



Washington Jurisdiction
RESULTS OF OPERATIONS

October 2023

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	OCTOBER 2023
FILE:	WA JAM - October 2023
PREPARED BY:	Revenue Requirement Department
DATE:	March 22, 2024
TIME:	3:12:44 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	Washington Inter-Jurisdictional Allocation Methodology
FACTOR:	Separate Jurisdiction
FERC:	
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	4.92%	2.50%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.17%</u>

OTHER INFORMATION

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

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

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	418,196,211	387,937,702	30,258,509	0	30,258,509
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	2,278,658	1,547,709	730,949	0	730,949
5 Other Operating Revenues	2.4	40,137,570	38,465,386	1,672,185	0	1,672,185
6 Total Operating Revenues	2.4	460,612,439	427,950,796	32,661,643	0	32,661,643
7						
8 Operating Expenses:						
9 Steam Production	2.6	34,802,567	28,342,914	6,459,653	0	6,459,653
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.8	3,765,388	3,471,269	294,118	0	294,118
12 Other Power Supply	2.9 & 2.10	13,237,011	7,922,144	5,314,867	0	5,314,867
13 Transmission	2.12	12,880,436	10,980,306	1,900,130	0	1,900,130
14 Distribution	2.13	39,455,897	37,210,524	2,245,373	0	2,245,373
15 Customer Accounts	2.14	5,002,662	4,562,617	440,045	0	440,045
16 Customer Service	2.14	15,474,741	15,391,756	82,985	0	82,985
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	22,857,096	21,295,339	1,561,757	0	1,561,757
19						
20 Total O & M Expenses	2.16	147,475,798	129,176,869	18,298,928	0	18,298,928
21						
22 Depreciation	2.17	84,335,260	78,564,955	5,770,305	0	5,770,305
23 Amortization Expense	2.19	6,242,494	5,823,535	418,960	0	418,960
24 Taxes Other Than Income	2.19	21,559,347	19,109,861	2,449,486	0	2,449,486
25 Income Taxes - Federal	2.23	35,064,949	34,226,457	838,492	0	838,492
26 Income Taxes - State	2.22	7,751,345	7,751,345	0	0	-
27 Income Taxes - Def Net	2.21	0	0	0	0	0
28 Investment Tax Credit Adj.	2.19	(63,740)	(63,740)	0	0	0
29 Misc Revenue & Expense	2.5	0	0	0	0	0
30						
31 Total Operating Expenses	2.23	302,365,453	274,589,281	27,776,172	0	27,776,172
32						
33 Operating Revenue for Return		158,246,986	153,361,515	4,885,471	0	4,885,471
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	33,236,330,139	30,917,947,127	2,318,383,011	0	2,318,383,011
37 Plant Held for Future Use	2.33	14,174,575	14,009,593	164,982	0	164,982
38 Misc Deferred Debits	2.35	1,613,689,108	1,603,849,948	9,839,160	0	9,839,160
39 Elec Plant Acq Adj	2.33 & 2.34	10,532,533	10,425,512	107,020	0	107,020
40 Pensions	2.34	0	0	0	0	0
41 Prepayments	2.35	177,602,546	168,867,473	8,735,074	0	8,735,074
42 Fuel Stock	2.34	100,055,929	95,553,827	4,502,101	0	4,502,101
43 Material & Supplies	2.35	438,038,098	417,149,806	20,888,292	0	20,888,292
44 Working Capital	2.36	56,472,211	51,440,631	5,031,581	0	5,031,581
45 Weatherization Loans	2.34	228,049,096	228,045,784	3,312	0	3,312
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		35,874,944,235	33,507,289,702	2,367,654,533	0	2,367,654,533
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.41	(11,316,197,725)	(10,448,373,326)	(867,824,400)	0	(867,824,400)
52 Accum Prov For Amort	2.42	(750,660,000)	(695,009,910)	(55,650,091)	0	(55,650,091)
53 Accum Def Income Taxes	2.38	(2,688,004,021)	(2,541,638,918)	(146,365,103)	0	(146,365,103)
54 Unamortized ITC	2.38	(2,190,478)	(2,177,524)	(12,954)	0	(12,954)
55 Customer Adv for Const	2.37	(203,235,908)	(194,759,252)	(8,476,656)	0	(8,476,656)
56 Customer Service Deposits	2.36	0	0	0	0	0
57 Misc. Rate Base Deductions	2.36 & 2.37	(3,715,637,944)	(3,464,813,027)	(250,824,917)	0	(250,824,917)
58						
59 Total Rate Base Deductions		(18,675,926,077)	(17,346,771,956)	(1,329,154,121)	0	(1,329,154,121)
60						
61 Total Rate Base		17,199,018,158	16,160,517,746	1,038,500,412	0	1,038,500,412
62						

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

ACCT	FERC	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
222		Total Miscellaneous Revenues			-	-	-	-	-
223		Miscellaneous Expenses							
224	4311	Interest on Customer Deposits							
225		S			-	-	-	-	-
226					-	-	-	-	-
227		Total Miscellaneous Expenses			-	-	-	-	-
228									
229		Net Misc Revenue and Expense			-	-	-	-	-
230									
231	500	Operation Supervision & Engineering							
232		SG			385	355	30	-	30
233		CAGW			2,271	1,781	490	-	490
234		CAGE			94,085	94,085	-	-	-
235		JBG			906,895	711,212	195,682	-	195,682
236		JBE			-	-	-	-	-
237				B2	1,003,635	807,433	196,202	-	196,202
238									
239	501	Fuel Related							
240		SE			(11,632)	(10,767)	(865)	-	(865)
241		S			-	-	-	-	-
242		SE			-	-	-	-	-
243		CAGW			150,475	118,006	32,468	-	32,468
244		CAGE			-	-	-	-	-
245		CAEW			-	-	-	-	-
246		CAEE			1,534,373	1,534,373	-	-	-
247		JBE			203,190	157,286	45,904	-	45,904
248		CAEE			-	-	-	-	-
249		JBG			-	-	-	-	-
250				B2	1,876,405	1,798,898	77,507	-	77,507
251									
252	501NPC	Fuel Related							
253		S			5,145,227	-	5,145,227	-	5,145,227
254		SE			-	-	-	-	-
255		SE			-	-	-	-	-
256		SE			-	-	-	-	-
257		CAGW			-	-	-	-	-
258		CAGE			-	-	-	-	-
259		CAEW			-	-	-	-	-
260		CAEE			-	-	-	-	-
261		JBE			-	-	-	-	-
262		CAEE			-	-	-	-	-
263		JBG			-	-	-	-	-
264				B2	5,145,227	-	5,145,227	-	5,145,227
265									
266		Total Fuel Related			7,021,632	1,798,898	5,222,733	-	5,222,733
267									
268	502	Steam Expenses							
269		SG			4,474	4,124	349	-	349
270		CAGW			89,985	70,569	19,416	-	19,416
271		CAGE			4,437,183	4,437,183	-	-	-
272		JBG			1,930,320	1,513,811	416,509	-	416,509
273		CAGE			-	-	-	-	-
274				B2	6,461,962	6,025,687	436,275	-	436,275
275									
276	509	Allowances							
277		SE			-	-	-	-	-
278		CAGW			-	-	-	-	-
279		CAEE			-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283		S			35,472	-	35,472	-	35,472
284		SE			-	-	-	-	-
285		CAEE		B2	-	-	-	-	-
286					35,472	-	35,472	-	35,472
287									
288	505	Electric Expenses							
289		SG			-	-	-	-	-
290		CAGW			7,212	5,656	1,556	-	1,556
291		CAGE			80,532	80,532	-	-	-
292		JBG			245	192	53	-	53
293		CAGE			-	-	-	-	-
294				B2	87,990	86,381	1,609	-	1,609

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
295								
296	506	Misc. Steam Expense						
297		SG		69,794	64,342	5,452	-	5,452
298		SE		-	-	-	-	-
299		CAGW		610,919	479,100	131,819	-	131,819
300		CAGE		4,960,719	4,960,719	-	-	-
301		JBG		(1,519,558)	(1,191,680)	(327,878)	-	(327,878)
302		CAGE		-	-	-	-	-
303			B2	4,121,874	4,312,481	(190,607)	-	(190,607)
304								
305	507	Rents						
306		SG		-	-	-	-	-
307		CAGW		-	-	-	-	-
308		CAGE		(11,887)	(11,887)	-	-	-
309		JBG		19,444	15,249	4,196	-	4,196
310		CAGE		-	-	-	-	-
311			B2	7,558	3,362	4,196	-	4,196
312								
313	510	Maint Supervision & Engineering						
314		SG		-	-	-	-	-
315		CAGW		12,221	9,584	2,637	-	2,637
316		CAGE		397,150	397,150	-	-	-
317		JBG		45,792	35,911	9,881	-	9,881
318		CAGE		-	-	-	-	-
319			B2	455,163	442,646	12,518	-	12,518
320								
321								
322								
323	511	Maintenance of Structures						
324		SG		84,943	78,308	6,635	-	6,635
325		CAGW		51,055	40,039	11,016	-	11,016
326		CAGE		1,290,672	1,290,672	-	-	-
327		JBG		754,903	592,016	162,887	-	162,887
328		CAGE		-	-	-	-	-
329			B2	2,181,573	2,001,035	180,538	-	180,538
330								
331	512	Maintenance of Boiler Plant						
332		SG		26,419	24,356	2,064	-	2,064
333		CAGW		274,527	215,292	59,235	-	59,235
334		CAGE		6,785,833	6,785,833	-	-	-
335		JBG		1,620,086	1,270,517	349,569	-	349,569
336		SG-U		-	-	-	-	-
337			B2	8,706,866	8,295,998	410,868	-	410,868
338								
339	513	Maintenance of Electric Plant						
340		SG		20,252	18,670	1,582	-	1,582
341		CAGW		20,094	15,758	4,336	-	4,336
342		CAGE		3,180,406	3,180,406	-	-	-
343		JBG		455,220	356,996	98,224	-	98,224
344		CAGE		-	-	-	-	-
345			B2	3,675,973	3,571,831	104,141	-	104,141
346								
347	514	Maintenance of Misc. Steam Plant						
348		SG		11,668	10,757	911	-	911
349		CAGW		12,249	9,606	2,643	-	2,643
350		CAGE		823,592	823,592	-	-	-
351		JBG		195,361	153,208	42,153	-	42,153
352		CAGE		-	-	-	-	-
353			B2	1,042,871	997,163	45,708	-	45,708
354								
355		Total Steam Power Generation	B2	34,802,567	28,342,914	6,459,653	-	6,459,653
356	517	Operation Super & Engineering						
357		SG		-	-	-	-	-
358				-	-	-	-	-
359								
360	518	Nuclear Fuel Expense						
361		SE		-	-	-	-	-
362				-	-	-	-	-
363				-	-	-	-	-

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
364								
365	519	Coolants and Water						
366		SG		-	-	-	-	-
367				-	-	-	-	-
368								
369	520	Steam Expenses						
370		SG		-	-	-	-	-
371				-	-	-	-	-
372								
373								
374								
375	523	Electric Expenses						
376		SG		-	-	-	-	-
377				-	-	-	-	-
378								
379	524	Misc. Nuclear Expenses						
380		SG		-	-	-	-	-
381				-	-	-	-	-
382								
383	528	Maintenance Super & Engineering						
384		SG		-	-	-	-	-
385				-	-	-	-	-
386								
387	529	Maintenance of Structures						
388		SG		-	-	-	-	-
389				-	-	-	-	-
390								
391	530	Maintenance of Reactor Plant						
392		SG		-	-	-	-	-
393				-	-	-	-	-
394								
395	531	Maintenance of Electric Plant						
396		SG		-	-	-	-	-
397				-	-	-	-	-
398								
399	532	Maintenance of Misc Nuclear						
400		SG		-	-	-	-	-
401				-	-	-	-	-
402								
403		Total Nuclear Power Generation		-	-	-	-	-
404								
405	535	Operation Super & Engineering						
406		DGP		-	-	-	-	-
407		CN		-	-	-	-	-
408		SG		-	-	-	-	-
409		SG-P		498,146	459,235	38,911	-	38,911
410		SG-U		512,972	472,903	40,069	-	40,069
411			B2	1,011,118	932,138	78,979	-	78,979
412								
413	536	Water For Power						
414		SG		-	-	-	-	-
415		CAGW		-	-	-	-	-
416		CAGE		-	-	-	-	-
417		SG-P		17,478	16,113	1,365	-	1,365
418		CAGE		-	-	-	-	-
419			B2	17,478	16,113	1,365	-	1,365
420								
421	537	Hydraulic Expenses						
422		SG		-	-	-	-	-
423		SG-P		338,561	312,115	26,445	-	26,445
424		SG-U		10,183	9,388	795	-	795
425		CAGW		-	-	-	-	-
426		CAGE		-	-	-	-	-
427			B2	348,744	321,503	27,241	-	27,241
428								
429	538	Electric Expenses						
430		DGP		-	-	-	-	-
431		CAGW		-	-	-	-	-
432		CAGE		-	-	-	-	-
433		CAGW		-	-	-	-	-
434		CAGE		-	-	-	-	-
435			B2	-	-	-	-	-
436								
437	539	Misc. Hydro Expenses						
438		SG		-	-	-	-	-
439		SG-P		1,099,958	1,014,039	85,919	-	85,919
440		SG-U		361,206	332,992	28,214	-	28,214
441		CAGW		-	-	-	-	-
442		CAGE		-	-	-	-	-
443			B2	1,461,164	1,347,031	114,133	-	114,133

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
444								
445	540	Rents (Hydro Generation)						
446		SG		-	-	-	-	-
447		SG-P		125,873	116,041	9,832	-	9,832
448		SG-U		2,340	2,157	183	-	183
449		CAGW		-	-	-	-	-
450		CAGE		-	-	-	-	-
451			B2	128,213	118,198	10,015	-	10,015
452								
453	541	Maint Supervision & Engineering						
454		SG		-	-	-	-	-
455		SG-P		381	351	30	-	30
456		CAGE		-	-	-	-	-
457		CAGW		-	-	-	-	-
458		CAGE		-	-	-	-	-
459			B2	381	351	30	-	30
460								
461	542	Maintenance of Structures						
462		SG		-	-	-	-	-
463		SG-P		34,879	32,154	2,724	-	2,724
464		SG-U		63	58	5	-	5
465		CAGW		-	-	-	-	-
466		CAGE		-	-	-	-	-
467			B2	34,941	32,212	2,729	-	2,729
468								
469								
470								
471								
472	543	Maintenance of Dams & Waterways						
473		SG		-	-	-	-	-
474		SG-P		30,097	27,746	2,351	-	2,351
475		SG-U		31,960	29,463	2,496	-	2,496
476		CAGW		-	-	-	-	-
477		CAGE		-	-	-	-	-
478			B2	62,056	57,209	4,847	-	4,847
479								
480	544	Maintenance of Electric Plant						
481		SG		-	-	-	-	-
482		SG-P		132,783	122,411	10,372	-	10,372
483		SG-U		37,614	34,676	2,938	-	2,938
484		CAGW		-	-	-	-	-
485		CAGE		-	-	-	-	-
486			B2	170,397	157,087	13,310	-	13,310
487								
488	545	Maintenance of Misc. Hydro Plant						
489		SG		-	-	-	-	-
490		SG-P		395,520	364,625	30,894	-	30,894
491		SG-U		135,376	124,802	10,574	-	10,574
492		CAGW		-	-	-	-	-
493		CAGE		-	-	-	-	-
494			B2	530,896	489,427	41,469	-	41,469
495								
496		Total Hydraulic Power Generation	B2	3,765,388	3,471,269	294,118	-	294,118
497								
498	546	Operation Super & Engineering						
499		SG		-	-	-	-	-
500		SE		-	-	-	-	-
501		CAGW		1,481	1,161	319	-	319
502		CAGE		17,958	17,958	-	-	-
503		CAGE		-	-	-	-	-
504			B2	19,439	19,119	319	-	319
505								
506	547	Fuel						
507		SE		-	-	-	-	-
508		CAEW		-	-	-	-	-
509		CAEE		-	-	-	-	-
510		SSECT		-	-	-	-	-
511			B2	-	-	-	-	-
512								
513	547NPC	Fuel-NPC						
514		S		2,462,214	-	2,462,214	-	2,462,214
515		CAEW		-	-	-	-	-
516		CAEE		-	-	-	-	-
517		SE		-	-	-	-	-
518			B2	2,462,214	-	2,462,214	-	2,462,214
519								
520	548	Generation Expense						
521		SG		15,253	14,062	1,191	-	1,191
522		CAGW		3,213,855	2,520,395	693,460	-	693,460
523		CAGE		906,332	906,332	-	-	-
524		S		-	-	-	-	-
525			B2	4,135,441	3,440,789	694,651	-	694,651

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
603								
604	557	Other Expenses						
605		S		925,266	925,266	-	-	-
606		SG		3,019,496	2,783,640	235,856	-	235,856
607		SGCT		-	-	-	-	-
608		SO		-	-	-	-	-
609		CAEE		-	-	-	-	-
610		TROJP		-	-	-	-	-
611		CAGW		20,392	15,992	4,400	-	4,400
612		CAGE		465,812	465,812	-	-	-
613		JBG		120,698	94,655	26,043	-	26,043
614		CAEW		-	-	-	-	-
615		JBE		-	-	-	-	-
616			B2	4,551,664	4,285,365	266,299	-	266,299
617								
618								
619		Total Other Power Supply	B2	(3,201,943)	(5,051,325)	1,849,382	-	1,849,382
620								
621		TOTAL PRODUCTION EXPENSE	B2	51,804,965	39,736,327	12,068,639	-	12,068,639
622								
623								
624		Summary of Production Expense by Factor						
625		S		573,792	(8,629,934)	9,203,726	-	9,203,726
626		SG		6,917,154	6,376,848	540,306	-	540,306
627		SE		(11,632)	(10,767)	(865)	-	(865)
628		JBG		4,529,406	3,552,088	977,319	-	977,319
629		TROJP		-	-	-	-	-
630		JBE		203,190	157,286	45,904	-	45,904
631		SG-P		2,673,674	2,464,830	208,843	-	208,843
632		SG-U		1,091,714	1,006,439	85,275	-	85,275
633		DEP		-	-	-	-	-
634		CAGW		4,672,204	3,664,073	1,008,130	-	1,008,130
635		CAGE		29,621,091	29,621,091	-	-	-
636		CAEW		-	-	-	-	-
637		CAEE		1,534,373	1,534,373	-	-	-
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	51,804,965	39,736,327	12,068,639	-	12,068,639
648								
649	560	Operation Supervision & Engineering						
650		SG		968,970	893,282	75,687	-	75,687
651		JBG		-	-	-	-	-
652		CAGW		-	-	-	-	-
653		CAGE		-	-	-	-	-
654			B2	968,970	893,282	75,687	-	75,687
655	561	Load Dispatching						
656		SG		1,716,112	1,582,065	134,047	-	134,047
657		JBG		-	-	-	-	-
658		CAGW		-	-	-	-	-
659		CAGE		-	-	-	-	-
660			B2	1,716,112	1,582,065	134,047	-	134,047
661	562	Station Expense						
662		SG		198,655	183,138	15,517	-	15,517
663		JBG		-	-	-	-	-
664		CAGW		-	-	-	-	-
665		CAGE		-	-	-	-	-
666			B2	198,655	183,138	15,517	-	15,517
667								
668	563	Overhead Line Expense						
669		SG		171,793	158,374	13,419	-	13,419
670		CAGW		-	-	-	-	-
671		CAGE		-	-	-	-	-
672			B2	171,793	158,374	13,419	-	13,419
673								
674	564	Underground Line Expense						
675		SG		-	-	-	-	-
676		CAGW		-	-	-	-	-
677		CAGE		-	-	-	-	-
678			B2	-	-	-	-	-

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
679								
680	565	Transmission of Electricity by Others						
681		SG		-	-	-	-	-
682		SE		-	-	-	-	-
683		CAGW		-	-	-	-	-
684		CAGE		-	-	-	-	-
685		CAEW		-	-	-	-	-
686		CAEE		-	-	-	-	-
687			B2	-	-	-	-	-
688								
689	565NPC	Transmission of Electricity by Others-NPC						
690		S		969,776	-	969,776	-	969,776
691		SE		-	-	-	-	-
692		CAGW		-	-	-	-	-
693		CAGE		-	-	-	-	-
694		CAEW		-	-	-	-	-
695		SG		-	-	-	-	-
696				969,776	-	969,776	-	969,776
697								
698		Total Transmission of Electricity by Others		969,776	-	969,776	-	969,776
699								
700	566	Misc. Transmission Expense						
701		SG		271,735	250,509	21,225	-	21,225
702		CAGW		-	-	-	-	-
703		CAGE		-	-	-	-	-
704		S		-	-	-	-	-
705			B2	271,735	250,509	21,225	-	21,225
706								
707	567	Rents - Transmission						
708		SG		119,286	109,969	9,318	-	9,318
709		JBG		-	-	-	-	-
710		CAGW		-	-	-	-	-
711		CAGE		-	-	-	-	-
712			B2	119,286	109,969	9,318	-	9,318
713								
714	568	Maint Supervision & Engineering						
715		SG		141,154	130,129	11,026	-	11,026
716		CAGW		-	-	-	-	-
717		CAGE		-	-	-	-	-
718			B2	141,154	130,129	11,026	-	11,026
719								
720	569	Maintenance of Structures						
721		SG		581,945	536,489	45,456	-	45,456
722		CAGW		-	-	-	-	-
723		CAGE		-	-	-	-	-
724			B2	581,945	536,489	45,456	-	45,456
725								
726	570	Maintenance of Station Equipment						
727		SG		1,435,963	1,323,798	112,165	-	112,165
728		JBG		-	-	-	-	-
729		CAGW		-	-	-	-	-
730		CAGE		-	-	-	-	-
731			B2	1,435,963	1,323,798	112,165	-	112,165
732								
733	571	Maintenance of Overhead Lines						
734		SG		6,217,214	5,731,581	485,633	-	485,633
735		JBG		-	-	-	-	-
736		CAGW		-	-	-	-	-
737		CAGE		-	-	-	-	-
738			B2	6,217,214	5,731,581	485,633	-	485,633
739								
740	572	Maintenance of Underground Lines						
741		SG		78,986	72,816	6,170	-	6,170
742		CAGW		-	-	-	-	-
743		CAGE		-	-	-	-	-
744			B2	78,986	72,816	6,170	-	6,170
745								
746	573	Maint of Misc. Transmission Plant						
747		SG		8,848	8,156	691	-	691
748		CAGW		-	-	-	-	-
749		CAGE		-	-	-	-	-
750			B2	8,848	8,156	691	-	691
751								
752		TOTAL TRANSMISSION EXPENSE	B2	12,880,436	10,980,306	1,900,130	-	1,900,130

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
753								
754	Summary of Transmission Expense by Factor							
755	S			969,776	-	969,776	-	969,776
756	SG			11,910,660	10,980,306	930,354	-	930,354
757	CAGW			-	-	-	-	-
758	CAGE			-	-	-	-	-
759	JBG			-	-	-	-	-
760	Total Transmission Expense by Factor							
761	580		B2	12,880,436	10,980,306	1,900,130	-	1,900,130
762	Operation Supervision & Engineering							
763	S			910,011	893,454	16,557	-	16,557
764	SNPD			1,184,265	1,110,910	73,355	-	73,355
765								
766	581			2,094,276	2,004,364	89,912	-	89,912
767	Load Dispatching							
768	S			-	-	-	-	-
769	SNPD			1,297,789	1,217,402	80,386	-	80,386
770								
771	582			1,297,789	1,217,402	80,386	-	80,386
772	Station Expense							
773	S			531,601	502,841	28,760	-	28,760
774	SNPD			14	13	1	-	1
775								
776	583			531,615	502,854	28,760	-	28,760
777	Overhead Line Expenses							
778	S			843,620	806,580	37,040	-	37,040
779	SNPD			-	-	-	-	-
780								
781	584			843,620	806,580	37,040	-	37,040
782	Underground Line Expense							
783	S			-	-	-	-	-
784	SNPD			-	-	-	-	-
785								
786	585			-	-	-	-	-
787	Street Lighting & Signal Systems							
788	S			-	-	-	-	-
789	SNPD			18,375	17,237	1,138	-	1,138
790								
791	586			18,375	17,237	1,138	-	1,138
792	Meter Expenses							
793	S			247,359	226,765	20,594	-	20,594
794	SNPD			-	-	-	-	-
795								
796	587			247,359	226,765	20,594	-	20,594
797	Customer Installation Expenses							
798	S			1,820,736	1,686,796	133,941	-	133,941
799	SNPD			-	-	-	-	-
800								
801	588			1,820,736	1,686,796	133,941	-	133,941
802	Misc. Distribution Expenses							
803	S			101,513	105,183	(3,670)	-	(3,670)
804	SG			-	-	-	-	-
805	SNPD			196,177	184,026	12,151	-	12,151
806								
807	589			297,690	289,209	8,481	-	8,481
808	Rents							
809	S			348,956	273,846	75,110	-	75,110
810	SNPD			59,909	56,198	3,711	-	3,711
811								
812	590			408,865	330,044	78,821	-	78,821
813	Maint Supervision & Engineering							
814	S			(719,537)	(730,440)	10,904	-	10,904
815	SNPD			294,014	275,802	18,212	-	18,212
816								
817	591			(425,523)	(454,638)	29,115	-	29,115
818	Maintenance of Structures							
819	S			440,665	428,542	12,122	-	12,122
820	SNPD			2,061	1,934	128	-	128
821								
822	592			442,726	430,476	12,250	-	12,250
823	Maintenance of Station Equipment							
824	S			1,262,431	1,099,923	162,508	-	162,508
825	SNPD			93,179	87,407	5,772	-	5,772
826								
827	593			1,355,610	1,187,330	168,280	-	168,280
828	Maintenance of Overhead Lines							
829	S			15,885,649	15,151,012	734,637	-	734,637
830	SNPD			297,109	278,706	18,403	-	18,403
831								
832	594			16,182,758	15,429,718	753,040	-	753,040
833	Maintenance of Underground Lines							
834	S			3,909,458	3,722,713	186,745	-	186,745
835	SNPD			1,497	1,404	93	-	93
				3,910,955	3,724,118	186,837	-	186,837

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

ACCT	FERC	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
836	595	Maintenance of Line Transformers							
837		S			-	-	-	-	-
838		SNPD			64,193	60,217	3,976	-	3,976
839				B2	64,193	60,217	3,976	-	3,976
840									
841	596	Maint of Street Lighting & Signal Sys.							
842		S			237,568	228,553	9,015	-	9,015
843		SNPD			-	-	-	-	-
844				B2	237,568	228,553	9,015	-	9,015
845									
846	597	Maintenance of Meters							
847		S			64,940	61,702	3,238	-	3,238
848		SNPD			(8,563)	(8,032)	(530)	-	(530)
849				B2	56,377	53,670	2,707	-	2,707
850									
851	598	Maint of Misc. Distribution Plant							
852		S			501,304	492,977	8,327	-	8,327
853		SNPD			9,569,604	8,976,853	592,751	-	592,751
854				B2	10,070,907	9,469,830	601,078	-	601,078
855									
856		TOTAL DISTRIBUTION EXPENSE		B2	39,455,897	37,210,524	2,245,373	-	2,245,373
857									
858									
859		Summary of Distribution Expense by Factor							
860		S			26,386,274	24,950,448	1,435,827	-	1,435,827
861		SNPD			13,069,623	12,260,077	809,546	-	809,546
862									
863		Total Distribution Expense by Factor		B2	39,455,897	37,210,524	2,245,373	-	2,245,373
864									
865	901	Supervision							
866		S			-	-	-	-	-
867		CN			157,805	146,859	10,945	-	10,945
868				B2	157,805	146,859	10,945	-	10,945
869									
870	902	Meter Reading Expense							
871		S			842,690	756,894	85,796	-	85,796
872		CN			94,763	88,190	6,573	-	6,573
873				B2	937,452	845,083	92,369	-	92,369
874									
875	903	Customer Receipts & Collections							
876		S			342,747	279,237	63,510	-	63,510
877		CN			3,173,849	2,953,708	220,141	-	220,141
878				B2	3,516,596	3,232,945	283,651	-	283,651
879									
880	904	Uncollectible Accounts							
881		S			396,874	343,368	53,507	-	53,507
882		SG			-	-	-	-	-
883		CN			(6,154)	(5,727)	(427)	-	(427)
884				B2	390,720	337,640	53,080	-	53,080
885									
886	905	Misc. Customer Accounts Expense							
887		S			89	89	-	-	-
888		CAGE			-	-	-	-	-
889		CAGW			-	-	-	-	-
890		CN			-	-	-	-	-
891				B2	89	89	-	-	-
892									
893		TOTAL CUSTOMER ACCOUNTS EXP		B2	5,002,662	4,562,617	440,045	-	440,045
894									
895		Summary of Customer Accts Exp by Factor							
896		S			1,582,400	1,379,587	202,813	-	202,813
897		CN			3,420,262	3,183,030	237,232	-	237,232
898		SG			-	-	-	-	-
899		Total Customer Accounts Expense by Factor		B2	5,002,662	4,562,617	440,045	-	440,045
900									
901	907	Supervision							
902		S			-	-	-	-	-
903		CN			-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907		S			14,838,853	14,821,956	16,898	-	16,898
908		CN			218,322	203,179	15,143	-	15,143
909				B2	15,057,175	15,025,134	32,041	-	32,041
910									
911	909	Informational & Instructional Adv							
912		S			183,413	148,710	34,703	-	34,703
913		CN			234,089	217,852	16,237	-	16,237
914		CAGW			-	-	-	-	-
915		SO			-	-	-	-	-
916				B2	417,502	366,562	50,940	-	50,940

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
917								
918	910	Misc. Customer Service						
919		S		-	-	-	-	-
920		CN		64	60	4	-	4
921								
922			B2	64	60	4	-	4
923								
924		TOTAL CUSTOMER SERVICE EXPENSE	B2	15,474,741	15,391,756	82,985	-	82,985
925								
926								
927		Summary of Customer Service Exp by Factor						
928		S		15,022,266	14,970,666	51,601	-	51,601
929		CN		452,474	421,090	31,384	-	31,384
930		CAGW		-	-	-	-	-
931		CAGE		-	-	-	-	-
932								
933		Total Customer Service Expense by Factor	B2	15,474,741	15,391,756	82,985	-	82,985
934								
935								
936	911	Supervision						
937		S		-	-	-	-	-
938		CN		-	-	-	-	-
939				-	-	-	-	-
940								
941	912	Demonstration & Selling Expense						
942		S		-	-	-	-	-
943		CN		-	-	-	-	-
944				-	-	-	-	-
945								
946	913	Advertising Expense						
947		S		-	-	-	-	-
948		CN		-	-	-	-	-
949				-	-	-	-	-
950								
951	916	Misc. Sales Expense						
952		S		-	-	-	-	-
953		CN		-	-	-	-	-
954			B2	-	-	-	-	-
955								
956		TOTAL SALES EXPENSE	B2	-	-	-	-	-
957								
958								
959		Total Sales Expense by Factor						
960		S		-	-	-	-	-
961		CN		-	-	-	-	-
962		Total Sales Expense by Factor	B2	-	-	-	-	-
963								
964		Total Customer Service Exp Including Sales		15,474,741	15,391,756	82,985	-	82,985
965	920	Administrative & General Salaries						
966		S		29,021	29,021	-	-	-
967		CN		-	-	-	-	-
968		SO		6,992,778	6,505,001	487,778	-	487,778
969			B2	7,021,800	6,534,022	487,778	-	487,778
970								
971	921	Office Supplies & expenses						
972		S		13,857	13,364	493	-	493
973		CN		12,183	11,338	845	-	845
974		SO		942,166	876,446	65,720	-	65,720
975			B2	968,206	901,148	67,059	-	67,059
976								
977	922	A&G Expenses Transferred						
978		S		-	-	-	-	-
979		CN		-	-	-	-	-
980		SO		(4,881,562)	(4,541,051)	(340,511)	-	(340,511)
981			B2	(4,881,562)	(4,541,051)	(340,511)	-	(340,511)
982								
983	923	Outside Services						
984		S		122,763	122,763	-	-	-
985		JBG		-	-	-	-	-
986		CAGE		-	-	-	-	-
987		CAGW		-	-	-	-	-
988		SO		4,783,777	4,450,087	333,690	-	333,690
989		SG		-	-	-	-	-
990			B2	4,906,540	4,572,850	333,690	-	333,690
991								
992	924	Property Insurance						
993		S		(916,029)	(781,586)	(134,443)	-	(134,443)
994		CAGW		-	-	-	-	-
995		SO		502,186	467,156	35,030	-	35,030
996			B2	(413,844)	(314,430)	(99,413)	-	(99,413)

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

ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1401	SCHMAP	Additions - Permanent						
1402		S		-	-	-	-	-
1403		BADDEBT		-	-	-	-	-
1404		JBE		-	-	-	-	-
1405		SCHMDEXP		-	-	-	-	-
1406		CAEE		-	-	-	-	-
1407		CAGW		-	-	-	-	-
1408		CAGE		-	-	-	-	-
1409		SNP		-	-	-	-	-
1410		SO		-	-	-	-	-
1411								
1412			B6	-	-	-	-	-
1413								
1414	SCHMAT	Additions - Temporary						
1415		S		-	-	-	-	-
1416		JBE		-	-	-	-	-
1417		CIAC		-	-	-	-	-
1418		SNP		-	-	-	-	-
1419		TROJD		-	-	-	-	-
1420		CN		-	-	-	-	-
1421		SE		-	-	-	-	-
1422		SG		-	-	-	-	-
1423		GPS		-	-	-	-	-
1424		SO		-	-	-	-	-
1425		SNPD		-	-	-	-	-
1426		JBG		-	-	-	-	-
1427		BADDEBT		-	-	-	-	-
1428		CAGW		-	-	-	-	-
1429		CAGE		-	-	-	-	-
1430		CAEW		-	-	-	-	-
1431		CAEE		-	-	-	-	-
1432		SCHMDEXP		-	-	-	-	-
1433			B6	-	-	-	-	-
1434								
1435		TOTAL SCHEDULE - M ADDITIONS	B6	-	-	-	-	-
1436								
1437	SCHMDF	Deductions - Flow Through						
1438		S		-	-	-	-	-
1439		CAGW		-	-	-	-	-
1440		CAGE		-	-	-	-	-
1441		DGP		-	-	-	-	-
1442		DGU		-	-	-	-	-
1443			B6	-	-	-	-	-
1444	SCHMDP	Deductions - Permanent						
1445		S		-	-	-	-	-
1446		SE		-	-	-	-	-
1447		CAEE		-	-	-	-	-
1448		JBE		-	-	-	-	-
1449		SNP		-	-	-	-	-
1450		SG		-	-	-	-	-
1451		SCHMDEXP		-	-	-	-	-
1452		SO		-	-	-	-	-
1453			B6	-	-	-	-	-
1454								
1455	SCHMDT	Deductions - Temporary						
1456		S		-	-	-	-	-
1457		BADDEBT		-	-	-	-	-
1458		CN		-	-	-	-	-
1459		SNP		-	-	-	-	-
1460		SNPD		-	-	-	-	-
1461		JBE		-	-	-	-	-
1462		SE		-	-	-	-	-
1463		SG		-	-	-	-	-
1464		GPS		-	-	-	-	-
1465		SO		-	-	-	-	-
1466		TAXDEPR		-	-	-	-	-
1467		CAGW		-	-	-	-	-
1468		CAGE		-	-	-	-	-
1469		JBG		-	-	-	-	-
1470		CAEE		-	-	-	-	-
1471		TROJD		-	-	-	-	-
1472			B6	-	-	-	-	-
1473								
1474		TOTAL SCHEDULE - M DEDUCTIONS	B6	-	-	-	-	-
1475								
1476		TOTAL SCHEDULE - M ADJUSTMENTS	B6	-	-	-	-	-
1477								
1478								
1479	40911	State Income Taxes						
1480		IBT		7,751,345	7,751,345	-	-	-
1481		Credits		-	-	-	-	-
1482		CAGE		-	-	-	-	-
1483		IBT		-	-	-	-	-
1484		TOTAL STATE TAXES		7,751,345	7,751,345	-	-	-

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1648	Summary of Nuclear Production Plant by Factor							
1649	DGP			-	-	-	-	-
1650	DGU			-	-	-	-	-
1651	SG			-	-	-	-	-
1652								
1653	Total Nuclear Plant by Factor							
1654				-	-	-	-	-
1655	330	Land and Land Rights						
1656		SG-P		31,872,755	29,383,141	2,489,614	-	2,489,614
1657		SG-U		6,598,344	6,082,940	515,404	-	515,404
1658		CAGW		-	-	-	-	-
1659		CAGE		-	-	-	-	-
1660		SG		-	-	-	-	-
1661		CAGE		-	-	-	-	-
1662			B8	38,471,099	35,466,081	3,005,018	-	3,005,018
1663								
1664	331	Structures and Improvements						
1665		SG-P		261,953,025	241,491,601	20,461,424	-	20,461,424
1666		SG-U		22,183,572	20,450,790	1,732,782	-	1,732,782
1667		CAGW		-	-	-	-	-
1668		CAGE		-	-	-	-	-
1669		SG		-	-	-	-	-
1670		CAGE		-	-	-	-	-
1671			B8	284,136,596	261,942,391	22,194,205	-	22,194,205
1672								
1673	332	Reservoirs, Dams & Waterways						
1674		SG-P		409,828,107	377,816,007	32,012,100	-	32,012,100
1675		SG-U		106,419,165	98,106,653	8,312,512	-	8,312,512
1676		CAGW		-	-	-	-	-
1677		CAGE		-	-	-	-	-
1678		SG		-	-	-	-	-
1679		CAGE		-	-	-	-	-
1680			B8	516,247,272	475,922,660	40,324,612	-	40,324,612
1681								
1682	333	Water Wheel, Turbines, & Generators						
1683		SG-P		79,298,916	73,104,795	6,194,121	-	6,194,121
1684		SG-U		51,284,522	47,278,634	4,005,887	-	4,005,887
1685		CAGW		-	-	-	-	-
1686		CAGE		-	-	-	-	-
1687		SG		-	-	-	-	-
1688		CAGE		-	-	-	-	-
1689			B8	130,583,438	120,383,430	10,200,008	-	10,200,008
1690								
1691	334	Accessory Electric Equipment						
1692		SG-P		58,419,041	53,855,869	4,563,172	-	4,563,172
1693		SG-U		14,720,002	13,570,207	1,149,795	-	1,149,795
1694		CAGW		-	-	-	-	-
1695		CAGE		-	-	-	-	-
1696		SG		-	-	-	-	-
1697		CAGE		-	-	-	-	-
1698			B8	73,139,043	67,426,076	5,712,967	-	5,712,967
1699								
1700								
1701								
1702	335	Misc. Power Plant Equipment						
1703		SG-P		2,471,059	2,278,042	193,017	-	193,017
1704		SG-U		211,143	194,650	16,493	-	16,493
1705		CAGW		-	-	-	-	-
1706		CAGE		-	-	-	-	-
1707		SG		-	-	-	-	-
1708		CAGE		-	-	-	-	-
1709			B8	2,682,202	2,472,692	209,510	-	209,510
1710								
1711	336	Roads, Railroads & Bridges						
1712		SG-P		22,531,742	20,771,764	1,759,978	-	1,759,978
1713		SG-U		4,207,282	3,878,647	328,635	-	328,635
1714		CAGW		-	-	-	-	-
1715		CAGE		-	-	-	-	-
1716		SG		-	-	-	-	-
1717		CAGE		-	-	-	-	-
1718			B8	26,739,024	24,650,411	2,088,613	-	2,088,613
1719								
1720	337	Hydro Plant ARO						
1721		S		-	-	-	-	-
1722				-	-	-	-	-
1723				-	-	-	-	-

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1724	HP	Unclassified Hydro Plant - Acct 300						
1725		S		-	-	-	-	-
1726		DGU		-	-	-	-	-
1727		CAGW		-	-	-	-	-
1728		CAGE		-	-	-	-	-
1729		SG		-	-	-	-	-
1730		CAGE		-	-	-	-	-
1731				-	-	-	-	-
1732				-	-	-	-	-
1733		Total Hydraulic Plant	B8	1,071,998,674	988,263,741	83,734,933	-	83,734,933
1734								
1735		Summary of Hydraulic Plant by Factor						
1736		S		-	-	-	-	-
1737		SG		-	-	-	-	-
1738		CAGW		-	-	-	-	-
1739		CAGE		-	-	-	-	-
1740		SG-P		866,374,644	798,701,219	67,673,426	-	67,673,426
1741		SG-U		205,624,030	189,562,523	16,061,507	-	16,061,507
1742		Total Hydraulic Plant by Factor	B8	1,071,998,674	988,263,741	83,734,933	-	83,734,933
1743								
1744	340	Land and Land Rights						
1745		S		74,986	74,986	-	-	-
1746		SG		-	-	-	-	-
1747		DGU		-	-	-	-	-
1748		CAGW		4,527,456	3,550,558	976,898	-	976,898
1749		CAGE		34,730,178	34,730,178	-	-	-
1750		SG		13,533,312	12,476,211	1,057,101	-	1,057,101
1751			B8	52,865,932	50,831,933	2,033,999	-	2,033,999
1752								
1753	341	Structures and Improvements						
1754		SG		-	-	-	-	-
1755		S		73,237	73,237	-	-	-
1756		CAGW		37,594,621	29,482,757	8,111,864	-	8,111,864
1757		CAGE		137,943,652	137,943,652	-	-	-
1758		SG		101,505,071	93,576,404	7,928,667	-	7,928,667
1759			B8	277,116,582	261,076,052	16,040,531	-	16,040,531
1760								
1761	342	Fuel Holders, Producers & Accessories						
1762		SG		-	-	-	-	-
1763		DGU		-	-	-	-	-
1764		CAGW		1,816,984	1,424,930	392,054	-	392,054
1765		CAGE		14,622,369	14,622,369	-	-	-
1766		CAGE		-	-	-	-	-
1767			B8	16,439,353	16,047,299	392,054	-	392,054
1768								
1769	343	Prime Movers						
1770		S		-	-	-	-	-
1771		DGU		-	-	-	-	-
1772		SG		-	-	-	-	-
1773		CAGW		338,392,802	265,377,135	73,015,667	-	73,015,667
1774		CAGE		808,093,761	808,093,761	-	-	-
1775		SG		2,887,921,728	2,662,343,154	225,578,574	-	225,578,574
1776			B8	4,034,408,290	3,735,814,050	298,594,241	-	298,594,241
1777								
1778	344	Generators						
1779		S		284,866	284,866	-	-	-
1780		DGU		-	-	-	-	-
1781		SG		56,322	51,923	4,399	-	4,399
1782		CAGW		117,560,187	92,193,999	25,366,188	-	25,366,188
1783		CAGE		311,630,342	311,630,342	-	-	-
1784		SG		165,380,803	152,462,736	12,918,067	-	12,918,067
1785			B8	594,912,519	556,623,865	38,288,654	-	38,288,654
1786								
1787	345	Accessory Electric Plant						
1788		SG		-	-	-	-	-
1789		S		590,815	590,815	-	-	-
1790		CAGW		48,345,150	37,913,624	10,431,526	-	10,431,526
1791		CAGE		166,419,936	166,419,936	-	-	-
1792		SG		247,879,455	228,517,333	19,362,122	-	19,362,122
1793			B8	463,235,357	433,441,708	29,793,649	-	29,793,649
1794								
1795								
1796								
1797	346	Misc. Power Plant Equipment						
1798		SG		-	-	-	-	-
1799		SG		11,864,506	10,937,757	926,749	-	926,749
1800		CAGW		3,559,273	2,791,281	767,991	-	767,991
1801		CAGE		9,418,605	9,418,605	-	-	-
1802			B8	24,842,383	23,147,643	1,694,740	-	1,694,740
1803								
1804	347	Other Production ARO						
1805		S		-	-	-	-	-
1806				-	-	-	-	-
1807				-	-	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2042	392	Transportation Equipment							
2043		S			121,800,358	115,041,339	6,759,020	-	6,759,020
2044		SO			6,943,108	6,458,795	484,313	-	484,313
2045		SG			13,170,958	12,142,160	1,028,797	-	1,028,797
2046		CN			-	-	-	-	-
2047		DGU			-	-	-	-	-
2048		SE			-	-	-	-	-
2049		DGP			-	-	-	-	-
2050		CAGW			213,777	167,650	46,127	-	46,127
2051		CAGE			9,098,400	9,098,400	-	-	-
2052		JBG			2,833,940	2,222,456	611,485	-	611,485
2053		CAEW			-	-	-	-	-
2054		CAEE			327,360	327,360	-	-	-
2055		CAGE			-	-	-	-	-
2056		CAGE			-	-	-	-	-
2057			B8		154,387,901	145,458,159	8,929,742	-	8,929,742
2058									
2059	393	Stores Equipment							
2060		S			10,800,794	10,059,149	741,644	-	741,644
2061		DGP			-	-	-	-	-
2062		DGU			-	-	-	-	-
2063		SO			242,940	225,994	16,946	-	16,946
2064		SG			2,711,790	2,499,969	211,821	-	211,821
2065		CAGW			181,719	142,509	39,210	-	39,210
2066		CAGE			3,456,042	3,456,042	-	-	-
2067		JBG			967,416	758,675	208,741	-	208,741
2068		CAGE			-	-	-	-	-
2069			B8		18,360,700	17,142,338	1,218,362	-	1,218,362
2070									
2071	394	Tools, Shop & Garage Equipment							
2072		S			38,664,675	35,672,257	2,992,418	-	2,992,418
2073		DGP			-	-	-	-	-
2074		SG			4,103,760	3,783,211	320,549	-	320,549
2075		SO			1,802,347	1,676,625	125,722	-	125,722
2076		SE			-	-	-	-	-
2077		DGU			-	-	-	-	-
2078		CAGW			721,277	565,646	155,631	-	155,631
2079		CAGE			15,593,337	15,593,337	-	-	-
2080		JBG			2,744,638	2,152,423	592,216	-	592,216
2081		CAEW			-	-	-	-	-
2082		CAEE			125,691	125,691	-	-	-
2083		CAGE			-	-	-	-	-
2084		CAGE			-	-	-	-	-
2085			B8		63,755,726	59,569,190	4,186,536	-	4,186,536
2086									
2087	395	Laboratory Equipment							
2088		S			28,070,356	26,597,448	1,472,908	-	1,472,908
2089		DGP			-	-	-	-	-
2090		DGU			-	-	-	-	-
2091		SO			4,888,166	4,547,195	340,972	-	340,972
2092		SE			-	-	-	-	-
2093		SG			2,801,766	2,582,918	218,849	-	218,849
2094		CAGW			221,524	173,725	47,799	-	47,799
2095		CAGE			3,754,023	3,754,023	-	-	-
2096		JBG			595,909	467,328	128,580	-	128,580
2097		CAEW			-	-	-	-	-
2098		CAEE			1,326,848	1,326,848	-	-	-
2099		CAGE			-	-	-	-	-
2100		CAGE			-	-	-	-	-
2101			B8		41,658,592	39,449,484	2,209,108	-	2,209,108
2102									
2103	396	Power Operated Equipment							
2104		S			181,735,969	171,622,199	10,113,770	-	10,113,770
2105		DGP			-	-	-	-	-
2106		SG			7,691,311	7,090,534	600,776	-	600,776
2107		SO			4,663,667	4,338,355	325,312	-	325,312
2108		DGU			-	-	-	-	-
2109		SE			-	-	-	-	-
2110		CAGW			191,644	150,293	41,351	-	41,351
2111		CAGE			30,447,215	30,447,215	-	-	-
2112		JBG			10,734,214	8,418,072	2,316,142	-	2,316,142
2113		CAEW			-	-	-	-	-
2114		CAEE			236,686	236,686	-	-	-
2115		CAGE			-	-	-	-	-
2116		CAGE			-	-	-	-	-
2117			B8		235,700,706	222,303,354	13,397,352	-	13,397,352

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

ACCT	FERC	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2201		Summary of General Plant by Factor							
2202		S			766,505,229	714,985,302	51,519,927	-	51,519,927
2203		JBG			22,987,216	18,027,220	4,959,996	-	4,959,996
2204		JBE			-	-	-	-	-
2205		SG			217,441,381	200,456,808	16,984,573	-	16,984,573
2206		SO			406,267,013	377,928,068	28,338,945	-	28,338,945
2207		SE			-	-	-	-	-
2208		CN			15,684,844	14,596,929	1,087,915	-	1,087,915
2209		DEU			-	-	-	-	-
2210		CAGW			4,511,524	3,538,064	973,460	-	973,460
2211		CAGE			100,440,459	100,440,459	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			5,090,623	5,090,623	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		Less Capital Leases			(8,291,891)	(7,919,827)	(372,064)	-	(372,064)
2217		Total General Plant by Factor		B8	1,530,636,397	1,427,143,646	103,492,752	-	103,492,752
2218	301	Organization							
2219		S			-	-	-	-	-
2220		SO			-	-	-	-	-
2221		CAGW			-	-	-	-	-
2222		CAGE			-	-	-	-	-
2223		SG			-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226		S			1,000,000	1,000,000	-	-	-
2227		SG			13,121,054	12,096,155	1,024,899	-	1,024,899
2228		SG-P			103,455,075	95,374,091	8,080,984	-	8,080,984
2229		SG-U			10,501,813	9,681,506	820,308	-	820,308
2230		CAGW			-	-	-	-	-
2231		CAGE			-	-	-	-	-
2232		DGP			-	-	-	-	-
2233		DGU			-	-	-	-	-
2234				B8	128,077,942	118,151,752	9,926,190	-	9,926,190
2235									
2236	303	Miscellaneous Intangible Plant							
2237		S			23,335,500	21,313,632	2,021,868	-	2,021,868
2238		SG			101,044,322	93,151,645	7,892,677	-	7,892,677
2239		SO			497,569,226	462,861,542	34,707,684	-	34,707,684
2240		SE			-	-	-	-	-
2241		CN			232,118,881	216,018,910	16,099,971	-	16,099,971
2242		CAGW			28,874,549	22,644,232	6,230,317	-	6,230,317
2243		CAGE			64,539,697	64,539,697	-	-	-
2244		JBG			1,546,542	1,212,842	333,700	-	333,700
2245		CAEW			-	-	-	-	-
2246		CAEE			9,106	9,106	-	-	-
2247		CAGE			-	-	-	-	-
2248		CAGE			-	-	-	-	-
2249				B8	949,037,824	881,751,605	67,286,218	-	67,286,218
2250	303	Less Non-Utility Plant							
2251		S			-	-	-	-	-
2252				B8	949,037,824	881,751,605	67,286,218	-	67,286,218
2253	IP	Unclassified Intangible Plant - Acct 300							
2254		S			-	-	-	-	-
2255		SG			-	-	-	-	-
2256		DGU			-	-	-	-	-
2257		SO			-	-	-	-	-
2258					-	-	-	-	-
2259					-	-	-	-	-
2260		TOTAL INTANGIBLE PLANT		B8	1,077,115,766	999,903,357	77,212,409	-	77,212,409
2261									
2262		Summary of Intangible Plant by Factor							
2263		S			24,335,500	22,313,632	2,021,868	-	2,021,868
2264		JBG			1,546,542	1,212,842	333,700	-	333,700
2265		JBE			-	-	-	-	-
2266		SG			114,165,376	105,247,800	8,917,576	-	8,917,576
2267		SO			497,569,226	462,861,542	34,707,684	-	34,707,684
2268		CN			232,118,881	216,018,910	16,099,971	-	16,099,971
2269		CAGW			28,874,549	22,644,232	6,230,317	-	6,230,317
2270		CAGE			64,539,697	64,539,697	-	-	-
2271		CAEW			-	-	-	-	-
2272		CAEE			9,106	9,106	-	-	-
2273		SG-P			103,455,075	95,374,091	8,080,984	-	8,080,984
2274		SG-U			10,501,813	9,681,506	820,308	-	820,308
2275		SE			-	-	-	-	-
2276		Total Intangible Plant by Factor		B8	1,077,115,766	999,903,357	77,212,409	-	77,212,409

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

ACCT	FERC	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2445	182M	Misc Regulatory Assets							
2446		S			1,267,882,890	1,267,623,987	258,904	-	258,904
2447		SG			4,929,616	4,544,559	385,057	-	385,057
2448		CAGE			-	-	-	-	-
2449		CAGE			5,612,703	5,612,703	-	-	-
2450		CAGW			-	-	-	-	-
2451		JBG			-	-	-	-	-
2452		SE			-	-	-	-	-
2453		CAEW			-	-	-	-	-
2454		CAEE			190,608,503	190,608,503	-	-	-
2455		SO			-	-	-	-	-
2456				B16	1,469,033,712	1,468,389,751	643,961	-	643,961
2457									
2458	186M	Misc Deferred Debits							
2459		S			3,111,377	3,111,377	-	-	-
2460		SG-P			-	-	-	-	-
2461		SG-U			-	-	-	-	-
2462		SG			72,173,869	66,536,293	5,637,576	-	5,637,576
2463		SO			3,607	3,355	252	-	252
2464		SE			-	-	-	-	-
2465		CAGW			16,486,187	12,928,931	3,557,256	-	3,557,256
2466		CAGE			52,573,339	52,573,339	-	-	-
2467		CAEW			-	-	-	-	-
2468		CAEE			306,510	306,510	-	-	-
2469		JBE			506	392	114	-	114
2470		EXCTAX			-	-	-	-	-
2471		Total Misc. Deferred Debits		B11	144,655,396	135,460,197	9,195,198	-	9,195,198
2472									
2473		Working Capital							
2474	CWC	Cash Working Capital							
2475		S			-	-	-	-	-
2476		SO			-	-	-	-	-
2477		SE			-	-	-	-	-
2478				B14	-	-	-	-	-
2479									
2480	OWC	Other Work. Cap.							
2481	131	Cash	SNP		-	-	-	-	-
2482	135	Working Funds	SG		-	-	-	-	-
2483	141	Other A/R	SO		-	-	-	-	-
2484	143	Other A/R	SO		84,739,232	78,828,291	5,910,941	-	5,910,941
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,115,465)	(6,619,129)	(496,336)	-	(496,336)
2487	232	A/P	CAEE		(3,322,940)	(3,322,940)	-	-	-
2488	232	A/P	SG		(4,903,595)	(4,520,570)	(383,025)	-	(383,025)
2489	232	A/P	S		(33,900)	(33,900)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		(10,943,750)	(10,943,750)	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(1,947,370)	(1,947,370)	-	-	-
2497	254105	ARO Reg Liability	S		-	-	-	-	-
2498	254105	ARO Reg Liability	SE		-	-	-	-	-
2499	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2500	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2501	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2502				B14	56,472,211	51,440,631	5,031,581	-	5,031,581
2503									
2504		Total Working Capital			56,472,211	51,440,631	5,031,581	-	5,031,581
2505		Miscellaneous Rate Base							
2506	18221	Unrec Plant & Reg Study Costs							
2507		S			-	-	-	-	-
2508									
2509					-	-	-	-	-
2510									
2511	18222	Nuclear Plant - Trojan							
2512		S			-	-	-	-	-
2513		TROJP			-	-	-	-	-
2514		TROJD			-	-	-	-	-
2515				B16	-	-	-	-	-
2516									
2517									
2518									
2519	1869	Misc Deferred Debits-Trojan							
2520		S			-	-	-	-	-
2521		SNPPN			-	-	-	-	-
2522					-	-	-	-	-
2523									
2524		TOTAL MISCELLANEOUS RATE BASE			-	-	-	-	-
2525									
2526		TOTAL RATE BASE ADDITIONS			2,638,614,096	2,589,342,574	49,271,522	-	49,271,522
2527	235	Customer Service Deposits							
2528		S			-	-	-	-	-
2529		CN			-	-	-	-	-
2530		Total Customer Service Deposits		B15	-	-	-	-	-

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

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2697								
2698	TOTAL PRODUCTION PLANT DEPR			(5,151,058,719)	(4,801,292,374)	(349,766,345)	-	(349,766,345)
2699								
2700	Summary of Prod Plant Depreciation by Factor							
2701	S			(67,989,722)	(65,471,753)	(2,517,969)	-	(2,517,969)
2702	SG-P			(33,765)	(31,127)	(2,637)	-	(2,637)
2703	SG-U			-	-	-	-	-
2704	SG			(20,642,025)	(19,029,655)	(1,612,370)	-	(1,612,370)
2705	CAGW			(791,754,458)	(620,916,073)	(170,838,386)	-	(170,838,386)
2706	CAGE			(3,460,547,348)	(3,460,547,348)	-	-	-
2707	JBG			(810,091,401)	(635,296,418)	(174,794,983)	-	(174,794,983)
2708	SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor			(5,151,058,719)	(4,801,292,374)	(349,766,345)	-	(349,766,345)
2710								
2711								
2712	108TP Transmission Plant Accumulated Depr							
2713	SG-P			-	-	-	-	-
2714	SG-U			-	-	-	-	-
2715	CAGW			(784,454)	(615,191)	(169,263)	-	(169,263)
2716	CAGE			-	-	-	-	-
2717	JBG			-	-	-	-	-
2718	SG			(2,241,208,552)	(2,066,145,418)	(175,063,134)	-	(175,063,134)
2719	TOTAL TRANS PLANT ACCUM DEPR		B17	(2,241,993,006)	(2,066,760,609)	(175,232,397)	-	(175,232,397)
2720	108360 Land and Land Rights							
2721	S			(10,577,617)	(10,357,198)	(220,420)	-	(220,420)
2722			B17	(10,577,617)	(10,357,198)	(220,420)	-	(220,420)
2723								
2724	108361 Structures and Improvements							
2725	S			(37,544,884)	(35,879,379)	(1,665,505)	-	(1,665,505)
2726			B17	(37,544,884)	(35,879,379)	(1,665,505)	-	(1,665,505)
2727								
2728	108362 Station Equipment							
2729	S			(384,670,084)	(354,350,742)	(30,319,342)	-	(30,319,342)
2730			B17	(384,670,084)	(354,350,742)	(30,319,342)	-	(30,319,342)
2731								
2732	108363 Storage Battery Equipment							
2733	S			-	-	-	-	-
2734			B17	-	-	-	-	-
2735								
2736	108364 Poles, Towers & Fixtures							
2737	S			(727,119,769)	(645,586,249)	(81,533,520)	-	(81,533,520)
2738			B17	(727,119,769)	(645,586,249)	(81,533,520)	-	(81,533,520)
2739								
2740	108365 Overhead Conductors							
2741	S			(369,238,318)	(329,206,374)	(40,031,944)	-	(40,031,944)
2742			B17	(369,238,318)	(329,206,374)	(40,031,944)	-	(40,031,944)
2743								
2744	108366 Underground Conduit							
2745	S			(194,015,503)	(181,857,143)	(12,158,360)	-	(12,158,360)
2746			B17	(194,015,503)	(181,857,143)	(12,158,360)	-	(12,158,360)
2747								
2748	108367 Underground Conductors							
2749	S			(412,294,293)	(397,199,016)	(15,095,277)	-	(15,095,277)
2750			B17	(412,294,293)	(397,199,016)	(15,095,277)	-	(15,095,277)
2751								
2752	108368 Line Transformers							
2753	S			(644,489,551)	(575,438,574)	(69,050,977)	-	(69,050,977)
2754			B17	(644,489,551)	(575,438,574)	(69,050,977)	-	(69,050,977)
2755								
2756	108369 Services							
2757	S			(401,546,208)	(365,145,195)	(36,401,013)	-	(36,401,013)
2758			B17	(401,546,208)	(365,145,195)	(36,401,013)	-	(36,401,013)
2759								
2760	108370 Meters							
2761	S			(112,704,464)	(103,331,973)	(9,372,491)	-	(9,372,491)
2762			B17	(112,704,464)	(103,331,973)	(9,372,491)	-	(9,372,491)
2763								
2764								
2765								
2766	108371 Installations on Customers' Premises							
2767	S			(7,358,431)	(6,928,831)	(429,600)	-	(429,600)
2768			B17	(7,358,431)	(6,928,831)	(429,600)	-	(429,600)
2769								
2770	108372 Leased Property							
2771	S			-	-	-	-	-
2772			B17	-	-	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919		S			-	-	-	-	-
2920		SG			-	-	-	-	-
2921		CAGE			-	-	-	-	-
2922		CAGW			-	-	-	-	-
2923		SO			-	-	-	-	-
2924					-	-	-	-	-
2925					-	-	-	-	-
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927					-	-	-	-	-
2928		TOTAL ACCUM PROV FOR AMORTIZ		B18	(750,660,000)	(695,009,910)	(55,650,091)	-	(55,650,091)
2929									
2930									
2931									
2932									
2933		Summary of Amortization by Factor							
2934		S			(14,617,576)	(12,532,214)	(2,085,362)	-	(2,085,362)
2935		SG-P			(50,595,923)	(46,643,823)	(3,952,100)	-	(3,952,100)
2936		SG-U			(6,938,178)	(6,396,229)	(541,948)	-	(541,948)
2937		SE			-	-	-	-	-
2938		SO			(376,285,240)	(350,037,658)	(26,247,582)	-	(26,247,582)
2939		CN			(191,161,938)	(177,902,777)	(13,259,161)	-	(13,259,161)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,240,001)	(972,444)	(267,557)	-	(267,557)
2942		CAGW			(21,279,072)	(16,687,646)	(4,591,426)	-	(4,591,426)
2943		CAGE			(28,301,770)	(28,301,770)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(6,147)	(6,147)	-	-	-
2946		SG			(60,234,155)	(55,529,203)	(4,704,953)	-	(4,704,953)
2947		Less Capital Lease			-	-	-	-	-
2948		Total Provision For Amortization by Factor		B18	(750,660,000)	(695,009,910)	(55,650,091)	-	(55,650,091)