

Application No. 22-05-006
Exhibit PAC/2100
Witness: Andre T. Lipinski

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Supplemental Testimony of Andre T. Lipinski

October 2023

1 **Q. Are you the same André T. Lipinski who previously submitted direct testimony**
2 **in this proceeding on behalf of PacifiCorp d/b/a Pacific Power (the Company)?**

3 A. Yes.

4 **Q. What is the purpose of your testimony update?**

5 A. On October 2, 2023, Administrative Law Judge Sisto issued a ruling that directs the
6 Company to update testimony and exhibits for Track 1 of its general rate case. The
7 purpose of my testimony is to comply with this ruling by updating my exhibit that
8 shows the Company's functionalized revenue requirements. This exhibit (Exhibit
9 PAC/2101) reflects the removal of Wildfire Mitigation Plan related costs that the
10 Commission is considering in Track 2 of this proceeding.

11 **Q. What are the Track 1 revenue requirements that your updated exhibit shows?**

12 A. As explained in the Supplemental Testimony of Company Witness Shelley E.
13 McCoy, the Track 1 revenue requirement increase for the 12 months ending
14 December 2023 test period is \$21.9 million. My Exhibit PAC/2101 shows this
15 amount by function (Production, Federal Energy Regulatory Commission (FERC)
16 Transmission, State Transmission, and Distribution), and includes tables that are
17 similar to those I included with my direct testimony, Exhibit PAC/1001.

18 **Q. Does this conclude your testimony?**

19 A. Yes.

Application No. 22-05-006
Exhibit PAC/2101
Witness: Andre T. Lipinski

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Supplemental Testimony of

Andre T. Lipinski

Updated Functionalized Revenue Requirements

October 2023

PacifiCorp - State of California
 Table 1 - Required Rate Change, per Functionalized Revenues for the 12 Months Ended December 2023

	A	B	C		D	E	F	G	H
		Production	Transmission			Distribution	Distribution - Lighting	Distribution + Distribution - Lighting	Total
			FERC	State					
3	Present \$	28,191,126	4,394,807	4,576,320		45,136,273	-	45,136,273	82,298,526
4	Proposed \$	30,394,358	4,778,405	4,457,216		64,310,663	226,683	64,537,347	104,167,325
5	Change \$	2,203,231	383,598	(119,104)				19,401,074	21,868,799
6	Change %	7.82%	8.73%	-2.60%				42.98%	26.57%

PacifiCorp - State of California
 Table 2 - Present and Proposed Functionalized Revenues by Schedule for the 12 Months Ended December 2023

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	A	B	C	D		E	F	G	H	I
																																																																Production	Transmission		Distribution	Distribution - Lighting	Distribution + Distribution - Lighting	Total			
																																																																	FERC	State							
Present \$	Schs.D.DL-6	12,144,557	2,039,526	1,971,415	27,672,270		27,672,270	43,827,768																																																																	
Present \$	Sch.DM-9	6,326	1,050	1,014	13,368		13,368	21,758																																																																	
Present \$	Sch.DS-8	53,634	9,204	8,898	83,158		83,158	154,894																																																																	
Present \$	Sch.A-25	2,073,614	302,730	335,867	5,305,725		5,305,725	8,017,936																																																																	
Present \$	Sch.A-32	3,685,202	786,077	556,230	5,566,880		5,566,880	10,594,389																																																																	
Present \$	Sch.A-36	2,594,974	246,563	382,101	2,050,868		2,050,868	5,274,506																																																																	
Present \$	Sch.AT-48	2,646,770	315,498	400,369	1,255,595		1,255,595	4,618,232																																																																	
Present \$	Sch.PA-20	4,805,841	672,534	896,713	2,807,846		2,807,846	9,182,933																																																																	
Present \$	Sch.OL-15	44,212	4,505	5,155	129,170		129,170	183,042																																																																	
Present \$	Sch.LS-51	26,671	2,744	3,106	99,156		99,156	131,677																																																																	
Present \$	Sch.LS-53	43,297	4,456	5,076	46,867		46,867	99,696																																																																	
Present \$	Sch.OL-42	5,885	628	601	14,059		14,059	21,173																																																																	
Present \$	Sch.DE-12	(8,039)	(1,337)	(1,293)	(17,867)		(17,867)	(28,536)																																																																	
Present \$	AGA	68,183	10,629	11,068	109,178		109,178	199,059																																																																	
Present \$	Total	28,191,126	4,394,807	4,576,320	45,136,273		45,136,273	82,298,526																																																																	
Proposed \$	Schs.D.DL-6	15,052,236	2,217,978	2,196,258	35,033,262	-	35,033,262	54,499,734																																																																	
Proposed \$	Sch.DM-9	7,473	1,142	1,090	17,392	-	17,392	27,097																																																																	
Proposed \$	Sch.DS-8	53,197	10,009	7,762	123,813	-	123,813	194,781																																																																	
Proposed \$	Sch.A-25	2,176,472	329,218	295,577	6,486,718	-	6,486,718	9,287,984																																																																	
Proposed \$	Sch.A-32	3,705,508	854,856	505,641	7,279,574	-	7,279,574	12,345,579																																																																	
Proposed \$	Sch.A-36	2,475,465	268,136	334,550	3,423,276	-	3,423,276	6,501,427																																																																	
Proposed \$	Sch.AT-48	2,833,313	343,103	374,034	1,515,308	-	1,515,308	5,065,758																																																																	
Proposed \$	Sch.PA-20	3,985,928	731,378	728,294	10,261,650	-	10,261,650	15,707,251																																																																	
Proposed \$	Sch.OL-15	7,562	4,899	670	37,494	93,216	130,709	143,841																																																																	
Proposed \$	Sch.LS-51	6,091	2,984	540	8,220	133,468	141,688	151,303																																																																	
Proposed \$	Sch.LS-53	28,428	4,846	2,520	25,449	-	25,449	61,242																																																																	
Proposed \$	Sch.OL-42	4,628	683	675	12,313	-	12,313	18,300																																																																	
Proposed \$	Sch.DE-12	(10,126)	(1,457)	(1,464)	(22,984)	-	(22,984)	(36,031)																																																																	
Proposed \$	AGA	68,183	10,629	11,068	109,178	-	109,178	199,059																																																																	
Proposed \$	Total	30,394,358	4,778,405	4,457,216	64,310,663	226,683	64,537,347	104,167,325																																																																	
Present ¢/kWh	Schs.D.DL-6	3.209	0.539	0.521			7.313	11.583																																																																	
Present ¢/kWh	Sch.DM-9	3.250	0.539	0.521			6.867	11.177																																																																	
Present ¢/kWh	Sch.DS-8	3.141	0.539	0.521			4.870	9.070																																																																	
Present ¢/kWh	Sch.A-25	3.692	0.539	0.598			9.447	14.276																																																																	
Present ¢/kWh	Sch.A-32	3.860	0.823	0.583			5.831	11.097																																																																	
Present ¢/kWh	Sch.A-36	4.055	0.385	0.597			3.205	8.242																																																																	
Present ¢/kWh	Sch.AT-48	3.568	0.425	0.540			1.693	6.226																																																																	
Present ¢/kWh	Sch.PA-20	5.281	0.739	0.985			3.086	10.091																																																																	
Present ¢/kWh	Sch.OL-15	5.303	0.540	0.618			15.494	21.956																																																																	
Present ¢/kWh	Sch.LS-51	5.294	0.545	0.617			19.681	26.136																																																																	
Present ¢/kWh	Sch.LS-53	5.289	0.544	0.620			5.725	12.179																																																																	
Present ¢/kWh	Sch.OL-42	5.053	0.539	0.516			12.071	18.179																																																																	
Present ¢/kWh	Total	3.693	0.576	0.599			5.913	10.781																																																																	
Proposed ¢/kWh	Schs.D.DL-6	3.978	0.586	0.580			9.258	14.403																																																																	
Proposed ¢/kWh	Sch.DM-9	3.838	0.587	0.560			8.934	13.919																																																																	
Proposed ¢/kWh	Sch.DS-8	3.115	0.586	0.455			7.250	11.406																																																																	
Proposed ¢/kWh	Sch.A-25	3.875	0.586	0.526			11.549	16.537																																																																	
Proposed ¢/kWh	Sch.A-32	3.881	0.895	0.530			7.625	12.931																																																																	
Proposed ¢/kWh	Sch.A-36	3.868	0.419	0.523			5.349	10.159																																																																	
Proposed ¢/kWh	Sch.AT-48	3.820	0.463	0.504			2.043	6.829																																																																	
Proposed ¢/kWh	Sch.PA-20	4.380	0.804	0.800			11.276	17.261																																																																	
Proposed ¢/kWh	Sch.OL-15	0.907	0.588	0.080			15.679	17.254																																																																	
Proposed ¢/kWh	Sch.LS-51	1.209	0.592	0.107			28.123	30.032																																																																	
Proposed ¢/kWh	Sch.LS-53	3.473	0.592	0.308			3.109	7.482																																																																	
Proposed ¢/kWh	Sch.OL-42	3.974	0.586	0.580			10.572	15.712																																																																	
Proposed ¢/kWh	Total	3.982	0.626	0.584			8.454	13.646																																																																	

Note: AGA = Annual Guarantee Adjustment (See Sch.300)

PacifiCorp - State of California
Table 3 - Summary of Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

	A	B	C	D	E	F	G
1	Description	Description Detail	Production	Transmission	Distribution	Distribution - Lighting	Total
2	Operating Revenue	General Business	24,943,981	4,729,736	52,445,075	179,733	82,298,525
3	Operating Revenue	Special Sales	-	-	-	-	-
4	Operating Revenue	Other	499,536	2,193,728	1,067,784	165	3,761,214
5	Operating Revenue	Total	25,443,517	6,923,465	53,512,859	179,899	86,059,739
6	Operating Expense	Operation & Maintenance	7,951,655	1,679,803	31,124,178	74,180	40,829,816
7	Operating Expense	Depreciation	10,017,608	2,432,673	10,485,041	65,319	23,000,640
8	Operating Expense	Amortization	1,689,576	119,312	2,320,574	2,332	4,131,795
9	Operating Expense	Taxes Other Than Income	2,038,781	1,146,111	2,565,186	10,250	5,760,329
10	Operating Expense	Income Taxes - Federal	(53,227)	(352,834)	1,382,039	12,124	988,102
11	Operating Expense	Income Taxes - State	(11,991)	(79,907)	312,994	2,746	223,841
12	Operating Expense	Income Taxes - Deferred	848,267	(502,833)	(1,210,901)	(12,905)	(878,370)
13	Operating Expense	Investment Tax Credit Adj	-	-	-	-	-
14	Operating Expense	Miscellaneous	(38,393)	(18)	(18)	-	(38,429)
15	Operating Expense	Total	22,442,277	4,442,307	46,979,094	154,046	74,017,723
16	Operating Revenue For Return		3,001,240	2,481,157	6,533,765	25,853	12,042,016
17	Rate Base Addition	Electric Plant In Service	218,313,499	133,575,062	395,449,683	1,760,720	749,098,965
18	Rate Base Addition	Plant Held For Future Use	130,931	24,649	683,318	-	838,899
19	Rate Base Addition	Miscellaneous Deferred Debits	9,368,104	906,754	3,477,436	23,466	13,775,760
20	Rate Base Addition	Electric Plant Acquisition Adj	39,488	-	-	-	39,488
21	Rate Base Addition	Pensions	330,316	65,642	270,421	2,252	668,631
22	Rate Base Addition	Prepayments	283,545	70,395	202,078	1,683	557,700
23	Rate Base Addition	Fuel Stock	(31,783)	-	-	-	(31,783)
24	Rate Base Addition	Materials & Supplies	3,570,182	64,659	729,697	6,076	4,370,613
25	Rate Base Addition	Working Capital	(420,452)	28,973	385,010	2,714	(3,755)
26	Rate Base Addition	Weatherization Loans	-	-	-	-	-
27	Rate Base Addition	Miscellaneous	-	-	-	-	-
28	Rate Base Addition	Total	231,583,830	134,736,136	401,197,643	1,796,910	769,314,518
29	Rate Base Deduction	Accum Provision For Depreciation	(76,032,257)	(36,879,908)	(169,863,402)	(792,822)	(283,568,389)
30	Rate Base Deduction	Accum Provision For Amortization	(5,696,497)	(1,280,060)	(9,416,894)	(38,465)	(16,431,916)
31	Rate Base Deduction	Accum Deferred Income Taxes	(23,426,711)	(18,581,293)	(19,338,632)	(162,315)	(61,508,952)
32	Rate Base Deduction	Unamortized ITC	(1,230)	(245)	(1,007)	(8)	(2,491)
33	Rate Base Deduction	Customer Advance For Construction	-	(1,179,710)	(116,018)	-	(1,295,728)
34	Rate Base Deduction	Customer Service Deposits	-	-	-	-	-
35	Rate Base Deduction	Miscellaneous	(33,657,979)	(121,669)	(501,230)	(4,173)	(34,285,051)
36	Rate Base Deduction	Total	(138,814,674)	(58,042,885)	(199,237,184)	(997,785)	(397,092,528)
37	Total Rate Base		92,769,155	76,693,251	201,960,460	799,125	372,221,991
38	Return On Rate Base		3.235%	3.235%	3.235%	3.235%	3.235%

PacifiCorp - State of California
Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
108	4194	Impact Housing Interest Income	SG	P	-	-	-	-	-
109									
110					-	-	-	-	-
111	421	(Gain) / Loss on Sale of Utility Plant							
112			S	D	-	-	-	-	-
113			SG	T	-	-	-	-	-
114			SG	T	-	-	-	-	-
115			CN	D	-	-	-	-	-
116			SO	PTD	(31)	(18)	(18)	-	(66)
117			SG	P	(28,569)	-	-	-	(28,569)
118					(28,600)	(18)	(18)	-	(28,635)
119									
120									
121	Total Miscellaneous Revenues				(38,393)	(18)	(18)	-	(38,429)
122									
123	Miscellaneous Expenses								
124	4311	Interest on Customer Deposits	S	D	-	-	-	-	-
125									
126									
127	DFA	Divergence Fairness Adjustment							
128			P	P	-	-	-	-	-
129			T	T	-	-	-	-	-
130			D	D	-	-	-	-	-
131									
132									
133									
134	Total Miscellaneous Expenses				-	-	-	-	-
135									
136									
137	Net Misc Revenue and Expense				(38,393)	(18)	(18)	-	(38,429)
138									
139	500	Operation Supervision & Engineering	SG	P	217,037	-	-	-	217,037
140			SG	P	17,218	-	-	-	17,218
141			SG	P	-	-	-	-	-
142					234,256	-	-	-	234,256
143									
144	501	Fuel Related-Non NPC	S	P	-	-	-	-	-
145			SE	P	191,606	-	-	-	191,606
146			SE	P	-	-	-	-	-
147			SE	P	-	-	-	-	-
148			SE	P	4,045	-	-	-	4,045
149			SE	P	-	-	-	-	-
150			SE	P	-	-	-	-	-
151					195,651	-	-	-	195,651
152									
153	501NPC	Fuel Related-NPC	S	P	-	-	-	-	-
154			SE	P	(438,690)	-	-	-	(438,690)
155			SE	P	-	-	-	-	-
156			SE	P	-	-	-	-	-
157			SE	P	438,690	-	-	-	438,690
158					(0)	-	-	-	(0)
159									
160	502	Steam Expenses	SG	P	1,194,376	-	-	-	1,194,376
161			SG	P	73,311	-	-	-	73,311
162			SG	P	-	-	-	-	-
163					1,267,686	-	-	-	1,267,686
164									
165	503	Steam From Other Sources-Non NPC	SE	P	(20)	-	-	-	(20)
166					(20)	-	-	-	(20)
167									
168	503NPC	Steam From Other Sources-NPC	SE	P	-	-	-	-	-
169									
170									
171	505	Electric Expenses	SG	P	16,523	-	-	-	16,523
172			SG	P	2,083	-	-	-	2,083
173			SG	P	-	-	-	-	-
174					18,605	-	-	-	18,605
175									
176	506	Misc. Steam Expense	SG	P	904,035	-	-	-	904,035
177			SG	P	(794,253)	-	-	-	(794,253)
178			SG	P	23,000	-	-	-	23,000
179					132,781	-	-	-	132,781
180									
181	507	Rents	SG	P	7,409	-	-	-	7,409
182			SG	P	-	-	-	-	-
183			SG	P	4	-	-	-	4
184					7,413	-	-	-	7,413
185									
186	510	Maint Supervision & Engineering	SG	P	93,813	-	-	-	93,813
187			SG	P	16,709	-	-	-	16,709
188			SG	P	8,934	-	-	-	8,934
189					119,456	-	-	-	119,456
190									
191	511	Maintenance of Structures	SG	P	345,177	-	-	-	345,177
192			SG	P	40,022	-	-	-	40,022
193			SG	P	-	-	-	-	-
194					385,199	-	-	-	385,199
195									
196	512	Maintenance of Boiler Plant	SG	P	1,065,122	-	-	-	1,065,122
197			SG	P	27,395	-	-	-	27,395
198			SG	P	-	-	-	-	-
199					1,092,517	-	-	-	1,092,517
200									
201	513	Maintenance of Electric Plant	SG	P	487,614	-	-	-	487,614
202			SG	P	4,723	-	-	-	4,723
203			SG	P	-	-	-	-	-
204									
205									
206									
207									
208									
209									
210									
211									
212									
213									
214									

PacifiCorp - State of California
Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

A	B	C	D	E	F	G	H	I
FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
215				492,337	-	-	-	492,337
216								
217	514							
218								
219		SG	P	165,991	-	-	-	165,991
220		SG	P	22,959	-	-	-	22,959
221		SG	P	-	-	-	-	-
222				188,950	-	-	-	188,950
223	Total Steam Power Generation			4,134,831	-	-	-	4,134,831
224								
225	517							
226		SG	P	-	-	-	-	-
227				-	-	-	-	-
228								
229	518							
230		SE	P	-	-	-	-	-
231				-	-	-	-	-
232								
233								
234	519							
235		SG	P	-	-	-	-	-
236				-	-	-	-	-
237								
238	520							
239		SG	P	-	-	-	-	-
240				-	-	-	-	-
241								
242	523							
243		SG	P	-	-	-	-	-
244				-	-	-	-	-
245								
246	524							
247		SG	P	-	-	-	-	-
248				-	-	-	-	-
249								
250	528							
251		SG	P	-	-	-	-	-
252				-	-	-	-	-
253								
254	529							
255		SG	P	-	-	-	-	-
256				-	-	-	-	-
257								
258	530							
259		SG	P	-	-	-	-	-
260				-	-	-	-	-
261								
262	531							
263		SG	P	-	-	-	-	-
264				-	-	-	-	-
265								
266	532							
267		SG	P	-	-	-	-	-
268				-	-	-	-	-
269								
270	Total Nuclear Power Generation			-	-	-	-	-
271								
272								
273	535							
274		SG	P	-	-	-	-	-
275		SG	P	-	-	-	-	-
276		SG	P	-	-	-	-	-
277		SG	P	149,805	-	-	-	149,805
278		SG	P	24,917	-	-	-	24,917
279				174,722	-	-	-	174,722
280								
281	536							
282		SG	P	-	-	-	-	-
283		SG	P	4,702	-	-	-	4,702
284				4,702	-	-	-	4,702
285								
286	537							
287		SG	P	-	-	-	-	-
288		SG	P	66,581	-	-	-	66,581
289		SG	P	5,092	-	-	-	5,092
290				71,673	-	-	-	71,673
291								
292	538							
293		SG	P	-	-	-	-	-
294				-	-	-	-	-
295								
296	539							
297		SG	P	-	-	-	-	-
298		SG	P	186,559	-	-	-	186,559
299		SG	P	103,065	-	-	-	103,065
300				289,624	-	-	-	289,624
301								
302	540							
303		SG	P	-	-	-	-	-
304		SG	P	22,974	-	-	-	22,974
305		SG	P	1,026	-	-	-	1,026
306				23,999	-	-	-	23,999
307								
308	541							
309		SG	P	-	-	-	-	-
310		SG	P	6	-	-	-	6
311		SG	P	-	-	-	-	-
312				6	-	-	-	6
313								
314	542							
315		SG	P	-	-	-	-	-
316		SG	P	11,656	-	-	-	11,656
317		SG	P	1,144	-	-	-	1,144
318				12,800	-	-	-	12,800
319								
320	543							
321		SG	P	-	-	-	-	-

PacifiCorp - State of California
Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

A	B	C	D	E	F	G	H	I
FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
322		SG	P	10,892	-	-	-	10,892
323		SG	P	5,575	-	-	-	5,575
324				16,466	-	-	-	16,466
325	544							
326	Maintenance of Electric Plant							
327		SG	P	-	-	-	-	-
328		SG	P	25,540	-	-	-	25,540
329		SG	P	3,931	-	-	-	3,931
330				29,471	-	-	-	29,471
331	545							
332	Maintenance of Misc. Hydro Plant							
333		SG	P	-	-	-	-	-
334		SG	P	-	-	-	-	-
335		SG	P	-	-	-	-	-
336		SG	P	47,235	-	-	-	47,235
337		SG	P	13,156	-	-	-	13,156
338				60,391	-	-	-	60,391
339								
340	Total Hydraulic Power Generation			683,854	-	-	-	683,854
341								
342	546							
343	Operation Super & Engineering							
344		SG	P	5,109	-	-	-	5,109
345		SG	P	-	-	-	-	-
346		SG	P	-	-	-	-	-
347				5,109	-	-	-	5,109
348	547							
349	Fuel-Non-NPC							
350		SE	P	-	-	-	-	-
351				-	-	-	-	-
352	547NPC							
353	Fuel-NPC							
354		SE	P	(27,984)	-	-	-	(27,984)
355		SE	P	27,984	-	-	-	27,984
356				-	-	-	-	-
357	548							
358	Generation Expense							
359		SG	P	279,875	-	-	-	279,875
360		SG	P	6,080	-	-	-	6,080
361		SG	P	-	-	-	-	-
362				285,955	-	-	-	285,955
363	549							
364	Miscellaneous Other							
365		S	P	-	-	-	-	-
366		SG	P	63,142	-	-	-	63,142
367		SG	P	71,535	-	-	-	71,535
368		SG	P	-	-	-	-	-
369		SG	P	7,317	-	-	-	7,317
370				141,994	-	-	-	141,994
371	550							
372	Maint Supervision & Engineering							
373		S	P	-	-	-	-	-
374		SG	P	-	-	-	-	-
375		SG	P	651	-	-	-	651
376		SG	P	118,424	-	-	-	118,424
377				119,075	-	-	-	119,075
378	551							
379	Maint Supervision & Engineering							
380		SG	P	-	-	-	-	-
381				-	-	-	-	-
382	552							
383	Maintenance of Structures							
384		SG	P	36,073	-	-	-	36,073
385		SG	P	821	-	-	-	821
386		SG	P	-	-	-	-	-
387				36,894	-	-	-	36,894
388	553							
389	Maint of Generation & Electric Plant							
390		SG	P	60,361	-	-	-	60,361
391		SG	P	173,867	-	-	-	173,867
392		SG	P	3,697	-	-	-	3,697
393		SG	P	49,668	-	-	-	49,668
394				287,592	-	-	-	287,592
395	554							
396	Maintenance of Misc. Other							
397		SG	P	32,180	-	-	-	32,180
398		SG	P	15,805	-	-	-	15,805
399		SG	P	1,185	-	-	-	1,185
400		SG	P	-	-	-	-	-
401				49,170	-	-	-	49,170
402								
403								
404	Total Other Power Generation			925,789	-	-	-	925,789
405								
406	555							
407	Purchased Power							
408		S	D	-	-	-	-	-
409				-	-	-	-	-
410	555NPC							
411	Purchased Power-NPC							
412		SG	P	-	-	-	-	-
413		SE	P	-	-	-	-	-
414		S	P	-	-	-	-	-
415		DGP	P	-	-	-	-	-
416				-	-	-	-	-
417	556							
418	System Control & Load Dispatch							
419		SG	P	9,430	-	-	-	9,430
420				9,430	-	-	-	9,430
421	557							
422	Other Expenses							
423		S	P	-	-	-	-	-
424		SG	P	565,373	-	-	-	565,373
425		SGCT	P	-	-	-	-	-
426		SE	P	131	-	-	-	131
427		SG	P	-	-	-	-	-
428								

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Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

A	B	C	D	E	F	G	H	I
FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
429		TROJP	P	-	-	-	-	-
430				565,504	-	-	-	565,504
431				-	-	-	-	-
432				-	-	-	-	-
433	Baseline ECD	S	P	-	-	-	-	-
434	Wyoming QF Adjustment	S	P	-	-	-	-	-
435				-	-	-	-	-
436				-	-	-	-	-
437	Total Other Power Supply			574,934	-	-	-	574,934
438				-	-	-	-	-
439	TOTAL PRODUCTION EXPENSE			6,319,409	-	-	-	6,319,409
440								
441	560							
442	Operation Supervision & Engineering	SG	T	-	140,457	-	-	140,457
443		SG	T	-	-	-	-	-
444				-	140,457	-	-	140,457
445	561							
446	Load Dispatching	SG	T	-	276,043	-	-	276,043
447		SG	T	-	-	-	-	-
448				-	276,043	-	-	276,043
449	562							
450	Station Expense	SG	T	-	50,102	-	-	50,102
451		SG	T	-	-	-	-	-
452				-	50,102	-	-	50,102
453	563							
454	Overhead Line Expense	SG	T	-	14,907	-	-	14,907
455		SG	T	-	-	-	-	-
456				-	14,907	-	-	14,907
457	564							
458	Underground Line Expense	SG	T	-	-	-	-	-
459		SG	T	-	-	-	-	-
460				-	-	-	-	-
461	565							
462	Transmission of Electricity by Others	SG	T	-	-	-	-	-
463		SE	T	-	-	-	-	-
464				-	-	-	-	-
465	565NPC							
466	Transmission of Electricity by Others	SG	T	-	-	-	-	-
467		SE	T	-	-	-	-	-
468				-	-	-	-	-
469	566							
470	Misc. Transmission Expense	SG	T	-	55,427	-	-	55,427
471		SG	T	-	(69,597)	-	-	(69,597)
472				-	(14,169)	-	-	(14,169)
473	567							
474	Rents - Transmission	SG	T	-	38,128	-	-	38,128
475		SG	T	-	-	-	-	-
476				-	38,128	-	-	38,128
477	568							
478	Maint Supervision & Engineering	SG	T	-	13,215	-	-	13,215
479		SG	T	-	-	-	-	-
480				-	13,215	-	-	13,215
481	569							
482	Maintenance of Structures	SG	T	-	82,622	-	-	82,622
483		SG	T	-	-	-	-	-
484				-	82,622	-	-	82,622
485	570							
486	Maintenance of Station Equipment	SG	T	-	162,556	-	-	162,556
487		SG	T	-	-	-	-	-
488				-	162,556	-	-	162,556
489	571							
490	Maintenance of Overhead Lines	SG	T	-	279,932	-	-	279,932
491		SG	T	-	11,709	-	-	11,709
492				-	291,642	-	-	291,642
493	572							
494	Maintenance of Underground Lines	SG	T	-	2,690	-	-	2,690
495		SG	T	-	-	-	-	-
496				-	2,690	-	-	2,690
497	573							
498	Maint of Misc. Transmission Plant	SG	T	-	2,815	-	-	2,815
499		SG	T	-	-	-	-	-
500				-	2,815	-	-	2,815
501	TOTAL TRANSMISSION EXPENSE			-	1,061,007	-	-	1,061,007
502								
503	580							
504	Operation Supervision & Engineering	S	D	-	-	4,097,367	-	4,097,367
505		SNPD	D	-	-	330,347	-	330,347
506				-	-	4,427,715	-	4,427,715
507	581							
508	Load Dispatching	S	D	-	-	-	-	-
509		SNPD	D	-	-	516,855	-	516,855
510				-	-	516,855	-	516,855
511	582							
512	Station Expense	S	D	-	-	111,839	-	111,839
513		SNPD	D	-	-	704	-	704
514				-	-	112,543	-	112,543
515	583							
516	Overhead Line Expenses	S	D	-	-	404,541	-	404,541
517		SNPD	D	-	-	7	-	7
518				-	-	404,548	-	404,548

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 Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
643			S	D	-	-	-	-	-
644			CN	D	-	-	73	-	73
645					-	-	73	-	73
646	908	Customer Assistance			-	-	-	-	-
647			S	D	-	-	8,611	-	8,611
648			CN	D	-	-	50,547	-	50,547
649					-	-	59,158	-	59,158
650	909	Informational & Instructional Adv			-	-	-	-	-
651			S	D	-	-	154,869	-	154,869
652			CN	D	-	-	65,802	-	65,802
653					-	-	220,670	-	220,670
654	910	Misc. Customer Service			-	-	-	-	-
655			S	D	-	-	-	-	-
656			CN	D	-	-	45	-	45
657					-	-	45	-	45
658					-	-	-	-	-
659					-	-	-	-	-
660					-	-	-	-	-
661					-	-	-	-	-
662		TOTAL CUSTOMER SERVICE EXPENSE			-	-	279,947	-	279,947
663	911	Supervision			-	-	-	-	-
664			S	D	-	-	-	-	-
665			CN	D	-	-	-	-	-
666					-	-	-	-	-
667	912	Demonstration & Selling Expense			-	-	-	-	-
668			S	D	-	-	-	-	-
669			CN	D	-	-	-	-	-
670					-	-	-	-	-
671	913	Advertising Expense			-	-	-	-	-
672			S	D	-	-	-	-	-
673			CN	D	-	-	-	-	-
674					-	-	-	-	-
675	916	Misc. Sales Expense			-	-	-	-	-
676			S	D	-	-	-	-	-
677			CN	D	-	-	-	-	-
678					-	-	-	-	-
679					-	-	-	-	-
680					-	-	-	-	-
681					-	-	-	-	-
682					-	-	-	-	-
683					-	-	-	-	-
684		TOTAL SALES EXPENSE			-	-	-	-	-
685	920	Administrative & General Salaries							
686			S	LABOR	-	-	-	-	-
687			CN	LABOR	-	-	-	-	-
688			SO	LABOR	907,476	180,339	742,928	6,186	1,836,929
689					907,476	180,339	742,928	6,186	1,836,929
690	921	Office Supplies & expenses							
691			S	LABOR	1,141	227	934	8	2,310
692			CN	LABOR	1,087	216	890	7	2,201
693			SO	LABOR	113,399	22,535	92,837	773	229,543
694					115,627	22,978	94,661	788	234,054
695	922	A&G Expenses Transferred							
696			SO	LABOR	(444,007)	(88,236)	(363,498)	(3,027)	(898,767)
697					(444,007)	(88,236)	(363,498)	(3,027)	(898,767)
698	923	Outside Services							
699			S	LABOR	41,299	8,207	33,811	282	83,599
700			CN	LABOR	-	-	-	-	-
701			SO	LABOR	264,026	52,469	216,152	1,800	534,446
702					305,325	60,676	249,962	2,081	618,044
703	924	Property Insurance							
704			S	D	-	-	1,644,597	-	1,644,597
705			SG	PT	-	-	-	-	-
706			SO	GP	36,928	21,797	22,460	187	81,372
707					36,928	21,797	1,667,057	187	1,725,970
708	925	Injuries & Damages							
709			S	D	-	-	-	-	-
710			SO	LABOR	433,625	86,172	354,998	2,956	877,751
711					433,625	86,172	354,998	2,956	877,751
712	926	Employee Pensions & Benefits							
713			S	LABOR	27,382	5,441	22,417	187	55,427
714			CN	LABOR	-	-	-	-	-
715			SO	LABOR	1,305,087	259,354	1,068,442	8,896	2,641,779
716					1,332,468	264,796	1,090,859	9,083	2,697,206
717	927	Franchise Requirements							
718			S	D	-	-	-	-	-
719			SO	D	-	-	-	-	-
720					-	-	-	-	-
721	928	Regulatory Commission Expense							
722			S	D	-	-	733,243	-	733,243
723			SE	P	-	-	-	-	-
724			SO	D	-	-	54,386	-	54,386
725			SG	FERC	27,306	40,614	-	-	67,920
726					27,306	40,614	787,629	-	855,549
727	928RE	Regulatory Expense							
728				D	-	-	-	-	-
729	929	Duplicate Charges							
730			S	LABOR	-	-	-	-	-
731			SO	LABOR	(1,390,588)	(276,346)	(1,138,440)	(9,479)	(2,814,852)
732					(1,390,588)	(276,346)	(1,138,440)	(9,479)	(2,814,852)
733	930	Misc General Expenses							
734			S	LABOR	-	-	-	-	-
735			CN	D	-	-	-	-	-
736			SO	LABOR	26,271	5,221	21,508	179	53,178
737					26,271	5,221	21,508	179	53,178

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 Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

A	B	C	D	E	F	G	H	I
FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
750								
751	931							
752	Rents	S	LABOR	27,212	5,408	22,278	185	55,084
753		SO	LABOR	24,749	4,918	20,262	169	50,098
754				51,962	10,326	42,540	354	105,182
755	935							
756	Maintenance of General Plant	S	G	25,139	44,658	53,282	-	123,079
757		CN	D	-	-	682	-	682
758		SO	G	126,365	224,480	267,827	-	618,672
759				151,505	269,138	321,790	-	742,433
760								
761	Total Administrative & Gen Expense			1,553,898	597,477	3,871,994	9,309	6,032,678
762								
763								
764								
765	TOTAL O&M EXPENSE			7,951,655	1,679,803	31,124,178	74,180	40,829,816
766								
767	403SP							
768	Steam Depreciation	S	P	-	-	-	-	-
769		SG	P	593,087	-	-	-	593,087
770		SG	P	493,182	-	-	-	493,182
771		SG	P	4,720,278	-	-	-	4,720,278
772		SG	P	111,363	-	-	-	111,363
773				5,917,910	-	-	-	5,917,910
774	403NP							
775	Nuclear Depreciation	SG	P	-	-	-	-	-
776				-	-	-	-	-
777				-	-	-	-	-
778	403HP							
779	Hydro Depreciation	SG	P	(354,868)	-	-	-	(354,868)
780		SG	P	19,789	-	-	-	19,789
781		SG	P	311,697	-	-	-	311,697
782		SG	P	133,901	-	-	-	133,901
783		SG	P	412,547	-	-	-	412,547
784				523,066	-	-	-	523,066
785	403OP							
786	Other Production Depreciation	S	P	-	-	-	-	-
787		SG	P	-	-	-	-	-
788		SG	P	1,012,248	-	-	-	1,012,248
789		SG	P	54,258	-	-	-	54,258
790		SG	P	2,188,299	-	-	-	2,188,299
791				3,254,804	-	-	-	3,254,804
792	403TP							
793	Transmission Depreciation	SG	T	-	124,106	-	-	124,106
794		SG	T	-	155,728	-	-	155,728
795		SG	T	-	1,771,955	-	-	1,771,955
796				-	2,051,790	-	-	2,051,790
797				-	-	-	-	-
798	403							
799	Distribution Depreciation	S	D	-	-	31,257	-	31,257
800		S	D	-	-	134,855	-	134,855
801		S	D	-	-	1,154,059	-	1,154,059
802		S	D	-	-	3,121,102	-	3,121,102
803		S	D	-	-	1,163,097	-	1,163,097
804		S	D	-	-	583,665	-	583,665
805		S	D	-	-	822,030	-	822,030
806		S	D	-	-	1,728,225	-	1,728,225
807		S	D	-	-	910,513	-	910,513
808		S	D	-	-	368,496	-	368,496
809		S	DL	-	-	-	17,482	17,482
810		S	D	-	-	-	-	-
811		S	DL	-	-	-	46,101	46,101
812		S	DL	-	-	-	-	-
813		S	D	-	-	-	-	-
814		S	DL	-	-	-	-	-
815				-	-	10,017,299	63,583	10,080,881
816	403GP							
817	General Depreciation	S	TD	-	238,561	238,422	-	476,983
818		SG	PT	169	98	-	-	268
819		SG	PT	477	276	-	-	753
820		SE	P	1,520	-	-	-	1,520
821		CN	D	-	-	20,805	-	20,805
822		SG	G-SG	63,863	91,333	-	-	155,196
823		SO	LABOR	254,698	50,615	208,515	1,736	515,564
824		SG	P	120	-	-	-	120
825		SG	P	980	-	-	-	980
826				321,828	380,883	467,742	1,736	1,172,189
827	403GV0							
828	General Vehicles	SG	G-SG	-	-	-	-	-
829				-	-	-	-	-
830	403MP							
831	Mining Depreciation	SE	P	-	-	-	-	-
832				-	-	-	-	-
833	403EP							
834	Experimental Plant Depreciation	SG	P	-	-	-	-	-
835		SG	P	-	-	-	-	-
836				-	-	-	-	-
837				-	-	-	-	-
838				-	-	-	-	-
839				-	-	-	-	-
840				-	-	-	-	-
841				-	-	-	-	-
842	TOTAL DEPRECIATION EXPENSE			10,017,608	2,432,673	10,485,041	65,319	23,000,640
843								
844	404GP							
845	Amort of LT Plant - Capital Lease Gen	S	TD	-	-	-	-	-
846		SG	LSG	-	-	-	-	-
847		SO	LABOR	1,205	239	987	8	2,439
848		SG	P	-	-	-	-	-
849		CN	D	-	-	-	-	-
850		SG	P	-	-	-	-	-
851				1,205	239	987	8	2,439
852	404SP							
853	Amort of LT Plant - Cap Lease Steam	SG	P	-	-	-	-	-
854				-	-	-	-	-
855				-	-	-	-	-
856				-	-	-	-	-

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Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

A	B	C	D	E	F	G	H	I
FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
857	404IP							
858								
859		S	TD	-	883	882	-	1,765
860		SE	P	(251)	-	-	-	(251)
861		SG	I-SG	67,715	35,323	-	-	103,038
862		SO	LABOR	340,937	67,753	279,117	2,324	690,130
863		CN	D	-	-	322,986	-	322,986
864		SG	I-SG	25,838	13,478	-	-	39,317
865		SG	I-SG	3,003	1,567	-	-	4,570
866		SG	P	1,154	-	-	-	1,154
867		SG	I-SG	-	-	-	-	-
868		SG	I-SG	133	69	-	-	202
869		SG	P	208	-	-	-	208
870				438,737	119,073	602,985	2,324	1,163,118
871	404OP							
872		SG	P	-	-	-	-	-
873				-	-	-	-	-
874	404HP							
875								
876		SG	P	4,573	-	-	-	4,573
877		SG	P	-	-	-	-	-
878				4,573	-	-	-	4,573
879								
880	Total Amortization of Limited Term Plant			444,515	119,312	603,971	2,332	1,170,131
881								
882	405							
883								
884		S	GP	-	-	-	-	-
885				-	-	-	-	-
886	406							
887								
888		S	P	-	-	-	-	-
889		SG	P	-	-	-	-	-
890		SG	P	-	-	-	-	-
891		SG	P	26,265	-	-	-	26,265
892		SO	P	-	-	-	-	-
893				26,265	-	-	-	26,265
894	407							
895								
896		S	D	-	-	1,716,603	-	1,716,603
897		SO	GP	-	-	-	-	-
898		SG	P	1,218,797	-	-	-	1,218,797
899		SE	P	-	-	-	-	-
900		SG	P	-	-	-	-	-
901		TROJP	P	-	-	-	-	-
902				1,218,797	-	1,716,603	-	2,935,399
903								
904	TOTAL AMORTIZATION EXPENSE			1,689,576	119,312	2,320,574	2,332	4,131,795
905								
906	408							
907								
908		S	D	-	-	1,223,688	-	1,223,688
909		GPS	GP	1,901,103	1,122,143	1,156,242	9,627	4,189,115
910		SO	REVREQ-CA	88,083	23,968	185,257	623	297,931
911		SE	P	12,317	-	-	-	12,317
912		SG	P	37,278	-	-	-	37,278
913		OPRV-ID	D	-	-	-	-	-
914		EXCTAX	GP	-	-	-	-	-
915		DGP	GP	-	-	-	-	-
916				2,038,781	1,146,111	2,565,186	10,250	5,760,329
917	41140							
918		DGU	PTD	-	-	-	-	-
919				-	-	-	-	-
920	41141							
921								
922		DGU	PTD	-	-	-	-	-
923				-	-	-	-	-
924				-	-	-	-	-
925	TOTAL DEFERRED ITC			-	-	-	-	-
926								
927	427							
928		S	GP	3,700,127	2,184,032	2,250,399	18,738	8,153,295
929		SNP	GP	-	-	-	-	-
930				3,700,127	2,184,032	2,250,399	18,738	8,153,295
931								
932	428							
933		SNP	GP	48,872	28,847	29,724	247	107,690
934				48,872	28,847	29,724	247	107,690
935								
936	429							
937		SNP	GP	(106)	(62)	(64)	(1)	(233)
938				(106)	(62)	(64)	(1)	(233)
939								
940	431							
941		OTH	NUTIL	-	-	-	-	-
942		SO	GP	-	-	-	-	-
943		SNP	GP	177,643	104,855	108,042	900	391,440
944				177,643	104,855	108,042	900	391,440
945								
946	432							
947		SNP	GP	(366,944)	(216,592)	(223,174)	(1,858)	(808,568)
948				(366,944)	(216,592)	(223,174)	(1,858)	(808,568)
949								
950								
951				(140,535)	(82,952)	(85,473)	(712)	(309,671)
952				3,559,592	2,101,080	2,164,926	18,026	7,843,624
953								
954	419							
955								
956		SNP	GP	(1,586,711)	(936,570)	(965,030)	(8,035)	(3,496,346)
957				(1,586,711)	(936,570)	(965,030)	(8,035)	(3,496,346)
958								
959	41010							
960		S	GP	50,361	29,726	30,629	255	110,972
961		TROJP	P	-	-	-	-	-
962		SG	PT	4,745	2,745	-	-	7,491
963		SO	LABOR	158,069	31,412	129,407	1,077	319,966

PacifiCorp - State of California
 Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

A	B	C	D	E	F	G	H	I
FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
964		SNP	GP	545,695	322,101	331,889	2,763	1,202,448
965		SE	P	2,940	-	-	-	2,940
966		SG	PT	318,090	184,009	-	-	502,099
967		GPS	GP	119,883	70,762	72,912	607	264,163
968		DITEXP	DITEXP	-	-	-	-	-
969		BADDEBT	D	-	-	-	-	-
970		CN	D	-	-	-	-	-
971		IBT	P	-	-	-	-	-
972		CIAC	D	-	-	-	-	-
973		SCHMDEXP	GP	-	-	-	-	-
974		TAXDEPR	TAXDEPR	3,581,464	1,149,072	1,020,130	609	5,751,275
975		SNPD	D	-	-	-	-	-
976				4,781,246	1,789,827	1,584,968	5,312	8,161,353
977	41020							
978		Deferred Income Tax - State-DR						
979		S	GP	-	-	-	-	-
980		SG	PT	-	-	-	-	-
981		SO	LABOR	-	-	-	-	-
982		SE	P	-	-	-	-	-
983		SG	PT	-	-	-	-	-
984		GPS	GP	-	-	-	-	-
985		TROJP	P	-	-	-	-	-
986		SNP	GP	-	-	-	-	-
987		BADDEBT	D	-	-	-	-	-
988		DITEXP	DITEXP	-	-	-	-	-
989		SGCT	P	-	-	-	-	-
990		SNPD	D	-	-	-	-	-
991				-	-	-	-	-
992	41110							
993		Deferred Income Tax - Federal-CR						
994		S	GP	(950,441)	(561,006)	(578,053)	(4,813)	(2,094,313)
995		SE	P	(11,118)	-	-	-	(11,118)
996		SG	PT	(10,311)	(5,965)	-	-	(16,276)
997		SNP	GP	(333,462)	(196,829)	(202,810)	(1,689)	(734,789)
998		SG	PT	(330,350)	(191,101)	-	-	(521,451)
999		GPS	GP	-	-	-	-	-
1000		SO	LABOR	(46,587)	(9,258)	(38,139)	(318)	(94,301)
1001		SNPD	PT	-	-	-	-	-
1002		BADDEBT	D	-	-	(0)	-	(0)
1003		SGCT	P	-	-	-	-	-
1004		DITEXP	DITEXP	-	-	-	-	-
1005		TROJD	P	(0)	-	-	-	(0)
1006		IBT	IBT-CA	-	-	-	-	-
1007		CIAC	D	-	-	(607,995)	-	(607,995)
1008		SCHMDEXP	GP	(2,250,710)	(1,328,501)	(1,368,871)	(11,398)	(4,959,480)
1009		TAXDEPR	TAXDEPR	-	-	-	-	-
1010				(3,932,979)	(2,292,660)	(2,795,868)	(18,217)	(9,039,724)
1011	41111							
1012		Deferred Income Tax - State-CR						
1013		S	GP	-	-	-	-	-
1014		SNP	GP	-	-	-	-	-
1015		DITEXPRL	DITEXP	-	-	-	-	-
1016		SNPD	PT	-	-	-	-	-
1017		SGCT	P	-	-	-	-	-
1018		SG	PT	-	-	-	-	-
1019		BADDEBT	D	-	-	-	-	-
1020		GPS	GP	-	-	-	-	-
1021		SO	LABOR	-	-	-	-	-
1022		SE	P	-	-	-	-	-
1023		TROJP	P	-	-	-	-	-
1024		SG	PT	-	-	-	-	-
1025				-	-	-	-	-
1026				-	-	-	-	-
1027		TOTAL DEFERRED INCOME TAXES		848,267	(502,833)	(1,210,901)	(12,905)	(878,370)
1028	SCHMAF							
1029		S	SCHMAF	-	-	-	-	-
1030		SNP	SCHMAF	-	-	-	-	-
1031		SO	SCHMAF	-	-	-	-	-
1032		SE	SCHMAF	-	-	-	-	-
1033		TROJP	SCHMAF	-	-	-	-	-
1034		SG	SCHMAF	-	-	-	-	-
1035				-	-	-	-	-
1036	SCHMAP							
1037		S	P	-	-	-	-	-
1038		SE	P	635	-	-	-	635
1039		SNP	LABOR	-	-	-	-	-
1040		SO	SCHMAP-SO	52,182	2,662	10,965	91	65,900
1041		SG	SCHMAP	-	-	-	-	-
1042		SCHMDEXP	BOOKDEPR	1,588	321	445	6	2,360
1043				54,406	2,983	11,409	98	68,895
1044	SCHMAT							
1045		S	SCHMAT-SITUS	901,137	436,123	454,445	3,858	1,795,562
1046		SG	P	-	-	-	-	-
1047		CIAC	D	-	-	2,472,870	-	2,472,870
1048		SNP	SCHMAT-SNP	1,385,532	801,629	801,361	55	2,988,576
1049		TROJD	P	0	-	-	-	0
1050		SG	P	-	-	-	-	-
1051		CN	D	-	-	-	-	-
1052		SE	SCHMAT-SE	45,173	9	36	0	45,218
1053		SG	P	2,188,105	-	-	-	2,188,105
1054		GPS	SCHMAT-GPS	-	-	-	-	-
1055		SO	SCHMAT-SO	183,358	63,206	135,837	1,146	383,547
1056		SNPD	SCHMAT-SNP	(0)	(0)	(0)	(0)	(0)
1057		BADDEBT	D	-	-	0	-	0
1058		TAXDEPR	P	-	-	-	-	-
1059		SCHMDEXP	BOOKDEPR	13,573,725	2,743,840	3,800,772	53,140	20,171,477
1060				18,277,030	4,044,807	7,665,320	58,200	30,045,356
1061								
1062								
1063		TOTAL SCHEDULE - M ADDITIONS		18,331,436	4,047,790	7,676,729	58,297	30,114,252
1064	SCHMDF							
1065		S	SCHMDF	-	-	-	-	-
1066		DGP	SCHMDF	-	-	-	-	-
1067		DGU	SCHMDF	-	-	-	-	-
1068				-	-	-	-	-
1069				-	-	-	-	-
1070				-	-	-	-	-

PacifiCorp - State of California
 Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1071	SCHMDP		S	SCHMDP	-	-	-	-	-
1072			SE	P	15,565	-	-	-	15,565
1073			SNP	PTD	1,056	611	611	-	2,278
1074			SCHMDEXP	BOOKDEPR	-	-	-	-	-
1075			SG	P	-	-	-	-	-
1076					-	-	-	-	-
1077					16,621	611	611	-	17,843
1078	SCHMDT		S	GP	204,830	120,902	124,576	1,037	451,346
1079			BADDEBT	D	-	-	-	-	-
1080			SNP	SCHMDT-SNP	2,267,741	1,311,842	1,311,080	-	4,890,663
1081			CN	D	-	-	-	-	-
1082			SG	SCHMDT	18,803	6,574	5,100	(12)	30,466
1083			DGP	D	-	-	-	-	-
1084			SE	P	11,956	-	-	-	11,956
1085			SG	SCHMDT-SG	2,041,752	415	-	-	2,042,167
1086			GPS	SCHMDT-GPS	498,196	288,196	288,029	-	1,074,420
1087			SO	SCHMDT-SO	780,345	(213,176)	722,069	12,143	1,301,381
1088			TAXDEPR	TAXDEPR	14,566,730	4,673,570	4,149,132	2,478	23,391,910
1089			SNPD	D	-	-	-	-	-
1090					20,390,352	6,188,323	6,599,986	15,647	33,194,308
1091					20,406,974	6,188,934	6,600,597	15,647	33,212,151
1092	TOTAL SCHEDULE - M DEDUCTIONS								
1093					(2,075,538)	(2,141,144)	1,076,133	42,650	(3,097,899)
1094	TOTAL SCHEDULE - M ADJUSTMENTS								
1095									
1096	40911	State Income Taxes		IBT-CA	(11,991)	(79,907)	312,994	2,746	223,841
1097			S	IBT-CA	-	-	-	-	-
1098			SG	P	-	-	-	-	-
1099			IBT	IBT-CA	-	-	-	-	-
1100					(11,991)	(79,907)	312,994	2,746	223,841
1101	TOTAL STATE TAXES								
1102					(11,991)	(79,907)	312,994	2,746	223,841
1103	Calculation of Taxable Income:								
1104		Operating Revenues			25,443,517	6,923,465	53,512,859	179,899	86,059,739
1105		Operating Deductions:							
1106		O & M Expenses			7,951,655	1,679,803	31,124,178	74,180	40,829,816
1107		Depreciation Expense			10,017,608	2,432,673	10,485,041	65,319	23,000,640
1108		Amortization Expense			1,689,576	119,312	2,320,574	2,332	4,131,795
1109		Taxes Other Than Income			2,038,781	1,146,111	2,565,186	10,250	5,760,329
1110		Interest & Dividends (AFUDC-Equity)			(1,586,711)	(936,570)	(965,030)	(8,035)	(3,496,346)
1111		Misc Revenue & Expense			(38,393)	(18)	-	-	(38,429)
1112		Total Operating Deductions			20,072,517	4,441,312	45,529,931	144,046	70,187,806
1113		Other Deductions:							
1114		Interest Deductions			3,559,592	2,101,080	2,164,926	18,026	7,843,624
1115		Interest on PCRBS			-	-	-	-	-
1116		Schedule M Adjustments			(2,075,538)	(2,141,144)	1,076,133	42,650	(3,097,899)
1117		Income Before State Taxes			(264,129)	(1,760,071)	6,894,134	60,477	4,930,410
1118		State Income Taxes			(11,991)	(79,907)	312,994	2,746	223,841
1119	Total Taxable Income				(252,138)	(1,680,164)	6,581,140	57,731	4,706,569
1120	Tax Rate			21%					
1121	Federal Income Tax - Calculated				(52,949)	(352,834)	1,382,039	12,124	988,380
1122	Adjustments to Calculated Tax:								
1123	40910	PMI	SE	P	(240)	-	-	-	(240)
1124	40910	PTC	SG	P	-	-	-	-	-
1125	40910	OTHER	SO	P	(37)	-	-	-	(37)
1126	40910	SITUS	S	LABOR	-	-	-	-	-
1127	Federal Income Tax Per Calculation				(278)	-	-	-	(278)
1128	Federal Income Tax			FIT-CA	(53,227)	(352,834)	1,382,039	12,124	988,102
1129	TOTAL OPERATING EXPENSES				22,442,277	4,442,307	46,979,094	154,046	74,017,723
1130	310	Land and Land Rights							
1131			SG	P	34,144	-	-	-	34,144
1132			SG	P	496,496	-	-	-	496,496
1133			SG	P	795,111	-	-	-	795,111
1134			SG	P	18,588	-	-	-	18,588
1135					1,344,340	-	-	-	1,344,340
1136	311	Structures and Improvements							
1137			SG	P	3,320,521	-	-	-	3,320,521
1138			SG	P	4,595,273	-	-	-	4,595,273
1139			SG	P	6,725,052	-	-	-	6,725,052
1140			SG	P	-	-	-	-	-
1141					14,640,846	-	-	-	14,640,846
1142	312	Boiler Plant Equipment							
1143			SG	P	8,608,960	-	-	-	8,608,960
1144			SG	P	6,822,447	-	-	-	6,822,447
1145			SG	P	49,311,469	-	-	-	49,311,469
1146			SG	P	-	-	-	-	-
1147					64,742,876	-	-	-	64,742,876
1148	314	Turbogenerator Units							
1149			SG	P	1,599,757	-	-	-	1,599,757
1150			SG	P	1,601,601	-	-	-	1,601,601
1151			SG	P	10,672,978	-	-	-	10,672,978
1152			SG	P	-	-	-	-	-
1153					13,874,336	-	-	-	13,874,336
1154	315	Accessory Electric Equipment							
1155			SG	P	1,258,409	-	-	-	1,258,409
1156			SG	P	1,953,324	-	-	-	1,953,324
1157			SG	P	3,003,662	-	-	-	3,003,662
1158			SG	P	-	-	-	-	-

PacifiCorp - State of California
 Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1178					6,215,395	-	-	-	6,215,395
1179									
1180	316	Misc Power Plant Equipment							
1181			SG	P	34,457	-	-	-	34,457
1182			SG	P	72,086	-	-	-	72,086
1183			SG	P	348,298	-	-	-	348,298
1184			SG	P	-	-	-	-	-
1185					454,841	-	-	-	454,841
1186									
1187									
1188	SP	Unclassified Steam Plant - Account 300							
1189			SG	P	839,662	-	-	-	839,662
1190			SG	P	-	-	-	-	-
1191					839,662	-	-	-	839,662
1192									
1193									
1194		Total Steam Production Plant			102,112,296	-	-	-	102,112,296
1195									
1196	320	Land and Land Rights							
1197			SG	P	-	-	-	-	-
1198									
1199									
1200	321	Structures and Improvements							
1201			SG	P	-	-	-	-	-
1202									
1203									
1204	322	Reactor Plant Equipment							
1205			SG	P	-	-	-	-	-
1206									
1207									
1208	323	Turbogenerator Units							
1209			SG	P	-	-	-	-	-
1210									
1211									
1212	324	Land and Land Rights							
1213			SG	P	-	-	-	-	-
1214									
1215									
1216	325	Misc. Power Plant Equipment							
1217			SG	P	-	-	-	-	-
1218									
1219									
1220									
1221	N00	Unclassified Nuclear Plant - Acct 300							
1222			SG	P	-	-	-	-	-
1223									
1224									
1225									
1226		Total Nuclear Production Plant							
1227									
1228	330	Land and Land Rights							
1229			SG	P	151,606	-	-	-	151,606
1230			SG	P	77,302	-	-	-	77,302
1231			SG	P	322,292	-	-	-	322,292
1232			SG	P	19,321	-	-	-	19,321
1233					570,521	-	-	-	570,521
1234									
1235									
1236	331	Structures and Improvements							
1237			SG	P	284,794	-	-	-	284,794
1238			SG	P	71,119	-	-	-	71,119
1239			SG	P	3,664,972	-	-	-	3,664,972
1240			SG	P	210,330	-	-	-	210,330
1241					4,231,215	-	-	-	4,231,215
1242									
1243	332	Reservoirs, Dams & Waterways							
1244			SG	P	2,130,256	-	-	-	2,130,256
1245			SG	P	275,497	-	-	-	275,497
1246			SG	P	5,748,985	-	-	-	5,748,985
1247			SG	P	1,688,741	-	-	-	1,688,741
1248			SG	P	-	-	-	-	-
1249					9,843,479	-	-	-	9,843,479
1250									
1251	333	Water Wheel, Turbines, & Generators							
1252			SG	P	421,378	-	-	-	421,378
1253			SG	P	99,039	-	-	-	99,039
1254			SG	P	986,096	-	-	-	986,096
1255			SG	P	639,243	-	-	-	639,243
1256					2,145,755	-	-	-	2,145,755
1257									
1258	334	Accessory Electric Equipment							
1259			SG	P	53,603	-	-	-	53,603
1260			SG	P	48,948	-	-	-	48,948
1261			SG	P	995,497	-	-	-	995,497
1262			SG	P	164,302	-	-	-	164,302
1263					1,262,350	-	-	-	1,262,350
1264									
1265	335	Misc. Power Plant Equipment							
1266			SG	P	16,576	-	-	-	16,576
1267			SG	P	2,259	-	-	-	2,259
1268			SG	P	18,516	-	-	-	18,516
1269			SG	P	268	-	-	-	268
1270					37,620	-	-	-	37,620
1271									
1272	336	Roads, Railroads & Bridges							
1273			SG	P	64,025	-	-	-	64,025
1274			SG	P	10,776	-	-	-	10,776
1275			SG	P	276,493	-	-	-	276,493
1276			SG	P	34,238	-	-	-	34,238
1277					385,532	-	-	-	385,532
1278									
1279									
1280	HP	Unclassified Hydro Plant - Acct 300							
1281			S	P	-	-	-	-	-
1282			SG	P	-	-	-	-	-
1283									
1284									

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 Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1285		Total Hydraulic Plant			18,476,471	-	-	-	18,476,471
1286									
1287	340	Land and Land Rights			-	-	-	-	-
1288			S	P	-	-	-	-	-
1289			SG	P	572,576	-	-	-	572,576
1290			SG	P	172,829	-	-	-	172,829
1291			SG	P	3,450	-	-	-	3,450
1292					748,855	-	-	-	748,855
1293									
1294	341	Structures and Improvements			-	-	-	-	-
1295			S	P	-	-	-	-	-
1296			SG	P	2,498,218	-	-	-	2,498,218
1297			SG	P	-	-	-	-	-
1298			SG	P	1,403,394	-	-	-	1,403,394
1299			SG	P	62,698	-	-	-	62,698
1300					3,964,309	-	-	-	3,964,309
1301									
1302	342	Fuel Holders, Producers & Accessories			-	-	-	-	-
1303			SG	P	199,893	-	-	-	199,893
1304			SG	P	-	-	-	-	-
1305			SG	P	40,488	-	-	-	40,488
1306					240,380	-	-	-	240,380
1307									
1308	343	Prime Movers			-	-	-	-	-
1309			S	P	-	-	-	-	-
1310			SG	P	-	-	-	-	-
1311			SG	P	44,223,813	-	-	-	44,223,813
1312			SG	P	16,194,283	-	-	-	16,194,283
1313			SG	P	849,911	-	-	-	849,911
1314					61,268,007	-	-	-	61,268,007
1315									
1316	344	Generators			-	-	-	-	-
1317			S	P	-	-	-	-	-
1318			SG	P	2,381,209	-	-	-	2,381,209
1319			SG	P	5,964,250	-	-	-	5,964,250
1320			SG	P	260,926	-	-	-	260,926
1321					8,606,384	-	-	-	8,606,384
1322									
1323	345	Accessory Electric Plant			-	-	-	-	-
1324			S	P	-	-	-	-	-
1325			SG	P	3,099,831	-	-	-	3,099,831
1326			SG	P	3,477,096	-	-	-	3,477,096
1327			SG	P	-	-	-	-	-
1328			SG	P	42,573	-	-	-	42,573
1329					6,619,501	-	-	-	6,619,501
1330									
1331	346	Misc. Power Plant Equipment			-	-	-	-	-
1332			SG	P	185,147	-	-	-	185,147
1333			SG	P	160,679	-	-	-	160,679
1334			SG	P	-	-	-	-	-
1335					345,826	-	-	-	345,826
1336									
1337	OP	Unclassified Other Prod Plant-Acct 300			-	-	-	-	-
1338			S	P	-	-	-	-	-
1339			SG	P	(8,117)	-	-	-	(8,117)
1340					(8,117)	-	-	-	(8,117)
1341									
1342		Total Other Production Plant			81,785,145	-	-	-	81,785,145
1343									
1344	Experimental Plant	Experimental Plant			-	-	-	-	-
1345	103				-	-	-	-	-
1346			SG	P	-	-	-	-	-
1347		Total Experimental Plant			-	-	-	-	-
1348									
1349		TOTAL PRODUCTION PLANT			202,373,912	-	-	-	202,373,912
1350									
1351	350	Land and Land Rights			-	307,919	-	-	307,919
1352			SG	T	-	307,919	-	-	307,919
1353			SG	T	-	692,276	-	-	692,276
1354			SG	T	-	3,546,583	-	-	3,546,583
1355					-	4,546,778	-	-	4,546,778
1356									
1357	352	Structures and Improvements			-	-	-	-	-
1358			S	T	-	-	-	-	-
1359			SG	T	-	101,962	-	-	101,962
1360			SG	T	-	259,315	-	-	259,315
1361			SG	T	-	4,231,816	-	-	4,231,816
1362					-	4,593,094	-	-	4,593,094
1363									
1364	353	Station Equipment			-	1,533,891	-	-	1,533,891
1365			SG	T	-	1,533,891	-	-	1,533,891
1366			SG	T	-	2,233,272	-	-	2,233,272
1367			SG	T	-	30,592,128	-	-	30,592,128
1368					-	34,359,290	-	-	34,359,290
1369									
1370	354	Towers and Fixtures			-	1,879,696	-	-	1,879,696
1371			SG	T	-	1,879,696	-	-	1,879,696
1372			SG	T	-	1,925,405	-	-	1,925,405
1373			SG	T	-	15,760,429	-	-	15,760,429
1374					-	19,565,530	-	-	19,565,530
1375									
1376	355	Poles and Fixtures			-	878,490	-	-	878,490
1377			SG	T	-	878,490	-	-	878,490
1378			SG	T	-	1,667,165	-	-	1,667,165
1379			SG	T	-	19,673,782	-	-	19,673,782
1380					-	22,219,437	-	-	22,219,437
1381									
1382	356	Clearing and Grading			-	2,310,721	-	-	2,310,721
1383			SG	T	-	2,310,721	-	-	2,310,721
1384			SG	T	-	2,305,921	-	-	2,305,921
1385			SG	T	-	15,618,525	-	-	15,618,525
1386					-	20,235,166	-	-	20,235,166
1387									
1388	357	Underground Conduit			-	93	-	-	93
1389			SG	T	-	93	-	-	93
1390			SG	T	-	1,345	-	-	1,345
1391			SG	T	-	55,170	-	-	55,170

PacifiCorp - State of California
 Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

A	B	C	D	E	F	G	H	I
FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1392				-	56,608	-	-	56,608
1393				-	-	-	-	-
1394	358			-	-	-	-	-
1395		SG	T	-	-	-	-	-
1396		SG	T	-	15,958	-	-	15,958
1397		SG	T	-	117,282	-	-	117,282
1398				-	133,240	-	-	133,240
1399				-	-	-	-	-
1400	359			-	-	-	-	-
1401		SG	T	-	27,336	-	-	27,336
1402		SG	T	-	6,464	-	-	6,464
1403		SG	T	-	144,418	-	-	144,418
1404				-	178,218	-	-	178,218
1405				-	-	-	-	-
1406	TP			-	-	-	-	-
1407		SG	T	-	13,566,064	-	-	13,566,064
1408				-	13,566,064	-	-	13,566,064
1409				-	-	-	-	-
1410	TS0			-	-	-	-	-
1411		SG	T	-	-	-	-	-
1412				-	-	-	-	-
1413				-	-	-	-	-
1414	TOTAL TRANSMISSION PLANT			-	119,453,426	-	-	119,453,426
1415				-	-	-	-	-
1416	360			-	-	2,401,011	-	2,401,011
1417		S	D	-	-	2,401,011	-	2,401,011
1418				-	-	-	-	-
1419				-	-	-	-	-
1420	361			-	-	6,345,649	-	6,345,649
1421		S	D	-	-	6,345,649	-	6,345,649
1422				-	-	-	-	-
1423				-	-	-	-	-
1424	362			-	-	39,763,913	-	39,763,913
1425		S	D	-	-	39,763,913	-	39,763,913
1426				-	-	-	-	-
1427				-	-	-	-	-
1428	364			-	-	94,608,096	-	94,608,096
1429		S	D	-	-	94,608,096	-	94,608,096
1430				-	-	-	-	-
1431				-	-	-	-	-
1432	365			-	-	45,317,603	-	45,317,603
1433		S	D	-	-	45,317,603	-	45,317,603
1434				-	-	-	-	-
1435				-	-	-	-	-
1436	366			-	-	22,684,824	-	22,684,824
1437		S	D	-	-	22,684,824	-	22,684,824
1438				-	-	-	-	-
1439				-	-	-	-	-
1440	367			-	-	30,146,678	-	30,146,678
1441		S	D	-	-	30,146,678	-	30,146,678
1442				-	-	-	-	-
1443				-	-	-	-	-
1444	368			-	-	70,709,309	-	70,709,309
1445		S	D	-	-	70,709,309	-	70,709,309
1446				-	-	-	-	-
1447				-	-	-	-	-
1448	369			-	-	36,693,523	-	36,693,523
1449		S	D	-	-	36,693,523	-	36,693,523
1450				-	-	-	-	-
1451				-	-	-	-	-
1452	370			-	-	10,874,440	-	10,874,440
1453		S	D	-	-	10,874,440	-	10,874,440
1454				-	-	-	-	-
1455				-	-	-	-	-
1456	371			-	-	-	357,411	357,411
1457		S	DL	-	-	-	357,411	357,411
1458				-	-	-	-	-
1459				-	-	-	-	-
1460	372			-	-	-	-	-
1461		S	D	-	-	-	-	-
1462				-	-	-	-	-
1463				-	-	-	-	-
1464	373			-	-	-	1,336,291	1,336,291
1465		S	DL	-	-	-	1,336,291	1,336,291
1466				-	-	-	-	-
1467				-	-	-	-	-
1468	DP			-	-	-	-	-
1469		S	D	-	-	4,564,508	-	4,564,508
1470				-	-	4,564,508	-	4,564,508
1471				-	-	-	-	-
1472	DS0			-	-	-	-	-
1473		S	D	-	-	-	-	-
1474				-	-	-	-	-
1475				-	-	-	-	-
1476				-	-	-	-	-
1477	TOTAL DISTRIBUTION PLANT			-	-	364,109,554	1,693,702	365,803,256
1478				-	-	-	-	-
1479	389			-	312,072	684,587	-	996,659
1480		S	G-SITUS	-	-	26,453	-	26,453
1481		CN	D	-	-	-	-	-
1482		SG	PT	3	2	-	-	5
1483		SG	G-SG	7	11	-	-	18
1484		SO	LABOR	84,700	16,832	69,342	577	171,451
1485				84,710	328,917	780,381	577	1,194,586
1486				-	-	-	-	-
1487	390			-	1,354,064	2,970,386	-	4,324,451
1488		S	G-SITUS	-	1,803	-	-	4,919
1489		SG	PT	3,116	7,294	-	-	19,902
1490		SG	PT	12,608	-	-	-	12,550
1491		SE	P	12,550	-	-	-	192,392
1492		CN	D	-	-	192,392	-	152,488
1493		SG	G-SG	62,748	89,739	-	-	2,283,837
1494		SO	LABOR	1,128,256	224,214	923,676	7,691	6,990,539
1495				1,219,280	1,677,113	4,086,454	7,691	6,990,539
1496				-	-	-	-	-
1497	391			-	45,700	100,252	-	145,953
1498		S	G-SITUS	-	-	-	-	-

PacifiCorp - State of California
Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1499			SG	PT	-	-	-	-	-
1500			SG	PT	-	-	-	-	-
1501			CN	D	-	-	94,426	-	94,426
1502			SG	G-SG	24,845	35,532	-	-	60,377
1503			SE	P	452	-	-	-	452
1504			SO	LABOR	676,202	134,379	553,590	4,609	1,368,781
1505			SG	G-SG	-	-	-	-	-
1506			SG	P	59	-	-	-	59
1507					701,559	215,611	748,269	4,609	1,670,048
1508									
1509	392	Transportation Equipment							
1510			S	G-SITUS	-	874,534	1,918,450	-	2,792,984
1511			SO	LABOR	86,406	17,171	70,738	589	174,904
1512			SG	G-SG	142,073	203,183	-	-	345,256
1513			CN	D	-	-	-	-	-
1514			SG	PT	3,729	2,157	-	-	5,887
1515			SE	P	4,626	-	-	-	4,626
1516			SG	PT	656	380	-	-	1,036
1517			SG	G-SG	-	-	-	-	-
1518			SG	PT	415	240	-	-	655
1519					237,905	1,097,666	1,989,188	589	3,325,349
1520									
1521	393	Stores Equipment							
1522			S	G-SITUS	-	55,585	121,936	-	177,520
1523			SG	PT	-	-	-	-	-
1524			SG	PT	-	-	-	-	-
1525			SO	LABOR	2,766	550	2,265	19	5,599
1526			SG	G-SG	36,278	51,882	-	-	88,160
1527			SG	PT	502	290	-	-	792
1528					39,546	108,307	124,200	19	272,072
1529									
1530	394	Tools, Shop & Garage Equipment							
1531			S	G-SITUS	-	258,732	567,576	-	826,309
1532			SG	PT	350	203	-	-	553
1533			SG	G-SG	130,959	187,289	-	-	318,248
1534			SO	LABOR	21,808	4,334	17,853	149	44,144
1535			SE	P	1,776	-	-	-	1,776
1536			SG	PT	-	-	-	-	-
1537			SG	G-SG	-	-	-	-	-
1538			SG	G-SG	543	776	-	-	1,319
1539					155,436	451,335	585,430	149	1,192,349
1540									
1541	395	Laboratory Equipment							
1542			S	G-SITUS	-	155,257	340,585	-	495,843
1543			SG	PT	-	-	-	-	-
1544			SG	PT	-	-	-	-	-
1545			SO	LABOR	54,225	10,776	44,392	370	109,762
1546			SE	P	18,983	-	-	-	18,983
1547			SG	G-SG	38,930	55,676	-	-	94,606
1548			SG	G-SG	-	-	-	-	-
1549			SG	G-SG	85	121	-	-	206
1550					112,223	221,830	384,978	370	719,400
1551									
1552	396	Power Operated Equipment							
1553			S	G-SITUS	-	2,090,049	4,584,902	-	6,674,951
1554			SG	PT	2,435	1,409	-	-	3,844
1555			SG	G-SG	272,686	389,978	-	-	662,664
1556			SO	LABOR	92,758	18,433	75,939	632	187,762
1557			SG	PT	8,597	4,973	-	-	13,570
1558			SE	P	3,345	-	-	-	3,345
1559			SG	G-SG	-	-	-	-	-
1560			SG	G-SG	-	-	-	-	-
1561					379,821	2,504,842	4,660,841	632	7,546,136
1562									
1563	397	Communication Equipment							
1564			S	G-SITUS	-	2,389,464	5,241,723	-	7,631,187
1565			SG	PT	2,805	1,623	-	-	4,428
1566			SG	PT	1,295	749	-	-	2,043
1567			SO	PTD	1,566,295	906,070	905,543	-	3,377,907
1568			CN	D	-	-	34,276	-	34,276
1569			SG	G-SG	1,143,995	1,636,071	-	-	2,780,066
1570			SE	P	60	-	-	-	60
1571			SG	G-SG	-	-	-	-	-
1572			SG	G-SG	100	144	-	-	244
1573					2,714,550	4,934,119	6,181,542	-	13,830,211
1574									
1575	398	Misc. Equipment							
1576			S	G-SITUS	-	16,267	35,685	-	51,952
1577			SG	PT	-	-	-	-	-
1578			SG	PT	-	-	-	-	-
1579			CN	D	-	-	1,934	-	1,934
1580			SO	LABOR	24,802	4,929	20,304	169	50,204
1581			SE	P	56	-	-	-	56
1582			SG	G-SG	17,341	24,801	-	-	42,142
1583			SG	G-SG	-	-	-	-	-
1584					42,199	45,996	57,923	169	146,287
1585									
1586	399	Coal Mine							
1587			SE	P	670,249	-	-	-	670,249
1588			SE	P	-	-	-	-	-
1589					670,249	-	-	-	670,249
1590									
1591	399L	WIDCO Capital Lease							
1592			SE	P	-	-	-	-	-
1593					-	-	-	-	-
1594					-	-	-	-	-
1595		Remove Remaining Capital Leases							
1596					-	-	-	-	-
1597					-	-	-	-	-
1598	1011390	General Capital Leases							
1599			S	G-SITUS	-	-	-	-	-
1600			SG	P	144,981	-	-	-	144,981
1601			SO	PTD	-	-	-	-	-
1602					-	-	-	-	-
1603					144,981	-	-	-	144,981
1604									
1605		Remove Capital Leases			(144,981)	-	-	-	(144,981)

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A	B	C	D	E	F	G	H	I
FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1606								
1607								
1608	392L							
1609	General Vehicles Capital Leases	SO	LABOR	-	-	-	-	-
1610								
1611								
1612	Remove Capital Leases		PTD	-	-	-	-	-
1613								
1614	GP							
1615	Unclassified Gen Plant - Acct 300	S	G-SITUS	-	-	-	-	-
1616		SO	LABOR	685,821	136,290	561,465	4,675	1,388,250
1617		CN	D	-	-	-	-	-
1618		SG	G-SG	-	-	-	-	-
1619		SG	PT	-	-	-	-	-
1620		SG	PT	-	-	-	-	-
1621		SG	PT	-	-	-	-	-
1622				685,821	136,290	561,465	4,675	1,388,250
1623								
1624	399G							
1625	Unclassified Gen Plant - Acct 300	S	G-SITUS	-	-	-	-	-
1626		SO	PTD	-	-	-	-	-
1627		SG	G-SG	-	-	-	-	-
1628		SG	PT	-	-	-	-	-
1629		SG	PT	-	-	-	-	-
1630								
1631								
1632	TOTAL GENERAL PLANT			7,043,298	11,722,027	20,160,670	19,480	38,945,476
1633								
1634	301							
1635	Organization	S	I-SITUS	-	-	-	-	-
1636		SO	PTD	-	-	-	-	-
1637		SG	LSG	-	-	-	-	-
1638								
1639	302							
1640	Franchise & Consent	S	I-SITUS	-	-	-	-	-
1641		SG	LSG	112,335	58,599	-	-	170,934
1642		SG	LSG	1,711,172	892,616	-	-	2,603,788
1643		SG	LSG	93,119	48,575	-	-	141,694
1644		SG	P	-	-	-	-	-
1645		SG	P	7,008	-	-	-	7,008
1646				1,923,634	999,789	-	-	2,923,424
1647								
1648	303							
1649	Miscellaneous Intangible Plant	S	I-SITUS	-	13,925	467,242	-	481,167
1650		SG	LABOR	1,431,789	284,533	1,172,171	9,760	2,898,253
1651		SO	LABOR	5,542,119	1,101,362	4,537,197	37,778	11,218,457
1652		SE	P	(1,255)	-	-	-	(1,255)
1653		CN	D	-	-	5,002,849	-	5,002,849
1654		SG	P	-	-	-	-	-
1655		SG	P	-	-	-	-	-
1656				6,972,654	1,399,820	11,179,459	47,538	19,599,471
1657	303							
1658	Less Non-Utility Plant	S	I-SITUS	-	-	-	-	-
1659								
1660								
1661	IP							
1662	Unclassified Intangible Plant - Acct 300	S	I-SITUS	-	-	-	-	-
1663		SG	LSG	-	-	-	-	-
1664		SG	P	-	-	-	-	-
1665		SO	PTD	-	-	-	-	-
1666								
1667								
1668	TOTAL INTANGIBLE PLANT			8,896,288	2,399,609	11,179,459	47,538	22,522,895
1669								
1670								
1671	TOTAL ELECTRIC PLANT IN SERVICE			218,313,499	133,575,062	395,449,683	1,760,720	749,098,965
1672								
1673	105							
1674	Plant Held For Future Use	S	D	-	-	683,318	-	683,318
1675		SG	P	-	-	-	-	-
1676		SG	T	-	24,649	-	-	24,649
1677		SG	P	130,931	-	-	-	130,931
1678		SE	P	-	-	-	-	-
1679		SG	G	-	-	-	-	-
1680				130,931	24,649	683,318	-	838,899
1681								
1682	114							
1683	Electric Plant Acquisition Adjustments	S	P	-	-	-	-	-
1684		SG	P	51,626	-	-	-	51,626
1685				51,626	-	-	-	51,626
1686								
1687	115							
1688	Accum Provision for Asset Acquisition Adjustments	S	P	-	-	-	-	-
1689		SG	P	(12,138)	-	-	-	(12,138)
1690				(12,138)	-	-	-	(12,138)
1691								
1692								
1693	128							
1694	Pensions	SO	LABOR	330,316	65,642	270,421	2,252	668,631
1695				330,316	65,642	270,421	2,252	668,631
1696								
1697	124							
1698	Weatherization	S	D	-	-	-	-	-
1699		SO	D	-	-	-	-	-
1700								
1701	182W							
1702	Weatherization	S	D	-	-	-	-	-
1703		SG	D	-	-	-	-	-
1704		SGCT	D	-	-	-	-	-
1705		SO	D	-	-	-	-	-
1706								
1707								
1708	186W							
1709	Weatherization	S	D	-	-	-	-	-
1710		CN	D	-	-	-	-	-
1711		CNP	D	-	-	-	-	-
1712		SG	D	-	-	-	-	-

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Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1713			SO	D	-	-	-	-	-
1714					-	-	-	-	-
1715					-	-	-	-	-
1716		Total Weatherization			-	-	-	-	-
1717									
1718	151	Fuel Stock			45,161	-	-	-	45,161
1719			SE	P	-	-	-	-	-
1720			SE	P	-	-	-	-	-
1721			SE	P	-	-	-	-	-
1722					45,161	-	-	-	45,161
1723									
1724	152	Fuel Stock - Undistributed			-	-	-	-	-
1725			SE	P	-	-	-	-	-
1726					-	-	-	-	-
1727									
1728	25316	DG&T Working Capital Deposit			(39,614)	-	-	-	(39,614)
1729			SE	P	-	-	-	-	-
1730					(39,614)	-	-	-	(39,614)
1731									
1732	25317	DG&T Working Capital Deposit			(37,329)	-	-	-	(37,329)
1733			SE	P	-	-	-	-	-
1734					(37,329)	-	-	-	(37,329)
1735									
1736	25319	Provo Working Capital Deposit			-	-	-	-	-
1737			SE	P	-	-	-	-	-
1738					-	-	-	-	-
1739					-	-	-	-	-
1740		Total Fuel Stock			(31,783)	-	-	-	(31,783)
1741									
1742	154	Materials and Supplies			2,102,740	38,082	429,772	3,578	2,574,172
1743			S	MSS	(6,048)	(110)	(1,236)	(10)	(7,404)
1744			SG	MSS	-	-	-	-	-
1745			SE	MSS	-	-	-	-	-
1746			SO	MSS	(23,630)	(428)	(4,830)	(40)	(28,928)
1747			SG	MSS	1,440,004	26,080	294,317	2,451	1,762,851
1748			SG	MSS	95	2	19	0	117
1749			SNPD	MSS	(40,750)	(738)	(8,329)	(69)	(49,886)
1750			SG	MSS	-	-	-	-	-
1751			SG	MSS	-	-	-	-	-
1752			SG	MSS	-	-	-	-	-
1753			SG	MSS	-	-	-	-	-
1754			SG	MSS	101,043	1,830	20,652	172	123,696
1755			SG	MSS	-	-	-	-	-
1756					3,573,454	64,718	730,366	6,081	4,374,619
1757									
1758	163	Stores Expense Undistributed			-	-	-	-	-
1759			SO	MSS	-	-	-	-	-
1760					-	-	-	-	-
1761									
1762	25318	Provo Working Capital Deposit			(3,272)	(59)	(669)	(6)	(4,006)
1763			SG	MSS	-	-	-	-	-
1764					(3,272)	(59)	(669)	(6)	(4,006)
1765									
1766		Total Materials & Supplies			3,570,182	64,659	729,697	6,076	4,370,613
1767									
1768									
1769	165	Prepayments			-	-	-	-	-
1770			S	LABOR	-	-	-	-	-
1771			GPS	GP	1,637	966	996	8	3,608
1772			SG	PT	35,642	20,618	-	-	56,260
1773			SE	P	646	-	-	-	646
1774			SO	LABOR	245,619	48,811	201,082	1,674	497,186
1775					283,545	70,395	202,078	1,683	557,700
1776									
1777	182M	Misc Regulatory Assets			3,306,183	150,040	711,679	3,013	4,170,915
1778			S	DDS2	-	-	-	-	-
1779			SG	DEFSG	-	-	-	-	-
1780			SGCT	P	-	-	-	-	-
1781			SG-P	DEFSG	-	-	-	-	-
1782			SE	P	1,626,945	-	-	-	1,626,945
1783			SG	P	-	-	-	-	-
1784			SO	DDSO2	3,125,154	637,956	2,765,043	20,447	6,548,600
1785					8,058,282	787,996	3,476,722	23,460	12,346,460
1786									
1787	186M	Misc Deferred Debits			-	-	-	-	-
1788			S	LABOR	-	-	-	-	-
1789			SG	P	-	-	-	-	-
1790			SG	P	-	-	-	-	-
1791			SG	DEFSG	1,297,512	118,585	-	-	1,416,098
1792			SO	LABOR	872	173	714	6	1,766
1793			SE	P	11,437	-	-	-	11,437
1794			SNPPS	P	-	-	-	-	-
1795			EXCTAX	GP	-	-	-	-	-
1796					1,309,822	118,759	714	6	1,429,301
1797									
1798	Working Capital								
1799	CWC	Cash Working Capital			24,995	6,027	89,111	250	120,383
1800			S	CWC-CA	-	-	-	-	-
1801			SO	CWC-CA	-	-	-	-	-
1802			SE	CWC-CA	-	-	-	-	-
1803					24,995	6,027	89,111	250	120,383
1804									
1805	OWC	Other Working Capital			-	-	-	-	-
1806	131		SNP	GP	-	-	-	-	-
1807	232		SG	T	-	(48,881)	-	-	(48,881)
1808	143		SO	LABOR	429,936	85,439	351,978	2,931	870,284
1809	232		S	LABOR	-	-	-	-	-
1810	232		SO	LABOR	(68,500)	(13,613)	(56,079)	(467)	(138,659)
1811	232		SE	P	(44,039)	-	-	-	(44,039)
1812	2533		SE	P	(153,620)	-	-	-	(153,620)
1813	254		SG	P	(609,224)	-	-	-	(609,224)
1814	230		SE	P	-	-	-	-	-
1815	230		S	P	-	-	-	-	-
1816	254105		SE	P	-	-	-	-	-
1817					(445,447)	22,946	295,899	2,464	(124,138)
1818									
1819	Total Working Capital				(420,452)	28,973	385,010	2,714	(3,755)

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Table 4 - Functionalized Revenues (\$), per Results of Operations for the 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1820									
1821	Miscellaneous Rate DRB								
1822	18221	Unrec Plant & Reg Study Costs	S	P	-	-	-	-	-
1823									
1824									
1825	18222	Nuclear Plant - Trojan	S	P	-	-	-	-	-
1826			TROJP	P	-	-	-	-	-
1827			TROJD	P	-	-	-	-	-
1828									
1829									
1830									
1831	1869	Misc Deferred Debits-Trojan	S	P	-	-	-	-	-
1832			SNPPN	P	-	-	-	-	-
1833									
1834	141	Impact Housing - Notes Receivable	SG	P	-	-	-	-	-
1835									
1836									
1837									
1838									
1839									
1840									
1841	TOTAL MISCELLANEOUS RATE DRB				-	-	-	-	-
1842									
1843									
1844	TOTAL RATE DRB ADDITIONS				13,282,469	1,161,073	5,747,960	36,190	20,227,692
1845									
1846	235	Customer Service Deposits	S	D	-	-	-	-	-
1847									
1848									
1849	2281	Accum Prov for Property Insurance	S	LABOR	(458,748)	(91,165)	(375,566)	(3,127)	(928,605)
1850					(458,748)	(91,165)	(375,566)	(3,127)	(928,605)
1851									
1852	2282	Accum Prov for Injuries & Damages	SO	LABOR	-	-	-	-	-
1853									
1854									
1855	2281	Accum Prov for Pensions & Benefits	SO	LABOR	-	-	-	-	-
1856									
1857									
1858	2283		SO	LABOR	774,904	153,993	634,395	5,282	1,568,575
1859	2282		S	LABOR	-	-	-	-	-
1860	25335		SE	LABOR	(803,740)	(159,724)	(658,002)	(5,479)	(1,626,945)
1861	254		SO	LABOR	(124,662)	(24,774)	(102,058)	(850)	(252,343)
1862					(153,498)	(30,504)	(125,665)	(1,046)	(310,713)
1863									
1864	22841	Accum Misc Oper Prov-Trojan	SG	P	(3,446)	-	-	-	(3,446)
1865	22841		S	P	-	-	-	-	-
1866	254105		TROJD	P	(81,132)	-	-	-	(81,132)
1867	230		TROJD	P	-	-	-	-	-
1868	254105		S	P	(31,735,215)	-	-	-	(31,735,215)
1869	254				(31,819,792)	-	-	-	(31,819,792)
1870									
1871									
1872	252	Customer Advances for Construction	S	D	-	-	(116,018)	-	(116,018)
1873			SE	D	-	-	-	-	-
1874			SG	T	-	(1,179,710)	-	-	(1,179,710)
1875			SO	D	-	-	-	-	-
1876			CN	D	-	-	-	-	-
1877						(1,179,710)	(116,018)	-	(1,295,728)
1878									
1879									
1880	25398	SO2 Emissions	SE	P	(10,626)	-	-	-	(10,626)
1881					(10,626)	-	-	-	(10,626)
1882									
1883	25399	Other Deferred Credits	S	P	(72,159)	-	-	-	(72,159)
1884			SO	PTD	-	-	-	-	-
1885			SG	P	(936,844)	-	-	-	(936,844)
1886			SE	P	(206,311)	-	-	-	(206,311)
1887					(1,215,314)	-	-	-	(1,215,314)
1888									
1889	190	Accumulated Deferred Income Taxes	S	P	8,059,328	-	-	-	8,059,328
1890			CN	D	-	-	-	-	-
1891			SO	LABOR	527,379	104,804	431,752	3,595	1,067,530
1892			DGP	P	-	-	-	-	-
1893			IBT	P	-	-	-	-	-
1894			SG	P	-	-	-	-	-
1895			SG	P	-	-	-	-	-
1896			SG	P	-	-	-	-	-
1897			BADDEBT	D	-	-	98,690	-	98,690
1898			TROJD	P	18,785	-	-	-	18,785
1899			SG	P	169,962	-	-	-	169,962
1900			SE	P	35,143	-	-	-	35,143
1901			SNP	PTD	-	-	-	-	-
1902			SNPD	D	-	-	58,963	-	58,963
1903			SG	P	-	-	-	-	-
1904					8,810,597	104,804	589,406	3,595	9,508,401
1905									
1906	281	Accumulated Deferred Income Taxes	S	P	-	-	-	-	-
1907			SG	PT	(0)	(0)	-	-	(0)
1908			SG	T	-	-	-	-	-
1909					(0)	(0)	-	-	(0)
1910									
1911	282	Accumulated Deferred Income Taxes	S	GP	(30,702,557)	(18,122,451)	(18,673,146)	(155,479)	(67,653,633)
1912			DITBAL	ACCMDIT	(4,199)	(2,112)	(2,077)	-	(8,389)
1913			SNP	PT	(11,815)	(6,835)	-	-	(18,650)
1914			SO	LABOR	(12,180)	(2,421)	(9,972)	(83)	(24,656)
1915			GPS	PTD	-	-	-	-	-
1916			CIAC	D	-	-	-	-	-
1917			SNPD	P	-	-	-	-	-
1918			SCHMDEXP	GP	-	-	-	-	-
1919			TAXDEPR	TAXDEPR	-	-	-	-	-
1920			DGP	P	-	-	-	-	-

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A	B	C	D	E	F	G	H	I
FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1927		IBT	PT	-	-	-	-	-
1928		SG	PT	-	-	-	-	-
1929		SG	P	-	-	-	-	-
1930		SE	P	(5,609)	-	-	-	(5,609)
1931		SG	P	179,860	-	-	-	179,860
1932				(30,556,501)	(18,133,818)	(18,685,195)	(155,562)	(67,531,076)
1933								
1934	283							
1935	Accumulated Deferred Income Taxes	S	GP	(478,842)	(282,640)	(291,229)	(2,425)	(1,055,136)
1936		SG	P	(24,421)	-	-	-	(24,421)
1937		SE	P	7,284	-	-	-	7,284
1938		SO	LABOR	(1,090,324)	(216,675)	(892,621)	(7,432)	(2,207,053)
1939		GPS	GP	(87,305)	(51,532)	(53,098)	(442)	(192,377)
1940		SNP	LABOR	(7,199)	(1,431)	(5,894)	(49)	(14,573)
1941		TROJP	P	-	-	-	-	-
1942		SG	P	-	-	-	-	-
1943		SGCT	P	-	-	-	-	-
1944		SG	P	-	-	-	-	-
1945				(1,680,807)	(552,279)	(1,242,843)	(10,348)	(3,486,277)
1946								
1947	TOTAL ACCUMULATED DEF INCOME TAX			(23,426,711)	(18,581,293)	(19,338,632)	(162,315)	(61,508,952)
1948								
1949	255							
1950	Accumulated Investment Tax Credit	S	LABOR	-	-	-	-	-
1951		ITC84	LABOR	-	-	-	-	-
1952		ITC85	LABOR	-	-	-	-	-
1953		ITC86	LABOR	-	-	-	-	-
1954		ITC88	LABOR	-	-	-	-	-
1955		ITC89	LABOR	-	-	-	-	-
1956		ITC90	LABOR	-	-	-	-	-
1957		SG	LABOR	(1,230)	(245)	(1,007)	(8)	(2,491)
1958				(1,230)	(245)	(1,007)	(8)	(2,491)
1959								
1960	TOTAL RATE DRB DEDUCTIONS			(57,085,921)	(19,882,917)	(19,956,887)	(166,497)	(97,092,222)
1961								
1962	108SP							
1963	Steam Prod Plant Accumulated Depr	S	P	-	-	-	-	-
1964		SG	P	(10,993,303)	-	-	-	(10,993,303)
1965		SG	P	(10,562,782)	-	-	-	(10,562,782)
1966		SG	P	(36,696,234)	-	-	-	(36,696,234)
1967		SG	P	-	-	-	-	-
1968		SG	P	-	-	-	-	-
1969		SG	P	-	-	-	-	-
1970				(58,252,319)	-	-	-	(58,252,319)
1971								
1972	108NP							
1973	Nuclear Prod Plant Accumulated Depr	SG	P	-	-	-	-	-
1974		SG	P	-	-	-	-	-
1975		SG	P	-	-	-	-	-
1976				-	-	-	-	-
1977								
1978								
1979	108HP							
1980	Hydraulic Prod Plant Accum Depr	S	P	-	-	-	-	-
1981		SG	P	(2,484,959)	-	-	-	(2,484,959)
1982		SG	P	(462,144)	-	-	-	(462,144)
1983		SG	P	(4,302,868)	-	-	-	(4,302,868)
1984		SG	P	(1,117,537)	-	-	-	(1,117,537)
1985		SG	P	291,903	-	-	-	291,903
1986				(8,075,605)	-	-	-	(8,075,605)
1987								
1988	108OP							
1989	Other Production Plant - Accum Depr	S	P	-	-	-	-	-
1990		SG	P	-	-	-	-	-
1991		SG	P	1,722,055	-	-	-	1,722,055
1992		SG	P	(8,440,471)	-	-	-	(8,440,471)
1993		SG	P	(643,231)	-	-	-	(643,231)
1994				(7,361,647)	-	-	-	(7,361,647)
1995								
1996	108EP							
1997	Experimental Plant - Accum Depr	DGP	P	-	-	-	-	-
1998			P	-	-	-	-	-
1999				-	-	-	-	-
2000								
2001								
2002	Post-Merger Hydro Depr (Step 1 Adj)	DGP						
2003		DGU						
2004		SG						
2005								
2006								
2007	TOTAL PRODUCTION PLANT DEPRECIATION			(73,689,571)	-	-	-	(73,689,571)
2008								
2009	108TP							
2010	Transmission Plant Accumulated Depr	SG	T	-	(5,181,862)	-	-	(5,181,862)
2011		SG	T	-	(6,262,245)	-	-	(6,262,245)
2012		SG	T	-	(21,291,154)	-	-	(21,291,154)
2013	TOTAL TRANS PLANT ACCUM DEPR			-	(32,735,262)	-	-	(32,735,262)
2014								
2015	108360							
2016	Land and Land Rights	S	D	-	-	(909,822)	-	(909,822)
2017				-	-	(909,822)	-	(909,822)
2018								
2019	108361							
2020	Structures and Improvements	S	D	-	-	(1,860,927)	-	(1,860,927)
2021				-	-	(1,860,927)	-	(1,860,927)
2022								
2023	108362							
2024	Station Equipment	S	D	-	-	(12,697,241)	-	(12,697,241)
2025				-	-	(12,697,241)	-	(12,697,241)
2026								
2027	108364							
2028	Poles, Towers & Fixtures	S	D	-	-	(45,471,100)	-	(45,471,100)
2029				-	-	(45,471,100)	-	(45,471,100)
2030								
2031	108365							
2032	Overhead Conductors	S	D	-	-	(23,981,957)	-	(23,981,957)
2033				-	-	(23,981,957)	-	(23,981,957)

PacifiCorp - State of California
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	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
2034									
2035	108366	Underground Conduit			-	-	(13,818,477)	-	(13,818,477)
2036			S	D	-	-	(13,818,477)	-	(13,818,477)
2037					-	-	-	-	-
2038					-	-	-	-	-
2039	108367	Underground Conductors			-	-	(15,283,024)	-	(15,283,024)
2040			S	D	-	-	(15,283,024)	-	(15,283,024)
2041					-	-	-	-	-
2042					-	-	-	-	-
2043	108368	Line Transformers			-	-	(33,033,396)	-	(33,033,396)
2044			S	D	-	-	(33,033,396)	-	(33,033,396)
2045					-	-	-	-	-
2046					-	-	-	-	-
2047	108369	Services			-	-	(14,973,880)	-	(14,973,880)
2048			S	D	-	-	(14,973,880)	-	(14,973,880)
2049					-	-	-	-	-
2050					-	-	-	-	-
2051	108370	Meters			-	-	(1,149,859)	-	(1,149,859)
2052			S	D	-	-	(1,149,859)	-	(1,149,859)
2053					-	-	-	-	-
2054					-	-	-	-	-
2055	108371	Installations on Customers' Premises			-	-	-	(273,953)	(273,953)
2056			S	DL	-	-	-	(273,953)	(273,953)
2057					-	-	-	-	-
2058					-	-	-	-	-
2059	108372	Leased Property			-	-	-	-	-
2060			S	D	-	-	-	-	-
2061					-	-	-	-	-
2062					-	-	-	-	-
2063	108373	Street Lights			-	-	-	(509,088)	(509,088)
2064			S	DL	-	-	-	(509,088)	(509,088)
2065					-	-	-	-	-
2066					-	-	-	-	-
2067	108D00	Unclassified Dist Plant - Acct 300			-	-	-	-	-
2068			S	D	-	-	-	-	-
2069					-	-	-	-	-
2070					-	-	-	-	-
2071	108DS	Unclassified Dist Sub Plant - Acct 300			-	-	-	-	-
2072			S	D	-	-	-	-	-
2073					-	-	-	-	-
2074					-	-	-	-	-
2075	108DP	Unclassified Dist Sub Plant - Acct 300			-	-	380,904	-	380,904
2076			S	D	-	-	380,904	-	380,904
2077					-	-	-	-	-
2078					-	-	-	-	-
2079					-	-	-	-	-
2080		TOTAL DISTRIBUTION PLANT DEPR			-	-	(162,798,780)	(783,041)	(163,581,821)
2081					-	-	-	-	-
2082	108GP	General Plant Accumulated Depr			-	(2,612,297)	(5,730,548)	-	(8,342,845)
2083			S	G-SITUS	-	(2,612,297)	(5,730,548)	-	(8,342,845)
2084			SG	PT	(6,649)	(3,846)	-	-	(10,495)
2085			SG	PT	(18,142)	(10,495)	-	-	(28,637)
2086			SG	G-SG	(861,263)	(1,231,726)	-	-	(2,092,989)
2087			CN	D	-	-	(159,340)	-	(159,340)
2088			SO	LABOR	(1,434,920)	(285,156)	(1,174,734)	(9,781)	(2,904,591)
2089			SE	P	(20,924)	-	-	-	(20,924)
2090			SG	G-SG	(787)	(1,126)	-	-	(1,913)
2091			SG	G-SG	-	-	-	-	-
2092					(2,342,686)	(4,144,646)	(7,064,622)	(9,781)	(13,561,736)
2093					-	-	-	-	-
2094					-	-	-	-	-
2095	108MP	Mining Plant Accumulated Depr.			-	-	-	-	-
2096			S	P	-	-	-	-	-
2097			DEU	P	-	-	-	-	-
2098			SE	P	-	-	-	-	-
2099					-	-	-	-	-
2100					-	-	-	-	-
2101	108MP	Less Centralia Situs Depreciation			-	-	-	-	-
2102			S	P	-	-	-	-	-
2103					-	-	-	-	-
2104					-	-	-	-	-
2105	1081390	Accum Depr - Capital Lease			-	-	-	-	-
2106			SO	PTD	-	-	-	-	-
2107					-	-	-	-	-
2108					-	-	-	-	-
2109		Remove Capital Leases			-	-	-	-	-
2110					-	-	-	-	-
2111					-	-	-	-	-
2112	1081399	Accum Depr - Capital Lease			-	-	-	-	-
2113			S	P	-	-	-	-	-
2114			SE	P	-	-	-	-	-
2115					-	-	-	-	-
2116					-	-	-	-	-
2117		Remove Capital Leases			-	-	-	-	-
2118					-	-	-	-	-
2119					-	-	-	-	-
2120					-	-	-	-	-
2121		TOTAL GENERAL PLANT ACCUM DEPR			(2,342,686)	(4,144,646)	(7,064,622)	(9,781)	(13,561,736)
2122					-	-	-	-	-
2123		TOTAL ACCUM DEPR - PLANT IN SERVICE			(76,032,257)	(36,879,908)	(169,863,402)	(792,822)	(283,568,389)
2124					-	-	-	-	-
2125					-	-	-	-	-
2126					-	-	-	-	-
2127	111SP	Accum Prov for Amort-Steam			-	-	-	-	-
2128			SG	P	-	-	-	-	-
2129			SG	P	-	-	-	-	-
2130					-	-	-	-	-
2131					-	-	-	-	-
2132					-	-	-	-	-
2133	111GP	Accum Prov for Amort-General			-	(158,394)	(347,466)	-	(505,860)
2134			S	G-SITUS	-	(158,394)	(347,466)	-	(505,860)
2135			CN	D	-	-	-	-	-
2136			SG	I-SG	-	-	-	-	-
2137			SO	LABOR	(15,484)	(3,077)	(12,676)	(106)	(31,342)
2138			SE	P	-	-	-	-	-
2139					(15,484)	(161,471)	(360,142)	(106)	(537,202)
2140					-	-	-	-	-

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2141									
2142	111HP	Accum Prov for Amort-Hydro							
2143			SG	P	-	-	-	-	-
2144			SG	P	-	-	-	-	-
2145			SG	P	(55,209)	-	-	-	(55,209)
2146			SG	P	-	-	-	-	-
2147					(55,209)	-	-	-	(55,209)
2148									
2149									
2150	111IP	Accum Prov for Amort-Intangible Plant							
2151			S	I-SITUS	-	(282)	(9,451)	-	(9,733)
2152			SG	P	-	-	-	-	-
2153			SG	LABOR	(2,878)	(572)	(2,356)	(20)	(5,826)
2154			SE	P	1,589	-	-	-	1,589
2155			SG	LABOR	(860,966)	(171,096)	(704,852)	(5,869)	(1,742,782)
2156			SG	LABOR	(868,356)	(172,565)	(710,902)	(5,919)	(1,757,742)
2157			SG	LABOR	(43,721)	(8,688)	(35,793)	(298)	(88,500)
2158			CN	D	-	-	(4,440,293)	-	(4,440,293)
2159			SG	P	-	-	-	-	-
2160			SG	P	-	-	-	-	-
2161			SO	LABOR	(3,851,472)	(765,387)	(3,153,106)	(26,254)	(7,796,219)
2162					(5,625,804)	(1,118,590)	(9,056,753)	(38,360)	(15,839,506)
2163	111IP	Less Non-Utility Plant							
2164			OTH	NUTIL	-	-	-	-	-
2165					(5,625,804)	(1,118,590)	(9,056,753)	(38,360)	(15,839,506)
2166									
2167	111390	Accum-Prov for Amort-Mining							
2168			S	G-SITUS	-	-	-	-	-
2169			SG	P	-	-	-	-	-
2170			SO	PTD	-	-	-	-	-
2171					-	-	-	-	-
2172									
2173		Remove Capital Lease Amort			-	-	-	-	-
2174					-	-	-	-	-
2175	TOTAL ACCUM PROV FOR AMORTIZATION				(5,696,497)	(1,280,060)	(9,416,894)	(38,465)	(16,431,916)