PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	12 ME JUNE 2025
FILE:	WA JAM - 12 ME June 2025
PREPARED BY:	Revenue Requirement Department
DATE:	September 24, 2025
TIME:	3:10:12 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.

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

			UNADJUSTED RESULTS			WASHINGTON	
	Description of Account Summary:	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENTS**	**ADJ TOTAL**
1	Operating Revenues						
2	General Business Revenue	2.3	6,686,582,827	6,216,380,011	470,202,816	0	470,202,816
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	17,571,758	16,892,672	679,086	0	679,086
5	Other Operating Revenues	2.4	300,432,890	281,171,260	19,261,630	0	19,261,630
6	Total Operating Revenue	2.4	7,004,587,476	6,514,443,943	490,143,533	0	490,143,533
7							
8	Operating Expenses:						
9	Steam Production	2.5 & 2.6	361,486,142	297,993,974	63,492,168	0	63,492,168
10	Nuclear Production	2.6 & 2.7	0	0	0	0	0
11	Hydro Production	2.7 & 2.8	49,799,543	45,826,148	3,973,395	0	3,973,395
12	Solar Production	2.8	208,052	208,052	0	0	0
13	Wind Production	2.8	27,619,506	25,415,807	2,203,699	0	2,203,699
14	Other Renewable Production	2.8 & 2.9	1,482,364	1,364,090	118,275	0	118,275
15	Other Power Supply	2.10	575,003,229	416,990,738	158,012,491	0	158,012,491
16	Transmission	2.11 & 2.12	115,378,433	93,073,917	22,304,515	0	22,304,515
17	Distribution	2.12 & 2.13	353,078,439	331,358,850	21,719,589	0	21,719,589
18	Customer Accounts	2.13 & 2.14	95,817,305	83,552,178	12,265,126	0	12,265,126
19	Customer Service	2.14	237,560,141	233,378,948	4,181,193	0	4,181,193
20	Sales	2.14 & 2.15	0	0	0	0	0
21	Administrative & General	2.15 & 2.16	448,587,201	416,068,699	32,518,502	0	32,518,502
22							
23	Total O & M Expenses	2.16	2,266,020,355	1,945,231,402	320,788,953	0	320,788,953
24							
25	Depreciation	2.16 & 2.17	1,194,509,229	1,116,809,632	77,699,597	0	77,699,597
26	Amortization Expense	2.18 & 2.19	46,356,062	43,355,782	3,000,281	0	3,000,281
27	Taxes Other Than Income	2.19	230,247,482	200,429,833	29,817,649	0	29,817,649
28	Income Taxes - Federal	2.22 & 2.23	177,113,257	199,006,872	(21,893,615)	0	(21,893,615)
29	Income Taxes - State	2.22	93,191,170	93,191,170	0	0	-
30	Income Taxes - Def Net	2.20 & 2.21	78,094,752	80,194,299	(2,099,547)	0	(2,099,547)
31	Investment Tax Credit Adj.	2.19 & 2.20	(363,488)	(363,488)	0	0	0
32	Misc Revenue & Expense	2.4 & 2.5	(5,597,257)	(5,183,562)	(413,695)	0	(413,695)
33							
34	Total Operating Expenses	2.23	4,079,571,561	3,672,671,939	406,899,622	0	406,899,622
35							
36	Operating Revenue for Return		2,925,015,915	2,841,772,004	83,243,911	0	83,243,911
37							
38	Rate Base:						
39	Electric Plant in Service	2.33	36,586,592,804	33,992,945,018	2,593,647,786	0	2,593,647,786
40	Plant Held for Future Use	2.33	12,713,141	12,573,032	140,109	0	140,109
41	Misc Deferred Debits	2.35	1,850,150,399	1,838,373,827	11,776,572	0	11,776,572
42	Elec Plant Acq Adj	2.33 & 2.34	10,128,572	10,023,407	105,165	0	105,165
43	Pensions	2.34	0	0	0	0	0
44	Prepayments	2.35	281,303,063	264,143,279	17,159,784	0	17,159,784
45	Fuel Stock	2.34	256,198,051	247,143,259	9,054,793	0	9,054,793
46	Material & Supplies	2.35	573,105,164	544,501,746	28,603,417	0	28,603,417
47	Working Capital	2.36	104,555,852	95,823,571	8,732,281	0	8,732,281
48	Weatherization Loans	2.34	275,758,307	275,754,995	3,312	0	3,312
49	Miscellaneous Rate Base	2.36	0	0	0	0	0
50							
51	Total Electric Plant		39,950,505,354	37,281,282,135	2,669,223,219	0	2,669,223,219
52							
53	Rate Base Deductions:						
54	Accum Prov For Depr	2.41	(12,503,514,200)	(11,590,209,477)	(913,304,722)	0	(913,304,722)
55	Accum Prov For Amort	2.42	(509,378,080)	(471,385,885)	(37,992,194)	0	(37,992,194)
56	Accum Def Income Taxes	2.38	(2,917,361,938)	(2,741,095,515)	(176,266,422)	0	(176,266,422)
57	Unamortized ITC	2.38	(2,011,176)	(1,999,032)	(12,144)	0	(12,144)
58	Customer Adv for Const	2.37	(308,231,816)	(294,775,968)	(13,455,848)	0	(13,455,848)
59	Customer Service Deposits	2.36	0	0	0	0	0
60	Misc. Rate Base Deductions	2.36 & 2.37	(2,905,065,172)	(2,695,735,589)	(209,329,584)	0	(209,329,584)
61							
62	Total Rate Base Deductions		(19,145,562,381)	(17,795,201,466)	(1,350,360,915)	0	(1,350,360,915)
63							
64	Total Rate Base		20,804,942,973	19,486,080,669	1,318,862,304	0	1,318,862,304

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
65	Sales to Ultimate Customers								
66	440	Residential Sales							
67			S		2,655,240,766	2,427,621,313	227,619,453	-	227,619,453
68									
69				B1	2,655,240,766	2,427,621,313	227,619,453	-	227,619,453
70									
71	442	Commercial & Industrial Sales							
72			S		4,014,684,187	3,772,832,813	241,851,374	-	241,851,374
73			SE		-	-	-	-	-
74			SG		-	-	-	-	-
75									
76									
77				B1	4,014,684,187	3,772,832,813	241,851,374	-	241,851,374
78									
79	444	Public Street & Highway Lighting							
80			S		16,657,874	15,925,885	731,990	-	731,990
81			SO		-	-	-	-	-
82				B1	16,657,874	15,925,885	731,990	-	731,990
83									
84	445	Other Sales to Public Authority							
85			S		-	-	-	-	-
86									
87				B1	-	-	-	-	-
88									
89	448	Interdepartmental							
90			S		-	-	-	-	-
91			SO		-	-	-	-	-
92				B1	-	-	-	-	-
93									
94	**Total Sales to Ultimate Customers**				**6,686,582,827**	**6,216,380,011**	**470,202,816**	**-**	**470,202,816**
95									
96									
97									
98	447	Sales for Resale-Non NPC							
99			S		16,892,672	16,892,672	-	-	-
100			SG		-	-	-	-	-
101			CAGW		-	-	-	-	-
102					16,892,672	16,892,672	-	-	-
103									
104	447NPC	Sales for Resale-NPC							
105			S		679,086	-	679,086	-	679,086
106			SG		-	-	-	-	-
107			SE		-	-	-	-	-
108			CAGW		-	-	-	-	-
109			CAGE		-	-	-	-	-
110			CAEW		-	-	-	-	-
111			CAEE		-	-	-	-	-
112				B1	679,086	-	679,086	-	679,086
113									
114		Total Sales for Resale			17,571,758	16,892,672	679,086	-	679,086
115									
116	449	Provision for Rate Refund							
117			S		-	-	-	-	-
118			SG		-	-	-	-	-
119									
120									
121					-	-	-	-	-
122									
123	**Total Sales from Electricity**				**6,704,154,585**	**6,233,272,683**	**470,881,903**	**-**	**470,881,903**
124	450	Forfeited Discounts & Interest							
125			S		14,121,026	13,976,232	144,794	-	144,794
126			SO		-	-	-	-	-
127				B1	14,121,026	13,976,232	144,794	-	144,794
128									
129	451	Misc Electric Revenue							
130			S		9,187,867	8,860,782	327,085	-	327,085
131			SG		-	-	-	-	-
132			SO		68,001	63,183	4,818	-	4,818
133				B1	9,255,868	8,923,965	331,903	-	331,903
134									
135	453	Water Sales							
136			CAGW		-	-	-	-	-
137			CAGE		-	-	-	-	-
138			JBG		-	-	-	-	-
139			SG		5,895	5,425	470	-	470
140				B1	5,895	5,425	470	-	470
141									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
454	Rent of Electric Property							
		S		14,124,583	13,301,850	822,733	-	822,733
		CAGW		-	-	-	-	-
		CAGE		821,209	821,209	-	-	-
		JBG		3,970	3,090	880	-	880
		SG		1,394,300	1,283,052	111,248	-	111,248
		SO		3,732,305	3,467,887	264,418	-	264,418
			B1	20,076,367	18,877,088	1,199,279	-	1,199,279
456	Other Electric Revenue							
		S		45,473,177	45,473,177	-	-	-
		CAGE		4,513,250	4,513,250	-	-	-
		CAGW		733,543	570,968	162,575	-	162,575
		SO		14,636	13,599	1,037	-	1,037
		SG		171,288,212	157,621,507	13,666,705	-	13,666,705
		JBG		7,512,933	5,847,843	1,665,090	-	1,665,090
		WRG		-	-	-	-	-
		WRE		-	-	-	-	-
		CN		-	-	-	-	-
		SE		27,437,984	25,348,207	2,089,777	-	2,089,777
			B1	256,973,735	239,388,551	17,585,184	-	17,585,184
	Total Other Electric Revenues			**300,432,890**	**281,171,260**	**19,261,630**	**-**	**19,261,630**
Total Electric Operating Revenues			**B1**	**7,004,587,476**	**6,514,443,943**	**490,143,533**	**-**	**490,143,533**
Summary of Revenues by Factor								
		S		6,787,061,238	6,314,884,723	472,176,515	-	472,176,515
		JBG		7,516,903	5,850,933	1,665,970	-	1,665,970
		SE		27,437,984	25,348,207	2,089,777	-	2,089,777
		SO		3,814,942	3,544,670	270,273	-	270,273
		SG		172,688,407	158,909,983	13,778,424	-	13,778,424
		CAEW		-	-	-	-	-
		CN		-	-	-	-	-
		CAGW		733,543	570,968	162,575	-	162,575
		CAGE		5,334,459	5,334,459	-	-	-
		WRG		-	-	-	-	-
		WRE		-	-	-	-	-
Total Electric Operating Revenues			B1	7,004,587,476	6,514,443,943	490,143,533	-	490,143,533
Miscellaneous Revenues								
41160	Gain on Sale of Utility Plant - CR							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		SO		-	-	-	-	-
		DGU		-	-	-	-	-
		DGP		-	-	-	-	-
				-	-	-	-	-
41170	Loss on Sale of Utility Plant							
		S		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
4118	Gain from Emission Allowances							
		S		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SE		(41)	(38)	(3)	-	(3)
			B1	(41)	(38)	(3)	-	(3)
41181	Gain from Disposition of NOX Credits							
		SE		-	-	-	-	-
				-	-	-	-	-
4194	Impact Housing Interest Income							
		DGU		-	-	-	-	-
				-	-	-	-	-

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
421	(Gain) / Loss on Sale of Utility Plant							
		S		246,124	246,124	-	-	-
		SG		10,447	9,614	834	-	834
		CAEE		-	-	-	-	-
		CN		-	-	-	-	-
		SO		(5,875,102)	(5,458,876)	(416,226)	-	(416,226)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		21,315	19,614	1,701	-	1,701
			B1	(5,597,216)	(5,183,524)	(413,692)	-	(413,692)
Total Miscellaneous Revenues				**(5,597,257)**	**(5,183,562)**	**(413,695)**	**-**	**(413,695)**
Miscellaneous Expenses								
4311	Interest on Customer Deposits							
		S		-	-	-	-	-
				-	-	-	-	-
Total Miscellaneous Expenses				**-**	**-**	**-**	**-**	**-**
Net Misc Revenue and Expense				**(5,597,257)**	**(5,183,562)**	**(413,695)**	**-**	**(413,695)**
500	Operation Supervision & Engineering							
		SG		1,129	1,039	90	-	90
		CAGW		41,570	32,357	9,213	-	9,213
		CAGE		1,175,970	1,175,970	-	-	-
		JBG		15,628,622	12,164,853	3,463,769	-	3,463,769
		JBE		-	-	-	-	-
			B2	16,847,291	13,374,219	3,473,072	-	3,473,072
501	Fuel Related							
		SE		(144,958)	(133,917)	(11,040)	-	(11,040)
		S		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		1,642,532	1,278,498	364,034	-	364,034
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		16,998,257	16,998,257	-	-	-
		JBE		3,664,139	2,835,555	828,585	-	828,585
		CAEE		-	-	-	-	-
		JBG		-	-	-	-	-
			B2	22,159,971	20,978,392	1,181,578	-	1,181,578
501NPC	Fuel Related							
		S		46,756,516	-	46,756,516	-	46,756,516
		SE		-	-	-	-	-
		SE		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		JBE		-	-	-	-	-
		CAEE		-	-	-	-	-
		JBG		-	-	-	-	-
			B2	46,756,516	-	46,756,516	-	46,756,516
	Total Fuel Related			68,916,487	20,978,392	47,938,095	-	47,938,095
502	Steam Expenses							
		SG		(58,145)	(53,506)	(4,639)	-	(4,639)
		CAGW		957,243	745,089	212,154	-	212,154
		CAGE		54,529,633	54,529,633	-	-	-
		JBG		13,378,114	10,413,125	2,964,989	-	2,964,989
		CAGE		-	-	-	-	-
			B2	68,806,846	65,634,342	3,172,504	-	3,172,504
503	Steam From Other Sources							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
			B2	-	-	-	-	-
503NPC	Steam From Other Sources-NPC							
		S		362,629	-	362,629	-	362,629
		SE		-	-	-	-	-
		CAEE	B2	-	-	-	-	-
				362,629	-	362,629	-	362,629

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
505	Electric Expenses							
		SG		-	-	-	-	-
		CAGW		(8,478)	(6,599)	(1,879)	-	(1,879)
		CAGE		1,151,269	1,151,269	-	-	-
		JBG		800	623	177	-	177
		CAGE		-	-	-	-	-
			B2	1,143,591	1,145,293	(1,702)	-	(1,702)
506	Misc. Steam Expense							
		SG		1,739,940	1,601,114	138,826	-	138,826
		SE		-	-	-	-	-
		CAGW		4,372,820	3,403,672	969,147	-	969,147
		CAGE		65,800,576	65,800,576	-	-	-
		JBG		(18,842,544)	(14,666,474)	(4,176,070)	-	(4,176,070)
		CAGE		-	-	-	-	-
			B2	53,070,792	56,138,888	(3,068,097)	-	(3,068,097)
507	Rents							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		192,665	192,665	-	-	-
		JBG		344,746	268,340	76,406	-	76,406
		CAGE		-	-	-	-	-
			B2	537,411	461,005	76,406	-	76,406
509	Allowances							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B2	-	-	-	-	-
510	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		CAGW		311,266	242,280	68,986	-	68,986
		CAGE		3,208,406	3,208,406	-	-	-
		JBG		458,681	357,023	101,657	-	101,657
		CAGE		-	-	-	-	-
			B2	3,978,353	3,807,710	170,643	-	170,643
511	Maintenance of Structures							
		SG		349,166	321,307	27,859	-	27,859
		CAGW		596,397	464,217	132,179	-	132,179
		CAGE		12,973,700	12,973,700	-	-	-
		JBG		8,226,188	6,403,019	1,823,169	-	1,823,169
		CAGE		-	-	-	-	-
			B2	22,145,451	20,162,244	1,983,207	-	1,983,207
512	Maintenance of Boiler Plant							
		SG		130,813	120,376	10,437	-	10,437
		CAGW		5,010,872	3,900,313	1,110,559	-	1,110,559
		CAGE		49,336,338	49,336,338	-	-	-
		JBG		21,716,541	16,903,508	4,813,033	-	4,813,033
		SG-U		-	-	-	-	-
			B2	76,194,564	70,260,535	5,934,029	-	5,934,029
513	Maintenance of Electric Plant							
		SG		235,266	216,495	18,771	-	18,771
		CAGW		899,008	699,761	199,247	-	199,247
		CAGE		26,116,673	26,116,673	-	-	-
		JBG		12,069,148	9,394,265	2,674,883	-	2,674,883
		CAGE		-	-	-	-	-
			B2	39,320,095	36,427,194	2,892,902	-	2,892,902
514	Maintenance of Misc. Steam Plant							
		SG		89,314	82,188	7,126	-	7,126
		CAGW		315,238	245,372	69,866	-	69,866
		CAGE		7,585,596	7,585,596	-	-	-
		JBG		2,172,484	1,690,997	481,487	-	481,487
		CAGE		-	-	-	-	-
			B2	10,162,633	9,604,153	558,480	-	558,480
Total Steam Power Generation			B2	**361,486,142**	**297,993,974**	**63,492,168**	**-**	**63,492,168**
517	Operation Super & Engineering							
		SG		-	-	-	-	-
				-	-	-	-	-

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
369	518	Nuclear Fuel Expense							
370			SE		-	-	-	-	-
371									
372					-	-	-	-	-
373									
374	519	Coolants and Water							
375			SG		-	-	-	-	-
376					-	-	-	-	-
377									
378	520	Steam Expenses							
379			SG		-	-	-	-	-
380					-	-	-	-	-
381									
382									
383									
384	523	Electric Expenses							
385			SG		-	-	-	-	-
386					-	-	-	-	-
387									
388	524	Misc. Nuclear Expenses							
389			SG		-	-	-	-	-
390					-	-	-	-	-
391									
392	528	Maintenance Super & Engineering							
393			SG		-	-	-	-	-
394					-	-	-	-	-
395									
396	529	Maintenance of Structures							
397			SG		-	-	-	-	-
398					-	-	-	-	-
399									
400	530	Maintenance of Reactor Plant							
401			SG		-	-	-	-	-
402					-	-	-	-	-
403									
404	531	Maintenance of Electric Plant							
405			SG		-	-	-	-	-
406					-	-	-	-	-
407									
408	532	Maintenance of Misc Nuclear							
409			SG		-	-	-	-	-
410					-	-	-	-	-
411									
412	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
413									
414	535	Operation Super & Engineering							
415			DGP		-	-	-	-	-
416			CN		-	-	-	-	-
417			SG		-	-	-	-	-
418			SG-P		9,487,725	8,730,721	757,004	-	757,004
419			SG-U		3,524,542	3,243,327	281,215	-	281,215
420				B2	13,012,267	11,974,048	1,038,220	-	1,038,220
421									
422	536	Water For Power							
423			SG		-	-	-	-	-
424			CAGW		-	-	-	-	-
425			CAGE		-	-	-	-	-
426			SG-P		(134,016)	(123,324)	(10,693)	-	(10,693)
427			CAGE		-	-	-	-	-
428				B2	(134,016)	(123,324)	(10,693)	-	(10,693)
429									
430	537	Hydraulic Expenses							
431			SG		-	-	-	-	-
432			SG-P		5,399,465	4,968,654	430,811	-	430,811
433			SG-U		380,684	350,310	30,374	-	30,374
434			CAGW		-	-	-	-	-
435			CAGE		-	-	-	-	-
436				B2	5,780,149	5,318,964	461,185	-	461,185
437									
438	538	Electric Expenses							
439			DGP		-	-	-	-	-
440			CAGW		-	-	-	-	-
441			CAGE		-	-	-	-	-
442			CAGW		-	-	-	-	-
443			CAGE		-	-	-	-	-
444				B2	-	-	-	-	-
445									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
539	Misc. Hydro Expenses							
		SG		-	-	-	-	-
		SG-P		9,041,265	8,319,883	721,382	-	721,382
		SG-U		9,588,005	8,823,000	765,006	-	765,006
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	18,629,271	17,142,883	1,486,388	-	1,486,388
540	Rents (Hydro Generation)							
		SG		-	-	-	-	-
		SG-P		1,566,710	1,441,706	125,004	-	125,004
		SG-U		111,924	102,994	8,930	-	8,930
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,678,634	1,544,700	133,934	-	133,934
541	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		SG-P		381	351	30	-	30
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	381	351	30	-	30
542	Maintenance of Structures							
		SG		-	-	-	-	-
		SG-P		476,346	438,339	38,007	-	38,007
		SG-U		48,957	45,051	3,906	-	3,906
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	525,303	483,390	41,913	-	41,913
543	Maintenance of Dams & Waterways							
		SG		-	-	-	-	-
		SG-P		439,168	404,128	35,040	-	35,040
		SG-U		636,824	586,013	50,811	-	50,811
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,075,992	990,141	85,851	-	85,851
544	Maintenance of Electric Plant							
		SG		-	-	-	-	-
		SG-P		870,180	800,750	69,430	-	69,430
		SG-U		684,630	630,005	54,625	-	54,625
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,554,809	1,430,755	124,055	-	124,055
545	Maintenance of Misc. Hydro Plant							
		SG		3,435,915	3,161,771	274,144	-	274,144
		SG-P		3,329,753	3,064,079	265,674	-	265,674
		SG-U		911,084	838,391	72,693	-	72,693
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	7,676,752	7,064,241	612,511	-	612,511
Total Hydraulic Power Generation			B2	**49,799,543**	**45,826,148**	**3,973,395**	**-**	**3,973,395**
558XP	Solar Power Expenses							
		S		208,052	208,052	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B2	208,052	208,052	-	-	-
Total Solar Power Generation				**208,052**	**208,052**	**-**	**-**	**-**
558WP	Wind Power Expenses							
		S		-	-	-	-	-
		SG		27,619,506	25,415,807	2,203,699	-	2,203,699
		CAGW		-	-	-	-	-
			B2	27,619,506	25,415,807	2,203,699	-	2,203,699
Total Wind Power Generation				**27,619,506**	**25,415,807**	**2,203,699**	**-**	**2,203,699**

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
558RP	Other Renewable Expenses							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B2	-	-	-	-	-
559	Other Renewable Expenses							
		S		-	-	-	-	-
		SG		1,482,364	1,364,090	118,275	-	118,275
		CAGW		-	-	-	-	-
			B2	1,482,364	1,364,090	118,275	-	118,275
Total Other Renewable Power Generation				**1,482,364**	**1,364,090**	**118,275**	**-**	**118,275**
546	Operation Super & Engineering							
		SG		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		210,487	163,837	46,650	-	46,650
		CAGE		250,076	250,076	-	-	-
		CAGE		-	-	-	-	-
			B2	460,563	413,913	46,650	-	46,650
547	Fuel							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SSECT		-	-	-	-	-
			B2	-	-	-	-	-
547NPC	Fuel-NPC							
		S		30,798,848	-	30,798,848	-	30,798,848
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SE		-	-	-	-	-
			B2	30,798,848	-	30,798,848	-	30,798,848
548	Generation Expense							
		SG		9,173,319	8,441,401	731,919	-	731,919
		CAGW		8,683,757	6,759,178	1,924,580	-	1,924,580
		CAGE		11,679,863	11,679,863	-	-	-
		S		-	-	-	-	-
			B2	29,536,939	26,880,441	2,656,498	-	2,656,498
549	Miscellaneous Other							
		S		19,939	19,939	-	-	-
		SG		5,077,437	4,672,319	405,117	-	405,117
		CAGW		1,074,238	836,155	238,083	-	238,083
		CAGE		1,713,977	1,713,977	-	-	-
		CAGE		-	-	-	-	-
			B2	7,885,590	7,242,390	643,201	-	643,201
550	Rents							
		S		184,618	184,618	-	-	-
		SG		3,565,358	3,280,886	284,472	-	284,472
		CAGW		-	-	-	-	-
		CAGE		20,651	20,651	-	-	-
		CAGE		-	-	-	-	-
			B2	3,770,627	3,486,155	284,472	-	284,472
551	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
552	Maintenance of Structures							
		SG		-	-	-	-	-
		CAGW		82,905	64,531	18,374	-	18,374
		CAGE		2,806,381	2,806,381	-	-	-
		CAGE		-	-	-	-	-
			B2	2,889,286	2,870,911	18,374	-	18,374

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
600	553	Maint of Generation & Electric Plant							
601			SG		10,112,226	9,305,394	806,832	-	806,832
602			CAGW		1,533,773	1,193,843	339,930	-	339,930
603			CAGE		11,806,726	11,806,726	-	-	-
604			CAGE		-	-	-	-	-
605				B2	23,452,725	22,305,963	1,146,762	-	1,146,762
606									
607	554	Maintenance of Misc. Other							
608			SG		3,770,319	3,469,494	300,825	-	300,825
609			CAGW		-	-	-	-	-
610			CAGE		189,781	189,781	-	-	-
611			CAGE		-	-	-	-	-
612				B2	3,960,101	3,659,275	300,825	-	300,825
613									
614	**Total Other Power Generation**			**B2**	**102,754,679**	**66,859,049**	**35,895,631**	**-**	**35,895,631**
615									
616									
617	555	Purchased Power							
618			S		285,964,068	285,964,068	-	-	-
619			CAEW		-	-	-	-	-
620			CAGW		-	-	-	-	-
621					285,964,068	285,964,068	-	-	-
622	555NPC	Purchased Power-NPC							
623			SG		-	-	-	-	-
624			SE		-	-	-	-	-
625			CAGW		-	-	-	-	-
626			CAGW		-	-	-	-	-
627			CAGE		-	-	-	-	-
628			CAEW		-	-	-	-	-
629			CAEE		-	-	-	-	-
630			DGP		-	-	-	-	-
631			S		118,306,178	-	118,306,178	-	118,306,178
632					118,306,178	-	118,306,178	-	118,306,178
633									
634		Total Purchased Power		B2	404,270,246	285,964,068	118,306,178	-	118,306,178
635									
636	556	System Control & Load Dispatch							
637			SG		3,306,836	3,042,991	263,845	-	263,845
638			CAGW		-	-	-	-	-
639			CAGE		-	-	-	-	-
640									
641				B2	3,306,836	3,042,991	263,845	-	263,845
642									
643									
644									
645	557	Other Expenses							
646			S		16,100,253	16,100,253	-	-	-
647			SG		39,568,016	36,410,972	3,157,044	-	3,157,044
648			SGCT		-	-	-	-	-
649			SO		-	-	-	-	-
650			CAEE		-	-	-	-	-
651			TROJP		-	-	-	-	-
652			CAGW		266,029	207,069	58,960	-	58,960
653			CAGE		7,244,613	7,244,613	-	-	-
654			JBG		1,484,108	1,155,185	328,923	-	328,923
655			CAEW		-	-	-	-	-
656			JBE		8,450	6,539	1,911	-	1,911
657				B2	64,671,468	61,124,631	3,546,837	-	3,546,837
658									
659	Embedded Cost Differentials								
660		Company Owned Hydro	DGP		-	-	-	-	-
661		Company Owned Hydro	SG		-	-	-	-	-
662		Mid-C Contract	MC		-	-	-	-	-
663		Mid-C Contract	SG		-	-	-	-	-
664		Existing QF Contracts	S		-	-	-	-	-
665		Existing QF Contracts	SG		-	-	-	-	-
666									
667					-	-	-	-	-
668									
669	**Total Other Power Supply**			B2	**472,248,550**	**350,131,690**	**122,116,860**	**-**	**122,116,860**
670									
671	**TOTAL PRODUCTION EXPENSE**			B2	**1,015,598,837**	**787,798,809**	**227,800,027**	**-**	**227,800,027**
672									
673									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
674	Summary of Production Expense by Factor								
675			S		498,701,101	302,476,930	196,224,172	-	196,224,172
676			SG		109,598,779	100,854,137	8,744,643	-	8,744,643
677			SE		(144,958)	(133,917)	(11,040)	-	(11,040)
678			JBG		56,636,888	44,084,464	12,552,424	-	12,552,424
679			TROJP		-	-	-	-	-
680			JBE		3,672,589	2,842,094	830,496	-	830,496
681			SG-P		30,476,977	28,045,287	2,431,690	-	2,431,690
682			SG-U		15,886,651	14,619,090	1,267,561	-	1,267,561
683			DEP		-	-	-	-	-
684			CAGW		25,989,657	20,229,574	5,760,083	-	5,760,083
685			CAGE		257,782,895	257,782,895	-	-	-
686			CAEW		-	-	-	-	-
687			CAEE		16,998,257	16,998,257	-	-	-
688			SNPPS		-	-	-	-	-
689			SNPPO		-	-	-	-	-
690			DGU		-	-	-	-	-
691			MC		-	-	-	-	-
692			SSGCT		-	-	-	-	-
693			SSECT		-	-	-	-	-
694			SSGC		-	-	-	-	-
695			SSGCH		-	-	-	-	-
696			SSECH		-	-	-	-	-
697	Total Production Expense by Factor			B2	1,015,598,837	787,798,809	227,800,027	-	227,800,027
698	560	Operation Supervision & Engineering							
699			SG		14,010,564	12,892,692	1,117,872	-	1,117,872
700			JBG		-	-	-	-	-
701			CAGW		-	-	-	-	-
702			CAGE		-	-	-	-	-
703				B2	14,010,564	12,892,692	1,117,872	-	1,117,872
704									
705	561	Load Dispatching							
706			SG		21,603,066	19,879,406	1,723,661	-	1,723,661
707			JBG		-	-	-	-	-
708			CAGW		-	-	-	-	-
709			CAGE		-	-	-	-	-
710				B2	21,603,066	19,879,406	1,723,661	-	1,723,661
711	562	Station Expense							
712			SG		3,595,033	3,308,193	286,840	-	286,840
713			JBG		-	-	-	-	-
714			CAGW		-	-	-	-	-
715			CAGE		-	-	-	-	-
716				B2	3,595,033	3,308,193	286,840	-	286,840
717									
718	563	Overhead Line Expense							
719			SG		1,731,428	1,593,281	138,147	-	138,147
720			CAGW		-	-	-	-	-
721			CAGE		-	-	-	-	-
722				B2	1,731,428	1,593,281	138,147	-	138,147
723									
724	564	Underground Line Expense							
725			SG		-	-	-	-	-
726			CAGW		-	-	-	-	-
727			CAGE		-	-	-	-	-
728				B2	-	-	-	-	-
729									
730	565	Transmission of Electricity by Others							
731			SG		-	-	-	-	-
732			SE		-	-	-	-	-
733			CAGW		-	-	-	-	-
734			CAGE		-	-	-	-	-
735			CAEW		-	-	-	-	-
736			CAEE		-	-	-	-	-
737				B2	-	-	-	-	-
738									
739	565NPC	Transmission of Electricity by Others-NPC							
740			S		14,234,463	-	14,234,463	-	14,234,463
741			SE		-	-	-	-	-
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744			CAEW		-	-	-	-	-
745			SG		-	-	-	-	-
746					14,234,463	-	14,234,463	-	14,234,463
747									
748		Total Transmission of Electricity by Others			14,234,463	-	14,234,463	-	14,234,463
749									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
566	Misc. Transmission Expense							
		SG		4,273,876	3,932,873	341,003	-	341,003
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		S		-	-	-	-	-
			B2	4,273,876	3,932,873	341,003	-	341,003
567	Rents - Transmission							
		SG		2,391,502	2,200,689	190,813	-	190,813
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	2,391,502	2,200,689	190,813	-	190,813
568	Maint Supervision & Engineering							
		SG		1,745,911	1,606,609	139,302	-	139,302
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,745,911	1,606,609	139,302	-	139,302
569	Maintenance of Structures							
		SG		7,440,760	6,847,078	593,682	-	593,682
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	7,440,760	6,847,078	593,682	-	593,682
570	Maintenance of Station Equipment							
		SG		13,885,779	12,777,863	1,107,915	-	1,107,915
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	13,885,779	12,777,863	1,107,915	-	1,107,915
571	Maintenance of Overhead Lines							
		SG		30,031,808	27,635,637	2,396,171	-	2,396,171
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	30,031,808	27,635,637	2,396,171	-	2,396,171
572	Maintenance of Underground Lines							
		SG		118,336	108,895	9,442	-	9,442
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	118,336	108,895	9,442	-	9,442
573	Maint of Misc. Transmission Plant							
		SG		315,906	290,701	25,205	-	25,205
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	315,906	290,701	25,205	-	25,205
TOTAL TRANSMISSION EXPENSE			B2	**115,378,433**	**93,073,917**	**22,304,515**	**-**	**22,304,515**
Summary of Transmission Expense by Factor								
	S			14,234,463	-	14,234,463	-	14,234,463
	SG			101,143,970	93,073,917	8,070,052	-	8,070,052
	CAGW			-	-	-	-	-
	CAGE			-	-	-	-	-
	JBG			-	-	-	-	-
Total Transmission Expense by Factor			B2	115,378,433	93,073,917	22,304,515	-	22,304,515
580	Operation Supervision & Engineering							
		S		8,510,359	8,181,446	328,912	-	328,912
		SNPD		7,436,503	6,970,679	465,825	-	465,825
			B2	15,946,862	15,152,125	794,737	-	794,737
581	Load Dispatching							
		S		-	-	-	-	-
		SNPD		17,221,992	16,143,201	1,078,790	-	1,078,790
			B2	17,221,992	16,143,201	1,078,790	-	1,078,790
582	Station Expense							
		S		5,998,719	5,678,421	320,298	-	320,298
		SNPD		475	445	30	-	30
			B2	5,999,193	5,678,865	320,328	-	320,328
583	Overhead Line Expenses							
		S		12,755,247	12,339,072	416,176	-	416,176
		SNPD		-	-	-	-	-
			B2	12,755,247	12,339,072	416,176	-	416,176

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
584	Underground Line Expense							
		S		-	-	-	-	-
		SNPD		-	-	-	-	-
			B2	-	-	-	-	-
585	Street Lighting & Signal Systems							
		S		-	-	-	-	-
		SNPD		305,498	286,361	19,136	-	19,136
			B2	305,498	286,361	19,136	-	19,136
586	Meter Expenses							
		S		4,116,775	3,789,620	327,156	-	327,156
		SNPD		10,348	9,700	648	-	648
			B2	4,127,123	3,799,319	327,804	-	327,804
587	Customer Installation Expenses							
		S		20,968,733	19,362,873	1,605,861	-	1,605,861
		SNPD		-	-	-	-	-
			B2	20,968,733	19,362,873	1,605,861	-	1,605,861
588	Misc. Distribution Expenses							
		S		108,237	209,326	(101,089)	-	(101,089)
		SG		-	-	-	-	-
		SNPD		(1,684,444)	(1,578,930)	(105,514)	-	(105,514)
			B2	(1,576,206)	(1,369,604)	(206,603)	-	(206,603)
589	Rents							
		S		3,322,110	3,149,003	173,108	-	173,108
		SNPD		572,374	536,520	35,854	-	35,854
			B2	3,894,484	3,685,523	208,961	-	208,961
590	Maint Supervision & Engineering							
		S		4,945,093	4,710,690	234,403	-	234,403
		SNPD		4,177,755	3,916,059	261,696	-	261,696
			B2	9,122,848	8,626,749	496,099	-	496,099
591	Maintenance of Structures							
		S		3,440,909	3,226,930	213,979	-	213,979
		SNPD		131,421	123,189	8,232	-	8,232
			B2	3,572,330	3,350,120	222,211	-	222,211
592	Maintenance of Station Equipment							
		S		13,022,817	11,643,271	1,379,546	-	1,379,546
		SNPD		3,313,708	3,106,136	207,572	-	207,572
			B2	16,336,524	14,749,407	1,587,118	-	1,587,118
593	Maintenance of Overhead Lines							
		S		189,775,619	178,742,285	11,033,334	-	11,033,334
		SNPD		3,725,705	3,492,326	233,379	-	233,379
			B2	193,501,323	182,234,610	11,266,713	-	11,266,713
594	Maintenance of Underground Lines							
		S		42,135,120	39,546,203	2,588,917	-	2,588,917
		SNPD		7,713	7,230	483	-	483
			B2	42,142,834	39,553,434	2,589,400	-	2,589,400
595	Maintenance of Line Transformers							
		S		-	-	-	-	-
		SNPD		1,046,180	980,647	65,533	-	65,533
			B2	1,046,180	980,647	65,533	-	65,533
596	Maint of Street Lighting & Signal Sys.							
		S		2,002,490	1,945,933	56,558	-	56,558
		SNPD		-	-	-	-	-
			B2	2,002,490	1,945,933	56,558	-	56,558
597	Maintenance of Meters							
		S		735,198	528,503	206,695	-	206,695
		SNPD		(149,492)	(140,127)	(9,364)	-	(9,364)
			B2	585,707	388,376	197,331	-	197,331
598	Maint of Misc. Distribution Plant							
		S		3,405,981	2,840,243	565,739	-	565,739
		SNPD		1,719,294	1,611,597	107,697	-	107,697
			B2	5,125,275	4,451,839	673,436	-	673,436
TOTAL DISTRIBUTION EXPENSE			B2	**353,078,439**	**331,358,850**	**21,719,589**	**-**	**21,719,589**

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Distribution Expense by Factor								
	S			315,243,409	295,893,817	19,349,592	-	19,349,592
	SNPD			37,835,030	35,465,033	2,369,997	-	2,369,997
Total Distribution Expense by Factor			B2	353,078,439	331,358,850	21,719,589	-	21,719,589
901	Supervision							
		S		-	-	-	-	-
		CN		21,093,168	19,670,859	1,422,308	-	1,422,308
			B2	21,093,168	19,670,859	1,422,308	-	1,422,308
902	Meter Reading Expense							
		S		7,923,233	6,888,214	1,035,018	-	1,035,018
		CN		1,262,417	1,177,293	85,125	-	85,125
			B2	9,185,650	8,065,507	1,120,143	-	1,120,143
903	Customer Receipts & Collections							
		S		9,382,691	5,510,119	3,872,572	-	3,872,572
		CN		29,851,916	27,839,007	2,012,909	-	2,012,909
			B2	39,234,607	33,349,126	5,885,481	-	5,885,481
904	Uncollectible Accounts							
		S		26,312,281	22,474,520	3,837,760	-	3,837,760
		SG		-	-	-	-	-
		CN		(8,401)	(7,834)	(566)	-	(566)
			B2	26,303,880	22,466,686	3,837,194	-	3,837,194
905	Misc. Customer Accounts Expense							
		S		0	0	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CN		-	-	-	-	-
			B2	0	0	-	-	-
TOTAL CUSTOMER ACCOUNTS EXP			B2	**95,817,305**	**83,552,178**	**12,265,126**	**-**	**12,265,126**
Summary of Customer Accts Exp by Factor								
	S			43,618,205	34,872,854	8,745,351	-	8,745,351
	CN			52,199,100	48,679,324	3,519,775	-	3,519,775
	SG			-	-	-	-	-
Total Customer Accounts Expense by Factor			B2	95,817,305	83,552,178	12,265,126	-	12,265,126
907	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
			B2	-	-	-	-	-
908	Customer Assistance							
		S		228,167,835	224,735,032	3,432,803	-	3,432,803
		CN		4,024,825	3,753,432	271,393	-	271,393
			B2	232,192,660	228,488,464	3,704,196	-	3,704,196
909	Informational & Instructional Adv							
		S		1,793,437	1,557,437	236,000	-	236,000
		CN		3,419,806	3,189,209	230,597	-	230,597
		CAGW		-	-	-	-	-
		SO		-	-	-	-	-
			B2	5,213,243	4,746,646	466,597	-	466,597
910	Misc. Customer Service							
		S		-	-	-	-	-
		CN		154,238	143,838	10,400	-	10,400
			B2	154,238	143,838	10,400	-	10,400
TOTAL CUSTOMER SERVICE EXPENSE			B2	**237,560,141**	**233,378,948**	**4,181,193**	**-**	**4,181,193**
Summary of Customer Service Exp by Factor								
	S			229,961,272	226,292,469	3,668,803	-	3,668,803
	CN			7,598,869	7,086,479	512,390	-	512,390
	CAGW			-	-	-	-	-
	CAGE			-	-	-	-	-
Total Customer Service Expense by Factor			B2	237,560,141	233,378,948	4,181,193	-	4,181,193
911	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
912	Demonstration & Selling Expense							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-
913	Advertising Expense							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-
916	Misc. Sales Expense							
		S		-	-	-	-	-
		CN		-	-	-	-	-
			B2	-	-	-	-	-
TOTAL SALES EXPENSE			**B2**	**-**	**-**	**-**	**-**	**-**
Total Sales Expense by Factor								
	S			-	-	-	-	-
	CN			-	-	-	-	-
Total Sales Expense by Factor			B2	-	-	-	-	-
Total Customer Service Exp Including Sales				**237,560,141**	**233,378,948**	**4,181,193**	**-**	**4,181,193**
920	Administrative & General Salaries							
		S		24,494	24,494	-	-	-
		CN		-	-	-	-	-
		SO		88,243,480	81,991,799	6,251,681	-	6,251,681
			B2	88,267,973	82,016,293	6,251,681	-	6,251,681
921	Office Supplies & expenses							
		S		660,927	651,195	9,732	-	9,732
		CN		116,929	109,044	7,884	-	7,884
		SO		13,955,774	12,967,066	988,708	-	988,708
			B2	14,733,630	13,727,305	1,006,325	-	1,006,325
922	A&G Expenses Transferred							
		S		-	-	-	-	-
		CN		-	-	-	-	-
		SO		(45,396,046)	(42,179,926)	(3,216,120)	-	(3,216,120)
			B2	(45,396,046)	(42,179,926)	(3,216,120)	-	(3,216,120)
923	Outside Services							
		S		1,694,514	667,884	1,026,630	-	1,026,630
		JBG		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		SO		48,399,504	44,970,602	3,428,902	-	3,428,902
		SG		-	-	-	-	-
			B2	50,094,018	45,638,486	4,455,532	-	4,455,532
924	Property Insurance							
		S		18,778,670	17,493,968	1,284,701	-	1,284,701
		CAGW		-	-	-	-	-
		SO		6,153,937	5,717,957	435,981	-	435,981
			B2	24,932,607	23,211,925	1,720,682	-	1,720,682
925	Injuries & Damages							
		S		5,087,786	5,087,786	-	-	-
		SO		256,259,948	238,105,004	18,154,944	-	18,154,944
			B2	261,347,734	243,192,790	18,154,944	-	18,154,944
926	Employee Pensions & Benefits							
		S		1,224,653	988,887	235,766	-	235,766
		CN		-	-	-	-	-
		SO		141,471,619	131,448,947	10,022,671	-	10,022,671
			B2	142,696,271	132,437,834	10,258,437	-	10,258,437
927	Franchise Requirements							
		S		-	-	-	-	-
		SO		-	-	-	-	-
			B2	-	-	-	-	-

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1064	928	Regulatory Commission Expense							
1065			S		27,082,638	25,218,824	1,863,813	-	1,863,813
1066			CAEE		-	-	-	-	-
1067			SO		2,687,052	2,496,686	190,366	-	190,366
1068			CAGW		-	-	-	-	-
1069			CAGE		-	-	-	-	-
1070			SG		4,665,450	4,293,204	372,246	-	372,246
1071				B2	34,435,140	32,008,714	2,426,426	-	2,426,426
1072									
1073	929	Duplicate Charges							
1074			S		-	-	-	-	-
1075			CAGW		-	-	-	-	-
1076			CN		-	-	-	-	-
1077			JBG		-	-	-	-	-
1078			SG		-	-	-	-	-
1079			SNPD		-	-	-	-	-
1080			SO		(164,329,933)	(152,687,845)	(11,642,087)	-	(11,642,087)
1081				B2	(164,329,933)	(152,687,845)	(11,642,087)	-	(11,642,087)
1082									
1083	930	Misc General Expenses							
1084			S		72,190	75,175	(2,985)	-	(2,985)
1085			CN		-	-	-	-	-
1086			JBG		-	-	-	-	-
1087			SO		2,455,554	2,281,588	173,966	-	173,966
1088				B2	2,527,744	2,356,763	170,981	-	170,981
1089									
1090	931	Rents							
1091			S		122,650	117,696	4,954	-	4,954
1092			SO		639,347	594,052	45,295	-	45,295
1093				B2	761,997	711,748	50,249	-	50,249
1094									
1095	935	Maintenance of General Plant							
1096			S		935,567	716,252	219,316	-	219,316
1097			CN		83,150	77,543	5,607	-	5,607
1098			SO		37,497,348	34,840,818	2,656,530	-	2,656,530
1099				B2	38,516,065	35,634,613	2,881,452	-	2,881,452
1100									
1101	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**448,587,201**	**416,068,699**	**32,518,502**	**-**	**32,518,502**
1102									
1103	Summary of A&G Expense by Factor								
1104		S			55,684,088	51,042,160	4,641,928	-	4,641,928
1105		SO			388,037,584	360,546,747	27,490,837	-	27,490,837
1106		SG			4,665,450	4,293,204	372,246	-	372,246
1107		CN			200,079	186,587	13,491	-	13,491
1108		CAEE			-	-	-	-	-
1109		CAGW			-	-	-	-	-
1110		CAGE			-	-	-	-	-
1111	Total A&G Expense by Factor			B2	448,587,201	416,068,699	32,518,502	-	32,518,502
1112									
1113	**TOTAL O&M EXPENSE**			B2	**2,266,020,355**	**1,945,231,402**	**320,788,953**	**-**	**320,788,953**
1114	403SP	Steam Depreciation							
1115			DGP		-	-	-	-	-
1116			DGU		-	-	-	-	-
1117			SG		2,940,373	2,705,767	234,606	-	234,606
1118			CAGW		20,450,423	15,917,999	4,532,424	-	4,532,424
1119			CAGE		264,390,377	264,390,377	-	-	-
1120			JBG		67,837,589	52,802,756	15,034,833	-	15,034,833
1121			S		77,177,362	77,177,362	-	-	-
1122				B3	432,796,124	412,994,261	19,801,863	-	19,801,863
1123									
1124	403NP	Nuclear Depreciation							
1125			DGP		-	-	-	-	-
1126					-	-	-	-	-
1127									
1128	403HP	Hydro Depreciation							
1129			SG-P		22,849,053	21,025,978	1,823,075	-	1,823,075
1130			DGU		-	-	-	-	-
1131			CAGW		-	-	-	-	-
1132			CAGE		-	-	-	-	-
1133			SG		288,077	265,092	22,985	-	22,985
1134			SG-U		9,382,050	8,633,477	748,573	-	748,573
1135				B3	32,519,180	29,924,547	2,594,633	-	2,594,633
1136									
1137	403XP	Solar Depreciation							
1138			S		13,548	13,548	-	-	-
1139			SG		-	-	-	-	-
1140			CAGW		-	-	-	-	-
1141				B3	13,548	13,548	-	-	-
1142									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1143	403WP	Wind Depreciation							
1144			S		-	-	-	-	-
1145			SG		72,060,853	66,311,278	5,749,575	-	5,749,575
1146			CAGW		-	-	-	-	-
1147				B3	72,060,853	66,311,278	5,749,575	-	5,749,575
1148									
1149	403RP	Other Renewable Depreciation							
1150			S		-	-	-	-	-
1151			SG		2,516,034	2,315,286	200,749	-	200,749
1152			CAGW		-	-	-	-	-
1153				B3	2,516,034	2,315,286	200,749	-	200,749
1154									
1155	403OP	Other Production Depreciation							
1156			S		14,042	14,042	-	-	-
1157			SG		1,073,017	987,404	85,614	-	85,614
1158			CAGW		25,342,177	19,725,595	5,616,582	-	5,616,582
1159			CAGE		56,142,646	56,142,646	-	-	-
1160			SG		79,691,955	73,333,511	6,358,444	-	6,358,444
1161			CAGE		-	-	-	-	-
1162				B3	162,263,838	150,203,198	12,060,640	-	12,060,640
1163									
1164	403TP	Transmission Depreciation							
1165			S		(1,001,441)	(1,001,441)	-	-	-
1166			DGU		-	-	-	-	-
1167			CAGW		42,537	33,110	9,428	-	9,428
1168			CAGE		-	-	-	-	-
1169			JBG		1,248	972	277	-	277
1170			SG		180,363,755	165,972,932	14,390,823	-	14,390,823
1171				B3	179,406,099	165,005,572	14,400,527	-	14,400,527
1172									
1173									
1174									
1175	403	Distribution Depreciation							
1176	360	Land & Land Rights	S		553,088	543,032	10,056	-	10,056
1177	361	Structures	S		2,725,027	2,579,903	145,124	-	145,124
1178	362	Station Equipment	S		32,743,321	30,395,946	2,347,376	-	2,347,376
1179	362	Station Equipment	CAGE		418	418	-	-	-
1180	362	Station Equipment	SG		1,045	961	83	-	83
1181	363	Storage Battery Equipmen	S		3,530,997	3,335,542	195,456	-	195,456
1182	363	Storage Battery Equipmen	SO		612,423	569,036	43,388	-	43,388
1183	364	Poles & Towers	S		60,290,805	55,117,431	5,173,375	-	5,173,375
1184	365	OH Conductors	S		27,204,166	24,511,716	2,692,450	-	2,692,450
1185	366	UG Conduit	S		12,123,442	11,511,887	611,556	-	611,556
1186	367	UG Conductor	S		24,481,058	23,645,040	836,018	-	836,018
1187	368	Line Trans	S		41,264,557	38,014,786	3,249,771	-	3,249,771
1188	369	Services	S		25,467,137	23,428,885	2,038,252	-	2,038,252
1189	370	Meters	S		13,845,467	12,989,781	855,686	-	855,686
1190	371	Inst Cust Prem	S		465,711	444,442	21,269	-	21,269
1191	372	Leased Property	S		-	-	-	-	-
1192	373	Street Lighting	S		2,400,244	2,283,339	116,905	-	116,905
1193				B3	247,708,906	229,372,143	18,336,763	-	18,336,763
1194									
1195	403GP	General Depreciation							
1196			S		12,364,577	11,527,965	836,612	-	836,612
1197			DGP		-	-	-	-	-
1198			DGU		-	-	-	-	-
1199			SE		-	-	-	-	-
1200			CN		4,814,596	4,489,948	324,647	-	324,647
1201			SG		5,455,465	5,020,185	435,279	-	435,279
1202			SO		40,455,878	37,589,749	2,866,129	-	2,866,129
1203			CAGW		114,580	89,186	25,394	-	25,394
1204			CAGE		1,617,615	1,617,615	-	-	-
1205			JBG		301,339	234,553	66,786	-	66,786
1206			JBE		-	-	-	-	-
1207			CAEE		100,598	100,598	-	-	-
1208			SG-P		-	-	-	-	-
1209			SG-U		-	-	-	-	-
1210				B3	65,224,647	60,669,799	4,554,848	-	4,554,848
1211									
1212	403GV0	General Vehicles							
1213			SG		-	-	-	-	-
1214					-	-	-	-	-
1215									
1216	403MP	Mining Depreciation							
1217			CAEE		-	-	-	-	-
1218				B3	-	-	-	-	-
1219									
1220	403EP	Experimental Plant Depreciation							
1221			DGP		-	-	-	-	-
1222			SG		-	-	-	-	-
1223					-	-	-	-	-

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	**DESCRIP**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
1224	4031	ARO Depreciation							
1225			S		-	-	-	-	-
1226					-	-	-	-	-
1227									
1228									
1229	**TOTAL DEPRECIATION EXPENSE**			B3	**1,194,509,229**	**1,116,809,632**	**77,699,597**	**-**	**77,699,597**
1230									
1231	Summary of Depreciation Expense by Factor								
1232		S			335,663,107	316,533,203	19,129,904	-	19,129,904
1233		JBG			68,140,176	53,038,280	15,101,896	-	15,101,896
1234		DGU			-	-	-	-	-
1235		SG			344,390,573	316,912,416	27,478,157	-	27,478,157
1236		SO			41,068,301	38,158,784	2,909,517	-	2,909,517
1237		CN			4,814,596	4,489,948	324,647	-	324,647
1238		SE			-	-	-	-	-
1239		CAGW			45,949,718	35,765,890	10,183,828	-	10,183,828
1240		CAGE			322,151,057	322,151,057	-	-	-
1241		CAEW			-	-	-	-	-
1242		CAEE			100,598	100,598	-	-	-
1243		SG-P			22,849,053	21,025,978	1,823,075	-	1,823,075
1244		SG-U			9,382,050	8,633,477	748,573	-	748,573
1245	Total Depreciation Expense By Factor			B3	1,194,509,229	1,116,809,632	77,699,597	-	77,699,597
1246									
1247	404GP	Amort of LT Plant - Capital Lease Gen							
1248			S		190,220	82,359	107,861	-	107,861
1249			SG		-	-	-	-	-
1250			SO		188,266	174,928	13,338	-	13,338
1251			SG-P		-	-	-	-	-
1252			SG-U		-	-	-	-	-
1253			CAGW		-	-	-	-	-
1254			CAGE		-	-	-	-	-
1255			DGP		-	-	-	-	-
1256				B4	378,486	257,287	121,199	-	121,199
1257									
1258	404SP	Amort of LT Plant - Cap Lease Steam							
1259			SG		-	-	-	-	-
1260			DGP		-	-	-	-	-
1261					-	-	-	-	-
1262									
1263	404IP	Amort of LT Plant - Intangible Plant							
1264			S		173,284	173,216	68	-	68
1265			SE		-	-	-	-	-
1266			SG		7,015,726	6,455,957	559,769	-	559,769
1267			SO		20,134,706	18,708,247	1,426,460	-	1,426,460
1268			CN		6,104,294	5,692,683	411,611	-	411,611
1269			SG-P		2,697,714	2,482,469	215,245	-	215,245
1270			SG-U		264,285	243,198	21,087	-	21,087
1271			DGP		-	-	-	-	-
1272			CAGE		-	-	-	-	-
1273			CAGE		-	-	-	-	-
1274			CAGW		371,675	289,301	82,374	-	82,374
1275			CAGE		1,413,324	1,413,324	-	-	-
1276			JBG		98,050	76,319	21,731	-	21,731
1277			CAEW		-	-	-	-	-
1278			CAEE		986	986	-	-	-
1279			DGU		-	-	-	-	-
1280				B4	38,274,045	35,535,701	2,738,344	-	2,738,344
1281									
1282	404MP	Amort of LT Plant - Mining Plant							
1283			SE		-	-	-	-	-
1284					-	-	-	-	-
1285									
1286	404XP	Amort of LT Plant - Solar Plant							
1287			S		46,959	46,959	-	-	-
1288			SG		-	-	-	-	-
1289			CAGW		-	-	-	-	-
1290				B4	46,959	46,959	-	-	-
1291									
1292	404WP	Amort of LT Plant - Wind Plant							
1293			S		-	-	-	-	-
1294			SG		-	-	-	-	-
1295			CAGW		-	-	-	-	-
1296				B4	-	-	-	-	-
1297									
1298	404RP	Amort of LT Plant - Other Renewable Plant							
1299			S		-	-	-	-	-
1300			SG		-	-	-	-	-
1301			CAGW		-	-	-	-	-
1302				B4	-	-	-	-	-
1303									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant							
		S		55,338	55,338	-	-	-
		CAGE		-	-	-	-	-
			B4	55,338	55,338	-	-	-
404HP	Amortization of Other Electric Plant							
		SG-P		314,732	289,621	25,112	-	25,112
		SG-U		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
			B4	314,732	289,621	25,112	-	25,112
Total Amortization of Limited Term Plant			B4	39,069,560	36,184,905	2,884,655	-	2,884,655
405	Amortization of Other Electric Plant							
		S		-	-	-	-	-
			B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj							
		S		301,635	301,635	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		44,617	44,617	-	-	-
		SG		-	-	-	-	-
		SO		-	-	-	-	-
			B4	346,252	346,252	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc							
		S		5,556,462	5,556,462	-	-	-
		SO		-	-	-	-	-
		DGP		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		36,774	28,624	8,150	-	8,150
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		1,347,014	1,239,539	107,475	-	107,475
		TROJP		-	-	-	-	-
			B4	6,940,250	6,824,624	115,626	-	115,626
TOTAL AMORTIZATION EXPENSE			B4	**46,356,062**	**43,355,782**	**3,000,281**	**-**	**3,000,281**
Summary of Amortization Expense by Factor								
	S			6,323,898	6,215,969	107,929	-	107,929
	SE			-	-	-	-	-
	TROJP			-	-	-	-	-
	SG-P			3,012,446	2,772,090	240,356	-	240,356
	SG-U			264,285	243,198	21,087	-	21,087
	SO			20,322,972	18,883,175	1,439,797	-	1,439,797
	JBG			98,050	76,319	21,731	-	21,731
	SSGCH			-	-	-	-	-
	CN			6,104,294	5,692,683	411,611	-	411,611
	CAGW			408,449	317,925	90,525	-	90,525
	CAGE			1,457,941	1,457,941	-	-	-
	CAEW			-	-	-	-	-
	CAEE			986	986	-	-	-
	SG			8,362,740	7,695,496	667,244	-	667,244
Total Amortization Expense by Factor			B4	46,356,062	43,355,782	3,000,281	-	3,000,281
408	Taxes Other Than Income							
		S		68,393,668	49,695,711	18,697,958	-	18,697,958
		GPS		152,360,699	141,566,582	10,794,117	-	10,794,117
		SO		3,348,824	3,111,574	237,250	-	237,250
		SE		1,159,659	1,071,335	88,324	-	88,324
		CAGE		4,984,631	4,984,631	-	-	-
		OPRV-ID		-	-	-	-	-
		EXCTAX		-	-	-	-	-
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
		CAEE		-	-	-	-	-
TOTAL TAXES OTHER THAN INCOME			**B5**	**230,247,482**	**200,429,833**	**29,817,649**	**-**	**29,817,649**

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed							
		CAGE		(363,488)	(363,488)	-	-	-
			B7	(363,488)	(363,488)	-	-	-
41141	Deferred Investment Tax Credit - Idaho							
		CAGE		-	-	-	-	-
			B7	-	-	-	-	-
TOTAL DEFERRED ITC			**B7**	**(363,488)**	**(363,488)**	**-**	**-**	**-**
427	Interest on Long-Term Debt							
		S		-	-	-	-	-
		SNP		708,954,845	660,149,365	48,805,480	-	48,805,480
				708,954,845	660,149,365	48,805,480	-	48,805,480
428	Amortization of Debt Disc & Exp							
		SNP		7,525,246	7,007,197	518,049	-	518,049
				7,525,246	7,007,197	518,049	-	518,049
429	Amortization of Premium on Debt							
		SNP		-	-	-	-	-
				-	-	-	-	-
431	Other Interest Expense							
		OTH		-	-	-	-	-
		SO		-	-	-	-	-
		SNP		48,749,096	45,393,137	3,355,958	-	3,355,958
				48,749,096	45,393,137	3,355,958	-	3,355,958
432	AFUDC - Borrowed							
		SNP		(107,026,208)	(99,658,368)	(7,367,839)	-	(7,367,839)
				(107,026,208)	(99,658,368)	(7,367,839)	-	(7,367,839)
	Total Elec. Interest Deductions for		B6	658,202,978	612,891,330	45,311,648	-	45,311,648
	Non-Utility Portion of Interest							
	427	NUTIL		-	-	-	-	-
	428	NUTIL		-	-	-	-	-
	429	NUTIL		-	-	-	-	-
	431	NUTIL		-	-	-	-	-
	Total Non-utility Interest			-	-	-	-	-
	Total Interest Deductions for Tax			658,202,978	612,891,330	45,311,648	-	45,311,648
419	Interest & Dividends							
		S		-	-	-	-	-
		SNP		(161,070,065)	(149,981,768)	(11,088,297)	-	(11,088,297)
	Total Operating Deductions for Ta		B6	(161,070,065)	(149,981,768)	(11,088,297)	-	(11,088,297)
41010	Deferred Income Tax - Federal-DR							
		S		(21,872,544)	(21,824,802)	(47,742)	-	(47,742)
		SCHMDEXP		-	-	-	-	-
		CIAC		-	-	-	-	-
		SO		97,646,330	90,728,497	6,917,833	-	6,917,833
		SNP		65,915,760	61,378,023	4,537,737	-	4,537,737
		SE		-	-	-	-	-
		SG		45,459,283	41,832,188	3,627,095	-	3,627,095
		GPS		25,323,177	23,529,136	1,794,041	-	1,794,041
		TAXDEPR		355,362,421	333,965,823	21,396,598	-	21,396,598
		CAEW		-	-	-	-	-
		CN		-	-	-	-	-
		JBE		(166,296)	(128,691)	(37,605)	-	(37,605)
		CAGW		-	-	-	-	-
		CAGE		(52,217)	(52,217)	-	-	-
		JBG		-	-	-	-	-
		CAEE		(29,773)	(29,773)	-	-	-
		SNPD		9,336	8,751	585	-	585
			B7	567,595,477	529,406,935	38,188,542	-	38,188,542

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1460	41110	Deferred Income Tax - Federal-CR							
1461			S		(61,363,405)	(51,034,581)	(10,328,823)	-	(10,328,823)
1462			CIAC		(44,753,800)	(41,950,410)	(2,803,390)	-	(2,803,390)
1463			SCHMDEXP		(292,180,384)	(271,885,226)	(20,295,158)	-	(20,295,158)
1464			SNP		(51,011,252)	(47,499,563)	(3,511,689)	-	(3,511,689)
1465			SG		(35,663,812)	(32,818,276)	(2,845,536)	-	(2,845,536)
1466			SNPD		(920,236)	(862,592)	(57,644)	-	(57,644)
1467			SO		(4,299,908)	(3,995,278)	(304,630)	-	(304,630)
1468			TAXDEPR		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			BADDEBT		1,277,682	1,103,569	174,113	-	174,113
1471			GPS		506,982	471,064	35,918	-	35,918
1472			CN		-	-	-	-	-
1473			JBE		(1,711,760)	(1,324,674)	(387,086)	-	(387,086)
1474			CAGW		161,701	125,864	35,838	-	35,838
1475			CAGE		577,990	577,990	-	-	-
1476			SE		-	-	-	-	-
1477			CAEE		(120,524)	(120,524)	-	-	-
1478				B7	(489,500,725)	(449,212,636)	(40,288,089)	-	(40,288,089)
1479									
1480	**TOTAL DEFERRED INCOME TAXES**			**B7**	**78,094,752**	**80,194,299**	**(2,099,547)**	**-**	**(2,099,547)**
1481	SCHMAF	Additions - Flow Through							
1482			S		-	-	-	-	-
1483			SNP		-	-	-	-	-
1484			SO		-	-	-	-	-
1485			SE		-	-	-	-	-
1486			TROJP		-	-	-	-	-
1487			DGP		-	-	-	-	-
1488				B6	-	-	-	-	-
1489									
1490	SCHMAP	Additions - Permanent							
1491			S		-	-	-	-	-
1492			BADDEBT		-	-	-	-	-
1493			JBE		38,294	29,634	8,659	-	8,659
1494			SCHMDEXP		142,812	132,892	9,920	-	9,920
1495			CAEE		-	-	-	-	-
1496			CAGW		-	-	-	-	-
1497			CAGE		-	-	-	-	-
1498			SNP		-	-	-	-	-
1499			SO		1,666,251	1,548,204	118,047	-	118,047
1500									
1501				B6	1,847,356	1,710,730	136,626	-	136,626
1502									
1503	SCHMAT	Additions - Temporary							
1504			S		(32,246,168)	(36,031,583)	3,785,415	-	3,785,415
1505			JBE		6,962,166	5,387,787	1,574,379	-	1,574,379
1506			CIAC		182,025,168	170,623,061	11,402,107	-	11,402,107
1507			SNP		207,475,831	193,192,894	14,282,937	-	14,282,937
1508			TROJD		-	-	-	-	-
1509			CN		-	-	-	-	-
1510			SE		-	-	-	-	-
1511			SG		1,440,733	1,325,780	114,953	-	114,953
1512			GPS		(2,062,025)	(1,915,939)	(146,086)	-	(146,086)
1513			SO		6,959,605	6,466,546	493,059	-	493,059
1514			SNPD		3,742,834	3,508,382	234,452	-	234,452
1515			JBG		-	-	-	-	-
1516			BADDEBT		(5,196,660)	(4,488,499)	(708,161)	-	(708,161)
1517			CAGW		171,693	133,641	38,052	-	38,052
1518			CAGE		3,569,616	3,569,616	-	-	-
1519			CAEW		-	-	-	-	-
1520			CAEE		490,209	490,209	-	-	-
1521			SCHMDEXP		1,188,372,462	1,105,826,856	82,545,605	-	82,545,605
1522				B6	1,561,705,463	1,448,088,750	113,616,713	-	113,616,713
1523									
1524	TOTAL SCHEDULE - M ADDITIONS			B6	1,563,552,819	1,449,799,480	113,753,339	-	113,753,339
1525									
1526	SCHMDF	Deductions - Flow Through							
1527			S		-	-	-	-	-
1528			CAGW		-	-	-	-	-
1529			CAGE		-	-	-	-	-
1530			DGP		-	-	-	-	-
1531			DGU		-	-	-	-	-
1532				B6	-	-	-	-	-

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1533	SCHMDP	Deductions - Permanent							
1534			S		663,716	663,716	-	-	-
1535			SE		-	-	-	-	-
1536			CAEE		-	-	-	-	-
1537			JBE		2,960,063	2,290,694	669,369	-	669,369
1538			SNP		79,071	73,628	5,443	-	5,443
1539			SG		-	-	-	-	-
1540			SCHMDEXP		-	-	-	-	-
1541			SO		-	-	-	-	-
1542				B6	3,702,850	3,028,037	674,813	-	674,813
1543									
1544	SCHMDT	Deductions - Temporary							
1545			S		(88,961,206)	(88,767,028)	(194,178)	-	(194,178)
1546			BADDEBT		-	-	-	-	-
1547			CN		-	-	-	-	-
1548			SNP		268,096,276	249,640,140	18,456,137	-	18,456,137
1549			SNPD		37,979	35,600	2,379	-	2,379
1550			JBE		(676,371)	(523,421)	(152,950)	-	(152,950)
1551			SE		-	-	-	-	-
1552			SG		184,894,554	170,142,229	14,752,325	-	14,752,325
1553			GPS		102,995,844	95,699,020	7,296,824	-	7,296,824
1554			SO		397,152,638	369,016,037	28,136,600	-	28,136,600
1555			TAXDEPR		1,445,349,992	1,358,324,548	87,025,444	-	87,025,444
1556			CAGW		-	-	-	-	-
1557			CAGE		(212,376)	(212,376)	-	-	-
1558			JBG		-	-	-	-	-
1559			CAEE		(121,093)	(121,093)	-	-	-
1560			TROJD		-	-	-	-	-
1561				B6	2,308,556,237	2,153,233,656	155,322,582	-	155,322,582
1562									
1563	TOTAL SCHEDULE - M DEDUCTIONS			B6	2,312,259,087	2,156,261,693	155,997,394	-	155,997,394
1564									
1565	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(748,706,269)	(706,462,213)	(42,244,055)	-	(42,244,055)
1566									
1567									
1568	40911	State Income Taxes							
1569			IBT		93,191,170	93,191,170	-	-	-
1570		Credits	IBT		-	-	-	-	-
1571			CAGE		-	-	-	-	-
1572			IBT		-	-	-	-	-
1573	**TOTAL STATE TAXES**				**93,191,170**	**93,191,170**	**-**	**-**	**-**
1574									
1575									
1576	Calculation of Taxable Income:								
1577		Operating Revenues			7,004,587,476	6,514,443,943	490,143,533	-	490,143,533
1578		Operating Deductions:							
1579		O & M Expenses			2,266,020,355	1,945,231,402	320,788,953	-	320,788,953
1580		Depreciation Expense			1,194,509,229	1,116,809,632	77,699,597	-	77,699,597
1581		Amortization Expense			46,356,062	43,355,782	3,000,281	-	3,000,281
1582		Taxes Other Than Income			230,247,482	200,429,833	29,817,649	-	29,817,649
1583		Interest & Dividends (AFUDC-Equity)			(161,070,065)	(149,981,768)	(11,088,297)	-	(11,088,297)
1584		Misc Revenue & Expense			(5,597,257)	(5,183,562)	(413,695)	-	(413,695)
1585		Total Operating Deductions			3,570,465,806	3,150,661,318	419,804,487	-	419,804,487
1586		Other Deductions:							
1587		Interest Deductions			658,202,978	612,891,330	45,311,648	-	45,311,648
1588		Interest on PCRBS			-	-	-	-	-
1589		Schedule M Adjustments			(748,706,269)	(706,462,213)	(42,244,055)	-	(42,244,055)
1590									
1591		Income Before State Taxes			2,027,212,423	2,044,429,081	(17,216,658)	-	(17,216,658)
1592									
1593		State Income Taxes			93,191,170	93,191,170	-	-	-
1594									
1595	Total Taxable Income				1,934,021,253	1,951,237,911	(17,216,658)	-	(17,216,658)
1596									
1597	Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1598									
1599	Federal Income Tax - Calculated				406,144,463	409,759,961	(3,615,498)	-	(3,615,498)
1600									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1601	Adjustments to Calculated Tax:								
1602	40910	Fed. Credit	SE		-	-	-	-	-
1603	40910	Fed. Credit	JBE	B6	(32,172)	(24,897)	(7,275)	-	(7,275)
1604	40910	Fed. Credit	SO	B6	(53,814)	(50,001)	(3,812)	-	(3,812)
1605	40910	Fed. Credit	SG		(228,945,221)	(210,678,191)	(18,267,030)	-	(18,267,030)
1606	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1607	40910	Fed. Credit	CAEE		-	-	-	-	-
1608	**FEDERAL INCOME TAX**				**177,113,257**	**199,006,872**	**(21,893,615)**	**-**	**(21,893,615)**
1609									
1610	**TOTAL OPERATING EXPENSES**				**4,079,571,561**	**3,672,671,939**	**406,899,622**	**-**	**406,899,622**
1611	310	Land and Land Rights							
1612			DGP		-	-	-	-	-
1613			DGU		-	-	-	-	-
1614			SG		22,314,281	20,533,874	1,780,407	-	1,780,407
1615			CAGW		1,788,644	1,392,227	396,417	-	396,417
1616			CAGE		47,536,566	47,536,566	-	-	-
1617			JBG		1,193,761	929,188	264,573	-	264,573
1618			S		-	-	-	-	-
1619			CAGE		-	-	-	-	-
1620				B8	72,833,252	70,391,855	2,441,397	-	2,441,397
1621									
1622	311	Structures and Improvements							
1623			DGP		-	-	-	-	-
1624			DGU		-	-	-	-	-
1625			SG		4,643,975	4,273,443	370,532	-	370,532
1626			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1627			CAGE		784,592,871	784,592,871	-	-	-
1628			JBG		193,231,406	150,405,563	42,825,844	-	42,825,844
1629			CAGE		-	-	-	-	-
1630				B8	1,052,770,205	993,992,820	58,777,386	-	58,777,386
1631									
1632	312	Boiler Plant Equipment							
1633			DGP		-	-	-	-	-
1634			DGU		-	-	-	-	-
1635			SG		33,140,117	30,495,941	2,644,176	-	2,644,176
1636			CAGW		130,432,274	101,524,591	28,907,683	-	28,907,683
1637			CAGE		3,269,482,990	3,269,482,990	-	-	-
1638			JBG		992,083,746	772,208,395	219,875,351	-	219,875,351
1639			S		-	-	-	-	-
1640				B8	4,425,139,128	4,173,711,918	251,427,210	-	251,427,210
1641									
1642	314	Turbogenerator Units							
1643			DGP		-	-	-	-	-
1644			DGU		-	-	-	-	-
1645			SG		19,484,282	17,929,675	1,554,608	-	1,554,608
1646			CAGW		41,023,874	31,931,760	9,092,114	-	9,092,114
1647			CAGE		711,576,630	711,576,630	-	-	-
1648			JBG		210,821,609	164,097,252	46,724,357	-	46,724,357
1649			CAGE		-	-	-	-	-
1650				B8	982,906,396	925,535,317	57,371,079	-	57,371,079
1651									
1652	315	Accessory Electric Equipment							
1653			DGP		-	-	-	-	-
1654			DGU		-	-	-	-	-
1655			SG		4,634,065	4,264,323	369,742	-	369,742
1656			CAGW		9,954,912	7,748,606	2,206,305	-	2,206,305
1657			CAGE		355,598,046	355,598,046	-	-	-
1658			JBG		64,833,096	50,464,148	14,368,948	-	14,368,948
1659			CAGE		-	-	-	-	-
1660				B8	435,020,119	418,075,124	16,944,995	-	16,944,995
1661									
1662									
1663									
1664	316	Misc Power Plant Equipment							
1665			DGP		-	-	-	-	-
1666			DGU		-	-	-	-	-
1667			SG		766,345	705,200	61,145	-	61,145
1668			CAGW		478,845	372,719	106,126	-	106,126
1669			CAGE		25,949,358	25,949,358	-	-	-
1670			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1671			CAGE		-	-	-	-	-
1672				B8	33,553,921	31,977,223	1,576,698	-	1,576,698
1673									
1674	317	Steam Plant ARO							
1675			S		-	-	-	-	-
1676					-	-	-	-	-
1677									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

Line	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1678	SP	Unclassified Steam Plant - Account 300							
1679			CAGW		-	-	-	-	-
1680			CAGE		(18,004,858)	(18,004,858)	-	-	-
1681			SG		168,950,506	155,470,321	13,480,185	-	13,480,185
1682					150,945,648	137,465,463	13,480,185	-	13,480,185
1683									
1684									
1685	**Total Steam Production Plant**			B8	**7,153,168,670**	**6,751,149,720**	**402,018,950**	**-**	**402,018,950**
1686									
1687									
1688	Summary of Steam Production Plant by Factor								
1689			S		-	-	-	-	-
1690			JBG		1,468,522,991	1,143,054,492	325,468,500	-	325,468,500
1691			JBE		-	-	-	-	-
1692			SG		253,933,573	233,672,778	20,260,795	-	20,260,795
1693			CAGW		253,980,502	197,690,847	56,289,655	-	56,289,655
1694			CAGE		5,176,731,604	5,176,731,604	-	-	-
1695			SSGCH		-	-	-	-	-
1696	Total Steam Production Plant by Factor			B8	7,153,168,670	6,751,149,720	402,018,950	-	402,018,950
1697	320	Land and Land Rights							
1698			DGP		-	-	-	-	-
1699			SG		-	-	-	-	-
1700					-	-	-	-	-
1701									
1702	321	Structures and Improvements							
1703			DGP		-	-	-	-	-
1704			SG		-	-	-	-	-
1705					-	-	-	-	-
1706									
1707	322	Reactor Plant Equipment							
1708			DGP		-	-	-	-	-
1709			SG		-	-	-	-	-
1710					-	-	-	-	-
1711									
1712	323	Turbogenerator Units							
1713			DGP		-	-	-	-	-
1714			SG		-	-	-	-	-
1715					-	-	-	-	-
1716									
1717	324	Land and Land Rights							
1718			DGP		-	-	-	-	-
1719			SG		-	-	-	-	-
1720					-	-	-	-	-
1721									
1722	325	Misc. Power Plant Equipment							
1723			DGP		-	-	-	-	-
1724			SG		-	-	-	-	-
1725					-	-	-	-	-
1726									
1727									
1728	NP	Unclassified Nuclear Plant - Acct 300							
1729			SG		-	-	-	-	-
1730					-	-	-	-	-
1731									
1732									
1733	**Total Nuclear Production Plant**				**-**	**-**	**-**	**-**	**-**
1734									
1735									
1736									
1737	Summary of Nuclear Production Plant by Factor								
1738			DGP		-	-	-	-	-
1739			DGU		-	-	-	-	-
1740			SG		-	-	-	-	-
1741									
1742	Total Nuclear Plant by Factor				-	-	-	-	-
1743									
1744	330	Land and Land Rights							
1745			SG-P		31,112,958	28,630,524	2,482,434	-	2,482,434
1746			SG-U		6,598,315	6,071,850	526,465	-	526,465
1747			CAGW		-	-	-	-	-
1748			CAGE		-	-	-	-	-
1749			SG		-	-	-	-	-
1750			CAGE		-	-	-	-	-
1751				B8	37,711,274	34,702,375	3,008,899	-	3,008,899
1752									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
331	Structures and Improvements							
		SG-P		299,512,735	275,615,281	23,897,455	-	23,897,455
		SG-U		22,957,195	21,125,491	1,831,703	-	1,831,703
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	322,469,930	296,740,772	25,729,158	-	25,729,158
332	Reservoirs, Dams & Waterways							
		SG-P		418,169,135	384,804,351	33,364,785	-	33,364,785
		SG-U		107,447,133	98,874,165	8,572,968	-	8,572,968
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	525,616,268	483,678,516	41,937,752	-	41,937,752
333	Water Wheel, Turbines, & Generators							
		SG-P		80,520,465	74,095,916	6,424,549	-	6,424,549
		SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	131,804,986	121,288,560	10,516,427	-	10,516,427
334	Accessory Electric Equipment							
		SG-P		58,292,788	53,641,736	4,651,052	-	4,651,052
		SG-U		14,716,909	13,542,679	1,174,229	-	1,174,229
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		6,402,556	5,891,710	510,846	-	510,846
		CAGE		-	-	-	-	-
			B8	79,412,253	73,076,126	6,336,127	-	6,336,127
335	Misc. Power Plant Equipment							
		SG-P		3,238,189	2,979,821	258,368	-	258,368
		SG-U		219,315	201,816	17,499	-	17,499
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	3,457,504	3,181,637	275,867	-	275,867
336	Roads, Railroads & Bridges							
		SG-P		23,417,887	21,549,425	1,868,461	-	1,868,461
		SG-U		4,490,196	4,131,933	358,263	-	358,263
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	27,908,082	25,681,359	2,226,724	-	2,226,724
337	Hydro Plant ARO							
		S		-	-	-	-	-
				-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300							
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
				-	-	-	-	-
Total Hydraulic Plant			B8	**1,128,380,297**	**1,038,349,344**	**90,030,953**	**-**	**90,030,953**

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1824	Summary of Hydraulic Plant by Factor								
1825		S			-	-	-	-	-
1826		SG			6,402,556	5,891,710	510,846	-	510,846
1827		CAGW			-	-	-	-	-
1828		CAGE			-	-	-	-	-
1829		SG-P			914,264,157	841,317,055	72,947,102	-	72,947,102
1830		SG-U			207,713,584	191,140,579	16,573,005	-	16,573,005
1831	Total Hydraulic Plant by Factor			B8	1,128,380,297	1,038,349,344	90,030,953	-	90,030,953
1832									
1833	338XP	Solar Plant							
1834			S		610,001	610,001	-	-	-
1835			SG		25,814	23,755	2,060	-	2,060
1836			CAGW		-	-	-	-	-
1837				B8	635,815	633,756	2,060	-	2,060
1838									
1839	**Total Solar Plant**			B8	**635,815**	**633,756**	**2,060**	**-**	**2,060**
1840									
1841	Summary of Solar Plant by Factor								
1842		S			610,001	610,001	-	-	-
1843		SG			25,814	23,755	2,060	-	2,060
1844		CAGW			-	-	-	-	-
1845	Total Solar Plant by Factor			B8	635,815	633,756	2,060	-	2,060
1846									
1847	338WP	Wind Plant							
1848			S		-	-	-	-	-
1849			SG		1,735,944,839	1,597,437,664	138,507,175	-	138,507,175
1850			CAGW		-	-	-	-	-
1851				B8	1,735,944,839	1,597,437,664	138,507,175	-	138,507,175
1852									
1853	**Total Wind Plant**			B8	**1,735,944,839**	**1,597,437,664**	**138,507,175**	**-**	**138,507,175**
1854									
1855	Summary of Wind Plant by Factor								
1856		S			-	-	-	-	-
1857		SG			1,735,944,839	1,597,437,664	138,507,175	-	138,507,175
1858		CAGW			-	-	-	-	-
1859	Total Wind Plant by Factor			B8	1,735,944,839	1,597,437,664	138,507,175	-	138,507,175
1860									
1861	338RP	Other Renewable Plant							
1862			S		-	-	-	-	-
1863			SG		-	-	-	-	-
1864			CAGW		-	-	-	-	-
1865				B8	-	-	-	-	-
1866									
1867	339	Other Renewable Production							
1868			S		-	-	-	-	-
1869			SG		72,344,191	66,572,009	5,772,182	-	5,772,182
1870			CAGW		-	-	-	-	-
1871				B8	72,344,191	66,572,009	5,772,182	-	5,772,182
1872									
1873	**Total Other Renewable Plant**			B8	**72,344,191**	**66,572,009**	**5,772,182**	**-**	**5,772,182**
1874									
1875	Summary of Other Renewable Plant by Factor								
1876		S			-	-	-	-	-
1877		SG			72,344,191	66,572,009	5,772,182	-	5,772,182
1878		CAGW			-	-	-	-	-
1879	Total Other Renewable Plant by Factor			B8	72,344,191	66,572,009	5,772,182	-	5,772,182
1880									
1881	340	Land and Land Rights							
1882			S		40,617	40,617	-	-	-
1883			SG		-	-	-	-	-
1884			DGU		-	-	-	-	-
1885			CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1886			CAGE		34,730,178	34,730,178	-	-	-
1887			SG		9,523,272	8,763,431	759,841	-	759,841
1888				B8	48,821,523	47,058,263	1,763,260	-	1,763,260
1889									
1890	341	Structures and Improvements							
1891			SG		-	-	-	-	-
1892			S		39,670	39,670	-	-	-
1893			CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
1894			CAGE		137,943,652	137,943,652	-	-	-
1895			SG		56,061,360	51,588,349	4,473,011	-	4,473,011
1896				B8	231,639,304	218,834,203	12,805,101	-	12,805,101
1897									
1898	342	Fuel Holders, Producers & Accessories							
1899			SG		-	-	-	-	-
1900			DGU		-	-	-	-	-
1901			CAGW		1,816,984	1,414,286	402,698	-	402,698
1902			CAGE		14,622,369	14,622,369	-	-	-
1903			CAGE		-	-	-	-	-
1904				B8	16,439,353	16,036,655	402,698	-	402,698

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
343	Prime Movers							
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		340,328,999	264,901,941	75,427,058	-	75,427,058
		CAGE		824,761,718	824,761,718	-	-	-
		SG		1,601,102,295	1,473,353,906	127,748,389	-	127,748,389
			B8	2,766,193,012	2,563,017,566	203,175,447	-	203,175,447
344	Generators							
		S		222,640	222,640	-	-	-
		DGU		-	-	-	-	-
		SG		30,508	28,074	2,434	-	2,434
		CAGW		123,343,876	96,007,194	27,336,682	-	27,336,682
		CAGE		311,937,916	311,937,916	-	-	-
		SG		91,619,546	84,309,427	7,310,120	-	7,310,120
			B8	527,154,485	492,505,249	34,649,236	-	34,649,236
345	Accessory Electric Plant							
		SG		-	-	-	-	-
		S		372,431	372,431	-	-	-
		CAGW		48,672,188	37,884,979	10,787,209	-	10,787,209
		CAGE		167,689,262	167,689,262	-	-	-
		SG		135,984,820	125,134,894	10,849,926	-	10,849,926
			B8	352,718,701	331,081,567	21,637,135	-	21,637,135
346	Misc. Power Plant Equipment							
		SG		-	-	-	-	-
		SG		6,980,797	6,423,814	556,982	-	556,982
		CAGW		3,559,273	2,770,432	788,841	-	788,841
		CAGE		9,418,605	9,418,605	-	-	-
			B8	19,958,674	18,612,851	1,345,823	-	1,345,823
347	Other Production ARO							
		S		-	-	-	-	-
				-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300							
		S		-	-	-	-	-
		SG		92,328	84,961	7,367	-	7,367
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
				92,328	84,961	7,367	-	7,367
Total Other Production Plant			B8	**3,963,017,380**	**3,687,231,314**	**275,786,066**	**-**	**275,786,066**
Summary of Other Production Plant by Factor								
	S			675,359	675,359	-	-	-
	DGU			-	-	-	-	-
	SG			1,901,394,925	1,749,686,856	151,708,070	-	151,708,070
	CAGW			559,843,396	435,765,400	124,077,996	-	124,077,996
	CAGE			1,501,103,700	1,501,103,700	-	-	-
	SSGCT			-	-	-	-	-
Total of Other Production Plant by Factor			B8	3,963,017,380	3,687,231,314	275,786,066	-	275,786,066
Experimental Plant								
103	Experimental Plant							
		DGP		-	-	-	-	-
Total Experimental Plant				**-**	**-**	**-**	**-**	**-**
TOTAL PRODUCTION PLANT			B8	**14,053,491,193**	**13,141,373,807**	**912,117,385**	**-**	**912,117,385**
350	Land and Land Rights							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		382,385,528	351,875,838	30,509,690	-	30,509,690
			B8	382,385,528	351,875,838	30,509,690	-	30,509,690
351	Computer							
		S		-	-	-	-	-
		JBG		29,031	22,597	6,434	-	6,434
		SG		130,967,784	120,518,156	10,449,628	-	10,449,628
			B8	130,996,815	120,540,753	10,456,062	-	10,456,062

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1984	352	Structures and Improvements							
1985			S		-	-	-	-	-
1986			DGP		-	-	-	-	-
1987			DGU		-	-	-	-	-
1988			CAGW		-	-	-	-	-
1989			CAGE		-	-	-	-	-
1990			JBG		-	-	-	-	-
1991			SG		424,253,417	390,403,181	33,850,236	-	33,850,236
1992				B8	424,253,417	390,403,181	33,850,236	-	33,850,236
1993									
1994	353	Station Equipment							
1995			DGP		-	-	-	-	-
1996			DGU		-	-	-	-	-
1997			CAGW		2,389,735	1,860,098	529,636	-	529,636
1998			CAGE		-	-	-	-	-
1999			JBG		-	-	-	-	-
2000			SG		2,863,536,848	2,635,061,615	228,475,232	-	228,475,232
2001				B8	2,865,926,582	2,636,921,713	229,004,869	-	229,004,869
2002									
2003	354	Towers and Fixtures							
2004			DGP		-	-	-	-	-
2005			DGU		-	-	-	-	-
2006			CAGW		-	-	-	-	-
2007			CAGE		-	-	-	-	-
2008			JBG		-	-	-	-	-
2009			SG		1,853,889,982	1,705,972,226	147,917,756	-	147,917,756
2010				B8	1,853,889,982	1,705,972,226	147,917,756	-	147,917,756
2011									
2012	355	Poles and Fixtures							
2013			DGP		-	-	-	-	-
2014			DGU		-	-	-	-	-
2015			CAGW		-	-	-	-	-
2016			CAGE		-	-	-	-	-
2017			JBG		-	-	-	-	-
2018			SG		1,404,932,533	1,292,836,093	112,096,440	-	112,096,440
2019				B8	1,404,932,533	1,292,836,093	112,096,440	-	112,096,440
2020									
2021	356	Clearing and Grading							
2022			DGP		-	-	-	-	-
2023			DGU		-	-	-	-	-
2024			CAGW		-	-	-	-	-
2025			CAGE		-	-	-	-	-
2026			JBG		-	-	-	-	-
2027			SG		1,925,449,801	1,771,822,447	153,627,355	-	153,627,355
2028				B8	1,925,449,801	1,771,822,447	153,627,355	-	153,627,355
2029									
2030	357	Underground Conduit							
2031			DGP		-	-	-	-	-
2032			DGU		-	-	-	-	-
2033			CAGW		-	-	-	-	-
2034			CAGE		-	-	-	-	-
2035			SG		3,930,983	3,617,339	313,644	-	313,644
2036				B8	3,930,983	3,617,339	313,644	-	313,644
2037									
2038	358	Underground Conductors							
2039			DGP		-	-	-	-	-
2040			DGU		-	-	-	-	-
2041			CAGW		-	-	-	-	-
2042			CAGE		-	-	-	-	-
2043			SG		9,083,639	8,358,876	724,763	-	724,763
2044				B8	9,083,639	8,358,876	724,763	-	724,763
2045									
2046	359	Roads and Trails							
2047			DGP		-	-	-	-	-
2048			JBG		-	-	-	-	-
2049			CAGW		-	-	-	-	-
2050			CAGE		-	-	-	-	-
2051			SG		12,141,468	11,172,728	968,741	-	968,741
2052				B8	12,141,468	11,172,728	968,741	-	968,741
2053									
2054	TP	Unclassified Trans Plant - Acct 300							
2055			SG		1,176,153,121	1,082,310,481	93,842,640	-	93,842,640
2056			CAGW		12,570	9,784	2,786	-	2,786
2057			CAGE		(14,581)	(14,581)	-	-	-
2058					1,176,151,110	1,082,305,684	93,845,426	-	93,845,426
2059									
2060	TS0	Unclassified Trans Sub Plant - Acct 300							
2061			SG		-	-	-	-	-
2062					-	-	-	-	-
2063									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	**DESCRIP**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
TOTAL TRANSMISSION PLANT			B8	**10,189,141,859**	**9,375,826,877**	**813,314,982**	**-**	**813,314,982**
Summary of Transmission Plant by Factor								
		JBG		29,031	22,597	6,434	-	6,434
		JBE		-	-	-	-	-
		CAGW		2,402,305	1,869,882	532,422	-	532,422
		CAGE		(14,581)	(14,581)	-	-	-
		SG		10,186,725,104	9,373,948,978	812,776,125	-	812,776,125
Total Transmission Plant by Factor			B8	10,189,141,859	9,375,826,877	813,314,982	-	813,314,982
360	Land and Land Rights							
		S		83,355,404	80,522,262	2,833,143	-	2,833,143
			B8	83,355,404	80,522,262	2,833,143	-	2,833,143
361	Structures and Improvements							
		S		158,129,069	148,582,023	9,547,046	-	9,547,046
			B8	158,129,069	148,582,023	9,547,046	-	9,547,046
362	Station Equipment							
		S		1,315,756,243	1,221,134,252	94,621,991	-	94,621,991
			B8	1,315,756,243	1,221,134,252	94,621,991	-	94,621,991
363	Storage Battery Equipment							
		S		77,139,595	73,157,798	3,981,796	-	3,981,796
		CN		4,951,207	4,617,348	333,859	-	333,859
		SO		16,478,568	15,311,130	1,167,437	-	1,167,437
			B8	98,569,370	93,086,277	5,483,093	-	5,483,093
364	Poles, Towers & Fixtures							
		S		1,774,965,040	1,622,454,254	152,510,786	-	152,510,786
			B8	1,774,965,040	1,622,454,254	152,510,786	-	152,510,786
365	Overhead Conductors							
		S		1,161,039,935	1,050,603,426	110,436,509	-	110,436,509
			B8	1,161,039,935	1,050,603,426	110,436,509	-	110,436,509
366	Underground Conduit							
		S		544,071,040	517,662,700	26,408,340	-	26,408,340
			B8	544,071,040	517,662,700	26,408,340	-	26,408,340
367	Underground Conductors							
		S		1,244,666,249	1,205,092,160	39,574,089	-	39,574,089
			B8	1,244,666,249	1,205,092,160	39,574,089	-	39,574,089
368	Line Transformers							
		S		1,734,678,161	1,596,655,697	138,022,464	-	138,022,464
			B8	1,734,678,161	1,596,655,697	138,022,464	-	138,022,464
369	Services							
		S		1,116,130,231	1,030,510,056	85,620,174	-	85,620,174
			B8	1,116,130,231	1,030,510,056	85,620,174	-	85,620,174
370	Meters							
		S		323,767,574	306,890,573	16,877,001	-	16,877,001
			B8	323,767,574	306,890,573	16,877,001	-	16,877,001
371	Installations on Customers' Premises							
		S		8,988,962	8,443,612	545,350	-	545,350
			B8	8,988,962	8,443,612	545,350	-	545,350
372	Leased Property							
		S		-	-	-	-	-
			B8	-	-	-	-	-
373	Street Lights							
		S		67,526,666	63,542,509	3,984,156	-	3,984,156
			B8	67,526,666	63,542,509	3,984,156	-	3,984,156
DP	Unclassified Dist Plant - Acct 300							
		S		242,241,706	234,339,758	7,901,948	-	7,901,948
				242,241,706	234,339,758	7,901,948	-	7,901,948
DS0	Unclassified Dist Sub Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
TOTAL DISTRIBUTION PLANT			B8	**9,873,885,649**	**9,179,519,559**	**694,366,090**	**-**	**694,366,090**

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Summary of Distribution Plant by Factor								
		S		9,852,455,874	9,159,591,080	692,864,794	-	692,864,794
		CN		4,951,207	4,617,348	333,859	-	333,859
		SO		16,478,568	15,311,130	1,167,437	-	1,167,437
Total Distribution Plant by Factor			B8	9,873,885,649	9,179,519,559	694,366,090	-	694,366,090
389	Land and Land Rights							
		S		17,873,125	16,774,298	1,098,826	-	1,098,826
		CN		1,128,506	1,052,411	76,095	-	76,095
		DGU		-	-	-	-	-
		SG		1,228	1,130	98	-	98
		CAGW		-	-	-	-	-
		CAGE		332	332	-	-	-
		SO		7,611,617	7,072,366	539,251	-	539,251
			B8	26,614,808	24,900,537	1,714,270	-	1,714,270
390	Structures and Improvements							
		S		151,670,552	137,168,616	14,501,936	-	14,501,936
		CAEE		940,953	940,953	-	-	-
		SE		-	-	-	-	-
		CN		8,218,829	7,664,635	554,194	-	554,194
		SG		11,515,090	10,596,326	918,763	-	918,763
		CAGW		10,644	8,285	2,359	-	2,359
		CAGE		497,786	497,786	-	-	-
		JBG		-	-	-	-	-
		SO		117,070,442	108,776,491	8,293,950	-	8,293,950
			B8	289,924,295	265,653,092	24,271,203	-	24,271,203
391	Office Furniture & Equipment							
		S		5,001,037	4,746,014	255,023	-	255,023
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CN		1,592,946	1,485,534	107,412	-	107,412
		SG		738,799	679,852	58,947	-	58,947
		SE		-	-	-	-	-
		SO		46,573,199	43,273,683	3,299,516	-	3,299,516
		CAGW		97,162	75,628	21,534	-	21,534
		CAGE		1,815,296	1,815,296	-	-	-
		JBG		229,344	178,514	50,829	-	50,829
		JBE		-	-	-	-	-
		CAEE		16,151	16,151	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	56,063,932	52,270,671	3,793,261	-	3,793,261
392	Transportation Equipment							
		S		117,818,982	111,056,464	6,762,519	-	6,762,519
		SO		6,155,971	5,719,847	436,125	-	436,125
		SG		12,963,091	11,928,795	1,034,296	-	1,034,296
		CN		-	-	-	-	-
		DGU		-	-	-	-	-
		SE		-	-	-	-	-
		DGP		-	-	-	-	-
		CAGW		213,777	166,398	47,379	-	47,379
		CAGE		8,960,458	8,960,458	-	-	-
		JBG		2,767,744	2,154,329	613,415	-	613,415
		CAEW		-	-	-	-	-
		CAEE		180,116	180,116	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	149,060,140	140,166,406	8,893,734	-	8,893,734
393	Stores Equipment							
		S		11,975,171	10,945,121	1,030,051	-	1,030,051
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SO		283,479	263,396	20,083	-	20,083
		SG		2,919,646	2,686,694	232,952	-	232,952
		CAGW		181,719	141,445	40,274	-	40,274
		CAGE		3,612,768	3,612,768	-	-	-
		JBG		969,153	754,360	214,793	-	214,793
		CAGE		-	-	-	-	-
			B8	19,941,937	18,403,783	1,538,154	-	1,538,154
394	Tools, Shop & Garage Equipment							
		S		37,518,212	34,626,741	2,891,471	-	2,891,471
		DGP		-	-	-	-	-
		SG		4,293,714	3,951,128	342,586	-	342,586
		SO		1,713,621	1,592,218	121,403	-	121,403
		SE		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		719,067	559,700	159,367	-	159,367

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2225			CAGE		15,081,355	15,081,355	-	-	-
2226			JBG		2,563,776	1,995,567	568,209	-	568,209
2227			CAEW		-	-	-	-	-
2228			CAEE		125,691	125,691	-	-	-
2229			CAGE		-	-	-	-	-
2230			CAGE		-	-	-	-	-
2231				B8	62,015,435	57,932,400	4,083,036	-	4,083,036
2232									
2233	395	Laboratory Equipment							
2234			S		27,708,602	26,261,181	1,447,422	-	1,447,422
2235			DGP		-	-	-	-	-
2236			DGU		-	-	-	-	-
2237			SO		4,510,134	4,190,610	319,524	-	319,524
2238			SE		-	-	-	-	-
2239			SG		2,443,748	2,248,767	194,981	-	194,981
2240			CAGW		220,133	171,345	48,788	-	48,788
2241			CAGE		3,470,201	3,470,201	-	-	-
2242			JBG		595,909	463,838	132,071	-	132,071
2243			CAEW		-	-	-	-	-
2244			CAEE		1,267,603	1,267,603	-	-	-
2245			CAGE		-	-	-	-	-
2246			CAGE		-	-	-	-	-
2247				B8	40,216,330	38,073,544	2,142,786	-	2,142,786
2248									
2249	396	Power Operated Equipment							
2250			S		183,125,021	171,473,966	11,651,054	-	11,651,054
2251			DGP		-	-	-	-	-
2252			SG		7,467,375	6,871,570	595,805	-	595,805
2253			SO		4,893,124	4,546,467	346,657	-	346,657
2254			DGU		-	-	-	-	-
2255			SE		-	-	-	-	-
2256			CAGW		191,644	149,170	42,474	-	42,474
2257			CAGE		21,372,291	21,372,291	-	-	-
2258			JBG		9,766,080	7,601,625	2,164,455	-	2,164,455
2259			CAEW		-	-	-	-	-
2260			CAEE		74,794	74,794	-	-	-
2261			CAGE		-	-	-	-	-
2262			CAGE		-	-	-	-	-
2263				B8	226,890,329	212,089,884	14,800,446	-	14,800,446
2264	397	Communication Equipment							
2265			S		119,161,850	111,776,632	7,385,218	-	7,385,218
2266			DGP		-	-	-	-	-
2267			DGU		-	-	-	-	-
2268			SO		316,256,020	293,850,606	22,405,414	-	22,405,414
2269			CN		106,694,143	99,499,777	7,194,366	-	7,194,366
2270			SG		99,546,918	91,604,291	7,942,627	-	7,942,627
2271			SE		-	-	-	-	-
2272			CAGW		585,493	455,730	129,763	-	129,763
2273			CAGE		14,985,881	14,985,881	-	-	-
2274			JBG		2,082,063	1,620,616	461,447	-	461,447
2275			CAEW		-	-	-	-	-
2276			CAEE		280,418	280,418	-	-	-
2277			JBE		-	-	-	-	-
2278			CAGE		-	-	-	-	-
2279				B8	659,592,787	614,073,952	45,518,836	-	45,518,836
2280									
2281	398	Misc. Equipment							
2282			S		3,809,014	3,599,410	209,604	-	209,604
2283			DGP		-	-	-	-	-
2284			DGU		-	-	-	-	-
2285			CN		85,360	79,604	5,756	-	5,756
2286			SO		1,590,291	1,477,626	112,665	-	112,665
2287			SE		-	-	-	-	-
2288			SG		915,262	842,235	73,027	-	73,027
2289			CAGW		28,776	22,398	6,378	-	6,378
2290			CAGE		1,732,308	1,732,308	-	-	-
2291			JBG		302,777	235,672	67,104	-	67,104
2292			CAEW		-	-	-	-	-
2293			CAEE		3,966	3,966	-	-	-
2294			CAGE		-	-	-	-	-
2295				B8	8,467,754	7,993,220	474,534	-	474,534
2296									
2297	399	Coal Mine							
2298			SE		-	-	-	-	-
2299			CAEW		-	-	-	-	-
2300			CAEE		1,822,901	1,822,901	-	-	-
2301	MP		JBE		-	-	-	-	-
2302				B8	1,822,901	1,822,901	-	-	-
2303									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
399L	WIDCO Capital Lease							
		SE		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1011390	General Capital Leases							
		S		14,927,461	13,530,488	1,396,972	-	1,396,972
		CAGW		1,277,288	994,203	283,085	-	283,085
		CAGE		5,413,794	5,413,794	-	-	-
		SO		-	-	-	-	-
			B9	21,618,543	19,938,485	1,680,058	-	1,680,058
	Remove Capital Leases			(21,618,543)	(19,938,485)	(1,680,058)	-	(1,680,058)
			B9	-	-	-	-	-
1011392	General Vehicles Capital Leases							
		SO		-	-	-	-	-
			B9	-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
			B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300							
		S		-	-	-	-	-
		SO		170,959,444	158,847,684	12,111,760	-	12,111,760
		CN		-	-	-	-	-
		SG		49,557	45,603	3,954	-	3,954
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
				171,009,002	158,893,287	12,115,714	-	12,115,714
399G	Unclassified Gen Plant - Acct 300							
		S		-	-	-	-	-
		SO		-	-	-	-	-
		SG		-	-	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT			B8	**1,711,619,650**	**1,592,273,676**	**119,345,974**	**-**	**119,345,974**
Summary of General Plant by Factor								
	S			690,589,028	641,958,931	48,630,097	-	48,630,097
	JBG			19,276,845	15,004,521	4,272,324	-	4,272,324
	JBE			-	-	-	-	-
	SG			142,854,428	131,456,391	11,398,037	-	11,398,037
	SO			677,617,343	629,610,993	48,006,350	-	48,006,350
	SE			-	-	-	-	-
	CN			117,719,784	109,781,961	7,937,823	-	7,937,823
	DEU			-	-	-	-	-
	CAGW			3,525,703	2,744,302	781,401	-	781,401
	CAGE			76,942,470	76,942,470	-	-	-
	CAEW			-	-	-	-	-
	CAEE			4,712,591	4,712,591	-	-	-
	SSGCT			-	-	-	-	-
	SSGCH			-	-	-	-	-
	Less Capital Leases			(21,618,543)	(19,938,485)	(1,680,058)	-	(1,680,058)
Total General Plant by Factor			B8	1,711,619,650	1,592,273,676	119,345,974	-	119,345,974
301	Organization							
		S		-	-	-	-	-
		SO		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
			B8	-	-	-	-	-
302	Franchise & Consent							
		S		1,000,000	1,000,000	-	-	-
		SG		24,078,646	22,157,464	1,921,182	-	1,921,182
		SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
		SG-U		10,501,813	9,663,897	837,916	-	837,916
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
			B8	139,035,534	128,021,986	11,013,548	-	11,013,548

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2382	303	Miscellaneous Intangible Plant							
2383			S		23,262,596	21,241,013	2,021,583	-	2,021,583
2384			SG		100,836,520	92,790,999	8,045,522	-	8,045,522
2385			SO		281,430,020	261,491,882	19,938,138	-	19,938,138
2386			SE		-	-	-	-	-
2387			CN		126,207,321	117,697,185	8,510,136	-	8,510,136
2388			CAGW		20,900,539	16,268,356	4,632,183	-	4,632,183
2389			CAGE		65,232,766	65,232,766	-	-	-
2390			JBG		1,544,227	1,201,980	342,247	-	342,247
2391			CAEW		-	-	-	-	-
2392			CAEE		4,932	4,932	-	-	-
2393			SG-P		-	-	-	-	-
2394			CAGE		-	-	-	-	-
2395				B8	619,418,921	575,929,113	43,489,808	-	43,489,808
2396	303	Less Non-Utility Plant							
2397			S		-	-	-	-	-
2398				B8	619,418,921	575,929,113	43,489,808	-	43,489,808
2399	IP	Unclassified Intangible Plant - Acct 300							
2400			S		-	-	-	-	-
2401			SG		-	-	-	-	-
2402			DGU		-	-	-	-	-
2403			SO		-	-	-	-	-
2404					-	-	-	-	-
2405									
2406	**TOTAL INTANGIBLE PLANT**			B8	**758,454,454**	**703,951,099**	**54,503,356**	**-**	**54,503,356**
2407									
2408	Summary of Intangible Plant by Factor								
2409		S			24,262,596	22,241,013	2,021,583	-	2,021,583
2410		JBG			1,544,227	1,201,980	342,247	-	342,247
2411		JBE			-	-	-	-	-
2412		SG			124,915,166	114,948,463	9,966,703	-	9,966,703
2413		SO			281,430,020	261,491,882	19,938,138	-	19,938,138
2414		CN			126,207,321	117,697,185	8,510,136	-	8,510,136
2415		CAGW			20,900,539	16,268,356	4,632,183	-	4,632,183
2416		CAGE			65,232,766	65,232,766	-	-	-
2417		CAEW			-	-	-	-	-
2418		CAEE			4,932	4,932	-	-	-
2419		SG-P			103,455,075	95,200,625	8,254,450	-	8,254,450
2420		SG-U			10,501,813	9,663,897	837,916	-	837,916
2421		SE			-	-	-	-	-
2422	Total Intangible Plant by Factor			B8	758,454,454	703,951,099	54,503,356	-	54,503,356
2423	Summary of Unclassified Plant (Account 106)								
2424		DP			242,241,706	234,339,758	7,901,948	-	7,901,948
2425		DS0			-	-	-	-	-
2426		GP			171,009,002	158,893,287	12,115,714	-	12,115,714
2427		HP			-	-	-	-	-
2428		NP			-	-	-	-	-
2429		OP			92,328	84,961	7,367	-	7,367
2430		TP			1,176,151,110	1,082,305,684	93,845,426	-	93,845,426
2431		TS0			-	-	-	-	-
2432		IP			-	-	-	-	-
2433		MP							
2434		SP			150,945,648	137,465,463	13,480,185	-	13,480,185
2435	Total Unclassified Plant by Factor				1,740,439,793	1,613,089,153	127,350,640	-	127,350,640
2436									
2437	**TOTAL ELECTRIC PLANT IN SERVICE**			B8	**36,586,592,804**	**33,992,945,018**	**2,593,647,786**	**-**	**2,593,647,786**
2438	Summary of Electric Plant by Factor								
2439		S			10,568,592,857	9,825,076,383	743,516,473	-	743,516,473
2440		SE			-	-	-	-	-
2441		JBG			1,489,373,095	1,159,283,590	330,089,505	-	330,089,505
2442		JBE			-	-	-	-	-
2443		SG			14,424,540,596	13,273,638,604	1,150,901,992	-	1,150,901,992
2444		SO			975,525,930	906,414,005	69,111,925	-	69,111,925
2445		CN			248,878,312	232,096,494	16,781,818	-	16,781,818
2446		DEU			-	-	-	-	-
2447		CAGW			840,652,446	654,338,788	186,313,658	-	186,313,658
2448		CAGE			6,819,995,959	6,819,995,959	-	-	-
2449		CAEW			-	-	-	-	-
2450		CAEE			4,717,523	4,717,523	-	-	-
2451		SG-P			1,017,719,232	936,517,679	81,201,553	-	81,201,553
2452		SG-U			218,215,397	200,804,476	17,410,921	-	17,410,921
2453		Less Capital Leases			(21,618,543)	(19,938,485)	(1,680,058)	-	(1,680,058)
2454				B8	36,586,592,804	33,992,945,018	2,593,647,786	-	2,593,647,786
2455	105	Plant Held For Future Use							
2456			S		10,957,115	10,957,115	-	-	-
2457			SG		1,756,025	1,615,916	140,109	-	140,109
2458			SG		-	-	-	-	-
2459			SG		-	-	-	-	-
2460			SE		-	-	-	-	-
2461			SG		-	-	-	-	-
2462			SG		-	-	-	-	-

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

Line	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2463			CAGE		-	-	-	-	-
2464			CAEW		-	-	-	-	-
2465			CAEE		-	-	-	-	-
2466	**Total Plant Held For Future Use**			B10	**12,713,141**	**12,573,032**	**140,109**	**-**	**140,109**
2467									
2468	114	Electric Plant Acquisition Adjustments							
2469			S		11,763,784	11,763,784	-	-	-
2470			SG		1,981,728	1,823,611	158,118	-	158,118
2471			CAGW		-	-	-	-	-
2472			CAGE		141,186,242	141,186,242	-	-	-
2473			DGP		-	-	-	-	-
2474	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2475									
2476	115	Accum Provision for Asset Acquisition Adjustments							
2477			S		(2,953,266)	(2,953,266)	-	-	-
2478			SG		(663,674)	(610,721)	(52,953)	-	(52,953)
2479			CAGW		-	-	-	-	-
2480			CAGE		(141,186,242)	(141,186,242)	-	-	-
2481			DGP		-	-	-	-	-
2482	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,803,182)**	**(144,750,229)**	**(52,953)**	**-**	**(52,953)**
2483									
2484	128	Pensions							
2485			SO		-	-	-	-	-
2486	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2487									
2488	124	Weatherization							
2489			S		477,487	474,175	3,312	-	3,312
2490			SO		-	-	-	-	-
2491				B16	477,487	474,175	3,312	-	3,312
2492									
2493	182W	Weatherization							
2494			S		275,280,820	275,280,820	-	-	-
2495			SG		-	-	-	-	-
2496			CAGE		-	-	-	-	-
2497			SO		-	-	-	-	-
2498				B16	275,280,820	275,280,820	-	-	-
2499									
2500	186W	Weatherization							
2501			S		-	-	-	-	-
2502			CN		-	-	-	-	-
2503			CNP		-	-	-	-	-
2504			SG		-	-	-	-	-
2505			SO		-	-	-	-	-
2506				B16	-	-	-	-	-
2507									
2508	**Total Weatherization**				**275,758,307**	**275,754,995**	**3,312**	**-**	**3,312**
2509									
2510	151	Fuel Stock							
2511			DEU		-	-	-	-	-
2512			SE		-	-	-	-	-
2513			CAEW		2,379,571	1,841,470	538,101	-	538,101
2514			CAEE		216,156,254	216,156,254	-	-	-
2515			JBE		37,662,226	29,145,534	8,516,692	-	8,516,692
2516			CAEE		-	-	-	-	-
2517			CAEE		-	-	-	-	-
2518	Total Fuel Stock			B13	256,198,051	247,143,259	9,054,793	-	9,054,793
2519									
2520	152	Fuel Stock - Undistributed							
2521			SE		-	-	-	-	-
2522			CAEW		-	-	-	-	-
2523			CAEE		-	-	-	-	-
2524					-	-	-	-	-
2525									
2526	25316	DG&T Working Capital Deposit							
2527			SE		-	-	-	-	-
2528			CAEW		-	-	-	-	-
2529			CAEE		-	-	-	-	-
2530				B13	-	-	-	-	-
2531									
2532	25317	DG&T Working Capital Deposit							
2533			SE		-	-	-	-	-
2534			CAEW		-	-	-	-	-
2535			CAEE		-	-	-	-	-
2536				B13	-	-	-	-	-
2537									
2538	25319	Provo Working Capital Deposit							
2539			SE		-	-	-	-	-
2540			CAEW		-	-	-	-	-
2541			CAEE		-	-	-	-	-
2542					-	-	-	-	-
2543									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
Total Fuel Stock			B13	**256,198,051**	**247,143,259**	**9,054,793**	**-**	**9,054,793**
154	Materials and Supplies							
		S		397,447,190	371,412,217	26,034,973	-	26,034,973
		SG		3,112,089	2,863,783	248,307	-	248,307
		SE		-	-	-	-	-
		SO		(4,370,380)	(4,060,756)	(309,623)	-	(309,623)
		SNPPS		-	-	-	-	-
		SNPPH		-	-	-	-	-
		SNPD		(1,468,336)	(1,376,359)	(91,977)	-	(91,977)
		SNPT		-	-	-	-	-
		DGU		-	-	-	-	-
		DGP		-	-	-	-	-
		JBE		-	-	-	-	-
		SNPP		-	-	-	-	-
		CAGW		11,713,071	9,117,105	2,595,966	-	2,595,966
		CAGE		145,409,055	145,409,055	-	-	-
		JBG		495,125	385,390	109,734	-	109,734
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		CAGE		-	-	-	-	-
Total Materials and Supplies - FERC 154			B13	552,337,814	523,750,434	28,587,380	-	28,587,380
158	Allowances							
		S		20,767,350	20,767,350	-	-	-
			B13	20,767,350	20,767,350	-	-	-
25318	Provo Working Capital Deposit							
		SNPPS		273,000	256,963	16,037	-	16,037
		CAGW		-	-	-	-	-
		CAGE		(273,000)	(273,000)	-	-	-
			B13	-	(16,037)	16,037	-	16,037
Total Materials & Supplies (Net)			B13	**573,105,164**	**544,501,746**	**28,603,417**	**-**	**28,603,417**
165	Prepayments							
		S		60,848,158	60,848,158	-	-	-
		GPS		9,901,986	9,200,472	701,514	-	701,514
		SG		5,826,036	5,361,190	464,846	-	464,846
		CAGW		-	-	-	-	-
		CAGE		1,106,254	1,106,254	-	-	-
		CAEW		4,055	3,138	917	-	917
		CAEE		(22,120,225)	(22,120,225)	-	-	-
		SE		-	-	-	-	-
		SO		225,736,800	209,744,293	15,992,506	-	15,992,506
Total Prepayments			B15	**281,303,063**	**264,143,279**	**17,159,784**	**-**	**17,159,784**
182M	Misc Regulatory Assets							
		S		1,521,694,123	1,521,621,306	72,817	-	72,817
		SG		8,749,773	8,051,648	698,125	-	698,125
		CAGE		-	-	-	-	-
		CAGE		4,696,318	4,696,318	-	-	-
		CAGW		-	-	-	-	-
		JBG		-	-	-	-	-
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		155,999,700	155,999,700	-	-	-
		SO		-	-	-	-	-
			B16	**1,691,139,914**	**1,690,368,973**	**770,942**	**-**	**770,942**
186M	Misc Deferred Debits							
		S		4,741,682	4,741,682	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SG		72,512,908	66,727,264	5,785,644	-	5,785,644
		SO		502,609	467,001	35,608	-	35,608
		SE		-	-	-	-	-
		CAGW		23,388,371	18,204,811	5,183,561	-	5,183,561
		CAGE		57,554,786	57,554,786	-	-	-
		CAEW		-	-	-	-	-
		CAEE		306,510	306,510	-	-	-
		JBE		3,619	2,801	818	-	818
		EXCTAX		-	-	-	-	-
Total Misc. Deferred Debits			B11	**159,010,485**	**148,004,855**	**11,005,630**	**-**	**11,005,630**

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2619	Working Capital								
2620	CWC	Cash Working Capital							
2621			S		-	-	-	-	-
2622			SO		-	-	-	-	-
2623			SE		-	-	-	-	-
2624				B14	-	-	-	-	-
2625									
2626	OWC	Other Work. Cap.							
2627	131	Cash	SNP		-	-	-	-	-
2628	135	Working Funds	SG		-	-	-	-	-
2629	141	Other A/R	SO		-	-	-	-	-
2630	143	Other A/R	SO		138,607,676	128,787,903	9,819,773	-	9,819,773
2631	232	A/P	SE		-	-	-	-	-
2632	232	A/P	SO		(9,315,136)	(8,655,198)	(659,938)	-	(659,938)
2633	232	A/P	CAEE		(6,208,714)	(6,208,714)	-	-	-
2634	232	A/P	SG		(5,358,640)	(4,931,086)	(427,554)	-	(427,554)
2635	232	A/P	S		(562,338)	(562,338)	-	-	-
2636	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2637	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2638	2533	Other Msc. Df. Crd.	CAGE		(10,722,719)	(10,722,719)	-	-	-
2639	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2640	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2641	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2642	230	Asset Retir. Oblig.	S		(1,884,277)	(1,884,277)	-	-	-
2643	254105	ARO Reg Liability	S		-	-	-	-	-
2644	254105	ARO Reg Liability	SE		-	-	-	-	-
2645	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2646	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2647	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2648				B14	104,555,852	95,823,571	8,732,281	-	8,732,281
2649									
2650	**Total Working Capital**				**104,555,852**	**95,823,571**	**8,732,281**	**-**	**8,732,281**
2651	Miscellaneous Rate Base								
2652	18221	Unrec Plant & Reg Study Costs							
2653			S		-	-	-	-	-
2654									
2655					-	-	-	-	-
2656									
2657	18222	Nuclear Plant - Trojan							
2658			S		-	-	-	-	-
2659			TROJP		-	-	-	-	-
2660			TROJD		-	-	-	-	-
2661				B16	-	-	-	-	-
2662									
2663									
2664									
2665	1869	Misc Deferred Debits-Trojan							
2666			S		-	-	-	-	-
2667			SNPPN		-	-	-	-	-
2668					-	-	-	-	-
2669									
2670	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-
2671									
2672	**TOTAL RATE BASE ADDITIONS**				**3,363,912,550**	**3,288,337,117**	**75,575,433**	**-**	**75,575,433**
2673	235	Customer Service Deposits							
2674			S		-	-	-	-	-
2675			CN		-	-	-	-	-
2676	**Total Customer Service Deposits**			B15	**-**	**-**	**-**	**-**	**-**
2677									
2678	2281	Prop Ins	S		2,638,464	2,516,255	122,209	-	122,209
2679	2281	Prop Ins	SO		(3,542,969)	(3,291,964)	(251,004)	-	(251,004)
2680	2282	Inj & Dam	SO		(1,421,450,671)	(1,320,746,846)	(100,703,824)	-	(100,703,824)
2681	2283	Pen & Ben	SO		(952,527)	(885,045)	(67,483)	-	(67,483)
2682	2282	Inj & Dam	S		152,698,232	152,698,232	-	-	-
2683	254	Ins Prov	CAEE		-	-	-	-	-
2684				B15	(1,270,609,471)	(1,169,709,369)	(100,900,102)	-	(100,900,102)
2685									
2686	22841	Accum Misc Oper Provisions - Other							
2687			S		-	-	-	-	-
2688			CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
2689				B15	(234,889)	(182,830)	(52,058)	-	(52,058)
2690									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
254		TROJD		-	-	-	-	-
254		CAGW		-	-	-	-	-
254105	ARO	S		-	-	-	-	-
2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
254	Regulatory Liability	CAGE		-	-	-	-	-
254	Regulatory Liability	S		(1,333,469,518)	(1,242,603,395)	(90,866,123)	-	(90,866,123)
			B15	(1,413,326,477)	(1,322,460,355)	(90,866,123)	-	(90,866,123)
252	Customer Advances for Construction							
		S		(64,482,221)	(64,475,165)	(7,056)	-	(7,056)
		SG		(168,546,441)	(155,098,496)	(13,447,945)	-	(13,447,945)
		CAGE		(75,199,334)	(75,199,334)	-	-	-
		CAGW		(3,820)	(2,973)	(847)	-	(847)
		CN		-	-	-	-	-
Total Customer Advances for Constr.			B20	**(308,231,816)**	**(294,775,968)**	**(13,455,848)**	**-**	**(13,455,848)**
25398	SO2 Emissions							
		S		-	-	-	-	-
				-	-	-	-	-
25399	Other Deferred Credits							
		S		(3,961,683)	(3,402,534)	(559,149)	-	(559,149)
		GPS		-	-	-	-	-
		SO		(13,932,610)	(12,945,543)	(987,067)	-	(987,067)
		CAGW		(899,350)	(700,027)	(199,323)	-	(199,323)
		CAGE		(3,460,510)	(3,460,510)	-	-	-
		SG		(197,596,205)	(181,830,444)	(15,765,761)	-	(15,765,761)
		CAEW		-	-	-	-	-
		CAEE		(1,043,977)	(1,043,977)	-	-	-
		SE		-	-	-	-	-
			B15	(220,894,336)	(203,383,035)	(17,511,300)	-	(17,511,300)
190	Accumulated Deferred Income Taxes							
		S		328,140,241	305,829,398	22,310,843	-	22,310,843
		CN		-	-	-	-	-
		SO		355,633,070	330,437,957	25,195,113	-	25,195,113
		IBT		-	-	-	-	-
		BADDEBT		5,768,028	4,982,005	786,023	-	786,023
		TROJD		-	-	-	-	-
		SG		1,272,691	1,171,146	101,545	-	101,545
		SE		-	-	-	-	-
		SNP		-	-	-	-	-
		CAGW		57,751	44,952	12,799	-	12,799
		CAGE		3,510,589	3,510,589	-	-	-
		JBG		-	-	-	-	-
		CAEE		28,507,573	28,507,573	-	-	-
		JBE		(4,214,433)	(3,261,409)	(953,025)	-	(953,025)
		SNPD		1,558,426	1,460,805	97,620	-	97,620
Total Accum Deferred Income Taxes			B19	720,233,935	672,683,016	47,550,919	-	47,550,919
281	Accumulated Deferred Income Taxes							
		S		-	-	-	-	-
		SG		(111,071,061)	(102,208,948)	(8,862,113)	-	(8,862,113)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SNPT		-	-	-	-	-
			B19	(111,071,061)	(102,208,948)	(8,862,113)	-	(8,862,113)
282	Accumulated Deferred Income Taxes							
		S		63,845,616	64,721,711	(876,095)	-	(876,095)
		CIAC		-	-	-	-	-
		DITBAL		(3,096,345,028)	(2,886,132,253)	(210,212,774)	-	(210,212,774)
		JBE		(1,060,069)	(820,352)	(239,717)	-	(239,717)
		SO		-	-	-	-	-
		SNPD		-	-	-	-	-
		SNP		(405,758)	(377,825)	(27,933)	-	(27,933)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SE		-	-	-	-	-
		CAEE		29,116	29,116	-	-	-
		CN		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		-	-	-	-	-
			B19	(3,033,936,122)	(2,822,579,603)	(211,356,519)	-	(211,356,519)

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2767	283	Accumulated Deferred Income Taxes							
2768			S		(418,560,298)	(418,542,395)	(17,903)	-	(17,903)
2769			SG		(3,238,925)	(2,980,499)	(258,427)	-	(258,427)
2770			SE		-	-	-	-	-
2771			SO		(37,235,430)	(34,597,456)	(2,637,974)	-	(2,637,974)
2772			GPS		(6,982,538)	(6,487,855)	(494,684)	-	(494,684)
2773			SNP		(412,466)	(384,071)	(28,395)	-	(28,395)
2774			TROJD		-	-	-	-	-
2775			SGCT		-	-	-	-	-
2776			CAGW		(488,974)	(380,603)	(108,371)	-	(108,371)
2777			CAGE		(187,040)	(187,040)	-	-	-
2778			CAEW		-	-	-	-	-
2779			CAEE		(25,248,839)	(25,248,839)	-	-	-
2780			JBE		(234,179)	(181,223)	(52,956)	-	(52,956)
2781			SGCT		-	-	-	-	-
2782									
2783				B19	(492,588,690)	(488,989,980)	(3,598,709)	-	(3,598,709)
2784									
2785	**TOTAL ACCUM DEF INCOME TAX**			B19	**(2,917,361,938)**	**(2,741,095,515)**	**(176,266,422)**	**-**	**(176,266,422)**
2786	255	Accumulated Investment Tax Credit							
2787			S		(1,858,974)	(1,858,974)	-	-	-
2788			ITC84		-	-	-	-	-
2789			ITC85		-	-	-	-	-
2790			ITC86		-	-	-	-	-
2791			ITC88		-	-	-	-	-
2792			ITC89		-	-	-	-	-
2793			ITC90		-	-	-	-	-
2794			SG		(152,202)	(140,058)	(12,144)	-	(12,144)
2795	**Total Accumulated ITC**			B19	**(2,011,176)**	**(1,999,032)**	**(12,144)**	**-**	**(12,144)**
2796									
2797	**TOTAL RATE BASE DEDUCTIONS**				**(6,132,670,102)**	**(5,733,606,104)**	**(399,063,998)**	**-**	**(399,063,998)**
2798									
2799									
2800									
2801	108SP	Steam Prod Plant Accumulated Depr							
2802			S		(100,424,622)	(96,869,842)	(3,554,780)	-	(3,554,780)
2803			SG-P		(25,009)	(23,014)	(1,995)	-	(1,995)
2804			SG-U		-	-	-	-	-
2805			SG		(53,076,867)	(48,841,982)	(4,234,885)	-	(4,234,885)
2806			CAGW		(205,322,980)	(159,817,283)	(45,505,697)	-	(45,505,697)
2807			CAGE		(3,235,944,399)	(3,235,944,399)	-	-	-
2808			JBG		(802,140,875)	(624,362,530)	(177,778,345)	-	(177,778,345)
2809			CAGE		-	-	-	-	-
2810				B17	(4,396,934,751)	(4,165,859,049)	(231,075,702)	-	(231,075,702)
2811									
2812	108NP	Nuclear Prod Plant Accumulated Depr							
2813			DGP		-	-	-	-	-
2814			DGU		-	-	-	-	-
2815			SG		-	-	-	-	-
2816					-	-	-	-	-
2817									
2818									
2819	108HP	Hydraulic Prod Plant Accum Depr							
2820			S		-	-	-	-	-
2821			SG		(3,631,908)	(3,342,127)	(289,782)	-	(289,782)
2822			DGU		-	-	-	-	-
2823			CAGW		-	-	-	-	-
2824			CAGE		-	-	-	-	-
2825			SG-P		(363,821,306)	(334,792,813)	(29,028,492)	-	(29,028,492)
2826			SG-U		(122,204,480)	(112,454,056)	(9,750,423)	-	(9,750,423)
2827				B17	(489,657,694)	(450,588,996)	(39,068,698)	-	(39,068,698)
2828									
2829	108XP	Solar Prod Plant Accum Depr							
2830			S		(42,051)	(42,051)	-	-	-
2831			SG		(30,826)	(28,366)	(2,460)	-	(2,460)
2832			CAGW		-	-	-	-	-
2833				B17	(72,877)	(70,418)	(2,460)	-	(2,460)
2834									
2835	108WP	Wind Prod Plant Accum Depr							
2836			S		-	-	-	-	-
2837			SG		(59,144,888)	(54,425,849)	(4,719,039)	-	(4,719,039)
2838			CAGW		-	-	-	-	-
2839				B17	(59,144,888)	(54,425,849)	(4,719,039)	-	(4,719,039)
2840									
2841	108RP	Other Renewable Prod Plant Accum Depr							
2842			S		-	-	-	-	-
2843			SG		(46,047,279)	(42,373,269)	(3,674,010)	-	(3,674,010)
2844			CAGW		-	-	-	-	-
2845				B17	(46,047,279)	(42,373,269)	(3,674,010)	-	(3,674,010)
2846									
2847	108OP	Other Production Plant - Accum Depr							

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2848			S		(40,089)	(40,089)	-	-	-
2849			DGU		-	-	-	-	-
2850			DGP		-	-	-	-	-
2851			SG		(36,431)	(33,524)	(2,907)	-	(2,907)
2852			CAGW		(276,424,845)	(215,160,854)	(61,263,991)	-	(61,263,991)
2853			CAGE		(422,486,829)	(422,486,829)	-	-	-
2854			SG		(28,881,494)	(26,577,104)	(2,304,390)	-	(2,304,390)
2855				B17	(727,869,688)	(664,298,400)	(63,571,288)	-	(63,571,288)
2856									
2857	108EP	Experimental Plant - Accum Depr							
2858			DGP		-	-	-	-	-
2859			SG		-	-	-	-	-
2860					-	-	-	-	-
2861									
2862	**TOTAL PRODUCTION PLANT DEPR**				**(5,719,727,178)**	**(5,377,615,981)**	**(342,111,196)**	**-**	**(342,111,196)**
2863									
2864	Summary of Prod Plant Depreciation by Factor								
2865		S			(100,506,762)	(96,951,983)	(3,554,780)	-	(3,554,780)
2866		SG-P			(363,846,315)	(334,815,827)	(29,030,488)	-	(29,030,488)
2867		SG-U			(122,204,480)	(112,454,056)	(9,750,423)	-	(9,750,423)
2868		SG			(190,849,693)	(175,622,221)	(15,227,472)	-	(15,227,472)
2869		CAGW			(481,747,825)	(374,978,137)	(106,769,688)	-	(106,769,688)
2870		CAGE			(3,658,431,228)	(3,658,431,228)	-	-	-
2871		JBG			(802,140,875)	(624,362,530)	(177,778,345)	-	(177,778,345)
2872		SSGCT			-	-	-	-	-
2873	Total of Prod Plant Depreciation by Factor				(5,719,727,178)	(5,377,615,981)	(342,111,196)	-	(342,111,196)
2874									
2875									
2876	108TP	Transmission Plant Accumulated Depr							
2877			DGP		-	-	-	-	-
2878			DGU		-	-	-	-	-
2879			CAGW		(816,437)	(635,490)	(180,947)	-	(180,947)
2880			CAGE		-	-	-	-	-
2881			JBG		(11,843)	(9,218)	(2,625)	-	(2,625)
2882			SG		(2,451,540,358)	(2,255,937,409)	(195,602,949)	-	(195,602,949)
2883	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,452,368,638)**	**(2,256,582,117)**	**(195,786,521)**	**-**	**(195,786,521)**
2884	108360	Land and Land Rights							
2885			S		(11,055,270)	(10,824,134)	(231,136)	-	(231,136)
2886				B17	(11,055,270)	(10,824,134)	(231,136)	-	(231,136)
2887									
2888	108361	Structures and Improvements							
2889			S		(40,005,018)	(38,162,044)	(1,842,974)	-	(1,842,974)
2890				B17	(40,005,018)	(38,162,044)	(1,842,974)	-	(1,842,974)
2891									
2892	108362	Station Equipment							
2893			S		(403,683,812)	(371,538,713)	(32,145,099)	-	(32,145,099)
2894				B17	(403,683,812)	(371,538,713)	(32,145,099)	-	(32,145,099)
2895									
2896	108363	Storage Battery Equipment							
2897			S		(34,342,290)	(32,261,323)	(2,080,967)	-	(2,080,967)
2898			CN		(4,951,207)	(4,617,348)	(333,859)	-	(333,859)
2899			SO		(13,147,833)	(12,216,364)	(931,469)	-	(931,469)
2900				B17	(52,441,330)	(49,095,035)	(3,346,295)	-	(3,346,295)
2901									
2902	108364	Poles, Towers & Fixtures							
2903			S		(760,378,759)	(674,771,644)	(85,607,115)	-	(85,607,115)
2904				B17	(760,378,759)	(674,771,644)	(85,607,115)	-	(85,607,115)
2905									
2906	108365	Overhead Conductors							
2907			S		(380,282,953)	(338,185,753)	(42,097,200)	-	(42,097,200)
2908				B17	(380,282,953)	(338,185,753)	(42,097,200)	-	(42,097,200)
2909									
2910	108366	Underground Conduit							
2911			S		(201,542,709)	(188,712,756)	(12,829,953)	-	(12,829,953)
2912				B17	(201,542,709)	(188,712,756)	(12,829,953)	-	(12,829,953)
2913									
2914	108367	Underground Conductors							
2915			S		(430,094,329)	(414,076,893)	(16,017,436)	-	(16,017,436)
2916				B17	(430,094,329)	(414,076,893)	(16,017,436)	-	(16,017,436)
2917									
2918	108368	Line Transformers							
2919			S		(665,806,201)	(594,181,780)	(71,624,421)	-	(71,624,421)
2920				B17	(665,806,201)	(594,181,780)	(71,624,421)	-	(71,624,421)
2921									
2922	108369	Services							
2923			S		(425,382,565)	(386,928,648)	(38,453,917)	-	(38,453,917)
2924				B17	(425,382,565)	(386,928,648)	(38,453,917)	-	(38,453,917)
2925									
2926	108370	Meters							
2927			S		(127,508,167)	(117,410,875)	(10,097,292)	-	(10,097,292)
2928				B17	(127,508,167)	(117,410,875)	(10,097,292)	-	(10,097,292)

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108371	Installations on Customers' Premises							
		S		(7,360,123)	(6,928,293)	(431,830)	-	(431,830)
			B17	(7,360,123)	(6,928,293)	(431,830)	-	(431,830)
108372	Leased Property							
		S		-	-	-	-	-
			B17	-	-	-	-	-
108373	Street Lights							
		S		(34,021,561)	(32,301,670)	(1,719,891)	-	(1,719,891)
			B17	(34,021,561)	(32,301,670)	(1,719,891)	-	(1,719,891)
108D00	Unclassified Dist Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300							
		S		5,646,234	5,407,881	238,353	-	238,353
		CAGE		(52)	(52)	-	-	-
				5,646,181	5,407,828	238,353	-	238,353
TOTAL DISTRIBUTION PLANT DEPR			B17	**(3,533,916,617)**	**(3,217,710,410)**	**(316,206,207)**	**-**	**(316,206,207)**
Summary of Distribution Plant Depr by Factor								
	S			(3,515,817,525)	(3,200,876,646)	(314,940,879)	-	(314,940,879)
	CAGE			(52)	(52)	-	-	-
	CN			(4,951,207)	(4,617,348)	(333,859)	-	(333,859)
	SO			(13,147,833)	(12,216,364)	(931,469)	-	(931,469)
Total Distribution Depreciation by Factor			B17	(3,533,916,617)	(3,217,710,410)	(316,206,207)	-	(316,206,207)
108GP	General Plant Accumulated Depr							
		S		(288,035,504)	(263,650,960)	(24,384,543)	-	(24,384,543)
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		(62,163,387)	(57,203,509)	(4,959,878)	-	(4,959,878)
		CN		(98,729,236)	(92,071,943)	(6,657,294)	-	(6,657,294)
		SO		(297,647,514)	(276,560,435)	(21,087,079)	-	(21,087,079)
		SE		-	-	-	-	-
		CAGW		(1,395,185)	(1,085,971)	(309,215)	-	(309,215)
		CAGE		(39,786,763)	(39,786,763)	-	-	-
		JBG		(8,134,236)	(6,331,446)	(1,802,789)	-	(1,802,789)
		JBE		-	-	-	-	-
		CAEE		(1,609,942)	(1,609,942)	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B17	(797,501,767)	(738,300,968)	(59,200,799)	-	(59,200,799)
108MP	Mining Plant Accumulated Depr.							
		S		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		JBE		-	-	-	-	-
			B17	-	-	-	-	-
108MP	Less Centralia Situs Depreciation							
		S		-	-	-	-	-
			B17	-	-	-	-	-
1081390	Accum Depr - Capital Lease							
		SO		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1081399	Accum Depr - Capital Lease							
		S		-	-	-	-	-
		SE		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
3010	**TOTAL GENERAL PLANT ACCUM DEPR**			B17	**(797,501,767)**	**(738,300,968)**	**(59,200,799)**	**-**	**(59,200,799)**
3011									
3012									
3013									
3014	Summary of General Depreciation by Factor								
3015		S			(288,035,504)	(263,650,960)	(24,384,543)	-	(24,384,543)
3016		DGP			-	-	-	-	-
3017		DGU			-	-	-	-	-
3018		SE			-	-	-	-	-
3019		SO			(297,647,514)	(276,560,435)	(21,087,079)	-	(21,087,079)
3020		CN			(98,729,236)	(92,071,943)	(6,657,294)	-	(6,657,294)
3021		SG			(62,163,387)	(57,203,509)	(4,959,878)	-	(4,959,878)
3022		DEU			-	-	-	-	-
3023		CAGW			(1,395,185)	(1,085,971)	(309,215)	-	(309,215)
3024		CAGE			(39,786,763)	(39,786,763)	-	-	-
3025		CAEW			-	-	-	-	-
3026		CAEE			(1,609,942)	(1,609,942)	-	-	-
3027		SSGCT			-	-	-	-	-
3028		JBG			(8,134,236)	(6,331,446)	(1,802,789)	-	(1,802,789)
3029		Remove Capital Leases			-	-	-	-	-
3030	Total General Depreciation by Factor			B17	(797,501,767)	(738,300,968)	(59,200,799)	-	(59,200,799)
3031									
3032									
3033	**TOTAL ACCUM DEPR - PLANT IN SERV**			B17	**(12,503,514,200)**	**(11,590,209,477)**	**(913,304,722)**	**-**	**(913,304,722)**
3034	111OP	Accum Prov for Amort-Other							
3035			S		(110,840)	(110,840)	-	-	-
3036			CAGW		-	-	-	-	-
3037			CAGE		-	-	-	-	-
3038			SG		-	-	-	-	-
3039					(110,840)	(110,840)	-	-	-
3040									
3041									
3042	111GP	Accum Prov for Amort-General							
3043			S		(13,040,166)	(10,829,366)	(2,210,800)	-	(2,210,800)
3044			CN		-	-	-	-	-
3045			SG		-	-	-	-	-
3046			SO		(1,790,660)	(1,663,799)	(126,861)	-	(126,861)
3047			CAGW		-	-	-	-	-
3048			CAGE		-	-	-	-	-
3049			CAEW		-	-	-	-	-
3050			CAEE		-	-	-	-	-
3051			SE		-	-	-	-	-
3052				B18	(14,830,826)	(12,493,165)	(2,337,661)	-	(2,337,661)
3053									
3054									
3055	111HP	Accum Prov for Amort-Hydro							
3056			SG-P		(4,236,420)	(3,898,405)	(338,015)	-	(338,015)
3057			DGU		-	-	-	-	-
3058			SG		-	-	-	-	-
3059			CAGW		-	-	-	-	-
3060			CAGE		-	-	-	-	-
3061			CAGE		-	-	-	-	-
3062				B18	(4,236,420)	(3,898,405)	(338,015)	-	(338,015)
3063									
3064	111XP	Accum Prov for Amort-Solar							
3065			S		(117,529)	(117,529)	-	-	-
3066			SG		-	-	-	-	-
3067			CAGW		-	-	-	-	-
3068				B18	(117,529)	(117,529)	-	-	-
3069									
3070	111WP	Accum Prov for Amort-Wind							
3071			S		-	-	-	-	-
3072			SG		-	-	-	-	-
3073			CAGW		-	-	-	-	-
3074				B18	-	-	-	-	-
3075									
3076	111RP	Accum Prov for Amort-Other Renewable							
3077			S		-	-	-	-	-
3078			SG		-	-	-	-	-
3079			CAGW		-	-	-	-	-
3080				B18	-	-	-	-	-
3081									
3082									

12 ME JUNE 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	**DESCRIP**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
3083	111IP	Accum Prov for Amort-Intangible Plant							
3084			S		(1,901,745)	(1,901,465)	(280)	-	(280)
3085			DGP		-	-	-	-	-
3086			DGU		-	-	-	-	-
3087			CAEW		-	-	-	-	-
3088			CAEE		(4,253)	(4,253)	-	-	-
3089			SE		-	-	-	-	-
3090			SG		(53,040,623)	(48,808,630)	(4,231,993)	-	(4,231,993)
3091			SG-P		(49,873,881)	(45,894,555)	(3,979,326)	-	(3,979,326)
3092			SG-U		(7,276,741)	(6,696,146)	(580,595)	-	(580,595)
3093			CN		(111,295,675)	(103,791,029)	(7,504,646)	-	(7,504,646)
3094			CAGE		-	-	-	-	-
3095			CAGE		-	-	-	-	-
3096			CAGW		(13,782,163)	(10,727,624)	(3,054,538)	-	(3,054,538)
3097			CAGE		(30,434,837)	(30,434,837)	-	-	-
3098			JBG		(1,352,213)	(1,052,522)	(299,691)	-	(299,691)
3099			SO		(221,120,333)	(205,454,884)	(15,665,449)	-	(15,665,449)
3100				B18	(490,082,464)	(454,765,945)	(35,316,519)	-	(35,316,519)
3101	111IP	Less Non-Utility Plant							
3102			OTH		-	-	-	-	-
3103				B18	(490,082,464)	(454,765,945)	(35,316,519)	-	(35,316,519)
3104									
3105	111390	Accum Amtr - Capital Lease							
3106			S		-	-	-	-	-
3107			SG		-	-	-	-	-
3108			CAGE		-	-	-	-	-
3109			CAGW		-	-	-	-	-
3110			SO		-	-	-	-	-
3111					-	-	-	-	-
3112									
3113		Remove Capital Lease Amtr			-	-	-	-	-
3114									
3115	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(509,378,080)**	**(471,385,885)**	**(37,992,194)**	**-**	**(37,992,194)**
3116									
3117									
3118									
3119									
3120	Summary of Amortization by Factor								
3121		S			(15,170,281)	(12,959,201)	(2,211,080)	-	(2,211,080)
3122		SG-P			(54,110,301)	(49,792,961)	(4,317,340)	-	(4,317,340)
3123		SG-U			(7,276,741)	(6,696,146)	(580,595)	-	(580,595)
3124		SE			-	-	-	-	-
3125		SO			(222,910,993)	(207,118,683)	(15,792,310)	-	(15,792,310)
3126		CN			(111,295,675)	(103,791,029)	(7,504,646)	-	(7,504,646)
3127		SSGCT			-	-	-	-	-
3128		JBG			(1,352,213)	(1,052,522)	(299,691)	-	(299,691)
3129		CAGW			(13,782,163)	(10,727,624)	(3,054,538)	-	(3,054,538)
3130		CAGE			(30,434,837)	(30,434,837)	-	-	-
3131		CAEW			-	-	-	-	-
3132		CAEE			(4,253)	(4,253)	-	-	-
3133		SG			(53,040,623)	(48,808,630)	(4,231,993)	-	(4,231,993)
3134		Less Capital Lease			-	-	-	-	-
3135	Total Provision For Amortization by Factor			B18	(509,378,080)	(471,385,885)	(37,992,194)	-	(37,992,194)