

PacifiCorp
12 Months Ended June 2012
FUNCTIONAL FACTORS

| Function | Description | Production | Transmission | Distribution | Ancillary | C. Billing | C. Metering | C. Service | DSM | Total |
|--------------|---|------------|--------------|--------------|-----------|------------|-------------|------------|---------|-----------|
| ANC | Ancillary Function | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| B_Center | Business Centers | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 76.4237% | 0.0000% | 23.5763% | 0.0000% | 100.0000% |
| BOOKDEPR | Book Depreciation | 51.3207% | 17.4257% | 29.9836% | 0.0000% | 0.4181% | 0.9419% | 0.0000% | 0.0000% | 100.0000% |
| C_BILLING | Customer Billing | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| C_METER | Customer Metering | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| C_SERVICE | Customer Other | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| CSS_SYS | CSS System | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 55.0000% | 18.0000% | 27.0000% | 0.0000% | 100.0000% |
| CUST | Customer | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 55.0000% | 18.0000% | 27.0000% | 0.0000% | 100.0000% |
| CUST1901 | Supervision | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 47.9281% | 25.2037% | 26.8682% | 0.0000% | 100.0000% |
| CUST1903 | Cust. Records & Coll. Exp. | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 64.0809% | 0.0000% | 35.9191% | 0.0000% | 100.0000% |
| CUST1905 | Misc. Customer Act. Exp. | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 3.2820% | 96.7180% | 0.0000% | 100.0000% |
| D | Distribution Only | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| DDS2 | Deferred Debits - Situs | 85.4874% | 1.1627% | -2.5108% | 0.0000% | 15.7407% | 0.0920% | 0.0280% | 0.0000% | 100.0000% |
| DDS6 | Deferred Debits - Situs | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| DDS02 | Deferred Debits - System Overhead | 10.7493% | 3.5831% | 85.6676% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| DDS06 | Deferred Debits - System Overhead | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| DEFSG | Deferred Debit - System Generation | 69.2942% | 30.7058% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| DSM | Demand Side Management | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| DPW | Distribution Poles & Wires | 0.0000% | 0.0000% | 96.9554% | 0.0000% | 0.0000% | 3.0446% | 0.0000% | 0.0000% | 100.0000% |
| ESD | Environmental Services Department | 30.0000% | 10.0000% | 60.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| FERC | FERC Fees | 51.7837% | 48.2163% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| G | General Plant | 33.3732% | 19.7648% | 42.9829% | 0.0000% | 2.5094% | 1.3498% | 0.0000% | 0.0000% | 100.0000% |
| G-SG | General Plant - SG Factor | 99.8982% | 0.1018% | 0.0000% | 0.0000% | 0.0000% | 2.248% | 0.0000% | 0.0000% | 100.0000% |
| G-SITUS | General Plant - SITUS Factor | 55.0601% | 26.9250% | 70.8501% | 0.0000% | 0.0000% | 3.6531% | 4.0834% | 0.0000% | 100.0000% |
| I | Intangible Plant | 0.0000% | 15.5533% | 13.5528% | 0.0000% | 8.0973% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| I-DGP | Intangible Plant - DGP Factor | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| I-DGU | Intangible Plant - DGU Factor | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| I-SG | Intangible Plant - SG Factor | 85.5270% | 14.4730% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| I-SITUS | Intangible Plant - SITUS Factor | 2.4499% | 48.2879% | 47.7624% | 0.0000% | 0.0000% | 1.4988% | 0.0000% | 0.0000% | 100.0000% |
| LABOR | Direct Labor Expense | 44.0903% | 5.3281% | 26.6736% | 0.0000% | 6.6432% | 11.2934% | 5.9714% | 0.0000% | 100.0000% |
| MSS | Materials & Supplies | 83.5005% | 0.6422% | 15.4037% | 0.0000% | 0.0000% | 0.4536% | 0.0000% | 0.0000% | 100.0000% |
| NONE | Not Functionalized | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| NUTIL | Non-Utility | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| OTHDPG | Other Revenues - DGP Factor | 46.6024% | 53.3976% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| OTHDGU | Other Revenues - DGU Factor | 46.6024% | 53.3976% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| OTHSE | Other Revenues - SE Factor | 73.5954% | 26.4046% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| OTHSG | Other Revenues - SG Factor | 46.6024% | 53.3976% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| OTHSGR | Other Revenues - Rolled-In SG Factor | 46.6024% | 53.3976% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| OTH-SITUS | Other Revenues - SITUS | 0.5770% | 0.0000% | 99.4230% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| OTH-SO | Other Revenues - SO Factor | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| P | Production | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| SCHMA | Schedule M Additions | 50.7343% | 19.1984% | 27.6455% | 0.0000% | 0.8859% | 1.1406% | 0.3951% | 0.0000% | 100.0000% |
| SCHMAF | Schedule M Additions - Flow Through | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| SCHMAP | Schedule M Additions - Permanent | 46.8397% | 13.7683% | 26.2335% | 0.0000% | 3.5518% | 6.4140% | 3.1926% | 0.0000% | 100.0000% |
| SCHMAP-SO | Schedule M Additions - Permanent-SO | 46.3107% | 13.9053% | 26.4946% | 0.0000% | 3.5872% | 6.4778% | 3.2244% | 0.0000% | 100.0000% |
| SCHMAT | Schedule M Additions - Temporary | 50.7685% | 19.2461% | 27.6579% | 0.0000% | 0.8625% | 1.0944% | 0.3706% | 0.0000% | 100.0000% |
| SCHMAT-SG | Schedule M Additions - Temporary-SG | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| SCHMAT-SE | Schedule M Additions - Temporary-SE | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| SCHMAT-SITUS | Schedule M Additions - Temporary-SITUS | 68.3484% | 11.8482% | 15.4045% | 0.0000% | 0.4790% | 1.1266% | 2.7933% | 0.0000% | 100.0000% |
| SCHMAT-SNP | Schedule M Additions - Temporary-SNP | 48.9380% | 23.9417% | 26.2751% | 0.0000% | 0.0117% | 0.8284% | 0.0051% | 0.0000% | 100.0000% |
| SCHMAT-SO | Schedule M Additions - Temporary-SO | 46.2862% | 13.8107% | 26.4966% | 0.0000% | 3.6209% | 6.5309% | 3.2547% | 0.0000% | 100.0000% |
| SCHMD | Schedule M Deductions | 50.4308% | 26.6428% | 19.2544% | 0.0000% | 0.3808% | 0.5839% | 2.7073% | 0.0000% | 100.0000% |
| SCHMDP | Schedule M Deductions - Flow Through | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| SCHMDPF | Schedule M Deductions - Permanent | 46.3420% | 5.6933% | 25.6574% | 0.0000% | 6.1914% | 10.5504% | 5.5654% | 0.0000% | 100.0000% |
| SCHMDP-SO | Schedule M Deductions - Permanent-SO | 44.0903% | 5.3281% | 26.6736% | 0.0000% | 6.6432% | 11.2934% | 5.9714% | 0.0000% | 100.0000% |
| SCHMDT | Schedule M Deductions - Temporary | 50.4578% | 26.7807% | 19.2122% | 0.0000% | 0.3425% | 0.5183% | 2.6884% | 0.0000% | 100.0000% |
| SCHMDT-GPS | Schedule M Deductions - Temporary-GPS | 48.9170% | 23.9732% | 26.2844% | 0.0000% | 0.0000% | 0.8254% | 0.0000% | 0.0000% | 100.0000% |
| SCHMDT-SG | Schedule M Deductions - Temporary-SG | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| SCHMDT-SITUS | Schedule M Deductions - Temporary-SITUS | 54.5982% | 6.9114% | 15.6152% | 0.0000% | 2.5604% | 4.4239% | 15.8919% | 0.0000% | 100.0000% |
| SCHMDT-SNP | Schedule M Deductions - Temporary-SNP | 48.9170% | 23.9732% | 26.2844% | 0.0000% | 0.0000% | 0.8254% | 0.0000% | 0.0000% | 100.0000% |
| SCHMDT-SO | Schedule M Deductions - Temporary-SO | 43.7037% | 16.7744% | 34.3080% | 0.0000% | 1.3816% | 2.6481% | 1.1862% | 0.0000% | 100.0000% |
| STEP_UP | Step-up Transformers | 7.9142% | 92.0858% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| T | Transmission | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| TAXDEPR | Tax Depreciation | 39.6609% | 35.3619% | 23.7250% | 0.0000% | 0.4397% | 0.5392% | 0.2732% | 0.0000% | 100.0000% |

PacifiCorp
12 Months Ended June 2012
FERC FORM 1 Functionalization Factors

| Factor | Total | Production | Transmission | Distribution | Ancillary | C_Billing | C_Metering | C_Service | DSM |
|--------------------|------------|------------|--------------|--------------|-----------|-----------|------------|-----------|---------|
| PLANT | 22,009,335 | 10,766,305 | 5,276,344 | 5,785,024 | | | 181,662 | 0 | 0 |
| UNCLASSIFIED PLANT | 0 | | | | | | | 0 | 0 |
| TOTAL PLANT | 22,009,335 | 10,766,305 | 5,276,344 | 5,785,024 | 0 | 0 | 181,662 | 0 | 0 |
| PLANT % | | | | | | | | | |
| P | 100.0000% | 100.0000% | | | | | | | |
| T | 100.0000% | | 100.0000% | | | 100.0000% | | | |
| CUST | | | | | | | | | |
| DPW | 100.0000% | | | 96.9554% | | | 3.0446% | | |
| PTD | 100.0000% | 48.9170% | 23.9732% | 26.2844% | | | 0.8254% | 0.0000% | 0.0000% |
| PT | 100.0000% | 67.1105% | 32.8895% | | | | | | |
| TD | 100.0000% | | 46.9299% | 51.4543% | | | 1.6158% | | |

Source: Oregon Results of Operations

| | | | | | | | | | |
|-----------------------|-------------|------------|---------|------------|---------|---------|---------|---------|---------|
| Material & Supplies | 111,804,926 | 93,357,638 | 718,031 | 17,222,137 | | | 507,120 | 0 | 0 |
| Material & Supplies % | 100.0000% | 83.5005% | 0.6422% | 15.4037% | 0.0000% | 0.0000% | 0.4536% | 0.0000% | 0.0000% |

Source: Ferc Form 1 (2011) - pg. 227

| Meter Percent of Total Distribution | |
|-------------------------------------|-----------|
| Account 370 | 181,662 |
| Total Distribution | 5,966,687 |
| | 3.04% |
| | 100.00% |

| | | | | | | | | | |
|--------------------------------------|------------|------------|------------|---------|---------|---------|---------|---------|---------|
| Source: Oregon Results of Operations | | | | | | | | | |
| FERC (mWh) | 30,244,302 | 15,661,605 | 14,582,697 | 0 | 0 | 0 | 0 | 0 | 0 |
| FERC % | 100.0000% | 51.7837% | 48.2163% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

Source: 2012 FERC reporting requirement No. 582

PacifiCorp
12 Months Ended June 2012
Depreciation Expense

| Function | Amount | Production | Transmission | Distribution | Ancillary | C_Billing | C_Metering | C_Service | DSM |
|-------------------|-----------|------------|--------------|--------------|-----------|-----------|------------|-----------|---------|
| CUST | 1,748 | - | - | - | - | 1,748 | - | - | - |
| DPW | 153,056 | - | - | 148,396 | - | - | 4,660 | - | - |
| G-DGP | 354 | 173 | 85 | 93 | - | - | 3 | - | - |
| G-DGU | 836 | 561 | 275 | - | - | - | - | - | - |
| G-SG | 5,959 | - | 2,797 | 3,066 | - | - | 96 | - | - |
| G-SITUS | 13,171 | - | 3,546 | 9,332 | - | - | 293 | - | - |
| P | 273,964 | 273,964 | - | - | - | - | - | - | - |
| PTD | 14,945 | 7,310 | 3,583 | 3,928 | - | - | 123 | - | - |
| T | 85,469 | - | 85,469 | - | - | - | - | - | - |
| Book Depreciation | 549,503 | 282,009 | 95,755 | 164,815 | - | 1,748 | 5,176 | - | - |
| BookDepr Factor | 100.00% | 51.3207% | 17.4257% | 29.9936% | 0.0000% | 0.3181% | 0.9419% | 0.0000% | 0.0000% |
| P | 100.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| T | 100.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| DPW | 100.0000% | 0.0000% | 0.0000% | 96.9554% | 0.0000% | 0.0000% | 3.0446% | 0.0000% | 0.0000% |
| G-DGP | 100.0000% | 48.9170% | 23.9732% | 26.2844% | 0.0000% | 0.0000% | 0.8254% | 0.0000% | 0.0000% |
| G-DGU | 100.0000% | 67.1105% | 32.8895% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| G-SG | 100.0000% | 0.0000% | 46.9299% | 51.4543% | 0.0000% | 0.0000% | 1.6158% | 0.0000% | 0.0000% |
| G-SITUS | 100.0000% | 0.0000% | 26.9250% | 70.8501% | 0.0000% | 0.0000% | 2.2248% | 0.0000% | 0.0000% |
| CUST | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% |
| PTD | 100.0000% | 48.9170% | 23.9732% | 26.2844% | 0.0000% | 0.0000% | 0.8254% | 0.0000% | 0.0000% |
| TD | 100.0000% | 0.0000% | 46.9299% | 51.4543% | 0.0000% | 0.0000% | 1.6158% | 0.0000% | 0.0000% |
| G | 100.0000% | 33.3732% | 19.7848% | 42.9829% | 0.0000% | 2.5094% | 1.3498% | 0.0000% | 0.0000% |

PacifiCorp
CSS System Allocation Factor
Business Center Allocation Factor
12 Months Ended June 2012

| Description | Total | Production | Transmission | Distribution | Retail | Ancillary | C Billing | C Metering | C Service |
|---|---------------|------------|--------------|--------------|--------|-----------|---------------|------------|--------------|
| Customer Service System (CSS) | | | | | | | | | |
| CSS_SYS | 100.0000% | | | | | | 55.0000% | 18.0000% | 27.0000% |
| The size is based on the lines of code, regardless of type of code. Some Additional Code related to general use and system maintenance is assumed to be shared by all functions. | | | | | | | | | |
| Business Center Expenses | | | | | | | | | |
| Wasatch Business Center - | | | | | | | | | |
| 2011 | 10,820,613 | | | | | | 10,809,730 | | 10,883 |
| 2011 Support | 1,714,790 | | | | | | 857,395 | | 857,395 |
| Portland Business Center - | | | | | | | | | |
| 2011 | 21,781,128 | | | | | | 15,663,735 | | 6,117,392 |
| 2011 Support | 4,181,424 | | | | | | 2,090,712 | | 2,090,712 |
| Total | \$ 38,497,955 | | | | | | \$ 29,421,573 | | \$ 9,076,383 |
| B_CENTER | 100.0000% | | | | | | 76.4237% | | 23.5763% |

PacifiCorp
 12 Months Ended June 2012
 Summary of Ferc Accounts 901 - 910 by Functional Groups

| Line No. | Description | FERC Account | Total | Production | Transmission | Distribution | Ancillary | C_Billing | C_Metering | C_Service |
|----------|----------------------------------|--------------|-------------|------------|--------------|--------------|-----------|------------|------------|-------------|
| 1 | Supervision | 901 | 2,902,320 | | | | | 1,391,027 | 731,491 | 779,802 |
| 2 | Meter Reading | 902 | 20,781,919 | | | | | - | 20,781,919 | - |
| 3 | Cust. Records & Coll. Exp. | 903 | 55,464,262 | | | | | 35,542,000 | - | 19,922,263 |
| 4 | Misc. Customer Acct. Exp. | 905 | 187,018 | | | | | - | 6,138 | 180,880 |
| 5 | Supervision | 907 | 298,102 | | | | | - | - | 298,102 |
| 6 | Customer Assistance Exp. | 908 | 104,752,679 | | | | | - | - | 104,752,679 |
| 7 | Information & Instructional Exp. | 909 | 4,824,903 | | | | | - | - | 4,824,903 |
| 8 | Misc. cust. Serv. & Inform. Exp. | 910 | 117,882 | | | | | - | - | 117,882 |
| 9 | | Total | 189,329,085 | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | Uncollectible Accounts | 904 | 15,324,186 | | | | | | | |
| 12 | Grand Total | | 204,653,271 | | | | | | | |

| Account | Total | Production | Transmission | Distribution | Ancillary | C_Billing | C_Metering | C_Service |
|---------|------------|------------|--------------|--------------|-----------|-----------|------------|-----------|
| CUST901 | 100.00000% | | | | | 47.9281% | 25.2037% | 26.8682% |
| CUST903 | 100.00000% | | | | | 64.0809% | - | 35.9191% |
| CUST905 | 100.00000% | | | | | - | 3.2820% | 96.7180% |

PacifiCorp
 12 Months Ended June 2012
 Deferred Debits / Reg Assets

| Pri-Acct | Factor | Function | Total | Production | Transmission | Distribution | Ancillary | C_Billing | C_Metering | C_Service |
|----------------|--------|----------|---------|------------|--------------|--------------|-----------|-----------|------------|-----------|
| RA-SE 182M | SE | P | 10,608 | 10,608 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-SG 182M | SG | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-SGCT 182M | SGCT | P | 6,267 | 6,267 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-SG-P 182M | SG-P | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-SO 182M | SO | DMSC | 6,095 | 0 | 0 | 6,095 | 0 | 0 | 0 | 0 |
| RA-SO 182M | SO | DPW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-SO 182M | SO | ESD | 3,403 | 1,021 | 340 | 2,042 | 0 | 0 | 0 | 0 |
| RA-SO 182M | SO | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-SO 182M | SO | TD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-TROJJD 182M | TROJJD | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-TROJJP 182M | TROJJP | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-OTHER 182M | OTHER | DMSC | 5,453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-OTHER 182M | OTHER | CUST | 1,579 | 0 | 0 | 5,453 | 0 | 1,579 | 0 | 0 |
| RA-OTHER 182M | OTHER | LABOR | 12,370 | 5,454 | 659 | 3,300 | 0 | 822 | 1,397 | 739 |
| RA-OTHER 182M | OTHER | P | 122,434 | 122,434 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-OTHER 182M | OTHER | PT | 435 | 0 | 435 | 0 | 0 | 0 | 0 | 0 |
| RA-OTHER 182M | OTHER | PTD | 8,546 | 4,180 | 2,049 | 2,246 | 0 | 0 | 71 | 0 |
| RA-OTHER 182M | OTHER | TD | 186 | 0 | 87 | 96 | 0 | 0 | 3 | 0 |
| RA-SITUS 182M | SITUS | CUST | 2,977 | 0 | 0 | 0 | 0 | 2,977 | 0 | 0 |
| RA-SITUS 182M | SITUS | DMSC | -736 | 0 | 0 | -736 | 0 | 0 | 0 | 0 |
| RA-SITUS 182M | SITUS | LABOR | 89 | 39 | 5 | 24 | 0 | 6 | 10 | 5 |
| RA-SITUS 182M | SITUS | P | 15,721 | 15,721 | 0 | 0 | 0 | 0 | 0 | 0 |
| RA-SITUS 182M | SITUS | PTD | 899 | 440 | 216 | 236 | 0 | 0 | 7 | 0 |
| Total-SO | | | 9,498 | 1,021 | 340 | 8,137 | - | - | - | - |
| Total SITUS | | | 18,950 | 16,200 | 220 | (476) | - | 2,983 | 17 | 5 |
| Total RA | | | 196,326 | 166,164 | 3,791 | 18,755 | - | 5,384 | 1,488 | 744 |
| DDSO2 FACTOR | | | 100.00% | 10,7493% | 3.5831% | 85.6676% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| DDSO2 FACTOR | | | 100.00% | 85.4874% | 1.1627% | -2.5108% | 0.0000% | 15.7407% | 0.0920% | 0.0280% |
| DD-SE 186M | SE | P | 13,381 | 13,381 | 0 | 0 | 0 | 0 | 0 | 0 |
| DD-SG 186M | SG | P | 38,398 | 38,398 | 0 | 0 | 0 | 0 | 0 | 0 |
| DD-SG 186M | SG | T | 17,015 | 0 | 17,015 | 0 | 0 | 0 | 0 | 0 |
| DD-SO 186M | SO | DMSC | 15 | 0 | 0 | 15 | 0 | 0 | 0 | 0 |
| DD-OTHER 186M | OTHER | DMSC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DD-OTHER 186M | OTHER | T | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total SITUS | | | - | - | - | - | - | - | - | - |
| Total SG | | | 55,413 | 38,398 | 17,015 | - | - | - | - | - |
| Total-SO | | | 15 | - | - | 15 | - | - | - | - |
| Total-DD | | | 68,809 | 51,779 | 17,015 | 15 | - | - | - | - |
| DEFSG FACTOR | | | 100.00% | 69.2942% | 30.7058% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

PacifiCorp
 12 Months Ended June 2012
 Deferred Debits / Reg Assets

| Pri-Acct | Factor | Function | Total | Production | Transmission | Distribution | Ancillary | C_Billing | C_Metering | C_Service |
|----------------------------|--------|----------|---------|------------|--------------|--------------|-----------|-----------|------------|-----------|
| Major Adjustment | | | | | | | | | | |
| 1998 Early Retirement | | LABOR | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1999 Early Retirement | | LABOR | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transition Planning | | PTD | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Environmental Clean-up | | ESD | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Y2K | | PTD | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal Major Adjustments | | | - | - | - | - | - | - | - | - |
| Total 186M SO | | | 15 | - | - | 15 | - | - | - | - |
| Total 182 & 186 | | | 265,135 | 217,943 | 20,806 | 18,770 | - | 5,384 | 1,488 | 744 |

| Total | Production | Transmission | Distribution | Ancillary | C_Billing | C_Metering | C_Service |
|-----------|------------|--------------|--------------|-----------|-----------|------------|-----------|
| 100.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 100.0000% | 0.0000% | 0.0000% | 96.9554% | 0.0000% | 0.0000% | 3.0446% | 0.0000% |
| 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% |
| 100.0000% | 30.0000% | 10.0000% | 60.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 100.0000% | 49.5497% | 23.0254% | 26.0048% | 0.0000% | 0.3516% | 0.9148% | 0.1537% |
| 100.0000% | 44.0903% | 5.3281% | 26.6736% | 0.0000% | 6.6432% | 11.2934% | 5.9714% |
| 100.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 100.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 100.0000% | 48.9170% | 23.9732% | 26.2844% | 0.0000% | 0.0000% | 0.8254% | 0.0000% |
| 100.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 100.0000% | 39.6609% | 35.3619% | 23.7250% | 0.0000% | 0.4397% | 0.5392% | 0.2732% |
| 100.0000% | 0.0000% | 46.9299% | 51.4543% | 0.0000% | 0.0000% | 1.6158% | 0.0000% |

PacifiCorp
12 Months Ended June 2012
General Plant

| Description | Alloc. Factor | Funct. | Amount | Business Centers | | | | | Ancillary | Distribution | Transmission | C. Billing | C. Metering | C. Service |
|------------------------|---------------|--------|-----------|------------------|--------------|--------------|-----------|------------|-----------|--------------|--------------|------------|-------------|------------|
| | | | | Production | Transmission | Distribution | Ancillary | C. Billing | | | | | | |
| General Plant | CN | CUST | 24,957 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,957 | 0 | 0 | 0 |
| | SE | P | 646 | 646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 211,998 | 211,998 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | T | 216 | 0 | 216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | TD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SO | DPW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SO | PTD | 243,824 | 119,271 | 58,452 | 64,088 | 0 | 0 | 0 | 0 | 0 | 2,012 | 0 | 0 |
| | SO | TD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SO | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | DPW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 218,642 | 0 | 0 | 211,985 | 0 | 0 | 0 | 0 | 0 | 6,657 | 0 | 0 |
| | SITUS | DPW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SITUS | P | 294,275 | 0 | 138,103 | 151,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SITUS | TD | 24,957 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,957 | 0 | 0 | 0 |
| Total-CUST | | | 294,275 | 0 | 138,103 | 151,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total-TD | | | 243,824 | 119,271 | 58,452 | 64,088 | 0 | 0 | 0 | 0 | 0 | 4,755 | 0 | 0 |
| Total-PTD | | | 218,642 | 0 | 0 | 211,985 | 0 | 0 | 0 | 0 | 0 | 6,657 | 0 | 0 |
| Total-DPW | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total-SSGCH | | | 212,214 | 211,998 | 216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total-SSGCT | | | 646 | 646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total-G-SG | | | 512,917 | 0 | 138,103 | 363,402 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total-G-Situs | | | 243,824 | 119,271 | 58,452 | 64,088 | 0 | 0 | 0 | 0 | 0 | 11,412 | 0 | 0 |
| Total-SO | | | 994,558 | 331,915 | 196,771 | 427,490 | 0 | 0 | 0 | 0 | 24,957 | 2,012 | 0 | 0 |
| Total-General Plant | | | 1,476,679 | 646 | 646 | 0 | 0 | 0 | 0 | 0 | 24,957 | 13,424 | 0 | 0 |
| G-SG Factor | | | 100.00% | 99.8982% | 0.1018% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| UT Factor | | | 100.00% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| G-SITUS Factor | | | 100.00% | 0.0000% | 26.9250% | 70.8501% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 2.2248% | 0.0000% | 0.0000% |
| SO Factor | | | 100.00% | 48.9170% | 23.9732% | 26.2844% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.8254% | 0.0000% | 0.0000% |
| G Allocator | | | 100.00% | 33.3732% | 19.7848% | 42.9829% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 2.5094% | 1.3498% | 0.0000% | 0.0000% |
| Total Gen. Plant | | | 994,558 | 646 | 646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mining | | | 482,121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | | 1,476,679 | 646 | 646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Functional Allocators: | | | | | | | | | | | | | | |
| | P | | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | T | | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | TD | | 100.00% | 0.00% | 51.45% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.62% | 0.00% | 0.00% | 0.00% |
| | CUST | | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | DPW | | 100.00% | 0.00% | 96.96% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.04% | 0.00% | 0.00% | 0.00% |
| | PTD | | 100.00% | 48.92% | 26.28% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.83% | 0.00% | 0.00% | 0.00% |
| | GP | | 100.00% | 49.55% | 26.00% | 0.00% | 0.00% | 0.35% | 0.00% | 0.00% | 0.91% | 0.15% | 0.00% | 0.00% |

PacifiCorp
12 Months Ended June 2012
Intangible Plant
(In 000's)

| Alloc. Factor | Funct. | Amount | Production | Transmission | Distribution | Ancillary | C. Billing | C. Metering | C. Service |
|------------------|-----------|---------|------------|--------------|--------------|-----------|------------|-------------|------------|
| CN | CSS_SYS | 112,500 | 0 | 0 | 0 | 0 | 61,875 | 20,250 | 30,375 |
| CN | CUST | 4,738 | 0 | 0 | 0 | 0 | 2,606 | 853 | 1,279 |
| CN | C_METER | 2,665 | 0 | 0 | 0 | 0 | 0 | 2,665 | 0 |
| CN | C_SERVICE | 1,981 | 0 | 0 | 0 | 0 | 0 | 0 | 1,981 |
| SE | P | 3,662 | 3,662 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | P | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | PTD | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | T | 47,647 | 0 | 47,647 | 0 | 0 | 0 | 0 | 0 |
| SG | P | 232,665 | 232,665 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | P | 48,902 | 48,902 | 0 | 0 | 0 | 0 | 0 | 0 |
| SO | CUST | 2,680 | 0 | 0 | 0 | 0 | 1,474 | 482 | 724 |
| SO | C_METER | 2,908 | 0 | 0 | 0 | 0 | 0 | 2,908 | 0 |
| SO | C_BILLING | 2,179 | 0 | 0 | 0 | 0 | 2,179 | 0 | 0 |
| SO | DPW | 24,000 | 0 | 0 | 23,269 | 0 | 0 | 731 | 0 |
| SO | P | 29,275 | 29,275 | 0 | 0 | 0 | 0 | 0 | 0 |
| SO | PTD | 303,714 | 148,568 | 72,810 | 79,830 | 0 | 0 | 2,507 | 0 |
| SO | TD | 12,688 | 0 | 5,954 | 6,528 | 0 | 0 | 205 | 0 |
| SO | LABOR | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SITUS | DPW | 107 | 0 | 0 | 103 | 0 | 0 | 3 | 0 |
| SITUS | PTD | 463 | 226 | 111 | 122 | 0 | 0 | 4 | 0 |
| SITUS | T | 531 | 0 | 531 | 0 | 0 | 0 | 0 | 0 |
| SITUS | TD | 8,136 | 0 | 3,818 | 4,186 | 0 | 0 | 131 | 0 |
| Total-DGP | | - | - | - | - | - | - | - | - |
| Total-DGU | | - | - | - | - | - | - | - | - |
| Total-SG | | 329,214 | 281,567 | 47,647 | - | - | - | - | - |
| Total-SITUS | | 9,236 | 226 | 4,460 | 4,411 | - | - | 139 | - |
| Total-Intangible | | 841,439 | 463,298 | 130,871 | 114,039 | - | 68,134 | 30,739 | 34,359 |
| I-SG FACTOR | | 100.00% | 85.5270% | 14.4730% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| I-Situs FACTOR | | 100.00% | 2.4499% | 48.2879% | 47.7624% | 0.0000% | 0.0000% | 1.4998% | 0.0000% |
| I FACTOR | | 100.00% | 55.0601% | 15.5533% | 13.5528% | 0.0000% | 8.0973% | 3.6531% | 4.0834% |

| Functional Allocators: | Production | Transmission | Distribution | Ancillary | C. Billing | C. Metering | C. Service |
|------------------------|------------|--------------|--------------|-----------|------------|-------------|------------|
| P | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| T | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| TD | 100.00% | 46.93% | 51.45% | 0.00% | 0.00% | 1.62% | 0.00% |
| CSS_SYS | 100.00% | 0.00% | 0.00% | 0.00% | 55.00% | 18.00% | 27.00% |
| C_BILLING | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| C_METER | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| C_SERVICE | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| CSS_SYS | 100.00% | 0.00% | 0.00% | 0.00% | 55.00% | 18.00% | 27.00% |
| CUST | 100.00% | 0.00% | 0.00% | 0.00% | 55.00% | 18.00% | 27.00% |
| DPW | 100.00% | 0.00% | 96.96% | 0.00% | 0.00% | 3.04% | 0.00% |
| PTD | 100.00% | 48.92% | 26.28% | 0.00% | 0.00% | 0.83% | 0.00% |
| LABOR | 100.00% | 44.09% | 26.67% | 0.00% | 6.64% | 11.29% | 5.97% |

PacifiCorp
Oregon Labor Costs
12 Months Ended June 2012

| Ferc Account | Funct. | FERC Form 1 | Allocation | | | | | | | | | | |
|----------------------------------|-----------|-------------|------------|--------------|--------------|-----------|-----------|------------|-----------|------------|---|-----------|---|
| | | | Production | Transmission | Distribution | Ancillary | C Billing | C Metering | C Service | DSM | | | |
| 500-554, 913,916 | P | 52,585,747 | - | - | - | - | - | - | - | - | - | - | - |
| 560-569, 571-573 | T | 4,759,640 | - | 4,759,640 | - | - | - | - | - | - | - | - | - |
| 580-590 | D_Split | 1,361,498 | - | - | 1,320,045 | - | - | - | - | 41,452 | - | - | - |
| 581,585,587-589,591,596,598, 599 | D | 30,576,978 | - | - | 30,576,978 | - | - | - | - | - | - | - | - |
| 586,597,902 | C_Meter | 13,269,666 | - | - | - | - | - | - | - | 13,269,666 | - | - | - |
| 901 | CUST901 | 765,106 | - | - | - | - | - | 366,701 | - | 192,835 | - | 205,570 | - |
| 903 | CUST903 | 11,824,749 | - | - | - | - | - | 7,577,406 | - | - | - | 4,247,343 | - |
| 905 | CUST905 | 28,337 | - | - | - | - | - | - | - | 930 | - | 27,407 | - |
| 907,908 | C_Service | 2,480,760 | - | - | - | - | - | - | - | - | - | 2,480,760 | - |
| 909,910 | C_Service | 179,722 | - | - | - | - | - | - | - | - | - | 179,722 | - |
| 570 | Step_Up | 1,750,357 | 138,528 | 1,611,830 | - | - | - | - | - | - | - | - | - |
| Total Labor | | 119,582,560 | 52,724,275 | 6,371,470 | 31,897,023 | - | 7,944,107 | 13,504,883 | 7,140,803 | - | - | - | - |
| LABOR | | 100.0000% | 44.0903% | 5.3281% | 26.6736% | - | 6.6432% | 11.2934% | 5.9714% | - | - | - | - |

| Functional Allocation Factor | Allocation | | | | | | | | | |
|------------------------------|------------|--------------|--------------|-----------|-----------|------------|-----------|-----|--|--|
| | Production | Transmission | Distribution | Ancillary | C Billing | C Metering | C Service | DSM | | |
| C_METER | 100.0000% | - | - | - | - | 100.0000% | - | - | | |
| C_Service | 100.0000% | - | - | - | - | - | 100.0000% | - | | |
| CUST901 | 100.0000% | - | - | - | 47.928% | 25.204% | 26.868% | - | | |
| CUST903 | 100.0000% | - | - | - | 64.081% | - | 35.919% | - | | |
| CUST905 | 100.0000% | - | - | - | - | 3.282% | 96.718% | - | | |
| D | 100.0000% | - | - | - | - | - | - | - | | |
| D_SPLIT | 100.0000% | - | - | - | - | - | - | - | | |
| P | 100.0000% | 100.0000% | 100.0000% | - | - | - | - | - | | |
| STEP_UP | 100.0000% | 92.0858% | - | - | - | - | - | - | | |
| T | 100.0000% | 100.0000% | - | - | - | - | - | - | | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|---|---|---|---|---|---|---|---|----|
| | | | | | | | | | |

| Primary Account | PITA Factor | Function | Amount | Production | Transmission | Distribution | Ancillary | C. Billing | C. Metering | C. Service |
|------------------|-------------|----------|---------|------------|--------------|--------------|-----------|------------|-------------|------------|
| ADDITIONS | | | | | | | | | | |
| SCHMAP-OTHER | OTHER | P | -7 | (7) | - | - | - | - | - | - |
| SCHMAP-SCHMDEXP | SCHMDEXP | LABOR | 0 | - | - | - | - | - | - | - |
| SCHMAP-SE | SE | P | 82 | 82 | - | - | - | - | - | - |
| SCHMAP-SO | SO | LABOR | 4,065 | 1,792 | 217 | 1,084 | - | 270 | 459 | 243 |
| SCHMAP-SO | SO | PTD | 3,464 | 1,694 | 830 | 910 | - | - | 29 | - |
| Total-SO | | | 7,529 | 3,487 | 1,047 | 1,995 | - | 270 | 488 | 243 |
| Total SCHMAP | | | 7,604 | 3,562 | 1,047 | 1,995 | - | 270 | 488 | 243 |
| SCHMAP-SO | | | 100.00% | 46.3107% | 13.9053% | 26.4946% | 0.0000% | 3.5872% | 6.4778% | 3.2244% |
| SCHMAP FACTOR | | | 100.00% | 46.8397% | 13.7683% | 26.2335% | 0.0000% | 3.5518% | 6.4140% | 3.1926% |
| SCHMAT-CIAC | CIAC | DPW | 41,148 | - | - | 39,895 | - | - | 1,253 | - |
| SCHMAT-BADDEBT | BADDEBT | CUST | 4,403 | - | - | - | - | 4,403 | - | - |
| SCHMAT-SCHMDEXP | SCHMDEXP | GP | 626,056 | 310,209 | 144,152 | 162,804 | - | 2,201 | 5,727 | 962 |
| SCHMAT-SE | SE | LABOR | - | - | - | - | - | - | - | - |
| SCHMAT-SG | SG | P | 26,032 | 26,032 | - | - | - | - | - | - |
| SCHMAT-SG | SG | P | (1,994) | (1,994) | - | - | - | - | - | - |
| SCHMAT-SG | SG | T | - | - | - | - | - | - | - | - |
| SCHMAT-SGCT | SGCT | P | 1,122 | 1,122 | - | - | - | - | - | - |
| SCHMAT-SNP | SNP | GP | 1,770 | 408 | 460 | - | - | 6 | 16 | 3 |
| SCHMAT-SNP | SNP | PTD | 51,429 | 877 | 12,329 | 13,518 | - | - | 424 | - |
| SCHMAT-SNPD | SNPD | DPW | 9,557 | 25,158 | - | 9,266 | - | - | 291 | - |
| SCHMAT-OTHER | OTHER | DMSC | 985 | - | - | - | - | - | - | 985 |
| SCHMAT-OTHER | OTHER | GP | - | - | - | - | - | - | - | - |
| SCHMAT-OTHER | OTHER | P | 45,482 | 45,482 | - | - | - | - | - | - |
| SCHMAT-OTHER | OTHER | PTD | 19,132 | 9,359 | 4,587 | 5,029 | - | - | 158 | - |
| SCHMAT-SO | SO | LABOR | 11,567 | 5,100 | 616 | 3,085 | - | 768 | 1,306 | 691 |
| SCHMAT-SO | SO | PTD | 9,655 | 4,723 | 2,315 | 2,538 | - | - | 80 | - |
| SCHMAT-TROJD | TROJD | P | 13 | 13 | - | - | - | - | - | 492 |
| SCHMAT-SITUS | SITUS | DMSC | 492 | - | - | - | - | - | - | - |
| SCHMAT-SITUS | SITUS | DPW | 648 | - | - | 628 | - | - | 20 | - |
| SCHMAT-SITUS | SITUS | ESD | 100 | 30 | 10 | 60 | - | - | 42 | 7 |
| SCHMAT-SITUS | SITUS | GP | 4,582 | 2,271 | 1,055 | 1,192 | - | 16 | 139 | 74 |
| SCHMAT-SITUS | SITUS | P | 9,398 | 545 | 66 | 329 | - | 82 | - | - |
| SCHMAT-SITUS | SITUS | PTD | 3,604 | 1,763 | 864 | 947 | - | - | 30 | - |
| SCHMAT-SITUS | SITUS | T | 433 | 433 | - | - | - | - | - | - |
| Total-SG | | | (1,994) | (1,994) | - | - | - | - | - | - |
| Total-SE | | | 26,032 | 26,032 | - | - | - | - | - | - |
| Total-SNP | | | 53,199 | 26,035 | 12,737 | 13,978 | - | 6 | 441 | 3 |
| Total-SITUS | | | 20,492 | 14,006 | 2,428 | 3,157 | - | 98 | 231 | 572 |
| Total SO | | | 21,222 | 9,823 | 2,931 | 5,623 | - | 768 | 1,386 | 691 |
| Total-SCHMAT | | | 866,849 | 440,086 | 166,834 | 239,752 | - | 7,477 | 9,487 | 3,213 |
| SCHMAT-SG | | | 100.00% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| SCHMAT-SE | | | 100.00% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| SCHMAT-SNP | | | 100.00% | 48.3380% | 23.9417% | 26.2751% | 0.0000% | 0.0117% | 0.8284% | 0.0051% |
| SCHMAT-SITUS | | | 100.00% | 68.3484% | 11.8482% | 15.4045% | 0.0000% | 0.4790% | 1.1266% | 2.7933% |
| SCHMAT-SO | | | 100.00% | 46.2862% | 13.8107% | 26.4966% | 0.0000% | 3.6209% | 6.5309% | 3.2547% |
| SCHMAT FACTOR | | | 100.00% | 50.7685% | 19.2461% | 27.6579% | 0.0000% | 0.8625% | 1.0944% | 0.3706% |
| SCHMAF-DGP | DGP | P | - | - | - | - | - | - | - | - |
| SCHMAF-TROJP | TROJP | P | - | - | - | - | - | - | - | - |
| Total-SCHMAF | | | 0.00% | - | - | - | - | - | - | - |
| Total-SCHMA | | | 874,453 | 443,648 | 167,881 | 241,747 | - | 7,747 | 9,974 | 3,455 |
| SCHMA FACTOR | | | 100.00% | 50.7343% | 19.1984% | 27.6455% | 0.0000% | 0.8859% | 1.1406% | 0.3951% |

PacifiCorp
12 Months Ended June 2012
Schedule M

| Primary Account | PITA Factor | Function | Amount | Production | Transmission | Distribution | Ancillary | C. Billing | C. Metering | C. Service |
|-------------------|-------------|----------|-----------|------------|--------------|--------------|-----------|------------|-------------|------------|
| DEDUCTIONS | | | | | | | | | | |
| SCHMDP-SCHMBEXP | SCHMBEXP | LABOR | 257 | 113 | 14 | 69 | - | 17 | 29 | 15 |
| SCHMDP-SF | SE | P | 475 | 475 | - | - | - | - | - | - |
| SCHMDP-SG | SG | P | - | - | - | - | - | - | - | - |
| SCHMDP-SNP | SNP | PTD | 383 | 187 | 92 | 101 | - | - | 3 | - |
| SCHMDP-SO | SO | LABOR | 11,496 | 5,069 | 613 | 3,066 | - | 764 | 1,298 | 686 |
| SCHMDP-SO | SO | PTD | - | - | - | - | - | - | - | - |
| Total-SO | | | 11,496 | 5,069 | 613 | 3,066 | - | 764 | 1,298 | 686 |
| Total-SCHMDP | | | 12,611 | 5,844 | 718 | 3,236 | - | 781 | 1,330 | 702 |
| SCHMDP-SO | | | 100.00% | 44.0903% | 5.3281% | 26.6736% | 0.0000% | 6.6432% | 11.2934% | 5.9714% |
| SCHMDP FACTOR | | | 100.00% | 46.3420% | 5.6933% | 25.6574% | 0.0000% | 6.1914% | 10.5504% | 5.5654% |
| SCHMDT-BADDEBT | BADDEBT | CUST | - | - | - | - | - | - | - | - |
| SCHMDT-CN | CN | CUST | 48 | - | - | - | - | 48 | - | - |
| SCHMDT-GPS | GPS | GP | - | - | - | - | - | - | - | - |
| SCHMDT-GPS | GPS | PTD | 105,221 | 51,471 | 25,225 | 27,657 | - | - | 868 | - |
| SCHMDT-OTHER | OTHER | CUST | - | - | - | - | - | - | - | - |
| SCHMDT-OTHER | OTHER | DMSC | 46,653 | - | - | - | - | - | - | 46,653 |
| SCHMDT-OTHER | OTHER | DPW | 33 | - | - | 32 | - | - | 1 | - |
| SCHMDI-OTHER | OTHER | LABOR | 5,652 | 2,492 | 301 | 1,507 | - | 375 | 638 | 337 |
| SCHMDI-OTHER | OTHER | P | 106,235 | 106,235 | - | - | - | - | - | - |
| SCHMDI-OTHER | OTHER | PT | 5,812 | 3,900 | 1,912 | - | - | - | - | - |
| SCHMDI-OTHER | OTHER | GP | 1,163 | 576 | 268 | 302 | - | 4 | 11 | 2 |
| SCHMDI-SE | SE | P | 33,039 | 33,039 | - | - | - | - | - | - |
| SCHMDI-SG | SG | GP | - | - | - | - | - | - | - | - |
| SCHMDI-SG | SG | P | 200,371 | 200,371 | - | - | - | - | - | - |
| SCHMDI-SG | SG | T | - | - | - | - | - | - | - | - |
| SCHMDI-SG | SG | T | 78,813 | 38,553 | 18,894 | 20,716 | - | 651 | - | - |
| SCHMDI-SNP | SNP | PTD | - | - | - | - | - | - | - | - |
| SCHMDI-SNP | SNPD | DPW | - | - | - | - | - | - | - | - |
| SCHMDI-SO | SO | ESD | 4,566 | 1,367 | 456 | 2,734 | - | - | - | - |
| SCHMDI-SO | SO | GP | 3,247 | 3,247 | 1,509 | 1,704 | - | 23 | 60 | 10 |
| SCHMDI-SO | SO | LABOR | 3,624 | 1,598 | 193 | 967 | - | 241 | 409 | 216 |
| SCHMDI-SO | SO | P | - | - | - | - | - | - | - | - |
| SCHMDI-SO | SO | PTD | 4,361 | 2,133 | 1,045 | 1,146 | - | - | 36 | - |
| SCHMDI-SO | SO | T | - | - | - | - | - | - | - | - |
| SCHMDI-SO | SSGCH | P | - | - | - | - | - | - | - | - |
| SCHMDI-SO | SSGCH | T | - | - | - | - | - | - | - | - |
| SCHMDI-TAXDEPR | TAXDEPR | TAXDEPR | 1,309,115 | 519,207 | 462,928 | 310,588 | - | 5,757 | 7,059 | 3,577 |
| SCHMDI-TROUD | TROUD | P | - | - | - | - | - | - | - | - |
| SCHMDI-SITUS | SITUS | DMSC | 606 | - | - | - | - | - | - | 606 |
| SCHMDI-SITUS | SITUS | DPW | 4 | - | - | 4 | - | - | 0 | - |
| SCHMDI-SITUS | SITUS | GP | 950 | 471 | 219 | 247 | - | 3 | 9 | 1 |
| SCHMDI-SITUS | SITUS | LABOR | 1,664 | 734 | 89 | 444 | - | 111 | 188 | 99 |
| SCHMDI-SITUS | SITUS | P | 1,224 | 1,224 | - | - | - | - | - | - |
| SCHMDI-SITUS | SITUS | PTD | - | - | - | - | - | - | - | - |
| SCHMDI-SITUS | SITUS | T | - | - | - | - | - | - | - | - |
| Total-GPS | | | 105,221 | 51,471 | 25,225 | 27,657 | - | - | 868 | - |
| Total-SG | | | 200,371 | 200,371 | - | - | - | - | - | - |
| Total-SNP | | | 78,813 | 38,553 | 18,894 | 20,716 | - | 651 | - | - |
| Total-SNP | | | - | - | - | - | - | - | - | - |
| Total-SO | | | 19,084 | 8,345 | 3,203 | 6,551 | - | 264 | 505 | 226 |
| Total-SITUS | | | 4,448 | 2,428 | 307 | 695 | - | 114 | 197 | 707 |
| Total-SCHMDT | | | 1,915,697 | 966,618 | 513,038 | 368,048 | - | 6,562 | 9,930 | 51,502 |
| SCHMDT-GPS | | | 100.00% | 48.9170% | 23.9732% | 26.2844% | 0.0000% | 0.0000% | 0.8254% | 0.0000% |
| SCHMDT-SG | | | 100.00% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| SCHMDT-SNP | | | 100.00% | 48.9170% | 23.9732% | 26.2844% | 0.0000% | 0.0000% | 0.8254% | 0.0000% |
| SCHMDT-SNP | | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| SCHMDT-SO | | | 100.00% | 43.7037% | 16.7744% | 34.3080% | 0.0000% | 1.3816% | 2.6461% | 1.1862% |
| SCHMDT-SITUS | | | 100.00% | 54.5982% | 6.9114% | 15.6152% | 0.0000% | 2.5604% | 4.4229% | 15.8919% |
| SCHMDT FACTOR | | | 100.00% | 50.4578% | 26.7807% | 19.2122% | 0.0000% | 0.3425% | 0.5183% | 2.6884% |

PacifiCorp
12 Months Ended June 2012
Schedule M

| Primary Account | PITA Factor | Function | Amount | Production | Transmission | Distribution | Ancillary | C. Billing | C. Metering | C. Service |
|-----------------|-------------|----------|-----------|------------|--------------|--------------|-----------|------------|-------------|------------|
| SCHMDF-DGP | | P | | | | | | | | |
| SCHMDF | DGP | | | | | | | | | |
| Total-SCHMDF | | | 0.00% | | | | | | | |
| SCHMDF FACTOR | | | | | | | | | | |
| Total-SCHMD | | | 1,928,308 | 972,462 | 513,756 | 371,283 | - | 7,343 | 11,260 | 52,204 |
| SCHMD FACTOR | | | 100.00% | 50.4308% | 26.6428% | 19.2544% | 0.0000% | 0.3808% | 0.5839% | 2.7073% |
| Net SCHM | | | | | | | | | | |
| | | | Total | Production | Transmission | Distribution | Ancillary | C. Billing | C. Metering | C. Service |
| | | DMSC | 100.00% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| | | DPW | 100.00% | 0.0000% | 0.0000% | 96.9554% | 0.0000% | 0.0000% | 3.0446% | 0.0000% |
| | | CUST | 100.00% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% |
| | | ESD | 100.00% | 30.0000% | 10.0000% | 60.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| | | GP | 100.00% | 49.5497% | 23.0254% | 26.0048% | 0.0000% | 0.3516% | 0.9148% | 0.1537% |
| | | LABOR | 100.00% | 44.0903% | 5.3281% | 26.6736% | 0.0000% | 6.6432% | 11.2934% | 5.9714% |
| | | P | 100.00% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| | | PT | 100.00% | 67.1105% | 32.8895% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| | | PTD | 100.00% | 48.9170% | 23.9732% | 26.2844% | 0.0000% | 0.0000% | 0.8254% | 0.0000% |
| | | T | 100.00% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| | | TAXDEPR | 100.00% | 39.6609% | 35.3619% | 23.7250% | 0.0000% | 0.4397% | 0.5392% | 0.2732% |
| | | TD | 100.00% | 0.0000% | 46.9299% | 51.4543% | 0.0000% | 0.0000% | 1.6158% | 0.0000% |

PacifiCorp
12 Months Ended June 2012
Step-up Transformer Factor

Asset Class 35340 = GSU and Assoc Equip

| Class | Description | Acq. value | Accum. dep. | Book Value |
|-------|------------------------|------------------|------------------|------------------|
| 35300 | Station Equipment | 285,617,063.19 | -32,633,447.44 | 252,983,615.75 |
| 35301 | Transformers | 285,800,653.22 | -72,920,716.75 | 212,879,936.47 |
| 35303 | Static Var Unit | 45,920,253.87 | -4,516,316.71 | 41,403,937.16 |
| 35305 | Synchronous Condens. | 3,732,665.95 | -1,453,674.41 | 2,278,991.54 |
| 35307 | Regulators | 1,171,516.62 | -400,834.51 | 770,682.11 |
| 35309 | Circuit Breakers | 169,027,798.95 | -32,871,058.18 | 136,156,740.77 |
| 35311 | Capacitor Bank | 64,792,862.91 | -9,766,024.02 | 55,026,838.89 |
| 35313 | Metal Clad Switchgr. | 5,396,785.17 | -808,675.15 | 4,588,110.02 |
| 35315 | Switching Equipment | 78,546,583.87 | -18,678,566.03 | 59,868,017.84 |
| 35317 | Structures & Foundn. | 215,171,016.60 | -33,789,952.69 | 181,381,063.91 |
| 35319 | Relay & Control Eqp. | 153,266,771.48 | -25,324,728.98 | 127,942,042.50 |
| 35321 | Storage Battery Eqp. | 7,365,418.33 | -1,028,998.09 | 6,336,420.24 |
| 35323 | Auxiliary Power Eqp. | 3,407,910.21 | -535,908.59 | 2,872,001.62 |
| 35325 | Grounding System | 28,750,803.04 | -3,889,830.70 | 24,860,972.34 |
| 35327 | Bus, Wire, Cable&Insul | 156,668,029.46 | -29,300,601.07 | 127,367,428.39 |
| 35329 | Station Lighting | 2,123,049.37 | -489,171.71 | 1,633,877.66 |
| 35331 | Mobile Substation | 4,495,245.13 | -831,297.60 | 3,663,947.53 |
| 35333 | Mobile Circuit Swtcr | 227,698.97 | -65,722.78 | 161,976.19 |
| 35337 | Crane Or Hoist | 850.74 | -592.65 | 258.09 |
| 35339 | Fire Protection Sys. | 91,267.57 | -24,436.02 | 66,831.55 |
| 35340 | GSU and Assoc Equip | 131,750,391.06 | -24,089,149.83 | 107,661,241.23 |
| 35341 | Supervisy Cont Equip | 16,839,998.62 | -7,441,130.97 | 9,398,867.65 |
| 35342 | Sprvsnr Cntl Eqp 353 | 745,899.80 | -181,716.24 | 564,183.56 |
| 35343 | Dispatch Comp. Sys. | 24,674.82 | -17,944.43 | 6,730.39 |
| 35344 | Dispatch Comp Sys(353) | 18,339.61 | -5,040.37 | 13,299.24 |
| 35345 | Dispatch Hardware | 952,146.51 | -576,119.39 | 376,027.12 |
| 35347 | Dspitch Strg Bltry Eqp | 8,490.14 | -5,780.88 | 2,709.26 |
| 35348 | Dspitch Strg Bltry 353 | 59,785.18 | -16,569.88 | 43,215.30 |
| 35349 | Dispatch Time Strldr | 15,974.97 | -8,447.80 | 7,527.17 |
| 35350 | Dispatch Time Std(353) | 44,875.51 | -14,422.18 | 30,453.33 |
| | PacifiCorp Total | 1,662,034,820.87 | (301,686,876.05) | 1,360,347,944.82 |

| | \$ | Percent |
|--|------------------|-------------|
| 35340 | 107,661,241.23 | 7.914243% |
| Acct 353 other than step-up transformers | 1,252,686,703.59 | 92.085757% |
| Account 353 Station Equipment | 1,360,347,944.82 | 100.000000% |

Step-up Transformers included in Acct 353
Acct 353 other than step-up transformers
Account 353 Station Equipment

PacifiCorp
12 Months Ended June 2012
Tax Depreciation

| | Total | Production | Transmission | Distribution | General | Mining | | | | | | | |
|--|---------------|-------------|--------------|--------------|------------|------------|-----------|-----------|---------|---------|---------|---------|---------|
| | | | | | | | | | | | | | |
| Total | 1,141,430,297 | 395,413,215 | 402,045,870 | 243,865,335 | 88,502,212 | 11,603,665 | | | | | | | |
| <u>Conversion to COS Functions</u> | | | | | | | | | | | | | |
| Percent of GenPlant in Functions (%s developed in JAM Dec 2014 - use "Total Plant" variable) | 100.0000% | 51.6196% | 1.7917% | 30.4394% | 0.0000% | 5.6714% | 6.9542% | 3.5237% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Allocation of GenPlant to Functions | 88,502,212 | 45,684,476 | 1,585,719 | 26,939,512 | - | 5,019,284 | 6,154,652 | 3,118,570 | - | - | - | - | - |
| Assignment of Mining to Prod Function | 11,603,665 | 11,603,665 | | | | | | | | | | | |
| Adjusted Totals | 1,141,430,297 | 452,701,356 | 403,631,589 | 270,804,847 | - | 5,019,284 | 6,154,652 | 3,118,570 | - | - | - | - | - |
| TAXDEPR FACTOR | 100.0000% | 39.6609% | 35.3619% | 23.7250% | 0.0000% | 0.4397% | 0.5392% | 0.2732% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

PacifiCorp
12 Months Ended June 2012
Gross Plant
(In 000's)

| Description | Alloc. Factor | Funct. | Amount | Production | Transmission | Distribution | Ancillary | C. Billing | C. Metering | C. Service | DSM |
|------------------------|---------------|-----------|------------|------------|--------------|--------------|-----------|------------|-------------|------------|---------|
| | | | | | | | | | | | |
| Production Plant | | P | 10,766,305 | 10,766,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transmission Plant | | T | 5,276,344 | 0 | 5,276,344 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution Plant | | DPW | 5,966,687 | 0 | 0 | 5,785,024 | 0 | 0 | 181,662 | 0 | 0 |
| Mining | SE | P | 482,121 | 482,121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business Centers | | B_Center | 24,957 | 0 | 0 | 0 | 0 | 19,073 | 0 | 5,884 | 0 |
| Utah Mine | SE | P | 646 | 646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 211,998 | 211,998 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | T | 216 | 0 | 216 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SO | DPW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | DPW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Plant | SITUS | DPW | 218,642 | 0 | 0 | 211,985 | 0 | 0 | 6,657 | 0 | 0 |
| General Plant | SITUS | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Plant | SITUS | TD | 294,275 | 0 | 138,103 | 151,417 | 0 | 0 | 4,755 | 0 | 0 |
| Total General Plant | | | 750,734 | 212,644 | 138,319 | 363,402 | 0 | 0 | | | |
| Intangible Plant | | | | | | | | | | | |
| | CN | CSS_SYS | 112,500 | 0 | 0 | 0 | 0 | 61,875 | 20,250 | 30,375 | 0 |
| | SE | P | 3,662 | 3,662 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | PTD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | T | 47,647 | 0 | 47,647 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 232,665 | 232,665 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SG | P | 48,902 | 48,902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SO | CUST | 2,680 | 0 | 0 | 0 | 0 | 1,474 | 482 | 724 | 0 |
| | SO | C_METER | 2,908 | 0 | 0 | 0 | 0 | 0 | 2,908 | 0 | 0 |
| | SO | C_BILLING | 2,179 | 0 | 0 | 0 | 0 | 2,179 | 0 | 0 | 0 |
| | SO | DPW | 24,000 | 0 | 0 | 23,269 | 0 | 0 | 731 | 0 | 0 |
| | SO | P | 29,275 | 29,275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SO | PTD | 303,714 | 148,568 | 72,810 | 79,830 | 0 | 0 | 2,507 | 0 | 0 |
| | SO | TD | 12,688 | 0 | 5,954 | 6,528 | 0 | 0 | 205 | 0 | 0 |
| | SO | LABOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Intangible Plant | | | 822,820 | 463,071 | 126,411 | 109,627 | 0 | 0 | | | |
| Total Gross Plant | | | 24,065,010 | 11,924,141 | 5,541,075 | 6,258,054 | 0 | 84,601 | 220,157 | 36,983 | 0 |
| GP Factor | | | 100.0000% | 49.5497% | 23.0254% | 26.0048% | 0.0000% | 0.3516% | 0.9148% | 0.1537% | 0.0000% |

| Functional Allocators: | Production | Transmission | Distribution | Ancillary | C. Billing | C. Metering | C. Service | DSM |
|------------------------|------------|--------------|--------------|-----------|------------|-------------|------------|---------|
| | | | | | | | | |
| P | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| T | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| TD | 0.0000% | 0.0000% | 51.4543% | 0.0000% | 0.0000% | 1.6158% | 0.0000% | 0.0000% |
| B_Center | 0.0000% | 46.9299% | 0.0000% | 0.0000% | 76.4237% | 0.0000% | 23.5763% | 0.0000% |
| CSS_SYS | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 55.0000% | 18.0000% | 27.0000% | 0.0000% |
| CUST | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 18.0000% | 27.0000% | 0.0000% |
| C_BILLING | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% |
| C_METER | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% |
| C_SERVICE | 100.0000% | 0.0000% | 96.9554% | 0.0000% | 0.0000% | 3.0446% | 0.0000% | 0.0000% |
| DPW | 100.0000% | 0.0000% | 26.2844% | 0.0000% | 0.0000% | 8.2554% | 0.0000% | 0.0000% |
| PTD | 100.0000% | 48.9170% | 23.9732% | 0.0000% | 6.6432% | 11.2934% | 5.9714% | 0.0000% |
| LABOR | 100.0000% | 44.0903% | 5.3281% | 0.0000% | | | | 0.0000% |

