | - | - | - | - |
| 105 | | | CAGW | | - | - | - | - | - |
| 106 | | | CAGE | | - | - | - | - | - |
| 107 | | | CAEW | | - | - | - | - | - |
| 108 | | | CAEE | | - | - | - | - | - |
| 109 | | | | B1 | 29,547 | - | 29,547 | - | 29,547 |
| 110 | | | | | | | | | |
| 111 | | Total Sales for Resale | | | 1,356,172 | 1,326,625 | 29,547 | - | 29,547 |
| 112 | | | | | | | | | |
| 113 | 449 | Provision for Rate Refund | | | | | | | |
| 114 | | | S | | - | - | - | - | - |
| 115 | | | SG | | - | - | - | - | - |
| 116 | | | | | | | | | |
| 117 | | | | | | | | | |
| 118 | | | | | - | - | - | - | - |
| 119 | | | | | | | | | |
| 120 | **Total Sales from Electricity** | | | | **450,627,899** | **420,218,320** | **30,409,579** | **-** | **30,409,579** |
| 121 | 450 | Forfeited Discounts & Interest | | | | | | | |
| 122 | | | S | | 1,016,839 | 1,015,496 | 1,343 | - | 1,343 |
| 123 | | | SO | | - | - | - | - | - |
| 124 | | | | B1 | 1,016,839 | 1,015,496 | 1,343 | - | 1,343 |
| 125 | | | | | | | | | |
| 126 | 451 | Misc Electric Revenue | | | | | | | |
| 127 | | | S | | 591,316 | 581,311 | 10,006 | - | 10,006 |
| 128 | | | SG | | - | - | - | - | - |
| 129 | | | SO | | - | - | - | - | - |
| 130 | | | | B1 | 591,316 | 581,311 | 10,006 | - | 10,006 |
| 131 | | | | | | | | | |
| 132 | 453 | Water Sales | | | | | | | |
| 133 | | | CAGW | | - | - | - | - | - |
| 134 | | | CAGE | | - | - | - | - | - |
| 135 | | | JBG | | - | - | - | - | - |
| 136 | | | SG | | - | - | - | - | - |
| 137 | | | | B1 | - | - | - | - | - |
| 138 | | | | | | | | | |

**MAY 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 | | 1,084,656 | 998,457 | 86,199 | - | 86,199 |
| 141 | | | CAGW | | - | - | - | - | - |
| 142 | | | CAGE | | 6,975 | 6,975 | - | - | - |
| 143 | | | JBG | | - | - | - | - | - |
| 144 | | | SG | | 84,468 | 77,728 | 6,739 | - | 6,739 |
| 145 | | | SO | | 177,599 | 165,017 | 12,582 | - | 12,582 |
| 146 | | | | B1 | 1,353,698 | 1,248,177 | 105,521 | - | 105,521 |
| 147 | | | | | | | | | |
| 148 | | | | | | | | | |
| 149 | | | | | | | | | |
| 150 | 456 | Other Electric Revenue | | | | | | | |
| 151 | | | S | | 1,730,032 | 1,730,032 | - | - | - |
| 152 | | | CAGE | | 61,060 | 61,060 | - | - | - |
| 153 | | | CAGW | | 94,473 | 73,535 | 20,938 | - | 20,938 |
| 154 | | | SO | | - | - | - | - | - |
| 155 | | | SG | | 11,590,877 | 10,666,067 | 924,810 | - | 924,810 |
| 156 | | | JBG | | 480,037 | 373,646 | 106,390 | - | 106,390 |
| 157 | | | WRG | | - | - | - | - | - |
| 158 | | | WRE | | - | - | - | - | - |
| 159 | | | CN | | - | - | - | - | - |
| 160 | | | SE | | 1,818,516 | 1,680,012 | 138,505 | - | 138,505 |
| 161 | | | | B1 | 15,774,996 | 14,584,352 | 1,190,644 | - | 1,190,644 |
| 162 | | | | | | | | | |
| 163 | | **Total Other Electric Revenues** | | | **18,736,850** | **17,429,336** | **1,307,513** | **-** | **1,307,513** |
| 164 | | | | | | | | | |
| 165 | **Total Electric Operating Revenues** | | | **B1** | **469,364,749** | **437,647,656** | **31,717,093** | **-** | **31,717,093** |
| 166 | | | | | | | | | |
| 167 | Summary of Revenues by Factor | | | | | | | | |
| 168 | | | S | | 455,050,743 | 424,543,616 | 30,507,127 | - | 30,507,127 |
| 169 | | | JBG | | 480,037 | 373,646 | 106,390 | - | 106,390 |
| 170 | | | SE | | 1,818,516 | 1,680,012 | 138,505 | - | 138,505 |
| 171 | | | SO | | 177,599 | 165,017 | 12,582 | - | 12,582 |
| 172 | | | SG | | 11,675,345 | 10,743,795 | 931,550 | - | 931,550 |
| 173 | | | CAEW | | - | - | - | - | - |
| 174 | | | CN | | - | - | - | - | - |
| 175 | | | CAGW | | 94,473 | 73,535 | 20,938 | - | 20,938 |
| 176 | | | CAGE | | 68,035 | 68,035 | - | - | - |
| 177 | | | WRG | | - | - | - | - | - |
| 178 | | | WRE | | - | - | - | - | - |
| 179 | Total Electric Operating Revenues | | | B1 | 469,364,749 | 437,647,656 | 31,717,093 | - | 31,717,093 |
| 180 | Miscellaneous Revenues | | | | | | | | |
| 181 | 41160 | Gain on Sale of Utility Plant - CR | | | | | | | |
| 182 | | | S | | - | - | - | - | - |
| 183 | | | SG | | - | - | - | - | - |
| 184 | | | SO | | - | - | - | - | - |
| 185 | | | DGU | | - | - | - | - | - |
| 186 | | | DGP | | - | - | - | - | - |
| 187 | | | | | - | - | - | - | - |
| 188 | | | | | | | | | |
| 189 | 41170 | Loss on Sale of Utility Plant | | | | | | | |
| 190 | | | S | | - | - | - | - | - |
| 191 | | | CAGW | | - | - | - | - | - |
| 192 | | | CAGE | | - | - | - | - | - |
| 193 | | | SG | | - | - | - | - | - |
| 194 | | | | | - | - | - | - | - |
| 195 | | | | | | | | | |
| 196 | 4118 | Gain from Emission Allowances | | | | | | | |
| 197 | | | S | | - | - | - | - | - |
| 198 | | | CAEW | | - | - | - | - | - |
| 199 | | | CAEE | | - | - | - | - | - |
| 200 | | | SE | | - | - | - | - | - |
| 201 | | | | B1 | - | - | - | - | - |
| 202 | | | | | | | | | |
| 203 | 41181 | Gain from Disposition of NOX Credits | | | | | | | |
| 204 | | | SE | | - | - | - | - | - |
| 205 | | | | | - | - | - | - | - |
| 206 | | | | | | | | | |
| 207 | 4194 | Impact Housing Interest Income | | | | | | | |
| 208 | | | DGU | | - | - | - | - | - |
| 209 | | | | | - | - | - | - | - |
| 210 | | | | | | | | | |

**MAY 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 | | - | - | - | - | - |
| 213 | | | DGP | | - | - | - | - | - |
| 214 | | | CAEE | | - | - | - | - | - |
| 215 | | | CN | | - | - | - | - | - |
| 216 | | | SO | | - | - | - | - | - |
| 217 | | | CAGW | | - | - | - | - | - |
| 218 | | | CAGE | | - | - | - | - | - |
| 219 | | | SG | | 21,520 | 19,803 | 1,717 | - | 1,717 |
| 220 | | | | B1 | 21,520 | 19,803 | 1,717 | - | 1,717 |
| 221 | | | | | | | | | |
| 222 | **Total Miscellaneous Revenues** | | | | **21,520** | **19,803** | **1,717** | **-** | **1,717** |
| 223 | Miscellaneous Expenses | | | | | | | | |
| 224 | 4311 | Interest on Customer Deposits | | | | | | | |
| 225 | | | S | | - | - | - | - | - |
| 226 | | | | | - | - | - | - | - |
| 227 | **Total Miscellaneous Expenses** | | | | **-** | **-** | **-** | **-** | **-** |
| 228 | | | | | | | | | |
| 229 | **Net Misc Revenue and Expense** | | | | **21,520** | **19,803** | **1,717** | **-** | **1,717** |
| 230 | | | | | | | | | |
| 231 | 500 | Operation Supervision & Engineering | | | | | | | |
| 232 | | | SG | | - | - | - | - | - |
| 233 | | | CAGW | | 3,345 | 2,604 | 741 | - | 741 |
| 234 | | | CAGE | | 126,351 | 126,351 | - | - | - |
| 235 | | | JBG | | 1,527,503 | 1,188,963 | 338,540 | - | 338,540 |
| 236 | | | JBE | | - | - | - | - | - |
| 237 | | | | B2 | 1,657,200 | 1,317,918 | 339,282 | - | 339,282 |
| 238 | | | | | | | | | |
| 239 | 501 | Fuel Related | | | | | | | |
| 240 | | | SE | | (16,542) | (15,282) | (1,260) | - | (1,260) |
| 241 | | | S | | - | - | - | - | - |
| 242 | | | SE | | - | - | - | - | - |
| 243 | | | CAGW | | 142,072 | 110,585 | 31,487 | - | 31,487 |
| 244 | | | CAGE | | - | - | - | - | - |
| 245 | | | CAEW | | - | - | - | - | - |
| 246 | | | CAEE | | 2,236,652 | 2,236,652 | - | - | - |
| 247 | | | JBE | | 376,969 | 291,724 | 85,245 | - | 85,245 |
| 248 | | | CAEE | | - | - | - | - | - |
| 249 | | | JBG | | - | - | - | - | - |
| 250 | | | | B2 | 2,739,151 | 2,623,678 | 115,473 | - | 115,473 |
| 251 | | | | | | | | | |
| 252 | 501NPC | Fuel Related | | | | | | | |
| 253 | | | S | | 1,273,424 | - | 1,273,424 | - | 1,273,424 |
| 254 | | | SE | | - | - | - | - | - |
| 255 | | | SE | | - | - | - | - | - |
| 256 | | | SE | | - | - | - | - | - |
| 257 | | | CAGW | | - | - | - | - | - |
| 258 | | | CAGE | | - | - | - | - | - |
| 259 | | | CAEW | | - | - | - | - | - |
| 260 | | | CAEE | | - | - | - | - | - |
| 261 | | | JBE | | - | - | - | - | - |
| 262 | | | CAEE | | - | - | - | - | - |
| 263 | | | JBG | | - | - | - | - | - |
| 264 | | | | B2 | 1,273,424 | - | 1,273,424 | - | 1,273,424 |
| 265 | | | | | | | | | |
| 266 | | Total Fuel Related | | | 4,012,574 | 2,623,678 | 1,388,897 | - | 1,388,897 |
| 267 | | | | | | | | | |
| 268 | 502 | Steam Expenses | | | | | | | |
| 269 | | | SG | | (9,476) | (8,720) | (756) | - | (756) |
| 270 | | | CAGW | | 78,664 | 61,229 | 17,434 | - | 17,434 |
| 271 | | | CAGE | | 3,903,824 | 3,903,824 | - | - | - |
| 272 | | | JBG | | 1,060,828 | 825,717 | 235,111 | - | 235,111 |
| 273 | | | CAGE | | - | - | - | - | - |
| 274 | | | | B2 | 5,033,839 | 4,782,050 | 251,789 | - | 251,789 |
| 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 | | 60,818 | - | 60,818 | - | 60,818 |
| 284 | | | SE | | - | - | - | - | - |
| 285 | | | CAEE | B2 | - | - | - | - | - |
| 286 | | | | | 60,818 | - | 60,818 | - | 60,818 |

**MAY 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 | | (810) | (630) | (179) | - | (179) |
| 291 | | | CAGE | | 115,750 | 115,750 | - | - | - |
| 292 | | | JBG | | - | - | - | - | - |
| 293 | | | CAGE | | - | - | - | - | - |
| 294 | | | | B2 | 114,940 | 115,119 | (179) | - | (179) |
| 295 | | | | | | | | | |
| 296 | 506 | Misc. Steam Expense | | | | | | | |
| 297 | | | SG | | (224,116) | (206,235) | (17,882) | - | (17,882) |
| 298 | | | SE | | - | - | - | - | - |
| 299 | | | CAGW | | 59,367 | 46,210 | 13,158 | - | 13,158 |
| 300 | | | CAGE | | 4,553,148 | 4,553,148 | - | - | - |
| 301 | | | JBG | | (1,951,107) | (1,518,684) | (432,424) | - | (432,424) |
| 302 | | | CAGE | | - | - | - | - | - |
| 303 | | | | B2 | 2,437,291 | 2,874,439 | (437,148) | - | (437,148) |
| 304 | | | | | | | | | |
| 305 | 507 | Rents | | | | | | | |
| 306 | | | SG | | 3,223 | 2,966 | 257 | - | 257 |
| 307 | | | CAGW | | - | - | - | - | - |
| 308 | | | CAGE | | 2,641 | 2,641 | - | - | - |
| 309 | | | JBG | | 19,444 | 15,135 | 4,309 | - | 4,309 |
| 310 | | | CAGE | | - | - | - | - | - |
| 311 | | | | B2 | 25,308 | 20,742 | 4,567 | - | 4,567 |
| 312 | | | | | | | | | |
| 313 | 510 | Maint Supervision & Engineering | | | | | | | |
| 314 | | | SG | | - | - | - | - | - |
| 315 | | | CAGW | | 37,012 | 28,809 | 8,203 | - | 8,203 |
| 316 | | | CAGE | | 358,941 | 358,941 | - | - | - |
| 317 | | | JBG | | 53,525 | 41,662 | 11,863 | - | 11,863 |
| 318 | | | CAGE | | - | - | - | - | - |
| 319 | | | | B2 | 449,477 | 429,412 | 20,066 | - | 20,066 |
| 320 | | | | | | | | | |
| 321 | | | | | | | | | |
| 322 | | | | | | | | | |
| 323 | 511 | Maintenance of Structures | | | | | | | |
| 324 | | | SG | | (23,576) | (21,695) | (1,881) | - | (1,881) |
| 325 | | | CAGW | | 43,908 | 34,176 | 9,731 | - | 9,731 |
| 326 | | | CAGE | | 1,969,317 | 1,969,317 | - | - | - |
| 327 | | | JBG | | 965,223 | 751,301 | 213,922 | - | 213,922 |
| 328 | | | CAGE | | - | - | - | - | - |
| 329 | | | | B2 | 2,954,871 | 2,733,099 | 221,772 | - | 221,772 |
| 330 | | | | | | | | | |
| 331 | 512 | Maintenance of Boiler Plant | | | | | | | |
| 332 | | | SG | | 2,355 | 2,167 | 188 | - | 188 |
| 333 | | | CAGW | | 961,514 | 748,414 | 213,100 | - | 213,100 |
| 334 | | | CAGE | | 6,058,122 | 6,058,122 | - | - | - |
| 335 | | | JBG | | 1,511,172 | 1,176,251 | 334,921 | - | 334,921 |
| 336 | | | SG-U | | - | - | - | - | - |
| 337 | | | | B2 | 8,533,163 | 7,984,954 | 548,209 | - | 548,209 |
| 338 | | | | | | | | | |
| 339 | 513 | Maintenance of Electric Plant | | | | | | | |
| 340 | | | SG | | 26,205 | 24,114 | 2,091 | - | 2,091 |
| 341 | | | CAGW | | 125,042 | 97,329 | 27,713 | - | 27,713 |
| 342 | | | CAGE | | 2,185,084 | 2,185,084 | - | - | - |
| 343 | | | JBG | | 339,549 | 264,295 | 75,254 | - | 75,254 |
| 344 | | | CAGE | | - | - | - | - | - |
| 345 | | | | B2 | 2,675,880 | 2,570,822 | 105,058 | - | 105,058 |
| 346 | | | | | | | | | |
| 347 | 514 | Maintenance of Misc. Steam Plant | | | | | | | |
| 348 | | | SG | | 2,981 | 2,743 | 238 | - | 238 |
| 349 | | | CAGW | | 42,730 | 33,260 | 9,470 | - | 9,470 |
| 350 | | | CAGE | | 644,518 | 644,518 | - | - | - |
| 351 | | | JBG | | 447,067 | 347,984 | 99,083 | - | 99,083 |
| 352 | | | CAGE | | - | - | - | - | - |
| 353 | | | | B2 | 1,137,296 | 1,028,505 | 108,792 | - | 108,792 |
| 354 | | | | | | | | | |
| 355 | **Total Steam Power Generation** | | | B2 | **29,092,657** | **26,480,736** | **2,611,921** | **-** | **2,611,921** |
| 356 | 517 | Operation Super & Engineering | | | | | | | |
| 357 | | | SG | | - | - | - | - | - |
| 358 | | | | | - | - | - | - | - |
| 359 | | | | | | | | | |
| 360 | 518 | Nuclear Fuel Expense | | | | | | | |
| 361 | | | SE | | - | - | - | - | - |
| 362 | | | | | | | | | |
| 363 | | | | | - | - | - | - | - |

**MAY 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 | | 1,210,072 | 1,113,523 | 96,549 | - | 96,549 |
| 410 | | | SG-U | | 356,768 | 328,302 | 28,466 | - | 28,466 |
| 411 | | | | B2 | 1,566,840 | 1,441,825 | 125,015 | - | 125,015 |
| 412 | | | | | | | | | |
| 413 | 536 | Water For Power | | | | | | | |
| 414 | | | SG | | - | - | - | - | - |
| 415 | | | CAGW | | - | - | - | - | - |
| 416 | | | CAGE | | - | - | - | - | - |
| 417 | | | SG-P | | 20,478 | 18,844 | 1,634 | - | 1,634 |
| 418 | | | CAGE | | - | - | - | - | - |
| 419 | | | | B2 | 20,478 | 18,844 | 1,634 | - | 1,634 |
| 420 | | | | | | | | | |
| 421 | 537 | Hydraulic Expenses | | | | | | | |
| 422 | | | SG | | - | - | - | - | - |
| 423 | | | SG-P | | 394,337 | 362,874 | 31,463 | - | 31,463 |
| 424 | | | SG-U | | 50,842 | 46,785 | 4,057 | - | 4,057 |
| 425 | | | CAGW | | - | - | - | - | - |
| 426 | | | CAGE | | - | - | - | - | - |
| 427 | | | | B2 | 445,178 | 409,659 | 35,520 | - | 35,520 |
| 428 | | | | | | | | | |
| 429 | 538 | Electric Expenses | | | | | | | |
| 430 | | | DGP | | - | - | - | - | - |
| 431 | | | CAGW | | - | - | - | - | - |
| 432 | | | CAGE | | - | - | - | - | - |
| 433 | | | CAGW | | - | - | - | - | - |
| 434 | | | CAGE | | - | - | - | - | - |
| 435 | | | | B2 | - | - | - | - | - |
| 436 | | | | | | | | | |

**MAY 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 | | 96,551 | 88,847 | 7,704 | - | 7,704 |
| 440 | | | SG-U | | 678,022 | 623,924 | 54,098 | - | 54,098 |
| 441 | | | CAGW | | - | - | - | - | - |
| 442 | | | CAGE | | - | - | - | - | - |
| 443 | | | | B2 | 774,572 | 712,771 | 61,801 | - | 61,801 |
| 444 | | | | | | | | | |
| 445 | 540 | Rents (Hydro Generation) | | | | | | | |
| 446 | | | SG | | - | - | - | - | - |
| 447 | | | SG-P | | 117,496 | 108,121 | 9,375 | - | 9,375 |
| 448 | | | SG-U | | 5,678 | 5,225 | 453 | - | 453 |
| 449 | | | CAGW | | - | - | - | - | - |
| 450 | | | CAGE | | - | - | - | - | - |
| 451 | | | | B2 | 123,174 | 113,346 | 9,828 | - | 9,828 |
| 452 | | | | | | | | | |
| 453 | 541 | Maint Supervision & Engineering | | | | | | | |
| 454 | | | SG | | - | - | - | - | - |
| 455 | | | SG-P | | - | - | - | - | - |
| 456 | | | CAGE | | - | - | - | - | - |
| 457 | | | CAGW | | - | - | - | - | - |
| 458 | | | CAGE | | - | - | - | - | - |
| 459 | | | | B2 | - | - | - | - | - |
| 460 | | | | | | | | | |
| 461 | 542 | Maintenance of Structures | | | | | | | |
| 462 | | | SG | | - | - | - | - | - |
| 463 | | | SG-P | | 30,062 | 27,664 | 2,399 | - | 2,399 |
| 464 | | | SG-U | | 5,538 | 5,096 | 442 | - | 442 |
| 465 | | | CAGW | | - | - | - | - | - |
| 466 | | | CAGE | | - | - | - | - | - |
| 467 | | | | B2 | 35,600 | 32,760 | 2,840 | - | 2,840 |
| 468 | | | | | | | | | |
| 469 | | | | | | | | | |
| 470 | | | | | | | | | |
| 471 | | | | | | | | | |
| 472 | 543 | Maintenance of Dams & Waterways | | | | | | | |
| 473 | | | SG | | - | - | - | - | - |
| 474 | | | SG-P | | 44,981 | 41,392 | 3,589 | - | 3,589 |
| 475 | | | SG-U | | 53,093 | 48,856 | 4,236 | - | 4,236 |
| 476 | | | CAGW | | - | - | - | - | - |
| 477 | | | CAGE | | - | - | - | - | - |
| 478 | | | | B2 | 98,073 | 90,248 | 7,825 | - | 7,825 |
| 479 | | | | | | | | | |
| 480 | 544 | Maintenance of Electric Plant | | | | | | | |
| 481 | | | SG | | - | - | - | - | - |
| 482 | | | SG-P | | 99,309 | 91,385 | 7,924 | - | 7,924 |
| 483 | | | SG-U | | 38,134 | 35,092 | 3,043 | - | 3,043 |
| 484 | | | CAGW | | - | - | - | - | - |
| 485 | | | CAGE | | - | - | - | - | - |
| 486 | | | | B2 | 137,443 | 126,477 | 10,966 | - | 10,966 |
| 487 | | | | | | | | | |
| 488 | 545 | Maintenance of Misc. Hydro Plant | | | | | | | |
| 489 | | | SG | | - | - | - | - | - |
| 490 | | | SG-P | | 276,851 | 254,762 | 22,089 | - | 22,089 |
| 491 | | | SG-U | | 76,226 | 70,144 | 6,082 | - | 6,082 |
| 492 | | | CAGW | | - | - | - | - | - |
| 493 | | | CAGE | | - | - | - | - | - |
| 494 | | | | B2 | 353,077 | 324,906 | 28,171 | - | 28,171 |
| 495 | | | | | | | | | |
| 496 | **Total Hydraulic Power Generation** | | | B2 | **3,554,437** | **3,270,836** | **283,601** | **-** | **283,601** |
| 497 | | | | | | | | | |
| 498 | 546 | Operation Super & Engineering | | | | | | | |
| 499 | | | SG | | - | - | - | - | - |
| 500 | | | SE | | - | - | - | - | - |
| 501 | | | CAGW | | 41,679 | 32,442 | 9,237 | - | 9,237 |
| 502 | | | CAGE | | 26,200 | 26,200 | - | - | - |
| 503 | | | CAGE | | - | - | - | - | - |
| 504 | | | | B2 | 67,879 | 58,642 | 9,237 | - | 9,237 |
| 505 | | | | | | | | | |
| 506 | 547 | Fuel | | | | | | | |
| 507 | | | SE | | - | - | - | - | - |
| 508 | | | CAEW | | - | - | - | - | - |
| 509 | | | CAEE | | - | - | - | - | - |
| 510 | | | SSECT | | - | - | - | - | - |
| 511 | | | | B2 | - | - | - | - | - |
| 512 | | | | | | | | | |

**MAY 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 | | 2,523,657 | - | 2,523,657 | - | 2,523,657 |
| 515 | | | CAEW | | - | - | - | - | - |
| 516 | | | CAEE | | - | - | - | - | - |
| 517 | | | SE | | - | - | - | - | - |
| 518 | | | | B2 | 2,523,657 | - | 2,523,657 | - | 2,523,657 |
| 519 | | | | | | | | | |
| 520 | 548 | Generation Expense | | | | | | | |
| 521 | | | SG | | 92,051 | 84,706 | 7,345 | - | 7,345 |
| 522 | | | CAGW | | 590,369 | 459,526 | 130,843 | - | 130,843 |
| 523 | | | CAGE | | 962,281 | 962,281 | - | - | - |
| 524 | | | S | | - | - | - | - | - |
| 525 | | | | B2 | 1,644,701 | 1,506,513 | 138,188 | - | 138,188 |
| 526 | | | | | | | | | |
| 527 | 549 | Miscellaneous Other | | | | | | | |
| 528 | | | S | | 1,334 | 1,334 | - | - | - |
| 529 | | | SG | | 630,346 | 580,052 | 50,294 | - | 50,294 |
| 530 | | | CAGW | | 77,872 | 60,614 | 17,259 | - | 17,259 |
| 531 | | | CAGE | | 337,423 | 337,423 | - | - | - |
| 532 | | | CAGE | | - | - | - | - | - |
| 533 | | | | B2 | 1,046,975 | 979,422 | 67,553 | - | 67,553 |
| 534 | | | | | | | | | |
| 535 | | | | | | | | | |
| 536 | | | | | | | | | |
| 537 | | | | | | | | | |
| 538 | 550 | Rents | | | | | | | |
| 539 | | | S | | 30,952 | 30,952 | - | - | - |
| 540 | | | SG | | 955,510 | 879,272 | 76,238 | - | 76,238 |
| 541 | | | CAGW | | - | - | - | - | - |
| 542 | | | CAGE | | - | - | - | - | - |
| 543 | | | CAGE | | - | - | - | - | - |
| 544 | | | | B2 | 986,461 | 910,223 | 76,238 | - | 76,238 |
| 545 | | | | | | | | | |
| 546 | 551 | Maint Supervision & Engineering | | | | | | | |
| 547 | | | SG | | - | - | - | - | - |
| 548 | | | CAGW | | - | - | - | - | - |
| 549 | | | CAGE | | - | - | - | - | - |
| 550 | | | | B2 | - | - | - | - | - |
| 551 | | | | | | | | | |
| 552 | 552 | Maintenance of Structures | | | | | | | |
| 553 | | | SG | | - | - | - | - | - |
| 554 | | | CAGW | | 21,612 | 16,822 | 4,790 | - | 4,790 |
| 555 | | | CAGE | | 205,822 | 205,822 | - | - | - |
| 556 | | | CAGE | | - | - | - | - | - |
| 557 | | | | B2 | 227,434 | 222,644 | 4,790 | - | 4,790 |
| 558 | | | | | | | | | |
| 559 | 553 | Maint of Generation & Electric Plant | | | | | | | |
| 560 | | | SG | | 1,775,369 | 1,633,716 | 141,653 | - | 141,653 |
| 561 | | | CAGW | | 856,366 | 666,570 | 189,796 | - | 189,796 |
| 562 | | | CAGE | | 779,263 | 779,263 | - | - | - |
| 563 | | | CAGE | | - | - | - | - | - |
| 564 | | | | B2 | 3,410,997 | 3,079,548 | 331,449 | - | 331,449 |
| 565 | | | | | | | | | |
| 566 | 554 | Maintenance of Misc. Other | | | | | | | |
| 567 | | | SG | | 292,443 | 269,110 | 23,333 | - | 23,333 |
| 568 | | | CAGW | | - | - | - | - | - |
| 569 | | | CAGE | | 11,963 | 11,963 | - | - | - |
| 570 | | | CAGE | | - | - | - | - | - |
| 571 | | | | B2 | 304,406 | 281,073 | 23,333 | - | 23,333 |
| 572 | | | | | | | | | |
| 573 | **Total Other Power Generation** | | | **B2** | **10,212,510** | **7,038,065** | **3,174,445** | **-** | **3,174,445** |
| 574 | | | | | | | | | |
| 575 | | | | | | | | | |
| 576 | 555 | Purchased Power | | | | | | | |
| 577 | | | S | | 6,206,089 | 6,206,089 | - | - | - |
| 578 | | | CAEW | | - | - | - | - | - |
| 579 | | | CAGW | | - | - | - | - | - |
| 580 | | | | | 6,206,089 | 6,206,089 | - | - | - |

**MAY 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 | | 9,102,607 | - | 9,102,607 | - | 9,102,607 |
| 591 | | | | | 9,102,607 | - | 9,102,607 | - | 9,102,607 |
| 592 | | | | | | | | | |
| 593 | | Total Purchased Power | | B2 | 15,308,696 | 6,206,089 | 9,102,607 | - | 9,102,607 |
| 594 | | | | | | | | | |
| 595 | 556 | System Control & Load Dispatch | | | | | | | |
| 596 | | | SG | | 305,499 | 281,124 | 24,375 | - | 24,375 |
| 597 | | | CAGW | | - | - | - | - | - |
| 598 | | | CAGE | | - | - | - | - | - |
| 599 | | | | | | | | | |
| 600 | | | | B2 | 305,499 | 281,124 | 24,375 | - | 24,375 |
| 601 | | | | | | | | | |
| 602 | | | | | | | | | |
| 603 | | | | | | | | | |
| 604 | 557 | Other Expenses | | | | | | | |
| 605 | | | S | | 720,002 | 720,002 | - | - | - |
| 606 | | | SG | | 3,390,081 | 3,119,594 | 270,487 | - | 270,487 |
| 607 | | | SGCT | | - | - | - | - | - |
| 608 | | | SO | | - | - | - | - | - |
| 609 | | | CAEE | | - | - | - | - | - |
| 610 | | | TROJP | | - | - | - | - | - |
| 611 | | | CAGW | | 150,999 | 117,533 | 33,466 | - | 33,466 |
| 612 | | | CAGE | | 507,042 | 507,042 | - | - | - |
| 613 | | | JBG | | 130,901 | 101,889 | 29,011 | - | 29,011 |
| 614 | | | CAEW | | - | - | - | - | - |
| 615 | | | JBE | | 608 | 471 | 137 | - | 137 |
| 616 | | | | B2 | 4,899,633 | 4,566,531 | 333,102 | - | 333,102 |
| 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 | **20,513,828** | **11,053,744** | **9,460,084** | **-** | **9,460,084** |
| 620 | | | | | | | | | |
| 621 | **TOTAL PRODUCTION EXPENSE** | | | B2 | **63,373,431** | **47,843,381** | **15,530,050** | **-** | **15,530,050** |
| 622 | | | | | | | | | |
| 623 | | | | | | | | | |
| 624 | Summary of Production Expense by Factor | | | | | | | | |
| 625 | | | S | | 19,918,881 | 6,958,376 | 12,960,505 | - | 12,960,505 |
| 626 | | | SG | | 7,218,893 | 6,642,914 | 575,979 | - | 575,979 |
| 627 | | | SE | | (16,542) | (15,282) | (1,260) | - | (1,260) |
| 628 | | | JBG | | 4,104,104 | 3,194,512 | 909,592 | - | 909,592 |
| 629 | | | TROJP | | - | - | - | - | - |
| 630 | | | JBE | | 377,577 | 292,194 | 85,383 | - | 85,383 |
| 631 | | | DGP | | - | - | - | - | - |
| 632 | | | DEU | | - | - | - | - | - |
| 633 | | | DEP | | - | - | - | - | - |
| 634 | | | CAGW | | 3,231,742 | 2,515,492 | 716,250 | - | 716,250 |
| 635 | | | CAGE | | 22,747,687 | 22,747,687 | - | - | - |
| 636 | | | CAEW | | - | - | - | - | - |
| 637 | | | CAEE | | 2,236,652 | 2,236,652 | - | - | - |
| 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 | 59,818,994 | 44,572,545 | 15,246,449 | - | 15,246,449 |

**MAY 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 | | 1,063,558 | 978,699 | 84,859 | - | 84,859 |
| 650 | | | JBG | | - | - | - | - | - |
| 651 | | | CAGW | | - | - | - | - | - |
| 652 | | | CAGE | | - | - | - | - | - |
| 653 | | | | B2 | 1,063,558 | 978,699 | 84,859 | - | 84,859 |
| 654 | | | | | | | | | |
| 655 | 561 | Load Dispatching | | | | | | | |
| 656 | | | SG | | 1,767,856 | 1,626,803 | 141,053 | - | 141,053 |
| 657 | | | JBG | | - | - | - | - | - |
| 658 | | | CAGW | | - | - | - | - | - |
| 659 | | | CAGE | | - | - | - | - | - |
| 660 | | | | B2 | 1,767,856 | 1,626,803 | 141,053 | - | 141,053 |
| 661 | 562 | Station Expense | | | | | | | |
| 662 | | | SG | | 235,212 | 216,445 | 18,767 | - | 18,767 |
| 663 | | | JBG | | - | - | - | - | - |
| 664 | | | CAGW | | - | - | - | - | - |
| 665 | | | CAGE | | - | - | - | - | - |
| 666 | | | | B2 | 235,212 | 216,445 | 18,767 | - | 18,767 |
| 667 | | | | | | | | | |
| 668 | 563 | Overhead Line Expense | | | | | | | |
| 669 | | | SG | | 55,215 | 50,810 | 4,406 | - | 4,406 |
| 670 | | | CAGW | | - | - | - | - | - |
| 671 | | | CAGE | | - | - | - | - | - |
| 672 | | | | B2 | 55,215 | 50,810 | 4,406 | - | 4,406 |
| 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 | | 928,684 | - | 928,684 | - | 928,684 |
| 691 | | | SE | | - | - | - | - | - |
| 692 | | | CAGW | | - | - | - | - | - |
| 693 | | | CAGE | | - | - | - | - | - |
| 694 | | | CAEW | | - | - | - | - | - |
| 695 | | | SG | | - | - | - | - | - |
| 696 | | | | | 928,684 | - | 928,684 | - | 928,684 |
| 697 | | | | | | | | | |
| 698 | | Total Transmission of Electricity by Others | | | 928,684 | - | 928,684 | - | 928,684 |
| 699 | | | | | | | | | |
| 700 | 566 | Misc. Transmission Expense | | | | | | | |
| 701 | | | SG | | 377,789 | 347,646 | 30,143 | - | 30,143 |
| 702 | | | CAGW | | - | - | - | - | - |
| 703 | | | CAGE | | - | - | - | - | - |
| 704 | | | S | | - | - | - | - | - |
| 705 | | | | B2 | 377,789 | 347,646 | 30,143 | - | 30,143 |
| 706 | | | | | | | | | |
| 707 | 567 | Rents - Transmission | | | | | | | |
| 708 | | | SG | | 165,829 | 152,598 | 13,231 | - | 13,231 |
| 709 | | | JBG | | - | - | - | - | - |
| 710 | | | CAGW | | - | - | - | - | - |
| 711 | | | CAGE | | - | - | - | - | - |
| 712 | | | | B2 | 165,829 | 152,598 | 13,231 | - | 13,231 |
| 713 | | | | | | | | | |
| 714 | 568 | Maint Supervision & Engineering | | | | | | | |
| 715 | | | SG | | 144,507 | 132,977 | 11,530 | - | 11,530 |
| 716 | | | CAGW | | - | - | - | - | - |
| 717 | | | CAGE | | - | - | - | - | - |
| 718 | | | | B2 | 144,507 | 132,977 | 11,530 | - | 11,530 |
| 719 | | | | | | | | | |
| 720 | 569 | Maintenance of Structures | | | | | | | |
| 721 | | | SG | | 437,779 | 402,849 | 34,929 | - | 34,929 |
| 722 | | | CAGW | | - | - | - | - | - |
| 723 | | | CAGE | | - | - | - | - | - |
| 724 | | | | B2 | 437,779 | 402,849 | 34,929 | - | 34,929 |

**MAY 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 | | 1,268,858 | 1,167,619 | 101,239 | - | 101,239 |
| 728 | | | JBG | | - | - | - | - | - |
| 729 | | | CAGW | | - | - | - | - | - |
| 730 | | | CAGE | | - | - | - | - | - |
| 731 | | | | B2 | 1,268,858 | 1,167,619 | 101,239 | - | 101,239 |
| 732 | | | | | | | | | |
| 733 | 571 | Maintenance of Overhead Lines | | | | | | | |
| 734 | | | SG | | 3,250,982 | 2,991,593 | 259,389 | - | 259,389 |
| 735 | | | JBG | | - | - | - | - | - |
| 736 | | | CAGW | | - | - | - | - | - |
| 737 | | | CAGE | | - | - | - | - | - |
| 738 | | | | B2 | 3,250,982 | 2,991,593 | 259,389 | - | 259,389 |
| 739 | | | | | | | | | |
| 740 | 572 | Maintenance of Underground Lines | | | | | | | |
| 741 | | | SG | | 12,553 | 11,552 | 1,002 | - | 1,002 |
| 742 | | | CAGW | | - | - | - | - | - |
| 743 | | | CAGE | | - | - | - | - | - |
| 744 | | | | B2 | 12,553 | 11,552 | 1,002 | - | 1,002 |
| 745 | | | | | | | | | |
| 746 | 573 | Maint of Misc. Transmission Plant | | | | | | | |
| 747 | | | SG | | 4,546 | 4,183 | 363 | - | 363 |
| 748 | | | CAGW | | - | - | - | - | - |
| 749 | | | CAGE | | - | - | - | - | - |
| 750 | | | | B2 | 4,546 | 4,183 | 363 | - | 363 |
| 751 | | | | | | | | | |
| 752 | **TOTAL TRANSMISSION EXPENSE** | | | B2 | **9,713,368** | **8,083,773** | **1,629,594** | **-** | **1,629,594** |
| 753 | | | | | | | | | |
| 754 | Summary of Transmission Expense by Factor | | | | | | | | |
| 755 | | | SE | | - | - | - | - | - |
| 756 | | | SG | | 8,784,684 | 8,083,773 | 700,910 | - | 700,910 |
| 757 | | | CAGW | | - | - | - | - | - |
| 758 | | | CAGE | | - | - | - | - | - |
| 759 | | | JBG | | - | - | - | - | - |
| 760 | Total Transmission Expense by Factor | | | B2 | 8,784,684 | 8,083,773 | 700,910 | - | 700,910 |
| 761 | 580 | Operation Supervision & Engineering | | | | | | | |
| 762 | | | S | | 306,550 | 291,244 | 15,306 | - | 15,306 |
| 763 | | | SNPD | | 1,968,893 | 1,845,561 | 123,332 | - | 123,332 |
| 764 | | | | B2 | 2,275,442 | 2,136,805 | 138,637 | - | 138,637 |
| 765 | | | | | | | | | |
| 766 | 581 | Load Dispatching | | | | | | | |
| 767 | | | S | | - | - | - | - | - |
| 768 | | | SNPD | | 1,507,414 | 1,412,989 | 94,425 | - | 94,425 |
| 769 | | | | B2 | 1,507,414 | 1,412,989 | 94,425 | - | 94,425 |
| 770 | | | | | | | | | |
| 771 | 582 | Station Expense | | | | | | | |
| 772 | | | S | | 559,209 | 541,958 | 17,251 | - | 17,251 |
| 773 | | | SNPD | | - | - | - | - | - |
| 774 | | | | B2 | 559,209 | 541,958 | 17,251 | - | 17,251 |
| 775 | | | | | | | | | |
| 776 | 583 | Overhead Line Expenses | | | | | | | |
| 777 | | | S | | 1,738,428 | 1,670,189 | 68,239 | - | 68,239 |
| 778 | | | SNPD | | - | - | - | - | - |
| 779 | | | | B2 | 1,738,428 | 1,670,189 | 68,239 | - | 68,239 |
| 780 | | | | | | | | | |
| 781 | 584 | Underground Line Expense | | | | | | | |
| 782 | | | S | | - | - | - | - | - |
| 783 | | | SNPD | | - | - | - | - | - |
| 784 | | | | B2 | - | - | - | - | - |
| 785 | | | | | | | | | |
| 786 | 585 | Street Lighting & Signal Systems | | | | | | | |
| 787 | | | S | | - | - | - | - | - |
| 788 | | | SNPD | | 28,948 | 27,135 | 1,813 | - | 1,813 |
| 789 | | | | B2 | 28,948 | 27,135 | 1,813 | - | 1,813 |
| 790 | | | | | | | | | |
| 791 | 586 | Meter Expenses | | | | | | | |
| 792 | | | S | | 354,212 | 325,565 | 28,647 | - | 28,647 |
| 793 | | | SNPD | | 182 | 170 | 11 | - | 11 |
| 794 | | | | B2 | 354,394 | 325,736 | 28,658 | - | 28,658 |
| 795 | | | | | | | | | |
| 796 | 587 | Customer Installation Expenses | | | | | | | |
| 797 | | | S | | 1,910,773 | 1,768,889 | 141,884 | - | 141,884 |
| 798 | | | SNPD | | - | - | - | - | - |
| 799 | | | | B2 | 1,910,773 | 1,768,889 | 141,884 | - | 141,884 |
| 800 | | | | | | | | | |

**MAY 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 | | 23,531 | 24,260 | (729) | - | (729) |
| 803 | | | SG | | - | - | - | - | - |
| 804 | | | SNPD | | 99,374 | 93,149 | 6,225 | - | 6,225 |
| 805 | | | | B2 | 122,905 | 117,409 | 5,496 | - | 5,496 |
| 806 | | | | | | | | | |
| 807 | 589 | Rents | | | | | | | |
| 808 | | | S | | 197,187 | 193,726 | 3,461 | - | 3,461 |
| 809 | | | SNPD | | 59,183 | 55,476 | 3,707 | - | 3,707 |
| 810 | | | | B2 | 256,370 | 249,202 | 7,168 | - | 7,168 |
| 811 | | | | | | | | | |
| 812 | 590 | Maint Supervision & Engineering | | | | | | | |
| 813 | | | S | | 513,703 | 494,355 | 19,349 | - | 19,349 |
| 814 | | | SNPD | | 373,890 | 350,470 | 23,421 | - | 23,421 |
| 815 | | | | B2 | 887,594 | 844,824 | 42,769 | - | 42,769 |
| 816 | | | | | | | | | |
| 817 | 591 | Maintenance of Structures | | | | | | | |
| 818 | | | S | | 253,249 | 250,328 | 2,921 | - | 2,921 |
| 819 | | | SNPD | | 6,988 | 6,550 | 438 | - | 438 |
| 820 | | | | B2 | 260,237 | 256,878 | 3,359 | - | 3,359 |
| 821 | | | | | | | | | |
| 822 | 592 | Maintenance of Station Equipment | | | | | | | |
| 823 | | | S | | 683,477 | 614,425 | 69,052 | - | 69,052 |
| 824 | | | SNPD | | 46,079 | 43,193 | 2,886 | - | 2,886 |
| 825 | | | | B2 | 729,556 | 657,618 | 71,938 | - | 71,938 |
| 826 | 593 | Maintenance of Overhead Lines | | | | | | | |
| 827 | | | S | | 22,258,442 | 21,185,911 | 1,072,532 | - | 1,072,532 |
| 828 | | | SNPD | | 334,366 | 313,421 | 20,945 | - | 20,945 |
| 829 | | | | B2 | 22,592,808 | 21,499,332 | 1,093,476 | - | 1,093,476 |
| 830 | | | | | | | | | |
| 831 | 594 | Maintenance of Underground Lines | | | | | | | |
| 832 | | | S | | 3,390,436 | 3,229,428 | 161,009 | - | 161,009 |
| 833 | | | SNPD | | 675 | 632 | 42 | - | 42 |
| 834 | | | | B2 | 3,391,111 | 3,230,060 | 161,051 | - | 161,051 |
| 835 | | | | | | | | | |
| 836 | 595 | Maintenance of Line Transformers | | | | | | | |
| 837 | | | S | | - | - | - | - | - |
| 838 | | | SNPD | | 98,017 | 91,877 | 6,140 | - | 6,140 |
| 839 | | | | B2 | 98,017 | 91,877 | 6,140 | - | 6,140 |
| 840 | | | | | | | | | |
| 841 | 596 | Maint of Street Lighting & Signal Sys. | | | | | | | |
| 842 | | | S | | 161,868 | 152,071 | 9,797 | - | 9,797 |
| 843 | | | SNPD | | - | - | - | - | - |
| 844 | | | | B2 | 161,868 | 152,071 | 9,797 | - | 9,797 |
| 845 | | | | | | | | | |
| 846 | 597 | Maintenance of Meters | | | | | | | |
| 847 | | | S | | 41,976 | 39,958 | 2,018 | - | 2,018 |
| 848 | | | SNPD | | (10,733) | (10,060) | (672) | - | (672) |
| 849 | | | | B2 | 31,243 | 29,897 | 1,346 | - | 1,346 |
| 850 | | | | | | | | | |
| 851 | 598 | Maint of Misc. Distribution Plant | | | | | | | |
| 852 | | | S | | 652,705 | 626,288 | 26,417 | - | 26,417 |
| 853 | | | SNPD | | 196,782 | 184,455 | 12,326 | - | 12,326 |
| 854 | | | | B2 | 849,487 | 810,744 | 38,743 | - | 38,743 |
| 855 | | | | | | | | | |
| 856 | **TOTAL DISTRIBUTION EXPENSE** | | | B2 | **37,755,804** | **35,823,612** | **1,932,191** | **-** | **1,932,191** |
| 857 | | | | | | | | | |
| 858 | | | | | | | | | |
| 859 | Summary of Distribution Expense by Factor | | | | | | | | |
| 860 | | | S | | 33,045,746 | 31,408,595 | 1,637,152 | - | 1,637,152 |
| 861 | | | SNPD | | 4,710,057 | 4,415,018 | 295,039 | - | 295,039 |
| 862 | | | | | | | | | |
| 863 | Total Distribution Expense by Factor | | | B2 | 37,755,804 | 35,823,612 | 1,932,191 | - | 1,932,191 |
| 864 | | | | | | | | | |
| 865 | 901 | Supervision | | | | | | | |
| 866 | | | S | | - | - | - | - | - |
| 867 | | | CN | | 189,478 | 176,702 | 12,776 | - | 12,776 |
| 868 | | | | B2 | 189,478 | 176,702 | 12,776 | - | 12,776 |
| 869 | | | | | | | | | |
| 870 | 902 | Meter Reading Expense | | | | | | | |
| 871 | | | S | | 694,121 | 603,822 | 90,299 | - | 90,299 |
| 872 | | | CN | | 120,901 | 112,749 | 8,152 | - | 8,152 |
| 873 | | | | B2 | 815,022 | 716,570 | 98,452 | - | 98,452 |
| 874 | | | | | | | | | |

**MAY 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 | | 566,682 | 488,927 | 77,755 | - | 77,755 |
| 877 | | | CN | | 3,862,542 | 3,602,091 | 260,450 | - | 260,450 |
| 878 | | | | B2 | 4,429,223 | 4,091,018 | 338,206 | - | 338,206 |
| 879 | | | | | | | | | |
| 880 | 904 | Uncollectible Accounts | | | | | | | |
| 881 | | | S | | 1,856,281 | 1,303,005 | 553,276 | - | 553,276 |
| 882 | | | SG | | - | - | - | - | - |
| 883 | | | CN | | - | - | - | - | - |
| 884 | | | | B2 | 1,856,281 | 1,303,005 | 553,276 | - | 553,276 |
| 885 | | | | | | | | | |
| 886 | 905 | Misc. Customer Accounts Expense | | | | | | | |
| 887 | | | S | | 80 | 80 | - | - | - |
| 888 | | | CAGE | | - | - | - | - | - |
| 889 | | | CAGW | | - | - | - | - | - |
| 890 | | | CN | | - | - | - | - | - |
| 891 | | | | B2 | 80 | 80 | - | - | - |
| 892 | | | | | | | | | |
| 893 | **TOTAL CUSTOMER ACCOUNTS EXP** | | | B2 | **7,290,085** | **6,287,376** | **1,002,710** | **-** | **1,002,710** |
| 894 | | | | | | | | | |
| 895 | Summary of Customer Accts Exp by Factor | | | | | | | | |
| 896 | | | S | | 3,117,164 | 2,395,834 | 721,331 | - | 721,331 |
| 897 | | | CN | | 4,172,921 | 3,891,542 | 281,379 | - | 281,379 |
| 898 | | | SG | | - | - | - | - | - |
| 899 | Total Customer Accounts Expense by Factor | | | B2 | 7,290,085 | 6,287,376 | 1,002,710 | - | 1,002,710 |
| 900 | | | | | | | | | |
| 901 | 907 | Supervision | | | | | | | |
| 902 | | | S | | - | - | - | - | - |
| 903 | | | CN | | - | - | - | - | - |
| 904 | | | | B2 | - | - | - | - | - |
| 905 | | | | | | | | | |
| 906 | 908 | Customer Assistance | | | | | | | |
| 907 | | | S | | 15,316,846 | 14,958,279 | 358,566 | - | 358,566 |
| 908 | | | CN | | 77,743 | 72,501 | 5,242 | - | 5,242 |
| 909 | | | | B2 | 15,394,589 | 15,030,781 | 363,808 | - | 363,808 |
| 910 | | | | | | | | | |
| 911 | 909 | Informational & Instructional Adv | | | | | | | |
| 912 | | | S | | 302,632 | 255,762 | 46,870 | - | 46,870 |
| 913 | | | CN | | 460,940 | 429,859 | 31,081 | - | 31,081 |
| 914 | | | CAGW | | - | - | - | - | - |
| 915 | | | SO | | - | - | - | - | - |
| 916 | | | | B2 | 763,572 | 685,621 | 77,951 | - | 77,951 |
| 917 | | | | | | | | | |
| 918 | 910 | Misc. Customer Service | | | | | | | |
| 919 | | | S | | - | - | - | - | - |
| 920 | | | CN | | 3,154 | 2,941 | 213 | - | 213 |
| 921 | | | | | | | | | |
| 922 | | | | B2 | 3,154 | 2,941 | 213 | - | 213 |
| 923 | | | | | | | | | |
| 924 | **TOTAL CUSTOMER SERVICE EXPENSE** | | | B2 | **16,161,315** | **15,719,342** | **441,973** | **-** | **441,973** |
| 925 | | | | | | | | | |
| 926 | | | | | | | | | |
| 927 | Summary of Customer Service Exp by Factor | | | | | | | | |
| 928 | | | S | | 15,619,478 | 15,214,041 | 405,437 | - | 405,437 |
| 929 | | | CN | | 541,837 | 505,301 | 36,536 | - | 36,536 |
| 930 | | | CAGW | | - | - | - | - | - |
| 931 | | | CAGE | | - | - | - | - | - |
| 932 | | | | | | | | | |
| 933 | Total Customer Service Expense by Factor | | | B2 | 16,161,315 | 15,719,342 | 441,973 | - | 441,973 |
| 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 | | | | | | | | | |

**MAY 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** | | | | **16,161,315** | **15,719,342** | **441,973** | **-** | **441,973** |
| 965 | 920 | Administrative & General Salaries | | | | | | | |
| 966 | | | S | | 23,658 | 23,658 | - | - | - |
| 967 | | | CN | | - | - | - | - | - |
| 968 | | | SO | | 8,588,117 | 7,979,685 | 608,432 | - | 608,432 |
| 969 | | | | B2 | 8,611,776 | 8,003,344 | 608,432 | - | 608,432 |
| 970 | | | | | | | | | |
| 971 | 921 | Office Supplies & expenses | | | | | | | |
| 972 | | | S | | 10,799 | 10,555 | 245 | - | 245 |
| 973 | | | CN | | 16,278 | 15,180 | 1,098 | - | 1,098 |
| 974 | | | SO | | 345,154 | 320,701 | 24,453 | - | 24,453 |
| 975 | | | | B2 | 372,231 | 346,436 | 25,795 | - | 25,795 |
| 976 | | | | | | | | | |
| 977 | 922 | A&G Expenses Transferred | | | | | | | |
| 978 | | | S | | - | - | - | - | - |
| 979 | | | CN | | - | - | - | - | - |
| 980 | | | SO | | (3,528,850) | (3,278,846) | (250,004) | - | (250,004) |
| 981 | | | | B2 | (3,528,850) | (3,278,846) | (250,004) | - | (250,004) |
| 982 | | | | | | | | | |
| 983 | 923 | Outside Services | | | | | | | |
| 984 | | | S | | 400,140 | 298,586 | 101,554 | - | 101,554 |
| 985 | | | JBG | | - | - | - | - | - |
| 986 | | | CAGE | | - | - | - | - | - |
| 987 | | | CAGW | | - | - | - | - | - |
| 988 | | | SO | | 601,094 | 558,509 | 42,585 | - | 42,585 |
| 989 | | | SG | | - | - | - | - | - |
| 990 | | | | B2 | 1,001,234 | 857,095 | 144,139 | - | 144,139 |
| 991 | | | | | | | | | |
| 992 | 924 | Property Insurance | | | | | | | |
| 993 | | | S | | 1,445,947 | 1,331,630 | 114,317 | - | 114,317 |
| 994 | | | CAGW | | - | - | - | - | - |
| 995 | | | SO | | 606,037 | 563,102 | 42,935 | - | 42,935 |
| 996 | | | | B2 | 2,051,984 | 1,894,732 | 157,252 | - | 157,252 |
| 997 | | | | | | | | | |
| 998 | 925 | Injuries & Damages | | | | | | | |
| 999 | | | S | | 82,594 | 82,594 | - | - | - |
| 1000 | | | SO | | 15,355,193 | 14,267,342 | 1,087,851 | - | 1,087,851 |
| 1001 | | | | B2 | 15,437,787 | 14,349,936 | 1,087,851 | - | 1,087,851 |
| 1002 | | | | | | | | | |
| 1003 | 926 | Employee Pensions & Benefits | | | | | | | |
| 1004 | | | S | | 576,971 | 557,324 | 19,647 | - | 19,647 |
| 1005 | | | CN | | - | - | - | - | - |
| 1006 | | | SO | | (821,689) | (763,476) | (58,213) | - | (58,213) |
| 1007 | | | | B2 | (244,718) | (206,151) | (38,566) | - | (38,566) |
| 1008 | | | | | | | | | |
| 1009 | 927 | Franchise Requirements | | | | | | | |
| 1010 | | | S | | - | - | - | - | - |
| 1011 | | | SO | | - | - | - | - | - |
| 1012 | | | | B2 | - | - | - | - | - |
| 1013 | | | | | | | | | |
| 1014 | 928 | Regulatory Commission Expense | | | | | | | |
| 1015 | | | S | | 2,628,206 | 2,212,430 | 415,776 | - | 415,776 |
| 1016 | | | CAEE | | - | - | - | - | - |
| 1017 | | | SO | | 305,856 | 284,187 | 21,669 | - | 21,669 |
| 1018 | | | CAGW | | - | - | - | - | - |
| 1019 | | | CAGE | | - | - | - | - | - |
| 1020 | | | SG | | 601,435 | 553,448 | 47,987 | - | 47,987 |
| 1021 | | | | B2 | 3,535,498 | 3,050,066 | 485,432 | - | 485,432 |
| 1022 | | | | | | | | | |

**MAY 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 | | (696,383) | (647,047) | (49,336) | - | (49,336) |
| 1031 | | | | B2 | (696,383) | (647,047) | (49,336) | - | (49,336) |
| 1032 | | | | | | | | | |
| 1033 | 930 | Misc General Expenses | | | | | | | |
| 1034 | | | S | | 5,000 | 5,000 | - | - | - |
| 1035 | | | CN | | - | - | - | - | - |
| 1036 | | | JBG | | - | - | - | - | - |
| 1037 | | | SO | | 99,795 | 92,725 | 7,070 | - | 7,070 |
| 1038 | | | | B2 | 104,795 | 97,725 | 7,070 | - | 7,070 |
| 1039 | | | | | | | | | |
| 1040 | 931 | Rents | | | | | | | |
| 1041 | | | S | | 15,357 | 15,138 | 219 | - | 219 |
| 1042 | | | SO | | (523,907) | (486,791) | (37,117) | - | (37,117) |
| 1043 | | | | B2 | (508,551) | (471,653) | (36,898) | - | (36,898) |
| 1044 | | | | | | | | | |
| 1045 | 935 | Maintenance of General Plant | | | | | | | |
| 1046 | | | S | | 60,916 | 39,790 | 21,126 | - | 21,126 |
| 1047 | | | CN | | 6,355 | 5,926 | 429 | - | 429 |
| 1048 | | | SO | | 2,584,033 | 2,400,965 | 183,068 | - | 183,068 |
| 1049 | | | | B2 | 2,651,304 | 2,446,681 | 204,622 | - | 204,622 |
| 1050 | | | | | | | | | |
| 1051 | **TOTAL ADMINISTRATIVE & GEN EXP** | | | B2 | **28,788,107** | **26,442,317** | **2,345,789** | **-** | **2,345,789** |
| 1052 | | | | | | | | | |
| 1053 | Summary of A&G Expense by Factor | | | | | | | | |
| 1054 | | | S | | 5,249,589 | 4,576,706 | 672,883 | - | 672,883 |
| 1055 | | | SO | | 22,914,450 | 21,291,057 | 1,623,393 | - | 1,623,393 |
| 1056 | | | SG | | 601,435 | 553,448 | 47,987 | - | 47,987 |
| 1057 | | | CN | | 22,633 | 21,107 | 1,526 | - | 1,526 |
| 1058 | | | CAEE | | - | - | - | - | - |
| 1059 | | | CAGW | | - | - | - | - | - |
| 1060 | | | CAGE | | - | - | - | - | - |
| 1061 | Total A&G Expense by Factor | | | B2 | 28,788,107 | 26,442,317 | 2,345,789 | - | 2,345,789 |
| 1062 | | | | | | | | | |
| 1063 | **TOTAL O&M EXPENSE** | | | B2 | **163,082,109** | **140,199,802** | **22,882,307** | **-** | **22,882,307** |
| 1064 | 403SP | Steam Depreciation | | | | | | | |
| 1065 | | | DGP | | - | - | - | - | - |
| 1066 | | | DGU | | - | - | - | - | - |
| 1067 | | | SG | | 452,067 | 415,997 | 36,069 | - | 36,069 |
| 1068 | | | CAGW | | 1,689,464 | 1,315,028 | 374,436 | - | 374,436 |
| 1069 | | | CAGE | | 21,836,090 | 21,836,090 | - | - | - |
| 1070 | | | JBG | | 5,722,336 | 4,454,096 | 1,268,240 | - | 1,268,240 |
| 1071 | | | S | | (562,411) | (562,411) | - | - | - |
| 1072 | | | | B3 | 29,137,545 | 27,458,800 | 1,678,745 | - | 1,678,745 |
| 1073 | | | | | | | | | |
| 1074 | 403NP | Nuclear Depreciation | | | | | | | |
| 1075 | | | DGP | | - | - | - | - | - |
| 1076 | | | | | - | - | - | - | - |
| 1077 | | | | | | | | | |
| 1078 | 403HP | Hydro Depreciation | | | | | | | |
| 1079 | | | SG-P | | 2,688,884 | 2,474,344 | 214,540 | - | 214,540 |
| 1080 | | | DGU | | - | - | - | - | - |
| 1081 | | | CAGW | | - | - | - | - | - |
| 1082 | | | CAGE | | - | - | - | - | - |
| 1083 | | | SG | | - | - | - | - | - |
| 1084 | | | SG-U | | 777,425 | 715,396 | 62,029 | - | 62,029 |
| 1085 | | | | B3 | 3,466,309 | 3,189,740 | 276,569 | - | 276,569 |
| 1086 | | | | | | | | | |
| 1087 | 403OP | Other Production Depreciation | | | | | | | |
| 1088 | | | S | | 2,160 | 2,160 | - | - | - |
| 1089 | | | SG | | 35,334 | 32,515 | 2,819 | - | 2,819 |
| 1090 | | | CAGW | | 1,850,148 | 1,440,100 | 410,048 | - | 410,048 |
| 1091 | | | CAGE | | 4,675,639 | 4,675,639 | - | - | - |
| 1092 | | | SG | | 12,253,322 | 11,275,657 | 977,665 | - | 977,665 |
| 1093 | | | CAGE | | - | - | - | - | - |
| 1094 | | | | B3 | 18,816,604 | 17,426,071 | 1,390,533 | - | 1,390,533 |
| 1095 | | | | | | | | | |

**MAY 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 | | 11,907,087 | 10,957,047 | 950,040 | - | 950,040 |
| 1103 | | | | B3 | 11,910,632 | 10,959,807 | 950,826 | - | 950,826 |
| 1104 | | | | | | | | | |
| 1105 | | | | | | | | | |
| 1106 | | | | | | | | | |
| 1107 | 403 | Distribution Depreciation | | | | | | | |
| 1108 | 360 | Land & Land Rights | S | | 45,391 | 44,553 | 838 | - | 838 |
| 1109 | 361 | Structures | S | | 221,319 | 209,218 | 12,102 | - | 12,102 |
| 1110 | 362 | Station Equipment | S | | 2,612,004 | 2,413,263 | 198,741 | - | 198,741 |
| 1111 | 363 | Storage Battery Equipment | S | | - | - | - | - | - |
| 1112 | 364 | Poles & Towers | S | | 4,723,935 | 4,322,421 | 401,513 | - | 401,513 |
| 1113 | 365 | OH Conductors | S | | 2,139,793 | 1,931,985 | 207,807 | - | 207,807 |
| 1114 | 366 | UG Conduit | S | | 961,955 | 912,238 | 49,717 | - | 49,717 |
| 1115 | 367 | UG Conductor | S | | 1,935,056 | 1,867,485 | 67,570 | - | 67,570 |
| 1116 | 368 | Line Trans | S | | 3,329,174 | 3,066,942 | 262,232 | - | 262,232 |
| 1117 | 369 | Services | S | | 2,054,183 | 1,890,156 | 164,027 | - | 164,027 |
| 1118 | 370 | Meters | S | | 1,126,369 | 1,057,139 | 69,230 | - | 69,230 |
| 1119 | 371 | Inst Cust Prem | S | | 38,634 | 36,873 | 1,761 | - | 1,761 |
| 1120 | 372 | Leased Property | S | | - | - | - | - | - |
| 1121 | 373 | Street Lighting | S | | 190,597 | 181,070 | 9,527 | - | 9,527 |
| 1122 | | | | B3 | 19,378,409 | 17,933,345 | 1,445,065 | - | 1,445,065 |
| 1123 | | | | | | | | | |
| 1124 | 403GP | General Depreciation | | | | | | | |
| 1125 | | | S | | 1,387,190 | 1,293,085 | 94,106 | - | 94,106 |
| 1126 | | | DGP | | - | - | - | - | - |
| 1127 | | | DGU | | - | - | - | - | - |
| 1128 | | | SE | | - | - | - | - | - |
| 1129 | | | CN | | 70,054 | 65,330 | 4,724 | - | 4,724 |
| 1130 | | | SG | | 678,936 | 624,765 | 54,171 | - | 54,171 |
| 1131 | | | SO | | 1,593,431 | 1,480,543 | 112,888 | - | 112,888 |
| 1132 | | | CAGW | | 12,895 | 10,037 | 2,858 | - | 2,858 |
| 1133 | | | CAGE | | 179,361 | 179,361 | - | - | - |
| 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 | 3,962,226 | 3,686,442 | 275,784 | - | 275,784 |
| 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 | **86,671,726** | **80,654,204** | **6,017,521** | **-** | **6,017,521** |
| 1159 | | | | | | | | | |

**MAY 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 | | | 20,205,349 | 18,666,179 | 1,539,170 | - | 1,539,170 |
| 1162 | | DGP | | | - | - | - | - | - |
| 1163 | | DGU | | | - | - | - | - | - |
| 1164 | | SG | | | 25,326,746 | 23,305,981 | 2,020,765 | - | 2,020,765 |
| 1165 | | SO | | | 1,593,431 | 1,480,543 | 112,888 | - | 112,888 |
| 1166 | | CN | | | 70,054 | 65,330 | 4,724 | - | 4,724 |
| 1167 | | SE | | | - | - | - | - | - |
| 1168 | | CAGW | | | 3,556,052 | 2,767,925 | 788,127 | - | 788,127 |
| 1169 | | CAGE | | | 26,691,089 | 26,691,089 | - | - | - |
| 1170 | | CAEW | | | - | - | - | - | - |
| 1171 | | CAEE | | | 8,603 | 8,603 | - | - | - |
| 1172 | | JBG | | | 5,754,092 | 4,478,814 | 1,275,278 | - | 1,275,278 |
| 1173 | | JBE | | | - | - | - | - | - |
| 1174 | Total Depreciation Expense By Factor | | | B3 | 83,205,417 | 77,464,464 | 5,740,952 | - | 5,740,952 |
| 1175 | | | | | | | | | |
| 1176 | 404GP | Amort of LT Plant - Capital Lease Gen | | | | | | | |
| 1177 | | | S | | 15,922 | 6,934 | 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 | 33,445 | 23,216 | 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 | | 817,867 | 752,611 | 65,256 | - | 65,256 |
| 1196 | | | SO | | 3,230,407 | 3,001,546 | 228,861 | - | 228,861 |
| 1197 | | | CN | | 1,404,622 | 1,309,909 | 94,713 | - | 94,713 |
| 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 | | 31,950 | 24,869 | 7,081 | - | 7,081 |
| 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 | 5,871,047 | 5,453,620 | 417,427 | - | 417,427 |
| 1210 | | | | | | | | | |
| 1211 | 404MP | Amort of LT Plant - Mining Plant | | | | | | | |
| 1212 | | | SE | | - | - | - | - | - |
| 1213 | | | | | - | - | - | - | - |
| 1214 | | | | | | | | | |
| 1215 | 404OP | Amort of LT Plant - Other Plant | | | | | | | |
| 1216 | | | S | | 7,800 | 7,800 | - | - | - |
| 1217 | | | CAGE | | - | - | - | - | - |
| 1218 | | | | B4 | 7,800 | 7,800 | - | - | - |
| 1219 | | | | | | | | | |
| 1220 | | | | | | | | | |
| 1221 | 404HP | Amortization of Other Electric Plant | | | | | | | |
| 1222 | | | SG-P | | 26,156 | 24,070 | 2,087 | - | 2,087 |
| 1223 | | | SG-U | | - | - | - | - | - |
| 1224 | | | CAGW | | - | - | - | - | - |
| 1225 | | | CAGE | | - | - | - | - | - |
| 1226 | | | SG | | - | - | - | - | - |
| 1227 | | | | B4 | 26,156 | 24,070 | 2,087 | - | 2,087 |
| 1228 | | | | | | | | | |
| 1229 | **Total Amortization of Limited Term Plant** | | | B4 | 5,938,449 | 5,508,705 | 429,743 | - | 429,743 |
| 1230 | | | | | | | | | |
| 1231 | | | | | | | | | |
| 1232 | 405 | Amortization of Other Electric Plant | | | | | | | |
| 1233 | | | S | | - | - | - | - | - |
| 1234 | | | | | | | | | |
| 1235 | | | | B4 | - | - | - | - | - |
| 1236 | | | | | | | | | |

**MAY 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 | | 1,231,469 | 1,231,469 | - | - | - |
| 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 | 1,344,947 | 1,335,458 | 9,489 | - | 9,489 |
| 1258 | | | | | | | | | |
| 1259 | **TOTAL AMORTIZATION EXPENSE** | | | B4 | **7,312,250** | **6,873,018** | **439,232** | **-** | **439,232** |
| 1260 | | | | | | | | | |
| 1261 | | | | | | | | | |
| 1262 | | | | | | | | | |
| 1263 | Summary of Amortization Expense by Factor | | | | | | | | |
| 1264 | | | S | | 1,295,486 | 1,286,487 | 8,999 | - | 8,999 |
| 1265 | | | SE | | - | - | - | - | - |
| 1266 | | | TROJP | | - | - | - | - | - |
| 1267 | | | SG-P | | 250,966 | 230,942 | 20,024 | - | 20,024 |
| 1268 | | | DGU | | - | - | - | - | - |
| 1269 | | | SO | | 3,247,930 | 3,017,828 | 230,102 | - | 230,102 |
| 1270 | | | JBG | | 8,171 | 6,360 | 1,811 | - | 1,811 |
| 1271 | | | SSGCH | | - | - | - | - | - |
| 1272 | | | CN | | 1,404,622 | 1,309,909 | 94,713 | - | 94,713 |
| 1273 | | | CAGW | | 35,015 | 27,255 | 7,760 | - | 7,760 |
| 1274 | | | CAGE | | 119,604 | 119,604 | - | - | - |
| 1275 | | | CAEW | | - | - | - | - | - |
| 1276 | | | CAEE | | 152 | 152 | - | - | - |
| 1277 | | | SG | | 928,280 | 854,215 | 74,065 | - | 74,065 |
| 1278 | Total Amortization Expense by Factor | | | B4 | 7,290,227 | 6,852,751 | 437,475 | - | 437,475 |
| 1279 | 408 | Taxes Other Than Income | | | | | | | |
| 1280 | | | S | | 4,816,166 | 3,669,717 | 1,146,449 | - | 1,146,449 |
| 1281 | | | GPS | | 12,175,786 | 11,313,183 | 862,603 | - | 862,603 |
| 1282 | | | SO | | (42,138) | (39,153) | (2,985) | - | (2,985) |
| 1283 | | | SE | | 104,427 | 96,473 | 7,954 | - | 7,954 |
| 1284 | | | CAGE | | 361,292 | 361,292 | - | - | - |
| 1285 | | | OPRV-ID | | - | - | - | - | - |
| 1286 | | | EXCTAX | | - | - | - | - | - |
| 1287 | | | DGP | | - | - | - | - | - |
| 1288 | | | SG | | - | - | - | - | - |
| 1289 | | | CAEE | | - | - | - | - | - |
| 1290 | | | | | | | | | |
| 1291 | **TOTAL TAXES OTHER THAN INCOME** | | | **B5** | **17,415,532** | **15,401,512** | **2,014,020** | **-** | **2,014,020** |
| 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 | | 58,097,312 | 54,097,809 | 3,999,503 | - | 3,999,503 |
| 1310 | | | | | 58,097,312 | 54,097,809 | 3,999,503 | - | 3,999,503 |
| 1311 | | | | | | | | | |

**MAY 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 | | 1,657,162 | 1,543,081 | 114,081 | - | 114,081 |
| 1324 | | | | | 1,657,162 | 1,543,081 | 114,081 | - | 114,081 |
| 1325 | | | | | | | | | |
| 1326 | 432 | AFUDC - Borrowed | | | | | | | |
| 1327 | | | SNP | | (10,496,396) | (9,773,809) | (722,587) | - | (722,587) |
| 1328 | | | | | (10,496,396) | (9,773,809) | (722,587) | - | (722,587) |
| 1329 | | | | | | | | | |
| 1330 | | Total Elec. Interest Deductions for | | B6 | 49,891,509 | 46,456,905 | 3,434,604 | - | 3,434,604 |
| 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 | | | 49,891,509 | 46,456,905 | 3,434,604 | - | 3,434,604 |
| 1341 | | | | | | | | | |
| 1342 | | | | | | | | | |
| 1343 | 419 | Interest & Dividends | | | | | | | |
| 1344 | | | S | | - | - | - | - | - |
| 1345 | | | SNP | | (17,281,322) | (16,091,650) | (1,189,671) | - | (1,189,671) |
| 1346 | | Total Operating Deductions for Ta | | B6 | (17,281,322) | (16,091,650) | (1,189,671) | - | (1,189,671) |
| 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 | | | | | | | | | |

**MAY 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 | - | - | - | - | - |

**MAY 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 |
|---|---|---|---|---|---|---|---|---|---|
| 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 | | 7,451,686 | 7,451,686 | - | - | - |
| 1481 | | Credits | IBT | | - | - | - | - | - |
| 1482 | | | CAGE | | - | - | - | - | - |
| 1483 | | | IBT | | - | - | - | - | - |
| 1484 | **TOTAL STATE TAXES** | | | | **7,451,686** | **7,451,686** | **-** | **-** | **-** |
| 1485 | | | | | | | | | |
| 1486 | | | | | | | | | |
| 1487 | Calculation of Taxable Income: | | | | | | | | |
| 1488 | | Operating Revenues | | | 469,364,749 | 437,647,656 | 31,717,093 | - | 31,717,093 |
| 1489 | | Operating Deductions: | | | | | | | |
| 1490 | | O & M Expenses | | | 163,082,109 | 140,199,802 | 22,882,307 | - | 22,882,307 |
| 1491 | | Depreciation Expense | | | 86,671,726 | 80,654,204 | 6,017,521 | - | 6,017,521 |
| 1492 | | Amortization Expense | | | 7,312,250 | 6,873,018 | 439,232 | - | 439,232 |
| 1493 | | Taxes Other Than Income | | | 17,415,532 | 15,401,512 | 2,014,020 | - | 2,014,020 |
| 1494 | | Interest & Dividends (AFUDC-Equity) | | | (17,281,322) | (16,091,650) | (1,189,671) | - | (1,189,671) |
| 1495 | | Misc Revenue & Expense | | | 21,520 | 19,803 | 1,717 | - | 1,717 |
| 1496 | | Total Operating Deductions | | | 257,221,816 | 227,056,688 | 30,165,127 | - | 30,165,127 |
| 1497 | | Other Deductions: | | | | | | | |
| 1498 | | Interest Deductions | | | 49,891,509 | 46,456,905 | 3,434,604 | - | 3,434,604 |
| 1499 | | Interest on PCRBS | | | - | - | - | - | - |
| 1500 | | Schedule M Adjustments | | | - | - | - | - | - |
| 1501 | | | | | | | | | |
| 1502 | | Income Before State Taxes | | | 162,251,424 | 164,134,062 | (1,882,638) | - | (1,882,638) |
| 1503 | | | | | | | | | |
| 1504 | | State Income Taxes | | | 7,451,686 | 7,451,686 | - | - | - |
| 1505 | | | | | | | | | |
| 1506 | Total Taxable Income | | | | 154,799,737 | 156,682,376 | (1,882,638) | - | (1,882,638) |
| 1507 | | | | | | | | | |
| 1508 | Tax Rate | | | | 21.0% | 21.0% | 21.0% | 21.0% | 21.0% |
| 1509 | | | | | | | | | |
| 1510 | Federal Income Tax - Calculated | | | | 32,507,945 | 32,903,299 | (395,354) | - | (395,354) |
| 1511 | | | | | | | | | |

**MAY 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** | | | | **32,507,945** | **32,903,299** | **(395,354)** | **-** | **(395,354)** |
| 1520 | | | | | | | | | |
| 1521 | **TOTAL OPERATING EXPENSES** | | | | **314,423,493** | **283,464,049** | **30,959,444** | **-** | **30,959,444** |
| 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 | | 781,571,095 | 781,571,095 | - | - | - |
| 1539 | | | JBG | | 193,144,504 | 150,337,920 | 42,806,583 | - | 42,806,583 |
| 1540 | | | CAGE | | - | - | - | - | - |
| 1541 | | | | B8 | 1,053,593,468 | 994,521,622 | 59,071,846 | - | 59,071,846 |
| 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 | | 3,245,126,876 | 3,245,126,876 | - | - | - |
| 1549 | | | JBG | | 991,384,587 | 771,664,191 | 219,720,397 | - | 219,720,397 |
| 1550 | | | S | | - | - | - | - | - |
| 1551 | | | | B8 | 4,427,655,342 | 4,174,249,906 | 253,405,436 | - | 253,405,436 |
| 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 | | 708,368,568 | 708,368,568 | - | - | - |
| 1559 | | | JBG | | 210,678,127 | 163,985,570 | 46,692,557 | - | 46,692,557 |
| 1560 | | | CAGE | | - | - | - | - | - |
| 1561 | | | | B8 | 995,740,339 | 937,152,380 | 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 | | 347,243,059 | 347,243,059 | - | - | - |
| 1569 | | | JBG | | 63,348,587 | 49,308,651 | 14,039,937 | - | 14,039,937 |
| 1570 | | | CAGE | | - | - | - | - | - |
| 1571 | | | | B8 | 429,063,145 | 412,142,860 | 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 | | 25,864,142 | 25,864,142 | - | - | - |
| 1581 | | | JBG | | 6,359,373 | 4,949,946 | 1,409,427 | - | 1,409,427 |
| 1582 | | | CAGE | | - | - | - | - | - |
| 1583 | | | | B8 | 34,128,653 | 32,499,299 | 1,629,354 | - | 1,629,354 |
| 1584 | | | | | | | | | |
| 1585 | 317 | Steam Plant ARO | | | | | | | |
| 1586 | | | S | | - | - | - | - | - |
| 1587 | | | | | - | - | - | - | - |
| 1588 | | | | | | | | | |

**MAY 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 | **7,031,895,899** | **6,638,333,124** | **393,562,774** | **-** | **393,562,774** |
| 1597 | | | | | | | | | |
| 1598 | | | | | | | | | |
| 1599 | Summary of Steam Production Plant by Factor | | | | | | | | |
| 1600 | | | S | | - | - | - | - | - |
| 1601 | | | JBG | | 1,466,108,939 | 1,141,175,465 | 324,933,474 | - | 324,933,474 |
| 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 | | 5,155,710,691 | 5,155,710,691 | - | - | - |
| 1606 | | | SSGCH | | - | - | - | - | - |
| 1607 | Total Steam Production Plant by Factor | | | B8 | 7,031,895,899 | 6,638,333,124 | 393,562,774 | - | 393,562,774 |
| 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 | | 6,598,344 | 6,071,877 | 526,467 | - | 526,467 |
| 1658 | | | CAGW | | - | - | - | - | - |
| 1659 | | | CAGE | | - | - | - | - | - |
| 1660 | | | SG | | - | - | - | - | - |
| 1661 | | | CAGE | | - | - | - | - | - |
| 1662 | | | | B8 | 38,471,099 | 35,401,576 | 3,069,523 | - | 3,069,523 |
| 1663 | | | | | | | | | |

**MAY 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 | | 294,801,968 | 271,280,375 | 23,521,593 | - | 23,521,593 |
| 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 | 317,475,035 | 292,144,409 | 25,330,627 | - | 25,330,627 |
| 1672 | | | | | | | | | |
| 1673 | 332 | Reservoirs, Dams & Waterways | | | | | | | |
| 1674 | | | SG-P | | 419,064,715 | 385,628,474 | 33,436,241 | - | 33,436,241 |
| 1675 | | | SG-U | | 107,158,901 | 98,608,931 | 8,549,970 | - | 8,549,970 |
| 1676 | | | CAGW | | - | - | - | - | - |
| 1677 | | | CAGE | | - | - | - | - | - |
| 1678 | | | SG | | - | - | - | - | - |
| 1679 | | | CAGE | | - | - | - | - | - |
| 1680 | | | | B8 | 526,223,617 | 484,237,405 | 41,986,211 | - | 41,986,211 |
| 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 | | 58,725,528 | 54,039,948 | 4,685,579 | - | 4,685,579 |
| 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 | 73,445,530 | 67,585,474 | 5,860,055 | - | 5,860,055 |
| 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 | | 4,446,968 | 4,092,154 | 354,814 | - | 354,814 |
| 1714 | | | CAGW | | - | - | - | - | - |
| 1715 | | | CAGE | | - | - | - | - | - |
| 1716 | | | SG | | - | - | - | - | - |
| 1717 | | | CAGE | | - | - | - | - | - |
| 1718 | | | | B8 | 27,921,008 | 25,693,253 | 2,227,755 | - | 2,227,755 |
| 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 | **1,117,746,369** | **1,028,563,874** | **89,182,495** | **-** | **89,182,495** |
| 1734 | | | | | | | | | |

**MAY 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 | | | 910,653,422 | 837,994,412 | 72,659,010 | - | 72,659,010 |
| 1741 | | SG-U | | | 207,092,947 | 190,569,462 | 16,523,485 | - | 16,523,485 |
| 1742 | Total Hydraulic Plant by Factor | | | B8 | 1,117,746,369 | 1,028,563,874 | 89,182,495 | - | 89,182,495 |
| 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 | | 103,137,702 | 94,908,574 | 8,229,128 | - | 8,229,128 |
| 1759 | | | | B8 | 278,749,213 | 262,187,996 | 16,561,217 | - | 16,561,217 |
| 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 | | 340,478,016 | 265,017,932 | 75,460,085 | - | 75,460,085 |
| 1774 | | | CAGE | | 824,565,026 | 824,565,026 | - | - | - |
| 1775 | | | SG | | 2,956,351,796 | 2,720,471,066 | 235,880,730 | - | 235,880,730 |
| 1776 | | | | B8 | 4,121,394,839 | 3,810,054,024 | 311,340,815 | - | 311,340,815 |
| 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 | | 169,224,786 | 155,722,717 | 13,502,069 | - | 13,502,069 |
| 1785 | | | | B8 | 604,272,822 | 563,554,317 | 40,718,505 | - | 40,718,505 |
| 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 | | 250,997,998 | 230,971,426 | 20,026,572 | - | 20,026,572 |
| 1793 | | | | B8 | 466,707,634 | 435,966,334 | 30,741,299 | - | 30,741,299 |
| 1794 | | | | | | | | | |
| 1795 | | | | | | | | | |
| 1796 | | | | | | | | | |
| 1797 | 346 | Misc. Power Plant Equipment | | | | | | | |
| 1798 | | | SG | | - | - | - | - | - |
| 1799 | | | SG | | 12,910,568 | 11,880,463 | 1,030,105 | - | 1,030,105 |
| 1800 | | | CAGW | | 3,559,273 | 2,770,432 | 788,841 | - | 788,841 |
| 1801 | | | CAGE | | 9,418,605 | 9,418,605 | - | - | - |
| 1802 | | | | B8 | 25,888,445 | 24,069,499 | 1,818,946 | - | 1,818,946 |
| 1803 | | | | | | | | | |
| 1804 | 347 | Other Production ARO | | | | | | | |
| 1805 | | | S | | - | - | - | - | - |
| 1806 | | | | | - | - | - | - | - |
| 1807 | | | | | | | | | |

**MAY 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 | **5,570,366,350** | **5,166,376,667** | **403,989,683** | **-** | **403,989,683** |
| 1816 | | | | | | | | | |
| 1817 | Summary of Other Production Plant by Factor | | | | | | | | |
| 1818 | | | S | | 1,246,816 | 1,246,816 | - | - | - |
| 1819 | | | DGU | | - | - | - | - | - |
| 1820 | | | SG | | 3,510,260,597 | 3,230,184,716 | 280,075,881 | - | 280,075,881 |
| 1821 | | | CAGW | | 559,102,547 | 435,188,745 | 123,913,802 | - | 123,913,802 |
| 1822 | | | CAGE | | 1,499,756,390 | 1,499,756,390 | - | - | - |
| 1823 | | | SSGCT | | - | - | - | - | - |
| 1824 | Total of Other Production Plant by Factor | | | B8 | 5,570,366,350 | 5,166,376,667 | 403,989,683 | - | 403,989,683 |
| 1825 | | | | | | | | | |
| 1826 | Experimental Plant | | | | | | | | |
| 1827 | 103 | Experimental Plant | | | | | | | |
| 1828 | | | DGP | | - | - | - | - | - |
| 1829 | **Total Experimental Plant** | | | | **-** | **-** | **-** | **-** | **-** |
| 1830 | | | | | | | | | |
| 1831 | **TOTAL PRODUCTION PLANT** | | | B8 | **13,720,008,617** | **12,833,273,665** | **886,734,952** | **-** | **886,734,952** |
| 1832 | 350 | Land and Land Rights | | | | | | | |
| 1833 | | | DGP | | - | - | - | - | - |
| 1834 | | | DGU | | - | - | - | - | - |
| 1835 | | | CAGW | | - | - | - | - | - |
| 1836 | | | CAGE | | - | - | - | - | - |
| 1837 | | | JBG | | - | - | - | - | - |
| 1838 | | | SG | | 346,834,806 | 319,161,629 | 27,673,177 | - | 27,673,177 |
| 1839 | | | | B8 | 346,834,806 | 319,161,629 | 27,673,177 | - | 27,673,177 |
| 1840 | | | | | | | | | |
| 1841 | 352 | Structures and Improvements | | | | | | | |
| 1842 | | | S | | - | - | - | - | - |
| 1843 | | | DGP | | - | - | - | - | - |
| 1844 | | | DGU | | - | - | - | - | - |
| 1845 | | | CAGW | | - | - | - | - | - |
| 1846 | | | CAGE | | - | - | - | - | - |
| 1847 | | | JBG | | - | - | - | - | - |
| 1848 | | | SG | | 393,578,518 | 362,175,764 | 31,402,754 | - | 31,402,754 |
| 1849 | | | | B8 | 393,578,518 | 362,175,764 | 31,402,754 | - | 31,402,754 |
| 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 | | 2,749,927,669 | 2,530,517,061 | 219,410,609 | - | 219,410,609 |
| 1858 | | | | B8 | 2,752,317,404 | 2,532,377,159 | 219,940,245 | - | 219,940,245 |
| 1859 | | | | | | | | | |
| 1860 | 354 | Towers and Fixtures | | | | | | | |
| 1861 | | | DGP | | - | - | - | - | - |
| 1862 | | | DGU | | - | - | - | - | - |
| 1863 | | | CAGW | | - | - | - | - | - |
| 1864 | | | CAGE | | - | - | - | - | - |
| 1865 | | | JBG | | - | - | - | - | - |
| 1866 | | | SG | | 1,550,882,016 | 1,427,140,591 | 123,741,425 | - | 123,741,425 |
| 1867 | | | | B8 | 1,550,882,016 | 1,427,140,591 | 123,741,425 | - | 123,741,425 |
| 1868 | | | | | | | | | |
| 1869 | 355 | Poles and Fixtures | | | | | | | |
| 1870 | | | DGP | | - | - | - | - | - |
| 1871 | | | DGU | | - | - | - | - | - |
| 1872 | | | CAGW | | - | - | - | - | - |
| 1873 | | | CAGE | | - | - | - | - | - |
| 1874 | | | JBG | | - | - | - | - | - |
| 1875 | | | SG | | 1,326,583,185 | 1,220,738,065 | 105,845,120 | - | 105,845,120 |
| 1876 | | | | B8 | 1,326,583,185 | 1,220,738,065 | 105,845,120 | - | 105,845,120 |
| 1877 | | | | | | | | | |

**MAY 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 | | 1,727,824,330 | 1,589,965,072 | 137,859,258 | - | 137,859,258 |
| 1885 | | | | B8 | 1,727,824,330 | 1,589,965,072 | 137,859,258 | - | 137,859,258 |
| 1886 | | | | | | | | | |
| 1887 | 357 | Underground Conduit | | | | | | | |
| 1888 | | | DGP | | - | - | - | - | - |
| 1889 | | | DGU | | - | - | - | - | - |
| 1890 | | | CAGW | | - | - | - | - | - |
| 1891 | | | CAGE | | - | - | - | - | - |
| 1892 | | | SG | | 3,935,616 | 3,621,602 | 314,014 | - | 314,014 |
| 1893 | | | | B8 | 3,935,616 | 3,621,602 | 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 | **8,123,180,982** | **7,474,711,484** | **648,469,497** | **-** | **648,469,497** |
| 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 | | 8,120,791,247 | 7,472,851,386 | 647,939,861 | - | 647,939,861 |
| 1928 | Total Transmission Plant by Factor | | | B8 | 8,123,180,982 | 7,474,711,484 | 648,469,497 | - | 648,469,497 |
| 1929 | 360 | Land and Land Rights | | | | | | | |
| 1930 | | | S | | 79,752,314 | 76,919,171 | 2,833,143 | - | 2,833,143 |
| 1931 | | | | B8 | 79,752,314 | 76,919,171 | 2,833,143 | - | 2,833,143 |
| 1932 | | | | | | | | | |
| 1933 | 361 | Structures and Improvements | | | | | | | |
| 1934 | | | S | | 154,327,622 | 144,796,994 | 9,530,628 | - | 9,530,628 |
| 1935 | | | | B8 | 154,327,622 | 144,796,994 | 9,530,628 | - | 9,530,628 |
| 1936 | | | | | | | | | |
| 1937 | 362 | Station Equipment | | | | | | | |
| 1938 | | | S | | 1,289,412,891 | 1,194,922,624 | 94,490,267 | - | 94,490,267 |
| 1939 | | | | B8 | 1,289,412,891 | 1,194,922,624 | 94,490,267 | - | 94,490,267 |
| 1940 | | | | | | | | | |
| 1941 | 363 | Storage Battery Equipment | | | | | | | |
| 1942 | | | S | | - | - | - | - | - |
| 1943 | | | | B8 | - | - | - | - | - |
| 1944 | | | | | | | | | |
| 1945 | 364 | Poles, Towers & Fixtures | | | | | | | |
| 1946 | | | S | | 1,668,601,686 | 1,525,279,429 | 143,322,257 | - | 143,322,257 |
| 1947 | | | | B8 | 1,668,601,686 | 1,525,279,429 | 143,322,257 | - | 143,322,257 |
| 1948 | | | | | | | | | |
| 1949 | 365 | Overhead Conductors | | | | | | | |
| 1950 | | | S | | 1,093,189,276 | 989,339,356 | 103,849,920 | - | 103,849,920 |
| 1951 | | | | B8 | 1,093,189,276 | 989,339,356 | 103,849,920 | - | 103,849,920 |
| 1952 | | | | | | | | | |

**MAY 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 | | 520,906,801 | 495,081,132 | 25,825,669 | - | 25,825,669 |
| 1955 | | | | B8 | 520,906,801 | 495,081,132 | 25,825,669 | - | 25,825,669 |
| 1956 | | | | | | | | | |
| 1957 | | | | | | | | | |
| 1958 | | | | | | | | | |
| 1959 | | | | | | | | | |
| 1960 | 367 | Underground Conductors | | | | | | | |
| 1961 | | | S | | 1,184,982,899 | 1,146,415,789 | 38,567,110 | - | 38,567,110 |
| 1962 | | | | B8 | 1,184,982,899 | 1,146,415,789 | 38,567,110 | - | 38,567,110 |
| 1963 | | | | | | | | | |
| 1964 | 368 | Line Transformers | | | | | | | |
| 1965 | | | S | | 1,684,535,051 | 1,550,230,992 | 134,304,059 | - | 134,304,059 |
| 1966 | | | | B8 | 1,684,535,051 | 1,550,230,992 | 134,304,059 | - | 134,304,059 |
| 1967 | | | | | | | | | |
| 1968 | 369 | Services | | | | | | | |
| 1969 | | | S | | 1,083,628,751 | 1,000,377,611 | 83,251,139 | - | 83,251,139 |
| 1970 | | | | B8 | 1,083,628,751 | 1,000,377,611 | 83,251,139 | - | 83,251,139 |
| 1971 | | | | | | | | | |
| 1972 | 370 | Meters | | | | | | | |
| 1973 | | | S | | 316,265,199 | 299,830,841 | 16,434,358 | - | 16,434,358 |
| 1974 | | | | B8 | 316,265,199 | 299,830,841 | 16,434,358 | - | 16,434,358 |
| 1975 | | | | | | | | | |
| 1976 | 371 | Installations on Customers' Premises | | | | | | | |
| 1977 | | | S | | 8,945,282 | 8,403,528 | 541,755 | - | 541,755 |
| 1978 | | | | B8 | 8,945,282 | 8,403,528 | 541,755 | - | 541,755 |
| 1979 | | | | | | | | | |
| 1980 | 372 | Leased Property | | | | | | | |
| 1981 | | | S | | - | - | - | - | - |
| 1982 | | | | B8 | - | - | - | - | - |
| 1983 | | | | | | | | | |
| 1984 | 373 | Street Lights | | | | | | | |
| 1985 | | | S | | 64,140,300 | 60,233,798 | 3,906,502 | - | 3,906,502 |
| 1986 | | | | B8 | 64,140,300 | 60,233,798 | 3,906,502 | - | 3,906,502 |
| 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 | **9,148,688,073** | **8,491,831,268** | **656,856,805** | **-** | **656,856,805** |
| 1998 | | | | | | | | | |
| 1999 | Summary of Distribution Plant by Factor | | | | | | | | |
| 2000 | | | S | | 9,148,688,073 | 8,491,831,268 | 656,856,805 | - | 656,856,805 |
| 2001 | | | | | | | | | |
| 2002 | Total Distribution Plant by Factor | | | B8 | 9,148,688,073 | 8,491,831,268 | 656,856,805 | - | 656,856,805 |
| 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 | | 151,651,416 | 137,149,480 | 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 | 289,905,159 | 265,633,956 | 24,271,203 | - | 24,271,203 |
| 2024 | | | | | | | | | |

**MAY 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 | | 6,824,139 | 6,391,716 | 432,424 | - | 432,424 |
| 2027 | | | DGP | | - | - | - | - | - |
| 2028 | | | DGU | | - | - | - | - | - |
| 2029 | | | CN | | 2,782,027 | 2,594,436 | 187,592 | - | 187,592 |
| 2030 | | | SG | | 1,092,752 | 1,005,564 | 87,188 | - | 87,188 |
| 2031 | | | SE | | - | - | - | - | - |
| 2032 | | | SO | | 73,324,106 | 68,129,400 | 5,194,706 | - | 5,194,706 |
| 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 | 86,682,455 | 80,689,121 | 5,993,333 | - | 5,993,333 |
| 2041 | | | | | | | | | |
| 2042 | 392 | Transportation Equipment | | | | | | | |
| 2043 | | | S | | 123,111,712 | 115,963,722 | 7,147,990 | - | 7,147,990 |
| 2044 | | | SO | | 6,530,088 | 6,067,459 | 462,629 | - | 462,629 |
| 2045 | | | SG | | 12,882,962 | 11,855,059 | 1,027,903 | - | 1,027,903 |
| 2046 | | | CN | | - | - | - | - | - |
| 2047 | | | DGU | | - | - | - | - | - |
| 2048 | | | SE | | - | - | - | - | - |
| 2049 | | | DGP | | - | - | - | - | - |
| 2050 | | | CAGW | | 213,777 | 166,398 | 47,379 | - | 47,379 |
| 2051 | | | CAGE | | 9,355,203 | 9,355,203 | - | - | - |
| 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 | 155,184,860 | 145,870,872 | 9,313,987 | - | 9,313,987 |
| 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 | | 2,920,192 | 2,687,197 | 232,996 | - | 232,996 |
| 2065 | | | CAGW | | 181,719 | 141,445 | 40,274 | - | 40,274 |
| 2066 | | | CAGE | | 3,456,042 | 3,456,042 | - | - | - |
| 2067 | | | JBG | | 969,153 | 754,360 | 214,793 | - | 214,793 |
| 2068 | | | CAGE | | - | - | - | - | - |
| 2069 | | | | B8 | 19,797,331 | 18,259,134 | 1,538,197 | - | 1,538,197 |
| 2070 | | | | | | | | | |
| 2071 | 394 | Tools, Shop & Garage Equipment | | | | | | | |
| 2072 | | | S | | 38,113,966 | 35,163,589 | 2,950,377 | - | 2,950,377 |
| 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 | | 15,179,999 | 15,179,999 | - | - | - |
| 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 | 62,655,576 | 58,518,850 | 4,136,726 | - | 4,136,726 |
| 2086 | | | | | | | | | |
| 2087 | 395 | Laboratory Equipment | | | | | | | |
| 2088 | | | S | | 28,147,144 | 26,674,236 | 1,472,908 | - | 1,472,908 |
| 2089 | | | DGP | | - | - | - | - | - |
| 2090 | | | DGU | | - | - | - | - | - |
| 2091 | | | SO | | 4,725,459 | 4,390,680 | 334,779 | - | 334,779 |
| 2092 | | | SE | | - | - | - | - | - |
| 2093 | | | SG | | 2,564,235 | 2,359,641 | 204,595 | - | 204,595 |
| 2094 | | | CAGW | | 220,133 | 171,345 | 48,788 | - | 48,788 |
| 2095 | | | CAGE | | 3,769,236 | 3,769,236 | - | - | - |
| 2096 | | | JBG | | 595,909 | 463,838 | 132,071 | - | 132,071 |
| 2097 | | | CAEW | | - | - | - | - | - |
| 2098 | | | CAEE | | 1,292,250 | 1,292,250 | - | - | - |
| 2099 | | | CAGE | | - | - | - | - | - |
| 2100 | | | CAGE | | - | - | - | - | - |
| 2101 | | | | B8 | 41,314,366 | 39,121,225 | 2,193,141 | - | 2,193,141 |

**MAY 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 | | 190,755,307 | 178,080,816 | 12,674,491 | - | 12,674,491 |
| 2105 | | | DGP | | - | - | - | - | - |
| 2106 | | | SG | | 7,677,512 | 7,064,941 | 612,572 | - | 612,572 |
| 2107 | | | SO | | 5,700,646 | 5,296,779 | 403,867 | - | 403,867 |
| 2108 | | | DGU | | - | - | - | - | - |
| 2109 | | | SE | | - | - | - | - | - |
| 2110 | | | CAGW | | 191,644 | 149,170 | 42,474 | - | 42,474 |
| 2111 | | | CAGE | | 30,618,389 | 30,618,389 | - | - | - |
| 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 | 245,752,507 | 229,640,081 | 16,112,426 | - | 16,112,426 |
| 2118 | 397 | Communication Equipment | | | | | | | |
| 2119 | | | S | | 209,078,086 | 195,539,675 | 13,538,411 | - | 13,538,411 |
| 2120 | | | DGP | | - | - | - | - | - |
| 2121 | | | DGU | | - | - | - | - | - |
| 2122 | | | SO | | 95,322,302 | 88,569,116 | 6,753,186 | - | 6,753,186 |
| 2123 | | | CN | | 3,440,878 | 3,208,860 | 232,018 | - | 232,018 |
| 2124 | | | SG | | 170,509,618 | 156,905,035 | 13,604,583 | - | 13,604,583 |
| 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 | 509,388,113 | 474,200,375 | 35,187,738 | - | 35,187,738 |
| 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 | | 1,586,224 | 1,473,847 | 112,377 | - | 112,377 |
| 2141 | | | SE | | - | - | - | - | - |
| 2142 | | | SG | | 930,179 | 855,962 | 74,217 | - | 74,217 |
| 2143 | | | CAGW | | 28,776 | 22,398 | 6,378 | - | 6,378 |
| 2144 | | | CAGE | | 1,757,534 | 1,757,534 | - | - | - |
| 2145 | | | JBG | | 298,865 | 232,627 | 66,237 | - | 66,237 |
| 2146 | | | CAEW | | - | - | - | - | - |
| 2147 | | | CAEE | | 3,966 | 3,966 | - | - | - |
| 2148 | | | CAGE | | - | - | - | - | - |
| 2149 | | | | B8 | 8,526,463 | 8,051,434 | 475,029 | - | 475,029 |
| 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 | | 2,438,226 | 2,438,226 | - | - | - |
| 2167 | | | CAGW | | 1,500,814 | 1,168,188 | 332,625 | - | 332,625 |
| 2168 | | | CAGE | | 5,721,896 | 5,721,896 | - | - | - |
| 2169 | | | SO | | - | - | - | - | - |
| 2170 | | | | B9 | 9,660,935 | 9,328,310 | 332,625 | - | 332,625 |
| 2171 | | | | | | | | | |
| 2172 | | Remove Capital Leases | | | (9,660,935) | (9,328,310) | (332,625) | - | (332,625) |
| 2173 | | | | B9 | - | - | - | - | - |
| 2174 | | | | | | | | | |
| 2175 | 1011392 | General Vehicles Capital Leases | | | | | | | |
| 2176 | | | SO | | - | - | - | - | - |
| 2177 | | | | B9 | - | - | - | - | - |

**MAY 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 | **1,445,909,572** | **1,344,973,521** | **100,936,051** | **-** | **100,936,051** |
| 2200 | | | | | | | | | |
| 2201 | Summary of General Plant by Factor | | | | | | | | |
| 2202 | | | S | | 782,073,642 | 727,016,623 | 55,057,019 | - | 55,057,019 |
| 2203 | | | JBG | | 22,022,289 | 17,141,493 | 4,880,796 | - | 4,880,796 |
| 2204 | | | JBE | | - | - | - | - | - |
| 2205 | | | SG | | 214,285,499 | 197,188,135 | 17,097,363 | - | 17,097,363 |
| 2206 | | | SO | | 313,918,759 | 291,678,930 | 22,239,829 | - | 22,239,829 |
| 2207 | | | SE | | - | - | - | - | - |
| 2208 | | | CN | | 15,662,420 | 14,606,306 | 1,056,114 | - | 1,056,114 |
| 2209 | | | DEU | | - | - | - | - | - |
| 2210 | | | CAGW | | 4,230,277 | 3,292,721 | 937,555 | - | 937,555 |
| 2211 | | | CAGE | | 98,553,673 | 98,553,673 | - | - | - |
| 2212 | | | CAEW | | - | - | - | - | - |
| 2213 | | | CAEE | | 4,823,950 | 4,823,950 | - | - | - |
| 2214 | | | SSGCT | | - | - | - | - | - |
| 2215 | | | SSGCH | | - | - | - | - | - |
| 2216 | | | Less Capital Leases | | (9,660,935) | (9,328,310) | (332,625) | - | (332,625) |
| 2217 | Total General Plant by Factor | | | B8 | 1,445,909,572 | 1,344,973,521 | 100,936,051 | - | 100,936,051 |
| 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 | | 106,925,476 | 98,394,130 | 8,531,346 | - | 8,531,346 |
| 2239 | | | SO | | 514,161,123 | 477,734,962 | 36,426,161 | - | 36,426,161 |
| 2240 | | | SE | | - | - | - | - | - |
| 2241 | | | CN | | 233,102,389 | 217,384,339 | 15,718,050 | - | 15,718,050 |
| 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 | 969,667,580 | 900,952,333 | 68,715,246 | - | 68,715,246 |
| 2250 | 303 | Less Non-Utility Plant | | | | | | | |
| 2251 | | | S | | - | - | - | - | - |
| 2252 | | | | B8 | 969,667,580 | 900,952,333 | 68,715,246 | - | 68,715,246 |

**MAY 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 | **1,097,745,522** | **1,018,891,009** | **78,854,513** | **-** | **78,854,513** |
| 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 | | 120,046,530 | 110,468,285 | 9,578,245 | - | 9,578,245 |
| 2267 | | | SO | | 514,161,123 | 477,734,962 | 36,426,161 | - | 36,426,161 |
| 2268 | | | CN | | 233,102,389 | 217,384,339 | 15,718,050 | - | 15,718,050 |
| 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 | 1,097,745,522 | 1,018,891,009 | 78,854,513 | - | 78,854,513 |
| 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 | **33,535,532,766** | **31,163,680,947** | **2,371,851,819** | **-** | **2,371,851,819** |
| 2292 | Summary of Electric Plant by Factor | | | | | | | | |
| 2293 | | | S | | 9,956,331,189 | 9,242,395,496 | 713,935,692 | - | 713,935,692 |
| 2294 | | | SE | | - | - | - | - | - |
| 2295 | | | JBG | | 1,489,675,454 | 1,159,518,938 | 330,156,516 | - | 330,156,516 |
| 2296 | | | JBE | | - | - | - | - | - |
| 2297 | | | SG | | 12,122,289,613 | 11,155,079,103 | 967,210,510 | - | 967,210,510 |
| 2298 | | | SO | | 828,079,882 | 769,413,892 | 58,665,990 | - | 58,665,990 |
| 2299 | | | CN | | 248,764,809 | 231,990,645 | 16,774,164 | - | 16,774,164 |
| 2300 | | | DEU | | - | - | - | - | - |
| 2301 | | | CAGW | | 844,501,435 | 657,334,726 | 187,166,709 | - | 187,166,709 |
| 2302 | | | CAGE | | 6,819,015,007 | 6,819,015,007 | - | - | - |
| 2303 | | | CAEW | | - | - | - | - | - |
| 2304 | | | CAEE | | 4,833,056 | 4,833,056 | - | - | - |
| 2305 | | | SSGCH | | - | - | - | - | - |
| 2306 | | | SSGCT | | - | - | - | - | - |
| 2307 | | | Less Capital Leases | | (9,660,935) | (9,328,310) | (332,625) | - | (332,625) |
| 2308 | | | | B8 | 32,303,829,509 | 30,030,252,552 | 2,273,576,957 | - | 2,273,576,957 |
| 2309 | 105 | Plant Held For Future Use | | | | | | | |
| 2310 | | | S | | 12,682,088 | 12,682,088 | - | - | - |
| 2311 | | | SG | | 2,112,145 | 1,943,621 | 168,523 | - | 168,523 |
| 2312 | | | SG | | - | - | - | - | - |
| 2313 | | | SG | | - | - | - | - | - |
| 2314 | | | SE | | - | - | - | - | - |
| 2315 | | | SG | | - | - | - | - | - |
| 2316 | | | SG | | - | - | - | - | - |
| 2317 | | | CAGE | | - | - | - | - | - |
| 2318 | | | CAEW | | - | - | - | - | - |
| 2319 | | | CAEE | | - | - | - | - | - |
| 2320 | **Total Plant Held For Future Use** | | | B10 | **14,794,232** | **14,625,709** | **168,523** | **-** | **168,523** |
| 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 | | | | | | | | | |

**MAY 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 | | (2,777,312) | (2,777,312) | - | - | - |
| 2332 | | | SG | | (637,648) | (586,771) | (50,877) | - | (50,877) |
| 2333 | | | CAGW | | - | - | - | - | - |
| 2334 | | | CAGE | | (141,186,242) | (141,186,242) | - | - | - |
| 2335 | | | DGP | | - | - | - | - | - |
| 2336 | **Total Accum Provision for Asset Acq. Adj.** | | | B15 | **(144,601,202)** | **(144,550,325)** | **(50,877)** | **-** | **(50,877)** |
| 2337 | | | | | | | | | |
| 2338 | 128 | Pensions | | | | | | | |
| 2339 | | | SO | | - | - | - | - | - |
| 2340 | **Total Pensions** | | | | **-** | **-** | **-** | **-** | **-** |
| 2341 | | | | | | | | | |
| 2342 | 124 | Weatherization | | | | | | | |
| 2343 | | | S | | 493,508 | 490,196 | 3,312 | - | 3,312 |
| 2344 | | | SO | | - | - | - | - | - |
| 2345 | | | | B16 | 493,508 | 490,196 | 3,312 | - | 3,312 |
| 2346 | | | | | | | | | |
| 2347 | 182W | Weatherization | | | | | | | |
| 2348 | | | S | | 252,610,515 | 252,610,515 | - | - | - |
| 2349 | | | SG | | - | - | - | - | - |
| 2350 | | | CAGE | | - | - | - | - | - |
| 2351 | | | SO | | - | - | - | - | - |
| 2352 | | | | B16 | 252,610,515 | 252,610,515 | - | - | - |
| 2353 | | | | | | | | | |
| 2354 | 186W | Weatherization | | | | | | | |
| 2355 | | | S | | - | - | - | - | - |
| 2356 | | | CN | | - | - | - | - | - |
| 2357 | | | CNP | | - | - | - | - | - |
| 2358 | | | SG | | - | - | - | - | - |
| 2359 | | | SO | | - | - | - | - | - |
| 2360 | | | | B16 | - | - | - | - | - |
| 2361 | | | | | | | | | |
| 2362 | **Total Weatherization** | | | | **253,104,024** | **253,100,712** | **3,312** | **-** | **3,312** |
| 2363 | | | | | | | | | |
| 2364 | 151 | Fuel Stock | | | | | | | |
| 2365 | | | DEU | | - | - | - | - | - |
| 2366 | | | SE | | - | - | - | - | - |
| 2367 | | | CAEW | | 2,415,001 | 1,868,888 | 546,113 | - | 546,113 |
| 2368 | | | CAEE | | 138,935,227 | 138,935,227 | - | - | - |
| 2369 | | | JBE | | 33,145,671 | 25,650,324 | 7,495,347 | - | 7,495,347 |
| 2370 | | | CAEE | | - | - | - | - | - |
| 2371 | | | CAEE | | - | - | - | - | - |
| 2372 | Total Fuel Stock | | | B13 | 174,495,899 | 166,454,439 | 8,041,460 | - | 8,041,460 |
| 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 | **174,495,899** | **166,454,439** | **8,041,460** | **-** | **8,041,460** |

**MAY 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 | | 341,934,512 | 317,230,417 | 24,704,094 | - | 24,704,094 |
| 2401 | | | SG | | 2,924,881 | 2,691,511 | 233,370 | - | 233,370 |
| 2402 | | | SE | | - | - | - | - | - |
| 2403 | | | SO | | (5,481,420) | (5,093,084) | (388,336) | - | (388,336) |
| 2404 | | | SNPPS | | - | - | - | - | - |
| 2405 | | | SNPPH | | - | - | - | - | - |
| 2406 | | | SNPD | | (1,382,534) | (1,295,932) | (86,602) | - | (86,602) |
| 2407 | | | SNPT | | - | - | - | - | - |
| 2408 | | | DGU | | - | - | - | - | - |
| 2409 | | | DGP | | - | - | - | - | - |
| 2410 | | | JBE | | - | - | - | - | - |
| 2411 | | | SNPP | | - | - | - | - | - |
| 2412 | | | CAGW | | 11,258,815 | 8,763,526 | 2,495,289 | - | 2,495,289 |
| 2413 | | | CAGE | | 141,980,784 | 141,980,784 | - | - | - |
| 2414 | | | JBG | | 534,780 | 416,257 | 118,523 | - | 118,523 |
| 2415 | | | CAEW | | - | - | - | - | - |
| 2416 | | | CAEE | | - | - | - | - | - |
| 2417 | | | CAGE | | - | - | - | - | - |
| 2418 | Total Materials and Supplies - FERC 154 | | | B13 | 491,769,818 | 464,693,479 | 27,076,338 | - | 27,076,338 |
| 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 | **491,769,818** | **464,677,442** | **27,092,376** | **-** | **27,092,376** |
| 2432 | | | | | | | | | |
| 2433 | 165 | Prepayments | | | | | | | |
| 2434 | | | S | | 99,892,739 | 99,892,739 | - | - | - |
| 2435 | | | GPS | | 4,101,701 | 3,811,113 | 290,588 | - | 290,588 |
| 2436 | | | SG | | 4,581,343 | 4,215,808 | 365,535 | - | 365,535 |
| 2437 | | | CAGW | | - | - | - | - | - |
| 2438 | | | CAGE | | 746,669 | 746,669 | - | - | - |
| 2439 | | | CAEW | | 4,055 | 3,138 | 917 | - | 917 |
| 2440 | | | CAEE | | (115,220) | (115,220) | - | - | - |
| 2441 | | | SE | | - | - | - | - | - |
| 2442 | | | SO | | 70,051,875 | 65,088,993 | 4,962,882 | - | 4,962,882 |
| 2443 | **Total Prepayments** | | | B15 | **179,263,162** | **173,643,240** | **5,619,922** | **-** | **5,619,922** |
| 2444 | | | | | | | | | |
| 2445 | 182M | Misc Regulatory Assets | | | | | | | |
| 2446 | | | S | | 1,509,730,164 | 1,509,514,411 | 215,753 | - | 215,753 |
| 2447 | | | SG | | 4,692,586 | 4,318,175 | 374,411 | - | 374,411 |
| 2448 | | | CAGE | | - | - | - | - | - |
| 2449 | | | CAGE | | 5,082,079 | 5,082,079 | - | - | - |
| 2450 | | | CAGW | | - | - | - | - | - |
| 2451 | | | JBG | | - | - | - | - | - |
| 2452 | | | SE | | - | - | - | - | - |
| 2453 | | | CAEW | | - | - | - | - | - |
| 2454 | | | CAEE | | 155,790,656 | 155,790,656 | - | - | - |
| 2455 | | | SO | | - | - | - | - | - |
| 2456 | | | | B16 | **1,675,295,485** | **1,674,705,321** | **590,164** | **-** | **590,164** |
| 2457 | | | | | | | | | |
| 2458 | 186M | Misc Deferred Debits | | | | | | | |
| 2459 | | | S | | 3,295,754 | 3,295,754 | - | - | - |
| 2460 | | | CAEW | | - | - | - | - | - |
| 2461 | | | CAEE | | - | - | - | - | - |
| 2462 | | | SG | | 70,548,766 | 64,919,837 | 5,628,929 | - | 5,628,929 |
| 2463 | | | SO | | 1,000 | 929 | 71 | - | 71 |
| 2464 | | | SE | | - | - | - | - | - |
| 2465 | | | CAGW | | 19,774,703 | 15,392,039 | 4,382,664 | - | 4,382,664 |
| 2466 | | | CAGE | | 52,404,608 | 52,404,608 | - | - | - |
| 2467 | | | CAEW | | - | - | - | - | - |
| 2468 | | | CAEE | | 306,510 | 306,510 | - | - | - |
| 2469 | | | JBE | | 506 | 392 | 115 | - | 115 |
| 2470 | | | EXCTAX | | - | - | - | - | - |
| 2471 | **Total Misc. Deferred Debits** | | | B11 | **146,331,848** | **136,320,069** | **10,011,779** | **-** | **10,011,779** |
| 2472 | | | | | | | | | |

**MAY 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 | | 129,152,121 | 120,002,234 | 9,149,887 | - | 9,149,887 |
| 2485 | 232 | A/P | SE | | - | - | - | - | - |
| 2486 | 232 | A/P | SO | | (7,610,602) | (7,071,423) | (539,179) | - | (539,179) |
| 2487 | 232 | A/P | CAEE | | (4,373,625) | (4,373,625) | - | - | - |
| 2488 | 232 | A/P | SG | | (4,276,030) | (3,934,855) | (341,175) | - | (341,175) |
| 2489 | 232 | A/P | S | | (51,383) | (51,383) | - | - | - |
| 2490 | 2533 | Other Msc. Df. Crd. | OTHER | | - | - | - | - | - |
| 2491 | 2533 | Other Msc. Df. Crd. | CAGE | | - | - | - | - | - |
| 2492 | 2533 | Other Msc. Df. Crd. | CAGE | | (10,471,281) | (10,471,281) | - | - | - |
| 2493 | 230 | Asset Retir. Oblig. | SE | | - | - | - | - | - |
| 2494 | 230 | Asset Retir. Oblig. | CAEW | | - | - | - | - | - |
| 2495 | 230 | Asset Retir. Oblig. | CAEE | | - | - | - | - | - |
| 2496 | 230 | Asset Retir. Oblig. | S | | (1,916,612) | (1,916,612) | - | - | - |
| 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 | 100,452,588 | 92,183,056 | 8,269,532 | - | 8,269,532 |
| 2503 | | | | | | | | | |
| 2504 | **Total Working Capital** | | | | **100,452,588** | **92,183,056** | **8,269,532** | **-** | **8,269,532** |
| 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** | | | | **3,045,837,608** | **2,985,933,299** | **59,904,309** | **-** | **59,904,309** |
| 2527 | 235 | Customer Service Deposits | | | | | | | |
| 2528 | | | S | | - | - | - | - | - |
| 2529 | | | CN | | - | - | - | - | - |
| 2530 | **Total Customer Service Deposits** | | | B15 | **-** | **-** | **-** | **-** | **-** |
| 2531 | | | | | | | | | |
| 2532 | 2281 | Prop Ins | S | | 8,593,257 | 8,312,308 | 280,950 | - | 280,950 |
| 2533 | 2281 | Prop Ins | SO | | (9,297,000) | (8,638,347) | (658,653) | - | (658,653) |
| 2534 | 2282 | Inj & Dam | SO | | (1,503,470,214) | (1,396,955,648) | (106,514,565) | - | (106,514,565) |
| 2535 | 2283 | Pen & Ben | SO | | (992,452) | (922,141) | (70,311) | - | (70,311) |
| 2536 | 2282 | Inj & Dam | S | | 199,173,835 | 199,173,835 | - | - | - |
| 2537 | 254 | Ins Prov | SO | | - | - | - | - | - |
| 2538 | | | | B15 | (1,305,992,573) | (1,199,029,992) | (106,962,580) | - | (106,962,580) |
| 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 | | | | | | | | | |

**MAY 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 | | JBG | | - | - | - | - | - |
| 2546 | 254 | | CAGW | | - | - | - | - | - |
| 2547 | 254105 | ARO | S | | - | - | - | - | - |
| 2548 | 2533 | Regulatory Liability | CAEE | | (79,856,959) | (79,856,959) | - | - | - |
| 2549 | 254 | Regulatory Liability | CAGE | | - | - | - | - | - |
| 2550 | 254 | Regulatory Liability | S | | (1,395,946,910) | (1,298,412,221) | (97,534,689) | - | (97,534,689) |
| 2551 | | | | B15 | (1,475,803,869) | (1,378,269,180) | (97,534,689) | - | (97,534,689) |
| 2552 | | | | | | | | | |
| 2553 | 252 | Customer Advances for Construction | | | | | | | |
| 2554 | | | S | | (67,442,360) | (67,435,660) | (6,700) | - | (6,700) |
| 2555 | | | SG | | (131,537,384) | (121,042,309) | (10,495,075) | - | (10,495,075) |
| 2556 | | | CAGE | | (68,621,272) | (68,621,272) | - | - | - |
| 2557 | | | CAGW | | (3,820) | (2,973) | (847) | - | (847) |
| 2558 | | | CN | | - | - | - | - | - |
| 2559 | **Total Customer Advances for Constr.** | | | B20 | **(267,604,836)** | **(257,102,214)** | **(10,502,622)** | **-** | **(10,502,622)** |
| 2560 | | | | | | | | | |
| 2561 | 25398 | SO2 Emissions | | | | | | | |
| 2562 | | | S | | - | - | - | - | - |
| 2563 | | | | | - | - | - | - | - |
| 2564 | | | | | | | | | |
| 2565 | 25399 | Other Deferred Credits | | | | | | | |
| 2566 | | | S | | 14,779,742 | 14,913,686 | (133,944) | - | (133,944) |
| 2567 | | | GPS | | - | - | - | - | - |
| 2568 | | | SO | | (8,827,837) | (8,202,422) | (625,415) | - | (625,415) |
| 2569 | | | CAGW | | - | - | - | - | - |
| 2570 | | | CAGE | | (2,087,428) | (2,087,428) | - | - | - |
| 2571 | | | SG | | (245,402,143) | (225,822,052) | (19,580,091) | - | (19,580,091) |
| 2572 | | | CAEW | | - | - | - | - | - |
| 2573 | | | CAEE | | (16,154,480) | (16,154,480) | - | - | - |
| 2574 | | | SE | | - | - | - | - | - |
| 2575 | | | | B15 | (257,692,147) | (237,352,696) | (20,339,451) | - | (20,339,451) |
| 2576 | | | | | | | | | |
| 2577 | 190 | Accumulated Deferred Income Taxes | | | | | | | |
| 2578 | | | S | | 346,196,526 | 322,285,139 | 23,911,388 | - | 23,911,388 |
| 2579 | | | CN | | - | - | - | - | - |
| 2580 | | | SO | | 380,648,577 | 353,681,220 | 26,967,357 | - | 26,967,357 |
| 2581 | | | IBT | | - | - | - | - | - |
| 2582 | | | BADDEBT | | 6,465,982 | 5,584,848 | 881,135 | - | 881,135 |
| 2583 | | | TROJD | | - | - | - | - | - |
| 2584 | | | SG | | 1,232,424 | 1,134,092 | 98,332 | - | 98,332 |
| 2585 | | | SE | | - | - | - | - | - |
| 2586 | | | SNP | | - | - | - | - | - |
| 2587 | | | CAGW | | 57,751 | 44,952 | 12,799 | - | 12,799 |
| 2588 | | | CAGE | | 2,998,628 | 2,998,628 | - | - | - |
| 2589 | | | JBG | | - | - | - | - | - |
| 2590 | | | CAEE | | 30,022,118 | 30,022,118 | - | - | - |
| 2591 | | | JBE | | (5,060,596) | (3,916,226) | (1,144,371) | - | (1,144,371) |
| 2592 | | | SNPD | | 745,629 | 698,923 | 46,706 | - | 46,706 |
| 2593 | | | | | | | | | |
| 2594 | Total Accum Deferred Income Taxes | | | B19 | 763,307,040 | 712,533,693 | 50,773,347 | - | 50,773,347 |
| 2595 | | | | | | | | | |
| 2596 | 281 | Accumulated Deferred Income Taxes | | | | | | | |
| 2597 | | | S | | - | - | - | - | - |
| 2598 | | | SG | | (117,790,795) | (108,392,529) | (9,398,265) | - | (9,398,265) |
| 2599 | | | CAGW | | - | - | - | - | - |
| 2600 | | | CAGE | | - | - | - | - | - |
| 2601 | | | SNPT | | - | - | - | - | - |
| 2602 | | | | B19 | (117,790,795) | (108,392,529) | (9,398,265) | - | (9,398,265) |
| 2603 | | | | | | | | | |
| 2604 | 282 | Accumulated Deferred Income Taxes | | | | | | | |
| 2605 | | | S | | 60,817,822 | 61,736,265 | (918,443) | - | (918,443) |
| 2606 | | | CIAC | | - | - | - | - | - |
| 2607 | | | DITBAL | | (3,058,260,173) | (2,850,633,003) | (207,627,170) | - | (207,627,170) |
| 2608 | | | JBE | | (1,301,638) | (1,007,294) | (294,344) | - | (294,344) |
| 2609 | | | SO | | - | - | - | - | - |
| 2610 | | | SNPD | | - | - | - | - | - |
| 2611 | | | SNP | | (332,040) | (309,182) | (22,858) | - | (22,858) |
| 2612 | | | CAGW | | - | - | - | - | - |
| 2613 | | | CAGE | | - | - | - | - | - |
| 2614 | | | SE | | - | - | - | - | - |
| 2615 | | | CAEE | | 52,554 | 52,554 | - | - | - |
| 2616 | | | CN | | - | - | - | - | - |
| 2617 | | | JBG | | - | - | - | - | - |
| 2618 | | | SG | | - | - | - | - | - |
| 2619 | | | | B19 | (2,999,023,475) | (2,790,160,660) | (208,862,814) | - | (208,862,814) |
| 2620 | | | | | | | | | |

**MAY 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 | | (409,121,850) | (409,068,804) | (53,046) | - | (53,046) |
| 2623 | | | SG | | (2,071,926) | (1,906,612) | (165,314) | - | (165,314) |
| 2624 | | | SE | | - | - | - | - | - |
| 2625 | | | SO | | (36,754,452) | (34,150,553) | (2,603,899) | - | (2,603,899) |
| 2626 | | | GPS | | (7,009,111) | (6,512,545) | (496,566) | - | (496,566) |
| 2627 | | | SNP | | (456,417) | (424,996) | (31,420) | - | (31,420) |
| 2628 | | | TROJD | | - | - | - | - | - |
| 2629 | | | SGCT | | - | - | - | - | - |
| 2630 | | | CAGW | | (513,598) | (399,770) | (113,829) | - | (113,829) |
| 2631 | | | CAGE | | (231,201) | (231,201) | - | - | - |
| 2632 | | | CAEW | | - | - | - | - | - |
| 2633 | | | CAEE | | (25,277,156) | (25,277,156) | - | - | - |
| 2634 | | | JBE | | - | - | - | - | - |
| 2635 | | | SGCT | | - | - | - | - | - |
| 2636 | | | | | | | | | |
| 2637 | | | | B19 | (481,435,712) | (477,971,637) | (3,464,075) | - | (3,464,075) |
| 2638 | | | | | | | | | |
| 2639 | **TOTAL ACCUM DEF INCOME TAX** | | | B19 | **(2,834,942,941)** | **(2,663,991,134)** | **(170,951,808)** | **-** | **(170,951,808)** |
| 2640 | 255 | Accumulated Investment Tax Credit | | | | | | | |
| 2641 | | | S | | (1,941,803) | (1,941,803) | - | - | - |
| 2642 | | | ITC84 | | - | - | - | - | - |
| 2643 | | | ITC85 | | - | - | - | - | - |
| 2644 | | | ITC86 | | - | - | - | - | - |
| 2645 | | | ITC88 | | - | - | - | - | - |
| 2646 | | | ITC89 | | - | - | - | - | - |
| 2647 | | | ITC90 | | - | - | - | - | - |
| 2648 | | | SG | | (159,024) | (146,336) | (12,688) | - | (12,688) |
| 2649 | **Total Accumulated ITC** | | | B19 | **(2,100,827)** | **(2,088,139)** | **(12,688)** | **-** | **(12,688)** |
| 2650 | | | | | | | | | |
| 2651 | **TOTAL RATE BASE DEDUCTIONS** | | | | **(6,144,372,081)** | **(5,738,016,185)** | **(406,355,895)** | **-** | **(406,355,895)** |
| 2652 | | | | | | | | | |
| 2653 | | | | | | | | | |
| 2654 | | | | | | | | | |
| 2655 | 108SP | Steam Prod Plant Accumulated Depr | | | | | | | |
| 2656 | | | S | | (84,382,335) | (81,345,960) | (3,036,374) | - | (3,036,374) |
| 2657 | | | SG-P | | (1,160,493) | (1,067,900) | (92,593) | - | (92,593) |
| 2658 | | | SG-U | | - | - | - | - | - |
| 2659 | | | SG | | (95,539,736) | (87,916,833) | (7,622,903) | - | (7,622,903) |
| 2660 | | | CAGW | | (194,907,247) | (151,709,987) | (43,197,260) | - | (43,197,260) |
| 2661 | | | CAGE | | (3,102,329,000) | (3,102,329,000) | - | - | - |
| 2662 | | | JBG | | (763,812,746) | (594,529,058) | (169,283,688) | - | (169,283,688) |
| 2663 | | | CAGE | | - | - | - | - | - |
| 2664 | | | | B17 | (4,242,131,557) | (4,018,898,739) | (223,232,819) | - | (223,232,819) |
| 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 | | (362,229,780) | (333,328,272) | (28,901,508) | - | (28,901,508) |
| 2680 | | | SG-U | | (116,999,260) | (107,664,150) | (9,335,111) | - | (9,335,111) |
| 2681 | | | | B17 | (479,229,040) | (440,992,421) | (38,236,619) | - | (38,236,619) |
| 2682 | | | | | | | | | |
| 2683 | 108OP | Other Production Plant - Accum Depr | | | | | | | |
| 2684 | | | S | | (64,871) | (64,871) | - | - | - |
| 2685 | | | DGU | | - | - | - | - | - |
| 2686 | | | DGP | | - | - | - | - | - |
| 2687 | | | SG | | (67,257) | (61,890) | (5,366) | - | (5,366) |
| 2688 | | | CAGW | | (265,619,471) | (206,750,273) | (58,869,198) | - | (58,869,198) |
| 2689 | | | CAGE | | (391,340,257) | (391,340,257) | - | - | - |
| 2690 | | | SG | | (10,405,441) | (9,575,214) | (830,227) | - | (830,227) |
| 2691 | | | | B17 | (667,497,298) | (607,792,506) | (59,704,791) | - | (59,704,791) |
| 2692 | | | | | | | | | |
| 2693 | 108EP | Experimental Plant - Accum Depr | | | | | | | |
| 2694 | | | DGP | | - | - | - | - | - |
| 2695 | | | SG | | - | - | - | - | - |
| 2696 | | | | | - | - | - | - | - |

**MAY 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** | | | | **(5,388,857,895)** | **(5,067,683,667)** | **(321,174,229)** | **-** | **(321,174,229)** |
| 2699 | | | | | | | | | |
| 2700 | Summary of Prod Plant Depreciation by Factor | | | | | | | | |
| 2701 | | | S | | (84,447,206) | (81,410,831) | (3,036,374) | - | (3,036,374) |
| 2702 | | | DGP | | - | - | - | - | - |
| 2703 | | | DGU | | - | - | - | - | - |
| 2704 | | | SG | | (106,012,434) | (97,553,938) | (8,458,496) | - | (8,458,496) |
| 2705 | | | CAGW | | (460,526,719) | (358,460,261) | (102,066,458) | - | (102,066,458) |
| 2706 | | | CAGE | | (3,493,669,257) | (3,493,669,257) | - | - | - |
| 2707 | | | JBG | | (763,812,746) | (594,529,058) | (169,283,688) | - | (169,283,688) |
| 2708 | | | SSGCT | | - | - | - | - | - |
| 2709 | Total of Prod Plant Depreciation by Factor | | | | (4,908,468,362) | (4,625,623,345) | (282,845,017) | - | (282,845,017) |
| 2710 | | | | | | | | | |
| 2711 | | | | | | | | | |
| 2712 | 108TP | Transmission Plant Accumulated Depr | | | | | | | |
| 2713 | | | DGP | | - | - | - | - | - |
| 2714 | | | DGU | | - | - | - | - | - |
| 2715 | | | CAGW | | (794,652) | (618,534) | (176,119) | - | (176,119) |
| 2716 | | | CAGE | | - | - | - | - | - |
| 2717 | | | JBG | | - | - | - | - | - |
| 2718 | | | SG | | (2,309,831,652) | (2,125,535,325) | (184,296,327) | - | (184,296,327) |
| 2719 | **TOTAL TRANS PLANT ACCUM DEPR** | | | B17 | **(2,310,626,304)** | **(2,126,153,858)** | **(184,472,446)** | **-** | **(184,472,446)** |
| 2720 | 108360 | Land and Land Rights | | | | | | | |
| 2721 | | | S | | (10,768,581) | (10,543,409) | (225,172) | - | (225,172) |
| 2722 | | | | B17 | (10,768,581) | (10,543,409) | (225,172) | - | (225,172) |
| 2723 | | | | | | | | | |
| 2724 | 108361 | Structures and Improvements | | | | | | | |
| 2725 | | | S | | (38,915,003) | (37,130,633) | (1,784,370) | - | (1,784,370) |
| 2726 | | | | B17 | (38,915,003) | (37,130,633) | (1,784,370) | - | (1,784,370) |
| 2727 | | | | | | | | | |
| 2728 | 108362 | Station Equipment | | | | | | | |
| 2729 | | | S | | (394,301,167) | (362,973,972) | (31,327,194) | - | (31,327,194) |
| 2730 | | | | B17 | (394,301,167) | (362,973,972) | (31,327,194) | - | (31,327,194) |
| 2731 | | | | | | | | | |
| 2732 | 108363 | Storage Battery Equipment | | | | | | | |
| 2733 | | | S | | - | - | - | - | - |
| 2734 | | | | B17 | - | - | - | - | - |
| 2735 | | | | | | | | | |
| 2736 | 108364 | Poles, Towers & Fixtures | | | | | | | |
| 2737 | | | S | | (746,068,908) | (662,676,022) | (83,392,886) | - | (83,392,886) |
| 2738 | | | | B17 | (746,068,908) | (662,676,022) | (83,392,886) | - | (83,392,886) |
| 2739 | | | | | | | | | |
| 2740 | 108365 | Overhead Conductors | | | | | | | |
| 2741 | | | S | | (373,066,068) | (332,126,889) | (40,939,180) | - | (40,939,180) |
| 2742 | | | | B17 | (373,066,068) | (332,126,889) | (40,939,180) | - | (40,939,180) |
| 2743 | | | | | | | | | |
| 2744 | 108366 | Underground Conduit | | | | | | | |
| 2745 | | | S | | (197,056,870) | (184,573,227) | (12,483,643) | - | (12,483,643) |
| 2746 | | | | B17 | (197,056,870) | (184,573,227) | (12,483,643) | - | (12,483,643) |
| 2747 | | | | | | | | | |
| 2748 | 108367 | Underground Conductors | | | | | | | |
| 2749 | | | S | | (419,751,116) | (404,188,464) | (15,562,652) | - | (15,562,652) |
| 2750 | | | | B17 | (419,751,116) | (404,188,464) | (15,562,652) | - | (15,562,652) |
| 2751 | | | | | | | | | |
| 2752 | 108368 | Line Transformers | | | | | | | |
| 2753 | | | S | | (654,176,924) | (584,132,155) | (70,044,769) | - | (70,044,769) |
| 2754 | | | | B17 | (654,176,924) | (584,132,155) | (70,044,769) | - | (70,044,769) |
| 2755 | | | | | | | | | |
| 2756 | 108369 | Services | | | | | | | |
| 2757 | | | S | | (414,903,028) | (377,497,919) | (37,405,109) | - | (37,405,109) |
| 2758 | | | | B17 | (414,903,028) | (377,497,919) | (37,405,109) | - | (37,405,109) |
| 2759 | | | | | | | | | |
| 2760 | 108370 | Meters | | | | | | | |
| 2761 | | | S | | (122,997,795) | (113,179,772) | (9,818,023) | - | (9,818,023) |
| 2762 | | | | B17 | (122,997,795) | (113,179,772) | (9,818,023) | - | (9,818,023) |
| 2763 | | | | | | | | | |
| 2764 | | | | | | | | | |
| 2765 | | | | | | | | | |
| 2766 | 108371 | Installations on Customers' Premises | | | | | | | |
| 2767 | | | S | | (7,272,659) | (6,847,319) | (425,340) | - | (425,340) |
| 2768 | | | | B17 | (7,272,659) | (6,847,319) | (425,340) | - | (425,340) |
| 2769 | | | | | | | | | |
| 2770 | 108372 | Leased Property | | | | | | | |
| 2771 | | | S | | - | - | - | - | - |
| 2772 | | | | B17 | - | - | - | - | - |

**MAY 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 | | (33,815,766) | (32,131,729) | (1,684,038) | - | (1,684,038) |
| 2776 | | | | B17 | (33,815,766) | (32,131,729) | (1,684,038) | - | (1,684,038) |
| 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 | | 2,833,543 | 2,719,503 | 114,040 | - | 114,040 |
| 2788 | | | | | 2,833,543 | 2,719,503 | 114,040 | - | 114,040 |
| 2789 | | | | | | | | | |
| 2790 | | | | | | | | | |
| 2791 | **TOTAL DISTRIBUTION PLANT DEPR** | | | B17 | **(3,410,260,342)** | **(3,105,282,006)** | **(304,978,336)** | **-** | **(304,978,336)** |
| 2792 | | | | | | | | | |
| 2793 | Summary of Distribution Plant Depr by Factor | | | | | | | | |
| 2794 | | | S | | (3,410,260,342) | (3,105,282,006) | (304,978,336) | - | (304,978,336) |
| 2795 | | | | | | | | | |
| 2796 | Total Distribution Depreciation by Factor | | | B17 | (3,410,260,342) | (3,105,282,006) | (304,978,336) | - | (304,978,336) |
| 2797 | 108GP | General Plant Accumulated Depr | | | | | | | |
| 2798 | | | S | | (320,309,112) | (292,688,148) | (27,620,964) | - | (27,620,964) |
| 2799 | | | DGP | | - | - | - | - | - |
| 2800 | | | DGU | | - | - | - | - | - |
| 2801 | | | SG | | (92,084,342) | (84,737,138) | (7,347,205) | - | (7,347,205) |
| 2802 | | | CN | | (6,610,289) | (6,164,558) | (445,731) | - | (445,731) |
| 2803 | | | SO | | (124,420,511) | (115,605,839) | (8,814,672) | - | (8,814,672) |
| 2804 | | | SE | | - | - | - | - | - |
| 2805 | | | CAGW | | (1,785,278) | (1,389,607) | (395,671) | - | (395,671) |
| 2806 | | | CAGE | | (48,089,332) | (48,089,332) | - | - | - |
| 2807 | | | JBG | | (8,754,006) | (6,813,857) | (1,940,149) | - | (1,940,149) |
| 2808 | | | JBE | | - | - | - | - | - |
| 2809 | | | CAEE | | (1,649,832) | (1,649,832) | - | - | - |
| 2810 | | | CAGE | | - | - | - | - | - |
| 2811 | | | CAGE | | - | - | - | - | - |
| 2812 | | | | B17 | (603,702,702) | (557,138,312) | (46,564,391) | - | (46,564,391) |
| 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 | **(603,702,702)** | **(557,138,312)** | **(46,564,391)** | **-** | **(46,564,391)** |
| 2842 | | | | | | | | | |
| 2843 | | | | | | | | | |
| 2844 | | | | | | | | | |

**MAY 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 | | | (320,309,112) | (292,688,148) | (27,620,964) | - | (27,620,964) |
| 2847 | | DGP | | | - | - | - | - | - |
| 2848 | | DGU | | | - | - | - | - | - |
| 2849 | | SE | | | - | - | - | - | - |
| 2850 | | SO | | | (124,420,511) | (115,605,839) | (8,814,672) | - | (8,814,672) |
| 2851 | | CN | | | (6,610,289) | (6,164,558) | (445,731) | - | (445,731) |
| 2852 | | SG | | | (92,084,342) | (84,737,138) | (7,347,205) | - | (7,347,205) |
| 2853 | | DEU | | | - | - | - | - | - |
| 2854 | | CAGW | | | (1,785,278) | (1,389,607) | (395,671) | - | (395,671) |
| 2855 | | CAGE | | | (48,089,332) | (48,089,332) | - | - | - |
| 2856 | | CAEW | | | - | - | - | - | - |
| 2857 | | CAEE | | | (1,649,832) | (1,649,832) | - | - | - |
| 2858 | | SSGCT | | | - | - | - | - | - |
| 2859 | | JBG | | | (8,754,006) | (6,813,857) | (1,940,149) | - | (1,940,149) |
| 2860 | | Remove Capital Leases | | | - | - | - | - | - |
| 2861 | Total General Depreciation by Factor | | | B17 | (603,702,702) | (557,138,312) | (46,564,391) | - | (46,564,391) |
| 2862 | | | | | | | | | |
| 2863 | | | | | | | | | |
| 2864 | **TOTAL ACCUM DEPR - PLANT IN SERV** | | | B17 | **(11,713,447,244)** | **(10,856,257,842)** | **(857,189,401)** | **-** | **(857,189,401)** |
| 2865 | 111OP | Accum Prov for Amort-Other | | | | | | | |
| 2866 | | | S | | (167,539) | (167,539) | - | - | - |
| 2867 | | | CAGW | | - | - | - | - | - |
| 2868 | | | CAGE | | - | - | - | - | - |
| 2869 | | | SG | | - | - | - | - | - |
| 2870 | | | | | (167,539) | (167,539) | - | - | - |
| 2871 | | | | | | | | | |
| 2872 | | | | | | | | | |
| 2873 | 111GP | Accum Prov for Amort-General | | | | | | | |
| 2874 | | | S | | (12,929,114) | (10,781,233) | (2,147,881) | - | (2,147,881) |
| 2875 | | | CN | | - | - | - | - | - |
| 2876 | | | SG | | - | - | - | - | - |
| 2877 | | | SO | | (1,669,526) | (1,551,247) | (118,279) | - | (118,279) |
| 2878 | | | CAGW | | - | - | - | - | - |
| 2879 | | | CAGE | | - | - | - | - | - |
| 2880 | | | CAEW | | - | - | - | - | - |
| 2881 | | | CAEE | | - | - | - | - | - |
| 2882 | | | SE | | - | - | - | - | - |
| 2883 | | | | B18 | (14,598,640) | (12,332,480) | (2,266,160) | - | (2,266,160) |
| 2884 | | | | | | | | | |
| 2885 | | | | | | | | | |
| 2886 | 111HP | Accum Prov for Amort-Hydro | | | | | | | |
| 2887 | | | SG-P | | (4,052,470) | (3,729,132) | (323,338) | - | (323,338) |
| 2888 | | | DGU | | - | - | - | - | - |
| 2889 | | | SG | | - | - | - | - | - |
| 2890 | | | CAGW | | - | - | - | - | - |
| 2891 | | | CAGE | | - | - | - | - | - |
| 2892 | | | CAGE | | - | - | - | - | - |
| 2893 | | | | B18 | (4,052,470) | (3,729,132) | (323,338) | - | (323,338) |
| 2894 | | | | | | | | | |
| 2895 | | | | | | | | | |
| 2896 | 111IP | Accum Prov for Amort-Intangible Plant | | | | | | | |
| 2897 | | | S | | (1,817,792) | (1,817,320) | (473) | - | (473) |
| 2898 | | | DGP | | - | - | - | - | - |
| 2899 | | | DGU | | - | - | - | - | - |
| 2900 | | | CAEW | | - | - | - | - | - |
| 2901 | | | CAEE | | (7,209) | (7,209) | - | - | - |
| 2902 | | | SE | | - | - | - | - | - |
| 2903 | | | SG | | (60,334,154) | (55,520,226) | (4,813,928) | - | (4,813,928) |
| 2904 | | | SG-P | | (48,300,215) | (44,446,448) | (3,853,767) | - | (3,853,767) |
| 2905 | | | SG-U | | (7,122,575) | (6,554,281) | (568,294) | - | (568,294) |
| 2906 | | | CN | | (200,769,131) | (187,231,306) | (13,537,825) | - | (13,537,825) |
| 2907 | | | CAGE | | - | - | - | - | - |
| 2908 | | | CAGE | | - | - | - | - | - |
| 2909 | | | CAGW | | (18,253,210) | (14,207,754) | (4,045,456) | - | (4,045,456) |
| 2910 | | | CAGE | | (29,366,893) | (29,366,893) | - | - | - |
| 2911 | | | JBG | | (1,295,017) | (1,008,003) | (287,014) | - | (287,014) |
| 2912 | | | SO | | (395,109,720) | (367,117,851) | (27,991,868) | - | (27,991,868) |
| 2913 | | | | B18 | (762,375,916) | (707,277,292) | (55,098,625) | - | (55,098,625) |
| 2914 | 111IP | Less Non-Utility Plant | | | | | | | |
| 2915 | | | OTH | | - | - | - | - | - |
| 2916 | | | | B18 | (762,375,916) | (707,277,292) | (55,098,625) | - | (55,098,625) |
| 2917 | | | | | | | | | |

**MAY 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 | **(781,194,565)** | **(723,506,443)** | **(57,688,122)** | **-** | **(57,688,122)** |
| 2929 | | | | | | | | | |
| 2930 | | | | | | | | | |
| 2931 | | | | | | | | | |
| 2932 | | | | | | | | | |
| 2933 | Summary of Amortization by Factor | | | | | | | | |
| 2934 | | S | | | (14,914,446) | (12,766,092) | (2,148,354) | - | (2,148,354) |
| 2935 | | SG-P | | | (52,352,685) | (48,175,580) | (4,177,104) | - | (4,177,104) |
| 2936 | | SG-U | | | (7,122,575) | (6,554,281) | (568,294) | - | (568,294) |
| 2937 | | SE | | | - | - | - | - | - |
| 2938 | | SO | | | (396,779,246) | (368,669,098) | (28,110,147) | - | (28,110,147) |
| 2939 | | CN | | | (200,769,131) | (187,231,306) | (13,537,825) | - | (13,537,825) |
| 2940 | | SSGCT | | | - | - | - | - | - |
| 2941 | | JBG | | | (1,295,017) | (1,008,003) | (287,014) | - | (287,014) |
| 2942 | | CAGW | | | (18,253,210) | (14,207,754) | (4,045,456) | - | (4,045,456) |
| 2943 | | CAGE | | | (29,366,893) | (29,366,893) | - | - | - |
| 2944 | | CAEW | | | - | - | - | - | - |
| 2945 | | CAEE | | | (7,209) | (7,209) | - | - | - |
| 2946 | | SG | | | (60,334,154) | (55,520,226) | (4,813,928) | - | (4,813,928) |
| 2947 | | Less Capital Lease | | | - | - | - | - | - |
| 2948 | Total Provision For Amortization by Factor | | | B18 | (781,194,565) | (723,506,443) | (57,688,122) | - | (57,688,122) |