PACIFIC POWER

A DIVISION OF PACIFICORP

Washington Jurisdiction

RESULTS OF OPERATIONS

September 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	SEPTEMBER 2024
FILE:	WA JAM - September 2024
PREPARED BY:	Revenue Requirement Department
DATE:	December 13, 2024
TIME:	8:45:48 AM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.330
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.

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

RESULTS OF OPERATIONS SUMMARY

			UNADJUSTED RESULTS			WASHINGTON	
	Description of Account Summary:	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1	Operating Revenues						
2	General Business Revenue	2.3	521,749,490	490,627,316	31,122,175	0	31,122,175
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,524,242	1,489,501	34,741	0	34,741
5	Other Operating Revenues	2.4	24,702,635	22,895,723	1,806,912	0	1,806,912
6	Total Operating Revenues	2.4	547,976,367	515,012,540	32,963,828	0	32,963,828
7							
8	Operating Expenses:						
9	Steam Production	2.6	25,538,200	22,145,244	3,392,956	0	3,392,956
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	7,535,145	6,933,932	601,212	0	601,212
12	Other Power Supply	2.9 & 2.10	5,056,078	(14,595,043)	19,651,121	0	19,651,121
13	Transmission	2.12	8,908,986	6,888,511	2,020,476	0	2,020,476
14	Distribution	2.13	32,949,380	31,094,116	1,855,263	0	1,855,263
15	Customer Accounts	2.14	7,640,174	7,090,562	549,613	0	549,613
16	Customer Service	2.14	18,725,653	18,377,969	347,684	0	347,684
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	30,742,856	28,462,734	2,280,123	0	2,280,123
19							
20	Total O & M Expenses	2.16	137,096,472	106,398,024	30,698,448	0	30,698,448
21							
22	Depreciation	2.17	86,794,107	80,763,488	6,030,619	0	6,030,619
23	Amortization Expense	2.19	4,770,687	4,361,163	409,524	0	409,524
24	Taxes Other Than Income	2.19	18,843,674	16,639,745	2,203,929	0	2,203,929
25	Income Taxes - Federal	2.23	53,171,923	55,013,975	(1,842,052)	0	(1,842,052)
26	Income Taxes - State	2.22	12,459,142	12,459,142	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	21,315	23,416	(2,102)	0	(2,102)
30							
31	Total Operating Expenses	2.23	313,118,045	275,619,679	37,498,366	0	37,498,366
32							
33	Operating Revenue for Return		234,858,322	239,392,860	(4,534,538)	0	(4,534,538)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	33,835,956,180	31,438,985,729	2,396,970,451	0	2,396,970,451
37	Plant Held for Future Use	2.33	14,502,567	14,334,673	167,894	0	167,894
38	Misc Deferred Debits	2.35	1,902,523,143	1,891,211,524	11,311,619	0	11,311,619
39	Elec Plant Acq Adj	2.33 & 2.34	10,215,135	10,109,080	106,055	0	106,055
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	396,513,348	371,412,297	25,101,051	0	25,101,051
42	Fuel Stock	2.34	235,403,115	225,603,092	9,800,023	0	9,800,023
43	Material & Supplies	2.35	527,609,372	500,751,221	26,858,151	0	26,858,151
44	Working Capital	2.36	98,748,081	90,209,480	8,538,601	0	8,538,601
45	Weatherization Loans	2.34	253,020,211	253,016,899	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		37,274,491,154	34,795,633,997	2,478,857,156	0	2,478,857,156
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,955,971,722)	(11,081,125,620)	(874,846,101)	0	(874,846,101)
52	Accum Prov For Amort	2.42	(802,991,378)	(743,744,314)	(59,247,064)	0	(59,247,064)
53	Accum Def Income Taxes	2.38	(2,900,961,740)	(2,727,314,637)	(173,647,103)	0	(173,647,103)
54	Unamortized ITC	2.38	(2,049,598)	(2,037,220)	(12,377)	0	(12,377)
55	Customer Adv for Const	2.37	(288,418,377)	(276,187,788)	(12,230,589)	0	(12,230,589)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,857,799,478)	(2,650,983,841)	(206,815,637)	0	(206,815,637)
58							
59	Total Rate Base Deductions		(18,808,192,293)	(17,481,393,421)	(1,326,798,871)	0	(1,326,798,871)
60							
61	Total Rate Base		18,466,298,861	17,314,240,576	1,152,058,285	0	1,152,058,285

SEPTEMBER 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		190,086,584	178,129,160	11,957,424	-	11,957,424
65									
66				B1	190,086,584	178,129,160	11,957,424	-	11,957,424
67									
68	442	Commercial & Industrial Sales							
69			S		330,236,613	311,141,466	19,095,147	-	19,095,147
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	330,236,613	311,141,466	19,095,147	-	19,095,147
75									
76	444	Public Street & Highway Lighting							
77			S		1,426,293	1,356,690	69,604	-	69,604
78			SO		-	-	-	-	-
79				B1	1,426,293	1,356,690	69,604	-	69,604
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**				**521,749,490**	**490,627,316**	**31,122,175**	**-**	**31,122,175**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,489,501	1,489,501	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,489,501	1,489,501	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		34,741	-	34,741	-	34,741
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	34,741	-	34,741	-	34,741
110									
111		Total Sales for Resale			1,524,242	1,489,501	34,741	-	34,741
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**523,273,733**	**492,116,817**	**31,156,916**	**-**	**31,156,916**
121	450	Forfeited Discounts & Interest							
122			S		1,302,511	1,300,411	2,100	-	2,100
123			SO		-	-	-	-	-
124				B1	1,302,511	1,300,411	2,100	-	2,100
125									
126	451	Misc Electric Revenue							
127			S		(107,642)	(131,438)	23,797	-	23,797
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	(107,642)	(131,438)	23,797	-	23,797
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

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

Line	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,050,058	964,196	85,862	-	85,862
141			CAGW		-	-	-	-	-
142			CAGE		7,769	7,769	-	-	-
143			JBG		-	-	-	-	-
144			SG		83,894	77,200	6,694	-	6,694
145			SO		232,617	216,137	16,480	-	16,480
146				B1	1,374,337	1,265,302	109,036	-	109,036
147									
148									
149									
150	456	Other Electric Revenue							
151			S		2,381,614	2,381,614	-	-	-
152			CAGE		57,278	57,278	-	-	-
153			CAGW		224,429	174,689	49,740	-	49,740
154			SO		6,777	6,297	480	-	480
155			SG		16,918,801	15,568,887	1,349,913	-	1,349,913
156			JBG		536,516	417,608	118,908	-	118,908
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		2,008,012	1,855,074	152,937	-	152,937
161				B1	22,133,427	20,461,448	1,671,979	-	1,671,979
162									
163		**Total Other Electric Revenues**			**24,702,635**	**22,895,723**	**1,806,912**	**-**	**1,806,912**
164									
165	**Total Electric Operating Revenues**			**B1**	**547,976,367**	**515,012,540**	**32,963,828**	**-**	**32,963,828**
166									
167	Summary of Revenues by Factor								
168		S			527,900,275	496,631,600	31,268,675	-	31,268,675
169		JBG			536,516	417,608	118,908	-	118,908
170		SE			2,008,012	1,855,074	152,937	-	152,937
171		SO			239,394	222,434	16,960	-	16,960
172		SG			17,002,695	15,646,088	1,356,607	-	1,356,607
173		CAEW			-	-	-	-	-
174		CN			-	-	-	-	-
175		CAGW			224,429	174,689	49,740	-	49,740
176		CAGE			65,047	65,047	-	-	-
177		WRG			-	-	-	-	-
178		WRE			-	-	-	-	-
179	Total Electric Operating Revenues			B1	547,976,367	515,012,540	32,963,828	-	32,963,828
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									

SEPTEMBER 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		53,673	53,673	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		(53,673)	(49,871)	(3,803)	-	(3,803)
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		21,315	19,614	1,701	-	1,701
220				B1	21,315	23,416	(2,102)	-	(2,102)
221									
222	**Total Miscellaneous Revenues**				**21,315**	**23,416**	**(2,102)**	**-**	**(2,102)**
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**21,315**	**23,416**	**(2,102)**	**-**	**(2,102)**
230									
231	500	Operation Supervision & Engineering							
232			SG		65	60	5	-	5
233			CAGW		6,321	4,920	1,401	-	1,401
234			CAGE		188,974	188,974	-	-	-
235			JBG		1,079,054	839,904	239,151	-	239,151
236			JBE		-	-	-	-	-
237				B2	1,274,415	1,033,858	240,557	-	240,557
238									
239	501	Fuel Related							
240			SE		(16,492)	(15,236)	(1,256)	-	(1,256)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		129,098	100,486	28,612	-	28,612
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,076,306	1,076,306	-	-	-
247			JBE		607,126	469,834	137,291	-	137,291
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,796,037	1,631,390	164,647	-	164,647
251									
252	501NPC	Fuel Related							
253			S		2,169,574	-	2,169,574	-	2,169,574
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	2,169,574	-	2,169,574	-	2,169,574
265									
266		Total Fuel Related			3,965,611	1,631,390	2,334,221	-	2,334,221
267									
268	502	Steam Expenses							
269			SG		(27,365)	(25,182)	(2,183)	-	(2,183)
270			CAGW		76,268	59,365	16,903	-	16,903
271			CAGE		4,148,976	4,148,976	-	-	-
272			JBG		999,758	778,182	221,576	-	221,576
273			CAGE		-	-	-	-	-
274				B2	5,197,636	4,961,340	236,296	-	236,296
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		40,440	-	40,440	-	40,440
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					40,440	-	40,440	-	40,440

SEPTEMBER 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
505	Electric Expenses							
		SG		-	-	-	-	-
		CAGW		(1,588)	(1,236)	(352)	-	(352)
		CAGE		93,197	93,197	-	-	-
		JBG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	91,608	91,960	(352)	-	(352)
506	Misc. Steam Expense							
		SG		223,237	205,425	17,812	-	17,812
		SE		-	-	-	-	-
		CAGW		536,135	417,311	118,823	-	118,823
		CAGE		5,095,521	5,095,521	-	-	-
		JBG		(1,374,636)	(1,069,975)	(304,660)	-	(304,660)
		CAGE		-	-	-	-	-
			B2	4,480,257	4,648,282	(168,025)	-	(168,025)
507	Rents							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		74,019	74,019	-	-	-
		JBG		19,444	15,135	4,309	-	4,309
		CAGE		-	-	-	-	-
			B2	93,463	89,154	4,309	-	4,309
510	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		CAGW		13,353	10,394	2,959	-	2,959
		CAGE		321,737	321,737	-	-	-
		JBG		34,133	26,568	7,565	-	7,565
		CAGE		-	-	-	-	-
			B2	369,224	358,699	10,524	-	10,524
511	Maintenance of Structures							
		SG		30,279	27,863	2,416	-	2,416
		CAGW		41,497	32,300	9,197	-	9,197
		CAGE		1,391,366	1,391,366	-	-	-
		JBG		613,224	477,315	135,909	-	135,909
		CAGE		-	-	-	-	-
			B2	2,076,366	1,928,844	147,522	-	147,522
512	Maintenance of Boiler Plant							
		SG		36,753	33,820	2,932	-	2,932
		CAGW		276,418	215,156	61,263	-	61,263
		CAGE		3,226,161	3,226,161	-	-	-
		JBG		1,237,602	963,312	274,289	-	274,289
		SG-U		-	-	-	-	-
			B2	4,776,934	4,438,449	338,484	-	338,484
513	Maintenance of Electric Plant							
		SG		63,804	58,713	5,091	-	5,091
		CAGW		18,311	14,253	4,058	-	4,058
		CAGE		1,326,381	1,326,381	-	-	-
		JBG		727,304	566,112	161,192	-	161,192
		CAGE		-	-	-	-	-
			B2	2,135,800	1,965,459	170,341	-	170,341
514	Maintenance of Misc. Steam Plant							
		SG		(8,597)	(7,911)	(686)	-	(686)
		CAGW		18,220	14,182	4,038	-	4,038
		CAGE		867,611	867,611	-	-	-
		JBG		159,213	123,926	35,286	-	35,286
		CAGE		-	-	-	-	-
			B2	1,036,446	997,808	38,638	-	38,638
Total Steam Power Generation			B2	**25,538,200**	**22,145,244**	**3,392,956**	**-**	**3,392,956**
517	Operation Super & Engineering							
		SG		-	-	-	-	-
				-	-	-	-	-
518	Nuclear Fuel Expense							
		SE		-	-	-	-	-
				-	-	-	-	-

SEPTEMBER 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
519	Coolants and Water							
		SG		-	-	-	-	-
				-	-	-	-	-
520	Steam Expenses							
		SG		-	-	-	-	-
				-	-	-	-	-
523	Electric Expenses							
		SG		-	-	-	-	-
				-	-	-	-	-
524	Misc. Nuclear Expenses							
		SG		-	-	-	-	-
				-	-	-	-	-
528	Maintenance Super & Engineering							
		SG		-	-	-	-	-
				-	-	-	-	-
529	Maintenance of Structures							
		SG		-	-	-	-	-
				-	-	-	-	-
530	Maintenance of Reactor Plant							
		SG		-	-	-	-	-
				-	-	-	-	-
531	Maintenance of Electric Plant							
		SG		-	-	-	-	-
				-	-	-	-	-
532	Maintenance of Misc Nuclear							
		SG		-	-	-	-	-
				-	-	-	-	-
Total Nuclear Power Generation				**-**	**-**	**-**	**-**	**-**
535	Operation Super & Engineering							
		DGP		-	-	-	-	-
		CN		-	-	-	-	-
		SG		-	-	-	-	-
		SG-P		838,743	771,821	66,921	-	66,921
		SG-U		419,693	386,207	33,486	-	33,486
			B2	1,258,436	1,158,028	100,408	-	100,408
536	Water For Power							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG-P		(27,754)	(25,540)	(2,214)	-	(2,214)
		CAGE		-	-	-	-	-
			B2	(27,754)	(25,540)	(2,214)	-	(2,214)
537	Hydraulic Expenses							
		SG		-	-	-	-	-
		SG-P		475,793	437,830	37,962	-	37,962
		SG-U		24,859	22,876	1,983	-	1,983
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	500,652	460,706	39,946	-	39,946
538	Electric Expenses							
		DGP		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-

SEPTEMBER 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
539	Misc. Hydro Expenses							
		SG		-	-	-	-	-
		SG-P		902,721	830,694	72,026	-	72,026
		SG-U		744,397	685,004	59,394	-	59,394
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,647,118	1,515,698	131,420	-	131,420
540	Rents (Hydro Generation)							
		SG		-	-	-	-	-
		SG-P		100,647	92,617	8,030	-	8,030
		SG-U		5,631	5,182	449	-	449
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	106,278	97,798	8,480	-	8,480
541	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		SG-P		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
542	Maintenance of Structures							
		SG		-	-	-	-	-
		SG-P		48,324	44,469	3,856	-	3,856
		SG-U		6,529	6,008	521	-	521
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	54,853	50,477	4,377	-	4,377
543	Maintenance of Dams & Waterways							
		SG		-	-	-	-	-
		SG-P		56,443	51,940	4,503	-	4,503
		SG-U		27,885	25,660	2,225	-	2,225
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	84,328	77,600	6,728	-	6,728
544	Maintenance of Electric Plant							
		SG		-	-	-	-	-
		SG-P		51,898	47,757	4,141	-	4,141
		SG-U		80,450	74,031	6,419	-	6,419
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	132,348	121,788	10,560	-	10,560
545	Maintenance of Misc. Hydro Plant							
		SG		3,435,915	3,161,771	274,144	-	274,144
		SG-P		265,967	244,746	21,221	-	21,221
		SG-U		77,002	70,858	6,144	-	6,144
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	3,778,885	3,477,376	301,509	-	301,509
Total Hydraulic Power Generation			B2	**7,535,145**	**6,933,932**	**601,212**	**-**	**601,212**
546	Operation Super & Engineering							
		SG		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		65,896	51,292	14,605	-	14,605
		CAGE		51,229	51,229	-	-	-
		CAGE		-	-	-	-	-
			B2	117,125	102,520	14,605	-	14,605
547	Fuel							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SSECT		-	-	-	-	-
			B2	-	-	-	-	-

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

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC							
514			S		3,979,811	-	3,979,811	-	3,979,811
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	3,979,811	-	3,979,811	-	3,979,811
519									
520	548	Generation Expense							
521			SG		(29,176)	(26,848)	(2,328)	-	(2,328)
522			CAGW		552,320	429,909	122,410	-	122,410
523			CAGE		787,763	787,763	-	-	-
524			S		-	-	-	-	-
525				B2	1,310,907	1,190,824	120,083	-	120,083
526									
527	549	Miscellaneous Other							
528			S		7,527	7,527	-	-	-
529			SG		682,399	627,952	54,447	-	54,447
530			CAGW		69,424	54,037	15,386	-	15,386
531			CAGE		132,170	132,170	-	-	-
532			CAGE		-	-	-	-	-
533				B2	891,520	821,686	69,833	-	69,833
534									
535									
536									
537									
538	550	Rents							
539			S		30,952	30,952	-	-	-
540			SG		758,775	698,234	60,541	-	60,541
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	789,726	729,185	60,541	-	60,541
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		3,439	2,677	762	-	762
555			CAGE		513,183	513,183	-	-	-
556			CAGE		-	-	-	-	-
557				B2	516,622	515,860	762	-	762
558									
559	553	Maint of Generation & Electric Plant							
560			SG		986,073	907,397	78,677	-	78,677
561			CAGW		284,574	221,504	63,070	-	63,070
562			CAGE		240,026	240,026	-	-	-
563			CAGE		-	-	-	-	-
564				B2	1,510,673	1,368,927	141,747	-	141,747
565									
566	554	Maintenance of Misc. Other							
567			SG		561,527	516,724	44,803	-	44,803
568			CAGW		-	-	-	-	-
569			CAGE		16,405	16,405	-	-	-
570			CAGE		-	-	-	-	-
571				B2	577,932	533,129	44,803	-	44,803
572									
573	**Total Other Power Generation**			**B2**	**9,694,316**	**5,262,132**	**4,432,184**	**-**	**4,432,184**
574									
575									
576	555	Purchased Power							
577			S		(25,043,282)	(25,043,282)	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(25,043,282)	(25,043,282)	-	-	-

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

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	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		14,941,621	-	14,941,621	-	14,941,621
591					14,941,621	-	14,941,621	-	14,941,621
592									
593		Total Purchased Power		B2	(10,101,661)	(25,043,282)	14,941,621	-	14,941,621
594									
595	556	System Control & Load Dispatch							
596			SG		324,157	298,293	25,864	-	25,864
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	324,157	298,293	25,864	-	25,864
601									
602									
603									
604	557	Other Expenses							
605			S		1,905,640	1,905,640	-	-	-
606			SG		2,850,035	2,622,637	227,398	-	227,398
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		13,792	10,735	3,057	-	3,057
612			CAGE		275,069	275,069	-	-	-
613			JBG		94,056	73,210	20,846	-	20,846
614			CAEW		-	-	-	-	-
615			JBE		675	522	153	-	153
616				B2	5,139,267	4,887,814	251,453	-	251,453
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	**(4,638,238)**	**(19,857,175)**	**15,218,937**	**-**	**15,218,937**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**38,129,423**	**14,484,133**	**23,645,290**	**-**	**23,645,290**
622									
623									
624	Summary of Production Expense by Factor								
625		S			(1,967,717)	(23,099,163)	21,131,445	-	21,131,445
626		SG			9,887,880	9,098,948	788,932	-	788,932
627		SE			(16,492)	(15,236)	(1,256)	-	(1,256)
628		JBG			3,589,152	2,793,689	795,463	-	795,463
629		TROJP			-	-	-	-	-
630		JBE			607,800	470,356	137,444	-	137,444
631		DGP			-	-	-	-	-
632		DEU			-	-	-	-	-
633		DEP			-	-	-	-	-
634		CAGW			2,103,477	1,637,284	466,193	-	466,193
635		CAGE			18,749,787	18,749,787	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			1,076,306	1,076,306	-	-	-
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	34,030,193	10,711,972	23,318,221	-	23,318,221

SEPTEMBER 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		718,060	660,768	57,292	-	57,292
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	718,060	660,768	57,292	-	57,292
654									
655	561	Load Dispatching							
656			SG		1,680,517	1,546,433	134,085	-	134,085
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,680,517	1,546,433	134,085	-	134,085
661	562	Station Expense							
662			SG		355,867	327,473	28,394	-	28,394
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	355,867	327,473	28,394	-	28,394
667									
668	563	Overhead Line Expense							
669			SG		126,537	116,441	10,096	-	10,096
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	126,537	116,441	10,096	-	10,096
673									
674	564	Underground Line Expense							
675			SG		-	-	-	-	-
676			CAGW		-	-	-	-	-
677			CAGE		-	-	-	-	-
678				B2	-	-	-	-	-
679									
680	565	Transmission of Electricity by Others							
681			SG		-	-	-	-	-
682			SE		-	-	-	-	-
683			CAGW		-	-	-	-	-
684			CAGE		-	-	-	-	-
685			CAEW		-	-	-	-	-
686			CAEE		-	-	-	-	-
687				B2	-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690			S		1,423,201	-	1,423,201	-	1,423,201
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,423,201	-	1,423,201	-	1,423,201
697									
698		Total Transmission of Electricity by Others			1,423,201	-	1,423,201	-	1,423,201
699									
700	566	Misc. Transmission Expense							
701			SG		393,763	362,345	31,417	-	31,417
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	393,763	362,345	31,417	-	31,417
706									
707	567	Rents - Transmission							
708			SG		145,467	133,860	11,606	-	11,606
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	145,467	133,860	11,606	-	11,606
713									
714	568	Maint Supervision & Engineering							
715			SG		68,332	62,880	5,452	-	5,452
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	68,332	62,880	5,452	-	5,452
719									
720	569	Maintenance of Structures							
721			SG		412,676	379,750	32,927	-	32,927
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	412,676	379,750	32,927	-	32,927

SEPTEMBER 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
570	Maintenance of Station Equipment							
		SG		978,916	900,811	78,106	-	78,106
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	978,916	900,811	78,106	-	78,106
571	Maintenance of Overhead Lines							
		SG		2,563,228	2,358,714	204,514	-	204,514
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	2,563,228	2,358,714	204,514	-	204,514
572	Maintenance of Underground Lines							
		SG		10,123	9,315	808	-	808
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	10,123	9,315	808	-	808
573	Maint of Misc. Transmission Plant							
		SG		32,297	29,720	2,577	-	2,577
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	32,297	29,720	2,577	-	2,577
TOTAL TRANSMISSION EXPENSE			B2	**8,908,986**	**6,888,511**	**2,020,476**	**-**	**2,020,476**
Summary of Transmission Expense by Factor								
	SE			-	-	-	-	-
	SG			7,485,785	6,888,511	597,274	-	597,274
	CAGW			-	-	-	-	-
	CAGE			-	-	-	-	-
	JBG			-	-	-	-	-
Total Transmission Expense by Factor			B2	7,485,785	6,888,511	597,274	-	597,274
580	Operation Supervision & Engineering							
		S		967,386	820,249	147,137	-	147,137
		SNPD		1,971,900	1,848,380	123,520	-	123,520
			B2	2,939,287	2,668,629	270,658	-	270,658
581	Load Dispatching							
		S		-	-	-	-	-
		SNPD		1,391,861	1,304,674	87,187	-	87,187
			B2	1,391,861	1,304,674	87,187	-	87,187
582	Station Expense							
		S		428,650	394,157	34,493	-	34,493
		SNPD		200	187	13	-	13
			B2	428,850	394,345	34,505	-	34,505
583	Overhead Line Expenses							
		S		1,262,482	1,224,062	38,419	-	38,419
		SNPD		-	-	-	-	-
			B2	1,262,482	1,224,062	38,419	-	38,419
584	Underground Line Expense							
		S		-	-	-	-	-
		SNPD		-	-	-	-	-
			B2	-	-	-	-	-
585	Street Lighting & Signal Systems							
		S		-	-	-	-	-
		SNPD		23,554	22,078	1,475	-	1,475
			B2	23,554	22,078	1,475	-	1,475
586	Meter Expenses							
		S		325,927	276,386	49,541	-	49,541
		SNPD		158	148	10	-	10
			B2	326,085	276,533	49,551	-	49,551
587	Customer Installation Expenses							
		S		1,816,744	1,657,250	159,494	-	159,494
		SNPD		-	-	-	-	-
			B2	1,816,744	1,657,250	159,494	-	159,494

SEPTEMBER 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
588	Misc. Distribution Expenses							
		S		32,775	32,084	691	-	691
		SG		-	-	-	-	-
		SNPD		(175,094)	(164,126)	(10,968)	-	(10,968)
			B2	(142,319)	(132,042)	(10,277)	-	(10,277)
589	Rents							
		S		324,501	315,054	9,447	-	9,447
		SNPD		27,700	25,965	1,735	-	1,735
			B2	352,201	341,019	11,182	-	11,182
590	Maint Supervision & Engineering							
		S		1,871,924	1,843,950	27,974	-	27,974
		SNPD		180,012	168,736	11,276	-	11,276
			B2	2,051,936	2,012,686	39,250	-	39,250
591	Maintenance of Structures							
		S		120,203	114,818	5,385	-	5,385
		SNPD		1,776	1,665	111	-	111
			B2	121,979	116,483	5,496	-	5,496
592	Maintenance of Station Equipment							
		S		569,001	470,866	98,135	-	98,135
		SNPD		241,429	226,306	15,123	-	15,123
			B2	810,430	697,172	113,258	-	113,258
593	Maintenance of Overhead Lines							
		S		18,239,599	17,363,448	876,151	-	876,151
		SNPD		302,513	283,564	18,950	-	18,950
			B2	18,542,112	17,647,011	895,101	-	895,101
594	Maintenance of Underground Lines							
		S		3,800,832	3,566,087	234,745	-	234,745
		SNPD		-	-	-	-	-
			B2	3,800,832	3,566,087	234,745	-	234,745
595	Maintenance of Line Transformers							
		S		-	-	-	-	-
		SNPD		96,372	90,335	6,037	-	6,037
			B2	96,372	90,335	6,037	-	6,037
596	Maint of Street Lighting & Signal Sys.							
		S		140,503	136,320	4,183	-	4,183
		SNPD		-	-	-	-	-
			B2	140,503	136,320	4,183	-	4,183
597	Maintenance of Meters							
		S		42,524	38,996	3,528	-	3,528
		SNPD		(40,938)	(38,374)	(2,564)	-	(2,564)
			B2	1,585	622	963	-	963
598	Maint of Misc. Distribution Plant							
		S		136,676	150,491	(13,815)	-	(13,815)
		SNPD		(1,151,789)	(1,079,640)	(72,148)	-	(72,148)
			B2	(1,015,112)	(929,149)	(85,963)	-	(85,963)
TOTAL DISTRIBUTION EXPENSE			B2	**32,949,380**	**31,094,116**	**1,855,263**	**-**	**1,855,263**
Summary of Distribution Expense by Factor								
	S			30,079,727	28,404,220	1,675,508	-	1,675,508
	SNPD			2,869,652	2,689,897	179,756	-	179,756
Total Distribution Expense by Factor			B2	32,949,380	31,094,116	1,855,263	-	1,855,263
901	Supervision							
		S		-	-	-	-	-
		CN		1,599,548	1,491,691	107,857	-	107,857
			B2	1,599,548	1,491,691	107,857	-	107,857
902	Meter Reading Expense							
		S		603,916	531,933	71,983	-	71,983
		CN		101,796	94,931	6,864	-	6,864
			B2	705,711	626,864	78,847	-	78,847

SEPTEMBER 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
903	Customer Receipts & Collections							
		S		549,044	358,465	190,579	-	190,579
		CN		2,132,940	1,989,116	143,824	-	143,824
			B2	2,681,984	2,347,581	334,402	-	334,402
904	Uncollectible Accounts							
		S		2,653,316	2,624,810	28,506	-	28,506
		SG		-	-	-	-	-
		CN		-	-	-	-	-
			B2	2,653,316	2,624,810	28,506	-	28,506
905	Misc. Customer Accounts Expense							
		S		(385)	(385)	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CN		-	-	-	-	-
			B2	(385)	(385)	-	-	-
TOTAL CUSTOMER ACCOUNTS EXP			B2	**7,640,174**	**7,090,562**	**549,613**	**-**	**549,613**
Summary of Customer Accts Exp by Factor								
	S			3,805,891	3,514,823	291,068	-	291,068
	CN			3,834,284	3,575,739	258,545	-	258,545
	SG			-	-	-	-	-
Total Customer Accounts Expense by Factor			B2	7,640,174	7,090,562	549,613	-	549,613
907	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
			B2	-	-	-	-	-
908	Customer Assistance							
		S		17,987,360	17,698,544	288,816	-	288,816
		CN		432,374	403,219	29,155	-	29,155
			B2	18,419,734	18,101,763	317,971	-	317,971
909	Informational & Instructional Adv							
		S		70,398	56,566	13,832	-	13,832
		CN		235,457	219,580	15,877	-	15,877
		CAGW		-	-	-	-	-
		SO		-	-	-	-	-
			B2	305,855	276,146	29,709	-	29,709
910	Misc. Customer Service							
		S		-	-	-	-	-
		CN		64	60	4	-	4
			B2	64	60	4	-	4
TOTAL CUSTOMER SERVICE EXPENSE			B2	**18,725,653**	**18,377,969**	**347,684**	**-**	**347,684**
Summary of Customer Service Exp by Factor								
	S			18,057,758	17,755,110	302,648	-	302,648
	CN			667,895	622,859	45,036	-	45,036
	CAGW			-	-	-	-	-
	CAGE			-	-	-	-	-
Total Customer Service Expense by Factor			B2	18,725,653	18,377,969	347,684	-	347,684
911	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-
912	Demonstration & Selling Expense							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-
913	Advertising Expense							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-

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

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	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**				**18,725,653**	**18,377,969**	**347,684**	**-**	**347,684**
965	920	Administrative & General Salaries							
966			S		23,658	23,658	-	-	-
967			CN		-	-	-	-	-
968			SO		6,882,608	6,395,004	487,604	-	487,604
969				B2	6,906,266	6,418,662	487,604	-	487,604
970									
971	921	Office Supplies & expenses							
972			S		32,106	31,633	472	-	472
973			CN		13,388	12,485	903	-	903
974			SO		947,626	880,491	67,135	-	67,135
975				B2	993,120	924,609	68,510	-	68,510
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(4,943,384)	(4,593,165)	(350,218)	-	(350,218)
981				B2	(4,943,384)	(4,593,165)	(350,218)	-	(350,218)
982									
983	923	Outside Services							
984			S		349,159	247,605	101,554	-	101,554
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		3,663,116	3,403,600	259,516	-	259,516
989			SG		-	-	-	-	-
990				B2	4,012,275	3,651,205	361,070	-	361,070
991									
992	924	Property Insurance							
993			S		1,646,211	1,522,516	123,695	-	123,695
994			CAGW		-	-	-	-	-
995			SO		764,579	710,412	54,167	-	54,167
996				B2	2,410,791	2,232,928	177,863	-	177,863
997									
998	925	Injuries & Damages							
999			S		200,260	200,260	-	-	-
1000			SO		17,034,884	15,828,034	1,206,850	-	1,206,850
1001				B2	17,235,145	16,028,294	1,206,850	-	1,206,850
1002									
1003	926	Employee Pensions & Benefits							
1004			S		111,966	92,319	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		37,443,821	34,791,083	2,652,738	-	2,652,738
1007				B2	37,555,787	34,883,402	2,672,385	-	2,672,385
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,156,215	2,010,244	145,971	-	145,971
1016			CAEE		-	-	-	-	-
1017			SO		106,853	99,283	7,570	-	7,570
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		250,595	230,601	19,994	-	19,994
1021				B2	2,513,663	2,340,128	173,535	-	173,535
1022									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(39,405,937)	(36,614,191)	(2,791,746)	-	(2,791,746)
1031				B2	(39,405,937)	(36,614,191)	(2,791,746)	-	(2,791,746)
1032									
1033	930	Misc General Expenses							
1034			S		(140,615)	(140,615)	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		186,214	173,021	13,192	-	13,192
1038				B2	45,599	32,406	13,192	-	13,192
1039									
1040	931	Rents							
1041			S		57,328	57,105	223	-	223
1042			SO		65,146	60,531	4,615	-	4,615
1043				B2	122,475	117,636	4,838	-	4,838
1044									
1045	935	Maintenance of General Plant							
1046			S		76,077	48,013	28,064	-	28,064
1047			CN		5,695	5,311	384	-	384
1048			SO		3,215,285	2,987,495	227,789	-	227,789
1049				B2	3,297,057	3,040,819	256,238	-	256,238
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**30,742,856**	**28,462,734**	**2,280,123**	**-**	**2,280,123**
1052									
1053	Summary of A&G Expense by Factor								
1054		S			4,512,365	4,092,739	419,627	-	419,627
1055		SO			25,960,813	24,121,598	1,839,215	-	1,839,215
1056		SG			250,595	230,601	19,994	-	19,994
1057		CN			19,083	17,796	1,287	-	1,287
1058		CAEE			-	-	-	-	-
1059		CAGW			-	-	-	-	-
1060		CAGE			-	-	-	-	-
1061	Total A&G Expense by Factor			B2	30,742,856	28,462,734	2,280,123	-	2,280,123
1062									
1063	**TOTAL O&M EXPENSE**			B2	**137,096,472**	**106,398,024**	**30,698,448**	**-**	**30,698,448**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,175	416,097	36,078	-	36,078
1068			CAGW		1,713,699	1,333,892	379,807	-	379,807
1069			CAGE		21,910,644	21,910,644	-	-	-
1070			JBG		5,641,969	4,391,540	1,250,429	-	1,250,429
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,156,075	27,489,762	1,666,313	-	1,666,313
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,936,100	1,781,623	154,477	-	154,477
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		779,080	716,919	62,161	-	62,161
1085				B3	2,715,180	2,498,542	216,638	-	216,638
1086									
1087	403OP	Other Production Depreciation							
1088			S		2,160	2,160	-	-	-
1089			SG		46,335	42,638	3,697	-	3,697
1090			CAGW		1,872,599	1,457,575	415,024	-	415,024
1091			CAGE		4,721,865	4,721,865	-	-	-
1092			SG		12,261,019	11,282,740	978,279	-	978,279
1093			CAGE		-	-	-	-	-
1094				B3	18,903,978	17,506,978	1,397,000	-	1,397,000
1095									

SEPTEMBER 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		12,154,299	11,184,534	969,764	-	969,764
1103				B3	12,157,843	11,187,293	970,550	-	970,550
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		46,085	45,247	838	-	838
1109	361	Structures	S		226,776	214,682	12,093	-	12,093
1110	362	Station Equipment	S		2,676,502	2,477,549	198,953	-	198,953
1111	363	Storage Battery Equipmen	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,868,670	4,438,174	430,496	-	430,496
1113	365	OH Conductors	S		2,219,353	1,999,085	220,267	-	220,267
1114	366	UG Conduit	S		985,954	935,419	50,535	-	50,535
1115	367	UG Conductor	S		1,978,744	1,909,892	68,852	-	68,852
1116	368	Line Trans	S		3,384,744	3,116,610	268,134	-	268,134
1117	369	Services	S		2,110,234	1,939,874	170,360	-	170,360
1118	370	Meters	S		1,145,515	1,074,882	70,633	-	70,633
1119	371	Inst Cust Prem	S		38,646	36,886	1,760	-	1,760
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		200,427	190,810	9,618	-	9,618
1122				B3	19,881,650	18,379,111	1,502,539	-	1,502,539
1123									
1124	403GP	General Depreciation							
1125			S		1,385,714	1,291,801	93,912	-	93,912
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		69,291	64,618	4,672	-	4,672
1130			SG		721,937	664,335	57,602	-	57,602
1131			SO		1,568,912	1,457,761	111,151	-	111,151
1132			CAGW		12,895	10,037	2,858	-	2,858
1133			CAGE		178,774	178,774	-	-	-
1134			JBG		33,312	25,929	7,383	-	7,383
1135			JBE		-	-	-	-	-
1136			CAEE		8,547	8,547	-	-	-
1137			SG-P		-	-	-	-	-
1138			SG-U		-	-	-	-	-
1139				B3	3,979,380	3,701,803	277,578	-	277,578
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	**86,794,107**	**80,763,488**	**6,030,619**	**-**	**6,030,619**
1159									

SEPTEMBER 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			20,707,113	19,110,661	1,596,451	-	1,596,451
1162		JBG			5,675,281	4,417,469	1,257,812	-	1,257,812
1163		DGU			-	-	-	-	-
1164		SG			25,635,765	23,590,344	2,045,421	-	2,045,421
1165		SO			1,568,912	1,457,761	111,151	-	111,151
1166		CN			69,291	64,618	4,672	-	4,672
1167		SE			-	-	-	-	-
1168		CAGW			3,602,738	2,804,263	798,474	-	798,474
1169		CAGE			26,811,282	26,811,282	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			8,547	8,547	-	-	-
1172		SG-P			1,936,100	1,781,623	154,477	-	154,477
1173		SG-U			779,080	716,919	62,161	-	62,161
1174	Total Depreciation Expense By Factor			B3	86,794,107	80,763,488	6,030,619	-	6,030,619
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		15,845	6,857	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	33,368	23,138	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		856,150	787,840	68,310	-	68,310
1196			SO		3,394,020	3,153,568	240,452	-	240,452
1197			CN		749,968	699,397	50,570	-	50,570
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		30,973	24,108	6,865	-	6,865
1204			CAGE		115,722	115,722	-	-	-
1205			JBG		8,171	6,360	1,811	-	1,811
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,417,146	5,029,433	387,713	-	387,713
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		8,514	8,514	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	8,514	8,514	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,228	24,135	2,093	-	2,093
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,228	24,135	2,093	-	2,093
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,485,256	5,085,221	400,035	-	400,035
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									

SEPTEMBER 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		(856,901)	(856,901)	-	-	-
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	(743,423)	(752,912)	9,489	-	9,489
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**4,770,687**	**4,361,163**	**409,524**	**-**	**409,524**
1260									
1261									
1262									
1263	Summary of Amortization Expense by Factor								
1264		S			(792,248)	(801,247)	8,999	-	8,999
1265		SE			-	-	-	-	-
1266		TROJP			-	-	-	-	-
1267		SG-P			251,037	231,007	20,030	-	20,030
1268		DGU			-	-	-	-	-
1269		SO			3,411,543	3,169,849	241,694	-	241,694
1270		JBG			8,171	6,360	1,811	-	1,811
1271		SSGCH			-	-	-	-	-
1272		CN			749,968	699,397	50,570	-	50,570
1273		CAGW			34,037	26,494	7,544	-	7,544
1274		CAGE			119,440	119,440	-	-	-
1275		CAEW			-	-	-	-	-
1276		CAEE			152	152	-	-	-
1277		SG			966,564	889,444	77,120	-	77,120
1278	Total Amortization Expense by Factor			B4	4,748,663	4,340,896	407,767	-	407,767
1279	408	Taxes Other Than Income							
1280			S		5,282,002	4,014,795	1,267,207	-	1,267,207
1281			GPS		13,170,457	12,237,386	933,072	-	933,072
1282			SO		(33,517)	(31,143)	(2,375)	-	(2,375)
1283			SE		79,097	73,072	6,024	-	6,024
1284			CAGE		345,635	345,635	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**18,843,674**	**16,639,745**	**2,203,929**	**-**	**2,203,929**
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		58,029,148	54,034,337	3,994,811	-	3,994,811
1310					58,029,148	54,034,337	3,994,811	-	3,994,811
1311									

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

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		633,600	589,982	43,618	-	43,618
1314					633,600	589,982	43,618	-	43,618
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		4,999,435	4,655,266	344,168	-	344,168
1324					4,999,435	4,655,266	344,168	-	344,168
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(10,755,729)	(10,015,289)	(740,440)	-	(740,440)
1328					(10,755,729)	(10,015,289)	(740,440)	-	(740,440)
1329									
1330		Total Elec. Interest Deductions for		B6	52,906,453	49,264,296	3,642,157	-	3,642,157
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			52,906,453	49,264,296	3,642,157	-	3,642,157
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(18,115,114)	(16,868,043)	(1,247,071)	-	(1,247,071)
1346		Total Operating Deductions for Ta		B6	(18,115,114)	(16,868,043)	(1,247,071)	-	(1,247,071)
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									

SEPTEMBER 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
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	-	-	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	-	-	-	-	-
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		12,459,142	12,459,142	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**12,459,142**	**12,459,142**	**-**	**-**	**-**
1485									
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			547,976,367	515,012,540	32,963,828	-	32,963,828
1489		Operating Deductions:							
1490		O & M Expenses			137,096,472	106,398,024	30,698,448	-	30,698,448
1491		Depreciation Expense			86,794,107	80,763,488	6,030,619	-	6,030,619
1492		Amortization Expense			4,770,687	4,361,163	409,524	-	409,524
1493		Taxes Other Than Income			18,843,674	16,639,745	2,203,929	-	2,203,929
1494		Interest & Dividends (AFUDC-Equity)			(18,115,114)	(16,868,043)	(1,247,071)	-	(1,247,071)
1495		Misc Revenue & Expense			21,315	23,416	(2,102)	-	(2,102)
1496		Total Operating Deductions			229,411,141	191,317,794	38,093,347	-	38,093,347
1497		Other Deductions:							
1498		Interest Deductions			52,906,453	49,264,296	3,642,157	-	3,642,157
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			265,658,774	274,430,450	(8,771,676)	-	(8,771,676)
1503									
1504		State Income Taxes			12,459,142	12,459,142	-	-	-
1505									
1506	Total Taxable Income				253,199,631	261,971,308	(8,771,676)	-	(8,771,676)
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				53,171,923	55,013,975	(1,842,052)	-	(1,842,052)
1511									

SEPTEMBER 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**				**53,171,923**	**55,013,975**	**(1,842,052)**	**-**	**(1,842,052)**
1520									
1521	**TOTAL OPERATING EXPENSES**				**313,118,045**	**275,619,679**	**37,498,366**	**-**	**37,498,366**
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		784,214,963	784,214,963	-	-	-
1539			JBG		193,136,106	150,331,384	42,804,722	-	42,804,722
1540			CAGE		-	-	-	-	-
1541				B8	1,056,228,939	997,158,954	59,069,985	-	59,069,985
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		3,255,226,014	3,255,226,014	-	-	-
1549			JBG		991,515,322	771,765,950	219,749,371	-	219,749,371
1550			S		-	-	-	-	-
1551				B8	4,437,885,215	4,184,450,804	253,434,411	-	253,434,411
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		41,100,802	31,991,638	9,109,164	-	9,109,164
1558			CAGE		711,252,484	711,252,484	-	-	-
1559			JBG		210,678,127	163,985,570	46,692,557	-	46,692,557
1560			CAGE		-	-	-	-	-
1561				B8	999,002,395	940,330,629	58,671,766	-	58,671,766
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		347,202,470	347,202,470	-	-	-
1569			JBG		63,692,221	49,576,125	14,116,096	-	14,116,096
1570			CAGE		-	-	-	-	-
1571				B8	429,366,190	412,369,746	16,996,444	-	16,996,444
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		25,824,146	25,824,146	-	-	-
1581			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1582			CAGE		-	-	-	-	-
1583				B8	34,088,656	32,459,303	1,629,354	-	1,629,354
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									

SEPTEMBER 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	**7,048,286,348**	**6,654,536,493**	**393,749,855**	**-**	**393,749,855**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600			S		-	-	-	-	-
1601			JBG		1,466,574,909	1,141,538,163	325,036,747	-	325,036,747
1602			JBE		-	-	-	-	-
1603			SG		156,905,740	144,386,580	12,519,160	-	12,519,160
1604			CAGW		253,548,669	197,354,721	56,193,948	-	56,193,948
1605			CAGE		5,171,257,029	5,171,257,029	-	-	-
1606			SSGCH		-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,048,286,348	6,654,536,493	393,749,855	-	393,749,855
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		30,913,012	28,446,531	2,466,480	-	2,466,480
1657			SG-U		6,598,315	6,071,850	526,465	-	526,465
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	37,511,327	34,518,382	2,992,945	-	2,992,945
1663									

SEPTEMBER 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
331	Structures and Improvements							
		SG-P		297,186,377	273,474,537	23,711,840	-	23,711,840
		SG-U		22,661,131	20,853,049	1,808,081	-	1,808,081
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	319,847,507	294,327,586	25,519,921	-	25,519,921
332	Reservoirs, Dams & Waterways							
		SG-P		409,438,897	376,770,679	32,668,218	-	32,668,218
		SG-U		107,291,369	98,730,829	8,560,540	-	8,560,540
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	516,730,266	475,501,508	41,228,758	-	41,228,758
333	Water Wheel, Turbines, & Generators							
		SG-P		79,447,361	73,108,433	6,338,928	-	6,338,928
		SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	130,731,882	120,301,076	10,430,806	-	10,430,806
334	Accessory Electric Equipment							
		SG-P		58,178,441	53,536,513	4,641,928	-	4,641,928
		SG-U		14,716,774	13,542,556	1,174,219	-	1,174,219
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	72,895,215	67,079,068	5,816,147	-	5,816,147
335	Misc. Power Plant Equipment							
		SG-P		3,230,593	2,972,831	257,762	-	257,762
		SG-U		219,722	202,191	17,531	-	17,531
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	3,450,315	3,175,022	275,293	-	275,293
336	Roads, Railroads & Bridges							
		SG-P		23,403,109	21,535,827	1,867,282	-	1,867,282
		SG-U		4,491,899	4,133,500	358,399	-	358,399
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	27,895,008	25,669,328	2,225,681	-	2,225,681
337	Hydro Plant ARO							
		S		-	-	-	-	-
				-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300							
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
				-	-	-	-	-
Total Hydraulic Plant			B8	**1,109,061,521**	**1,020,571,970**	**88,489,551**	**-**	**88,489,551**

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

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736			S		-	-	-	-	-
1737			SG		-	-	-	-	-
1738			CAGW		-	-	-	-	-
1739			CAGE		-	-	-	-	-
1740			SG-P		901,797,789	829,845,350	71,952,439	-	71,952,439
1741			SG-U		207,263,732	190,726,620	16,537,112	-	16,537,112
1742	Total Hydraulic Plant by Factor			B8	1,109,061,521	1,020,571,970	88,489,551	-	88,489,551
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		103,113,652	94,886,443	8,227,209	-	8,227,209
1759				B8	278,725,163	262,165,864	16,559,298	-	16,559,298
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		340,077,739	264,706,368	75,371,371	-	75,371,371
1774			CAGE		824,675,910	824,675,910	-	-	-
1775			SG		2,955,767,361	2,719,933,262	235,834,100	-	235,834,100
1776				B8	4,120,521,010	3,809,315,539	311,205,471	-	311,205,471
1777									
1778	344	Generators							
1779			S		411,027	411,027	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,828	4,494	-	4,494
1782			CAGW		123,245,109	95,930,316	27,314,792	-	27,314,792
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,170,127	155,672,419	13,497,708	-	13,497,708
1785				B8	604,682,224	563,865,230	40,816,994	-	40,816,994
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		251,076,043	231,043,244	20,032,799	-	20,032,799
1793				B8	466,785,678	436,038,152	30,747,526	-	30,747,526
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,894,664	11,865,827	1,028,837	-	1,028,837
1800			CAGW		3,559,273	2,770,432	788,841	-	788,841
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	25,872,541	24,054,864	1,817,677	-	1,817,677
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

SEPTEMBER 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
OP	Unclassified Other Prod Plant-Acct 300							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
				-	-	-	-	-
Total Other Production Plant			B8	**5,569,940,014**	**5,165,984,148**	**403,955,867**	**-**	**403,955,867**
Summary of Other Production Plant by Factor								
		S		1,246,816	1,246,816	-	-	-
		DGU		-	-	-	-	-
		SG		3,509,659,593	3,229,631,665	280,027,928	-	280,027,928
		CAGW		559,166,331	435,238,392	123,927,938	-	123,927,938
		CAGE		1,499,867,274	1,499,867,274	-	-	-
		SSGCT		-	-	-	-	-
Total of Other Production Plant by Factor			B8	5,569,940,014	5,165,984,148	403,955,867	-	403,955,867
Experimental Plant								
103	Experimental Plant							
		DGP		-	-	-	-	-
Total Experimental Plant				-	-	-	-	-
TOTAL PRODUCTION PLANT			B8	**13,727,287,882**	**12,841,092,610**	**886,195,272**	**-**	**886,195,272**
350	Land and Land Rights							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		347,908,855	320,149,981	27,758,873	-	27,758,873
			B8	347,908,855	320,149,981	27,758,873	-	27,758,873
352	Structures and Improvements							
		S		-	-	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		402,333,271	370,231,995	32,101,276	-	32,101,276
			B8	402,333,271	370,231,995	32,101,276	-	32,101,276
353	Station Equipment							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		2,389,735	1,860,098	529,636	-	529,636
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		2,776,280,306	2,554,767,079	221,513,227	-	221,513,227
			B8	2,778,670,040	2,556,627,177	222,042,863	-	222,042,863
354	Towers and Fixtures							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		1,554,469,673	1,430,441,997	124,027,676	-	124,027,676
			B8	1,554,469,673	1,430,441,997	124,027,676	-	124,027,676
355	Poles and Fixtures							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		1,337,983,036	1,231,228,347	106,754,689	-	106,754,689
			B8	1,337,983,036	1,231,228,347	106,754,689	-	106,754,689

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

FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
356	Clearing and Grading							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		1,738,843,631	1,600,105,168	138,738,464	-	138,738,464
			B8	1,738,843,631	1,600,105,168	138,738,464	-	138,738,464
357	Underground Conduit							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		3,927,955	3,614,552	313,403	-	313,403
			B8	3,927,955	3,614,552	313,403	-	313,403
358	Underground Conductors							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		9,083,639	8,358,876	724,763	-	724,763
			B8	9,083,639	8,358,876	724,763	-	724,763
359	Roads and Trails							
		DGP		-	-	-	-	-
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		12,141,468	11,172,728	968,741	-	968,741
			B8	12,141,468	11,172,728	968,741	-	968,741
TP	Unclassified Trans Plant - Acct 300							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
				-	-	-	-	-
TS0	Unclassified Trans Sub Plant - Acct 300							
		SG		-	-	-	-	-
				-	-	-	-	-
TOTAL TRANSMISSION PLANT			B8	**8,185,361,569**	**7,531,930,821**	**653,430,748**	**-**	**653,430,748**
Summary of Transmission Plant by Factor								
		JBG		-	-	-	-	-
		JBE		-	-	-	-	-
		CAGW		2,389,735	1,860,098	529,636	-	529,636
		CAGE		-	-	-	-	-
		SG		8,182,971,834	7,530,070,723	652,901,111	-	652,901,111
Total Transmission Plant by Factor			B8	8,185,361,569	7,531,930,821	653,430,748	-	653,430,748
360	Land and Land Rights							
		S		83,483,975	80,650,832	2,833,143	-	2,833,143
			B8	83,483,975	80,650,832	2,833,143	-	2,833,143
361	Structures and Improvements							
		S		158,213,402	148,665,895	9,547,507	-	9,547,507
			B8	158,213,402	148,665,895	9,547,507	-	9,547,507
362	Station Equipment							
		S		1,316,688,220	1,222,113,014	94,575,206	-	94,575,206
			B8	1,316,688,220	1,222,113,014	94,575,206	-	94,575,206
363	Storage Battery Equipment							
		S		-	-	-	-	-
			B8	-	-	-	-	-
364	Poles, Towers & Fixtures							
		S		1,717,289,759	1,566,361,507	150,928,253	-	150,928,253
			B8	1,717,289,759	1,566,361,507	150,928,253	-	150,928,253
365	Overhead Conductors							
		S		1,135,740,485	1,025,920,528	109,819,957	-	109,819,957
			B8	1,135,740,485	1,025,920,528	109,819,957	-	109,819,957

SEPTEMBER 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
366	Underground Conduit							
		S		532,407,966	506,192,504	26,215,461	-	26,215,461
			B8	532,407,966	506,192,504	26,215,461	-	26,215,461
367	Underground Conductors							
		S		1,209,701,172	1,170,516,944	39,184,228	-	39,184,228
			B8	1,209,701,172	1,170,516,944	39,184,228	-	39,184,228
368	Line Transformers							
		S		1,712,582,133	1,575,793,693	136,788,441	-	136,788,441
			B8	1,712,582,133	1,575,793,693	136,788,441	-	136,788,441
369	Services							
		S		1,101,763,107	1,016,992,282	84,770,826	-	84,770,826
			B8	1,101,763,107	1,016,992,282	84,770,826	-	84,770,826
370	Meters							
		S		320,712,201	303,955,476	16,756,725	-	16,756,725
			B8	320,712,201	303,955,476	16,756,725	-	16,756,725
371	Installations on Customers' Premises							
		S		8,949,763	8,408,588	541,176	-	541,176
			B8	8,949,763	8,408,588	541,176	-	541,176
372	Leased Property							
		S		-	-	-	-	-
			B8	-	-	-	-	-
373	Street Lights							
		S		67,521,090	63,576,493	3,944,596	-	3,944,596
			B8	67,521,090	63,576,493	3,944,596	-	3,944,596
DP	Unclassified Dist Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
DS0	Unclassified Dist Sub Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
TOTAL DISTRIBUTION PLANT			B8	**9,365,053,274**	**8,689,147,755**	**675,905,519**	**-**	**675,905,519**
Summary of Distribution Plant by Factor								
	S			9,365,053,274	8,689,147,755	675,905,519	-	675,905,519
Total Distribution Plant by Factor			B8	9,365,053,274	8,689,147,755	675,905,519	-	675,905,519
389	Land and Land Rights							
		S		16,435,510	15,336,684	1,098,826	-	1,098,826
		CN		1,128,506	1,052,411	76,095	-	76,095
		DGU		-	-	-	-	-
		SG		1,228	1,130	98	-	98
		CAGW		-	-	-	-	-
		CAGE		332	332	-	-	-
		SO		7,611,617	7,072,366	539,251	-	539,251
			B8	25,177,193	23,462,922	1,714,270	-	1,714,270
390	Structures and Improvements							
		S		151,661,570	137,159,634	14,501,936	-	14,501,936
		CAEE		940,953	940,953	-	-	-
		SE		-	-	-	-	-
		CN		8,218,829	7,664,635	554,194	-	554,194
		SG		11,515,090	10,596,326	918,763	-	918,763
		CAGW		10,644	8,285	2,359	-	2,359
		CAGE		497,786	497,786	-	-	-
		JBG		-	-	-	-	-
		SO		117,070,442	108,776,491	8,293,950	-	8,293,950
			B8	289,915,313	265,644,110	24,271,203	-	24,271,203

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

	FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment							
2026			S		6,801,205	6,368,781	432,424	-	432,424
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,760,901	2,574,734	186,167	-	186,167
2030			SG		932,683	858,267	74,417	-	74,417
2031			SE		-	-	-	-	-
2032			SO		72,404,725	67,275,154	5,129,571	-	5,129,571
2033			CAGW		137,532	107,051	30,481	-	30,481
2034			CAGE		2,216,901	2,216,901	-	-	-
2035			JBG		274,976	214,033	60,943	-	60,943
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	85,555,505	79,641,503	5,914,003	-	5,914,003
2041									
2042	392	Transportation Equipment							
2043			S		119,852,141	112,659,134	7,193,007	-	7,193,007
2044			SO		6,205,663	5,766,018	439,645	-	439,645
2045			SG		12,733,091	11,717,146	1,015,945	-	1,015,945
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	166,398	47,379	-	47,379
2051			CAGE		9,108,983	9,108,983	-	-	-
2052			JBG		2,833,940	2,205,855	628,086	-	628,086
2053			CAEW		-	-	-	-	-
2054			CAEE		159,837	159,837	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	151,107,433	141,783,370	9,324,063	-	9,324,063
2058									
2059	393	Stores Equipment							
2060			S		11,985,152	10,955,102	1,030,051	-	1,030,051
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		283,479	263,396	20,083	-	20,083
2064			SG		2,920,474	2,687,456	233,018	-	233,018
2065			CAGW		181,719	141,445	40,274	-	40,274
2066			CAGE		3,455,714	3,455,714	-	-	-
2067			JBG		969,153	754,360	214,793	-	214,793
2068			CAGE		-	-	-	-	-
2069				B8	19,795,692	18,257,472	1,538,220	-	1,538,220
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		37,677,033	34,759,782	2,917,251	-	2,917,251
2073			DGP		-	-	-	-	-
2074			SG		4,309,002	3,965,197	343,806	-	343,806
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		15,144,960	15,144,960	-	-	-
2080			JBG		2,624,030	2,042,467	581,563	-	581,563
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	62,364,179	58,237,193	4,126,986	-	4,126,986
2086									
2087	395	Laboratory Equipment							
2088			S		27,813,635	26,363,180	1,450,455	-	1,450,455
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,555,747	4,232,991	322,756	-	322,756
2092			SE		-	-	-	-	-
2093			SG		2,560,724	2,356,409	204,314	-	204,314
2094			CAGW		220,133	171,345	48,788	-	48,788
2095			CAGE		3,593,786	3,593,786	-	-	-
2096			JBG		595,909	463,838	132,071	-	132,071
2097			CAEW		-	-	-	-	-
2098			CAEE		1,284,666	1,284,666	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	40,624,598	38,466,214	2,158,384	-	2,158,384

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

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104			S		188,112,892	175,447,504	12,665,388	-	12,665,388
2105			DGP		-	-	-	-	-
2106			SG		7,472,771	6,876,535	596,236	-	596,236
2107			SO		5,061,703	4,703,103	358,600	-	358,600
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	149,170	42,474	-	42,474
2111			CAGE		30,687,828	30,687,828	-	-	-
2112			JBG		10,856,777	8,450,591	2,406,186	-	2,406,186
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	242,458,409	226,389,525	16,068,884	-	16,068,884
2118	397	Communication Equipment							
2119			S		209,745,036	196,204,938	13,540,099	-	13,540,099
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,385,727	88,628,048	6,757,679	-	6,757,679
2123			CN		3,253,343	3,033,970	219,372	-	219,372
2124			SG		180,256,322	165,874,071	14,382,251	-	14,382,251
2125			SE		-	-	-	-	-
2126			CAGW		1,026,171	798,741	227,430	-	227,430
2127			CAGE		26,229,358	26,229,358	-	-	-
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	519,930,098	483,971,157	35,958,941	-	35,958,941
2134									
2135	398	Misc. Equipment							
2136			S		3,821,426	3,611,822	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		92,180	85,964	6,216	-	6,216
2140			SO		1,538,163	1,429,191	108,972	-	108,972
2141			SE		-	-	-	-	-
2142			SG		918,111	844,857	73,254	-	73,254
2143			CAGW		28,776	22,398	6,378	-	6,378
2144			CAGE		1,738,206	1,738,206	-	-	-
2145			JBG		307,328	239,215	68,113	-	68,113
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,448,156	7,975,619	472,537	-	472,537
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		6,493,305	6,031,424	461,881	-	461,881
2167			CAGW		1,373,085	1,068,768	304,317	-	304,317
2168			CAGE		5,545,837	5,545,837	-	-	-
2169			SO		-	-	-	-	-
2170				B9	13,412,227	12,646,029	766,198	-	766,198
2171									
2172		Remove Capital Leases			(13,412,227)	(12,646,029)	(766,198)	-	(766,198)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-

SEPTEMBER 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	**1,447,199,476**	**1,345,651,985**	**101,547,492**	**-**	**101,547,492**
2200									
2201	Summary of General Plant by Factor								
2202		S			780,398,906	724,897,984	55,500,922	-	55,500,922
2203		JBG			22,216,618	17,292,753	4,923,865	-	4,923,865
2204		JBE			-	-	-	-	-
2205		SG			223,619,494	205,777,393	17,842,102	-	17,842,102
2206		SO			311,881,662	289,786,153	22,095,509	-	22,095,509
2207		SE			-	-	-	-	-
2208		CN			15,453,759	14,411,715	1,042,044	-	1,042,044
2209		DEU			-	-	-	-	-
2210		CAGW			4,102,548	3,193,301	909,247	-	909,247
2211		CAGE			98,219,690	98,219,690	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			4,719,026	4,719,026	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		Less Capital Leases			(13,412,227)	(12,646,029)	(766,198)	-	(766,198)
2217	Total General Plant by Factor			B8	1,447,199,476	1,345,651,985	101,547,492	-	101,547,492
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		24,555,063	22,595,869	1,959,194	-	1,959,194
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	139,511,951	128,460,390	11,051,560	-	11,051,560
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,322,658	21,300,789	2,021,868	-	2,021,868
2238			SG		106,947,633	98,414,520	8,533,114	-	8,533,114
2239			SO		516,012,637	479,455,304	36,557,333	-	36,557,333
2240			SE		-	-	-	-	-
2241			CN		233,171,691	217,448,968	15,722,723	-	15,722,723
2242			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2243			CAGE		64,984,379	64,984,379	-	-	-
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	971,542,028	902,702,168	68,839,860	-	68,839,860
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	971,542,028	902,702,168	68,839,860	-	68,839,860

SEPTEMBER 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	**1,111,053,979**	**1,031,162,558**	**79,891,421**	**-**	**79,891,421**
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		131,502,696	121,010,389	10,492,307	-	10,492,307
2267			SO		516,012,637	479,455,304	36,557,333	-	36,557,333
2268			CN		233,171,691	217,448,968	15,722,723	-	15,722,723
2269			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2270			CAGE		64,984,379	64,984,379	-	-	-
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	1,111,053,979	1,031,162,558	79,891,421	-	79,891,421
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	**33,835,956,180**	**31,438,985,729**	**2,396,970,451**	**-**	**2,396,970,451**
2292	Summary of Electric Plant by Factor								
2293			S		10,171,021,654	9,437,593,345	733,428,309	-	733,428,309
2294			SE		-	-	-	-	-
2295			JBG		1,490,335,755	1,160,032,896	330,302,859	-	330,302,859
2296			JBE		-	-	-	-	-
2297			SG		12,204,659,358	11,230,876,749	973,782,609	-	973,782,609
2298			SO		827,894,299	769,241,457	58,652,842	-	58,652,842
2299			CN		248,625,449	231,860,682	16,764,767	-	16,764,767
2300			DEU		-	-	-	-	-
2301			CAGW		844,756,979	657,533,634	187,223,345	-	187,223,345
2302			CAGE		6,834,328,372	6,834,328,372	-	-	-
2303			CAEW		-	-	-	-	-
2304			CAEE		4,728,132	4,728,132	-	-	-
2305			SSGCH		-	-	-	-	-
2306			SSGCT		-	-	-	-	-
2307			Less Capital Leases		(13,412,227)	(12,646,029)	(766,198)	-	(766,198)
2308				B8	32,612,937,771	30,313,549,238	2,299,388,534	-	2,299,388,534
2309	105	Plant Held For Future Use							
2310			S		12,398,315	12,398,315	-	-	-
2311			SG		2,104,252	1,936,359	167,894	-	167,894
2312			SG		-	-	-	-	-
2313			SG		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,502,567**	**14,334,673**	**167,894**	**-**	**167,894**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,823,611	158,118	-	158,118
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2329									

SEPTEMBER 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		(2,877,857)	(2,877,857)	-	-	-
2332			SG		(652,520)	(600,457)	(52,063)	-	(52,063)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,716,619)**	**(144,664,556)**	**(52,063)**	**-**	**(52,063)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		484,207	480,895	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	484,207	480,895	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		252,536,004	252,536,004	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	252,536,004	252,536,004	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**253,020,211**	**253,016,899**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,383,602	1,844,589	539,012	-	539,012
2368			CAEE		192,065,785	192,065,785	-	-	-
2369			JBE		40,953,728	31,692,717	9,261,011	-	9,261,011
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	235,403,115	225,603,092	9,800,023	-	9,800,023
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	**235,403,115**	**225,603,092**	**9,800,023**	**-**	**9,800,023**

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

Line	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies							
2400			S		373,986,615	349,575,395	24,411,220	-	24,411,220
2401			SG		2,955,583	2,719,763	235,819	-	235,819
2402			SE		-	-	-	-	-
2403			SO		(4,749,562)	(4,413,075)	(336,487)	-	(336,487)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,417,853)	(1,329,038)	(88,815)	-	(88,815)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,400,773	8,874,022	2,526,751	-	2,526,751
2413			CAGE		145,011,377	145,011,377	-	-	-
2414			JBG		422,439	328,814	93,625	-	93,625
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	527,609,372	500,767,258	26,842,114	-	26,842,114
2419									
2420	163	Stores Expense Undistributed							
2421			S		-	-	-	-	-
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	**527,609,372**	**500,751,221**	**26,858,151**	**-**	**26,858,151**
2432									
2433	165	Prepayments							
2434			S		108,095,438	108,095,438	-	-	-
2435			GPS		39,296	36,512	2,784	-	2,784
2436			SG		4,262,143	3,922,076	340,067	-	340,067
2437			CAGW		-	-	-	-	-
2438			CAGE		1,211,359	1,211,359	-	-	-
2439			CAEW		-	-	-	-	-
2440			CAEE		(66,560,859)	(66,560,859)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		349,465,970	324,707,771	24,758,200	-	24,758,200
2443	**Total Prepayments**			B15	**396,513,348**	**371,412,297**	**25,101,051**	**-**	**25,101,051**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,576,940,115	1,576,810,663	129,452	-	129,452
2447			SG		8,315,016	7,651,579	663,437	-	663,437
2448			CAGE		-	-	-	-	-
2449			CAGE		4,983,468	4,983,468	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		156,092,122	156,092,122	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,746,330,721**	**1,745,537,832**	**792,888**	**-**	**792,888**
2457									
2458	186M	Misc Deferred Debits							
2459			S		3,089,992	3,089,992	-	-	-
2460			CAEW		-	-	-	-	-
2461			CAEE		-	-	-	-	-
2462			SG		71,146,729	65,470,090	5,676,639	-	5,676,639
2463			SO		134,941	125,381	9,560	-	9,560
2464			SE		-	-	-	-	-
2465			CAGW		21,804,519	16,971,987	4,832,532	-	4,832,532
2466			CAGE		59,709,731	59,709,731	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		-	-	-	-	-
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**156,192,422**	**145,673,691**	**10,518,731**	**-**	**10,518,731**
2472									

SEPTEMBER 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		132,603,500	123,209,098	9,394,402	-	9,394,402
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(8,017,897)	(7,449,862)	(568,034)	-	(568,034)
2487	232	A/P	CAEE		(9,219,469)	(9,219,469)	-	-	-
2488	232	A/P	SG		(3,606,656)	(3,318,889)	(287,767)	-	(287,767)
2489	232	A/P	S		(259,015)	(259,015)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		(10,548,413)	(10,548,413)	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(2,203,970)	(2,203,970)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	98,748,081	90,209,480	8,538,601	-	8,538,601
2503									
2504	**Total Working Capital**				**98,748,081**	**90,209,480**	**8,538,601**	**-**	**8,538,601**
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**				**3,438,534,974**	**3,356,648,268**	**81,886,705**	**-**	**81,886,705**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		1,211,084	1,160,169	50,916	-	50,916
2533	2281	Prop Ins	SO		(2,028,750)	(1,885,022)	(143,728)	-	(143,728)
2534	2282	Inj & Dam	SO		(1,348,782,983)	(1,253,227,360)	(95,555,623)	-	(95,555,623)
2535	2283	Pen & Ben	SO		(974,561)	(905,518)	(69,044)	-	(69,044)
2536	2282	Inj & Dam	S		77,521,739	77,521,739	-	-	-
2537	254	Ins Prov	CAEE		-	-	-	-	-
2538				B15	(1,273,053,471)	(1,177,335,992)	(95,717,480)	-	(95,717,480)
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									

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

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2545	254		TROJD		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		-	-	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Regulatory Liability	S		(1,348,605,768)	(1,256,288,742)	(92,317,026)	-	(92,317,026)
2551				B15	(1,348,605,768)	(1,256,288,742)	(92,317,026)	-	(92,317,026)
2552									
2553	252	Customer Advances for Construction							
2554			S		(66,552,246)	(66,545,496)	(6,750)	-	(6,750)
2555			SG		(153,193,799)	(140,970,807)	(12,222,992)	-	(12,222,992)
2556			CAGE		(68,668,512)	(68,668,512)	-	-	-
2557			CAGW		(3,820)	(2,973)	(847)	-	(847)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(288,418,377)**	**(276,187,788)**	**(12,230,589)**	**-**	**(12,230,589)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(5,172,905)	(4,562,144)	(610,762)	-	(610,762)
2567			GPS		-	-	-	-	-
2568			SO		(4,747,392)	(4,411,059)	(336,333)	-	(336,333)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,090,744)	(2,090,744)	-	-	-
2571			SG		(222,865,956)	(205,083,977)	(17,781,979)	-	(17,781,979)
2572			CAEW		-	-	-	-	-
2573			CAEE		(1,028,353)	(1,028,353)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(235,905,350)	(217,176,277)	(18,729,073)	-	(18,729,073)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		334,807,067	312,121,967	22,685,099	-	22,685,099
2579			CN		-	-	-	-	-
2580			SO		335,944,111	312,143,879	23,800,233	-	23,800,233
2581			IBT		-	-	-	-	-
2582			BADDEBT		5,825,913	5,032,002	793,911	-	793,911
2583			TROJD		-	-	-	-	-
2584			SG		1,781,269	1,639,145	142,123	-	142,123
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	44,952	12,799	-	12,799
2588			CAGE		3,291,177	3,291,177	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		22,941,201	22,941,201	-	-	-
2591			JBE		409,635	317,003	92,632	-	92,632
2592			SNPD		1,945,096	1,823,255	121,841	-	121,841
2593									
2594	Total Accum Deferred Income Taxes			B19	707,003,220	659,354,580	47,648,640	-	47,648,640
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(113,762,346)	(104,685,502)	(9,076,844)	-	(9,076,844)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(113,762,346)	(104,685,502)	(9,076,844)	-	(9,076,844)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		62,424,265	63,311,155	(886,890)	-	(886,890)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,057,337,572)	(2,849,773,038)	(207,564,534)	-	(207,564,534)
2608			JBE		(1,091,783)	(844,894)	(246,889)	-	(246,889)
2609			SO		-	-	-	-	-
2610			SNPD		-	-	-	-	-
2611			SNP		(394,356)	(367,208)	(27,148)	-	(27,148)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		52,122	52,122	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(2,996,347,324)	(2,787,621,863)	(208,725,461)	-	(208,725,461)
2620									

SEPTEMBER 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
283	Accumulated Deferred Income Taxes							
		S		(425,021,703)	(424,989,875)	(31,828)	-	(31,828)
		SG		(2,998,711)	(2,759,451)	(239,260)	-	(239,260)
		SE		-	-	-	-	-
		SO		(36,822,345)	(34,213,636)	(2,608,709)	-	(2,608,709)
		GPS		(6,682,471)	(6,209,046)	(473,425)	-	(473,425)
		SNP		(428,595)	(399,090)	(29,505)	-	(29,505)
		TROJD		-	-	-	-	-
		SGCT		-	-	-	-	-
		CAGW		(499,527)	(388,817)	(110,710)	-	(110,710)
		CAGE		(108,635)	(108,635)	-	-	-
		CAEW		-	-	-	-	-
		CAEE		(25,293,302)	(25,293,302)	-	-	-
		JBE		-	-	-	-	-
		SGCT		-	-	-	-	-
			B19	(497,855,290)	(494,361,852)	(3,493,437)	-	(3,493,437)
TOTAL ACCUM DEF INCOME TAX			B19	**(2,900,961,740)**	**(2,727,314,637)**	**(173,647,103)**	**-**	**(173,647,103)**
255	Accumulated Investment Tax Credit							
		S		(1,894,472)	(1,894,472)	-	-	-
		ITC84		-	-	-	-	-
		ITC85		-	-	-	-	-
		ITC86		-	-	-	-	-
		ITC88		-	-	-	-	-
		ITC89		-	-	-	-	-
		ITC90		-	-	-	-	-
		SG		(155,125)	(142,748)	(12,377)	-	(12,377)
Total Accumulated ITC			B19	**(2,049,598)**	**(2,037,220)**	**(12,377)**	**-**	**(12,377)**
TOTAL RATE BASE DEDUCTIONS				**(6,049,229,193)**	**(5,656,523,487)**	**(392,705,706)**	**-**	**(392,705,706)**
108SP	Steam Prod Plant Accumulated Depr							
		S		(93,425,278)	(90,092,672)	(3,332,606)	-	(3,332,606)
		SG-P		-	-	-	-	-
		SG-U		-	-	-	-	-
		SG		(97,241,828)	(89,483,119)	(7,758,709)	-	(7,758,709)
		CAGW		(200,761,264)	(156,266,579)	(44,494,685)	-	(44,494,685)
		CAGE		(3,166,812,867)	(3,166,812,867)	-	-	-
		JBG		(784,816,054)	(610,877,406)	(173,938,648)	-	(173,938,648)
		CAGE		-	-	-	-	-
			B17	(4,343,057,291)	(4,113,532,644)	(229,524,648)	-	(229,524,648)
108NP	Nuclear Prod Plant Accumulated Depr							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG-P		(358,108,036)	(329,535,392)	(28,572,643)	-	(28,572,643)
		SG-U		(120,088,753)	(110,507,139)	(9,581,614)	-	(9,581,614)
			B17	(478,196,789)	(440,042,531)	(38,154,258)	-	(38,154,258)
108OP	Other Production Plant - Accum Depr							
		S		(73,512)	(73,512)	-	-	-
		DGU		-	-	-	-	-
		DGP		-	-	-	-	-
		SG		(67,257)	(61,890)	(5,366)	-	(5,366)
		CAGW		(271,083,750)	(211,003,505)	(60,080,245)	-	(60,080,245)
		CAGE		(408,984,238)	(408,984,238)	-	-	-
		SG		(50,270,227)	(46,259,278)	(4,010,950)	-	(4,010,950)
			B17	(730,478,984)	(666,382,423)	(64,096,561)	-	(64,096,561)
108EP	Experimental Plant - Accum Depr							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-

SEPTEMBER 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**				**(5,551,733,064)**	**(5,219,957,598)**	**(331,775,466)**	**-**	**(331,775,466)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701		S			(93,498,790)	(90,166,184)	(3,332,606)	-	(3,332,606)
2702		SG-P			(358,108,036)	(329,535,392)	(28,572,643)	-	(28,572,643)
2703		SG-U			(120,088,753)	(110,507,139)	(9,581,614)	-	(9,581,614)
2704		SG			(147,579,312)	(135,804,288)	(11,775,025)	-	(11,775,025)
2705		CAGW			(471,845,014)	(367,270,084)	(104,574,930)	-	(104,574,930)
2706		CAGE			(3,575,797,105)	(3,575,797,105)	-	-	-
2707		JBG			(784,816,054)	(610,877,406)	(173,938,648)	-	(173,938,648)
2708		SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,551,733,064)	(5,219,957,598)	(331,775,466)	-	(331,775,466)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			DGP		-	-	-	-	-
2714			DGU		-	-	-	-	-
2715			CAGW		(808,004)	(628,927)	(179,078)	-	(179,078)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,342,184,124)	(2,155,306,465)	(186,877,659)	-	(186,877,659)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,342,992,128)**	**(2,155,935,392)**	**(187,056,737)**	**-**	**(187,056,737)**
2720	108360	Land and Land Rights							
2721			S		(10,932,054)	(10,704,098)	(227,956)	-	(227,956)
2722				B17	(10,932,054)	(10,704,098)	(227,956)	-	(227,956)
2723									
2724	108361	Structures and Improvements							
2725			S		(39,400,018)	(37,604,577)	(1,795,440)	-	(1,795,440)
2726				B17	(39,400,018)	(37,604,577)	(1,795,440)	-	(1,795,440)
2727									
2728	108362	Station Equipment							
2729			S		(398,652,752)	(367,056,225)	(31,596,526)	-	(31,596,526)
2730				B17	(398,652,752)	(367,056,225)	(31,596,526)	-	(31,596,526)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(751,479,471)	(667,189,942)	(84,289,530)	-	(84,289,530)
2738				B17	(751,479,471)	(667,189,942)	(84,289,530)	-	(84,289,530)
2739									
2740	108365	Overhead Conductors							
2741			S		(376,700,012)	(335,240,410)	(41,459,602)	-	(41,459,602)
2742				B17	(376,700,012)	(335,240,410)	(41,459,602)	-	(41,459,602)
2743									
2744	108366	Underground Conduit							
2745			S		(199,322,530)	(186,695,504)	(12,627,025)	-	(12,627,025)
2746				B17	(199,322,530)	(186,695,504)	(12,627,025)	-	(12,627,025)
2747									
2748	108367	Underground Conductors							
2749			S		(425,515,559)	(409,776,049)	(15,739,510)	-	(15,739,510)
2750				B17	(425,515,559)	(409,776,049)	(15,739,510)	-	(15,739,510)
2751									
2752	108368	Line Transformers							
2753			S		(660,143,330)	(589,338,252)	(70,805,078)	-	(70,805,078)
2754				B17	(660,143,330)	(589,338,252)	(70,805,078)	-	(70,805,078)
2755									
2756	108369	Services							
2757			S		(420,007,843)	(382,189,544)	(37,818,299)	-	(37,818,299)
2758				B17	(420,007,843)	(382,189,544)	(37,818,299)	-	(37,818,299)
2759									
2760	108370	Meters							
2761			S		(123,416,945)	(113,556,739)	(9,860,206)	-	(9,860,206)
2762				B17	(123,416,945)	(113,556,739)	(9,860,206)	-	(9,860,206)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,350,432)	(6,920,968)	(429,464)	-	(429,464)
2768				B17	(7,350,432)	(6,920,968)	(429,464)	-	(429,464)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-

SEPTEMBER 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
108373	Street Lights							
		S		(33,952,635)	(32,255,257)	(1,697,378)	-	(1,697,378)
			B17	(33,952,635)	(32,255,257)	(1,697,378)	-	(1,697,378)
108D00	Unclassified Dist Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300							
		S		5,221,996	4,963,909	258,087	-	258,087
				5,221,996	4,963,909	258,087	-	258,087
TOTAL DISTRIBUTION PLANT DEPR			B17	**(3,441,651,585)**	**(3,133,563,657)**	**(308,087,928)**	**-**	**(308,087,928)**
Summary of Distribution Plant Depr by Factor								
		S		(3,441,651,585)	(3,133,563,657)	(308,087,928)	-	(308,087,928)
Total Distribution Depreciation by Factor			B17	(3,441,651,585)	(3,133,563,657)	(308,087,928)	-	(308,087,928)
108GP	General Plant Accumulated Depr							
		S		(326,156,821)	(297,857,806)	(28,299,015)	-	(28,299,015)
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		(95,466,036)	(87,849,013)	(7,617,023)	-	(7,617,023)
		CN		(6,737,079)	(6,282,799)	(454,280)	-	(454,280)
		SO		(129,602,980)	(120,421,152)	(9,181,828)	-	(9,181,828)
		SE		-	-	-	-	-
		CAGW		(1,854,596)	(1,443,562)	(411,034)	-	(411,034)
		CAGE		(49,341,674)	(49,341,674)	-	-	-
		JBG		(8,856,170)	(6,893,379)	(1,962,791)	-	(1,962,791)
		JBE		-	-	-	-	-
		CAEE		(1,579,588)	(1,579,588)	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B17	(619,594,944)	(571,668,973)	(47,925,971)	-	(47,925,971)
108MP	Mining Plant Accumulated Depr.							
		S		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		JBE		-	-	-	-	-
			B17	-	-	-	-	-
108MP	Less Centralia Situs Depreciation							
		S		-	-	-	-	-
			B17	-	-	-	-	-
1081390	Accum Depr - Capital Lease							
		SO		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1081399	Accum Depr - Capital Lease							
		S		-	-	-	-	-
		SE		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			B17	**(619,594,944)**	**(571,668,973)**	**(47,925,971)**	**-**	**(47,925,971)**

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

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor								
2846		S			(326,156,821)	(297,857,806)	(28,299,015)	-	(28,299,015)
2847		DGP			-	-	-	-	-
2848		DGU			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(129,602,980)	(120,421,152)	(9,181,828)	-	(9,181,828)
2851		CN			(6,737,079)	(6,282,799)	(454,280)	-	(454,280)
2852		SG			(95,466,036)	(87,849,013)	(7,617,023)	-	(7,617,023)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,854,596)	(1,443,562)	(411,034)	-	(411,034)
2855		CAGE			(49,341,674)	(49,341,674)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,579,588)	(1,579,588)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,856,170)	(6,893,379)	(1,962,791)	-	(1,962,791)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(619,594,944)	(571,668,973)	(47,925,971)	-	(47,925,971)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(11,955,971,722)**	**(11,081,125,620)**	**(874,846,101)**	**-**	**(874,846,101)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(202,663)	(202,663)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(202,663)	(202,663)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(12,992,636)	(10,808,801)	(2,183,835)	-	(2,183,835)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,739,619)	(1,616,374)	(123,245)	-	(123,245)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,732,254)	(12,425,175)	(2,307,079)	-	(2,307,079)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(4,157,737)	(3,826,000)	(331,737)	-	(331,737)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(4,157,737)	(3,826,000)	(331,737)	-	(331,737)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,878,427)	(1,877,912)	(514)	-	(514)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(7,816)	(7,816)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(63,125,167)	(58,088,550)	(5,036,617)	-	(5,036,617)
2904			SG-P		(49,199,453)	(45,273,938)	(3,925,515)	-	(3,925,515)
2905			SG-U		(7,210,670)	(6,635,347)	(575,323)	-	(575,323)
2906			CN		(205,663,388)	(191,795,545)	(13,867,844)	-	(13,867,844)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,323,665)	(14,262,594)	(4,061,071)	-	(4,061,071)
2910			CAGE		(29,980,894)	(29,980,894)	-	-	-
2911			JBG		(1,327,701)	(1,033,442)	(294,258)	-	(294,258)
2912			SO		(407,181,544)	(378,334,437)	(28,847,106)	-	(28,847,106)
2913				B18	(783,898,724)	(727,290,476)	(56,608,248)	-	(56,608,248)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(783,898,724)	(727,290,476)	(56,608,248)	-	(56,608,248)
2917									

SEPTEMBER 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
111390	Accum Amtr - Capital Lease							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		SO		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Lease Amtr			-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZ			B18	**(802,991,378)**	**(743,744,314)**	**(59,247,064)**	**-**	**(59,247,064)**
Summary of Amortization by Factor								
	S			(15,073,725)	(12,889,376)	(2,184,349)	-	(2,184,349)
	SG-P			(53,357,190)	(49,099,938)	(4,257,251)	-	(4,257,251)
	SG-U			(7,210,670)	(6,635,347)	(575,323)	-	(575,323)
	SE			-	-	-	-	-
	SO			(408,921,162)	(379,950,811)	(28,970,351)	-	(28,970,351)
	CN			(205,663,388)	(191,795,545)	(13,867,844)	-	(13,867,844)
	SSGCT			-	-	-	-	-
	JBG			(1,327,701)	(1,033,442)	(294,258)	-	(294,258)
	CAGW			(18,323,665)	(14,262,594)	(4,061,071)	-	(4,061,071)
	CAGE			(29,980,894)	(29,980,894)	-	-	-
	CAEW			-	-	-	-	-
	CAEE			(7,816)	(7,816)	-	-	-
	SG			(63,125,167)	(58,088,550)	(5,036,617)	-	(5,036,617)
	Less Capital Lease			-	-	-	-	-
Total Provision For Amortization by Factor			B18	(802,991,378)	(743,744,314)	(59,247,064)	-	(59,247,064)