Washington Jurisdiction
RESULTS OF OPERATIONS

For the 12 Month Period Ended
March 31, 2021

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME JUNE 2021
FILE:	WA JAM - 12 ME June 2021
PREPARED BY:	Revenue Requirement Department
DATE:	September 27, 2021
TIME:	10:56:11 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	1.328
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- Please refer to testimonies of Company witness Ms. Nikki L. Kobliha and Ms. Ann E. Bulkley for details on Capital Structure and proposed Return on Equity in this case.

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	5,081,632,249	4,730,894,118	350,738,131	0	350,738,131
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	16,636,359	12,440,401	4,195,958	0	4,195,958
5	Other Operating Revenues	2.4	227,962,549	212,556,736	15,405,813	0	15,405,813
6	Total Operating Revenues	2.4	5,326,231,157	4,955,891,255	370,339,902	0	370,339,902
7							
8	Operating Expenses:						
9	Steam Production	2.6	367,472,699	306,078,396	61,394,303	0	61,394,303
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	76,187,024	70,235,976	5,951,048	0	5,951,048
12	Other Power Supply	2.9 & 2.10	167,359,731	95,431,014	71,928,716	0	71,928,716
13	Transmission	2.12	90,430,082	65,879,471	24,550,611	0	24,550,611
14	Distribution	2.13	225,393,699	211,970,024	13,423,675	0	13,423,675
15	Customer Accounts	2.14	70,180,739	64,093,389	6,087,350	0	6,087,350
16	Customer Service	2.14	116,029,408	115,243,575	785,833	0	785,833
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	296,902,587	277,884,973	19,017,614	0	19,017,614
19							
20	Total O & M Expenses	2.16	1,409,955,968	1,206,816,819	203,139,150	0	203,139,150
21							
22	Depreciation	2.17	1,035,081,277	978,303,963	56,777,314	0	56,777,314
23	Amortization Expense	2.19	61,793,044	57,970,380	3,822,663	0	3,822,663
24	Taxes Other Than Income	2.19	212,196,714	187,295,148	24,901,567	0	24,901,567
25	Income Taxes - Federal	2.23	265,258,172	270,367,063	(5,108,891)	0	(5,108,891)
26	Income Taxes - State	2.22	80,383,456	80,383,456	0	0	-
27	Income Taxes - Def Net	2.21	(66,171,284)	(71,253,523)	5,082,240	0	5,082,240
28	Investment Tax Credit Adj.	2.19	(1,703,368)	(1,703,368)	0	0	0
29	Misc Revenue & Expense	2.5	(1,733,836)	(1,578,877)	(154,959)	0	(154,959)
30							
31	Total Operating Expenses	2.23	2,995,060,143	2,706,601,061	288,459,082	0	288,459,082
32							
33	Operating Revenue for Return		2,331,171,014	2,249,290,194	81,880,820	0	81,880,820
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	29,941,735,126	27,862,928,799	2,078,806,327	0	2,078,806,327
37	Plant Held for Future Use	2.33	24,649,525	23,763,369	886,156	0	886,156
38	Misc Deferred Debits	2.35	449,975,798	442,428,492	7,547,306	0	7,547,306
39	Elec Plant Acq Adj	2.33 & 2.34	16,520,178	16,403,283	116,895	0	116,895
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	68,725,113	66,226,362	2,498,751	0	2,498,751
42	Fuel Stock	2.34	214,944,753	206,057,959	8,886,794	0	8,886,794
43	Material & Supplies	2.35	266,363,594	256,127,219	10,236,375	0	10,236,375
44	Working Capital	2.36	20,474,784	18,175,831	2,298,953	0	2,298,953
45	Weatherization Loans	2.34	104,771,442	104,768,289	3,153	0	3,153
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		31,108,160,313	28,996,879,603	2,111,280,710	0	2,111,280,710
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(9,450,870,028)	(8,710,925,353)	(739,944,675)	0	(739,944,675)
52	Accum Prov For Amort	2.42	(668,582,908)	(602,242,868)	(66,340,041)	0	(66,340,041)
53	Accum Def Income Taxes	2.38	(2,452,315,356)	(2,316,495,920)	(135,819,437)	0	(135,819,437)
54	Unamortized ITC	2.38	(2,296,631)	(2,280,959)	(15,672)	0	(15,672)
55	Customer Adv for Const	2.37	(116,343,435)	(110,397,326)	(5,946,109)	0	(5,946,109)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,225,725,423)	(2,030,333,969)	(195,391,455)	0	(195,391,455)
58							
59	Total Rate Base Deductions		(14,916,133,782)	(13,772,676,394)	(1,143,457,388)	0	(1,143,457,388)
60							
61	Total Rate Base		16,192,026,531	15,224,203,209	967,823,322	0	967,823,322

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers									
63	440	Residential Sales								
64			0	S		2,032,842,216	1,877,680,011	155,162,205	-	155,162,205
65										
66					B1	2,032,842,216	1,877,680,011	155,162,205	-	155,162,205
67										
68	442	Commercial & Industrial Sales								
69			0	S		3,031,724,688	2,836,846,000	194,878,687	-	194,878,687
70			P	SE		-	-	-	-	-
71			PT	SG		-	-	-	-	-
72										
73										
74					B1	3,031,724,688	2,836,846,000	194,878,687	-	194,878,687
75										
76	444	Public Street & Highway Lighting								
77			0	S		17,065,345	16,368,106	697,239	-	697,239
78			0	SO		-	-	-	-	-
79					B1	17,065,345	16,368,106	697,239	-	697,239
80										
81	445	Other Sales to Public Authority								
82			0	S		-	-	-	-	-
83										
84					B1	-	-	-	-	-
85										
86	448	Interdepartmental								
87			DPW	S		-	-	-	-	-
88			GP	SO		-	-	-	-	-
89					B1	-	-	-	-	-
90										
91	**Total Sales to Ultimate Customers**					**5,081,632,249**	**4,730,894,118**	**350,738,131**	**-**	**350,738,131**
92										
93										
94										
95	447	Sales for Resale-Non NPC								
96			P	S		12,440,401	12,440,401	-	-	-
97				SG		-	-	-	-	-
98				CAGW		-	-	-	-	-
99						12,440,401	12,440,401	-	-	-
100										
101	447NPC	Sales for Resale-NPC								
102			P	S		4,195,958	-	4,195,958	-	4,195,958
103			P	SG		-	-	-	-	-
104			P	SE		-	-	-	-	-
105			P	CAGW		-	-	-	-	-
106			P	CAGE		-	-	-	-	-
107			P	CAEW		-	-	-	-	-
108			P	CAEE		-	-	-	-	-
109					B1	4,195,958	-	4,195,958	-	4,195,958
110										
111		Total Sales for Resale				16,636,359	12,440,401	4,195,958	-	4,195,958
112										
113	449	Provision for Rate Refund								
114			P	S		-	-	-	-	-
115			P	SG		(3,239,918)	(2,986,845)	(253,073)	-	(253,073)
116										
117										
118						(3,239,918)	(2,986,845)	(253,073)	-	(253,073)
119										
120	**Total Sales from Electricity**					**5,095,028,690**	**4,740,347,674**	**354,681,016**	**-**	**354,681,016**
121	450	Forfeited Discounts & Interest								
122			CUST	S		6,599,968	6,602,886	(2,917)	-	(2,917)
123			CUST	SO		-	-	-	-	-
124					B1	6,599,968	6,602,886	(2,917)	-	(2,917)
125										
126	451	Misc Electric Revenue								
127			CUST	S		8,210,111	7,711,278	498,834	-	498,834
128			GP	SG		-	-	-	-	-
129			GP	SO		52,826	49,179	3,647	-	3,647
130					B1	8,262,937	7,760,456	502,481	-	502,481
131										
132	453	Water Sales								
133			P	CAGW		-	-	-	-	-
134			P	CAGE		-	-	-	-	-
135			P	JBG		-	-	-	-	-
136			P	SG		7,350	6,776	574	-	574
137					B1	7,350	6,776	574	-	574
138										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property								
140			DPW	S		10,236,067	9,332,005	904,062	-	904,062
141			T	CAGW		-	-	-	-	-
142			T	CAGE		741,808	741,808	-	-	-
143			T	JBG		3,850	3,019	831	-	831
144			T	SG		4,122,007	3,800,033	321,974	-	321,974
145			GP	SO		3,142,114	2,925,192	216,922	-	216,922
146					B1	18,245,846	16,802,058	1,443,789	-	1,443,789
147										
148										
149										
150	456	Other Electric Revenue								
151			DMSC	S		45,930,812	45,961,284	(30,473)	-	(30,473)
152			CUST	CAGE		5,579,973	5,579,973	-	-	-
153			OTHSE	CAGW		5,211,966	4,087,370	1,124,596	-	1,124,596
154			OTHS(	SO		(2,863,076)	(2,665,418)	(197,658)	-	(197,658)
155			OTHS(	SG		105,701,324	97,444,883	8,256,440	-	8,256,440
156			OTHS(	JBG		12,001,440	9,411,866	2,589,574	-	2,589,574
157			OTHS(	WRG		-	-	-	-	-
158			OTHS(	WRE		-	-	-	-	-
159			P	CN		-	-	-	-	-
160			P	SE		26,523,928	24,551,447	1,972,480	-	1,972,480
161					B1	198,086,365	184,371,405	13,714,960	-	13,714,960
162										
163		**Total Other Electric Revenues**				**231,202,467**	**215,543,581**	**15,658,886**	**-**	**15,658,886**
164										
165		**Total Electric Operating Revenues**			**B1**	**5,326,231,157**	**4,955,891,255**	**370,339,902**	**-**	**370,339,902**
166										
167		Summary of Revenues by Factor								
168			S			5,169,245,566	4,812,941,971	356,303,595	-	356,303,595
169			JBG			12,005,290	9,414,885	2,590,404	-	2,590,404
170			SE			26,523,928	24,551,447	1,972,480	-	1,972,480
171			SO			331,864	308,953	22,911	-	22,911
172			SG			106,590,763	98,264,847	8,325,915	-	8,325,915
173			CAEW			-	-	-	-	-
174			CN			-	-	-	-	-
175			CAGW			5,211,966	4,087,370	1,124,596	-	1,124,596
176			CAGE			6,321,781	6,321,781	-	-	-
177			WRG			-	-	-	-	-
178			WRE			-	-	-	-	-
179		Total Electric Operating Revenues			B1	5,326,231,157	4,955,891,255	370,339,902	-	370,339,902
180		Miscellaneous Revenues								
181	41160	Gain on Sale of Utility Plant - CR								
182			DPW	S		-	-	-	-	-
183			T	SG		-	-	-	-	-
184			G	SO		-	-	-	-	-
185			T	DGU		-	-	-	-	-
186			P	DGP		-	-	-	-	-
187						-	-	-	-	-
188										
189	41170	Loss on Sale of Utility Plant								
190			DPW	S		-	-	-	-	-
191			T	CAGW		-	-	-	-	-
192			T	CAGE		-	-	-	-	-
193			T	SG		-	-	-	-	-
194						-	-	-	-	-
195										
196	4118	Gain from Emission Allowances								
197			P	S		-	-	-	-	-
198			P	CAEW		-	-	-	-	-
199			P	CAEE		-	-	-	-	-
200			P	SE		(47)	(44)	(4)	-	(4)
201					B1	(47)	(44)	(4)	-	(4)
202										
203	41181	Gain from Disposition of NOX Credits								
204			P	SE		-	-	-	-	-
205						-	-	-	-	-
206										
207	4194	Impact Housing Interest Income								
208			P	DGU		-	-	-	-	-
209						-	-	-	-	-
210										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant								
212			DPW	S		510,749	510,749	-	-	-
213			T	DGP		-	-	-	-	-
214			T	CAEE		-	-	-	-	-
215			CUST	CN		-	-	-	-	-
216			PTD	SO		(2,244,538)	(2,089,582)	(154,956)	-	(154,956)
217			P	CAGW		-	-	-	-	-
218			P	CAGE		-	-	-	-	-
219			P	SG		-	-	-	-	-
220					B1	(1,733,789)	(1,578,833)	(154,956)	-	(154,956)
221										
222	**Total Miscellaneous Revenues**					**(1,733,836)**	**(1,578,877)**	**(154,959)**	**-**	**(154,959)**
223	Miscellaneous Expenses									
224	4311	Interest on Customer Deposits								
225			CUST	S		-	-	-	-	-
226						-	-	-	-	-
227	**Total Miscellaneous Expenses**					**-**	**-**	**-**	**-**	**-**
228										
229	**Net Misc Revenue and Expense**					**(1,733,836)**	**(1,578,877)**	**(154,959)**	**-**	**(154,959)**
230										
231	500	Operation Supervision & Engineering								
232			P	SG		62,657	57,763	4,894	-	4,894
233			P	CAGW		20,201	15,842	4,359	-	4,359
234			P	CAGE		2,013,453	2,013,453	-	-	-
235			P	JBG		12,853,978	10,080,450	2,773,528	-	2,773,528
236			P	CAGE		-	-	-	-	-
237					B2	14,950,290	12,167,509	2,782,781	-	2,782,781
238										
239	501	Fuel Related								
240			P	SE		(198,203)	(183,463)	(14,740)	-	(14,740)
241			P	S		6,207,125	6,207,125	-	-	-
242			P	SE		-	-	-	-	-
243			P	CAGW		968,497	759,523	208,975	-	208,975
244			P	CAGE		-	-	-	-	-
245			P	CAEW		-	-	-	-	-
246			P	CAEE		13,994,547	13,994,547	-	-	-
247			P	JBE		2,254,819	1,745,420	509,399	-	509,399
248			P	CAEE		-	-	-	-	-
249			P	JBG		-	-	-	-	-
250					B2	23,226,786	22,523,152	703,634	-	703,634
251										
252	501NPC	Fuel Related								
253				S		45,248,004	-	45,248,004	-	45,248,004
254				SE		-	-	-	-	-
255				SE		-	-	-	-	-
256				SE		-	-	-	-	-
257				CAGW		-	-	-	-	-
258				CAGE		-	-	-	-	-
259				CAEW		-	-	-	-	-
260				CAEE		-	-	-	-	-
261				JBE		-	-	-	-	-
262				CAEE		-	-	-	-	-
263				JBG		-	-	-	-	-
264					B2	45,248,004	-	45,248,004	-	45,248,004
265										
266		Total Fuel Related				68,474,790	22,523,152	45,951,638	-	45,951,638
267										
268	502	Steam Expenses								
269			P	SG		(2,767)	(2,551)	(216)	-	(216)
270			P	CAGW		1,063,218	833,805	229,413	-	229,413
271			P	CAGE		60,801,915	60,801,915	-	-	-
272			P	JBG		18,259,812	14,319,857	3,939,955	-	3,939,955
273			P	CAGE		-	-	-	-	-
274					B2	80,122,178	75,953,027	4,169,151	-	4,169,151
275										
276	503	Steam From Other Sources								
277			P	SE		-	-	-	-	-
278			P	CAEW		-	-	-	-	-
279			P	CAEE		-	-	-	-	-
280					B2	-	-	-	-	-
281										
282	503NPC	Steam From Other Sources-NPC								
283				S		184,323	-	184,323	-	184,323
284				SE		-	-	-	-	-
285				CAEE	B2	-	-	-	-	-
286						184,323	-	184,323	-	184,323

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287										
288	505	Electric Expenses								
289			P	SG		-	-	-	-	-
290			P	CAGW		5,719	4,485	1,234	-	1,234
291			P	CAGE		1,123,330	1,123,330	-	-	-
292			P	JBG		43,807	34,355	9,452	-	9,452
293			P	CAGE		-	-	-	-	-
294					B2	1,172,856	1,162,170	10,686	-	10,686
295										
296	506	Misc. Steam Expense								
297			P	SG		1,879,233	1,732,444	146,789	-	146,789
298			P	SE		-	-	-	-	-
299			P	CAGW		5,122,794	4,017,439	1,105,355	-	1,105,355
300			P	CAGE		72,144,966	72,144,966	-	-	-
301			P	JBG		(20,320,890)	(15,936,213)	(4,384,678)	-	(4,384,678)
302			P	CAGE		-	-	-	-	-
303					B2	58,826,103	61,958,637	(3,132,534)	-	(3,132,534)
304										
305	507	Rents								
306			P	SG		14,210	13,100	1,110	-	1,110
307			P	CAGW		-	-	-	-	-
308			P	CAGE		124,569	124,569	-	-	-
309			P	JBG		328,118	257,319	70,799	-	70,799
310			P	CAGE		-	-	-	-	-
311					B2	466,896	394,988	71,909	-	71,909
312										
313	510	Maint Supervision & Engineering								
314			P	SG		-	-	-	-	-
315			P	CAGW		444,299	348,432	95,867	-	95,867
316			P	CAGE		6,081,935	6,081,935	-	-	-
317			P	JBG		528,071	414,128	113,943	-	113,943
318			P	CAGE		-	-	-	-	-
319					B2	7,054,305	6,844,495	209,810	-	209,810
320										
321										
322										
323	511	Maintenance of Structures								
324			P	SG		637,463	587,670	49,793	-	49,793
325			P	CAGW		330,645	259,301	71,344	-	71,344
326			P	CAGE		13,751,147	13,751,147	-	-	-
327			P	JBG		9,841,825	7,718,236	2,123,590	-	2,123,590
328			P	CAGE		-	-	-	-	-
329					B2	24,561,081	22,316,355	2,244,727	-	2,244,727
330										
331	512	Maintenance of Boiler Plant								
332			P	SG		284,264	262,060	22,204	-	22,204
333			P	CAGW		4,745,644	3,721,667	1,023,977	-	1,023,977
334			P	CAGE		41,527,184	41,527,184	-	-	-
335			P	JBG		23,105,073	18,119,647	4,985,426	-	4,985,426
336			P	CAGE		-	-	-	-	-
337					B2	69,662,164	63,630,557	6,031,607	-	6,031,607
338										
339	513	Maintenance of Electric Plant								
340			P	SG		1,546,000	1,425,240	120,760	-	120,760
341			P	CAGW		1,748,076	1,370,890	377,186	-	377,186
342			P	CAGE		20,306,297	20,306,297	-	-	-
343			P	JBG		7,793,787	6,112,107	1,681,681	-	1,681,681
344			P	CAGE		-	-	-	-	-
345					B2	31,394,160	29,214,534	2,179,626	-	2,179,626
346										
347	514	Maintenance of Misc. Steam Plant								
348			P	SG		47,612	43,893	3,719	-	3,719
349			P	CAGW		265,933	208,552	57,381	-	57,381
350			P	CAGE		7,372,672	7,372,672	-	-	-
351			P	JBG		2,917,335	2,287,856	629,479	-	629,479
352			P	CAGE		-	-	-	-	-
353					B2	10,603,553	9,912,974	690,579	-	690,579
354										
355	**Total Steam Power Generation**				B2	**367,472,699**	**306,078,396**	**61,394,303**	**-**	**61,394,303**
356	517	Operation Super & Engineering								
357			P	SG		-	-	-	-	-
358						-	-	-	-	-
359										
360	518	Nuclear Fuel Expense								
361			P	SE		-	-	-	-	-
362										
363						-	-	-	-	-

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
364										
365	519	Coolants and Water								
366			P	SG		-	-	-	-	-
367						-	-	-	-	-
368										
369	520	Steam Expenses								
370			P	SG		-	-	-	-	-
371						-	-	-	-	-
372										
373										
374										
375	523	Electric Expenses								
376			P	SG		-	-	-	-	-
377						-	-	-	-	-
378										
379	524	Misc. Nuclear Expenses								
380			P	SG		-	-	-	-	-
381						-	-	-	-	-
382										
383	528	Maintenance Super & Engineering								
384			P	SG		-	-	-	-	-
385						-	-	-	-	-
386										
387	529	Maintenance of Structures								
388			P	SG		-	-	-	-	-
389						-	-	-	-	-
390										
391	530	Maintenance of Reactor Plant								
392			P	SG		-	-	-	-	-
393						-	-	-	-	-
394										
395	531	Maintenance of Electric Plant								
396			P	SG		-	-	-	-	-
397						-	-	-	-	-
398										
399	532	Maintenance of Misc Nuclear								
400			P	SG		-	-	-	-	-
401						-	-	-	-	-
402										
403	**Total Nuclear Power Generation**					**-**	**-**	**-**	**-**	**-**
404										
405	535	Operation Super & Engineering								
406			P	DGP		-	-	-	-	-
407			P	CN		-	-	-	-	-
408			P	SG		-	-	-	-	-
409			P	SG-P		9,461,569	8,722,516	739,053	-	739,053
410			P	SG-U		1,637,780	1,509,851	127,929	-	127,929
411					B2	11,099,349	10,232,367	866,982	-	866,982
412										
413	536	Water For Power								
414			P	SG		-	-	-	-	-
415			P	CAGW		-	-	-	-	-
416			P	CAGE		-	-	-	-	-
417			P	SG-P		294,395	271,399	22,995	-	22,995
418			P	CAGE		-	-	-	-	-
419					B2	294,395	271,399	22,995	-	22,995
420										
421	537	Hydraulic Expenses								
422			P	SG		-	-	-	-	-
423			P	SG-P		4,157,768	3,833,000	324,768	-	324,768
424			P	SG-U		317,694	292,878	24,815	-	24,815
425			P	CAGW		-	-	-	-	-
426			P	CAGE		-	-	-	-	-
427					B2	4,475,462	4,125,879	349,583	-	349,583
428										
429	538	Electric Expenses								
430			P	DGP		-	-	-	-	-
431			P	CAGW		-	-	-	-	-
432			P	CAGE		-	-	-	-	-
433			P	CAGW		-	-	-	-	-
434			P	CAGE		-	-	-	-	-
435					B2	-	-	-	-	-
436										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses								
438			P	SG		-	-	-	-	-
439			P	SG-P		11,778,612	10,858,573	920,040	-	920,040
440			P	SG-U		6,544,109	6,032,942	511,167	-	511,167
441			P	CAGW		-	-	-	-	-
442			P	CAGE		-	-	-	-	-
443					B2	18,322,722	16,891,515	1,431,207	-	1,431,207
444										
445	540	Rents (Hydro Generation)								
446			P	SG		-	-	-	-	-
447			P	SG-P		1,430,079	1,318,374	111,705	-	111,705
448			P	SG-U		63,838	58,852	4,986	-	4,986
449			P	CAGW		-	-	-	-	-
450			P	CAGE		-	-	-	-	-
451					B2	1,493,917	1,377,226	116,691	-	116,691
452										
453	541	Maint Supervision & Engineering								
454			P	SG		-	-	-	-	-
455			P	SG-P		384	354	30	-	30
456			P	CAGE		-	-	-	-	-
457			P	CAGW		-	-	-	-	-
458			P	CAGE		-	-	-	-	-
459					B2	384	354	30	-	30
460										
461	542	Maintenance of Structures								
462			P	SG		-	-	-	-	-
463			P	SG-P		742,250	684,272	57,978	-	57,978
464			P	SG-U		72,934	67,237	5,697	-	5,697
465			P	CAGW		-	-	-	-	-
466			P	CAGE		-	-	-	-	-
467					B2	815,184	751,509	63,675	-	63,675
468										
469										
470										
471										
472	543	Maintenance of Dams & Waterways								
473			P	SG		-	-	-	-	-
474			P	SG-P		693,668	639,485	54,183	-	54,183
475			P	SG-U		354,924	327,201	27,723	-	27,723
476			P	CAGW		-	-	-	-	-
477			P	CAGE		-	-	-	-	-
478					B2	1,048,592	966,685	81,907	-	81,907
479										
480	544	Maintenance of Electric Plant								
481			P	SG		-	-	-	-	-
482			P	SG-P		1,627,801	1,500,652	127,149	-	127,149
483			P	SG-U		250,736	231,151	19,585	-	19,585
484			P	CAGW		-	-	-	-	-
485			P	CAGE		-	-	-	-	-
486					B2	1,878,537	1,731,803	146,735	-	146,735
487										
488	545	Maintenance of Misc. Hydro Plant								
489			P	SG		33,000,000	30,422,336	2,577,664	-	2,577,664
490			P	SG-P		2,921,774	2,693,551	228,223	-	228,223
491			P	SG-U		836,709	771,353	65,356	-	65,356
492			P	CAGW		-	-	-	-	-
493			P	CAGE		-	-	-	-	-
494					B2	36,758,483	33,887,240	2,871,243	-	2,871,243
495										
496	**Total Hydraulic Power Generation**				B2	**76,187,024**	**70,235,976**	**5,951,048**	**-**	**5,951,048**
497										
498	546	Operation Super & Engineering								
499			P	SG		-	-	-	-	-
500			P	SE		-	-	-	-	-
501			P	CAGW		182,896	143,432	39,464	-	39,464
502			P	CAGE		137,458	137,458	-	-	-
503			P	CAGE		-	-	-	-	-
504					B2	320,354	280,890	39,464	-	39,464
505										
506	547	Fuel								
507			P	SE		-	-	-	-	-
508			P	CAEW		-	-	-	-	-
509			P	CAEE		-	-	-	-	-
510			P	SSECT		-	-	-	-	-
511					B2	-	-	-	-	-
512										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC								
514				S		21,979,679	-	21,979,679	-	21,979,679
515				CAEW		-	-	-	-	-
516				CAEE		-	-	-	-	-
517				SE		-	-	-	-	-
518					B2	21,979,679	-	21,979,679	-	21,979,679
519										
520	548	Generation Expense								
521			P	SG		177,684	163,805	13,879	-	13,879
522			P	CAGW		9,150,955	7,176,435	1,974,519	-	1,974,519
523			P	CAGE		8,703,892	8,703,892	-	-	-
524			P	S		-	-	-	-	-
525					B2	18,032,530	16,044,132	1,988,398	-	1,988,398
526										
527	549	Miscellaneous Other								
528			0	S		32,386	32,386	-	-	-
529			P	SG		5,542,300	5,109,385	432,915	-	432,915
530			P	CAGW		1,150,623	902,351	248,272	-	248,272
531			P	CAGE		1,832,541	1,832,541	-	-	-
532			P	CAGE		-	-	-	-	-
533					B2	8,557,850	7,876,663	681,187	-	681,187
534										
535										
536										
537										
538	550	Rents								
539				S		377,689	377,689	-	-	-
540			P	SG		7,464,037	6,881,014	583,024	-	583,024
541			P	CAGW		-	-	-	-	-
542			P	CAGE		-	-	-	-	-
543			P	CAGE		-	-	-	-	-
544					B2	7,841,726	7,258,703	583,024	-	583,024
545										
546	551	Maint Supervision & Engineering								
547			P	SG		-	-	-	-	-
548			P	CAGW		-	-	-	-	-
549			P	CAGE		-	-	-	-	-
550					B2	-	-	-	-	-
551										
552	552	Maintenance of Structures								
553			P	SG		-	-	-	-	-
554			P	CAGW		50,926	39,938	10,988	-	10,988
555			P	CAGE		2,302,490	2,302,490	-	-	-
556			P	CAGE		-	-	-	-	-
557					B2	2,353,416	2,342,427	10,988	-	10,988
558										
559	553	Maint of Generation & Electric Plant								
560			P	SG		11,075,955	10,210,801	865,154	-	865,154
561			P	CAGW		1,817,987	1,425,716	392,270	-	392,270
562			P	CAGE		2,267,383	2,267,383	-	-	-
563			P	CAGE		-	-	-	-	-
564					B2	15,161,325	13,903,900	1,257,425	-	1,257,425
565										
566	554	Maintenance of Misc. Other								
567			P	SG		1,006,710	928,075	78,635	-	78,635
568			P	CAGW		-	-	-	-	-
569			P	CAGE		154,579	154,579	-	-	-
570			P	CAGE		-	-	-	-	-
571					B2	1,161,289	1,082,654	78,635	-	78,635
572										
573	**Total Other Power Generation**				**B2**	**75,408,170**	**48,789,370**	**26,618,800**	**-**	**26,618,800**
574										
575										
576	555	Purchased Power								
577			P	S		3,990,510	6,721,085	(2,730,575)	-	(2,730,575)
578				CAEW		-	-	-	-	-
579				CAGW		-	-	-	-	-
580						3,990,510	6,721,085	(2,730,575)	-	(2,730,575)

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC								
582			P	SG		-	-	-	-	-
583			P	SE		-	-	-	-	-
584			P	CAGW		-	-	-	-	-
585			P	CAGW		-	-	-	-	-
586			P	CAGE		-	-	-	-	-
587			P	CAEW		-	-	-	-	-
588			P	CAEE		-	-	-	-	-
589				DGP		-	-	-	-	-
590				S		45,484,900	-	45,484,900	-	45,484,900
591						45,484,900	-	45,484,900	-	45,484,900
592										
593		Total Purchased Power			B2	49,475,410	6,721,085	42,754,325	-	42,754,325
594										
595	556	System Control & Load Dispatch								
596			P	SG		596,144	549,579	46,565	-	46,565
597			P	CAGW		-	-	-	-	-
598			P	CAGE		-	-	-	-	-
599										
600					B2	596,144	549,579	46,565	-	46,565
601										
602										
603										
604	557	Other Expenses								
605			P	S		6,878,698	6,878,698	-	-	-
606			P	SG		26,441,724	24,376,333	2,065,391	-	2,065,391
607			P	SGCT		-	-	-	-	-
608			P	SO		-	-	-	-	-
609			P	CAEE		-	-	-	-	-
610			P	TROJP		-	-	-	-	-
611			P	CAGW		307,701	241,308	66,393	-	66,393
612			P	CAGE		6,503,950	6,503,950	-	-	-
613			P	JBG		1,739,382	1,364,072	375,310	-	375,310
614			P	CAEW		-	-	-	-	-
615			P	JBE		8,552	6,620	1,932	-	1,932
616					B2	41,880,006	39,370,981	2,509,026	-	2,509,026
617										
618										
619	**Total Other Power Supply**				B2	**91,951,561**	**46,641,645**	**45,309,916**	**-**	**45,309,916**
620										
621	**TOTAL PRODUCTION EXPENSE**				B2	**611,019,454**	**471,745,387**	**139,274,067**	**-**	**139,274,067**
622										
623										
624	Summary of Production Expense by Factor									
625		S				130,383,314	20,216,983	110,166,331	-	110,166,331
626		SG				89,773,226	82,760,946	7,012,280	-	7,012,280
627		SE				(198,203)	(183,463)	(14,740)	-	(14,740)
628		JBG				57,090,298	44,771,814	12,318,484	-	12,318,484
629		TROJP				-	-	-	-	-
630		JBE				2,263,371	1,752,040	511,331	-	511,331
631		DGP				-	-	-	-	-
632		DEU				-	-	-	-	-
633		DEP				-	-	-	-	-
634		CAGW				27,376,114	21,469,117	5,906,997	-	5,906,997
635		CAGE				247,149,761	247,149,761	-	-	-
636		CAEW				-	-	-	-	-
637		CAEE				13,994,547	13,994,547	-	-	-
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	567,832,430	431,931,746	135,900,684	-	135,900,684

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering								
649			T	SG		8,985,016	8,283,187	701,829	-	701,829
650			T	JBG		-	-	-	-	-
651			T	CAGW		-	-	-	-	-
652			T	CAGE		-	-	-	-	-
653					B2	8,985,016	8,283,187	701,829	-	701,829
654										
655	561	Load Dispatching								
656			T	SG		17,775,685	16,387,208	1,388,477	-	1,388,477
657			T	JBG		-	-	-	-	-
658			T	CAGW		-	-	-	-	-
659			T	CAGE		-	-	-	-	-
660					B2	17,775,685	16,387,208	1,388,477	-	1,388,477
661	562	Station Expense								
662			T	SG		3,230,138	2,977,829	252,309	-	252,309
663			T	JBG		-	-	-	-	-
664			T	CAGW		-	-	-	-	-
665			T	CAGE		-	-	-	-	-
666					B2	3,230,138	2,977,829	252,309	-	252,309
667										
668	563	Overhead Line Expense								
669			T	SG		961,278	886,191	75,086	-	75,086
670			T	CAGW		-	-	-	-	-
671			T	CAGE		-	-	-	-	-
672					B2	961,278	886,191	75,086	-	75,086
673										
674	564	Underground Line Expense								
675			T	SG		-	-	-	-	-
676			T	CAGW		-	-	-	-	-
677			T	CAGE		-	-	-	-	-
678					B2	-	-	-	-	-
679										
680	565	Transmission of Electricity by Others								
681			T	SG		-	-	-	-	-
682			T	SE		-	-	-	-	-
683			T	CAGW		-	-	-	-	-
684			T	CAGE		-	-	-	-	-
685			T	CAEW		-	-	-	-	-
686			T	CAEE		-	-	-	-	-
687					B2	-	-	-	-	-
688										
689	565NPC	Transmission of Electricity by Others-NPC								
690				S		18,968,687	-	18,968,687	-	18,968,687
691				SE		-	-	-	-	-
692				CAGW		-	-	-	-	-
693				CAGE		-	-	-	-	-
694				CAEW		-	-	-	-	-
695				SG		-	-	-	-	-
696						18,968,687	-	18,968,687	-	18,968,687
697										
698		Total Transmission of Electricity by Others				18,968,687	-	18,968,687	-	18,968,687
699										
700	566	Misc. Transmission Expense								
701			T	SG		3,609,107	3,327,196	281,911	-	281,911
702			T	CAGW		-	-	-	-	-
703			T	CAGE		-	-	-	-	-
704			0	S		-	-	-	-	-
705					B2	3,609,107	3,327,196	281,911	-	281,911
706										
707	567	Rents - Transmission								
708			T	SG		2,481,704	2,287,855	193,848	-	193,848
709			T	JBG		-	-	-	-	-
710			T	CAGW		-	-	-	-	-
711			T	CAGE		-	-	-	-	-
712					B2	2,481,704	2,287,855	193,848	-	193,848
713										
714	568	Maint Supervision & Engineering								
715			T	SG		845,051	779,043	66,008	-	66,008
716			T	CAGW		-	-	-	-	-
717			T	CAGE		-	-	-	-	-
718					B2	845,051	779,043	66,008	-	66,008
719										
720	569	Maintenance of Structures								
721			T	SG		5,239,955	4,830,657	409,298	-	409,298
722			T	CAGW		-	-	-	-	-
723			T	CAGE		-	-	-	-	-
724					B2	5,239,955	4,830,657	409,298	-	409,298

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
725										
726	570	Maintenance of Station Equipment								
727			T	SG		10,323,490	9,517,111	806,379	-	806,379
728			T	JBG		-	-	-	-	-
729			T	CAGW		-	-	-	-	-
730			T	CAGE		-	-	-	-	-
731					B2	10,323,490	9,517,111	806,379	-	806,379
732										
733	571	Maintenance of Overhead Lines								
734			T	SG		17,662,920	16,283,251	1,379,669	-	1,379,669
735			T	JBG		-	-	-	-	-
736			T	CAGW		-	-	-	-	-
737			T	CAGE		-	-	-	-	-
738					B2	17,662,920	16,283,251	1,379,669	-	1,379,669
739										
740	572	Maintenance of Underground Lines								
741			T	SG		169,970	156,693	13,277	-	13,277
742			T	CAGW		-	-	-	-	-
743			T	CAGE		-	-	-	-	-
744					B2	169,970	156,693	13,277	-	13,277
745										
746	573	Maint of Misc. Transmission Plant								
747			T	SG		177,081	163,249	13,832	-	13,832
748			T	CAGW		-	-	-	-	-
749			T	CAGE		-	-	-	-	-
750					B2	177,081	163,249	13,832	-	13,832
751										
752	**TOTAL TRANSMISSION EXPENSE**				B2	**90,430,082**	**65,879,471**	**24,550,611**	**-**	**24,550,611**
753										
754	Summary of Transmission Expense by Factor									
755			SE			-	-	-	-	-
756			SG			71,461,395	65,879,471	5,581,924	-	5,581,924
757			CAGW			-	-	-	-	-
758			CAGE			-	-	-	-	-
759			JBG			-	-	-	-	-
760	Total Transmission Expense by Factor				B2	71,461,395	65,879,471	5,581,924	-	5,581,924
761	580	Operation Supervision & Engineering								
762			DPW	S		1,694,447	1,372,767	321,680	-	321,680
763			DPW	SNPD		8,121,601	7,594,668	526,933	-	526,933
764					B2	9,816,048	8,967,435	848,613	-	848,613
765										
766	581	Load Dispatching								
767			DPW	S		-	-	-	-	-
768			DPW	SNPD		12,715,437	11,890,454	824,983	-	824,983
769					B2	12,715,437	11,890,454	824,983	-	824,983
770										
771	582	Station Expense								
772			DPW	S		4,235,076	3,942,339	292,737	-	292,737
773			DPW	SNPD		17,180	16,065	1,115	-	1,115
774					B2	4,252,256	3,958,404	293,852	-	293,852
775										
776	583	Overhead Line Expenses								
777			DPW	S		9,361,055	9,037,370	323,685	-	323,685
778			DPW	SNPD		166	155	11	-	11
779					B2	9,361,221	9,037,525	323,696	-	323,696
780										
781	584	Underground Line Expense								
782			DPW	S		417	417	-	-	-
783			DPW	SNPD		-	-	-	-	-
784					B2	417	417	-	-	-
785										
786	585	Street Lighting & Signal Systems								
787			DPW	S		-	-	-	-	-
788			DPW	SNPD		323,751	302,746	21,005	-	21,005
789					B2	323,751	302,746	21,005	-	21,005
790										
791	586	Meter Expenses								
792			DPW	S		2,750,524	2,380,017	370,507	-	370,507
793			DPW	SNPD		-	-	-	-	-
794					B2	2,750,524	2,380,017	370,507	-	370,507
795										
796	587	Customer Installation Expenses								
797			DPW	S		16,553,911	15,191,788	1,362,123	-	1,362,123
798			DPW	SNPD		-	-	-	-	-
799					B2	16,553,911	15,191,788	1,362,123	-	1,362,123
800										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses								
802			DPW	S		415,049	417,014	(1,965)	-	(1,965)
803			DPW	SG		-	-	-	-	-
804			DPW	SNPD		662,605	619,614	42,990	-	42,990
805					B2	1,077,654	1,036,629	41,025	-	41,025
806										
807	589	Rents								
808			DPW	S		3,526,824	3,322,993	203,831	-	203,831
809			DPW	SNPD		25,331	23,688	1,643	-	1,643
810					B2	3,552,155	3,346,680	205,475	-	205,475
811										
812	590	Maint Supervision & Engineering								
813			DPW	S		2,797,810	2,610,771	187,039	-	187,039
814			DPW	SNPD		2,560,779	2,394,634	166,144	-	166,144
815					B2	5,358,589	5,005,405	353,183	-	353,183
816										
817	591	Maintenance of Structures								
818			DPW	S		1,756,099	1,628,779	127,320	-	127,320
819			DPW	SNPD		59,698	55,825	3,873	-	3,873
820					B2	1,815,797	1,684,604	131,193	-	131,193
821										
822	592	Maintenance of Station Equipment								
823			DPW	S		7,199,867	6,564,739	635,129	-	635,129
824			DPW	SNPD		1,565,281	1,463,725	101,556	-	101,556
825					B2	8,765,148	8,028,464	736,685	-	736,685
826	593	Maintenance of Overhead Lines								
827			DPW	S		110,312,452	104,314,372	5,998,079	-	5,998,079
828			DPW	SNPD		2,450,344	2,291,365	158,979	-	158,979
829					B2	112,762,796	106,605,737	6,157,059	-	6,157,059
830										
831	594	Maintenance of Underground Lines								
832			DPW	S		28,989,233	27,722,146	1,267,087	-	1,267,087
833			DPW	SNPD		23,258	21,749	1,509	-	1,509
834					B2	29,012,491	27,743,895	1,268,596	-	1,268,596
835										
836	595	Maintenance of Line Transformers								
837			DPW	S		-	-	-	-	-
838			DPW	SNPD		1,101,111	1,029,671	71,441	-	71,441
839					B2	1,101,111	1,029,671	71,441	-	71,441
840										
841	596	Maint of Street Lighting & Signal Sys.								
842			DPW	S		1,868,303	1,830,937	37,365	-	37,365
843			DPW	SNPD		-	-	-	-	-
844					B2	1,868,303	1,830,937	37,365	-	37,365
845										
846	597	Maintenance of Meters								
847			DPW	S		691,372	665,282	26,090	-	26,090
848			DPW	SNPD		26,553	24,830	1,723	-	1,723
849					B2	717,925	690,112	27,813	-	27,813
850										
851	598	Maint of Misc. Distribution Plant								
852			DPW	S		1,430,122	1,221,075	209,047	-	209,047
853			DPW	SNPD		2,158,044	2,018,029	140,015	-	140,015
854					B2	3,588,166	3,239,104	349,062	-	349,062
855										
856	**TOTAL DISTRIBUTION EXPENSE**				B2	**225,393,699**	**211,970,024**	**13,423,675**	**-**	**13,423,675**
857										
858										
859	Summary of Distribution Expense by Factor									
860			S			193,582,559	182,222,805	11,359,754	-	11,359,754
861			SNPD			31,811,140	29,747,219	2,063,921	-	2,063,921
862										
863	Total Distribution Expense by Factor				B2	225,393,699	211,970,024	13,423,675	-	13,423,675
864										
865	901	Supervision								
866			CUST	S		615	615	-	-	-
867			CUST	CN		2,256,716	2,100,188	156,528	-	156,528
868					B2	2,257,332	2,100,804	156,528	-	156,528
869										
870	902	Meter Reading Expense								
871			CUST	S		12,882,743	11,685,652	1,197,091	-	1,197,091
872			CUST	CN		388,569	361,618	26,952	-	26,952
873					B2	13,271,313	12,047,270	1,224,043	-	1,224,043
874										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections								
876			CUST	S		3,369,238	3,118,343	250,895	-	250,895
877			CUST	CN		39,229,538	36,508,542	2,720,995	-	2,720,995
878					B2	42,598,776	39,626,885	2,971,891	-	2,971,891
879										
880	904	Uncollectible Accounts								
881			CUST	S		11,886,522	10,163,202	1,723,319	-	1,723,319
882			P	SG		-	-	-	-	-
883			CUST	CN		141,303	131,503	9,801	-	9,801
884					B2	12,027,825	10,294,705	1,733,120	-	1,733,120
885										
886	905	Misc. Customer Accounts Expense								
887			CUST	S		-	-	-	-	-
888				CAGE		-	-	-	-	-
889				CAGW		-	-	-	-	-
890			CUST	CN		25,493	23,725	1,768	-	1,768
891					B2	25,493	23,725	1,768	-	1,768
892										
893	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**70,180,739**	**64,093,389**	**6,087,350**	**-**	**6,087,350**
894										
895	Summary of Customer Accts Exp by Factor									
896		S				28,139,119	24,967,813	3,171,306	-	3,171,306
897		CN				42,041,620	39,125,576	2,916,044	-	2,916,044
898		SG				-	-	-	-	-
899	Total Customer Accounts Expense by Factor				B2	70,180,739	64,093,389	6,087,350	-	6,087,350
900										
901	907	Supervision								
902			CUST	S		-	-	-	-	-
903			CUST	CN		2,906	2,704	202	-	202
904					B2	2,906	2,704	202	-	202
905										
906	908	Customer Assistance								
907			CUST	S		109,367,868	109,061,039	306,829	-	306,829
908			CUST	CN		2,019,273	1,879,215	140,059	-	140,059
909					B2	111,387,142	110,940,254	446,888	-	446,888
910										
911	909	Informational & Instructional Adv								
912			CUST	S		1,954,258	1,801,755	152,503	-	152,503
913			CUST	CN		2,683,338	2,497,219	186,119	-	186,119
914			CUST	CAGW		-	-	-	-	-
915			CUST	CAGE		-	-	-	-	-
916					B2	4,637,595	4,298,974	338,621	-	338,621
917										
918	910	Misc. Customer Service								
919			CUST	S		-	-	-	-	-
920			CUST	CN		1,766	1,643	122	-	122
921										
922					B2	1,766	1,643	122	-	122
923										
924	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**116,029,408**	**115,243,575**	**785,833**	**-**	**785,833**
925										
926										
927	Summary of Customer Service Exp by Factor									
928		S				111,322,126	110,862,795	459,332	-	459,332
929		CN				4,707,282	4,380,781	326,501	-	326,501
930		CAGW				-	-	-	-	-
931		CAGE				-	-	-	-	-
932										
933	Total Customer Service Expense by Factor				B2	116,029,408	115,243,575	785,833	-	785,833
934										
935										
936	911	Supervision								
937			CUST	S		-	-	-	-	-
938			CUST	CN		-	-	-	-	-
939						-	-	-	-	-
940										
941	912	Demonstration & Selling Expense								
942			CUST	S		-	-	-	-	-
943			CUST	CN		-	-	-	-	-
944						-	-	-	-	-
945										
946	913	Advertising Expense								
947			CUST	S		-	-	-	-	-
948			CUST	CN		-	-	-	-	-
949						-	-	-	-	-
950										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense								
952			CUST	S		-	-	-	-	-
953			CUST	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**					**116,029,408**	**115,243,575**	**785,833**	**-**	**785,833**
965	920	Administrative & General Salaries								
966			PTD	S		2,285,428	2,285,428	0	-	0
967			CUST	CN		-	-	-	-	-
968			PTD	SO		76,467,813	71,188,713	5,279,100	-	5,279,100
969					B2	78,753,241	73,474,141	5,279,100	-	5,279,100
970										
971	921	Office Supplies & expenses								
972			PTD	S		2,345,814	2,338,228	7,587	-	7,587
973			CUST	CN		87,451	81,385	6,066	-	6,066
974			PTD	SO		8,230,193	7,662,006	568,187	-	568,187
975					B2	10,663,458	10,081,619	581,839	-	581,839
976										
977	922	A&G Expenses Transferred								
978			PTD	S		-	-	-	-	-
979			CUST	CN		-	-	-	-	-
980			PTD	SO		(37,446,530)	(34,861,339)	(2,585,192)	-	(2,585,192)
981					B2	(37,446,530)	(34,861,339)	(2,585,192)	-	(2,585,192)
982										
983	923	Outside Services								
984			PTD	S		1,045,345	1,035,345	10,000	-	10,000
985				JBG		-	-	-	-	-
986				CAGE		-	-	-	-	-
987			P	CAGW		-	-	-	-	-
988			PTD	SO		22,722,700	21,153,996	1,568,704	-	1,568,704
989			P	SG		-	-	-	-	-
990					B2	23,768,045	22,189,341	1,578,704	-	1,578,704
991										
992	924	Property Insurance								
993				S		11,665,617	11,113,703	551,914	-	551,914
994				CAGW		-	-	-	-	-
995			PTD	SO		4,371,510	4,069,715	301,795	-	301,795
996					B2	16,037,127	15,183,418	853,710	-	853,710
997										
998	925	Injuries & Damages								
999				S		1,484,743	1,484,743	-	-	-
1000			PTD	SO		151,600,598	141,134,565	10,466,033	-	10,466,033
1001					B2	153,085,341	142,619,308	10,466,033	-	10,466,033
1002										
1003	926	Employee Pensions & Benefits								
1004			LABOF	S		5,664,605	5,591,546	73,059	-	73,059
1005			CUST	CN		-	-	-	-	-
1006			LABOF	SO		114,566,722	106,657,393	7,909,330	-	7,909,330
1007					B2	120,231,327	112,248,939	7,982,388	-	7,982,388
1008										
1009	927	Franchise Requirements								
1010			DMSC	S		-	-	-	-	-
1011			DMSC	SO		-	-	-	-	-
1012					B2	-	-	-	-	-
1013										
1014	928	Regulatory Commission Expense								
1015			DMSC	S		18,139,814	17,342,076	797,738	-	797,738
1016			CUST	CAEE		-	-	-	-	-
1017			DMSC	SO		2,239,683	2,085,062	154,621	-	154,621
1018			CUST	CAGW		-	-	-	-	-
1019			DMSC	CAGE		-	-	-	-	-
1020			FERC	SG		4,289,878	3,954,792	335,087	-	335,087
1021					B2	24,669,376	23,381,930	1,287,446	-	1,287,446
1022										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges								
1024			LABOF	S		-	-	-	-	-
1025			FERC	CAGW		-	-	-	-	-
1026			0	CN		-	-	-	-	-
1027			0	JBG		-	-	-	-	-
1028			0	SG		-	-	-	-	-
1029			LABOF	SNPD		-	-	-	-	-
1030			LABOF	SO		(124,736,799)	(116,125,359)	(8,611,440)	-	(8,611,440)
1031					B2	(124,736,799)	(116,125,359)	(8,611,440)	-	(8,611,440)
1032										
1033	930	Misc General Expenses								
1034			PTD	S		21,320	21,320	-	-	-
1035			CUST	CN		-	-	-	-	-
1036			LABOF	CAGW		-	-	-	-	-
1037			LABOF	SO		2,246,757	2,091,648	155,109	-	155,109
1038					B2	2,268,077	2,112,968	155,109	-	155,109
1039										
1040	931	Rents								
1041			PTD	S		1,032,000	1,021,679	10,320	-	10,320
1042			PTD	SO		2,060,717	1,918,451	142,265	-	142,265
1043					B2	3,092,716	2,940,131	152,586	-	152,586
1044										
1045	935	Maintenance of General Plant								
1046			G	S		392,947	319,163	73,784	-	73,784
1047			CUST	CN		27,697	25,776	1,921	-	1,921
1048			G	SO		26,096,564	24,294,938	1,801,625	-	1,801,625
1049					B2	26,517,208	24,639,877	1,877,331	-	1,877,331
1050										
1051	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**296,902,587**	**277,884,973**	**19,017,614**	**-**	**19,017,614**
1052										
1053	Summary of A&G Expense by Factor									
1054			S			44,077,632	42,553,230	1,524,402	-	1,524,402
1055			SO			248,419,928	231,269,790	17,150,138	-	17,150,138
1056			SG			4,289,878	3,954,792	335,087	-	335,087
1057			CN			115,148	107,161	7,987	-	7,987
1058			CAEE			-	-	-	-	-
1059			CAGW			-	-	-	-	-
1060			CAGE			-	-	-	-	-
1061	Total A&G Expense by Factor				B2	296,902,587	277,884,973	19,017,614	-	19,017,614
1062										
1063	**TOTAL O&M EXPENSE**				B2	**1,409,955,968**	**1,206,816,819**	**203,139,150**	**-**	**203,139,150**
1064	403SP	Steam Depreciation								
1065			P	DGP		-	-	-	-	-
1066			P	DGU		-	-	-	-	-
1067			P	SG		4,443,486	4,096,400	347,085	-	347,085
1068			P	CAGW		12,441,779	9,757,192	2,684,587	-	2,684,587
1069			P	CAGE		234,955,868	234,955,868	-	-	-
1070			P	JBG		53,735,365	42,140,782	11,594,583	-	11,594,583
1071			P	S		180,756,088	180,756,088	-	-	-
1072					B3	486,332,585	471,706,330	14,626,255	-	14,626,255
1073										
1074	403NP	Nuclear Depreciation								
1075			P	DGP		-	-	-	-	-
1076						-	-	-	-	-
1077										
1078	403HP	Hydro Depreciation								
1079			P	SG-P		22,511,698	20,753,286	1,758,412	-	1,758,412
1080			P	DGU		-	-	-	-	-
1081			P	CAGW		-	-	-	-	-
1082			P	CAGE		-	-	-	-	-
1083			P	SG		-	-	-	-	-
1084			P	SG-U		8,283,428	7,636,401	647,027	-	647,027
1085					B3	30,795,127	28,389,687	2,405,439	-	2,405,439
1086										
1087	403OP	Other Production Depreciation								
1088			P	S		4,783	4,783	-	-	-
1089			P	SG		33,982	31,328	2,654	-	2,654
1090			P	CAGW		19,116,934	14,992,037	4,124,898	-	4,124,898
1091			P	CAGE		50,532,273	50,532,273	-	-	-
1092			P	SG		97,925,004	90,275,980	7,649,024	-	7,649,024
1093			P	CAGE		-	-	-	-	-
1094					B3	167,612,977	155,836,401	11,776,576	-	11,776,576
1095										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation								
1097			T	DGP		-	-	-	-	-
1098			T	DGU		-	-	-	-	-
1099			T	CAGW		34,671	27,190	7,481	-	7,481
1100			T	CAGE		-	-	-	-	-
1101			T	JBG		-	-	-	-	-
1102			T	SG		125,352,163	115,560,775	9,791,388	-	9,791,388
1103					B3	125,386,834	115,587,965	9,798,869	-	9,798,869
1104										
1105										
1106										
1107	403	Distribution Depreciation								
1108	360	Land & Land Rights	DPW	S		420,462	412,850	7,611	-	7,611
1109	361	Structures	DPW	S		2,158,154	2,051,849	106,305	-	106,305
1110	362	Station Equipment	DPW	S		12,341,072	10,094,490	2,246,582	-	2,246,582
1111	363	Storage Battery Equipment	DPW	S		-	-	-	-	-
1112	364	Poles & Towers	DPW	S		45,813,613	41,739,067	4,074,546	-	4,074,546
1113	365	OH Conductors	DPW	S		20,782,723	18,800,968	1,981,755	-	1,981,755
1114	366	UG Conduit	DPW	S		9,700,542	9,187,645	512,897	-	512,897
1115	367	UG Conductor	DPW	S		21,530,296	20,789,401	740,895	-	740,895
1116	368	Line Trans	DPW	S		35,711,989	32,695,294	3,016,695	-	3,016,695
1117	369	Services	DPW	S		20,733,655	19,004,711	1,728,945	-	1,728,945
1118	370	Meters	DPW	S		9,771,798	9,133,165	638,633	-	638,633
1119	371	Inst Cust Prem	DPW	S		478,452	459,469	18,983	-	18,983
1120	372	Leased Property	DPW	S		-	-	-	-	-
1121	373	Street Lighting	DPW	S		2,248,401	2,138,795	109,606	-	109,606
1122					B3	181,691,155	166,507,702	15,183,453	-	15,183,453
1123										
1124	403GP	General Depreciation								
1125			G-SITL	S		15,621,693	14,520,732	1,100,960	-	1,100,960
1126			G-DGF	DGP		-	-	-	-	-
1127			G-DGL	DGU		-	-	-	-	-
1128			P	SE		-	-	-	-	-
1129			CUST	CN		966,692	899,642	67,051	-	67,051
1130			G-SG	SG		7,163,575	6,604,021	559,554	-	559,554
1131			PTD	SO		16,310,325	15,184,311	1,126,014	-	1,126,014
1132			G-SG	CAGW		183,441	143,859	39,581	-	39,581
1133			G-SG	CAGE		2,474,968	2,474,968	-	-	-
1134			P	JBG		433,606	340,046	93,560	-	93,560
1135			P	JBE		-	-	-	-	-
1136			P	CAEE		108,300	108,300	-	-	-
1137			G-SG	CAGE		-	-	-	-	-
1138			G-SG	CAGE		-	-	-	-	-
1139					B3	43,262,598	40,275,877	2,986,721	-	2,986,721
1140										
1141	403GV0	General Vehicles								
1142			G-SG	SG		-	-	-	-	-
1143						-	-	-	-	-
1144										
1145	403MP	Mining Depreciation								
1146			P	CAEE		-	-	-	-	-
1147					B3	-	-	-	-	-
1148										
1149	403EP	Experimental Plant Depreciation								
1150			P	DGP		-	-	-	-	-
1151			P	SG		-	-	-	-	-
1152						-	-	-	-	-
1153	4031	ARO Depreciation								
1154				S		-	-	-	-	-
1155						-	-	-	-	-
1156										
1157										
1158	**TOTAL DEPRECIATION EXPENSE**				B3	**1,035,081,277**	**978,303,963**	**56,777,314**	**-**	**56,777,314**
1159										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor									
1161		S				378,073,719	361,789,305	16,284,414	-	16,284,414
1162		DGP				-	-	-	-	-
1163		DGU				-	-	-	-	-
1164		SG				234,918,210	216,568,504	18,349,706	-	18,349,706
1165		SO				16,310,325	15,184,311	1,126,014	-	1,126,014
1166		CN				966,692	899,642	67,051	-	67,051
1167		SE				-	-	-	-	-
1168		CAGW				31,776,825	24,920,278	6,856,547	-	6,856,547
1169		CAGE				287,963,109	287,963,109	-	-	-
1170		CAEW				-	-	-	-	-
1171		CAEE				108,300	108,300	-	-	-
1172		JBG				54,168,971	42,480,828	11,688,143	-	11,688,143
1173		JBE				-	-	-	-	-
1174	Total Depreciation Expense By Factor				B3	1,004,286,150	949,914,276	54,371,874	-	54,371,874
1175										
1176	404GP	Amort of LT Plant - Capital Lease Gen								
1177			I-SITUS	S		440,350	347,747	92,604	-	92,604
1178			I-SG	SG		-	-	-	-	-
1179			PTD	SO		247,138	230,076	17,062	-	17,062
1180			I-DGU	DGU		-	-	-	-	-
1181			CUST	CN		-	-	-	-	-
1182			I-SG	CAGW		-	-	-	-	-
1183			I-SG	CAGE		-	-	-	-	-
1184			I-DGP	DGP		-	-	-	-	-
1185					B4	687,488	577,822	109,665	-	109,665
1186										
1187	404SP	Amort of LT Plant - Cap Lease Steam								
1188			P	SG		-	-	-	-	-
1189			P	DGP		-	-	-	-	-
1190						-	-	-	-	-
1191										
1192	404IP	Amort of LT Plant - Intangible Plant								
1193			I-SITUS	S		4,421,013	4,417,881	3,133	-	3,133
1194			P	SE		-	-	-	-	-
1195			I-SG	SG		12,489,549	11,513,977	975,572	-	975,572
1196			PTD	SO		14,405,872	13,411,335	994,537	-	994,537
1197			CUST	CN		13,528,148	12,589,824	938,324	-	938,324
1198			I-SG	CAGW		2,694,702	2,113,261	581,441	-	581,441
1199			I-SG	CAGE		307,255	307,255	-	-	-
1200			I-DGP	DGP		-	-	-	-	-
1201			I-SG	CAGE		-	-	-	-	-
1202			I-SG	CAGE		-	-	-	-	-
1203			I-SG	CAGW		482,052	378,038	104,013	-	104,013
1204			I-SG	CAGE		2,882,817	2,882,817	-	-	-
1205			P	JBG		276,015	216,459	59,556	-	59,556
1206			P	CAEW		-	-	-	-	-
1207			P	CAEE		1,821	1,821	-	-	-
1208			I-DGU	DGU		-	-	-	-	-
1209					B4	51,489,245	47,832,669	3,656,576	-	3,656,576
1210										
1211	404MP	Amort of LT Plant - Mining Plant								
1212			P	SE		-	-	-	-	-
1213						-	-	-	-	-
1214										
1215	404OP	Amort of LT Plant - Other Plant								
1216			P	CAGE		-	-	-	-	-
1217			P	CAGE		-	-	-	-	-
1218					B4	-	-	-	-	-
1219										
1220										
1221	404HP	Amortization of Other Electric Plant								
1222			P	DGP		311,696	260,414	51,282	-	51,282
1223			P	DGU		-	-	-	-	-
1224			P	CAGW		-	-	-	-	-
1225			P	CAGE		-	-	-	-	-
1226			P	SG		-	-	-	-	-
1227					B4	311,696	260,414	51,282	-	51,282
1228										
1229	**Total Amortization of Limited Term Plant**				B4	52,488,428	48,670,906	3,817,523	-	3,817,523
1230										
1231										
1232	405	Amortization of Other Electric Plant								
1233			GP	S		-	-	-	-	-
1234										
1235					B4	-	-	-	-	-
1236										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1237	406	Amortization of Plant Acquisition Adj								
1238			P	S		301,635	301,635	-	-	-
1239			P	DGP		-	-	-	-	-
1240			P	DGU		-	-	-	-	-
1241			P	CAGW		-	-	-	-	-
1242			P	CAGE		6,465,469	6,465,469	-	-	-
1243			P	SG		-	-	-	-	-
1244			P	SO		-	-	-	-	-
1245					B4	6,767,105	6,767,105	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc								
1247			DPW	S		2,513,687	2,513,687	-	-	-
1248			GP	SO		-	-	-	-	-
1249			P	DGP		-	-	-	-	-
1250			P	SE		-	-	-	-	-
1251			P	CAGW		23,824	18,684	5,141	-	5,141
1252			P	CAGE		-	-	-	-	-
1253			P	CAEW		-	-	-	-	-
1254			P	JBG		-	-	-	-	-
1255			P	SG		-	-	-	-	-
1256			P	TROJP		-	-	-	-	-
1257					B4	2,537,511	2,532,370	5,141	-	5,141
1258										
1259	**TOTAL AMORTIZATION EXPENSE**				B4	**61,793,044**	**57,970,380**	**3,822,663**	**-**	**3,822,663**
1260										
1261										
1262										
1263	Summary of Amortization Expense by Factor									
1264		S				7,676,686	7,580,949	95,736	-	95,736
1265		SE				-	-	-	-	-
1266		TROJP				-	-	-	-	-
1267		SG-P				-	-	-	-	-
1268		DGU				-	-	-	-	-
1269		SO				14,653,009	13,641,411	1,011,598	-	1,011,598
1270		JBG				276,015	216,459	59,556	-	59,556
1271		SSGCH				-	-	-	-	-
1272		CN				13,528,148	12,589,824	938,324	-	938,324
1273		CAGW				3,200,578	2,509,983	690,595	-	690,595
1274		CAGE				9,655,542	9,655,542	-	-	-
1275		CAEW				-	-	-	-	-
1276		CAEE				1,821	1,821	-	-	-
1277		SG				12,489,549	11,513,977	975,572	-	975,572
1278	Total Amortization Expense by Factor				B4	61,481,348	57,709,966	3,771,382	-	3,771,382
1279	408	Taxes Other Than Income								
1280			GP	S		47,564,652	33,879,300	13,685,352	-	13,685,352
1281			GP	GPS		161,965,403	150,783,816	11,181,587	-	11,181,587
1282			GP	SO		(437,220)	(407,036)	(30,184)	-	(30,184)
1283			P	SE		871,530	806,718	64,812	-	64,812
1284			P	CAGE		2,232,349	2,232,349	-	-	-
1285			DMSC	OPRV-ID		-	-	-	-	-
1286			GP	EXCTAX		-	-	-	-	-
1287			GP	DGP		-	-	-	-	-
1288			P	SG		-	-	-	-	-
1289			P	CAEE		-	-	-	-	-
1290										
1291	**TOTAL TAXES OTHER THAN INCOME**				**B5**	**212,196,714**	**187,295,148**	**24,901,567**	**-**	**24,901,567**
1292										
1293										
1294	41140	Deferred Investment Tax Credit - Fed								
1295			PTD	CAGE		(1,703,368)	(1,703,368)	-	-	-
1296										
1297					B7	(1,703,368)	(1,703,368)	-	-	-
1298										
1299	41141	Deferred Investment Tax Credit - Idaho								
1300			PTD	CAGE		-	-	-	-	-
1301										
1302					B7	-	-	-	-	-
1303										
1304	**TOTAL DEFERRED ITC**				**B7**	**(1,703,368)**	**(1,703,368)**	**-**	**-**	**-**
1305										
1306										
1307	427	Interest on Long-Term Debt								
1308			GP	S		-	-	-	-	-
1309			GP	SNP		401,727,974	376,327,155	25,400,819	-	25,400,819
1310						401,727,974	376,327,155	25,400,819	-	25,400,819
1311										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp								
1313			GP	SNP		5,103,007	4,780,350	322,658	-	322,658
1314						5,103,007	4,780,350	322,658	-	322,658
1315										
1316	429	Amortization of Premium on Debt								
1317			GP	SNP		(11,026)	(10,329)	(697)	-	(697)
1318						(11,026)	(10,329)	(697)	-	(697)
1319										
1320	431	Other Interest Expense								
1321			NUTIL	OTH		-	-	-	-	-
1322			GP	SO		-	-	-	-	-
1323			GP	SNP		18,548,860	17,376,036	1,172,824	-	1,172,824
1324						18,548,860	17,376,036	1,172,824	-	1,172,824
1325										
1326	432	AFUDC - Borrowed								
1327			GP	SNP		(38,314,971)	(35,892,357)	(2,422,614)	-	(2,422,614)
1328						(38,314,971)	(35,892,357)	(2,422,614)	-	(2,422,614)
1329										
1330		Total Elec. Interest Deductions for Tax			B6	387,053,845	362,580,856	24,472,989	-	24,472,989
1331										
1332		Non-Utility Portion of Interest								
1333			427	NUTIL	NUTIL	-	-	-	-	-
1334			428	NUTIL	NUTIL	-	-	-	-	-
1335			429	NUTIL	NUTIL	-	-	-	-	-
1336			431	NUTIL	NUTIL	-	-	-	-	-
1337										
1338		Total Non-utility Interest				-	-	-	-	-
1339										
1340		Total Interest Deductions for Tax				387,053,845	362,580,856	24,472,989	-	24,472,989
1341										
1342										
1343	419	Interest & Dividends								
1344			GP	S		-	-	-	-	-
1345			GP	SNP		(79,165,909)	(74,160,335)	(5,005,573)	-	(5,005,573)
1346		Total Operating Deductions for Tax			B6	(79,165,909)	(74,160,335)	(5,005,573)	-	(5,005,573)
1347										
1348										
1349	41010	Deferred Income Tax - Federal-DR								
1350			P	S		115,969	52,313	63,656	-	63,656
1351			P	SCHMDEXP		-	-	-	-	-
1352			IBT	CIAC		-	-	-	-	-
1353			LABOF	SO		(26,319,094)	(24,502,106)	(1,816,988)	-	(1,816,988)
1354			GP	SNP		28,884,552	27,058,214	1,826,338	-	1,826,338
1355			P	SE		-	-	-	-	-
1356			PT	SG		37,967,087	35,001,438	2,965,649	-	2,965,649
1357			GP	GPS		49,230,998	45,832,243	3,398,755	-	3,398,755
1358			TAXDE	TAXDEPR		301,248,033	281,860,536	19,387,497	-	19,387,497
1359			CUST	CAEW		-	-	-	-	-
1360			CUST	CN		-	-	-	-	-
1361			P	JBE		(1,092,485)	(845,675)	(246,810)	-	(246,810)
1362			PT	CAGW		(132)	(104)	(28)	-	(28)
1363			PT	CAGE		115,380	115,380	-	-	-
1364			P	JBG		-	-	-	-	-
1365			P	CAEE		810,645	810,645	-	-	-
1366			DPW	SNPD		238,377	222,911	15,466	-	15,466
1367					B7	391,199,330	365,605,795	25,593,535	-	25,593,535
1368										
1369										
1370										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR								
1372			GP	S		(180,734,193)	(176,334,019)	(4,400,174)	-	(4,400,174)
1373			DPW	CIAC		(29,968,119)	(28,023,774)	(1,944,345)	-	(1,944,345)
1374			GP	SCHMDEXP		(211,410,319)	(199,813,829)	(11,596,490)	-	(11,596,490)
1375			GP	SNP		(17,992,952)	(16,855,277)	(1,137,675)	-	(1,137,675)
1376			PT	SG		(638,397)	(588,532)	(49,866)	-	(49,866)
1377			PT	SNPD		(937,677)	(876,840)	(60,837)	-	(60,837)
1378			LABOF	SO		(4,838,056)	(4,504,052)	(334,004)	-	(334,004)
1379			IBT	TAXDEPR		-	-	-	-	-
1380			CUST	JBG		-	-	-	-	-
1381			CUST	BADDEBT		(873,780)	(747,875)	(125,905)	-	(125,905)
1382			GP	GPS		1,212,047	1,128,371	83,676	-	83,676
1383			P	CN		-	-	-	-	-
1384			P	JBE		(4,145,773)	(3,209,178)	(936,595)	-	(936,595)
1385			PT	CAGW		(42,080)	(33,000)	(9,080)	-	(9,080)
1386			PT	CAGE		(1,548,091)	(1,548,091)	-	-	-
1387			P	SE		-	-	-	-	-
1388			P	CAEE		(5,453,223)	(5,453,223)	-	-	-
1389					B7	(457,370,614)	(436,859,318)	(20,511,295)	-	(20,511,295)
1390										
1391	**TOTAL DEFERRED INCOME TAXES**				**B7**	**(66,171,284)**	**(71,253,523)**	**5,082,240**	**-**	**5,082,240**
1392	SCHMAF	Additions - Flow Through								
1393			SCHM	S		-	-	-	-	-
1394			SCHM	SNP		-	-	-	-	-
1395			SCHM	SO		-	-	-	-	-
1396			SCHM	SE		-	-	-	-	-
1397			SCHM	TROJP		-	-	-	-	-
1398			SCHM	DGP		-	-	-	-	-
1399					B6	-	-	-	-	-
1400										
1401	SCHMAP	Additions - Permanent								
1402			P	S		-	-	-	-	-
1403			P	BADDEBT		-	-	-	-	-
1404			P	JBE		55,517	42,974	12,542	-	12,542
1405			P	SCHMDEXP		149,749	141,535	8,214	-	8,214
1406			P	CAEE		-	-	-	-	-
1407			P	CAGW		-	-	-	-	-
1408			P	CAGE		-	-	-	-	-
1409			LABOF	SNP		-	-	-	-	-
1410			SCHM	SO		3,374,502	3,141,537	232,965	-	232,965
1411										
1412					B6	3,579,768	3,326,047	253,721	-	253,721
1413										
1414	SCHMAT	Additions - Temporary								
1415			SCHM	S		115,590,870	115,662,881	(72,011)	-	(72,011)
1416			P	JBE		16,861,918	13,052,545	3,809,373	-	3,809,373
1417			DPW	CIAC		121,888,015	113,979,866	7,908,149	-	7,908,149
1418			SCHM	SNP		73,181,946	68,554,732	4,627,214	-	4,627,214
1419			P	TROJD		-	-	-	-	-
1420			P	CN		-	-	-	-	-
1421			SCHM	SE		-	-	-	-	-
1422			P	SG		2,661,663	2,453,758	207,905	-	207,905
1423			SCHM	GPS		(4,929,707)	(4,589,375)	(340,332)	-	(340,332)
1424			SCHM	SO		19,677,604	18,319,124	1,358,480	-	1,358,480
1425			SCHM	SNPD		3,813,773	3,566,334	247,439	-	247,439
1426			P	JBG		-	-	-	-	-
1427			CUST	BADDEBT		3,553,889	3,041,800	512,089	-	512,089
1428			P	CAGW		171,158	134,227	36,931	-	36,931
1429			P	CAGE		1,784,808	1,784,808	-	-	-
1430			SCHM	CAEW		-	-	-	-	-
1431			SCHM	CAEE		22,179,648	22,179,648	-	-	-
1432			BOOKI	SCHMDEXP		859,859,922	812,694,025	47,165,897	-	47,165,897
1433					B6	1,236,295,508	1,170,834,372	65,461,135	-	65,461,135
1434										
1435	TOTAL SCHEDULE - M ADDITIONS				B6	1,239,875,276	1,174,160,419	65,714,856	-	65,714,856
1436										
1437	SCHMDF	Deductions - Flow Through								
1438			SCHMI	S		-	-	-	-	-
1439			SCHMI	CAGW		-	-	-	-	-
1440			SCHMI	CAGE		-	-	-	-	-
1441			SCHMI	DGP		-	-	-	-	-
1442			SCHMI	DGU		-	-	-	-	-
1443					B6	-	-	-	-	-

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1444	SCHMDP	Deductions - Permanent								
1445			SCHMI	S		-	-	-	-	-
1446			P	SE		-	-	-	-	-
1447			P	CAEE		9,316	9,316	-	-	-
1448			P	JBE		6,400,988	4,954,904	1,446,084	-	1,446,084
1449			PTD	SNP		109,994	103,040	6,955	-	6,955
1450			SCHMI	SG		-	-	-	-	-
1451			P	SCHMDEXP		-	-	-	-	-
1452			SCHMI	SO		-	-	-	-	-
1453					B6	6,520,299	5,067,260	1,453,039	-	1,453,039
1454										
1455	SCHMDT	Deductions - Temporary								
1456			GP	S		471,666	212,762	258,904	-	258,904
1457			CUST	BADDEBT		-	-	-	-	-
1458			CUST	CN		-	-	-	-	-
1459			SCHMI	SNP		117,480,879	110,052,692	7,428,187	-	7,428,187
1460			DPW	SNPD		969,539	906,635	62,904	-	62,904
1461			P	JBE		(4,443,418)	(3,439,580)	(1,003,838)	-	(1,003,838)
1462			P	SE		-	-	-	-	-
1463			SCHMI	SG		154,421,874	142,359,820	12,062,053	-	12,062,053
1464			SCHMI	GPS		200,235,075	186,411,469	13,823,606	-	13,823,606
1465			SCHMI	SO		(107,046,511)	(99,656,354)	(7,390,158)	-	(7,390,158)
1466			TAXDE	TAXDEPR		1,225,252,918	1,146,399,000	78,853,918	-	78,853,918
1467			SCHMI	CAGW		(535)	(420)	(116)	-	(116)
1468			SCHMI	CAGE		469,270	469,270	-	-	-
1469			P	JBG		-	-	-	-	-
1470			P	CAEE		3,297,103	3,297,103	-	-	-
1471			P	TROJD		-	-	-	-	-
1472					B6	1,591,107,858	1,487,012,398	104,095,461	-	104,095,461
1473										
1474	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,597,628,157	1,492,079,658	105,548,500	-	105,548,500
1475										
1476	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(357,752,882)	(317,919,239)	(39,833,643)	-	(39,833,643)
1477										
1478										
1479	40911	State Income Taxes								
1480			IBT	IBT		80,383,456	80,383,456	-	-	-
1481		Credits	IBT	IBT		-	-	-	-	-
1482				CAGE		-	-	-	-	-
1483			IBT	IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**					**80,383,456**	**80,383,456**	**-**	**-**	**-**
1485										
1486										
1487	Calculation of Taxable Income:									
1488		Operating Revenues				5,326,231,157	4,955,891,255	370,339,902	-	370,339,902
1489		Operating Deductions:								
1490		O & M Expenses				1,409,955,968	1,206,816,819	203,139,150	-	203,139,150
1491		Depreciation Expense				1,035,081,277	978,303,963	56,777,314	-	56,777,314
1492		Amortization Expense				61,793,044	57,970,380	3,822,663	-	3,822,663
1493		Taxes Other Than Income				212,196,714	187,295,148	24,901,567	-	24,901,567
1494		Interest & Dividends (AFUDC-Equity)				(79,165,909)	(74,160,335)	(5,005,573)	-	(5,005,573)
1495		Misc Revenue & Expense				(1,733,836)	(1,578,877)	(154,959)	-	(154,959)
1496		Total Operating Deductions				2,638,127,259	2,354,647,098	283,480,161	-	283,480,161
1497		Other Deductions:								
1498		Interest Deductions				387,053,845	362,580,856	24,472,989	-	24,472,989
1499		Interest on PCRBS				-	-	-	-	-
1500		Schedule M Adjustments				(357,752,882)	(317,919,239)	(39,833,643)	-	(39,833,643)
1501										
1502		Income Before State Taxes				1,943,297,172	1,920,744,063	22,553,109	-	22,553,109
1503										
1504		State Income Taxes				80,383,456	80,383,456	-	-	-
1505										
1506	Total Taxable Income					1,862,913,716	1,840,360,607	22,553,109	-	22,553,109
1507										
1508	Tax Rate					21.0%	21.0%	21.0%	21.0%	21.0%
1509										
1510	Federal Income Tax - Calculated					391,211,880	386,475,727	4,736,153	-	4,736,153
1511										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:									
1513	40910	Fed. Credit	P	SE		-	-	-	-	-
1514	40910	Fed. Credit	P	JBE	B6	(45,220)	(35,004)	(10,216)	-	(10,216)
1515	40910	Fed. Credit	P	SO	B6	(1,659)	(1,544)	(115)	-	(115)
1516	40910	Fed. Credit	P	SG		(125,906,829)	(116,072,116)	(9,834,714)	-	(9,834,714)
1517	40910	Fed. Credit		CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit		CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**					**265,258,172**	**270,367,063**	**(5,108,891)**	**-**	**(5,108,891)**
1520										
1521	**TOTAL OPERATING EXPENSES**					**2,995,060,143**	**2,706,601,061**	**288,459,082**	**-**	**288,459,082**
1522	310	Land and Land Rights								
1523			P	DGP		-	-	-	-	-
1524			P	DGU		-	-	-	-	-
1525			P	SG		41,195,596	37,977,765	3,217,831	-	3,217,831
1526			P	CAGW		1,788,644	1,402,705	385,939	-	385,939
1527			P	CAGE		48,183,493	48,183,493	-	-	-
1528			P	JBG		1,193,761	936,181	257,580	-	257,580
1529			P	S		-	-	-	-	-
1530			P	CAGE		-	-	-	-	-
1531					B8	92,361,494	88,500,144	3,861,350	-	3,861,350
1532										
1533	311	Structures and Improvements								
1534			P	DGP		-	-	-	-	-
1535			P	DGU		-	-	-	-	-
1536			P	SG		8,438,668	7,779,515	659,153	-	659,153
1537			P	CAGW		68,413,606	53,651,871	14,761,736	-	14,761,736
1538			P	CAGE		799,513,325	799,513,325	-	-	-
1539			P	JBG		150,552,001	118,067,105	32,484,895	-	32,484,895
1540			P	CAGE		-	-	-	-	-
1541					B8	1,026,917,601	979,011,817	47,905,784	-	47,905,784
1542										
1543	312	Boiler Plant Equipment								
1544			P	DGP		-	-	-	-	-
1545			P	DGU		-	-	-	-	-
1546			P	SG		59,107,687	54,490,724	4,616,963	-	4,616,963
1547			P	CAGW		122,558,077	96,113,484	26,444,593	-	26,444,593
1548			P	CAGE		3,309,169,785	3,309,169,785	-	-	-
1549			P	JBG		1,010,136,000	792,177,008	217,958,992	-	217,958,992
1550			P	S		-	-	-	-	-
1551					B8	4,500,971,549	4,251,951,002	249,020,547	-	249,020,547
1552										
1553	314	Turbogenerator Units								
1554			P	DGP		-	-	-	-	-
1555			P	DGU		-	-	-	-	-
1556			P	SG		35,317,983	32,559,258	2,758,724	-	2,758,724
1557			P	CAGW		39,455,481	30,942,096	8,513,385	-	8,513,385
1558			P	CAGE		694,976,822	694,976,822	-	-	-
1559			P	JBG		207,400,565	162,649,345	44,751,220	-	44,751,220
1560			P	CAGE		-	-	-	-	-
1561					B8	977,150,850	921,127,521	56,023,329	-	56,023,329
1562										
1563	315	Accessory Electric Equipment								
1564			P	DGP		-	-	-	-	-
1565			P	DGU		-	-	-	-	-
1566			P	SG		8,612,614	7,939,873	672,740	-	672,740
1567			P	CAGW		9,559,653	7,496,948	2,062,705	-	2,062,705
1568			P	CAGE		380,306,044	380,306,044	-	-	-
1569			P	JBG		61,960,940	48,591,509	13,369,431	-	13,369,431
1570			P	CAGE		-	-	-	-	-
1571					B8	460,439,251	444,334,374	16,104,876	-	16,104,876
1572										
1573										
1574										
1575	316	Misc Power Plant Equipment								
1576			P	DGP		-	-	-	-	-
1577			P	DGU		-	-	-	-	-
1578			P	SG		1,385,927	1,277,671	108,256	-	108,256
1579			P	CAGW		434,734	340,931	93,803	-	93,803
1580			P	CAGE		25,265,237	25,265,237	-	-	-
1581			P	JBG		5,772,589	4,527,027	1,245,563	-	1,245,563
1582			P	CAGE		-	-	-	-	-
1583					B8	32,858,488	31,410,866	1,447,622	-	1,447,622
1584										
1585	317	Steam Plant ARO								
1586			P	S		-	-	-	-	-
1587						-	-	-	-	-
1588										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300								
1590			P	CAGW		553,173	433,814	119,359	-	119,359
1591			P	CAGE		(63,257,574)	(63,257,574)	-	-	-
1592			P	SG		70,714,980	65,191,359	5,523,621	-	5,523,621
1593						8,010,579	2,367,599	5,642,980	-	5,642,980
1594										
1595										
1596	**Total Steam Production Plant**				B8	**7,098,709,813**	**6,718,703,323**	**380,006,490**	**-**	**380,006,490**
1597										
1598										
1599	Summary of Steam Production Plant by Factor									
1600		S				-	-	-	-	-
1601		JBG				1,437,015,856	1,126,948,175	310,067,681	-	310,067,681
1602		JBE				-	-	-	-	-
1603		SG				224,773,455	207,216,166	17,557,289	-	17,557,289
1604		CAGW				242,763,369	190,381,849	52,381,520	-	52,381,520
1605		CAGE				5,194,157,133	5,194,157,133	-	-	-
1606		SSGCH				-	-	-	-	-
1607	Total Steam Production Plant by Factor				B8	7,098,709,813	6,718,703,323	380,006,490	-	380,006,490
1608	320	Land and Land Rights								
1609			P	DGP		-	-	-	-	-
1610			P	SG		-	-	-	-	-
1611						-	-	-	-	-
1612										
1613	321	Structures and Improvements								
1614			P	DGP		-	-	-	-	-
1615			P	SG		-	-	-	-	-
1616						-	-	-	-	-
1617										
1618	322	Reactor Plant Equipment								
1619			P	DGP		-	-	-	-	-
1620			P	SG		-	-	-	-	-
1621						-	-	-	-	-
1622										
1623	323	Turbogenerator Units								
1624			P	DGP		-	-	-	-	-
1625			P	SG		-	-	-	-	-
1626						-	-	-	-	-
1627										
1628	324	Land and Land Rights								
1629			P	DGP		-	-	-	-	-
1630			P	SG		-	-	-	-	-
1631						-	-	-	-	-
1632										
1633	325	Misc. Power Plant Equipment								
1634			P	DGP		-	-	-	-	-
1635			P	SG		-	-	-	-	-
1636						-	-	-	-	-
1637										
1638										
1639	NP	Unclassified Nuclear Plant - Acct 300								
1640			P	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			P	SG-P		30,298,852	27,932,177	2,366,675	-	2,366,675
1657			P	SG-U		6,577,182	6,063,432	513,751	-	513,751
1658			P	CAGW		-	-	-	-	-
1659			P	CAGE		-	-	-	-	-
1660			P	SG		-	-	-	-	-
1661			P	CAGE		-	-	-	-	-
1662					B8	36,876,034	33,995,608	2,880,425	-	2,880,425
1663										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements								
1665			P	SG-P		266,528,623	245,709,794	20,818,828	-	20,818,828
1666			P	SG-U		18,778,417	17,311,615	1,466,802	-	1,466,802
1667			P	CAGW		-	-	-	-	-
1668			P	CAGE		-	-	-	-	-
1669			P	SG		-	-	-	-	-
1670			P	CAGE		-	-	-	-	-
1671					B8	285,307,040	263,021,410	22,285,630	-	22,285,630
1672										
1673	332	Reservoirs, Dams & Waterways								
1674			P	SG-P		430,435,830	396,814,039	33,621,791	-	33,621,791
1675			P	SG-U		98,468,303	90,776,841	7,691,462	-	7,691,462
1676			P	CAGW		-	-	-	-	-
1677			P	CAGE		-	-	-	-	-
1678			P	SG		-	-	-	-	-
1679			P	CAGE		-	-	-	-	-
1680					B8	528,904,133	487,590,880	41,313,253	-	41,313,253
1681										
1682	333	Water Wheel, Turbines, & Generators								
1683			P	SG-P		95,355,213	87,906,918	7,448,295	-	7,448,295
1684			P	SG-U		50,005,327	46,099,359	3,905,968	-	3,905,968
1685			P	CAGW		-	-	-	-	-
1686			P	CAGE		-	-	-	-	-
1687			P	SG		-	-	-	-	-
1688			P	CAGE		-	-	-	-	-
1689					B8	145,360,540	134,006,277	11,354,263	-	11,354,263
1690										
1691	334	Accessory Electric Equipment								
1692			P	SG-P		71,474,511	65,891,562	5,582,948	-	5,582,948
1693			P	SG-U		14,502,314	13,369,523	1,132,791	-	1,132,791
1694			P	CAGW		-	-	-	-	-
1695			P	CAGE		-	-	-	-	-
1696			P	SG		-	-	-	-	-
1697			P	CAGE		-	-	-	-	-
1698					B8	85,976,825	79,261,086	6,715,739	-	6,715,739
1699										
1700										
1701										
1702	335	Misc. Power Plant Equipment								
1703			P	SG-P		2,391,634	2,204,821	186,813	-	186,813
1704			P	SG-U		172,646	159,160	13,486	-	13,486
1705			P	CAGW		-	-	-	-	-
1706			P	CAGE		-	-	-	-	-
1707			P	SG		-	-	-	-	-
1708			P	CAGE		-	-	-	-	-
1709					B8	2,564,280	2,363,982	200,299	-	200,299
1710										
1711	336	Roads, Railroads & Bridges								
1712			P	SG-P		23,077,093	21,274,517	1,802,576	-	1,802,576
1713			P	SG-U		3,085,911	2,844,867	241,044	-	241,044
1714			P	CAGW		-	-	-	-	-
1715			P	CAGE		-	-	-	-	-
1716			P	SG		-	-	-	-	-
1717			P	CAGE		-	-	-	-	-
1718					B8	26,163,003	24,119,384	2,043,619	-	2,043,619
1719										
1720	337	Hydro Plant ARO								
1721			P	S		-	-	-	-	-
1722						-	-	-	-	-
1723										
1724	HP	Unclassified Hydro Plant - Acct 300								
1725			P	S		-	-	-	-	-
1726			P	DGU		-	-	-	-	-
1727			P	CAGW		-	-	-	-	-
1728			P	CAGE		-	-	-	-	-
1729			P	SG		-	-	-	-	-
1730			P	CAGE		-	-	-	-	-
1731						-	-	-	-	-
1732										
1733	**Total Hydraulic Plant**				B8	**1,111,151,856**	**1,024,358,627**	**86,793,229**	**-**	**86,793,229**
1734										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor									
1736		S				-	-	-	-	-
1737		SG				-	-	-	-	-
1738		CAGW				-	-	-	-	-
1739		CAGE				-	-	-	-	-
1740		DGP				-	-	-	-	-
1741		DGU				-	-	-	-	-
1742	Total Hydraulic Plant by Factor				B8	-	-	-	-	-
1743										
1744	340	Land and Land Rights								
1745				S		74,986	74,986	-	-	-
1746			P	SG		-	-	-	-	-
1747			P	DGU		-	-	-	-	-
1748			P	CAGW		4,527,456	3,550,558	976,898	-	976,898
1749			P	CAGE		34,730,178	34,730,178	-	-	-
1750			P	SG		11,715,828	10,800,693	915,136	-	915,136
1751					B8	51,048,448	49,156,414	1,892,033	-	1,892,033
1752										
1753	341	Structures and Improvements								
1754			P	SG		-	-	-	-	-
1755			P	S		16,702	16,702	-	-	-
1756			P	CAGW		37,327,563	29,273,323	8,054,240	-	8,054,240
1757			P	CAGE		137,205,159	137,205,159	-	-	-
1758			P	SG		76,172,806	70,222,869	5,949,937	-	5,949,937
1759					B8	250,722,229	236,718,052	14,004,177	-	14,004,177
1760										
1761	342	Fuel Holders, Producers & Accessories								
1762			P	SG		-	-	-	-	-
1763			P	DGU		-	-	-	-	-
1764			P	CAGW		1,787,061	1,401,464	385,598	-	385,598
1765			P	CAGE		14,565,556	14,565,556	-	-	-
1766			P	CAGE		-	-	-	-	-
1767					B8	16,352,617	15,967,020	385,598	-	385,598
1768										
1769	343	Prime Movers								
1770			P	S		-	-	-	-	-
1771			P	DGU		-	-	-	-	-
1772			P	SG		-	-	-	-	-
1773			P	CAGW		331,015,390	259,591,561	71,423,829	-	71,423,829
1774			P	CAGE		798,711,224	798,711,224	-	-	-
1775			P	SG		2,124,585,647	1,958,632,050	165,953,597	-	165,953,597
1776					B8	3,254,312,261	3,016,934,835	237,377,426	-	237,377,426
1777										
1778	344	Generators								
1779			P	S		68,476	68,476	-	-	-
1780			P	DGU		-	-	-	-	-
1781			P	SG		116,955	107,819	9,135	-	9,135
1782			P	CAGW		114,288,259	89,628,061	24,660,198	-	24,660,198
1783			P	CAGE		309,674,609	309,674,609	-	-	-
1784			P	SG		118,193,929	108,961,678	9,232,251	-	9,232,251
1785					B8	542,342,228	508,440,644	33,901,584	-	33,901,584
1786										
1787	345	Accessory Electric Plant								
1788			P	SG		-	-	-	-	-
1789			P	S		19,353	19,353	-	-	-
1790			P	CAGW		48,300,058	37,878,261	10,421,797	-	10,421,797
1791			P	CAGE		165,862,909	165,862,909	-	-	-
1792			P	SG		166,907,388	153,870,078	13,037,310	-	13,037,310
1793					B8	381,089,708	357,630,601	23,459,106	-	23,459,106
1794										
1795										
1796										
1797	346	Misc. Power Plant Equipment								
1798			P	SG		-	-	-	-	-
1799			P	SG		7,133,574	6,576,363	557,211	-	557,211
1800			P	CAGW		3,481,452	2,730,252	751,200	-	751,200
1801			P	CAGE		9,111,794	9,111,794	-	-	-
1802					B8	19,726,820	18,418,409	1,308,410	-	1,308,410
1803										
1804	347	Other Production ARO								
1805			P	S		-	-	-	-	-
1806						-	-	-	-	-
1807										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300								
1809			P	S		-	-	-	-	-
1810			P	SG		-	-	-	-	-
1811			P	CAGW		(553,173)	(433,814)	(119,359)	-	(119,359)
1812			P	CAGE		-	-	-	-	-
1813						(553,173)	(433,814)	(119,359)	-	(119,359)
1814										
1815	**Total Other Production Plant**				B8	**4,515,041,138**	**4,202,832,161**	**312,208,977**	**-**	**312,208,977**
1816										
1817	Summary of Other Production Plant by Factor									
1818		S				179,517	179,517	-	-	-
1819		DGU				-	-	-	-	-
1820		SG				2,504,826,127	2,309,171,549	195,654,577	-	195,654,577
1821		CAGW				540,174,066	423,619,666	116,554,399	-	116,554,399
1822		CAGE				1,469,861,429	1,469,861,429	-	-	-
1823		SSGCT				-	-	-	-	-
1824	Total of Other Production Plant by Factor				B8	4,515,041,138	4,202,832,161	312,208,977	-	312,208,977
1825										
1826	Experimental Plant									
1827	103	Experimental Plant								
1828			P	DGP		-	-	-	-	-
1829	**Total Experimental Plant**					**-**	**-**	**-**	**-**	**-**
1830										
1831	**TOTAL PRODUCTION PLANT**				B8	**12,724,902,806**	**11,945,894,111**	**779,008,695**	**-**	**779,008,695**
1832	350	Land and Land Rights								
1833			T	DGP		-	-	-	-	-
1834			T	DGU		-	-	-	-	-
1835			T	CAGW		-	-	-	-	-
1836			T	CAGE		-	-	-	-	-
1837			T	JBG		-	-	-	-	-
1838			T	SG		296,918,593	273,725,973	23,192,621	-	23,192,621
1839					B8	296,918,593	273,725,973	23,192,621	-	23,192,621
1840										
1841	352	Structures and Improvements								
1842			T	S		-	-	-	-	-
1843			T	DGP		-	-	-	-	-
1844			T	DGU		-	-	-	-	-
1845			T	CAGW		-	-	-	-	-
1846			T	CAGE		-	-	-	-	-
1847			T	JBG		-	-	-	-	-
1848			T	SG		301,716,479	278,149,091	23,567,388	-	23,567,388
1849					B8	301,716,479	278,149,091	23,567,388	-	23,567,388
1850										
1851	353	Station Equipment								
1852			T	DGP		-	-	-	-	-
1853			T	DGU		-	-	-	-	-
1854			T	CAGW		1,969,943	1,544,885	425,058	-	425,058
1855			T	CAGE		-	-	-	-	-
1856			T	JBG		-	-	-	-	-
1857			T	SG		2,274,502,559	2,096,838,795	177,663,764	-	177,663,764
1858					B8	2,276,472,502	2,098,383,680	178,088,822	-	178,088,822
1859										
1860	354	Towers and Fixtures								
1861			T	DGP		-	-	-	-	-
1862			T	DGU		-	-	-	-	-
1863			T	CAGW		-	-	-	-	-
1864			T	CAGE		-	-	-	-	-
1865			T	JBG		-	-	-	-	-
1866			T	SG		1,317,372,004	1,214,470,705	102,901,299	-	102,901,299
1867					B8	1,317,372,004	1,214,470,705	102,901,299	-	102,901,299
1868										
1869	355	Poles and Fixtures								
1870			T	DGP		-	-	-	-	-
1871			T	DGU		-	-	-	-	-
1872			T	CAGW		-	-	-	-	-
1873			T	CAGE		-	-	-	-	-
1874			T	JBG		-	-	-	-	-
1875			T	SG		1,053,883,132	971,563,223	82,319,909	-	82,319,909
1876					B8	1,053,883,132	971,563,223	82,319,909	-	82,319,909
1877										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading								
1879			T	DGP		-	-	-	-	-
1880			T	DGU		-	-	-	-	-
1881			T	CAGW		-	-	-	-	-
1882			T	CAGE		-	-	-	-	-
1883			T	JBG		-	-	-	-	-
1884			T	SG		1,338,917,743	1,234,333,484	104,584,259	-	104,584,259
1885					B8	1,338,917,743	1,234,333,484	104,584,259	-	104,584,259
1886										
1887	357	Underground Conduit								
1888			T	DGP		-	-	-	-	-
1889			T	DGU		-	-	-	-	-
1890			T	CAGW		-	-	-	-	-
1891			T	CAGE		-	-	-	-	-
1892			T	SG		3,855,720	3,554,546	301,174	-	301,174
1893					B8	3,855,720	3,554,546	301,174	-	301,174
1894										
1895	358	Underground Conductors								
1896			T	DGP		-	-	-	-	-
1897			T	DGU		-	-	-	-	-
1898			T	CAGW		-	-	-	-	-
1899			T	CAGE		-	-	-	-	-
1900			T	SG		9,080,617	8,371,321	709,296	-	709,296
1901					B8	9,080,617	8,371,321	709,296	-	709,296
1902										
1903	359	Roads and Trails								
1904			T	DGP		-	-	-	-	-
1905			T	JBG		-	-	-	-	-
1906			T	CAGW		-	-	-	-	-
1907			T	CAGE		-	-	-	-	-
1908			T	SG		12,146,013	11,197,275	948,738	-	948,738
1909					B8	12,146,013	11,197,275	948,738	-	948,738
1910										
1911	TP	Unclassified Trans Plant - Acct 300								
1912			T	SG		650,006,284	599,233,617	50,772,668	-	50,772,668
1913			T	CAGW		-	-	-	-	-
1914			T	CAGE		(95,365)	(95,365)	-	-	-
1915						649,910,920	599,138,252	50,772,668	-	50,772,668
1916										
1917	TS0	Unclassified Trans Sub Plant - Acct 300								
1918			T	SG		-	-	-	-	-
1919						-	-	-	-	-
1920										
1921	**TOTAL TRANSMISSION PLANT**				B8	**7,260,273,724**	**6,692,887,550**	**567,386,175**	**-**	**567,386,175**
1922	Summary of Transmission Plant by Factor									
1923			JBG			-	-	-	-	-
1924			JBE			-	-	-	-	-
1925			CAGW			1,969,943	1,544,885	425,058	-	425,058
1926			CAGE			(95,365)	(95,365)	-	-	-
1927			SG			7,258,399,146	6,691,438,030	566,961,116	-	566,961,116
1928	Total Transmission Plant by Factor				B8	7,260,273,724	6,692,887,550	567,386,175	-	567,386,175
1929	360	Land and Land Rights								
1930			DPW	S		65,018,472	63,147,922	1,870,550	-	1,870,550
1931					B8	65,018,472	63,147,922	1,870,550	-	1,870,550
1932										
1933	361	Structures and Improvements								
1934			DPW	S		125,332,476	118,590,837	6,741,639	-	6,741,639
1935					B8	125,332,476	118,590,837	6,741,639	-	6,741,639
1936										
1937	362	Station Equipment								
1938			DPW	S		1,036,940,961	958,858,782	78,082,179	-	78,082,179
1939					B8	1,036,940,961	958,858,782	78,082,179	-	78,082,179
1940										
1941	363	Storage Battery Equipment								
1942			DPW	S		-	-	-	-	-
1943					B8	-	-	-	-	-
1944										
1945	364	Poles, Towers & Fixtures								
1946			DPW	S		1,321,017,737	1,204,416,839	116,600,898	-	116,600,898
1947					B8	1,321,017,737	1,204,416,839	116,600,898	-	116,600,898
1948										
1949	365	Overhead Conductors								
1950			DPW	S		836,334,394	755,911,961	80,422,434	-	80,422,434
1951					B8	836,334,394	755,911,961	80,422,434	-	80,422,434
1952										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit								
1954			DPW	S		415,550,304	395,635,275	19,915,028	-	19,915,028
1955					B8	415,550,304	395,635,275	19,915,028	-	19,915,028
1956										
1957										
1958										
1959										
1960	367	Underground Conductors								
1961			DPW	S		969,874,851	938,087,699	31,787,152	-	31,787,152
1962					B8	969,874,851	938,087,699	31,787,152	-	31,787,152
1963										
1964	368	Line Transformers								
1965			DPW	S		1,474,982,448	1,353,894,081	121,088,367	-	121,088,367
1966					B8	1,474,982,448	1,353,894,081	121,088,367	-	121,088,367
1967										
1968	369	Services								
1969			DPW	S		906,639,017	835,284,335	71,354,682	-	71,354,682
1970					B8	906,639,017	835,284,335	71,354,682	-	71,354,682
1971										
1972	370	Meters								
1973			DPW	S		251,394,419	237,252,635	14,141,784	-	14,141,784
1974					B8	251,394,419	237,252,635	14,141,784	-	14,141,784
1975										
1976	371	Installations on Customers' Premises								
1977			DPW	S		8,807,249	8,293,492	513,757	-	513,757
1978					B8	8,807,249	8,293,492	513,757	-	513,757
1979										
1980	372	Leased Property								
1981			DPW	S		-	-	-	-	-
1982					B8	-	-	-	-	-
1983										
1984	373	Street Lights								
1985			DPW	S		62,806,142	58,874,384	3,931,758	-	3,931,758
1986					B8	62,806,142	58,874,384	3,931,758	-	3,931,758
1987										
1988	DP	Unclassified Dist Plant - Acct 300								
1989			DPW	S		140,855,260	121,730,595	19,124,665	-	19,124,665
1990						140,855,260	121,730,595	19,124,665	-	19,124,665
1991										
1992	DS0	Unclassified Dist Sub Plant - Acct 300								
1993			DPW	S		-	-	-	-	-
1994						-	-	-	-	-
1995										
1996										
1997	**TOTAL DISTRIBUTION PLANT**				B8	**7,615,553,729**	**7,049,978,836**	**565,574,894**	**-**	**565,574,894**
1998										
1999	Summary of Distribution Plant by Factor									
2000			S			7,615,553,729	7,049,978,836	565,574,894	-	565,574,894
2001										
2002	Total Distribution Plant by Factor				B8	7,615,553,729	7,049,978,836	565,574,894	-	565,574,894
2003	389	Land and Land Rights								
2004			G-SITL	S		15,003,205	13,904,379	1,098,826	-	1,098,826
2005			CUST	CN		1,128,506	1,050,232	78,274	-	78,274
2006			G-DGL	DGU		-	-	-	-	-
2007			G-SG	SG		1,228	1,132	96	-	96
2008			G-SG	CAGW		-	-	-	-	-
2009			G-SG	CAGE		332	332	-	-	-
2010			PTD	SO		7,591,742	7,067,632	524,110	-	524,110
2011					B8	23,725,013	22,023,707	1,701,307	-	1,701,307
2012										
2013	390	Structures and Improvements								
2014			G-SITL	S		135,972,849	121,892,284	14,080,565	-	14,080,565
2015			G-DGP	CAEE		875,293	875,293	-	-	-
2016			G-DGL	DGU		-	-	-	-	-
2017			CUST	CN		8,207,715	7,638,421	569,294	-	569,294
2018			G-SG	SG		9,653,224	8,899,201	754,023	-	754,023
2019			G-SG	CAGW		10,644	8,347	2,297	-	2,297
2020			G-SG	CAGE		497,786	497,786	-	-	-
2021			PTD	JBG		-	-	-	-	-
2022			PTD	SO		101,605,574	94,591,042	7,014,532	-	7,014,532
2023					B8	256,823,085	234,402,373	22,420,711	-	22,420,711
2024										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment								
2026			G-SITL	S		7,314,160	6,933,418	380,742	-	380,742
2027			G-DGF	DGP		-	-	-	-	-
2028			G-DGL	DGU		-	-	-	-	-
2029			CUST	CN		4,021,776	3,742,822	278,954	-	278,954
2030			G-SG	SG		1,017,565	938,082	79,483	-	79,483
2031			P	SE		-	-	-	-	-
2032			PTD	SO		59,462,104	55,357,026	4,105,078	-	4,105,078
2033			G-SG	CAGW		246,976	193,686	53,290	-	53,290
2034			G-SG	CAGE		2,567,791	2,567,791	-	-	-
2035			P	JBG		268,510	210,573	57,937	-	57,937
2036			P	JBE		-	-	-	-	-
2037			P	CAEE		32,016	32,016	-	-	-
2038			G-SG	CAGE		-	-	-	-	-
2039			G-SG	CAGE		-	-	-	-	-
2040					B8	74,930,898	69,975,414	4,955,484	-	4,955,484
2041										
2042	392	Transportation Equipment								
2043			G-SITL	S		96,968,885	91,250,411	5,718,474	-	5,718,474
2044			PTD	SO		7,372,605	6,863,623	508,982	-	508,982
2045			G-SG	SG		11,152,868	10,281,706	871,162	-	871,162
2046			CUST	CN		-	-	-	-	-
2047			G-DGL	DGU		-	-	-	-	-
2048			P	SE		-	-	-	-	-
2049			G-DGF	DGP		-	-	-	-	-
2050			G-SG	CAGW		207,206	162,497	44,709	-	44,709
2051			G-SG	CAGE		9,156,301	9,156,301	-	-	-
2052			P	JBG		2,730,395	2,141,253	589,143	-	589,143
2053			P	CAEW		-	-	-	-	-
2054			P	CAEE		331,708	331,708	-	-	-
2055			G-SG	CAGE		-	-	-	-	-
2056			G-SG	CAGE		-	-	-	-	-
2057					B8	127,919,968	120,187,498	7,732,470	-	7,732,470
2058										
2059	393	Stores Equipment								
2060			G-SITL	S		9,004,160	8,285,291	718,869	-	718,869
2061			G-DGF	DGP		-	-	-	-	-
2062			G-DGL	DGU		-	-	-	-	-
2063			PTD	SO		248,585	231,423	17,162	-	17,162
2064			G-SG	SG		1,321,654	1,218,418	103,236	-	103,236
2065			G-SG	CAGW		259,732	203,689	56,043	-	56,043
2066			G-SG	CAGE		3,409,865	3,409,865	-	-	-
2067			G-SG	JBG		956,852	750,390	206,462	-	206,462
2068			G-SG	CAGE		-	-	-	-	-
2069					B8	15,200,847	14,099,076	1,101,771	-	1,101,771
2070										
2071	394	Tools, Shop & Garage Equipment								
2072			G-SITL	S		36,306,180	33,517,868	2,788,312	-	2,788,312
2073			G-DGF	DGP		-	-	-	-	-
2074			G-SG	SG		3,138,909	2,893,725	245,183	-	245,183
2075			PTD	SO		2,008,032	1,869,404	138,628	-	138,628
2076			P	SE		-	-	-	-	-
2077			G-DGL	DGU		-	-	-	-	-
2078			G-SG	CAGW		740,037	580,358	159,679	-	159,679
2079			G-SG	CAGE		15,878,129	15,878,129	-	-	-
2080			P	JBG		2,916,554	2,287,244	629,311	-	629,311
2081			P	CAEW		-	-	-	-	-
2082			P	CAEE		125,765	125,765	-	-	-
2083			G-SG	CAGE		-	-	-	-	-
2084			G-SG	CAGE		-	-	-	-	-
2085					B8	61,113,606	57,152,493	3,961,113	-	3,961,113
2086										
2087	395	Laboratory Equipment								
2088			G-SITL	S		22,987,301	21,531,219	1,456,082	-	1,456,082
2089			G-DGF	DGP		-	-	-	-	-
2090			G-DGL	DGU		-	-	-	-	-
2091			PTD	SO		4,872,669	4,536,275	336,394	-	336,394
2092			P	SE		-	-	-	-	-
2093			G-SG	SG		2,344,488	2,161,357	183,130	-	183,130
2094			G-SG	CAGW		212,865	166,935	45,930	-	45,930
2095			G-SG	CAGE		3,432,167	3,432,167	-	-	-
2096			P	JBG		421,985	330,932	91,052	-	91,052
2097			P	CAEW		-	-	-	-	-
2098			P	CAEE		1,334,334	1,334,334	-	-	-
2099			G-SG	CAGE		-	-	-	-	-
2100			G-SG	CAGE		-	-	-	-	-
2101					B8	35,605,808	33,493,219	2,112,589	-	2,112,589

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2102										
2103	396	Power Operated Equipment								
2104			G-SITL	S		149,844,810	140,512,650	9,332,161	-	9,332,161
2105			G-DGF	DGP		-	-	-	-	-
2106			G-SG	SG		7,081,228	6,528,106	553,122	-	553,122
2107			PTD	SO		7,287,272	6,784,181	503,091	-	503,091
2108			G-DGL	DGU		-	-	-	-	-
2109			P	SE		-	-	-	-	-
2110			G-SG	CAGW		192,959	151,324	41,635	-	41,635
2111			G-SG	CAGE		28,948,357	28,948,357	-	-	-
2112			P	JBG		10,424,337	8,175,058	2,249,279	-	2,249,279
2113			P	CAEW		-	-	-	-	-
2114			P	CAEE		236,686	236,686	-	-	-
2115			G-SG	CAGE		-	-	-	-	-
2116			G-SG	CAGE		-	-	-	-	-
2117					B8	204,015,650	191,336,362	12,679,288	-	12,679,288
2118	397	Communication Equipment								
2119			G-SITL	S		203,023,730	190,277,173	12,746,556	-	12,746,556
2120			COM_I	DGP		-	-	-	-	-
2121			COM_I	DGU		-	-	-	-	-
2122			PTD	SO		95,729,591	89,120,719	6,608,873	-	6,608,873
2123			CUST	CN		3,848,526	3,581,589	266,937	-	266,937
2124			G-SG	SG		150,849,550	139,066,534	11,783,015	-	11,783,015
2125			COM_I	SE		-	-	-	-	-
2126			G-SG	CAGW		1,211,746	950,285	261,461	-	261,461
2127			COM_I	CAGE		28,241,842	28,241,842	-	-	-
2128			COM_I	JBG		4,250,399	3,333,282	917,117	-	917,117
2129			COM_I	CAEW		-	-	-	-	-
2130			COM_I	CAEE		361,776	361,776	-	-	-
2131			COM_I	JBE		-	-	-	-	-
2132			COM_I	CAGE		-	-	-	-	-
2133					B8	487,517,159	454,933,200	32,583,959	-	32,583,959
2134										
2135	398	Misc. Equipment								
2136			G-SITL	S		3,182,389	2,998,672	183,717	-	183,717
2137			G-DGF	DGP		-	-	-	-	-
2138			G-DGL	DGU		-	-	-	-	-
2139			CUST	CN		82,497	76,775	5,722	-	5,722
2140			PTD	SO		2,198,850	2,047,048	151,802	-	151,802
2141			P	SE		-	-	-	-	-
2142			G-SG	SG		741,690	683,756	57,934	-	57,934
2143			G-SG	CAGW		24,068	18,875	5,193	-	5,193
2144			G-SG	CAGE		1,808,825	1,808,825	-	-	-
2145			P	JBG		236,762	185,675	51,087	-	51,087
2146			P	CAEW		-	-	-	-	-
2147			P	CAEE		3,966	3,966	-	-	-
2148			G-SG	CAGE		-	-	-	-	-
2149					B8	8,279,048	7,823,593	455,455	-	455,455
2150										
2151	399	Coal Mine								
2152			P	SE		-	-	-	-	-
2153			P	CAEW		-	-	-	-	-
2154			P	CAEE		1,822,901	1,822,901	-	-	-
2155	MP		P	JBE		-	-	-	-	-
2156					B8	1,822,901	1,822,901	-	-	-
2157										
2158	399L	WIDCO Capital Lease								
2159			P	SE		-	-	-	-	-
2160						-	-	-	-	-
2161										
2162		Remove Capital Leases				-	-	-	-	-
2163						-	-	-	-	-
2164										
2165	1011390	General Capital Leases								
2166			G-SITL	S		5,725,606	5,725,606	-	-	-
2167			P	CAGW		2,810,034	2,203,707	606,326	-	606,326
2168			P	CAGE		7,526,494	7,526,494	-	-	-
2169			PTD	SO		413,729	385,167	28,563	-	28,563
2170					B9	16,475,863	15,840,974	634,889	-	634,889
2171										
2172		Remove Capital Leases				(16,475,863)	(15,840,974)	(634,889)	-	(634,889)
2173					B9	-	-	-	-	-
2174										
2175	1011392	General Vehicles Capital Leases								
2176			LABOF	SO		-	-	-	-	-
2177					B9	-	-	-	-	-

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA 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			G-SITL	S		-	-	-	-	-
2184			PTD	SO		53,708,486	50,000,620	3,707,867	-	3,707,867
2185			CUST	CN		-	-	-	-	-
2186			G-SG	SG		-	-	-	-	-
2187			G-SG	CAGE		(423,190)	(423,190)	-	-	-
2188			G-DGL	CAGW		-	-	-	-	-
2189						53,285,296	49,577,430	3,707,867	-	3,707,867
2190										
2191	399G	Unclassified Gen Plant - Acct 300								
2192			G-SITL	S		-	-	-	-	-
2193			PTD	SO		-	-	-	-	-
2194			G-SG	SG		-	-	-	-	-
2195			G-DGF	DGP		-	-	-	-	-
2196			G-DGL	DGU		-	-	-	-	-
2197						-	-	-	-	-
2198										
2199	**TOTAL GENERAL PLANT**				B8	**1,350,239,280**	**1,256,827,265**	**93,412,015**	**-**	**93,412,015**
2200										
2201	Summary of General Plant by Factor									
2202		S				685,333,275	636,828,971	48,504,304	-	48,504,304
2203		JBG				22,205,793	17,414,407	4,791,387	-	4,791,387
2204		JBE				-	-	-	-	-
2205		SG				187,302,403	172,672,017	14,630,386	-	14,630,386
2206		SO				342,499,240	318,854,160	23,645,080	-	23,645,080
2207		SE				-	-	-	-	-
2208		CN				17,289,020	16,089,838	1,199,182	-	1,199,182
2209		DEU				-	-	-	-	-
2210		CAGW				5,916,268	4,639,704	1,276,565	-	1,276,565
2211		CAGE				101,044,698	101,044,698	-	-	-
2212		CAEW				-	-	-	-	-
2213		CAEE				5,124,445	5,124,445	-	-	-
2214		SSGCT				-	-	-	-	-
2215		SSGCH				-	-	-	-	-
2216		Less Capital Leases				(16,475,863)	(15,840,974)	(634,889)	-	(634,889)
2217	Total General Plant by Factor				B8	1,350,239,280	1,256,827,265	93,412,015	-	93,412,015
2218	301	Organization								
2219			I-SITUS	S		-	-	-	-	-
2220			PTD	SO		-	-	-	-	-
2221			I-SG	CAGW		-	-	-	-	-
2222			I-SG	CAGE		-	-	-	-	-
2223			I-SG	SG		-	-	-	-	-
2224					B8	-	-	-	-	-
2225	302	Franchise & Consent								
2226			I-SITUS	S		(28,407,780)	(28,407,780)	-	-	-
2227			I-SG	SG		11,527,641	10,627,205	900,436	-	900,436
2228			I-SG	SG-P		171,291,983	157,912,187	13,379,795	-	13,379,795
2229			I-SG	SG-U		9,380,584	8,647,856	732,727	-	732,727
2230			I-SG	CAGW		-	-	-	-	-
2231			I-SG	CAGE		-	-	-	-	-
2232			I-DGP	DGP		-	-	-	-	-
2233			I-DGU	DGU		-	-	-	-	-
2234					B8	163,792,426	148,779,468	15,012,958	-	15,012,958
2235										
2236	303	Miscellaneous Intangible Plant								
2237			I-SITUS	S		22,057,424	20,020,515	2,036,909	-	2,036,909
2238			I-SG	SG		94,004,723	86,661,916	7,342,807	-	7,342,807
2239			PTD	SO		414,563,201	385,943,049	28,620,152	-	28,620,152
2240			P	SE		-	-	-	-	-
2241			CUST	CN		195,969,755	182,377,120	13,592,636	-	13,592,636
2242			I-SG	CAGW		29,239,442	22,930,392	6,309,051	-	6,309,051
2243			I-SG	CAGE		68,765,731	68,765,731	-	-	-
2244			P	JBG		2,363,776	1,853,740	510,037	-	510,037
2245			P	CAEW		-	-	-	-	-
2246			P	CAEE		9,107	9,107	-	-	-
2247			I-SG	CAGE		-	-	-	-	-
2248			I-SG	CAGE		-	-	-	-	-
2249					B8	826,973,160	768,561,570	58,411,590	-	58,411,590
2250	303	Less Non-Utility Plant								
2251			I-SITUS	S		-	-	-	-	-
2252					B8	826,973,160	768,561,570	58,411,590	-	58,411,590

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300								
2254			I-SITUS	S		-	-	-	-	-
2255			I-SG	SG		-	-	-	-	-
2256			I-DGU	DGU		-	-	-	-	-
2257			PTD	SO		-	-	-	-	-
2258						-	-	-	-	-
2259										
2260	**TOTAL INTANGIBLE PLANT**				B8	**990,765,586**	**917,341,038**	**73,424,549**	**-**	**73,424,549**
2261										
2262	Summary of Intangible Plant by Factor									
2263			S			(6,350,357)	(8,387,265)	2,036,909	-	2,036,909
2264			JBG			2,363,776	1,853,740	510,037	-	510,037
2265			JBE			-	-	-	-	-
2266			SG			105,532,364	97,289,121	8,243,243	-	8,243,243
2267			SO			414,563,201	385,943,049	28,620,152	-	28,620,152
2268			CN			195,969,755	182,377,120	13,592,636	-	13,592,636
2269			CAGW			29,239,442	22,930,392	6,309,051	-	6,309,051
2270			CAGE			68,765,731	68,765,731	-	-	-
2271			CAEW			-	-	-	-	-
2272			CAEE			9,107	9,107	-	-	-
2273			SG-P			171,291,983	157,912,187	13,379,795	-	13,379,795
2274			SG-U			9,380,584	8,647,856	732,727	-	732,727
2275			SE			-	-	-	-	-
2276	Total Intangible Plant by Factor				B8	990,765,586	917,341,038	73,424,549	-	73,424,549
2277	Summary of Unclassified Plant (Account 106)									
2278			DP			140,855,260	121,730,595	19,124,665	-	19,124,665
2279			DS0			-	-	-	-	-
2280			GP			53,285,296	49,577,430	3,707,867	-	3,707,867
2281			HP			-	-	-	-	-
2282			NP			-	-	-	-	-
2283			OP			(553,173)	(433,814)	(119,359)	-	(119,359)
2284			TP			649,910,920	599,138,252	50,772,668	-	50,772,668
2285			TS0			-	-	-	-	-
2286			IP			-	-	-	-	-
2287			MP							
2288			SP			8,010,579	2,367,599	5,642,980	-	5,642,980
2289	Total Unclassified Plant by Factor					851,508,882	772,380,062	79,128,820	-	79,128,820
2290										
2291	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**29,941,735,126**	**27,862,928,799**	**2,078,806,327**	**-**	**2,078,806,327**
2292	Summary of Electric Plant by Factor									
2293			S			8,294,716,165	7,678,600,058	616,116,107	-	616,116,107
2294			SE			-	-	-	-	-
2295			JBG			1,461,585,426	1,146,216,321	315,369,105	-	315,369,105
2296			JBE			-	-	-	-	-
2297			SG			10,280,833,493	9,477,786,882	803,046,611	-	803,046,611
2298			SO			757,062,441	704,797,209	52,265,232	-	52,265,232
2299			CN			213,258,775	198,466,958	14,791,817	-	14,791,817
2300			DEU			-	-	-	-	-
2301			CAGW			820,063,089	643,116,495	176,946,593	-	176,946,593
2302			CAGE			6,833,733,627	6,833,733,627	-	-	-
2303			CAEW			-	-	-	-	-
2304			CAEE			5,133,552	5,133,552	-	-	-
2305			SSGCH			-	-	-	-	-
2306			SSGCT			-	-	-	-	-
2307			Less Capital Leases			(16,475,863)	(15,840,974)	(634,889)	-	(634,889)
2308					B8	28,649,910,705	26,672,010,129	1,977,900,576	-	1,977,900,576
2309	105	Plant Held For Future Use								
2310			DPW	S		13,304,702	13,304,702	-	-	-
2311			P	SG		2,421,522	2,232,374	189,148	-	189,148
2312			T	SG		-	-	-	-	-
2313			P	SG		-	-	-	-	-
2314			P	SE		-	-	-	-	-
2315			P	SG		-	-	-	-	-
2316			P	SG		8,923,302	8,226,293	697,008	-	697,008
2317			P	CAGE		-	-	-	-	-
2318			P	CAEW		-	-	-	-	-
2319			P	CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**				B10	**24,649,525**	**23,763,369**	**886,156**	**-**	**886,156**
2321										
2322	114	Electric Plant Acquisition Adjustments								
2323			P	S		11,763,784	11,763,784	-	-	-
2324			P	SG		1,981,728	1,826,933	154,795	-	154,795
2325			P	CAGW		-	-	-	-	-
2326			P	CAGE		141,186,242	141,186,242	-	-	-
2327			P	DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustments**				B15	**154,931,754**	**154,776,960**	**154,795**	**-**	**154,795**
2329										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments								
2331			P	S		(2,975,552)	(2,975,552)	-	-	-
2332			P	SG		(485,207)	(447,307)	(37,900)	-	(37,900)
2333			P	CAGW		-	-	-	-	-
2334			P	CAGE		(134,950,817)	(134,950,817)	-	-	-
2335			P	DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**				B15	**(138,411,577)**	**(138,373,677)**	**(37,900)**	**-**	**(37,900)**
2337										
2338	128	Pensions								
2339			P	SO		-	-	-	-	-
2340	**Total Pensions**					**-**	**-**	**-**	**-**	**-**
2341										
2342	124	Weatherization								
2343			DMSC	S		676,531	673,219	3,312	-	3,312
2344			DMSC	SO		(2,295)	(2,137)	(158)	-	(158)
2345					B16	674,236	671,082	3,153	-	3,153
2346										
2347	182W	Weatherization								
2348			DMSC	S		104,097,207	104,097,207	-	-	-
2349			DMSC	SG		-	-	-	-	-
2350			DMSC	CAGE		-	-	-	-	-
2351			DMSC	SO		-	-	-	-	-
2352					B16	104,097,207	104,097,207	-	-	-
2353										
2354	186W	Weatherization								
2355			DMSC	S		-	-	-	-	-
2356			DMSC	CN		-	-	-	-	-
2357			DMSC	CNP		-	-	-	-	-
2358			DMSC	SG		-	-	-	-	-
2359			DMSC	SO		-	-	-	-	-
2360					B16	-	-	-	-	-
2361										
2362	**Total Weatherization**					**104,771,442**	**104,768,289**	**3,153**	**-**	**3,153**
2363										
2364	151	Fuel Stock								
2365			P	DEU		-	-	-	-	-
2366			P	SE		-	-	-	-	-
2367			P	CAEW		1,843,299	1,426,869	416,430	-	416,430
2368			P	CAEE		180,581,972	180,581,972	-	-	-
2369			P	JBE		37,493,464	29,023,100	8,470,364	-	8,470,364
2370			P	CAEE		-	-	-	-	-
2371			P	CAEE		-	-	-	-	-
2372	Total Fuel Stock				B13	219,918,735	211,031,941	8,886,794	-	8,886,794
2373										
2374	152	Fuel Stock - Undistributed								
2375			P	SE		-	-	-	-	-
2376			P	CAEW		-	-	-	-	-
2377			P	CAEE		-	-	-	-	-
2378						-	-	-	-	-
2379										
2380	25316	DG&T Working Capital Deposit								
2381			P	SE		-	-	-	-	-
2382			P	CAEW		-	-	-	-	-
2383			P	CAEE		(2,311,458)	(2,311,458)	-	-	-
2384					B13	(2,311,458)	(2,311,458)	-	-	-
2385										
2386	25317	DG&T Working Capital Deposit								
2387			P	SE		-	-	-	-	-
2388			P	CAEW		-	-	-	-	-
2389			P	CAEE		(2,662,524)	(2,662,524)	-	-	-
2390					B13	(2,662,524)	(2,662,524)	-	-	-
2391										
2392	25319	Provo Working Capital Deposit								
2393			P	SE		-	-	-	-	-
2394			P	CAEW		-	-	-	-	-
2395			P	CAEE		-	-	-	-	-
2396						-	-	-	-	-
2397										
2398	**Total Fuel Stock**				B13	**214,944,753**	**206,057,959**	**8,886,794**	**-**	**8,886,794**

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies								
2400			MSS	S		133,068,649	125,061,019	8,007,630	-	8,007,630
2401			MSS	SG		1,043,585	962,069	81,515	-	81,515
2402			MSS	SE		-	-	-	-	-
2403			MSS	SO		(1,210,579)	(1,127,005)	(83,575)	-	(83,575)
2404			MSS	SNPPS		-	-	-	-	-
2405			MSS	SNPPH		-	-	-	-	-
2406			MSS	SNPD		(1,325,029)	(1,239,060)	(85,968)	-	(85,968)
2407			MSS	SNPT		-	-	-	-	-
2408			MSS	DGU		-	-	-	-	-
2409			MSS	DGP		-	-	-	-	-
2410			MSS	JBE		-	-	-	-	-
2411			MSS	SNPP		-	-	-	-	-
2412			MSS	CAGW		9,592,346	7,522,587	2,069,759	-	2,069,759
2413			MSS	CAGE		124,322,831	124,322,831	-	-	-
2414			MSS	JBG		1,144,791	897,777	247,014	-	247,014
2415			MSS	CAEW		-	-	-	-	-
2416			MSS	CAEE		-	-	-	-	-
2417			MSS	CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154				B13	266,636,594	256,400,219	10,236,375	-	10,236,375
2419										
2420	163	Stores Expense Undistributed								
2421			MSS	SO		-	-	-	-	-
2422										
2423					B13	-	-	-	-	-
2424										
2425	25318	Provo Working Capital Deposit								
2426			MSS	SNPPS		-	-	-	-	-
2427			MSS	CAGW		-	-	-	-	-
2428			MSS	CAGE		(273,000)	(273,000)	-	-	-
2429					B13	(273,000)	(273,000)	-	-	-
2430										
2431	**Total Materials & Supplies (Net)**				B13	**266,363,594**	**256,127,219**	**10,236,375**	**-**	**10,236,375**
2432										
2433	165	Prepayments								
2434			DMSC	S		32,069,594	32,069,594	-	-	-
2435			GP	GPS		7,615,733	7,089,966	525,766	-	525,766
2436			PT	SG		4,006,968	3,693,980	312,988	-	312,988
2437			PT	CAGW		-	-	-	-	-
2438			PT	CAGE		965,826	965,826	-	-	-
2439			P	CAEW		4,055	3,139	916	-	916
2440			P	CAEE		31,144	31,144	-	-	-
2441			P	SE		-	-	-	-	-
2442			PTD	SO		24,031,793	22,372,713	1,659,080	-	1,659,080
2443	**Total Prepayments**				B15	**68,725,113**	**66,226,362**	**2,498,751**	**-**	**2,498,751**
2444										
2445	182M	Misc Regulatory Assets								
2446			P	S		150,856,889	150,750,905	105,984	-	105,984
2447			DEFSC	SG		-	-	-	-	-
2448			P	CAGE		-	-	-	-	-
2449			P	CAGE		5,128,873	5,128,873	-	-	-
2450			P	CAGW		-	-	-	-	-
2451			DEFSC	JBG		-	-	-	-	-
2452			P	SE		-	-	-	-	-
2453			P	CAEW		-	-	-	-	-
2454			P	CAEE		191,960,244	191,960,244	-	-	-
2455			T	SO		-	-	-	-	-
2456					B16	**347,946,007**	**347,840,023**	**105,984**	**-**	**105,984**
2457										
2458	186M	Misc Deferred Debits								
2459			LABOF	S		1,694,527	1,694,527	-	-	-
2460			P	CAEW		-	-	-	-	-
2461			P	CAEE		-	-	-	-	-
2462			P	SG		25,254,681	23,282,012	1,972,669	-	1,972,669
2463			LABOF	SO		83,184	77,441	5,743	-	5,743
2464			P	SE		-	-	-	-	-
2465			P	CAGW		25,313,437	19,851,508	5,461,929	-	5,461,929
2466			DEFSC	CAGE		48,601,349	48,601,349	-	-	-
2467			P	CAEW		-	-	-	-	-
2468			P	CAEE		1,078,272	1,078,272	-	-	-
2469			P	JBE		4,340	3,360	980	-	980
2470			GP	EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**				B11	**102,029,791**	**94,588,469**	**7,441,322**	**-**	**7,441,322**
2472										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2473	Working Capital									
2474	CWC	Cash Working Capital								
2475			CWC	S		-	-	-	-	-
2476			CWC	SO		-	-	-	-	-
2477			CWC	SE		-	-	-	-	-
2478					B14	-	-	-	-	-
2479										
2480	OWC	Other Work. Cap.								
2481	131	Cash	GP	SNP		-	-	-	-	-
2482	135	Working Funds	GP	SG		-	-	-	-	-
2483	141	Other A/R	GP	SO		-	-	-	-	-
2484	143	Other A/R	PTD	SO		43,389,082	40,393,635	2,995,447	-	2,995,447
2485	232	A/P	PTD	SE		-	-	-	-	-
2486	232	A/P	P	SO		(6,319,514)	(5,883,234)	(436,280)	-	(436,280)
2487	232	A/P	P	CAEE		(3,116,112)	(3,116,112)	-	-	-
2488	232	A/P	T	SG		(3,331,340)	(3,071,126)	(260,214)	-	(260,214)
2489	232	A/P	P	S		(18,882)	(18,882)	-	-	-
2490	2533	Other Msc. Df. Crd.	P	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	P	CAGE		(7,150,412)	(7,150,412)	-	-	-
2492	2533	Other Msc. Df. Crd.	P	CAGE		-	-	-	-	-
2493	230	Asset Retir. Oblig.	P	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	P	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	P	S		(2,978,037)	(2,978,037)	-	-	-
2497	254105	ARO Reg Liability	P	S		-	-	-	-	-
2498	254105	ARO Reg Liability	P	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	P	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	P	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	P	CAEE		-	-	-	-	-
2502					B14	20,474,784	18,175,831	2,298,953	-	2,298,953
2503										
2504	**Total Working Capital**					**20,474,784**	**18,175,831**	**2,298,953**	**-**	**2,298,953**
2505	Miscellaneous Rate Base									
2506	18221	Unrec Plant & Reg Study Costs								
2507			P	S		-	-	-	-	-
2508										
2509						-	-	-	-	-
2510										
2511	18222	Nuclear Plant - Trojan								
2512			P	S		-	-	-	-	-
2513			P	TROJP		-	-	-	-	-
2514			P	TROJD		-	-	-	-	-
2515					B16	-	-	-	-	-
2516										
2517										
2518										
2519	1869	Misc Deferred Debits-Trojan								
2520			P	S		-	-	-	-	-
2521			P	SNPPN		-	-	-	-	-
2522						-	-	-	-	-
2523										
2524	**TOTAL MISCELLANEOUS RATE BASE**					-	-	-	-	-
2525										
2526	**TOTAL RATE BASE ADDITIONS**					**1,166,425,187**	**1,133,950,804**	**32,474,383**	**-**	**32,474,383**
2527	235	Customer Service Deposits								
2528			CUST	S		-	-	-	-	-
2529			CUST	CN		-	-	-	-	-
2530	**Total Customer Service Deposits**				B15	**-**	**-**	**-**	**-**	**-**
2531										
2532	2281	Prop Ins	PTD	S		(6,589,678)	(6,558,828)	(30,850)	-	(30,850)
2533	2282	Inj & Dam	PTD	SO		(85,472,465)	(79,571,713)	(5,900,753)	-	(5,900,753)
2534	2283	Pen & Ben	PTD	SO		(2,308,863)	(2,149,466)	(159,397)	-	(159,397)
2535	2282	Inj & Dam	PTD	S		(11,816,299)	(11,816,299)	-	-	-
2536	254	Ins Prov	PTD	SO		-	-	-	-	-
2537					B15	(106,187,305)	(100,096,306)	(6,091,000)	-	(6,091,000)
2538										
2539	22841	Accum Misc Oper Provisions - Other								
2540			P	S		-	-	-	-	-
2541			P	CAGW		(235,188)	(184,441)	(50,747)	-	(50,747)
2542					B15	(235,188)	(184,441)	(50,747)	-	(50,747)
2543										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2544	254		P	JBG		-	-	-	-	-
2545	254		P	CAGW		-	-	-	-	-
2546	254105	ARO	P	S		-	-	-	-	-
2547	2533	Regulatory Liability	P	CAEE		(115,119,099)	(115,119,099)	-	-	-
2548	254	Regulatory Liability	P	CAGE		1,374	1,374	-	-	-
2549	254	Accum. - WA Accel. De	P	S		(1,964,817,464)	(1,777,362,961)	(187,454,503)	-	(187,454,503)
2550					B15	(2,079,935,189)	(1,892,480,686)	(187,454,503)	-	(187,454,503)
2551										
2552	252	Customer Advances for Construction								
2553			DPW	S		(15,321,955)	(15,320,905)	(1,050)	-	(1,050)
2554			T	SG		(76,098,517)	(70,154,383)	(5,944,134)	-	(5,944,134)
2555			T	CAGE		(24,918,680)	(24,918,680)	-	-	-
2556			DPW	CAGW		(4,283)	(3,359)	(924)	-	(924)
2557			CUST	CN		-	-	-	-	-
2558	**Total Customer Advances for Constr.**				B20	**(116,343,435)**	**(110,397,326)**	**(5,946,109)**	**-**	**(5,946,109)**
2559										
2560	25398	SO2 Emissions								
2561			P	S		-	-	-	-	-
2562						-	-	-	-	-
2563										
2564	25399	Other Deferred Credits								
2565			P	S		(2,906,683)	(2,594,337)	(312,345)	-	(312,345)
2566			GP	GPS		-	-	-	-	-
2567			GP	SO		-	-	-	-	-
2568			P	CAGW		-	-	-	-	-
2569			P	CAGE		(4,507,161)	(4,507,161)	-	-	-
2570			P	SG		(18,983,993)	(17,501,134)	(1,482,859)	-	(1,482,859)
2571			P	CAEW		-	-	-	-	-
2572			P	CAEE		(12,969,904)	(12,969,904)	-	-	-
2573			P	SE		-	-	-	-	-
2574					B15	(39,367,741)	(37,572,536)	(1,795,205)	-	(1,795,205)
2575										
2576	190	Accumulated Deferred Income Taxes								
2577			P	S		491,162,674	445,066,399	46,096,274	-	46,096,274
2578			CUST	CN		-	-	-	-	-
2579			LABOF	SO		36,878,590	34,332,607	2,545,983	-	2,545,983
2580			P	IBT		-	-	-	-	-
2581			CUST	BADDEBT		4,536,107	3,882,488	653,619	-	653,619
2582			P	TROJD		-	-	-	-	-
2583			P	SG		1,667,928	1,537,645	130,284	-	130,284
2584			P	SE		-	-	-	-	-
2585			PTD	SNP		-	-	-	-	-
2586			P	CAGW		57,825	45,348	12,477	-	12,477
2587			P	CAGE		7,094,818	7,094,818	-	-	-
2588			P	JBG		-	-	-	-	-
2589			P	CAEE		33,732,471	33,732,471	-	-	-
2590			DPW	JBE		(4,979,601)	(3,854,630)	(1,124,970)	-	(1,124,970)
2591			DPW	SNPD		1,295,458	1,211,408	84,050	-	84,050
2592										
2593	Total Accum Deferred Income Taxes				B19	571,446,270	523,048,553	48,397,717	-	48,397,717
2594										
2595	281	Accumulated Deferred Income Taxes								
2596			P	S		-	-	-	-	-
2597			PT	SG		(153,368,757)	(141,388,964)	(11,979,793)	-	(11,979,793)
2598			PT	CAGW		-	-	-	-	-
2599			PT	CAGE		-	-	-	-	-
2600			T	SNPT		-	-	-	-	-
2601					B19	(153,368,757)	(141,388,964)	(11,979,793)	-	(11,979,793)
2602										
2603	282	Accumulated Deferred Income Taxes								
2604			GP	S		4,531,373	4,531,373	-	-	-
2605			ACCMI	CIAC		-	-	-	-	-
2606			ACCMI	DITBAL		(2,724,662,107)	(2,554,906,393)	(169,755,714)	-	(169,755,714)
2607			GP	JBE		(3,307,283)	(2,560,116)	(747,167)	-	(747,167)
2608			LABOF	SO		46,214	43,024	3,190	-	3,190
2609			PTD	SNPD		-	-	-	-	-
2610			P	SNP		(1,055,806)	(989,049)	(66,757)	-	(66,757)
2611			P	CAGW		-	-	-	-	-
2612			P	CAGE		(237,930)	(237,930)	-	-	-
2613			P	SE		-	-	-	-	-
2614			P	CAEE		121,956	121,956	-	-	-
2615			P	CN		-	-	-	-	-
2616			P	JBG		-	-	-	-	-
2617			P	SG		-	-	-	-	-
2618					B19	(2,724,563,583)	(2,553,997,134)	(170,566,448)	-	(170,566,448)
2619										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2620	283	Accumulated Deferred Income Taxes								
2621			GP	S		(73,935,198)	(74,475,070)	539,872	-	539,872
2622			P	SG		(584,225)	(538,591)	(45,634)	-	(45,634)
2623			P	SE		-	-	-	-	-
2624			LABOR	SO		(23,398,453)	(21,783,097)	(1,615,356)	-	(1,615,356)
2625			GP	GPS		(4,836,580)	(4,502,678)	(333,902)	-	(333,902)
2626			PTD	SNP		(833,168)	(780,488)	(52,680)	-	(52,680)
2627			P	TROJD		-	-	-	-	-
2628			PTD	SGCT		-	-	-	-	-
2629			P	CAGW		(657,828)	(515,887)	(141,941)	-	(141,941)
2630			P	CAGE		(794,628)	(794,628)	-	-	-
2631			P	CAEW		-	-	-	-	-
2632			P	CAEE		(40,695,058)	(40,695,058)	-	-	-
2633			P	JBE		(94,148)	(72,878)	(21,269)	-	(21,269)
2634			P	SGCT		-	-	-	-	-
2635										
2636					B19	(145,829,287)	(144,158,375)	(1,670,912)	-	(1,670,912)
2637										
2638	**TOTAL ACCUM DEF INCOME TAX**				B19	**(2,452,315,356)**	**(2,316,495,920)**	**(135,819,437)**	**-**	**(135,819,437)**
2639	255	Accumulated Investment Tax Credit								
2640			PTD	S		(2,094,339)	(2,094,339)	-	-	-
2641			PTD	ITC84		-	-	-	-	-
2642			PTD	ITC85		-	-	-	-	-
2643			PTD	ITC86		-	-	-	-	-
2644			PTD	ITC88		-	-	-	-	-
2645			PTD	ITC89		-	-	-	-	-
2646			PTD	ITC90		(3,308)	(3,179)	(129)	-	(129)
2647			PTD	SG		(198,984)	(183,441)	(15,543)	-	(15,543)
2648	**Total Accumulated ITC**				B19	**(2,296,631)**	**(2,280,959)**	**(15,672)**	**-**	**(15,672)**
2649										
2650	**TOTAL RATE BASE DEDUCTIONS**					**(4,796,680,846)**	**(4,459,508,174)**	**(337,172,672)**	**-**	**(337,172,672)**
2651										
2652										
2653										
2654	108SP	Steam Prod Plant Accumulated Depr								
2655			P	S		3,048,004	3,159,091	(111,087)	-	(111,087)
2656			P	SG-P		(15,556)	(14,340)	(1,215)	-	(1,215)
2657			P	SG-U		-	-	-	-	-
2658			P	SG		(79,149,548)	(72,967,094)	(6,182,454)	-	(6,182,454)
2659			P	CAGW		(133,400,786)	(104,616,642)	(28,784,145)	-	(28,784,145)
2660			P	CAGE		(2,503,123,424)	(2,503,123,424)	-	-	-
2661			P	JBG		(648,327,908)	(508,436,946)	(139,890,962)	-	(139,890,962)
2662			P	CAGE		-	-	-	-	-
2663					B17	(3,360,969,218)	(3,185,999,355)	(174,969,863)	-	(174,969,863)
2664										
2665	108NP	Nuclear Prod Plant Accumulated Depr								
2666			P	DGP		-	-	-	-	-
2667			P	DGU		-	-	-	-	-
2668			P	SG		-	-	-	-	-
2669						-	-	-	-	-
2670										
2671										
2672	108HP	Hydraulic Prod Plant Accum Depr								
2673			P	S		2,805,953	2,805,953	-	-	-
2674			P	SG		-	-	-	-	-
2675			P	DGU		-	-	-	-	-
2676			P	CAGW		-	-	-	-	-
2677			P	CAGE		-	-	-	-	-
2678			P	CAGW		(395,700,565)	(310,319,492)	(85,381,074)	-	(85,381,074)
2679			P	CAGE		(91,075,640)	(91,075,640)	-	-	-
2680					B17	(483,970,252)	(398,589,179)	(85,381,074)	-	(85,381,074)
2681										
2682	108OP	Other Production Plant - Accum Depr								
2683			P	S		(713)	(713)	-	-	-
2684			P	DGU		-	-	-	-	-
2685			P	DGP		-	-	-	-	-
2686			P	SG		(147,590)	(136,062)	(11,528)	-	(11,528)
2687			P	CAGW		(225,244,407)	(176,642,988)	(48,601,420)	-	(48,601,420)
2688			P	CAGE		(268,688,379)	(268,688,379)	-	-	-
2689			P	SG		396,717,492	365,729,476	30,988,016	-	30,988,016
2690					B17	(97,363,597)	(79,738,665)	(17,624,932)	-	(17,624,932)
2691										
2692	108EP	Experimental Plant - Accum Depr								
2693			P	DGP		-	-	-	-	-
2694			P	SG		-	-	-	-	-
2695						-	-	-	-	-

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2696										
2697	**TOTAL PRODUCTION PLANT DEPR**					**(3,942,303,067)**	**(3,664,327,199)**	**(277,975,868)**	**-**	**(277,975,868)**
2698										
2699	Summary of Prod Plant Depreciation by Factor									
2700		S				5,853,244	5,964,331	(111,087)	-	(111,087)
2701		DGP				-	-	-	-	-
2702		DGU				-	-	-	-	-
2703		SG				317,420,354	292,626,320	24,794,034	-	24,794,034
2704		CAGW				(754,345,759)	(591,579,121)	(162,766,639)	-	(162,766,639)
2705		CAGE				(2,862,887,443)	(2,862,887,443)	-	-	-
2706		JBG				(648,327,908)	(508,436,946)	(139,890,962)	-	(139,890,962)
2707		SSGCT				-	-	-	-	-
2708	Total of Prod Plant Depreciation by Factor					(3,942,287,512)	(3,664,312,858)	(277,974,653)	-	(277,974,653)
2709										
2710										
2711	108TP	Transmission Plant Accumulated Depr								
2712			T	DGP		-	-	-	-	-
2713			T	DGU		-	-	-	-	-
2714			T	CAGW		(719,332)	(564,120)	(155,212)	-	(155,212)
2715			T	CAGE		-	-	-	-	-
2716			T	JBG		-	-	-	-	-
2717			T	SG		(1,953,278,930)	(1,800,706,279)	(152,572,651)	-	(152,572,651)
2718	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,953,998,262)**	**(1,801,270,399)**	**(152,727,863)**	**-**	**(152,727,863)**
2719	108360	Land and Land Rights								
2720			DPW	S		(10,476,420)	(10,276,639)	(199,782)	-	(199,782)
2721					B17	(10,476,420)	(10,276,639)	(199,782)	-	(199,782)
2722										
2723	108361	Structures and Improvements								
2724			DPW	S		(31,026,505)	(29,667,039)	(1,359,466)	-	(1,359,466)
2725					B17	(31,026,505)	(29,667,039)	(1,359,466)	-	(1,359,466)
2726										
2727	108362	Station Equipment								
2728			DPW	S		(321,960,541)	(296,634,080)	(25,326,461)	-	(25,326,461)
2729					B17	(321,960,541)	(296,634,080)	(25,326,461)	-	(25,326,461)
2730										
2731	108363	Storage Battery Equipment								
2732			DPW	S		-	-	-	-	-
2733					B17	-	-	-	-	-
2734										
2735	108364	Poles, Towers & Fixtures								
2736			DPW	S		(685,188,556)	(610,045,790)	(75,142,766)	-	(75,142,766)
2737					B17	(685,188,556)	(610,045,790)	(75,142,766)	-	(75,142,766)
2738										
2739	108365	Overhead Conductors								
2740			DPW	S		(349,311,917)	(312,932,361)	(36,379,556)	-	(36,379,556)
2741					B17	(349,311,917)	(312,932,361)	(36,379,556)	-	(36,379,556)
2742										
2743	108366	Underground Conduit								
2744			DPW	S		(178,966,446)	(167,288,676)	(11,677,770)	-	(11,677,770)
2745					B17	(178,966,446)	(167,288,676)	(11,677,770)	-	(11,677,770)
2746										
2747	108367	Underground Conductors								
2748			DPW	S		(408,031,337)	(393,698,561)	(14,332,776)	-	(14,332,776)
2749					B17	(408,031,337)	(393,698,561)	(14,332,776)	-	(14,332,776)
2750										
2751	108368	Line Transformers								
2752			DPW	S		(575,782,039)	(511,695,661)	(64,086,378)	-	(64,086,378)
2753					B17	(575,782,039)	(511,695,661)	(64,086,378)	-	(64,086,378)
2754										
2755	108369	Services								
2756			DPW	S		(353,481,341)	(321,724,590)	(31,756,751)	-	(31,756,751)
2757					B17	(353,481,341)	(321,724,590)	(31,756,751)	-	(31,756,751)
2758										
2759	108370	Meters								
2760			DPW	S		(89,503,098)	(82,919,978)	(6,583,119)	-	(6,583,119)
2761					B17	(89,503,098)	(82,919,978)	(6,583,119)	-	(6,583,119)
2762										
2763										
2764										
2765	108371	Installations on Customers' Premises								
2766			DPW	S		(7,304,312)	(6,923,424)	(380,888)	-	(380,888)
2767					B17	(7,304,312)	(6,923,424)	(380,888)	-	(380,888)
2768										
2769	108372	Leased Property								
2770			DPW	S		-	-	-	-	-
2771					B17	-	-	-	-	-

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2772										
2773	108373	Street Lights								
2774			DPW	S		(32,379,185)	(30,653,422)	(1,725,763)	-	(1,725,763)
2775					B17	(32,379,185)	(30,653,422)	(1,725,763)	-	(1,725,763)
2776										
2777	108D00	Unclassified Dist Plant - Acct 300								
2778			DPW	S		-	-	-	-	-
2779						-	-	-	-	-
2780										
2781	108DS	Unclassified Dist Sub Plant - Acct 300								
2782			DPW	S		-	-	-	-	-
2783						-	-	-	-	-
2784										
2785	108DP	Unclassified Dist Sub Plant - Acct 300								
2786			DPW	S		8,170,642	7,621,325	549,317	-	549,317
2787						8,170,642	7,621,325	549,317	-	549,317
2788										
2789										
2790	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(3,035,241,056)**	**(2,766,838,895)**	**(268,402,161)**	**-**	**(268,402,161)**
2791										
2792	Summary of Distribution Plant Depr by Factor									
2793		S				(3,035,241,056)	(2,766,838,895)	(268,402,161)	-	(268,402,161)
2794										
2795	Total Distribution Depreciation by Factor				B17	(3,035,241,056)	(2,766,838,895)	(268,402,161)	-	(268,402,161)
2796	108GP	General Plant Accumulated Depr								
2797			G-SITL	S		(267,675,411)	(243,305,816)	(24,369,594)	-	(24,369,594)
2798			G-DGF	DGP		-	-	-	-	-
2799			G-DGL	DGU		-	-	-	-	-
2800			G-SG	SG		(79,923,557)	(73,680,644)	(6,242,912)	-	(6,242,912)
2801			CUST	CN		(6,933,478)	(6,452,566)	(480,912)	-	(480,912)
2802			PTD	SO		(114,290,336)	(106,400,087)	(7,890,249)	-	(7,890,249)
2803			P	SE		-	-	-	-	-
2804			G-SG	CAGW		(1,738,437)	(1,363,331)	(375,106)	-	(375,106)
2805			G-SG	CAGE		(40,428,286)	(40,428,286)	-	-	-
2806			P	JBG		(6,859,140)	(5,379,130)	(1,480,010)	-	(1,480,010)
2807			P	JBE		-	-	-	-	-
2808			P	CAEE		(1,478,999)	(1,478,999)	-	-	-
2809			G-SG	CAGE		-	-	-	-	-
2810			G-SG	CAGE		-	-	-	-	-
2811					B17	(519,327,643)	(478,488,860)	(40,838,783)	-	(40,838,783)
2812										
2813										
2814	108MP	Mining Plant Accumulated Depr.								
2815			P	S		-	-	-	-	-
2816			P	CAEW		-	-	-	-	-
2817			P	CAEE		-	-	-	-	-
2818			P	JBE		-	-	-	-	-
2819					B17	-	-	-	-	-
2820	108MP	Less Centralia Situs Depreciation								
2821			P	S		-	-	-	-	-
2822					B17	-	-	-	-	-
2823										
2824	1081390	Accum Depr - Capital Lease								
2825			PTD	SO		-	-	-	-	-
2826						-	-	-	-	-
2827										
2828		Remove Capital Leases				-	-	-	-	-
2829						-	-	-	-	-
2830										
2831	1081399	Accum Depr - Capital Lease								
2832			P	S		-	-	-	-	-
2833			P	SE		-	-	-	-	-
2834						-	-	-	-	-
2835										
2836		Remove Capital Leases				-	-	-	-	-
2837						-	-	-	-	-
2838										
2839										
2840	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(519,327,643)**	**(478,488,860)**	**(40,838,783)**	**-**	**(40,838,783)**
2841										
2842										
2843										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2844	Summary of General Depreciation by Factor									
2845		S				(267,675,411)	(243,305,816)	(24,369,594)	-	(24,369,594)
2846		DGP				-	-	-	-	-
2847		DGU				-	-	-	-	-
2848		SE				-	-	-	-	-
2849		SO				(114,290,336)	(106,400,087)	(7,890,249)	-	(7,890,249)
2850		CN				(6,933,478)	(6,452,566)	(480,912)	-	(480,912)
2851		SG				(79,923,557)	(73,680,644)	(6,242,912)	-	(6,242,912)
2852		DEU				-	-	-	-	-
2853		CAGW				(1,738,437)	(1,363,331)	(375,106)	-	(375,106)
2854		CAGE				(40,428,286)	(40,428,286)	-	-	-
2855		CAEW				-	-	-	-	-
2856		CAEE				(1,478,999)	(1,478,999)	-	-	-
2857		SSGCT				-	-	-	-	-
2858		JBG				(6,859,140)	(5,379,130)	(1,480,010)	-	(1,480,010)
2859		Remove Capital Leases				-	-	-	-	-
2860	Total General Depreciation by Factor				B17	(519,327,643)	(478,488,860)	(40,838,783)	-	(40,838,783)
2861										
2862										
2863	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(9,450,870,028)**	**(8,710,925,353)**	**(739,944,675)**	**-**	**(739,944,675)**
2864	111SP	Accum Prov for Amort-Steam								
2865			P	CAGW		-	-	-	-	-
2866			P	CAGW		-	-	-	-	-
2867			P	CAGE		-	-	-	-	-
2868			P	SG		-	-	-	-	-
2869						-	-	-	-	-
2870										
2871										
2872	111GP	Accum Prov for Amort-General								
2873			G-SITU	S		(11,700,738)	(9,892,885)	(1,807,854)	-	(1,807,854)
2874			CUST	CN		-	-	-	-	-
2875			I-SG	SG		-	-	-	-	-
2876			PTD	SO		(3,723,099)	(3,466,068)	(257,031)	-	(257,031)
2877			I-SG	CAGW		-	-	-	-	-
2878			I-SG	CAGE		-	-	-	-	-
2879			P	CAEW		-	-	-	-	-
2880			P	CAEE		-	-	-	-	-
2881			P	SE		-	-	-	-	-
2882					B18	(15,423,837)	(13,358,953)	(2,064,885)	-	(2,064,885)
2883										
2884										
2885	111HP	Accum Prov for Amort-Hydro								
2886			P	SG-P		(2,983,387)	(2,750,352)	(233,035)	-	(233,035)
2887			P	DGU		-	-	-	-	-
2888			P	SG		-	-	-	-	-
2889			P	CAGW		-	-	-	-	-
2890			P	CAGE		-	-	-	-	-
2891			P	CAGE		-	-	-	-	-
2892					B18	(2,983,387)	(2,750,352)	(233,035)	-	(233,035)
2893										
2894										
2895	111IP	Accum Prov for Amort-Intangible Plant								
2896			I-SITUS	S		27,899,252	27,908,370	(9,119)	-	(9,119)
2897			I-DGP	DGP		-	-	-	-	-
2898			I-DGU	DGU		-	-	-	-	-
2899			P	CAEW		-	-	-	-	-
2900			P	CAEE		(987)	(987)	-	-	-
2901			P	SE		-	-	-	-	-
2902			I-SG	SG		(52,883,810)	(48,753,001)	(4,130,809)	-	(4,130,809)
2903			I-SG	CAGW		(107,020,219)	(83,928,260)	(23,091,959)	-	(23,091,959)
2904			I-SG	CAGE		(6,120,835)	(6,120,835)	-	-	-
2905			CUST	CN		(155,020,242)	(144,267,901)	(10,752,341)	-	(10,752,341)
2906			P	CAGE		-	-	-	-	-
2907			P	CAGE		-	-	-	-	-
2908			I-SG	CAGW		(20,313,886)	(15,930,720)	(4,383,166)	-	(4,383,166)
2909			I-SG	CAGE		(26,222,126)	(26,222,126)	-	-	-
2910			PTD	JBG		(1,630,613)	(1,278,773)	(351,841)	-	(351,841)
2911			PTD	SO		(308,862,217)	(287,539,332)	(21,322,885)	-	(21,322,885)
2912					B18	(650,175,684)	(586,133,563)	(64,042,121)	-	(64,042,121)
2913	111IP	Less Non-Utility Plant								
2914			NUTIL	OTH		-	-	-	-	-
2915					B18	(650,175,684)	(586,133,563)	(64,042,121)	-	(64,042,121)
2916										

12 ME JUNE 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2917	111390	Accum Amtr - Capital Lease								
2918			G-SITL	S		-	-	-	-	-
2919			G-SITL	SG		-	-	-	-	-
2920			P	CAGE		-	-	-	-	-
2921			PTD	CAGW		-	-	-	-	-
2922			PTD	SO		-	-	-	-	-
2923						-	-	-	-	-
2924										
2925		Remove Capital Lease Amtr				-	-	-	-	-
2926										
2927	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(668,582,908)**	**(602,242,868)**	**(66,340,041)**	**-**	**(66,340,041)**
2928										
2929										
2930										
2931										
2932	Summary of Amortization by Factor									
2933		S				16,198,514	18,015,486	(1,816,972)	-	(1,816,972)
2934		SG-P				(2,983,387)	(2,750,352)	(233,035)	-	(233,035)
2935		DGU				-	-	-	-	-
2936		SE				-	-	-	-	-
2937		SO				(312,585,316)	(291,005,400)	(21,579,916)	-	(21,579,916)
2938		CN				(155,020,242)	(144,267,901)	(10,752,341)	-	(10,752,341)
2939		SSGCT				-	-	-	-	-
2940		JBG				(1,630,613)	(1,278,773)	(351,841)	-	(351,841)
2941		CAGW				(127,334,105)	(99,858,980)	(27,475,125)	-	(27,475,125)
2942		CAGE				(32,342,961)	(32,342,961)	-	-	-
2943		CAEW				-	-	-	-	-
2944		CAEE				(987)	(987)	-	-	-
2945		SG				(52,883,810)	(48,753,001)	(4,130,809)	-	(4,130,809)
2946		Less Capital Lease				-	-	-	-	-
2947	Total Provision For Amortization by Factor				B18	(668,582,908)	(602,242,868)	(66,340,041)	-	(66,340,041)