Washington Jurisdiction
RESULTS OF OPERATIONS

October 2024

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	OCTOBER 2024
FILE:	WA JAM - October 2024
PREPARED BY:	Revenue Requirement Department
DATE:	March 17, 2025
TIME:	12:21:15 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

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

OTHER INFORMATION

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

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

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenue:	2.3	484,521,453	449,939,022	34,582,431	0	34,582,431
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,568,778	1,481,277	87,501	0	87,501
5	Other Operating Revenues	2.4	32,147,429	30,329,597	1,817,832	0	1,817,832
6	Total Operating Revenues	2.4	518,237,659	481,749,896	36,487,764	0	36,487,764
7							
8	Operating Expenses:						
9	Steam Production	2.6	25,699,797	21,791,223	3,908,574	0	3,908,574
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	2,378,703	2,188,911	189,791	0	189,791
12	Other Power Supply	2.9 & 2.10	62,235,589	50,208,944	12,026,645	0	12,026,645
13	Transmission	2.12	10,906,393	8,974,020	1,932,374	0	1,932,374
14	Distribution	2.13	22,330,834	20,570,123	1,760,711	0	1,760,711
15	Customer Accounts	2.14	8,101,242	7,392,279	708,964	0	708,964
16	Customer Service	2.14	18,205,268	17,689,497	515,771	0	515,771
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	35,127,569	32,539,851	2,587,718	0	2,587,718
19							
20	Total O & M Expenses	2.16	184,985,396	161,354,848	23,630,548	0	23,630,548
21							
22	Depreciation	2.17	87,220,139	81,179,686	6,040,453	0	6,040,453
23	Amortization Expense	2.19	6,407,942	5,997,125	410,817	0	410,817
24	Taxes Other Than Income	2.19	19,308,254	17,104,411	2,203,843	0	2,203,843
25	Income Taxes - Federal	2.23	37,384,417	36,991,906	392,511	0	392,511
26	Income Taxes - State	2.22	8,377,643	8,377,643	0	0	-
27	Income Taxes - Def Net	2.21	0	0	0	0	0
28	Investment Tax Credit Adj.	2.19	(39,275)	(39,275)	0	0	0
29	Misc Revenue & Expense	2.5	(114,368)	(104,585)	(9,783)	0	(9,783)
30							
31	Total Operating Expenses	2.23	343,530,147	310,861,758	32,668,390	0	32,668,390
32							
33	Operating Revenue for Return		174,707,512	170,888,138	3,819,374	0	3,819,374
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	34,858,496,244	32,392,751,388	2,465,744,856	0	2,465,744,856
37	Plant Held for Future Use	2.33	14,502,796	14,334,902	167,894	0	167,894
38	Misc Deferred Debits	2.35	1,883,040,286	1,871,411,896	11,628,390	0	11,628,390
39	Elec Plant Acq Adj	2.33 & 2.34	10,186,281	10,080,523	105,758	0	105,758
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	386,513,213	362,930,555	23,582,658	0	23,582,658
42	Fuel Stock	2.34	245,015,686	236,261,257	8,754,429	0	8,754,429
43	Material & Supplies	2.35	532,159,470	504,124,351	28,035,119	0	28,035,119
44	Working Capital	2.36	112,487,173	103,236,840	9,250,333	0	9,250,333
45	Weatherization Loans	2.34	254,158,888	254,155,576	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		38,296,560,038	35,749,287,289	2,547,272,749	0	2,547,272,749
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(12,032,749,579)	(11,152,839,411)	(879,910,169)	0	(879,910,169)
52	Accum Prov For Amort	2.42	(808,048,497)	(748,438,859)	(59,609,638)	0	(59,609,638)
53	Accum Def Income Taxes	2.38	(2,918,206,804)	(2,741,770,376)	(176,436,428)	0	(176,436,428)
54	Unamortized ITC	2.38	(2,036,790)	(2,024,491)	(12,299)	0	(12,299)
55	Customer Adv for Const	2.37	(307,637,057)	(294,052,146)	(13,584,910)	0	(13,584,910)
56	Customer Service Deposits	2.36	0	0	0	0	0
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,926,251,319)	(2,720,350,456)	(205,900,864)	0	(205,900,864)
58							
59	Total Rate Base Deductions		(18,994,930,047)	(17,659,475,738)	(1,335,454,309)	0	(1,335,454,309)
60							
61	Total Rate Base		19,301,629,991	18,089,811,551	1,211,818,440	0	1,211,818,440

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
62	Sales to Ultimate Customers								
63	440	Residential Sales							
64			S		173,753,287	157,449,802	16,303,484	-	16,303,484
65									
66				B1	173,753,287	157,449,802	16,303,484	-	16,303,484
67									
68	442	Commercial & Industrial Sales							
69			S		309,418,604	291,187,011	18,231,592	-	18,231,592
70			SE		-	-	-	-	-
71			SG		-	-	-	-	-
72									
73									
74				B1	309,418,604	291,187,011	18,231,592	-	18,231,592
75									
76	444	Public Street & Highway Lighting							
77			S		1,349,562	1,302,208	47,354	-	47,354
78			SO		-	-	-	-	-
79				B1	1,349,562	1,302,208	47,354	-	47,354
80									
81	445	Other Sales to Public Authority							
82			S		-	-	-	-	-
83									
84				B1	-	-	-	-	-
85									
86	448	Interdepartmental							
87			S		-	-	-	-	-
88			SO		-	-	-	-	-
89				B1	-	-	-	-	-
90									
91	**Total Sales to Ultimate Customers**				**484,521,453**	**449,939,022**	**34,582,431**	**-**	**34,582,431**
92									
93									
94									
95	447	Sales for Resale-Non NPC							
96			S		1,481,277	1,481,277	-	-	-
97			SG		-	-	-	-	-
98			CAGW		-	-	-	-	-
99					1,481,277	1,481,277	-	-	-
100									
101	447NPC	Sales for Resale-NPC							
102			S		87,501	-	87,501	-	87,501
103			SG		-	-	-	-	-
104			SE		-	-	-	-	-
105			CAGW		-	-	-	-	-
106			CAGE		-	-	-	-	-
107			CAEW		-	-	-	-	-
108			CAEE		-	-	-	-	-
109				B1	87,501	-	87,501	-	87,501
110									
111		Total Sales for Resale			1,568,778	1,481,277	87,501	-	87,501
112									
113	449	Provision for Rate Refund							
114			S		-	-	-	-	-
115			SG		-	-	-	-	-
116									
117									
118					-	-	-	-	-
119									
120	**Total Sales from Electricity**				**486,090,231**	**451,420,299**	**34,669,932**	**-**	**34,669,932**
121	450	Forfeited Discounts & Interest							
122			S		1,331,539	1,329,578	1,962	-	1,962
123			SO		-	-	-	-	-
124				B1	1,331,539	1,329,578	1,962	-	1,962
125									
126	451	Misc Electric Revenue							
127			S		740,402	721,250	19,152	-	19,152
128			SG		-	-	-	-	-
129			SO		-	-	-	-	-
130				B1	740,402	721,250	19,152	-	19,152
131									
132	453	Water Sales							
133			CAGW		-	-	-	-	-
134			CAGE		-	-	-	-	-
135			JBG		-	-	-	-	-
136			SG		-	-	-	-	-
137				B1	-	-	-	-	-
138									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
139	454	Rent of Electric Property							
140			S		1,195,118	1,117,224	77,893	-	77,893
141			CAGW		-	-	-	-	-
142			CAGE		11,323	11,323	-	-	-
143			JBG		-	-	-	-	-
144			SG		189,764	174,623	15,141	-	15,141
145			SO		255,670	237,557	18,113	-	18,113
146				B1	1,651,874	1,540,727	111,147	-	111,147
147									
148									
149									
150	456	Other Electric Revenue							
151			S		10,015,079	10,015,079	-	-	-
152			CAGE		60,634	60,634	-	-	-
153			CAGW		69,475	54,077	15,398	-	15,398
154			SO		-	-	-	-	-
155			SG		14,772,835	13,594,143	1,178,692	-	1,178,692
156			JBG		1,543,204	1,201,184	342,020	-	342,020
157			WRG		-	-	-	-	-
158			WRE		-	-	-	-	-
159			CN		-	-	-	-	-
160			SE		1,962,387	1,812,924	149,463	-	149,463
161				B1	28,423,613	26,738,041	1,685,572	-	1,685,572
162									
163		**Total Other Electric Revenues**			**32,147,429**	**30,329,597**	**1,817,832**	**-**	**1,817,832**
164									
165		**Total Electric Operating Revenues**		**B1**	**518,237,659**	**481,749,896**	**36,487,764**	**-**	**36,487,764**
166									
167		Summary of Revenues by Factor							
168			S		499,372,369	464,603,431	34,768,938	-	34,768,938
169			JBG		1,543,204	1,201,184	342,020	-	342,020
170			SE		1,962,387	1,812,924	149,463	-	149,463
171			SO		255,670	237,557	18,113	-	18,113
172			SG		14,962,599	13,768,766	1,193,832	-	1,193,832
173			CAEW		-	-	-	-	-
174			CN		-	-	-	-	-
175			CAGW		69,475	54,077	15,398	-	15,398
176			CAGE		71,957	71,957	-	-	-
177			WRG		-	-	-	-	-
178			WRE		-	-	-	-	-
179		Total Electric Operating Revenues		B1	518,237,659	481,749,896	36,487,764	-	36,487,764
180		Miscellaneous Revenues							
181	41160	Gain on Sale of Utility Plant - CR							
182			S		-	-	-	-	-
183			SG		-	-	-	-	-
184			SO		-	-	-	-	-
185			DGU		-	-	-	-	-
186			DGP		-	-	-	-	-
187					-	-	-	-	-
188									
189	41170	Loss on Sale of Utility Plant							
190			S		-	-	-	-	-
191			CAGW		-	-	-	-	-
192			CAGE		-	-	-	-	-
193			SG		-	-	-	-	-
194					-	-	-	-	-
195									
196	4118	Gain from Emission Allowances							
197			S		-	-	-	-	-
198			CAEW		-	-	-	-	-
199			CAEE		-	-	-	-	-
200			SE		-	-	-	-	-
201				B1	-	-	-	-	-
202									
203	41181	Gain from Disposition of NOX Credits							
204			SE		-	-	-	-	-
205					-	-	-	-	-
206									
207	4194	Impact Housing Interest Income							
208			DGU		-	-	-	-	-
209					-	-	-	-	-
210									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant							
212			S		23,719	23,719	-	-	-
213			DGP		-	-	-	-	-
214			CAEE		-	-	-	-	-
215			CN		-	-	-	-	-
216			SO		(138,087)	(128,304)	(9,783)	-	(9,783)
217			CAGW		-	-	-	-	-
218			CAGE		-	-	-	-	-
219			SG		-	-	-	-	-
220				B1	(114,368)	(104,585)	(9,783)	-	(9,783)
221									
222	**Total Miscellaneous Revenues**				**(114,368)**	**(104,585)**	**(9,783)**	**-**	**(9,783)**
223	Miscellaneous Expenses								
224	4311	Interest on Customer Deposits							
225			S		-	-	-	-	-
226					-	-	-	-	-
227	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
228									
229	**Net Misc Revenue and Expense**				**(114,368)**	**(104,585)**	**(9,783)**	**-**	**(9,783)**
230									
231	500	Operation Supervision & Engineering							
232			SG		208	191	17	-	17
233			CAGW		2,338	1,820	518	-	518
234			CAGE		108,251	108,251	-	-	-
235			JBG		1,482,758	1,154,134	328,623	-	328,623
236			JBE		-	-	-	-	-
237				B2	1,593,554	1,264,396	329,158	-	329,158
238									
239	501	Fuel Related							
240			SE		(14,908)	(13,772)	(1,135)	-	(1,135)
241			S		-	-	-	-	-
242			SE		-	-	-	-	-
243			CAGW		146,487	114,021	32,466	-	32,466
244			CAGE		-	-	-	-	-
245			CAEW		-	-	-	-	-
246			CAEE		1,261,744	1,261,744	-	-	-
247			JBE		355,684	275,252	80,432	-	80,432
248			CAEE		-	-	-	-	-
249			JBG		-	-	-	-	-
250				B2	1,749,007	1,637,245	111,762	-	111,762
251									
252	501NPC	Fuel Related							
253			S		2,860,176	-	2,860,176	-	2,860,176
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	2,860,176	-	2,860,176	-	2,860,176
265									
266		Total Fuel Related			4,609,184	1,637,245	2,971,939	-	2,971,939
267									
268	502	Steam Expenses							
269			SG		(617)	(568)	(49)	-	(49)
270			CAGW		79,470	61,857	17,613	-	17,613
271			CAGE		4,460,119	4,460,119	-	-	-
272			JBG		1,514,039	1,178,483	335,556	-	335,556
273			CAGE		-	-	-	-	-
274				B2	6,053,010	5,699,890	353,120	-	353,120
275									
276	503	Steam From Other Sources							
277			SE		-	-	-	-	-
278			CAEW		-	-	-	-	-
279			CAEE		-	-	-	-	-
280				B2	-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283			S		27,084	-	27,084	-	27,084
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					27,084	-	27,084	-	27,084

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
287									
288	505	Electric Expenses							
289			SG		-	-	-	-	-
290			CAGW		421	328	93	-	93
291			CAGE		99,324	99,324	-	-	-
292			JBG		-	-	-	-	-
293			CAGE		-	-	-	-	-
294				B2	99,746	99,652	93	-	93
295									
296	506	Misc. Steam Expense							
297			SG		183,283	168,659	14,624	-	14,624
298			SE		-	-	-	-	-
299			CAGW		380,980	296,543	84,436	-	84,436
300			CAGE		5,071,501	5,071,501	-	-	-
301			JBG		(824,284)	(641,598)	(182,686)	-	(182,686)
302			CAGE		-	-	-	-	-
303				B2	4,811,480	4,895,106	(83,626)	-	(83,626)
304									
305	507	Rents							
306			SG		-	-	-	-	-
307			CAGW		-	-	-	-	-
308			CAGE		5,861	5,861	-	-	-
309			JBG		19,444	15,135	4,309	-	4,309
310			CAGE		-	-	-	-	-
311				B2	25,305	20,995	4,309	-	4,309
312									
313	510	Maint Supervision & Engineering							
314			SG		-	-	-	-	-
315			CAGW		15,377	11,969	3,408	-	3,408
316			CAGE		282,964	282,964	-	-	-
317			JBG		31,886	24,819	7,067	-	7,067
318			CAGE		-	-	-	-	-
319				B2	330,227	319,752	10,475	-	10,475
320									
321									
322									
323	511	Maintenance of Structures							
324			SG		97,845	90,038	7,807	-	7,807
325			CAGW		78,108	60,797	17,311	-	17,311
326			CAGE		1,110,287	1,110,287	-	-	-
327			JBG		383,272	298,327	84,944	-	84,944
328			CAGE		-	-	-	-	-
329				B2	1,669,511	1,559,448	110,062	-	110,062
330									
331	512	Maintenance of Boiler Plant							
332			SG		2,031	1,869	162	-	162
333			CAGW		270,232	210,340	59,891	-	59,891
334			CAGE		2,920,389	2,920,389	-	-	-
335			JBG		446,030	347,177	98,854	-	98,854
336			SG-U		-	-	-	-	-
337				B2	3,638,683	3,479,776	158,907	-	158,907
338									
339	513	Maintenance of Electric Plant							
340			SG		24,088	22,166	1,922	-	1,922
341			CAGW		29,101	22,651	6,450	-	6,450
342			CAGE		2,102,104	2,102,104	-	-	-
343			JBG		43,326	33,724	9,602	-	9,602
344			CAGE		-	-	-	-	-
345				B2	2,198,619	2,180,645	17,974	-	17,974
346									
347	514	Maintenance of Misc. Steam Plant							
348			SG		1,487	1,368	119	-	119
349			CAGW		17,009	13,239	3,770	-	3,770
350			CAGE		601,485	601,485	-	-	-
351			JBG		23,415	18,226	5,189	-	5,189
352			CAGE		-	-	-	-	-
353				B2	643,395	634,317	9,078	-	9,078
354									
355	**Total Steam Power Generation**			B2	**25,699,797**	**21,791,223**	**3,908,574**	**-**	**3,908,574**
356	517	Operation Super & Engineering							
357			SG		-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361			SE		-	-	-	-	-
362									
363					-	-	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
364									
365	519	Coolants and Water							
366			SG		-	-	-	-	-
367					-	-	-	-	-
368									
369	520	Steam Expenses							
370			SG		-	-	-	-	-
371					-	-	-	-	-
372									
373									
374									
375	523	Electric Expenses							
376			SG		-	-	-	-	-
377					-	-	-	-	-
378									
379	524	Misc. Nuclear Expenses							
380			SG		-	-	-	-	-
381					-	-	-	-	-
382									
383	528	Maintenance Super & Engineering							
384			SG		-	-	-	-	-
385					-	-	-	-	-
386									
387	529	Maintenance of Structures							
388			SG		-	-	-	-	-
389					-	-	-	-	-
390									
391	530	Maintenance of Reactor Plant							
392			SG		-	-	-	-	-
393					-	-	-	-	-
394									
395	531	Maintenance of Electric Plant							
396			SG		-	-	-	-	-
397					-	-	-	-	-
398									
399	532	Maintenance of Misc Nuclear							
400			SG		-	-	-	-	-
401					-	-	-	-	-
402									
403	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
404									
405	535	Operation Super & Engineering							
406			DGP		-	-	-	-	-
407			CN		-	-	-	-	-
408			SG		-	-	-	-	-
409			SG-P		583,240	536,705	46,535	-	46,535
410			SG-U		(631,055)	(580,705)	(50,350)	-	(50,350)
411				B2	(47,815)	(44,000)	(3,815)	-	(3,815)
412									
413	536	Water For Power							
414			SG		-	-	-	-	-
415			CAGW		-	-	-	-	-
416			CAGE		-	-	-	-	-
417			SG-P		2,441	2,246	195	-	195
418			CAGE		-	-	-	-	-
419				B2	2,441	2,246	195	-	195
420									
421	537	Hydraulic Expenses							
422			SG		-	-	-	-	-
423			SG-P		507,647	467,143	40,504	-	40,504
424			SG-U		19,717	18,144	1,573	-	1,573
425			CAGW		-	-	-	-	-
426			CAGE		-	-	-	-	-
427				B2	527,365	485,287	42,077	-	42,077
428									
429	538	Electric Expenses							
430			DGP		-	-	-	-	-
431			CAGW		-	-	-	-	-
432			CAGE		-	-	-	-	-
433			CAGW		-	-	-	-	-
434			CAGE		-	-	-	-	-
435				B2	-	-	-	-	-
436									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
437	539	Misc. Hydro Expenses							
438			SG		-	-	-	-	-
439			SG-P		237,710	218,744	18,966	-	18,966
440			SG-U		1,070,692	985,264	85,428	-	85,428
441			CAGW		-	-	-	-	-
442			CAGE		-	-	-	-	-
443				B2	1,308,402	1,204,008	104,395	-	104,395
444									
445	540	Rents (Hydro Generation)							
446			SG		-	-	-	-	-
447			SG-P		115,166	105,977	9,189	-	9,189
448			SG-U		-	-	-	-	-
449			CAGW		-	-	-	-	-
450			CAGE		-	-	-	-	-
451				B2	115,166	105,977	9,189	-	9,189
452									
453	541	Maint Supervision & Engineering							
454			SG		-	-	-	-	-
455			SG-P		-	-	-	-	-
456			CAGE		-	-	-	-	-
457			CAGW		-	-	-	-	-
458			CAGE		-	-	-	-	-
459				B2	-	-	-	-	-
460									
461	542	Maintenance of Structures							
462			SG		-	-	-	-	-
463			SG-P		49,092	45,175	3,917	-	3,917
464			SG-U		68	63	5	-	5
465			CAGW		-	-	-	-	-
466			CAGE		-	-	-	-	-
467				B2	49,161	45,238	3,922	-	3,922
468									
469									
470									
471									
472	543	Maintenance of Dams & Waterways							
473			SG		-	-	-	-	-
474			SG-P		(24,027)	(22,110)	(1,917)	-	(1,917)
475			SG-U		37,262	34,289	2,973	-	2,973
476			CAGW		-	-	-	-	-
477			CAGE		-	-	-	-	-
478				B2	13,235	12,179	1,056	-	1,056
479									
480	544	Maintenance of Electric Plant							
481			SG		-	-	-	-	-
482			SG-P		12,958	11,924	1,034	-	1,034
483			SG-U		69,706	64,144	5,562	-	5,562
484			CAGW		-	-	-	-	-
485			CAGE		-	-	-	-	-
486				B2	82,664	76,068	6,596	-	6,596
487									
488	545	Maintenance of Misc. Hydro Plant							
489			SG		-	-	-	-	-
490			SG-P		250,585	230,592	19,994	-	19,994
491			SG-U		77,498	71,315	6,183	-	6,183
492			CAGW		-	-	-	-	-
493			CAGE		-	-	-	-	-
494				B2	328,084	301,906	26,177	-	26,177
495									
496	**Total Hydraulic Power Generation**			B2	**2,378,703**	**2,188,911**	**189,791**	**-**	**189,791**
497									
498	546	Operation Super & Engineering							
499			SG		-	-	-	-	-
500			SE		-	-	-	-	-
501			CAGW		6,831	5,317	1,514	-	1,514
502			CAGE		14,133	14,133	-	-	-
503			CAGE		-	-	-	-	-
504				B2	20,964	19,450	1,514	-	1,514
505									
506	547	Fuel							
507			SE		-	-	-	-	-
508			CAEW		-	-	-	-	-
509			CAEE		-	-	-	-	-
510			SSECT		-	-	-	-	-
511				B2	-	-	-	-	-
512									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC							
514			S		3,932,507	-	3,932,507	-	3,932,507
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	3,932,507	-	3,932,507	-	3,932,507
519									
520	548	Generation Expense							
521			SG		(136,535)	(125,641)	(10,894)	-	(10,894)
522			CAGW		649,369	505,449	143,920	-	143,920
523			CAGE		1,140,852	1,140,852	-	-	-
524			S		-	-	-	-	-
525				B2	1,653,686	1,520,661	133,026	-	133,026
526									
527	549	Miscellaneous Other							
528			S		4,666	4,666	-	-	-
529			SG		883,822	813,304	70,518	-	70,518
530			CAGW		114,974	89,492	25,482	-	25,482
531			CAGE		133,261	133,261	-	-	-
532			CAGE		-	-	-	-	-
533				B2	1,136,723	1,040,723	96,000	-	96,000
534									
535									
536									
537									
538	550	Rents							
539			S		30,952	30,952	-	-	-
540			SG		1,528,685	1,406,714	121,970	-	121,970
541			CAGW		-	-	-	-	-
542			CAGE		-	-	-	-	-
543			CAGE		-	-	-	-	-
544				B2	1,559,636	1,437,666	121,970	-	121,970
545									
546	551	Maint Supervision & Engineering							
547			SG		-	-	-	-	-
548			CAGW		-	-	-	-	-
549			CAGE		-	-	-	-	-
550				B2	-	-	-	-	-
551									
552	552	Maintenance of Structures							
553			SG		-	-	-	-	-
554			CAGW		92	72	20	-	20
555			CAGE		284,570	284,570	-	-	-
556			CAGE		-	-	-	-	-
557				B2	284,662	284,641	20	-	20
558									
559	553	Maint of Generation & Electric Plant							
560			SG		1,238,629	1,139,802	98,827	-	98,827
561			CAGW		65,919	51,310	14,610	-	14,610
562			CAGE		208,963	208,963	-	-	-
563			CAGE		-	-	-	-	-
564				B2	1,513,511	1,400,074	113,437	-	113,437
565									
566	554	Maintenance of Misc. Other							
567			SG		245,669	226,068	19,601	-	19,601
568			CAGW		-	-	-	-	-
569			CAGE		11,353	11,353	-	-	-
570			CAGE		-	-	-	-	-
571				B2	257,022	237,421	19,601	-	19,601
572									
573	**Total Other Power Generation**			**B2**	**10,358,711**	**5,940,635**	**4,418,076**	**-**	**4,418,076**
574									
575									
576	555	Purchased Power							
577			S		38,798,349	38,798,349	-	-	-
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					38,798,349	38,798,349	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582			SG		-	-	-	-	-
583			SE		-	-	-	-	-
584			CAGW		-	-	-	-	-
585			CAGW		-	-	-	-	-
586			CAGE		-	-	-	-	-
587			CAEW		-	-	-	-	-
588			CAEE		-	-	-	-	-
589			DGP		-	-	-	-	-
590			S		7,287,726	-	7,287,726	-	7,287,726
591					7,287,726	-	7,287,726	-	7,287,726
592									
593		Total Purchased Power		B2	46,086,075	38,798,349	7,287,726	-	7,287,726
594									
595	556	System Control & Load Dispatch							
596			SG		377,767	347,626	30,141	-	30,141
597			CAGW		-	-	-	-	-
598			CAGE		-	-	-	-	-
599									
600				B2	377,767	347,626	30,141	-	30,141
601									
602									
603									
604	557	Other Expenses							
605			S		1,638,277	1,638,277	-	-	-
606			SG		3,088,719	2,842,277	246,442	-	246,442
607			SGCT		-	-	-	-	-
608			SO		-	-	-	-	-
609			CAEE		-	-	-	-	-
610			TROJP		-	-	-	-	-
611			CAGW		47,203	36,742	10,462	-	10,462
612			CAGE		486,347	486,347	-	-	-
613			JBG		151,847	118,193	33,654	-	33,654
614			CAEW		-	-	-	-	-
615			JBE		643	497	145	-	145
616				B2	5,413,036	5,122,333	290,703	-	290,703
617									
618	Embedded Cost Differentials								
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626					-	-	-	-	-
618									
619	**Total Other Power Supply**			B2	**51,876,878**	**44,268,308**	**7,608,570**	**-**	**7,608,570**
620									
621	**TOTAL PRODUCTION EXPENSE**			B2	**90,314,089**	**74,189,078**	**16,125,010**	**-**	**16,125,010**
622									
623									
624	Summary of Production Expense by Factor								
625			S		54,579,736	40,472,243	14,107,493	-	14,107,493
626			SG		7,535,081	6,933,873	601,207	-	601,207
627			SE		(14,908)	(13,772)	(1,135)	-	(1,135)
628			JBG		3,271,732	2,546,619	725,113	-	725,113
629			TROJP		-	-	-	-	-
630			JBE		356,326	275,749	80,577	-	80,577
631			DGP		-	-	-	-	-
632			DEU		-	-	-	-	-
633			DEP		-	-	-	-	-
634			CAGW		1,903,911	1,481,948	421,963	-	421,963
635			CAGE		19,041,763	19,041,763	-	-	-
636			CAEW		-	-	-	-	-
637			CAEE		1,261,744	1,261,744	-	-	-
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	87,935,386	72,000,167	15,935,219	-	15,935,219

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering							
649			SG		2,254,444	2,074,567	179,877	-	179,877
650			JBG		-	-	-	-	-
651			CAGW		-	-	-	-	-
652			CAGE		-	-	-	-	-
653				B2	2,254,444	2,074,567	179,877	-	179,877
654									
655	561	Load Dispatching							
656			SG		1,870,488	1,721,246	149,242	-	149,242
657			JBG		-	-	-	-	-
658			CAGW		-	-	-	-	-
659			CAGE		-	-	-	-	-
660				B2	1,870,488	1,721,246	149,242	-	149,242
661	562	Station Expense							
662			SG		299,566	275,664	23,902	-	23,902
663			JBG		-	-	-	-	-
664			CAGW		-	-	-	-	-
665			CAGE		-	-	-	-	-
666				B2	299,566	275,664	23,902	-	23,902
667									
668	563	Overhead Line Expense							
669			SG		356,617	328,163	28,454	-	28,454
670			CAGW		-	-	-	-	-
671			CAGE		-	-	-	-	-
672				B2	356,617	328,163	28,454	-	28,454
673									
674	564	Underground Line Expense							
675			SG		-	-	-	-	-
676			CAGW		-	-	-	-	-
677			CAGE		-	-	-	-	-
678				B2	-	-	-	-	-
679									
680	565	Transmission of Electricity by Others							
681			SG		-	-	-	-	-
682			SE		-	-	-	-	-
683			CAGW		-	-	-	-	-
684			CAGE		-	-	-	-	-
685			CAEW		-	-	-	-	-
686			CAEE		-	-	-	-	-
687				B2	-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690			S		1,154,274	-	1,154,274	-	1,154,274
691			SE		-	-	-	-	-
692			CAGW		-	-	-	-	-
693			CAGE		-	-	-	-	-
694			CAEW		-	-	-	-	-
695			SG		-	-	-	-	-
696					1,154,274	-	1,154,274	-	1,154,274
697									
698		Total Transmission of Electricity by Others			1,154,274	-	1,154,274	-	1,154,274
699									
700	566	Misc. Transmission Expense							
701			SG		383,471	352,875	30,596	-	30,596
702			CAGW		-	-	-	-	-
703			CAGE		-	-	-	-	-
704			S		-	-	-	-	-
705				B2	383,471	352,875	30,596	-	30,596
706									
707	567	Rents - Transmission							
708			SG		130,280	119,885	10,395	-	10,395
709			JBG		-	-	-	-	-
710			CAGW		-	-	-	-	-
711			CAGE		-	-	-	-	-
712				B2	130,280	119,885	10,395	-	10,395
713									
714	568	Maint Supervision & Engineering							
715			SG		123,111	113,288	9,823	-	9,823
716			CAGW		-	-	-	-	-
717			CAGE		-	-	-	-	-
718				B2	123,111	113,288	9,823	-	9,823
719									
720	569	Maintenance of Structures							
721			SG		497,073	457,413	39,660	-	39,660
722			CAGW		-	-	-	-	-
723			CAGE		-	-	-	-	-
724				B2	497,073	457,413	39,660	-	39,660

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
725									
726	570	Maintenance of Station Equipment							
727			SG		1,476,356	1,358,561	117,795	-	117,795
728			JBG		-	-	-	-	-
729			CAGW		-	-	-	-	-
730			CAGE		-	-	-	-	-
731				B2	1,476,356	1,358,561	117,795	-	117,795
732									
733	571	Maintenance of Overhead Lines							
734			SG		2,358,442	2,170,267	188,175	-	188,175
735			JBG		-	-	-	-	-
736			CAGW		-	-	-	-	-
737			CAGE		-	-	-	-	-
738				B2	2,358,442	2,170,267	188,175	-	188,175
739									
740	572	Maintenance of Underground Lines							
741			SG		(8,800)	(8,098)	(702)	-	(702)
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744				B2	(8,800)	(8,098)	(702)	-	(702)
745									
746	573	Maint of Misc. Transmission Plant							
747			SG		11,071	10,188	883	-	883
748			CAGW		-	-	-	-	-
749			CAGE		-	-	-	-	-
750				B2	11,071	10,188	883	-	883
751									
752	**TOTAL TRANSMISSION EXPENSE**			B2	**10,906,393**	**8,974,020**	**1,932,374**	**-**	**1,932,374**
753									
754	Summary of Transmission Expense by Factor								
755			SE		-	-	-	-	-
756			SG		9,752,120	8,974,020	778,100	-	778,100
757			CAGW		-	-	-	-	-
758			CAGE		-	-	-	-	-
759			JBG		-	-	-	-	-
760	Total Transmission Expense by Factor			B2	9,752,120	8,974,020	778,100	-	778,100
761	580	Operation Supervision & Engineering							
762			S		197,889	348,260	(150,371)	-	(150,371)
763			SNPD		2,268,011	2,125,942	142,069	-	142,069
764				B2	2,465,900	2,474,202	(8,302)	-	(8,302)
765									
766	581	Load Dispatching							
767			S		-	-	-	-	-
768			SNPD		1,410,850	1,322,474	88,376	-	88,376
769				B2	1,410,850	1,322,474	88,376	-	88,376
770									
771	582	Station Expense							
772			S		477,350	411,256	66,094	-	66,094
773			SNPD		125	118	8	-	8
774				B2	477,475	411,373	66,102	-	66,102
775									
776	583	Overhead Line Expenses							
777			S		325,255	293,736	31,519	-	31,519
778			SNPD		-	-	-	-	-
779				B2	325,255	293,736	31,519	-	31,519
780									
781	584	Underground Line Expense							
782			S		-	-	-	-	-
783			SNPD		-	-	-	-	-
784				B2	-	-	-	-	-
785									
786	585	Street Lighting & Signal Systems							
787			S		-	-	-	-	-
788			SNPD		27,905	26,157	1,748	-	1,748
789				B2	27,905	26,157	1,748	-	1,748
790									
791	586	Meter Expenses							
792			S		360,711	292,178	68,533	-	68,533
793			SNPD		181	169	11	-	11
794				B2	360,892	292,348	68,544	-	68,544
795									
796	587	Customer Installation Expenses							
797			S		1,948,783	1,792,668	156,114	-	156,114
798			SNPD		-	-	-	-	-
799				B2	1,948,783	1,792,668	156,114	-	156,114
800									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
801	588	Misc. Distribution Expenses							
802			S		(89,901)	(91,762)	1,860	-	1,860
803			SG		-	-	-	-	-
804			SNPD		(131,211)	(122,992)	(8,219)	-	(8,219)
805				B2	(221,112)	(214,753)	(6,359)	-	(6,359)
806									
807	589	Rents							
808			S		262,342	240,403	21,940	-	21,940
809			SNPD		31,951	29,950	2,001	-	2,001
810				B2	294,293	270,352	23,941	-	23,941
811									
812	590	Maint Supervision & Engineering							
813			S		423,581	403,714	19,866	-	19,866
814			SNPD		502,798	471,303	31,495	-	31,495
815				B2	926,379	875,017	51,362	-	51,362
816									
817	591	Maintenance of Structures							
818			S		323,302	313,066	10,236	-	10,236
819			SNPD		1,411	1,322	88	-	88
820				B2	324,712	314,388	10,324	-	10,324
821									
822	592	Maintenance of Station Equipment							
823			S		726,679	621,895	104,784	-	104,784
824			SNPD		(82,499)	(77,331)	(5,168)	-	(5,168)
825				B2	644,180	544,564	99,616	-	99,616
826	593	Maintenance of Overhead Lines							
827			S		13,050,784	11,828,522	1,222,262	-	1,222,262
828			SNPD		376,837	353,232	23,605	-	23,605
829				B2	13,427,621	12,181,754	1,245,867	-	1,245,867
830									
831	594	Maintenance of Underground Lines							
832			S		4,045,810	3,854,409	191,401	-	191,401
833			SNPD		-	-	-	-	-
834				B2	4,045,810	3,854,409	191,401	-	191,401
835									
836	595	Maintenance of Line Transformers							
837			S		-	-	-	-	-
838			SNPD		115,718	108,469	7,249	-	7,249
839				B2	115,718	108,469	7,249	-	7,249
840									
841	596	Maint of Street Lighting & Signal Sys.							
842			S		241,957	240,085	1,871	-	1,871
843			SNPD		-	-	-	-	-
844				B2	241,957	240,085	1,871	-	1,871
845									
846	597	Maintenance of Meters							
847			S		48,572	46,619	1,954	-	1,954
848			SNPD		(5,416)	(5,077)	(339)	-	(339)
849				B2	43,156	41,542	1,614	-	1,614
850									
851	598	Maint of Misc. Distribution Plant							
852			S		455,256	413,322	41,935	-	41,935
853			SNPD		(4,984,196)	(4,671,984)	(312,211)	-	(312,211)
854				B2	(4,528,939)	(4,258,662)	(270,277)	-	(270,277)
855									
856	**TOTAL DISTRIBUTION EXPENSE**			B2	**22,330,834**	**20,570,123**	**1,760,711**	**-**	**1,760,711**
857									
858									
859	Summary of Distribution Expense by Factor								
860			S		22,798,369	21,008,371	1,789,998	-	1,789,998
861			SNPD		(467,535)	(438,248)	(29,287)	-	(29,287)
862									
863	Total Distribution Expense by Factor			B2	22,330,834	20,570,123	1,760,711	-	1,760,711
864									
865	901	Supervision							
866			S		-	-	-	-	-
867			CN		1,704,153	1,589,242	114,911	-	114,911
868				B2	1,704,153	1,589,242	114,911	-	114,911
869									
870	902	Meter Reading Expense							
871			S		697,812	600,064	97,748	-	97,748
872			CN		107,749	100,483	7,265	-	7,265
873				B2	805,561	700,547	105,013	-	105,013
874									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
875	903	Customer Receipts & Collections							
876			S		541,045	472,452	68,592	-	68,592
877			CN		2,458,903	2,293,099	165,803	-	165,803
878				B2	2,999,947	2,765,552	234,396	-	234,396
879									
880	904	Uncollectible Accounts							
881			S		2,601,390	2,346,072	255,318	-	255,318
882			SG		-	-	-	-	-
883			CN		(10,000)	(9,326)	(674)	-	(674)
884				B2	2,591,390	2,336,746	254,644	-	254,644
885									
886	905	Misc. Customer Accounts Expense							
887			S		191	191	-	-	-
888			CAGE		-	-	-	-	-
889			CAGW		-	-	-	-	-
890			CN		-	-	-	-	-
891				B2	191	191	-	-	-
892									
893	**TOTAL CUSTOMER ACCOUNTS EXP**			B2	**8,101,242**	**7,392,279**	**708,964**	**-**	**708,964**
894									
895	Summary of Customer Accts Exp by Factor								
896			S		3,840,438	3,418,779	421,658	-	421,658
897			CN		4,260,804	3,973,499	287,305	-	287,305
898			SG		-	-	-	-	-
899	Total Customer Accounts Expense by Factor			B2	8,101,242	7,392,279	708,964	-	708,964
900									
901	907	Supervision							
902			S		-	-	-	-	-
903			CN		-	-	-	-	-
904				B2	-	-	-	-	-
905									
906	908	Customer Assistance							
907			S		17,262,357	16,814,999	447,358	-	447,358
908			CN		455,722	424,993	30,729	-	30,729
909				B2	17,718,079	17,239,992	478,087	-	478,087
910									
911	909	Informational & Instructional Adv							
912			S		186,668	169,248	17,420	-	17,420
913			CN		300,456	280,197	20,260	-	20,260
914			CAGW		-	-	-	-	-
915			SO		-	-	-	-	-
916				B2	487,125	449,445	37,680	-	37,680
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	**18,205,268**	**17,689,497**	**515,771**	**-**	**515,771**
925									
926									
927	Summary of Customer Service Exp by Factor								
928			S		17,449,025	16,984,247	464,778	-	464,778
929			CN		756,243	705,249	50,993	-	50,993
930			CAGW		-	-	-	-	-
931			CAGE		-	-	-	-	-
932									
933	Total Customer Service Expense by Factor			B2	18,205,268	17,689,497	515,771	-	515,771
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									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
951	916	Misc. Sales Expense							
952			S		-	-	-	-	-
953			CN		-	-	-	-	-
954				B2	-	-	-	-	-
955									
956	**TOTAL SALES EXPENSE**			**B2**	**-**	**-**	**-**	**-**	**-**
957									
958									
959	Total Sales Expense by Factor								
960			S		-	-	-	-	-
961			CN		-	-	-	-	-
962	Total Sales Expense by Factor			B2	-	-	-	-	-
963									
964	**Total Customer Service Exp Including Sales**				**18,205,268**	**17,689,497**	**515,771**	**-**	**515,771**
965	920	Administrative & General Salaries							
966			S		77,823	77,823	-	-	-
967			CN		-	-	-	-	-
968			SO		5,860,418	5,445,231	415,186	-	415,186
969				B2	5,938,240	5,523,054	415,186	-	415,186
970									
971	921	Office Supplies & expenses							
972			S		44,916	44,268	648	-	648
973			CN		15,947	14,871	1,075	-	1,075
974			SO		1,210,633	1,124,865	85,768	-	85,768
975				B2	1,271,495	1,184,004	87,491	-	87,491
976									
977	922	A&G Expenses Transferred							
978			S		-	-	-	-	-
979			CN		-	-	-	-	-
980			SO		(659,474)	(612,753)	(46,721)	-	(46,721)
981				B2	(659,474)	(612,753)	(46,721)	-	(46,721)
982									
983	923	Outside Services							
984			S		569,023	465,574	103,449	-	103,449
985			JBG		-	-	-	-	-
986			CAGE		-	-	-	-	-
987			CAGW		-	-	-	-	-
988			SO		3,847,208	3,574,649	272,559	-	272,559
989			SG		-	-	-	-	-
990				B2	4,416,231	4,040,224	376,007	-	376,007
991									
992	924	Property Insurance							
993			S		1,419,219	1,304,818	114,401	-	114,401
994			CAGW		-	-	-	-	-
995			SO		460,539	427,912	32,627	-	32,627
996				B2	1,879,758	1,732,729	147,028	-	147,028
997									
998	925	Injuries & Damages							
999			S		100,824	100,824	-	-	-
1000			SO		17,560,144	16,316,082	1,244,063	-	1,244,063
1001				B2	17,660,968	16,416,905	1,244,063	-	1,244,063
1002									
1003	926	Employee Pensions & Benefits							
1004			S		111,990	92,343	19,647	-	19,647
1005			CN		-	-	-	-	-
1006			SO		(821,689)	(763,476)	(58,213)	-	(58,213)
1007				B2	(709,699)	(671,133)	(38,566)	-	(38,566)
1008									
1009	927	Franchise Requirements							
1010			S		-	-	-	-	-
1011			SO		-	-	-	-	-
1012				B2	-	-	-	-	-
1013									
1014	928	Regulatory Commission Expense							
1015			S		2,146,987	1,996,113	150,873	-	150,873
1016			CAEE		-	-	-	-	-
1017			SO		327,999	304,761	23,237	-	23,237
1018			CAGW		-	-	-	-	-
1019			CAGE		-	-	-	-	-
1020			SG		517,707	476,401	41,307	-	41,307
1021				B2	2,992,693	2,777,275	215,417	-	215,417
1022									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1023	929	Duplicate Charges							
1024			S		-	-	-	-	-
1025			CAGW		-	-	-	-	-
1026			CN		-	-	-	-	-
1027			JBG		-	-	-	-	-
1028			SG		-	-	-	-	-
1029			SNPD		-	-	-	-	-
1030			SO		(1,195,665)	(1,110,958)	(84,708)	-	(84,708)
1031				B2	(1,195,665)	(1,110,958)	(84,708)	-	(84,708)
1032									
1033	930	Misc General Expenses							
1034			S		3,450	3,450	-	-	-
1035			CN		-	-	-	-	-
1036			JBG		-	-	-	-	-
1037			SO		372,660	346,259	26,401	-	26,401
1038				B2	376,110	349,709	26,401	-	26,401
1039									
1040	931	Rents							
1041			S		18,159	17,086	1,073	-	1,073
1042			SO		90,338	83,938	6,400	-	6,400
1043				B2	108,497	101,024	7,473	-	7,473
1044									
1045	935	Maintenance of General Plant							
1046			S		80,396	52,011	28,385	-	28,385
1047			CN		3,277	3,056	221	-	221
1048			SO		2,964,741	2,754,702	210,040	-	210,040
1049				B2	3,048,414	2,809,769	238,645	-	238,645
1050									
1051	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**35,127,569**	**32,539,851**	**2,587,718**	**-**	**2,587,718**
1052									
1053	Summary of A&G Expense by Factor								
1054			S		4,572,786	4,154,311	418,476	-	418,476
1055			SO		30,017,851	27,891,212	2,126,639	-	2,126,639
1056			SG		517,707	476,401	41,307	-	41,307
1057			CN		19,224	17,927	1,296	-	1,296
1058			CAEE		-	-	-	-	-
1059			CAGW		-	-	-	-	-
1060			CAGE		-	-	-	-	-
1061	Total A&G Expense by Factor			B2	35,127,569	32,539,851	2,587,718	-	2,587,718
1062									
1063	**TOTAL O&M EXPENSE**			B2	**184,985,396**	**161,354,848**	**23,630,548**	**-**	**23,630,548**
1064	403SP	Steam Depreciation							
1065			DGP		-	-	-	-	-
1066			DGU		-	-	-	-	-
1067			SG		452,175	416,097	36,078	-	36,078
1068			CAGW		1,711,476	1,332,162	379,314	-	379,314
1069			CAGE		21,941,554	21,941,554	-	-	-
1070			JBG		5,643,087	4,392,410	1,250,676	-	1,250,676
1071			S		(562,411)	(562,411)	-	-	-
1072				B3	29,185,881	27,519,812	1,666,069	-	1,666,069
1073									
1074	403NP	Nuclear Depreciation							
1075			DGP		-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	403HP	Hydro Depreciation							
1079			SG-P		1,941,502	1,786,594	154,908	-	154,908
1080			DGU		-	-	-	-	-
1081			CAGW		-	-	-	-	-
1082			CAGE		-	-	-	-	-
1083			SG		-	-	-	-	-
1084			SG-U		779,453	717,262	62,191	-	62,191
1085				B3	2,720,955	2,503,856	217,099	-	217,099
1086									
1087	403OP	Other Production Depreciation							
1088			S		2,160	2,160	-	-	-
1089			SG		315,726	290,535	25,191	-	25,191
1090			CAGW		1,883,350	1,465,943	417,406	-	417,406
1091			CAGE		4,726,833	4,726,833	-	-	-
1092			SG		12,249,291	11,271,947	977,344	-	977,344
1093			CAGE		-	-	-	-	-
1094				B3	19,177,360	17,757,419	1,419,941	-	1,419,941
1095									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1096	403TP	Transmission Depreciation							
1097			S		-	-	-	-	-
1098			DGU		-	-	-	-	-
1099			CAGW		3,545	2,759	786	-	786
1100			CAGE		-	-	-	-	-
1101			JBG		-	-	-	-	-
1102			SG		12,137,616	11,169,183	968,433	-	968,433
1103				B3	12,141,161	11,171,942	969,219	-	969,219
1104									
1105									
1106									
1107	403	Distribution Depreciation							
1108	360	Land & Land Rights	S		46,086	45,248	838	-	838
1109	361	Structures	S		229,813	217,717	12,096	-	12,096
1110	362	Station Equipment	S		2,775,028	2,585,647	189,381	-	189,381
1111	363	Storage Battery Equipmen	S		-	-	-	-	-
1112	364	Poles & Towers	S		4,889,545	4,459,751	429,794	-	429,794
1113	365	OH Conductors	S		2,218,203	1,997,643	220,559	-	220,559
1114	366	UG Conduit	S		991,788	941,279	50,509	-	50,509
1115	367	UG Conductor	S		1,988,489	1,919,863	68,626	-	68,626
1116	368	Line Trans	S		3,401,240	3,131,132	270,108	-	270,108
1117	369	Services	S		2,123,050	1,953,519	169,531	-	169,531
1118	370	Meters	S		1,151,189	1,080,414	70,774	-	70,774
1119	371	Inst Cust Prem	S		38,799	37,031	1,768	-	1,768
1120	372	Leased Property	S		-	-	-	-	-
1121	373	Street Lighting	S		202,838	193,167	9,671	-	9,671
1122				B3	20,056,067	18,562,412	1,493,655	-	1,493,655
1123									
1124	403GP	General Depreciation							
1125			S		1,384,947	1,290,981	93,967	-	93,967
1126			DGP		-	-	-	-	-
1127			DGU		-	-	-	-	-
1128			SE		-	-	-	-	-
1129			CN		63,832	59,528	4,304	-	4,304
1130			SG		711,590	654,814	56,776	-	56,776
1131			SO		1,545,638	1,436,136	109,502	-	109,502
1132			CAGW		12,895	10,037	2,858	-	2,858
1133			CAGE		179,395	179,395	-	-	-
1134			JBG		31,872	24,808	7,064	-	7,064
1135			JBE		-	-	-	-	-
1136			CAEE		8,547	8,547	-	-	-
1137			SG-P		-	-	-	-	-
1138			SG-U		-	-	-	-	-
1139				B3	3,938,716	3,664,245	274,471	-	274,471
1140									
1141	403GV0	General Vehicles							
1142			SG		-	-	-	-	-
1143					-	-	-	-	-
1144									
1145	403MP	Mining Depreciation							
1146			CAEE		-	-	-	-	-
1147				B3	-	-	-	-	-
1148									
1149	403EP	Experimental Plant Depreciation							
1150			DGP		-	-	-	-	-
1151			SG		-	-	-	-	-
1152					-	-	-	-	-
1153	4031	ARO Depreciation							
1154			S		-	-	-	-	-
1155					-	-	-	-	-
1156									
1157									
1158	**TOTAL DEPRECIATION EXPENSE**			B3	**87,220,139**	**81,179,686**	**6,040,453**	**-**	**6,040,453**
1159									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor								
1161		S			20,880,763	19,293,142	1,587,622	-	1,587,622
1162		JBG			5,674,958	4,417,218	1,257,740	-	1,257,740
1163		DGU			-	-	-	-	-
1164		SG			25,866,399	23,802,576	2,063,822	-	2,063,822
1165		SO			1,545,638	1,436,136	109,502	-	109,502
1166		CN			63,832	59,528	4,304	-	4,304
1167		SE			-	-	-	-	-
1168		CAGW			3,611,266	2,810,901	800,364	-	800,364
1169		CAGE			26,847,782	26,847,782	-	-	-
1170		CAEW			-	-	-	-	-
1171		CAEE			8,547	8,547	-	-	-
1172		SG-P			1,941,502	1,786,594	154,908	-	154,908
1173		SG-U			779,453	717,262	62,191	-	62,191
1174	Total Depreciation Expense By Factor			B3	87,220,139	81,179,686	6,040,453	-	6,040,453
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177			S		15,845	6,857	8,988	-	8,988
1178			SG		-	-	-	-	-
1179			SO		17,523	16,282	1,241	-	1,241
1180			SG-P		-	-	-	-	-
1181			SG-U		-	-	-	-	-
1182			CAGW		-	-	-	-	-
1183			CAGE		-	-	-	-	-
1184			DGP		-	-	-	-	-
1185				B4	33,369	23,139	10,230	-	10,230
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188			SG		-	-	-	-	-
1189			DGP		-	-	-	-	-
1190					-	-	-	-	-
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193			S		15,159	15,148	10	-	10
1194			SE		-	-	-	-	-
1195			SG		843,190	775,914	67,276	-	67,276
1196			SO		3,429,746	3,186,763	242,983	-	242,983
1197			CN		746,944	696,578	50,366	-	50,366
1198			SG-P		224,809	206,872	17,937	-	17,937
1199			SG-U		22,024	20,266	1,757	-	1,757
1200			DGP		-	-	-	-	-
1201			CAGE		-	-	-	-	-
1202			CAGE		-	-	-	-	-
1203			CAGW		30,973	24,108	6,865	-	6,865
1204			CAGE		115,722	115,722	-	-	-
1205			JBG		8,171	6,360	1,811	-	1,811
1206			CAEW		-	-	-	-	-
1207			CAEE		152	152	-	-	-
1208			DGU		-	-	-	-	-
1209				B4	5,436,889	5,047,883	389,006	-	389,006
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212			SE		-	-	-	-	-
1213					-	-	-	-	-
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216			S		8,514	8,514	-	-	-
1217			CAGE		-	-	-	-	-
1218				B4	8,514	8,514	-	-	-
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222			SG-P		26,228	24,135	2,093	-	2,093
1223			SG-U		-	-	-	-	-
1224			CAGW		-	-	-	-	-
1225			CAGE		-	-	-	-	-
1226			SG		-	-	-	-	-
1227				B4	26,228	24,135	2,093	-	2,093
1228									
1229	**Total Amortization of Limited Term Plant**			B4	5,504,999	5,103,671	401,328	-	401,328
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233			S		-	-	-	-	-
1234									
1235				B4	-	-	-	-	-
1236									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1237	406	Amortization of Plant Acquisition Adj							
1238			S		25,136	25,136	-	-	-
1239			DGP		-	-	-	-	-
1240			DGU		-	-	-	-	-
1241			CAGW		-	-	-	-	-
1242			CAGE		3,718	3,718	-	-	-
1243			SG		-	-	-	-	-
1244			SO		-	-	-	-	-
1245				B4	28,854	28,854	-	-	-
1246	407	Amort of Prop Losses, Unrec Plant, etc							
1247			S		760,610	760,610	-	-	-
1248			SO		-	-	-	-	-
1249			DGP		-	-	-	-	-
1250			SE		-	-	-	-	-
1251			CAGW		3,065	2,385	679	-	679
1252			CAGE		-	-	-	-	-
1253			CAEW		-	-	-	-	-
1254			JBG		-	-	-	-	-
1255			SG		110,414	101,604	8,810	-	8,810
1256			TROJP		-	-	-	-	-
1257				B4	874,088	864,600	9,489	-	9,489
1258									
1259	**TOTAL AMORTIZATION EXPENSE**			B4	**6,407,942**	**5,997,125**	**410,817**	**-**	**410,817**
1260									
1261									
1262									
1263	Summary of Amortization Expense by Factor								
1264			S		825,264	816,265	8,999	-	8,999
1265			SE		-	-	-	-	-
1266			TROJP		-	-	-	-	-
1267			SG-P		251,037	231,007	20,030	-	20,030
1268			DGU		-	-	-	-	-
1269			SO		3,447,269	3,203,044	244,225	-	244,225
1270			JBG		8,171	6,360	1,811	-	1,811
1271			SSGCH		-	-	-	-	-
1272			CN		746,944	696,578	50,366	-	50,366
1273			CAGW		34,037	26,494	7,544	-	7,544
1274			CAGE		119,440	119,440	-	-	-
1275			CAEW		-	-	-	-	-
1276			CAEE		152	152	-	-	-
1277			SG		953,604	877,518	76,086	-	76,086
1278	Total Amortization Expense by Factor			B4	6,385,918	5,976,858	409,060	-	409,060
1279	408	Taxes Other Than Income							
1280			S		5,203,924	3,972,200	1,231,724	-	1,231,724
1281			GPS		12,746,156	11,843,144	903,012	-	903,012
1282			SO		881,203	818,774	62,430	-	62,430
1283			SE		87,680	81,002	6,678	-	6,678
1284			CAGE		389,291	389,291	-	-	-
1285			OPRV-ID		-	-	-	-	-
1286			EXCTAX		-	-	-	-	-
1287			DGP		-	-	-	-	-
1288			SG		-	-	-	-	-
1289			CAEE		-	-	-	-	-
1290									
1291	**TOTAL TAXES OTHER THAN INCOME**			**B5**	**19,308,254**	**17,104,411**	**2,203,843**	**-**	**2,203,843**
1292									
1293									
1294	41140	Deferred Investment Tax Credit - Fed							
1295			CAGE		(39,275)	(39,275)	-	-	-
1296									
1297				B7	(39,275)	(39,275)	-	-	-
1298									
1299	41141	Deferred Investment Tax Credit - Idaho							
1300			CAGE		-	-	-	-	-
1301									
1302				B7	-	-	-	-	-
1303									
1304	**TOTAL DEFERRED ITC**			**B7**	**(39,275)**	**(39,275)**	**-**	**-**	**-**
1305									
1306									
1307	427	Interest on Long-Term Debt							
1308			S		-	-	-	-	-
1309			SNP		58,033,324	54,038,226	3,995,098	-	3,995,098
1310					58,033,324	54,038,226	3,995,098	-	3,995,098
1311									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1312	428	Amortization of Debt Disc & Exp							
1313			SNP		633,606	589,988	43,618	-	43,618
1314					633,606	589,988	43,618	-	43,618
1315									
1316	429	Amortization of Premium on Debt							
1317			SNP		-	-	-	-	-
1318					-	-	-	-	-
1319									
1320	431	Other Interest Expense							
1321			OTH		-	-	-	-	-
1322			SO		-	-	-	-	-
1323			SNP		4,904,926	4,567,264	337,662	-	337,662
1324					4,904,926	4,567,264	337,662	-	337,662
1325									
1326	432	AFUDC - Borrowed							
1327			SNP		(10,995,949)	(10,238,972)	(756,977)	-	(756,977)
1328					(10,995,949)	(10,238,972)	(756,977)	-	(756,977)
1329									
1330		Total Elec. Interest Deductions for		B6	52,575,907	48,956,506	3,619,402	-	3,619,402
1331									
1332		Non-Utility Portion of Interest							
1333			427 NUTIL		-	-	-	-	-
1334			428 NUTIL		-	-	-	-	-
1335			429 NUTIL		-	-	-	-	-
1336			431 NUTIL		-	-	-	-	-
1337									
1338		Total Non-utility Interest			-	-	-	-	-
1339									
1340		Total Interest Deductions for Tax			52,575,907	48,956,506	3,619,402	-	3,619,402
1341									
1342									
1343	419	Interest & Dividends							
1344			S		-	-	-	-	-
1345			SNP		(18,544,285)	(17,267,669)	(1,276,615)	-	(1,276,615)
1346		Total Operating Deductions for Ta		B6	(18,544,285)	(17,267,669)	(1,276,615)	-	(1,276,615)
1347									
1348									
1349	41010	Deferred Income Tax - Federal-DR							
1350			S		-	-	-	-	-
1351			SCHMDEXP		-	-	-	-	-
1352			CIAC		-	-	-	-	-
1353			SO		-	-	-	-	-
1354			SNP		-	-	-	-	-
1355			SE		-	-	-	-	-
1356			SG		-	-	-	-	-
1357			GPS		-	-	-	-	-
1358			TAXDEPR		-	-	-	-	-
1359			CAEW		-	-	-	-	-
1360			CN		-	-	-	-	-
1361			JBE		-	-	-	-	-
1362			CAGW		-	-	-	-	-
1363			CAGE		-	-	-	-	-
1364			JBG		-	-	-	-	-
1365			CAEE		-	-	-	-	-
1366			SNPD		-	-	-	-	-
1367				B7	-	-	-	-	-
1368									
1369									
1370									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR							
1372			S		-	-	-	-	-
1373			CIAC		-	-	-	-	-
1374			SCHMDEXP		-	-	-	-	-
1375			SNP		-	-	-	-	-
1376			SG		-	-	-	-	-
1377			SNPD		-	-	-	-	-
1378			SO		-	-	-	-	-
1379			TAXDEPR		-	-	-	-	-
1380			JBG		-	-	-	-	-
1381			BADDEBT		-	-	-	-	-
1382			GPS		-	-	-	-	-
1383			CN		-	-	-	-	-
1384			JBE		-	-	-	-	-
1385			CAGW		-	-	-	-	-
1386			CAGE		-	-	-	-	-
1387			SE		-	-	-	-	-
1388			CAEE		-	-	-	-	-
1389				B7	-	-	-	-	-
1390									
1391	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1392	SCHMAF	Additions - Flow Through							
1393			S		-	-	-	-	-
1394			SNP		-	-	-	-	-
1395			SO		-	-	-	-	-
1396			SE		-	-	-	-	-
1397			TROJP		-	-	-	-	-
1398			DGP		-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402			S		-	-	-	-	-
1403			BADDEBT		-	-	-	-	-
1404			JBE		-	-	-	-	-
1405			SCHMDEXP		-	-	-	-	-
1406			CAEE		-	-	-	-	-
1407			CAGW		-	-	-	-	-
1408			CAGE		-	-	-	-	-
1409			SNP		-	-	-	-	-
1410			SO		-	-	-	-	-
1411									
1412				B6	-	-	-	-	-
1413									
1414	SCHMAT	Additions - Temporary							
1415			S		-	-	-	-	-
1416			JBE		-	-	-	-	-
1417			CIAC		-	-	-	-	-
1418			SNP		-	-	-	-	-
1419			TROJD		-	-	-	-	-
1420			CN		-	-	-	-	-
1421			SE		-	-	-	-	-
1422			SG		-	-	-	-	-
1423			GPS		-	-	-	-	-
1424			SO		-	-	-	-	-
1425			SNPD		-	-	-	-	-
1426			JBG		-	-	-	-	-
1427			BADDEBT		-	-	-	-	-
1428			CAGW		-	-	-	-	-
1429			CAGE		-	-	-	-	-
1430			CAEW		-	-	-	-	-
1431			CAEE		-	-	-	-	-
1432			SCHMDEXP		-	-	-	-	-
1433				B6	-	-	-	-	-
1434									
1435	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1436									
1437	SCHMDF	Deductions - Flow Through							
1438			S		-	-	-	-	-
1439			CAGW		-	-	-	-	-
1440			CAGE		-	-	-	-	-
1441			DGP		-	-	-	-	-
1442			DGU		-	-	-	-	-
1443				B6	-	-	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1444	SCHMDP	Deductions - Permanent							
1445			S		-	-	-	-	-
1446			SE		-	-	-	-	-
1447			CAEE		-	-	-	-	-
1448			JBE		-	-	-	-	-
1449			SNP		-	-	-	-	-
1450			SG		-	-	-	-	-
1451			SCHMDEXP		-	-	-	-	-
1452			SO		-	-	-	-	-
1453				B6	-	-	-	-	-
1454									
1455	SCHMDT	Deductions - Temporary							
1456			S		-	-	-	-	-
1457			BADDEBT		-	-	-	-	-
1458			CN		-	-	-	-	-
1459			SNP		-	-	-	-	-
1460			SNPD		-	-	-	-	-
1461			JBE		-	-	-	-	-
1462			SE		-	-	-	-	-
1463			SG		-	-	-	-	-
1464			GPS		-	-	-	-	-
1465			SO		-	-	-	-	-
1466			TAXDEPR		-	-	-	-	-
1467			CAGW		-	-	-	-	-
1468			CAGE		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			CAEE		-	-	-	-	-
1471			TROJD		-	-	-	-	-
1472				B6	-	-	-	-	-
1473									
1474	TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
1475									
1476	TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
1477									
1478									
1479	40911	State Income Taxes							
1480			IBT		8,377,643	8,377,643	-	-	-
1481		Credits	IBT		-	-	-	-	-
1482			CAGE		-	-	-	-	-
1483			IBT		-	-	-	-	-
1484	**TOTAL STATE TAXES**				**8,377,643**	**8,377,643**	**-**	**-**	**-**
1485									
1486									
1487	Calculation of Taxable Income:								
1488		Operating Revenues			518,237,659	481,749,896	36,487,764	-	36,487,764
1489		Operating Deductions:							
1490		O & M Expenses			184,985,396	161,354,848	23,630,548	-	23,630,548
1491		Depreciation Expense			87,220,139	81,179,686	6,040,453	-	6,040,453
1492		Amortization Expense			6,407,942	5,997,125	410,817	-	410,817
1493		Taxes Other Than Income			19,308,254	17,104,411	2,203,843	-	2,203,843
1494		Interest & Dividends (AFUDC-Equity)			(18,544,285)	(17,267,669)	(1,276,615)	-	(1,276,615)
1495		Misc Revenue & Expense			(114,368)	(104,585)	(9,783)	-	(9,783)
1496		Total Operating Deductions			279,263,078	248,263,815	30,999,263	-	30,999,263
1497		Other Deductions:							
1498		Interest Deductions			52,575,907	48,956,506	3,619,402	-	3,619,402
1499		Interest on PCRBS			-	-	-	-	-
1500		Schedule M Adjustments			-	-	-	-	-
1501									
1502		Income Before State Taxes			186,398,674	184,529,575	1,869,098	-	1,869,098
1503									
1504		State Income Taxes			8,377,643	8,377,643	-	-	-
1505									
1506	Total Taxable Income				178,021,031	176,151,933	1,869,098	-	1,869,098
1507									
1508	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1509									
1510	Federal Income Tax - Calculated				37,384,417	36,991,906	392,511	-	392,511
1511									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1515	40910	Fed. Credit	SO	B6	-	-	-	-	-
1516	40910	Fed. Credit	SG		-	-	-	-	-
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	**FEDERAL INCOME TAX**				**37,384,417**	**36,991,906**	**392,511**	**-**	**392,511**
1520									
1521	**TOTAL OPERATING EXPENSES**				**343,530,147**	**310,861,758**	**32,668,390**	**-**	**32,668,390**
1522	310	Land and Land Rights							
1523			DGP		-	-	-	-	-
1524			DGU		-	-	-	-	-
1525			SG		41,195,596	37,908,691	3,286,905	-	3,286,905
1526			CAGW		1,788,644	1,392,227	396,417	-	396,417
1527			CAGE		47,536,951	47,536,951	-	-	-
1528			JBG		1,193,761	929,188	264,573	-	264,573
1529			S		-	-	-	-	-
1530			CAGE		-	-	-	-	-
1531				B8	91,714,952	87,767,057	3,947,895	-	3,947,895
1532									
1533	311	Structures and Improvements							
1534			DGP		-	-	-	-	-
1535			DGU		-	-	-	-	-
1536			SG		8,575,917	7,891,663	684,253	-	684,253
1537			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1538			CAGE		784,607,821	784,607,821	-	-	-
1539			JBG		193,200,688	150,381,653	42,819,036	-	42,819,036
1540			CAGE		-	-	-	-	-
1541				B8	1,056,686,379	997,602,080	59,084,299	-	59,084,299
1542									
1543	312	Boiler Plant Equipment							
1544			DGP		-	-	-	-	-
1545			DGU		-	-	-	-	-
1546			SG		61,181,755	56,300,199	4,881,556	-	4,881,556
1547			CAGW		131,088,108	102,035,073	29,053,035	-	29,053,035
1548			CAGE		3,258,818,490	3,258,818,490	-	-	-
1549			JBG		991,349,938	771,637,221	219,712,717	-	219,712,717
1550			S		-	-	-	-	-
1551				B8	4,442,438,292	4,188,790,983	253,647,309	-	253,647,309
1552									
1553	314	Turbogenerator Units							
1554			DGP		-	-	-	-	-
1555			DGU		-	-	-	-	-
1556			SG		35,970,982	33,100,938	2,870,045	-	2,870,045
1557			CAGW		41,104,301	31,994,362	9,109,939	-	9,109,939
1558			CAGE		711,520,674	711,520,674	-	-	-
1559			JBG		210,880,690	164,143,239	46,737,451	-	46,737,451
1560			CAGE		-	-	-	-	-
1561				B8	999,476,647	940,759,212	58,717,435	-	58,717,435
1562									
1563	315	Accessory Electric Equipment							
1564			DGP		-	-	-	-	-
1565			DGU		-	-	-	-	-
1566			SG		8,555,197	7,872,597	682,600	-	682,600
1567			CAGW		9,916,302	7,718,554	2,197,748	-	2,197,748
1568			CAGE		347,202,470	347,202,470	-	-	-
1569			JBG		63,692,221	49,576,125	14,116,096	-	14,116,096
1570			CAGE		-	-	-	-	-
1571				B8	429,366,190	412,369,746	16,996,444	-	16,996,444
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576			DGP		-	-	-	-	-
1577			DGU		-	-	-	-	-
1578			SG		1,426,293	1,312,492	113,801	-	113,801
1579			CAGW		478,845	372,719	106,126	-	106,126
1580			CAGE		25,804,554	25,804,554	-	-	-
1581			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1582			CAGE		-	-	-	-	-
1583				B8	34,069,065	32,439,711	1,629,354	-	1,629,354
1584									
1585	317	Steam Plant ARO							
1586			S		-	-	-	-	-
1587					-	-	-	-	-
1588									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1589	SP	Unclassified Steam Plant - Account 300							
1590			CAGW		-	-	-	-	-
1591			CAGE		(15,455,320)	(15,455,320)	-	-	-
1592			SG		155,725,324	143,300,347	12,424,977	-	12,424,977
1593					140,270,004	127,845,027	12,424,977	-	12,424,977
1594									
1595									
1596	**Total Steam Production Plant**			B8	**7,194,021,528**	**6,787,573,816**	**406,447,712**	**-**	**406,447,712**
1597									
1598									
1599	Summary of Steam Production Plant by Factor								
1600		S			-	-	-	-	-
1601		JBG			1,466,676,670	1,141,617,370	325,059,300	-	325,059,300
1602		JBE			-	-	-	-	-
1603		SG			312,631,064	287,686,927	24,944,137	-	24,944,137
1604		CAGW			254,678,153	198,233,878	56,444,276	-	56,444,276
1605		CAGE			5,160,035,640	5,160,035,640	-	-	-
1606		SSGCH			-	-	-	-	-
1607	Total Steam Production Plant by Factor			B8	7,194,021,528	6,787,573,816	406,447,712	-	406,447,712
1608	320	Land and Land Rights							
1609			DGP		-	-	-	-	-
1610			SG		-	-	-	-	-
1611					-	-	-	-	-
1612									
1613	321	Structures and Improvements							
1614			DGP		-	-	-	-	-
1615			SG		-	-	-	-	-
1616					-	-	-	-	-
1617									
1618	322	Reactor Plant Equipment							
1619			DGP		-	-	-	-	-
1620			SG		-	-	-	-	-
1621					-	-	-	-	-
1622									
1623	323	Turbogenerator Units							
1624			DGP		-	-	-	-	-
1625			SG		-	-	-	-	-
1626					-	-	-	-	-
1627									
1628	324	Land and Land Rights							
1629			DGP		-	-	-	-	-
1630			SG		-	-	-	-	-
1631					-	-	-	-	-
1632									
1633	325	Misc. Power Plant Equipment							
1634			DGP		-	-	-	-	-
1635			SG		-	-	-	-	-
1636					-	-	-	-	-
1637									
1638									
1639	NP	Unclassified Nuclear Plant - Acct 300							
1640			SG		-	-	-	-	-
1641					-	-	-	-	-
1642									
1643									
1644	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1645									
1646									
1647									
1648	Summary of Nuclear Production Plant by Factor								
1649		DGP			-	-	-	-	-
1650		DGU			-	-	-	-	-
1651		SG			-	-	-	-	-
1652									
1653	Total Nuclear Plant by Factor				-	-	-	-	-
1654									
1655	330	Land and Land Rights							
1656			SG-P		30,913,012	28,446,531	2,466,480	-	2,466,480
1657			SG-U		6,598,315	6,071,850	526,465	-	526,465
1658			CAGW		-	-	-	-	-
1659			CAGE		-	-	-	-	-
1660			SG		-	-	-	-	-
1661			CAGE		-	-	-	-	-
1662				B8	37,511,327	34,518,382	2,992,945	-	2,992,945
1663									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1664	331	Structures and Improvements							
1665			SG-P		298,455,006	274,641,945	23,813,061	-	23,813,061
1666			SG-U		22,657,075	20,849,317	1,807,758	-	1,807,758
1667			CAGW		-	-	-	-	-
1668			CAGE		-	-	-	-	-
1669			SG		-	-	-	-	-
1670			CAGE		-	-	-	-	-
1671				B8	321,112,080	295,491,262	25,620,818	-	25,620,818
1672									
1673	332	Reservoirs, Dams & Waterways							
1674			SG-P		409,446,135	376,777,340	32,668,796	-	32,668,796
1675			SG-U		107,371,188	98,804,280	8,566,908	-	8,566,908
1676			CAGW		-	-	-	-	-
1677			CAGE		-	-	-	-	-
1678			SG		-	-	-	-	-
1679			CAGE		-	-	-	-	-
1680				B8	516,817,324	475,581,620	41,235,704	-	41,235,704
1681									
1682	333	Water Wheel, Turbines, & Generators							
1683			SG-P		80,824,469	74,375,664	6,448,804	-	6,448,804
1684			SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
1685			CAGW		-	-	-	-	-
1686			CAGE		-	-	-	-	-
1687			SG		-	-	-	-	-
1688			CAGE		-	-	-	-	-
1689				B8	132,108,990	121,568,308	10,540,682	-	10,540,682
1690									
1691	334	Accessory Electric Equipment							
1692			SG-P		58,178,441	53,536,513	4,641,928	-	4,641,928
1693			SG-U		14,716,774	13,542,556	1,174,219	-	1,174,219
1694			CAGW		-	-	-	-	-
1695			CAGE		-	-	-	-	-
1696			SG		-	-	-	-	-
1697			CAGE		-	-	-	-	-
1698				B8	72,895,215	67,079,068	5,816,147	-	5,816,147
1699									
1700									
1701									
1702	335	Misc. Power Plant Equipment							
1703			SG-P		3,230,593	2,972,831	257,762	-	257,762
1704			SG-U		219,722	202,191	17,531	-	17,531
1705			CAGW		-	-	-	-	-
1706			CAGE		-	-	-	-	-
1707			SG		-	-	-	-	-
1708			CAGE		-	-	-	-	-
1709				B8	3,450,315	3,175,022	275,293	-	275,293
1710									
1711	336	Roads, Railroads & Bridges							
1712			SG-P		23,403,109	21,535,827	1,867,282	-	1,867,282
1713			SG-U		4,491,300	4,132,949	358,351	-	358,351
1714			CAGW		-	-	-	-	-
1715			CAGE		-	-	-	-	-
1716			SG		-	-	-	-	-
1717			CAGE		-	-	-	-	-
1718				B8	27,894,409	25,668,776	2,225,633	-	2,225,633
1719									
1720	337	Hydro Plant ARO							
1721			S		-	-	-	-	-
1722					-	-	-	-	-
1723									
1724	HP	Unclassified Hydro Plant - Acct 300							
1725			S		-	-	-	-	-
1726			DGU		-	-	-	-	-
1727			CAGW		-	-	-	-	-
1728			CAGE		-	-	-	-	-
1729			SG		-	-	-	-	-
1730			CAGE		-	-	-	-	-
1731					-	-	-	-	-
1732									
1733	**Total Hydraulic Plant**			B8	**1,111,789,660**	**1,023,082,437**	**88,707,223**	**-**	**88,707,223**
1734									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736		S			-	-	-	-	-
1737		SG			-	-	-	-	-
1738		CAGW			-	-	-	-	-
1739		CAGE			-	-	-	-	-
1740		SG-P			904,450,764	832,286,650	72,164,114	-	72,164,114
1741		SG-U			207,338,896	190,795,787	16,543,109	-	16,543,109
1742	Total Hydraulic Plant by Factor			B8	1,111,789,660	1,023,082,437	88,707,223	-	88,707,223
1743									
1744	340	Land and Land Rights							
1745			S		74,986	74,986	-	-	-
1746			SG		-	-	-	-	-
1747			DGU		-	-	-	-	-
1748			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749			CAGE		34,730,178	34,730,178	-	-	-
1750			SG		17,581,425	16,178,642	1,402,783	-	1,402,783
1751				B8	56,914,044	54,507,842	2,406,202	-	2,406,202
1752									
1753	341	Structures and Improvements							
1754			SG		-	-	-	-	-
1755			S		73,237	73,237	-	-	-
1756			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1757			CAGE		137,943,652	137,943,652	-	-	-
1758			SG		103,969,220	95,673,747	8,295,473	-	8,295,473
1759				B8	279,580,731	262,953,169	16,627,562	-	16,627,562
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762			SG		-	-	-	-	-
1763			DGU		-	-	-	-	-
1764			CAGW		1,816,984	1,414,286	402,698	-	402,698
1765			CAGE		14,622,369	14,622,369	-	-	-
1766			CAGE		-	-	-	-	-
1767				B8	16,439,353	16,036,655	402,698	-	402,698
1768									
1769	343	Prime Movers							
1770			S		-	-	-	-	-
1771			DGU		-	-	-	-	-
1772			SG		-	-	-	-	-
1773			CAGW		340,235,453	264,829,128	75,406,325	-	75,406,325
1774			CAGE		824,742,148	824,742,148	-	-	-
1775			SG		2,955,557,303	2,719,739,964	235,817,340	-	235,817,340
1776				B8	4,120,534,904	3,809,311,239	311,223,665	-	311,223,665
1777									
1778	344	Generators							
1779			S		411,027	411,027	-	-	-
1780			DGU		-	-	-	-	-
1781			SG		56,322	51,828	4,494	-	4,494
1782			CAGW		123,466,438	96,102,592	27,363,846	-	27,363,846
1783			CAGE		311,799,640	311,799,640	-	-	-
1784			SG		169,167,899	155,670,369	13,497,530	-	13,497,530
1785				B8	604,901,326	564,035,457	40,865,870	-	40,865,870
1786									
1787	345	Accessory Electric Plant							
1788			SG		-	-	-	-	-
1789			S		687,566	687,566	-	-	-
1790			CAGW		48,345,150	37,630,423	10,714,727	-	10,714,727
1791			CAGE		166,676,920	166,676,920	-	-	-
1792			SG		251,074,212	231,041,559	20,032,653	-	20,032,653
1793				B8	466,783,848	436,036,467	30,747,380	-	30,747,380
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798			SG		-	-	-	-	-
1799			SG		12,894,048	11,865,260	1,028,787	-	1,028,787
1800			CAGW		3,559,273	2,770,432	788,841	-	788,841
1801			CAGE		9,418,605	9,418,605	-	-	-
1802				B8	25,871,925	24,054,297	1,817,628	-	1,817,628
1803									
1804	347	Other Production ARO							
1805			S		-	-	-	-	-
1806					-	-	-	-	-
1807									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1808	OP	Unclassified Other Prod Plant-Acct 300							
1809			S		-	-	-	-	-
1810			SG		184,656	169,922	14,733	-	14,733
1811			CAGW		-	-	-	-	-
1812			CAGE		-	-	-	-	-
1813					184,656	169,922	14,733	-	14,733
1814									
1815	**Total Other Production Plant**			B8	**5,571,210,787**	**5,167,105,049**	**404,105,738**	**-**	**404,105,738**
1816									
1817	Summary of Other Production Plant by Factor								
1818			S		1,246,816	1,246,816	-	-	-
1819			DGU		-	-	-	-	-
1820			SG		3,510,485,085	3,230,391,292	280,093,792	-	280,093,792
1821			CAGW		559,545,375	435,533,429	124,011,946	-	124,011,946
1822			CAGE		1,499,933,511	1,499,933,511	-	-	-
1823			SSGCT		-	-	-	-	-
1824	Total of Other Production Plant by Factor			B8	5,571,210,787	5,167,105,049	404,105,738	-	404,105,738
1825									
1826	Experimental Plant								
1827	103	Experimental Plant							
1828			DGP		-	-	-	-	-
1829	**Total Experimental Plant**				**-**	**-**	**-**	**-**	**-**
1830									
1831	**TOTAL PRODUCTION PLANT**			B8	**13,877,021,975**	**12,977,761,302**	**899,260,673**	**-**	**899,260,673**
1832	350	Land and Land Rights							
1833			DGP		-	-	-	-	-
1834			DGU		-	-	-	-	-
1835			CAGW		-	-	-	-	-
1836			CAGE		-	-	-	-	-
1837			JBG		-	-	-	-	-
1838			SG		347,933,221	320,172,403	27,760,817	-	27,760,817
1839				B8	347,933,221	320,172,403	27,760,817	-	27,760,817
1840									
1841	352	Structures and Improvements							
1842			S		-	-	-	-	-
1843			DGP		-	-	-	-	-
1844			DGU		-	-	-	-	-
1845			CAGW		-	-	-	-	-
1846			CAGE		-	-	-	-	-
1847			JBG		-	-	-	-	-
1848			SG		404,719,777	372,428,086	32,291,690	-	32,291,690
1849				B8	404,719,777	372,428,086	32,291,690	-	32,291,690
1850									
1851	353	Station Equipment							
1852			DGP		-	-	-	-	-
1853			DGU		-	-	-	-	-
1854			CAGW		2,389,735	1,860,098	529,636	-	529,636
1855			CAGE		-	-	-	-	-
1856			JBG		-	-	-	-	-
1857			SG		2,791,941,514	2,569,178,714	222,762,800	-	222,762,800
1858				B8	2,794,331,249	2,571,038,812	223,292,436	-	223,292,436
1859									
1860	354	Towers and Fixtures							
1861			DGP		-	-	-	-	-
1862			DGU		-	-	-	-	-
1863			CAGW		-	-	-	-	-
1864			CAGE		-	-	-	-	-
1865			JBG		-	-	-	-	-
1866			SG		1,554,536,510	1,430,503,502	124,033,009	-	124,033,009
1867				B8	1,554,536,510	1,430,503,502	124,033,009	-	124,033,009
1868									
1869	355	Poles and Fixtures							
1870			DGP		-	-	-	-	-
1871			DGU		-	-	-	-	-
1872			CAGW		-	-	-	-	-
1873			CAGE		-	-	-	-	-
1874			JBG		-	-	-	-	-
1875			SG		1,344,229,411	1,236,976,338	107,253,073	-	107,253,073
1876				B8	1,344,229,411	1,236,976,338	107,253,073	-	107,253,073
1877									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1878	356	Clearing and Grading							
1879			DGP		-	-	-	-	-
1880			DGU		-	-	-	-	-
1881			CAGW		-	-	-	-	-
1882			CAGE		-	-	-	-	-
1883			JBG		-	-	-	-	-
1884			SG		1,745,871,353	1,606,572,163	139,299,190	-	139,299,190
1885				B8	1,745,871,353	1,606,572,163	139,299,190	-	139,299,190
1886									
1887	357	Underground Conduit							
1888			DGP		-	-	-	-	-
1889			DGU		-	-	-	-	-
1890			CAGW		-	-	-	-	-
1891			CAGE		-	-	-	-	-
1892			SG		3,927,871	3,614,475	313,396	-	313,396
1893				B8	3,927,871	3,614,475	313,396	-	313,396
1894									
1895	358	Underground Conductors							
1896			DGP		-	-	-	-	-
1897			DGU		-	-	-	-	-
1898			CAGW		-	-	-	-	-
1899			CAGE		-	-	-	-	-
1900			SG		9,083,639	8,358,876	724,763	-	724,763
1901				B8	9,083,639	8,358,876	724,763	-	724,763
1902									
1903	359	Roads and Trails							
1904			DGP		-	-	-	-	-
1905			JBG		-	-	-	-	-
1906			CAGW		-	-	-	-	-
1907			CAGE		-	-	-	-	-
1908			SG		12,141,468	11,172,728	968,741	-	968,741
1909				B8	12,141,468	11,172,728	968,741	-	968,741
1910									
1911	TP	Unclassified Trans Plant - Acct 300							
1912			SG		432,606,795	398,090,062	34,516,733	-	34,516,733
1913			CAGW		-	-	-	-	-
1914			CAGE		(4,150)	(4,150)	-	-	-
1915					432,602,645	398,085,912	34,516,733	-	34,516,733
1916									
1917	TS0	Unclassified Trans Sub Plant - Acct 300							
1918			SG		-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	**TOTAL TRANSMISSION PLANT**			B8	**8,649,377,144**	**7,958,923,295**	**690,453,849**	**-**	**690,453,849**
1922	Summary of Transmission Plant by Factor								
1923			JBG		-	-	-	-	-
1924			JBE		-	-	-	-	-
1925			CAGW		2,389,735	1,860,098	529,636	-	529,636
1926			CAGE		(4,150)	(4,150)	-	-	-
1927			SG		8,646,991,559	7,957,067,347	689,924,213	-	689,924,213
1928	Total Transmission Plant by Factor			B8	8,649,377,144	7,958,923,295	690,453,849	-	690,453,849
1929	360	Land and Land Rights							
1930			S		83,483,975	80,650,832	2,833,143	-	2,833,143
1931				B8	83,483,975	80,650,832	2,833,143	-	2,833,143
1932									
1933	361	Structures and Improvements							
1934			S		158,393,504	148,845,817	9,547,687	-	9,547,687
1935				B8	158,393,504	148,845,817	9,547,687	-	9,547,687
1936									
1937	362	Station Equipment							
1938			S		1,318,597,693	1,223,999,654	94,598,039	-	94,598,039
1939				B8	1,318,597,693	1,223,999,654	94,598,039	-	94,598,039
1940									
1941	363	Storage Battery Equipment							
1942			S		-	-	-	-	-
1943				B8	-	-	-	-	-
1944									
1945	364	Poles, Towers & Fixtures							
1946			S		1,740,341,236	1,588,584,314	151,756,922	-	151,756,922
1947				B8	1,740,341,236	1,588,584,314	151,756,922	-	151,756,922
1948									
1949	365	Overhead Conductors							
1950			S		1,147,500,091	1,037,058,865	110,441,226	-	110,441,226
1951				B8	1,147,500,091	1,037,058,865	110,441,226	-	110,441,226
1952									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1953	366	Underground Conduit							
1954			S		537,618,879	511,383,826	26,235,053	-	26,235,053
1955				B8	537,618,879	511,383,826	26,235,053	-	26,235,053
1956									
1957									
1958									
1959									
1960	367	Underground Conductors							
1961			S		1,221,524,990	1,182,316,117	39,208,874	-	39,208,874
1962				B8	1,221,524,990	1,182,316,117	39,208,874	-	39,208,874
1963									
1964	368	Line Transformers							
1965			S		1,720,376,988	1,583,316,216	137,060,772	-	137,060,772
1966				B8	1,720,376,988	1,583,316,216	137,060,772	-	137,060,772
1967									
1968	369	Services							
1969			S		1,106,350,418	1,021,331,086	85,019,332	-	85,019,332
1970				B8	1,106,350,418	1,021,331,086	85,019,332	-	85,019,332
1971									
1972	370	Meters							
1973			S		321,728,151	304,913,564	16,814,587	-	16,814,587
1974				B8	321,728,151	304,913,564	16,814,587	-	16,814,587
1975									
1976	371	Installations on Customers' Premises							
1977			S		8,970,476	8,423,400	547,076	-	547,076
1978				B8	8,970,476	8,423,400	547,076	-	547,076
1979									
1980	372	Leased Property							
1981			S		-	-	-	-	-
1982				B8	-	-	-	-	-
1983									
1984	373	Street Lights							
1985			S		67,718,038	63,741,171	3,976,867	-	3,976,867
1986				B8	67,718,038	63,741,171	3,976,867	-	3,976,867
1987									
1988	DP	Unclassified Dist Plant - Acct 300							
1989			S		199,663,201	193,248,513	6,414,688	-	6,414,688
1990					199,663,201	193,248,513	6,414,688	-	6,414,688
1991									
1992	DS0	Unclassified Dist Sub Plant - Acct 300							
1993			S		-	-	-	-	-
1994					-	-	-	-	-
1995									
1996									
1997	**TOTAL DISTRIBUTION PLANT**			B8	**9,632,267,639**	**8,947,813,373**	**684,454,267**	**-**	**684,454,267**
1998									
1999	Summary of Distribution Plant by Factor								
2000			S		9,632,267,639	8,947,813,373	684,454,267	-	684,454,267
2001									
2002	Total Distribution Plant by Factor			B8	9,632,267,639	8,947,813,373	684,454,267	-	684,454,267
2003	389	Land and Land Rights							
2004			S		16,435,510	15,336,684	1,098,826	-	1,098,826
2005			CN		1,128,506	1,052,411	76,095	-	76,095
2006			DGU		-	-	-	-	-
2007			SG		1,228	1,130	98	-	98
2008			CAGW		-	-	-	-	-
2009			CAGE		332	332	-	-	-
2010			SO		7,611,617	7,072,366	539,251	-	539,251
2011				B8	25,177,193	23,462,922	1,714,270	-	1,714,270
2012									
2013	390	Structures and Improvements							
2014			S		151,676,272	137,174,335	14,501,936	-	14,501,936
2015			CAEE		940,953	940,953	-	-	-
2016			SE		-	-	-	-	-
2017			CN		8,218,829	7,664,635	554,194	-	554,194
2018			SG		11,515,090	10,596,326	918,763	-	918,763
2019			CAGW		10,644	8,285	2,359	-	2,359
2020			CAGE		497,786	497,786	-	-	-
2021			JBG		-	-	-	-	-
2022			SO		117,070,442	108,776,491	8,293,950	-	8,293,950
2023				B8	289,930,014	265,658,811	24,271,203	-	24,271,203
2024									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment							
2026			S		6,779,691	6,353,902	425,789	-	425,789
2027			DGP		-	-	-	-	-
2028			DGU		-	-	-	-	-
2029			CN		2,760,901	2,574,734	186,167	-	186,167
2030			SG		932,683	858,267	74,417	-	74,417
2031			SE		-	-	-	-	-
2032			SO		70,846,799	65,827,600	5,019,199	-	5,019,199
2033			CAGW		137,532	107,051	30,481	-	30,481
2034			CAGE		2,224,162	2,224,162	-	-	-
2035			JBG		274,976	214,033	60,943	-	60,943
2036			JBE		-	-	-	-	-
2037			CAEE		26,583	26,583	-	-	-
2038			CAGE		-	-	-	-	-
2039			CAGE		-	-	-	-	-
2040				B8	83,983,327	78,186,332	5,796,996	-	5,796,996
2041									
2042	392	Transportation Equipment							
2043			S		119,700,153	112,507,145	7,193,007	-	7,193,007
2044			SO		6,205,663	5,766,018	439,645	-	439,645
2045			SG		12,733,091	11,717,146	1,015,945	-	1,015,945
2046			CN		-	-	-	-	-
2047			DGU		-	-	-	-	-
2048			SE		-	-	-	-	-
2049			DGP		-	-	-	-	-
2050			CAGW		213,777	166,398	47,379	-	47,379
2051			CAGE		9,108,983	9,108,983	-	-	-
2052			JBG		2,833,940	2,205,855	628,086	-	628,086
2053			CAEW		-	-	-	-	-
2054			CAEE		159,837	159,837	-	-	-
2055			CAGE		-	-	-	-	-
2056			CAGE		-	-	-	-	-
2057				B8	150,955,444	141,631,382	9,324,063	-	9,324,063
2058									
2059	393	Stores Equipment							
2060			S		11,979,770	10,949,719	1,030,051	-	1,030,051
2061			DGP		-	-	-	-	-
2062			DGU		-	-	-	-	-
2063			SO		283,479	263,396	20,083	-	20,083
2064			SG		2,919,304	2,686,380	232,925	-	232,925
2065			CAGW		181,719	141,445	40,274	-	40,274
2066			CAGE		3,455,714	3,455,714	-	-	-
2067			JBG		969,153	754,360	214,793	-	214,793
2068			CAGE		-	-	-	-	-
2069				B8	19,789,139	18,251,013	1,538,126	-	1,538,126
2070									
2071	394	Tools, Shop & Garage Equipment							
2072			S		37,544,982	34,627,731	2,917,251	-	2,917,251
2073			DGP		-	-	-	-	-
2074			SG		4,312,411	3,968,334	344,078	-	344,078
2075			SO		1,764,396	1,639,396	125,000	-	125,000
2076			SE		-	-	-	-	-
2077			DGU		-	-	-	-	-
2078			CAGW		719,067	559,700	159,367	-	159,367
2079			CAGE		15,152,539	15,152,539	-	-	-
2080			JBG		2,624,030	2,042,467	581,563	-	581,563
2081			CAEW		-	-	-	-	-
2082			CAEE		125,691	125,691	-	-	-
2083			CAGE		-	-	-	-	-
2084			CAGE		-	-	-	-	-
2085				B8	62,243,116	58,115,857	4,127,258	-	4,127,258
2086									
2087	395	Laboratory Equipment							
2088			S		27,813,635	26,363,180	1,450,455	-	1,450,455
2089			DGP		-	-	-	-	-
2090			DGU		-	-	-	-	-
2091			SO		4,555,747	4,232,991	322,756	-	322,756
2092			SE		-	-	-	-	-
2093			SG		2,560,724	2,356,409	204,314	-	204,314
2094			CAGW		220,133	171,345	48,788	-	48,788
2095			CAGE		3,578,183	3,578,183	-	-	-
2096			JBG		595,909	463,838	132,071	-	132,071
2097			CAEW		-	-	-	-	-
2098			CAEE		1,284,666	1,284,666	-	-	-
2099			CAGE		-	-	-	-	-
2100			CAGE		-	-	-	-	-
2101				B8	40,608,995	38,450,611	2,158,384	-	2,158,384

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104			S		187,505,918	174,840,530	12,665,388	-	12,665,388
2105			DGP		-	-	-	-	-
2106			SG		7,472,771	6,876,535	596,236	-	596,236
2107			SO		5,061,703	4,703,103	358,600	-	358,600
2108			DGU		-	-	-	-	-
2109			SE		-	-	-	-	-
2110			CAGW		191,644	149,170	42,474	-	42,474
2111			CAGE		30,687,828	30,687,828	-	-	-
2112			JBG		10,855,368	8,449,495	2,405,873	-	2,405,873
2113			CAEW		-	-	-	-	-
2114			CAEE		74,794	74,794	-	-	-
2115			CAGE		-	-	-	-	-
2116			CAGE		-	-	-	-	-
2117				B8	241,850,026	225,781,455	16,068,572	-	16,068,572
2118	397	Communication Equipment							
2119			S		210,632,196	196,979,618	13,652,578	-	13,652,578
2120			DGP		-	-	-	-	-
2121			DGU		-	-	-	-	-
2122			SO		95,388,048	88,630,204	6,757,844	-	6,757,844
2123			CN		3,253,343	3,033,970	219,372	-	219,372
2124			SG		180,333,305	165,944,912	14,388,393	-	14,388,393
2125			SE		-	-	-	-	-
2126			CAGW		1,026,171	798,741	227,430	-	227,430
2127			CAGE		26,229,839	26,229,839	-	-	-
2128			JBG		3,754,505	2,922,395	832,110	-	832,110
2129			CAEW		-	-	-	-	-
2130			CAEE		279,636	279,636	-	-	-
2131			JBE		-	-	-	-	-
2132			CAGE		-	-	-	-	-
2133				B8	520,897,043	484,819,316	36,077,727	-	36,077,727
2134									
2135	398	Misc. Equipment							
2136			S		3,817,960	3,608,356	209,604	-	209,604
2137			DGP		-	-	-	-	-
2138			DGU		-	-	-	-	-
2139			CN		92,180	85,964	6,216	-	6,216
2140			SO		1,536,744	1,427,872	108,872	-	108,872
2141			SE		-	-	-	-	-
2142			SG		918,111	844,857	73,254	-	73,254
2143			CAGW		28,776	22,398	6,378	-	6,378
2144			CAGE		1,738,206	1,738,206	-	-	-
2145			JBG		307,328	239,215	68,113	-	68,113
2146			CAEW		-	-	-	-	-
2147			CAEE		3,966	3,966	-	-	-
2148			CAGE		-	-	-	-	-
2149				B8	8,443,270	7,970,834	472,436	-	472,436
2150									
2151	399	Coal Mine							
2152			SE		-	-	-	-	-
2153			CAEW		-	-	-	-	-
2154			CAEE		1,822,901	1,822,901	-	-	-
2155	MP		JBE		-	-	-	-	-
2156				B8	1,822,901	1,822,901	-	-	-
2157									
2158	399L	WIDCO Capital Lease							
2159			SE		-	-	-	-	-
2160					-	-	-	-	-
2161									
2162		Remove Capital Leases			-	-	-	-	-
2163					-	-	-	-	-
2164									
2165	1011390	General Capital Leases							
2166			S		14,626,415	13,645,220	981,195	-	981,195
2167			CAGW		1,341,153	1,043,913	297,239	-	297,239
2168			CAGE		5,501,823	5,501,823	-	-	-
2169			SO		-	-	-	-	-
2170				B9	21,469,390	20,190,956	1,278,434	-	1,278,434
2171									
2172		Remove Capital Leases			(21,469,390)	(20,190,956)	(1,278,434)	-	(1,278,434)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176			SO		-	-	-	-	-
2177				B9	-	-	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2178									
2179		Remove Capital Leases			-	-	-	-	-
2180				B9	-	-	-	-	-
2181									
2182	GP	Unclassified Gen Plant - Acct 300							
2183			S		-	-	-	-	-
2184			SO		141,137,493	131,138,493	9,999,000	-	9,999,000
2185			CN		-	-	-	-	-
2186			SG		-	-	-	-	-
2187			CAGE		-	-	-	-	-
2188			CAGW		-	-	-	-	-
2189					141,137,493	131,138,493	9,999,000	-	9,999,000
2190									
2191	399G	Unclassified Gen Plant - Acct 300							
2192			S		-	-	-	-	-
2193			SO		-	-	-	-	-
2194			SG		-	-	-	-	-
2195			DGP		-	-	-	-	-
2196			DGU		-	-	-	-	-
2197					-	-	-	-	-
2198									
2199	**TOTAL GENERAL PLANT**			B8	**1,586,837,962**	**1,475,289,926**	**111,548,036**	**-**	**111,548,036**
2200									
2201	Summary of General Plant by Factor								
2202			S		788,512,501	732,386,421	56,126,080	-	56,126,080
2203			JBG		22,215,210	17,291,657	4,923,553	-	4,923,553
2204			JBE		-	-	-	-	-
2205			SG		223,698,717	205,850,294	17,848,423	-	17,848,423
2206			SO		451,462,130	419,477,930	31,984,200	-	31,984,200
2207			SE		-	-	-	-	-
2208			CN		15,453,759	14,411,715	1,042,044	-	1,042,044
2209			DEU		-	-	-	-	-
2210			CAGW		4,070,616	3,168,446	902,170	-	902,170
2211			CAGE		98,175,393	98,175,393	-	-	-
2212			CAEW		-	-	-	-	-
2213			CAEE		4,719,026	4,719,026	-	-	-
2214			SSGCT		-	-	-	-	-
2215			SSGCH		-	-	-	-	-
2216			Less Capital Leases		(21,469,390)	(20,190,956)	(1,278,434)	-	(1,278,434)
2217	Total General Plant by Factor			B8	1,586,837,962	1,475,289,926	111,548,036	-	111,548,036
2218	301	Organization							
2219			S		-	-	-	-	-
2220			SO		-	-	-	-	-
2221			CAGW		-	-	-	-	-
2222			CAGE		-	-	-	-	-
2223			SG		-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226			S		1,000,000	1,000,000	-	-	-
2227			SG		24,555,063	22,595,869	1,959,194	-	1,959,194
2228			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2229			SG-U		10,501,813	9,663,897	837,916	-	837,916
2230			CAGW		-	-	-	-	-
2231			CAGE		-	-	-	-	-
2232			DGP		-	-	-	-	-
2233			DGU		-	-	-	-	-
2234				B8	139,511,951	128,460,390	11,051,560	-	11,051,560
2235									
2236	303	Miscellaneous Intangible Plant							
2237			S		23,322,658	21,300,789	2,021,868	-	2,021,868
2238			SG		106,879,807	98,352,105	8,527,702	-	8,527,702
2239			SO		518,003,372	481,305,003	36,698,369	-	36,698,369
2240			SE		-	-	-	-	-
2241			CN		233,186,327	217,462,617	15,723,710	-	15,723,710
2242			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2243			CAGE		64,984,379	64,984,379	-	-	-
2244			JBG		1,544,227	1,201,980	342,247	-	342,247
2245			CAEW		-	-	-	-	-
2246			CAEE		9,106	9,106	-	-	-
2247			SG-P		-	-	-	-	-
2248			CAGE		-	-	-	-	-
2249				B8	973,479,574	904,503,103	68,976,471	-	68,976,471
2250	303	Less Non-Utility Plant							
2251			S		-	-	-	-	-
2252				B8	973,479,574	904,503,103	68,976,471	-	68,976,471

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300							
2254			S		-	-	-	-	-
2255			SG		-	-	-	-	-
2256			DGU		-	-	-	-	-
2257			SO		-	-	-	-	-
2258					-	-	-	-	-
2259									
2260	**TOTAL INTANGIBLE PLANT**			B8	**1,112,991,524**	**1,032,963,493**	**80,028,031**	**-**	**80,028,031**
2261									
2262	Summary of Intangible Plant by Factor								
2263			S		24,322,658	22,300,789	2,021,868	-	2,021,868
2264			JBG		1,544,227	1,201,980	342,247	-	342,247
2265			JBE		-	-	-	-	-
2266			SG		131,434,870	120,947,974	10,486,896	-	10,486,896
2267			SO		518,003,372	481,305,003	36,698,369	-	36,698,369
2268			CN		233,186,327	217,462,617	15,723,710	-	15,723,710
2269			CAGW		25,549,697	19,887,122	5,662,575	-	5,662,575
2270			CAGE		64,984,379	64,984,379	-	-	-
2271			CAEW		-	-	-	-	-
2272			CAEE		9,106	9,106	-	-	-
2273			SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
2274			SG-U		10,501,813	9,663,897	837,916	-	837,916
2275			SE		-	-	-	-	-
2276	Total Intangible Plant by Factor			B8	1,112,991,524	1,032,963,493	80,028,031	-	80,028,031
2277	Summary of Unclassified Plant (Account 106)								
2278			DP		199,663,201	193,248,513	6,414,688	-	6,414,688
2279			DS0		-	-	-	-	-
2280			GP		141,137,493	131,138,493	9,999,000	-	9,999,000
2281			HP		-	-	-	-	-
2282			NP		-	-	-	-	-
2283			OP		184,656	169,922	14,733	-	14,733
2284			TP		432,602,645	398,085,912	34,516,733	-	34,516,733
2285			TS0		-	-	-	-	-
2286			IP		-	-	-	-	-
2287			MP						
2288			SP		140,270,004	127,845,027	12,424,977	-	12,424,977
2289	Total Unclassified Plant by Factor				913,857,998	850,487,866	63,370,132	-	63,370,132
2290									
2291	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**34,858,496,244**	**32,392,751,388**	**2,465,744,856**	**-**	**2,465,744,856**
2292	Summary of Electric Plant by Factor								
2293			S		10,446,349,614	9,703,747,399	742,602,215	-	742,602,215
2294			SE		-	-	-	-	-
2295			JBG		1,490,436,107	1,160,111,007	330,325,100	-	330,325,100
2296			JBE		-	-	-	-	-
2297			SG		12,825,241,295	11,801,943,835	1,023,297,460	-	1,023,297,460
2298			SO		969,465,503	900,782,934	68,682,569	-	68,682,569
2299			CN		248,640,086	231,874,332	16,765,754	-	16,765,754
2300			DEU		-	-	-	-	-
2301			CAGW		846,233,575	658,682,972	187,550,603	-	187,550,603
2302			CAGE		6,823,124,774	6,823,124,774	-	-	-
2303			CAEW		-	-	-	-	-
2304			CAEE		4,728,132	4,728,132	-	-	-
2305			SSGCH		-	-	-	-	-
2306			SSGCT		-	-	-	-	-
2307			Less Capital Leases		(21,469,390)	(20,190,956)	(1,278,434)	-	(1,278,434)
2308				B8	33,632,749,696	31,264,804,429	2,367,945,267	-	2,367,945,267
2309	105	Plant Held For Future Use							
2310			S		12,398,544	12,398,544	-	-	-
2311			SG		2,104,252	1,936,359	167,894	-	167,894
2312			SG		-	-	-	-	-
2313			SG		-	-	-	-	-
2314			SE		-	-	-	-	-
2315			SG		-	-	-	-	-
2316			SG		-	-	-	-	-
2317			CAGE		-	-	-	-	-
2318			CAEW		-	-	-	-	-
2319			CAEE		-	-	-	-	-
2320	**Total Plant Held For Future Use**			B10	**14,502,796**	**14,334,902**	**167,894**	**-**	**167,894**
2321									
2322	114	Electric Plant Acquisition Adjustments							
2323			S		11,763,784	11,763,784	-	-	-
2324			SG		1,981,728	1,823,611	158,118	-	158,118
2325			CAGW		-	-	-	-	-
2326			CAGE		141,186,242	141,186,242	-	-	-
2327			DGP		-	-	-	-	-
2328	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2329									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331			S		(2,902,993)	(2,902,993)	-	-	-
2332			SG		(656,238)	(603,879)	(52,360)	-	(52,360)
2333			CAGW		-	-	-	-	-
2334			CAGE		(141,186,242)	(141,186,242)	-	-	-
2335			DGP		-	-	-	-	-
2336	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,745,474)**	**(144,693,114)**	**(52,360)**	**-**	**(52,360)**
2337									
2338	128	Pensions							
2339			SO		-	-	-	-	-
2340	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2341									
2342	124	Weatherization							
2343			S		481,411	478,099	3,312	-	3,312
2344			SO		-	-	-	-	-
2345				B16	481,411	478,099	3,312	-	3,312
2346									
2347	182W	Weatherization							
2348			S		253,677,477	253,677,477	-	-	-
2349			SG		-	-	-	-	-
2350			CAGE		-	-	-	-	-
2351			SO		-	-	-	-	-
2352				B16	253,677,477	253,677,477	-	-	-
2353									
2354	186W	Weatherization							
2355			S		-	-	-	-	-
2356			CN		-	-	-	-	-
2357			CNP		-	-	-	-	-
2358			SG		-	-	-	-	-
2359			SO		-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362	**Total Weatherization**				**254,158,888**	**254,155,576**	**3,312**	**-**	**3,312**
2363									
2364	151	Fuel Stock							
2365			DEU		-	-	-	-	-
2366			SE		-	-	-	-	-
2367			CAEW		2,397,552	1,855,385	542,167	-	542,167
2368			CAEE		206,302,146	206,302,146	-	-	-
2369			JBE		36,315,988	28,103,726	8,212,262	-	8,212,262
2370			CAEE		-	-	-	-	-
2371			CAEE		-	-	-	-	-
2372	Total Fuel Stock			B13	245,015,686	236,261,257	8,754,429	-	8,754,429
2373									
2374	152	Fuel Stock - Undistributed							
2375			SE		-	-	-	-	-
2376			CAEW		-	-	-	-	-
2377			CAEE		-	-	-	-	-
2378					-	-	-	-	-
2379									
2380	25316	DG&T Working Capital Deposit							
2381			SE		-	-	-	-	-
2382			CAEW		-	-	-	-	-
2383			CAEE		-	-	-	-	-
2384				B13	-	-	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387			SE		-	-	-	-	-
2388			CAEW		-	-	-	-	-
2389			CAEE		-	-	-	-	-
2390				B13	-	-	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393			SE		-	-	-	-	-
2394			CAEW		-	-	-	-	-
2395			CAEE		-	-	-	-	-
2396					-	-	-	-	-
2397									
2398	**Total Fuel Stock**			B13	**245,015,686**	**236,261,257**	**8,754,429**	**-**	**8,754,429**

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2399	154	Materials and Supplies							
2400			S		377,784,511	352,243,662	25,540,849	-	25,540,849
2401			SG		3,035,987	2,793,752	242,235	-	242,235
2402			SE		-	-	-	-	-
2403			SO		(4,608,745)	(4,282,235)	(326,510)	-	(326,510)
2404			SNPPS		-	-	-	-	-
2405			SNPPH		-	-	-	-	-
2406			SNPD		(1,435,781)	(1,345,843)	(89,938)	-	(89,938)
2407			SNPT		-	-	-	-	-
2408			DGU		-	-	-	-	-
2409			DGP		-	-	-	-	-
2410			JBE		-	-	-	-	-
2411			SNPP		-	-	-	-	-
2412			CAGW		11,578,405	9,012,285	2,566,120	-	2,566,120
2413			CAGE		145,415,588	145,415,588	-	-	-
2414			JBG		389,506	303,180	86,326	-	86,326
2415			CAEW		-	-	-	-	-
2416			CAEE		-	-	-	-	-
2417			CAGE		-	-	-	-	-
2418	Total Materials and Supplies - FERC 154			B13	532,159,470	504,140,388	28,019,082	-	28,019,082
2419									
2420	163	Stores Expense Undistributed							
2421			S		-	-	-	-	-
2422									
2423				B13	-	-	-	-	-
2424									
2425	25318	Provo Working Capital Deposit							
2426			SNPPS		273,000	256,963	16,037	-	16,037
2427			CAGW		-	-	-	-	-
2428			CAGE		(273,000)	(273,000)	-	-	-
2429				B13	-	(16,037)	16,037	-	16,037
2430									
2431	**Total Materials & Supplies (Net)**			B13	**532,159,470**	**504,124,351**	**28,035,119**	**-**	**28,035,119**
2432									
2433	165	Prepayments							
2434			S		107,645,242	107,645,242	-	-	-
2435			GPS		26,198	24,342	1,856	-	1,856
2436			SG		5,470,255	5,033,796	436,459	-	436,459
2437			CAGW		-	-	-	-	-
2438			CAGE		994,915	994,915	-	-	-
2439			CAEW		4,055	3,138	917	-	917
2440			CAEE		(54,300,629)	(54,300,629)	-	-	-
2441			SE		-	-	-	-	-
2442			SO		326,673,177	303,529,751	23,143,426	-	23,143,426
2443	**Total Prepayments**			B15	**386,513,213**	**362,930,555**	**23,582,658**	**-**	**23,582,658**
2444									
2445	182M	Misc Regulatory Assets							
2446			S		1,552,313,606	1,552,205,729	107,877	-	107,877
2447			SG		8,204,602	7,549,975	654,627	-	654,627
2448			CAGE		-	-	-	-	-
2449			CAGE		4,958,815	4,958,815	-	-	-
2450			CAGW		-	-	-	-	-
2451			JBG		-	-	-	-	-
2452			SE		-	-	-	-	-
2453			CAEW		-	-	-	-	-
2454			CAEE		156,109,002	156,109,002	-	-	-
2455			SO		-	-	-	-	-
2456				B16	**1,721,586,024**	**1,720,823,521**	**762,503**	**-**	**762,503**
2457									
2458	186M	Misc Deferred Debits							
2459			S		2,986,815	2,986,815	-	-	-
2460			CAEW		-	-	-	-	-
2461			CAEE		-	-	-	-	-
2462			SG		74,310,945	68,381,840	5,929,105	-	5,929,105
2463			SO		136,680	126,996	9,683	-	9,683
2464			SE		-	-	-	-	-
2465			CAGW		22,231,206	17,304,107	4,927,098	-	4,927,098
2466			CAGE		61,482,106	61,482,106	-	-	-
2467			CAEW		-	-	-	-	-
2468			CAEE		306,510	306,510	-	-	-
2469			JBE		-	-	-	-	-
2470			EXCTAX		-	-	-	-	-
2471	**Total Misc. Deferred Debits**			B11	**161,454,262**	**150,588,375**	**10,865,886**	**-**	**10,865,886**
2472									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2473	Working Capital								
2474	CWC	Cash Working Capital							
2475			S		-	-	-	-	-
2476			SO		-	-	-	-	-
2477			SE		-	-	-	-	-
2478				B14	-	-	-	-	-
2479									
2480	OWC	Other Work. Cap.							
2481	131	Cash	SNP		-	-	-	-	-
2482	135	Working Funds	SG		-	-	-	-	-
2483	141	Other A/R	SO		-	-	-	-	-
2484	143	Other A/R	SO		142,919,973	132,794,692	10,125,281	-	10,125,281
2485	232	A/P	SE		-	-	-	-	-
2486	232	A/P	SO		(7,164,541)	(6,656,963)	(507,578)	-	(507,578)
2487	232	A/P	CAEE		(6,100,136)	(6,100,136)	-	-	-
2488	232	A/P	SG		(4,604,348)	(4,236,977)	(367,371)	-	(367,371)
2489	232	A/P	S		(122,726)	(122,726)	-	-	-
2490	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2491	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2492	2533	Other Msc. Df. Crd.	CAGE		(10,396,364)	(10,396,364)	-	-	-
2493	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2494	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2495	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2496	230	Asset Retir. Oblig.	S		(2,044,686)	(2,044,686)	-	-	-
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	112,487,173	103,236,840	9,250,333	-	9,250,333
2503									
2504	**Total Working Capital**				**112,487,173**	**103,236,840**	**9,250,333**	**-**	**9,250,333**
2505	Miscellaneous Rate Base								
2506	18221	Unrec Plant & Reg Study Costs							
2507			S		-	-	-	-	-
2508									
2509					-	-	-	-	-
2510									
2511	18222	Nuclear Plant - Trojan							
2512			S		-	-	-	-	-
2513			TROJP		-	-	-	-	-
2514			TROJD		-	-	-	-	-
2515				B16	-	-	-	-	-
2516									
2517									
2518									
2519	1869	Misc Deferred Debits-Trojan							
2520			S		-	-	-	-	-
2521			SNPPN		-	-	-	-	-
2522					-	-	-	-	-
2523									
2524	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2525									
2526	**TOTAL RATE BASE ADDITIONS**				**3,438,063,793**	**3,356,535,901**	**81,527,893**	**-**	**81,527,893**
2527	235	Customer Service Deposits							
2528			S		-	-	-	-	-
2529			CN		-	-	-	-	-
2530	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2531									
2532	2281	Prop Ins	S		1,178,915	1,190,759	(11,844)	-	(11,844)
2533	2281	Prop Ins	SO		(2,028,750)	(1,885,022)	(143,728)	-	(143,728)
2534	2282	Inj & Dam	SO		(1,345,764,789)	(1,250,422,992)	(95,341,797)	-	(95,341,797)
2535	2283	Pen & Ben	SO		(969,212)	(900,547)	(68,665)	-	(68,665)
2536	2282	Inj & Dam	S		74,377,675	74,377,675	-	-	-
2537	254	Ins Prov	CAEE		-	-	-	-	-
2538				B15	(1,273,206,161)	(1,177,640,126)	(95,566,034)	-	(95,566,034)
2539									
2540	22841	Accum Misc Oper Provisions - Other							
2541			S		-	-	-	-	-
2542			CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
2543				B15	(234,889)	(182,830)	(52,058)	-	(52,058)
2544									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2545	254		TROJD		-	-	-	-	-
2546	254		CAGW		-	-	-	-	-
2547	254105	ARO	S		-	-	-	-	-
2548	2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
2549	254	Regulatory Liability	CAGE		-	-	-	-	-
2550	254	Regulatory Liability	S		(1,342,185,454)	(1,250,169,683)	(92,015,771)	-	(92,015,771)
2551				B15	(1,422,042,413)	(1,330,026,643)	(92,015,771)	-	(92,015,771)
2552									
2553	252	Customer Advances for Construction							
2554			S		(58,334,935)	(58,328,185)	(6,750)	-	(6,750)
2555			SG		(170,167,847)	(156,590,534)	(13,577,314)	-	(13,577,314)
2556			CAGE		(79,130,454)	(79,130,454)	-	-	-
2557			CAGW		(3,820)	(2,973)	(847)	-	(847)
2558			CN		-	-	-	-	-
2559	**Total Customer Advances for Constr.**			B20	**(307,637,057)**	**(294,052,146)**	**(13,584,910)**	**-**	**(13,584,910)**
2560									
2561	25398	SO2 Emissions							
2562			S		-	-	-	-	-
2563					-	-	-	-	-
2564									
2565	25399	Other Deferred Credits							
2566			S		(5,062,555)	(4,519,735)	(542,820)	-	(542,820)
2567			GPS		-	-	-	-	-
2568			SO		(3,871,610)	(3,597,322)	(274,287)	-	(274,287)
2569			CAGW		-	-	-	-	-
2570			CAGE		(2,091,074)	(2,091,074)	-	-	-
2571			SG		(218,703,849)	(201,253,956)	(17,449,893)	-	(17,449,893)
2572			CAEW		-	-	-	-	-
2573			CAEE		(1,038,769)	(1,038,769)	-	-	-
2574			SE		-	-	-	-	-
2575				B15	(230,767,857)	(212,500,856)	(18,267,001)	-	(18,267,001)
2576									
2577	190	Accumulated Deferred Income Taxes							
2578			S		333,473,358	310,846,897	22,626,461	-	22,626,461
2579			CN		-	-	-	-	-
2580			SO		335,283,858	311,530,402	23,753,457	-	23,753,457
2581			IBT		-	-	-	-	-
2582			BADDEBT		5,585,087	4,823,994	761,093	-	761,093
2583			TROJD		-	-	-	-	-
2584			SG		1,622,336	1,492,893	129,443	-	129,443
2585			SE		-	-	-	-	-
2586			SNP		-	-	-	-	-
2587			CAGW		57,751	44,952	12,799	-	12,799
2588			CAGE		3,364,314	3,364,314	-	-	-
2589			JBG		-	-	-	-	-
2590			CAEE		28,345,057	28,345,057	-	-	-
2591			JBE		(4,845,148)	(3,749,498)	(1,095,650)	-	(1,095,650)
2592			SNPD		1,919,319	1,799,092	120,227	-	120,227
2593									
2594	Total Accum Deferred Income Taxes			B19	704,805,932	658,498,103	46,307,829	-	46,307,829
2595									
2596	281	Accumulated Deferred Income Taxes							
2597			S		-	-	-	-	-
2598			SG		(112,738,143)	(103,743,018)	(8,995,126)	-	(8,995,126)
2599			CAGW		-	-	-	-	-
2600			CAGE		-	-	-	-	-
2601			SNPT		-	-	-	-	-
2602				B19	(112,738,143)	(103,743,018)	(8,995,126)	-	(8,995,126)
2603									
2604	282	Accumulated Deferred Income Taxes							
2605			S		62,920,858	63,804,859	(884,001)	-	(884,001)
2606			CIAC		-	-	-	-	-
2607			DITBAL		(3,080,066,167)	(2,870,958,575)	(209,107,592)	-	(209,107,592)
2608			JBE		(1,073,124)	(830,455)	(242,669)	-	(242,669)
2609			SO		-	-	-	-	-
2610			SNPD		-	-	-	-	-
2611			SNP		(394,356)	(367,208)	(27,148)	-	(27,148)
2612			CAGW		-	-	-	-	-
2613			CAGE		-	-	-	-	-
2614			SE		-	-	-	-	-
2615			CAEE		52,013	52,013	-	-	-
2616			CN		-	-	-	-	-
2617			JBG		-	-	-	-	-
2618			SG		-	-	-	-	-
2619				B19	(3,018,560,776)	(2,808,299,365)	(210,261,411)	-	(210,261,411)
2620									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2621	283	Accumulated Deferred Income Taxes							
2622			S		(418,953,498)	(418,926,975)	(26,523)	-	(26,523)
2623			SG		(3,266,191)	(3,005,589)	(260,602)	-	(260,602)
2624			SE		-	-	-	-	-
2625			SO		(36,489,086)	(33,903,987)	(2,585,099)	-	(2,585,099)
2626			GPS		(6,726,440)	(6,249,900)	(476,540)	-	(476,540)
2627			SNP		(421,639)	(392,613)	(29,026)	-	(29,026)
2628			TROJD		-	-	-	-	-
2629			SGCT		-	-	-	-	-
2630			CAGW		(496,009)	(386,079)	(109,930)	-	(109,930)
2631			CAGE		(77,994)	(77,994)	-	-	-
2632			CAEW		-	-	-	-	-
2633			CAEE		(25,282,959)	(25,282,959)	-	-	-
2634			JBE		-	-	-	-	-
2635			SGCT		-	-	-	-	-
2636									
2637				B19	(491,713,817)	(488,226,096)	(3,487,721)	-	(3,487,721)
2638									
2639	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,918,206,804)**	**(2,741,770,376)**	**(176,436,428)**	**-**	**(176,436,428)**
2640	255	Accumulated Investment Tax Credit							
2641			S		(1,882,639)	(1,882,639)	-	-	-
2642			ITC84		-	-	-	-	-
2643			ITC85		-	-	-	-	-
2644			ITC86		-	-	-	-	-
2645			ITC88		-	-	-	-	-
2646			ITC89		-	-	-	-	-
2647			ITC90		-	-	-	-	-
2648			SG		(154,151)	(141,851)	(12,299)	-	(12,299)
2649	**Total Accumulated ITC**			B19	**(2,036,790)**	**(2,024,491)**	**(12,299)**	**-**	**(12,299)**
2650									
2651	**TOTAL RATE BASE DEDUCTIONS**				**(6,154,131,970)**	**(5,758,197,469)**	**(395,934,502)**	**-**	**(395,934,502)**
2652									
2653									
2654									
2655	108SP	Steam Prod Plant Accumulated Depr							
2656			S		(95,686,013)	(92,279,350)	(3,406,664)	-	(3,406,664)
2657			SG-P		(27,440)	(25,251)	(2,189)	-	(2,189)
2658			SG-U		-	-	-	-	-
2659			SG		(98,013,967)	(90,193,651)	(7,820,316)	-	(7,820,316)
2660			CAGW		(202,399,552)	(157,541,774)	(44,857,778)	-	(44,857,778)
2661			CAGE		(3,187,724,762)	(3,187,724,762)	-	-	-
2662			JBG		(790,307,777)	(615,152,000)	(175,155,778)	-	(175,155,778)
2663			CAGE		-	-	-	-	-
2664				B17	(4,374,159,513)	(4,142,916,787)	(231,242,725)	-	(231,242,725)
2665									
2666	108NP	Nuclear Prod Plant Accumulated Depr							
2667			DGP		-	-	-	-	-
2668			DGU		-	-	-	-	-
2669			SG		-	-	-	-	-
2670					-	-	-	-	-
2671									
2672									
2673	108HP	Hydraulic Prod Plant Accum Depr							
2674			S		-	-	-	-	-
2675			SG		-	-	-	-	-
2676			DGU		-	-	-	-	-
2677			CAGW		-	-	-	-	-
2678			CAGE		-	-	-	-	-
2679			SG-P		(359,924,685)	(331,207,095)	(28,717,590)	-	(28,717,590)
2680			SG-U		(120,841,561)	(111,199,882)	(9,641,679)	-	(9,641,679)
2681				B17	(480,766,246)	(442,406,977)	(38,359,269)	-	(38,359,269)
2682									
2683	108OP	Other Production Plant - Accum Depr							
2684			S		(75,673)	(75,673)	-	-	-
2685			DGU		-	-	-	-	-
2686			DGP		-	-	-	-	-
2687			SG		(67,257)	(61,890)	(5,366)	-	(5,366)
2688			CAGW		(272,713,557)	(212,272,098)	(60,441,459)	-	(60,441,459)
2689			CAGE		(413,348,058)	(413,348,058)	-	-	-
2690			SG		(62,504,782)	(57,517,664)	(4,987,117)	-	(4,987,117)
2691				B17	(748,709,326)	(683,275,384)	(65,433,943)	-	(65,433,943)
2692									
2693	108EP	Experimental Plant - Accum Depr							
2694			DGP		-	-	-	-	-
2695			SG		-	-	-	-	-
2696					-	-	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2697									
2698	**TOTAL PRODUCTION PLANT DEPR**				**(5,603,635,084)**	**(5,268,599,147)**	**(335,035,937)**	**-**	**(335,035,937)**
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701		S			(95,761,686)	(92,355,022)	(3,406,664)	-	(3,406,664)
2702		SG-P			(359,952,125)	(331,232,346)	(28,719,779)	-	(28,719,779)
2703		SG-U			(120,841,561)	(111,199,882)	(9,641,679)	-	(9,641,679)
2704		SG			(160,586,006)	(147,773,206)	(12,812,800)	-	(12,812,800)
2705		CAGW			(475,113,109)	(369,813,872)	(105,299,237)	-	(105,299,237)
2706		CAGE			(3,601,072,820)	(3,601,072,820)	-	-	-
2707		JBG			(790,307,777)	(615,152,000)	(175,155,778)	-	(175,155,778)
2708		SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(5,603,635,084)	(5,268,599,147)	(335,035,937)	-	(335,035,937)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713			DGP		-	-	-	-	-
2714			DGU		-	-	-	-	-
2715			CAGW		(811,549)	(631,686)	(179,864)	-	(179,864)
2716			CAGE		-	-	-	-	-
2717			JBG		-	-	-	-	-
2718			SG		(2,354,095,192)	(2,166,267,176)	(187,828,016)	-	(187,828,016)
2719	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,354,906,741)**	**(2,166,898,861)**	**(188,007,880)**	**-**	**(188,007,880)**
2720	108360	Land and Land Rights							
2721			S		(10,978,140)	(10,749,346)	(228,794)	-	(228,794)
2722				B17	(10,978,140)	(10,749,346)	(228,794)	-	(228,794)
2723									
2724	108361	Structures and Improvements							
2725			S		(39,629,830)	(37,822,294)	(1,807,536)	-	(1,807,536)
2726				B17	(39,629,830)	(37,822,294)	(1,807,536)	-	(1,807,536)
2727									
2728	108362	Station Equipment							
2729			S		(401,016,391)	(369,244,862)	(31,771,529)	-	(31,771,529)
2730				B17	(401,016,391)	(369,244,862)	(31,771,529)	-	(31,771,529)
2731									
2732	108363	Storage Battery Equipment							
2733			S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737			S		(755,220,729)	(670,648,257)	(84,572,473)	-	(84,572,473)
2738				B17	(755,220,729)	(670,648,257)	(84,572,473)	-	(84,572,473)
2739									
2740	108365	Overhead Conductors							
2741			S		(378,438,936)	(336,829,662)	(41,609,274)	-	(41,609,274)
2742				B17	(378,438,936)	(336,829,662)	(41,609,274)	-	(41,609,274)
2743									
2744	108366	Underground Conduit							
2745			S		(200,181,899)	(187,504,702)	(12,677,197)	-	(12,677,197)
2746				B17	(200,181,899)	(187,504,702)	(12,677,197)	-	(12,677,197)
2747									
2748	108367	Underground Conductors							
2749			S		(427,371,868)	(411,564,294)	(15,807,574)	-	(15,807,574)
2750				B17	(427,371,868)	(411,564,294)	(15,807,574)	-	(15,807,574)
2751									
2752	108368	Line Transformers							
2753			S		(662,936,305)	(591,954,646)	(70,981,660)	-	(70,981,660)
2754				B17	(662,936,305)	(591,954,646)	(70,981,660)	-	(70,981,660)
2755									
2756	108369	Services							
2757			S		(422,068,065)	(384,086,307)	(37,981,757)	-	(37,981,757)
2758				B17	(422,068,065)	(384,086,307)	(37,981,757)	-	(37,981,757)
2759									
2760	108370	Meters							
2761			S		(124,447,659)	(114,520,405)	(9,927,254)	-	(9,927,254)
2762				B17	(124,447,659)	(114,520,405)	(9,927,254)	-	(9,927,254)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767			S		(7,386,389)	(6,955,886)	(430,503)	-	(430,503)
2768				B17	(7,386,389)	(6,955,886)	(430,503)	-	(430,503)
2769									
2770	108372	Leased Property							
2771			S		-	-	-	-	-
2772				B17	-	-	-	-	-

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2773									
2774	108373	Street Lights							
2775			S		(34,124,091)	(32,418,697)	(1,705,393)	-	(1,705,393)
2776				B17	(34,124,091)	(32,418,697)	(1,705,393)	-	(1,705,393)
2777									
2778	108D00	Unclassified Dist Plant - Acct 300							
2779			S		-	-	-	-	-
2780					-	-	-	-	-
2781									
2782	108DS	Unclassified Dist Sub Plant - Acct 300							
2783			S		-	-	-	-	-
2784					-	-	-	-	-
2785									
2786	108DP	Unclassified Dist Sub Plant - Acct 300							
2787			S		4,834,857	4,591,147	243,710	-	243,710
2788					4,834,857	4,591,147	243,710	-	243,710
2789									
2790									
2791	**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(3,458,965,446)**	**(3,149,708,210)**	**(309,257,236)**	**-**	**(309,257,236)**
2792									
2793	Summary of Distribution Plant Depr by Factor								
2794			S		(3,458,965,446)	(3,149,708,210)	(309,257,236)	-	(309,257,236)
2795									
2796	Total Distribution Depreciation by Factor			B17	(3,458,965,446)	(3,149,708,210)	(309,257,236)	-	(309,257,236)
2797	108GP	General Plant Accumulated Depr							
2798			S		(328,521,751)	(300,060,608)	(28,461,143)	-	(28,461,143)
2799			DGP		-	-	-	-	-
2800			DGU		-	-	-	-	-
2801			SG		(96,271,016)	(88,589,766)	(7,681,250)	-	(7,681,250)
2802			CN		(6,800,911)	(6,342,327)	(458,584)	-	(458,584)
2803			SO		(121,523,170)	(112,913,763)	(8,609,407)	-	(8,609,407)
2804			SE		-	-	-	-	-
2805			CAGW		(1,869,542)	(1,455,196)	(414,346)	-	(414,346)
2806			CAGE		(49,712,837)	(49,712,837)	-	-	-
2807			JBG		(8,953,601)	(6,969,216)	(1,984,385)	-	(1,984,385)
2808			JBE		-	-	-	-	-
2809			CAEE		(1,589,479)	(1,589,479)	-	-	-
2810			CAGE		-	-	-	-	-
2811			CAGE		-	-	-	-	-
2812				B17	(615,242,308)	(567,633,192)	(47,609,116)	-	(47,609,116)
2813									
2814									
2815	108MP	Mining Plant Accumulated Depr.							
2816			S		-	-	-	-	-
2817			CAEW		-	-	-	-	-
2818			CAEE		-	-	-	-	-
2819			JBE		-	-	-	-	-
2820				B17	-	-	-	-	-
2821	108MP	Less Centralia Situs Depreciation							
2822			S		-	-	-	-	-
2823				B17	-	-	-	-	-
2824									
2825	1081390	Accum Depr - Capital Lease							
2826			SO		-	-	-	-	-
2827					-	-	-	-	-
2828									
2829		Remove Capital Leases			-	-	-	-	-
2830					-	-	-	-	-
2831									
2832	1081399	Accum Depr - Capital Lease							
2833			S		-	-	-	-	-
2834			SE		-	-	-	-	-
2835					-	-	-	-	-
2836									
2837		Remove Capital Leases			-	-	-	-	-
2838					-	-	-	-	-
2839									
2840									
2841	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(615,242,308)**	**(567,633,192)**	**(47,609,116)**	**-**	**(47,609,116)**
2842									
2843									
2844									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2845	Summary of General Depreciation by Factor								
2846		S			(328,521,751)	(300,060,608)	(28,461,143)	-	(28,461,143)
2847		DGP			-	-	-	-	-
2848		DGU			-	-	-	-	-
2849		SE			-	-	-	-	-
2850		SO			(121,523,170)	(112,913,763)	(8,609,407)	-	(8,609,407)
2851		CN			(6,800,911)	(6,342,327)	(458,584)	-	(458,584)
2852		SG			(96,271,016)	(88,589,766)	(7,681,250)	-	(7,681,250)
2853		DEU			-	-	-	-	-
2854		CAGW			(1,869,542)	(1,455,196)	(414,346)	-	(414,346)
2855		CAGE			(49,712,837)	(49,712,837)	-	-	-
2856		CAEW			-	-	-	-	-
2857		CAEE			(1,589,479)	(1,589,479)	-	-	-
2858		SSGCT			-	-	-	-	-
2859		JBG			(8,953,601)	(6,969,216)	(1,984,385)	-	(1,984,385)
2860		Remove Capital Leases			-	-	-	-	-
2861	Total General Depreciation by Factor			B17	(615,242,308)	(567,633,192)	(47,609,116)	-	(47,609,116)
2862									
2863									
2864	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(12,032,749,579)**	**(11,152,839,411)**	**(879,910,169)**	**-**	**(879,910,169)**
2865	111OP	Accum Prov for Amort-Other							
2866			S		(211,177)	(211,177)	-	-	-
2867			CAGW		-	-	-	-	-
2868			CAGE		-	-	-	-	-
2869			SG		-	-	-	-	-
2870					(211,177)	(211,177)	-	-	-
2871									
2872									
2873	111GP	Accum Prov for Amort-General							
2874			S		(13,008,481)	(10,815,658)	(2,192,823)	-	(2,192,823)
2875			CN		-	-	-	-	-
2876			SG		-	-	-	-	-
2877			SO		(1,757,142)	(1,632,656)	(124,486)	-	(124,486)
2878			CAGW		-	-	-	-	-
2879			CAGE		-	-	-	-	-
2880			CAEW		-	-	-	-	-
2881			CAEE		-	-	-	-	-
2882			SE		-	-	-	-	-
2883				B18	(14,765,623)	(12,448,314)	(2,317,309)	-	(2,317,309)
2884									
2885									
2886	111HP	Accum Prov for Amort-Hydro							
2887			SG-P		(4,183,964)	(3,850,135)	(333,829)	-	(333,829)
2888			DGU		-	-	-	-	-
2889			SG		-	-	-	-	-
2890			CAGW		-	-	-	-	-
2891			CAGE		-	-	-	-	-
2892			CAGE		-	-	-	-	-
2893				B18	(4,183,964)	(3,850,135)	(333,829)	-	(333,829)
2894									
2895									
2896	111IP	Accum Prov for Amort-Intangible Plant							
2897			S		(1,893,585)	(1,893,061)	(525)	-	(525)
2898			DGP		-	-	-	-	-
2899			DGU		-	-	-	-	-
2900			CAEW		-	-	-	-	-
2901			CAEE		(7,968)	(7,968)	-	-	-
2902			SE		-	-	-	-	-
2903			SG		(63,480,292)	(58,415,341)	(5,064,951)	-	(5,064,951)
2904			SG-P		(49,424,262)	(45,480,810)	(3,943,452)	-	(3,943,452)
2905			SG-U		(7,232,694)	(6,655,613)	(577,081)	-	(577,081)
2906			CN		(206,410,333)	(192,492,123)	(13,918,210)	-	(13,918,210)
2907			CAGE		-	-	-	-	-
2908			CAGE		-	-	-	-	-
2909			CAGW		(18,355,885)	(14,287,673)	(4,068,212)	-	(4,068,212)
2910			CAGE		(30,136,801)	(30,136,801)	-	-	-
2911			JBG		(1,335,871)	(1,039,802)	(296,069)	-	(296,069)
2912			SO		(410,610,042)	(381,520,041)	(29,090,001)	-	(29,090,001)
2913				B18	(788,887,733)	(731,929,233)	(56,958,500)	-	(56,958,500)
2914	111IP	Less Non-Utility Plant							
2915			OTH		-	-	-	-	-
2916				B18	(788,887,733)	(731,929,233)	(56,958,500)	-	(56,958,500)
2917									

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

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919			S		-	-	-	-	-
2920			SG		-	-	-	-	-
2921			CAGE		-	-	-	-	-
2922			CAGW		-	-	-	-	-
2923			SO		-	-	-	-	-
2924					-	-	-	-	-
2925									
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927									
2928	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(808,048,497)**	**(748,438,859)**	**(59,609,638)**	**-**	**(59,609,638)**
2929									
2930									
2931									
2932									
2933	Summary of Amortization by Factor								
2934		S			(15,113,243)	(12,919,895)	(2,193,348)	-	(2,193,348)
2935		SG-P			(53,608,227)	(49,330,946)	(4,277,281)	-	(4,277,281)
2936		SG-U			(7,232,694)	(6,655,613)	(577,081)	-	(577,081)
2937		SE			-	-	-	-	-
2938		SO			(412,367,184)	(383,152,696)	(29,214,487)	-	(29,214,487)
2939		CN			(206,410,333)	(192,492,123)	(13,918,210)	-	(13,918,210)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,335,871)	(1,039,802)	(296,069)	-	(296,069)
2942		CAGW			(18,355,885)	(14,287,673)	(4,068,212)	-	(4,068,212)
2943		CAGE			(30,136,801)	(30,136,801)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(7,968)	(7,968)	-	-	-
2946		SG			(63,480,292)	(58,415,341)	(5,064,951)	-	(5,064,951)
2947		Less Capital Lease			-	-	-	-	-
2948	Total Provision For Amortization by Factor			B18	(808,048,497)	(748,438,859)	(59,609,638)	-	(59,609,638)