

Application No. 22-03-____
Exhibit PAC/1000
Witness: André T. Lipinski

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Direct Testimony of André T. Lipinski
Cost of Service, Street Lighting Redesign

May 2022

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ATTACHED EXHIBITS

Exhibit PAC/1001 – Functionalized Revenue Requirements

Confidential Exhibit PAC/1002 – Marginal Cost of Service Study

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name, business address and present position with**
3 **PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company).**

4 A. My name is André T. Lipinski. My business address is 825 N.E. Multnomah St,
5 Suite 2000, Portland, Oregon 97232. My present position is Senior Pricing and
6 Cost of Service Analyst.

7 **Q. Please briefly describe your education and business experience.**

8 A. I graduated from the University of California, Davis in 2005 with a Bachelor of
9 Arts degree in Classical Civilization, and from the University of Southern
10 California in 2011 with a Master of Public Administration degree. In addition to
11 my formal education, I have attended various industry-related trainings and
12 seminars, and I have worked for PacifiCorp for nine years in the Pricing and Cost
13 of Service department. I was promoted to my present position in June 2021.

14 **II. PURPOSE OF TESTIMONY**

15 **Q. What is the purpose of your direct testimony?**

16 A. I will present the development of PacifiCorp's functionalized revenue
17 requirements and supporting marginal cost-of-service study for the forecasted
18 12 months ending December 31, 2023 (Test Period).

19 **III. FUNCTIONALIZED REVENUE REQUIREMENTS**

20 **Q. Please explain Tables 1 through 4 in Exhibit PAC/1001.**

21 A. Table 1 provides both the present and proposed Test Period revenue requirement
22 for each of the functionalized service categories: Production, Federal Energy
23 Regulatory Commission (FERC) Transmission, State Transmission and

1 Distribution. This includes the proposed changes in terms of both dollars and
2 percentage. Table 2 provides the same information as Table 1, but with service
3 schedule-level detail, and in terms of both dollars and cents per kilowatt-hour.
4 Table 3 provides a functionalized version of the Test Period Results of Operations
5 Summary supported by Company witness Steven R. McDougal
6 (Exhibit PAC/900). Table 4 provides the same information as Table 3, but with
7 FERC Account-level detail.

8 **Q. Please describe how you functionalized the Test Period Results of Operations**
9 **provided in Table 3.**

10 A. Functionalization is the process of separating expenses and rate base items
11 according to utility function. The production function consists of the costs
12 associated with power generation, including mining and wholesale purchases.
13 The transmission function includes the costs associated with the high voltage
14 system utilized for the bulk transmission of power from generation sources and
15 interconnected utilities to load centers. The distribution function includes the
16 radial distribution system that connects customers to the transmission system.
17 This includes distribution substations, poles and wires, line transformers, service
18 drops, and meters. Also included in the distribution function are the costs of
19 metering, billing, collections, and customer service.

20 **Q. Please describe how you unbundled the revenue requirement for each of the**
21 **functional categories.**

22 A. Traditional revenue requirement methodology – that is, recovery of costs plus a
23 return on rate base - was used to determine state and functional category revenue

1 requirements. Costs and rate base assets are from PacifiCorp's Test Period
2 Results of Operations for the state of California supported by Mr. McDougal's
3 testimony. The application of PacifiCorp's proposed rate increase is consistent
4 with Mr. McDougal's Exhibit PAC/900. As described in
5 Mr. McDougal's testimony, the revenue requirements shown in Table 1 of
6 Exhibit PAC/900 exclude costs associated with the Energy Cost Adjustment
7 Clause (ECAC).

8 **Q. Are you proposing to include any additional detail within the unbundling of**
9 **the revenue requirement?**

10 A. Yes. In this case, PacifiCorp proposes unbundling a subfunction within
11 Distribution specifically for the provision of lighting equipment that PacifiCorp
12 provides for Company-owned street and area lights. Owning and maintaining
13 lighting equipment is a cost that is only necessary to serve customers taking
14 service on a limited number of schedules and is easily isolated by FERC account.
15 Tracking the embedded costs and benefits of Company-owned lights and
16 assigning them to the customers who utilize them supports changes Company
17 witness Robert M. Meredith (Exhibit PAC/1100) proposes in his testimony for the
18 prices of Company-owned lights, and PacifiCorp's intention to transition to more
19 efficient light-emitting diode (LED) technology. Tables 1 through 4 of
20 Exhibit PAC/1001 refer to this sub-function as "Distribution - Lighting".

1 **IV. MARGINAL COST OF SERVICE STUDY**

2 **Q. Are there any differences between this marginal cost study and the**
3 **previously filed study?**

4 A. Yes. This study calculates the marginal cost of providing Company-owned
5 lighting service at the cost of service for LED technology, whereas previous
6 studies valued this at the cost of service for high pressure sodium vapor
7 technology. This change supports the re-design to Company-owned light prices
8 that Mr. Meredith proposes. This change also reflects the fact that the marginal
9 cost of providing this service is owning and operating an LED light. Going
10 forward, PacifiCorp will transition to LED technology, so other legacy light
11 technologies no longer best represent PacifiCorp's costs.

12 **Q. Can you please explain the purpose of Table 1 of Confidential Exhibit**
13 **PAC/1002?**

14 A. Table 1 of Confidential Exhibit PAC/1002 provides a summary of the marginal
15 cost-of-service study, which is used to determine the allocation of the
16 functionalized revenue requirement to the service schedules in Table 2 of
17 Exhibit PAC/1001. This information is used to support the price change
18 proposals included with the testimony of Mr. Meredith, Exhibit PAC/1100.

19 **Q. Can you please explain how Table 1 of Confidential Exhibit PAC/1002**
20 **summarizes the marginal cost-of-service study?**

21 A. Table 1 of Confidential Exhibit PAC/1002 shows PacifiCorp's marginal cost of
22 resources required to produce one additional unit of electricity or to add one
23 additional customer. The table shows both the total costs and the costs per unit,

1 by both function and service schedule. To show how these costs range over
2 different time periods, the table provides them for both a one-year period and a
3 ten-year period. One-year costs include only changes in operating costs, while
4 ten-year costs also include the cost of expanding facilities. The cost of added
5 facilities results in long-run costs, which are higher than short-run costs.
6 Short-run costs include only one year of production energy costs and some billing
7 costs. Long-run costs include ten years of production plus transmission and
8 distribution costs, and are the primary tool used in setting the retail tariff prices
9 proposed by Mr. Meredith.

10 **Q. Have you included supporting data for the marginal cost-of-service study**
11 **summarized in Table 1 of Confidential Exhibit PAC/1002?**

12 A. Yes. Confidential Exhibit PAC/1002 includes six additional summary tables
13 (Tables 2 through 7), which show the calculation of each of the per unit costs
14 summarized in Table 1. Confidential Exhibit PAC/1002 also includes additional
15 tables that support the calculations in the six summary tables.

16 **Q. Please explain how Tables 2 through 7 show the calculation of each of the per**
17 **unit costs summarized in Table 1.**

18 A. Each table shows the unit cost calculations for a different function and cost class.
19 Tables 2 and 3 are for the production and transmission functions, respectively. As
20 with previous studies, this study classifies these functions as related to both
21 demand and energy. Tables 4 and 5 are for the Distribution Substation and
22 Distribution Pole and Conductor functions, respectively, which are classified to
23 demand. Table 6 shows all remaining Distribution costs, including Line

1 Transformer, Service Drop, Meter, and Customer Accounting functions, which
2 are classified to commitment. Table 7 shows all Distribution – Lighting costs,
3 including the Company’s lighting installation, operation, and maintenance costs,
4 which are classified to commitment.

5 **Q. How did PacifiCorp prepare the data that supports Confidential Exhibit**
6 **PAC/1002?**

7 A. PacifiCorp used a similar methodology to previous California general rate cases,
8 including the PacifiCorp’s most recent California general rate case, Application
9 (A.) 18-04-002 (2019 Rate Case). Production at full marginal cost is based on a
10 ten-year forecast of production costs, as specified in the settlement agreement
11 between PacifiCorp and Division of Ratepayer Advocates reached in PacifiCorp’s
12 1992 general rate case¹ (Settlement Agreement). Also, as part of the Settlement
13 Agreement, PacifiCorp agreed not to classify any line transformer costs as
14 demand-related in subsequent marginal cost studies. Therefore, 100 percent of
15 the line transformer costs in this study continue to be classified as commitment
16 costs. Additionally, pole and conductor costs continue to be classified entirely to
17 demand and a nominal levelized carrying charge is used as directed in Decision
18 (D.) 93-12-016,² which approved the Settlement Agreement.

¹ *In the Matter of the Application of PacifiCorp for Approval of Rate Increase and of Alternative Form of Regulation*, Application No. A.92-12-006, Decision No. 93-12-016 at Attachment A, 28 (Dec. 3, 1993).

² *Id.* At 19.

1 **Q. Does this marginal cost study employ the New Customer Only (NCO)**
2 **method for determining marginal transformer, meter, and service costs?**

3 A. Yes. Consistent with the 2019 Rate Case, the Company continues to utilize the
4 NCO method for determining marginal transformer, meter, and service costs in
5 this case.

6 **Q. Can you explain how you calculated the production costs?**

7 A. Production costs in this study are based on PacifiCorp's most recent avoided cost
8 calculations. These new resource costs are based on the fixed and variable costs
9 of a combined cycle combustion turbine (CCCT), which operates as a base load
10 unit. This recognizes that base load production produces the dual products of
11 capacity and energy. The cost of the CCCT is split into capacity and energy
12 components. The fixed cost of a simple cycle combustion turbine (SCCT) defines
13 the fixed costs of the CCCT that are assigned to capacity. CCCT fixed costs
14 which are in excess of SCCT fixed costs are assigned to energy and are added to
15 the variable costs of the CCCT to determine total avoided energy costs. Capacity
16 and energy costs are brought to their present value, summed and an annual charge
17 is applied to the total.

18 The capacity cost calculation considers both the 12 monthly PacifiCorp
19 system coincident peaks and the hours with Loss of Load Probability (LOLP) that
20 are used by resource planning. The calculation weights these two measurements
21 of capacity at 50 percent each for the determination of system peak for each class.
22 The study considers all 12 monthly peaks, since capacity is important each month
23 for meeting peak loads, load following, thermal maintenance and special sales.

1 The study also considers the LOLP hours because those are the hours of potential
2 greatest stress to PacifiCorp's system.

3 **Q. Can you explain how you calculated the transmission costs?**

4 A. I based my calculation of transmission costs in this study on PacifiCorp's
5 five-year (2022–2026) forecast of transmission investments that can be clearly
6 identified with an increase in capacity. The study classifies the growth-related
7 transmission investments as related entirely to demand, and any bulk power line
8 investments as related both to demand and energy in the same proportions as the
9 long-run marginal cost of production resources.

10 **Q. Can you explain how you calculated the distribution substation costs?**

11 A. Marginal substation costs are determined using the per-kilowatt (kW) cost of
12 recent and planned substation additions. The cost per kW is determined by
13 dividing
14 growth-related distribution substation investment by the related increase in
15 substation capacity and multiplying by the substation utilization factor. The study
16 classifies substation marginal costs as related entirely to demand, and the study
17 allocates them to the service schedules based on each service schedule's
18 distribution peak. To reflect the seasonality of these peaks, the study weights them
19 by the load of substations peaking in each month.

20 **Q. Can you explain how you calculated the distribution pole and conductor
21 costs?**

22 A. The study calculates distribution pole and conductor costs using PacifiCorp's
23 distribution circuit model, which focuses on several key characteristics that

1 influence cost of distribution service. Among these are customer density, size,
2 usage characteristics, and location on the circuit. The study assumes a
3 hypothetical circuit with seven branches of equal length using composite line
4 statistics and current cost estimates for PacifiCorp's California service territory.
5 The unit cost of each branch of the circuit is calculated by dividing the total cost
6 of the branch by the branch peak kW (circuit kW peak of all customers located
7 on, or served downstream from, that branch).

8 The circuit model complies with the Settlement Agreement,³ wherein
9 PacifiCorp agreed to classify pole and conductor costs as 100 percent
10 demand-related in subsequent marginal cost studies.

11 **Q. Can you explain how you calculated the distribution line transformer, meter,
12 and service drop costs?**

13 A. Calculating costs per customer using the NCO method requires the development
14 of 1) investment costs, 2) hookup and replacement values based on total and
15 incremental new customers, and 3) a present value revenue requirement (PVRR)
16 for California distribution assets.

17 First, transformer costs are calculated using a least squares regression
18 analysis of the current installed cost versus size of PacifiCorp's commonly
19 installed transformers. The fixed and load-size components are separated by the
20 nature of this statistical technique. The regression provides an intercept term,
21 which represents the fixed component, and a slope, which represents the load size
22 cost per kW. Since PacifiCorp agreed not to classify transformer costs as

³ *Id.*

1 demand-related in subsequent marginal cost studies,⁴ both the fixed and load-size
2 transformer costs have been classified as commitment costs in this study. Service
3 costs include the costs of new service drop investment plus associated operations
4 and maintenance (O&M) expense. Average service drop investments are
5 determined for each customer load size by analyzing service requirements, such
6 as single or three-phase service and voltage level. Service drop O&M is based on
7 the average of ten years of historical expenditures. Metering costs include the
8 cost of metering equipment with associated O&M. Average meter investments
9 are determined for each customer load size by also analyzing service requirements
10 similar to those for service drops. Meter O&M is based on historical
11 expenditures.

12 Second, for each customer group, the incremental new customer sites that
13 went into service between 2016 and 2020 was used to develop average new
14 hookups, and a plant replacement percentage based upon the average life of the
15 equipment was applied to December 2023 customer counts to calculate a plant
16 replacement value.

17 Finally, a current PVRR value for California distribution assets was used
18 to derive the transformer, service, and meter costs for each rate schedule.

19 **Q. Can you explain how you calculated the customer accounting costs?**

20 A. This category includes the costs of billing, payment processing, debt recovery,
21 customer accounting, and customer service activities. Customer accounting and

⁴ *In the Matter of the Application of PacifiCorp for Approval of Rate Increase and of Alternative Form of Regulation*, Application No. A.92-12-006, Decision No. 93-12-016 at Attachment A, 28 (Dec. 3, 1993).

1 customer service expense are based on historical expenditures and are assigned to
2 each service schedule based on the various resources required to perform billing,
3 collections, and customer service activities for different types of customers.

4 **VI. CONCLUSION**

5 **Q. Please summarize your testimony.**

6 A. PacifiCorp used a marginal cost-of-service study methodology very similar to the
7 one it used in its 2019 Rate Case. I recommend that the California Public Utilities
8 Commission approve this study and the proposed functionalized revenue
9 requirements.

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

11 A. Yes.

Application No. 22-05-____
Exhibit PAC/1001
Witness: André T. Lipinski

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of
André T. Lipinski
Functionalized Revenue Requirements

May 2022

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

1	A	B	C		D		E	F	G		H
			FERC	Transmission	State				Distribution	+ Distribution - Lighting	
2	Present \$	28,191,126	4,394,807	4,576,320	45,136,273	45,136,273	45,136,273	-	45,136,273	82,298,526	
3	Proposed \$	30,407,876	4,778,405	4,468,865	70,371,200	70,371,200	70,371,200	226,801	70,598,000	110,253,147	
4	Change \$	2,216,750	383,598	(107,455)					25,461,727	27,954,620	
5	Change %	7.86%	8.73%	-2.35%					56.41%	33.97%	
6											

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

	A	B	C		D		E		F	G	H	I
			Production	FERC	Transmission	State	Distribution	Distribution - Lighting				
1												
2												
3	Present \$	Schs.D.DL-6	12,144,557		2,039,526	1,971,415	27,672,270	27,672,270	27,672,270	13,368	43,837,768	
4	Present \$	Sch.DM-9	6,326		1,050	1,014	13,368	13,368	13,368	13,368	21,758	
5	Present \$	Sch.DS-8	53,634		9,204	8,898	83,158	83,158	83,158	83,158	154,894	
6	Present \$	Sch.A-25	2,073,614		335,867	335,867	5,305,725	5,305,725	5,305,725	5,305,725	8,017,936	
7	Present \$	Sch.A-32	3,685,202		786,077	556,230	5,566,880	5,566,880	5,566,880	5,566,880	10,594,389	
8	Present \$	Sch.A-36	2,594,974		246,563	382,101	2,050,868	2,050,868	2,050,868	2,050,868	5,274,506	
9	Present \$	Sch.AT-48	2,646,770		315,498	400,369	1,255,595	1,255,595	1,255,595	1,255,595	4,618,232	
10	Present \$	Sch.PA-20	4,805,841		672,534	896,713	2,807,846	2,807,846	2,807,846	2,807,846	9,182,933	
11	Present \$	Sch.OL-15	44,212		4,505	5,155	129,170	129,170	129,170	183,042	183,042	
12	Present \$	Sch.LS-51	26,671		2,744	3,106	99,156	99,156	99,156	131,677	131,677	
13	Present \$	Sch.LS-53	43,297		4,456	5,076	46,867	46,867	46,867	99,696	99,696	
14	Present \$	Sch.OL-42	5,885		628	601	14,059	14,059	14,059	21,173	21,173	
15	Present \$	Sch.DE-12	(8,039)		(1,337)	(1,293)	(17,867)	(17,867)	(17,867)	(17,867)	(28,536)	
16	Present \$	AGA	68,183		10,629	11,068	109,178	109,178	109,178	109,178	199,059	
17	Present \$	Total	28,191,126		4,394,807	4,576,320	45,136,273	45,136,273	45,136,273	82,298,526		
18	Proposed \$	Schs.D.DL-6	15,058,931		2,217,978	2,202,010	38,340,318	38,340,318	38,340,318	19,034	57,819,237	
19	Proposed \$	Sch.DM-9	7,476		1,142	1,093	19,034	19,034	19,034	19,034	28,745	
20	Proposed \$	Sch.DS-8	53,221		10,009	7,782	135,501	135,501	135,501	135,501	206,513	
21	Proposed \$	Sch.A-25	2,177,440		329,218	296,351	7,099,048	7,099,048	7,099,048	7,099,048	9,902,057	
22	Proposed \$	Sch.A-32	3,707,156		854,856	506,966	7,966,748	7,966,748	7,966,748	13,035,725	13,035,725	
23	Proposed \$	Sch.A-36	2,476,566		268,136	335,427	3,746,425	3,746,425	3,746,425	6,826,553	6,826,553	
24	Proposed \$	Sch.AT-48	2,834,573		343,103	437,014	1,658,349	1,658,349	1,658,349	5,211,039	5,211,039	
25	Proposed \$	Sch.PA-20	3,987,701		731,378	730,202	11,230,325	11,230,325	11,230,325	16,679,607	16,679,607	
26	Proposed \$	Sch.OL-15	7,566		4,899	672	41,033	41,033	41,033	147,434	147,434	
27	Proposed \$	Sch.LS-51	6,094		2,984	541	8,996	8,996	8,996	152,152	152,152	
28	Proposed \$	Sch.LS-53	28,441		4,846	2,526	27,851	27,851	27,851	63,664	63,664	
29	Proposed \$	Sch.OL-42	4,631		683	677	13,475	13,475	13,475	19,466	19,466	
30	Proposed \$	Sch.DE-12	(10,100)		(1,457)	(1,464)	(25,082)	(25,082)	(25,082)	(38,103)	(38,103)	
31	Proposed \$	AGA	68,183		10,629	11,068	109,178	109,178	109,178	109,178	199,059	
32	Proposed \$	Total	30,407,876		4,778,405	4,468,865	70,371,200	70,371,200	70,371,200	110,253,147		
33	Proposed \$	Total	30,407,876		4,778,405	4,468,865	70,371,200	70,371,200	70,371,200	110,253,147		
34	Proposed \$	Total	30,407,876		4,778,405	4,468,865	70,371,200	70,371,200	70,371,200	110,253,147		
35	Proposed \$	Total	30,407,876		4,778,405	4,468,865	70,371,200	70,371,200	70,371,200	110,253,147		
36	Present e/kWh	Schs.D.DL-6	3.209		0.539	0.521	7.313	7.313	7.313	11.583	11.583	
37	Present e/kWh	Sch.DM-9	3.250		0.539	0.521	6.867	6.867	6.867	11.177	11.177	
38	Present e/kWh	Sch.DS-8	3.141		0.539	0.521	4.870	4.870	4.870	9.070	9.070	
39	Present e/kWh	Sch.A-25	3.692		0.539	0.521	9.447	9.447	9.447	14.276	14.276	
40	Present e/kWh	Sch.A-32	3.860		0.539	0.521	5.831	5.831	5.831	11.097	11.097	
41	Present e/kWh	Sch.A-36	4.055		0.385	0.597	3.205	3.205	3.205	8.242	8.242	
42	Present e/kWh	Sch.AT-48	3.568		0.425	0.540	1.693	1.693	1.693	6.226	6.226	
43	Present e/kWh	Sch.PA-20	5.281		0.739	0.985	3.086	3.086	3.086	10.091	10.091	
44	Present e/kWh	Sch.OL-15	5.303		0.540	0.618	15.494	15.494	15.494	21.956	21.956	
45	Present e/kWh	Sch.LS-51	5.294		0.544	0.617	19.681	19.681	19.681	26.136	26.136	
46	Present e/kWh	Sch.LS-53	5.289		0.544	0.620	5.725	5.725	5.725	12.179	12.179	
47	Present e/kWh	Sch.OL-42	5.053		0.539	0.516	12.071	12.071	12.071	18.179	18.179	
48	Present e/kWh	Total	3.693		0.576	0.599	5.913	5.913	5.913	10.781	10.781	
49	Present e/kWh	Total	3.693		0.576	0.599	5.913	5.913	5.913	10.781	10.781	
50	Proposed e/kWh	Schs.D.DL-6	3.980		0.586	0.582	10.132	10.132	10.132	15.280	15.280	
51	Proposed e/kWh	Sch.DM-9	3.840		0.587	0.562	9.777	9.777	9.777	14.765	14.765	
52	Proposed e/kWh	Sch.DS-8	3.116		0.586	0.456	7.935	7.935	7.935	12.093	12.093	
53	Proposed e/kWh	Sch.A-25	3.877		0.586	0.528	12.640	12.640	12.640	17.630	17.630	
54	Proposed e/kWh	Sch.A-32	3.883		0.895	0.531	8.345	8.345	8.345	13.654	13.654	
55	Proposed e/kWh	Sch.A-36	3.870		0.419	0.524	5.854	5.854	5.854	10.668	10.668	
56	Proposed e/kWh	Sch.AT-48	3.821		0.804	0.506	2.236	2.236	2.236	7.025	7.025	
57	Proposed e/kWh	Sch.PA-20	4.382		0.804	0.802	12.341	12.341	12.341	18.329	18.329	
58	Proposed e/kWh	Sch.OL-15	0.908		0.588	0.081	16.109	16.109	16.109	17.685	17.685	
59	Proposed e/kWh	Sch.LS-51	1.210		0.592	0.107	28.291	28.291	28.291	30.200	30.200	
60	Proposed e/kWh	Sch.LS-53	3.474		0.592	0.309	3.402	3.402	3.402	7.777	7.777	
61	Proposed e/kWh	Sch.OL-42	3.976		0.586	0.581	11.570	11.570	11.570	16.713	16.713	
62	Proposed e/kWh	Total	3.983		0.626	0.585	9.248	9.248	9.248	14.443	14.443	
63	Proposed e/kWh	Total	3.983		0.626	0.585	9.248	9.248	9.248	14.443	14.443	
64	Proposed e/kWh	Total	3.983		0.626	0.585	9.248	9.248	9.248	14.443	14.443	

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
	Description	Description Detail	Production	Transmission	Distribution	Distribution - Lighting	Total
1							
2							
3	Operating Revenue	General Business	23,441,060	3,487,702	55,202,976	166,787	82,298,525
4	Operating Revenue	Special Sales	-	-	-	-	-
5	Operating Revenue	Other	499,536	2,193,728	1,067,784	165	3,761,214
6	Operating Revenue	Total	23,940,596	5,681,431	56,270,760	166,952	86,059,739
7							
8	Operating Expense	Operation & Maintenance	7,947,027	1,676,407	37,122,511	74,140	46,820,086
9	Operating Expense	Depreciation	10,017,608	2,432,673	10,485,041	65,319	23,000,640
10	Operating Expense	Amortization	1,689,576	119,312	2,320,574	2,332	4,131,795
11	Operating Expense	Taxes Other Than Income	2,033,578	1,141,811	2,574,734	10,205	5,760,329
12	Operating Expense	Income Taxes - Federal	(830,210)	(882,226)	440,012	7,126	(1,265,298)
13	Operating Expense	Income Taxes - State	(187,957)	(199,800)	99,651	1,614	(286,492)
14	Operating Expense	Income Taxes - Deferred	1,434,097	(157,042)	(854,602)	(9,938)	412,516
15	Operating Expense	Investment Tax Credit Adj	-	-	-	-	-
16	Operating Expense	Misc Revenues & Expense	(38,393)	(18)	(18)	-	(38,429)
17	Operating Expense	Total	22,065,327	4,131,118	52,187,903	150,799	78,535,146
18							
19	Operating Revenue For Return		1,875,270	1,550,313	4,082,857	16,154	7,524,593
20							
21	Rate Base Addition	Electric Plant In Service	218,313,499	133,575,062	395,449,683	1,760,720	749,098,965
22	Rate Base Addition	Plant Held For Future Use	130,931	24,649	683,318	-	838,899
23	Rate Base Addition	Miscellaneous Deferred Debits	9,368,104	906,754	3,477,436	23,466	13,775,760
24	Rate Base Addition	Electric Plant Acquisition Adj	39,488	-	-	-	39,488
25	Rate Base Addition	Pensions	330,316	65,642	270,421	2,252	668,631
26	Rate Base Addition	Prepayments	283,545	70,395	202,078	1,683	557,700
27	Rate Base Addition	Fuel Stock	(31,783)	-	-	-	(31,783)
28	Rate Base Addition	Materials & Supplies	3,570,182	64,659	729,697	6,076	4,370,613
29	Rate Base Addition	Working Capital	(422,876)	27,318	397,230	2,698	4,371
30	Rate Base Addition	Weatherization Loans	-	-	-	-	-
31	Rate Base Addition	Miscellaneous	-	-	-	-	-
32	Rate Base Addition	Total	231,581,405	134,734,481	401,209,864	1,796,894	769,322,644
33							
34	Rate Base Deduction	Accum Provision For Depreciation	(76,032,257)	(36,879,908)	(169,863,402)	(792,822)	(283,568,389)
35	Rate Base Deduction	Accum Provision For Amortization	(5,696,497)	(1,280,060)	(9,416,894)	(38,465)	(16,431,916)
36	Rate Base Deduction	Accum Deferred Income Taxes	(23,426,711)	(18,581,293)	(19,338,632)	(162,315)	(61,508,952)
37	Rate Base Deduction	Unamortized ITC	(1,230)	(245)	(1,007)	(8)	(2,491)
38	Rate Base Deduction	Customer Advance For Construction	-	(1,179,710)	(116,018)	-	(1,295,728)
39	Rate Base Deduction	Customer Service Deposits	-	-	-	-	-
40	Rate Base Deduction	Miscellaneous	(33,657,979)	(121,669)	(501,230)	(4,173)	(34,285,051)
41	Rate Base Deduction	Total	(138,814,674)	(58,042,885)	(199,237,184)	(997,785)	(397,092,528)
42							
43	Total Rate Base		92,766,731	76,691,596	201,972,680	799,109	372,230,116
44							
45	Return On Rate Base		2.021%	2.021%	2.021%	2.021%	2.021%

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
440	Residential Sales	S						44,292,675
442	Commercial & Industrial Sales	S SE SG	P PT					37,774,289
444	Public Street & Highway Lighting	S						231,561
445	Other Sales to Public Authority	S						-
448	Interdepartmental	S SO	D GP					-
	Total Sales to Ultimate Customers			23,441,060	3,487,702	55,202,976	166,787	82,298,525
447	Sales for Resale-Non NPC	S	P	-	-	-	-	-
447NPC	Sales for Resale-NPC	SG SG SE	P P P	- - -	- - -	- - -	- - -	- - -
449	Total Sales for Resale Provision for Rate Refund	S SG	P P	- (47,539)	- (47,539)	- -	- -	- (47,539)
	State Revenue Credit		REVREQ-CA	-	-	-	-	-
	AGA Revenue Credit		D	-	-	-	-	-
	AGA Revenue Credit		T	-	-	-	-	-
	Total Sales from Electricity			23,393,521	3,487,702	55,202,976	166,787	82,250,986
450	Forfeited Discounts & Interest	S SO	D D	- -	- -	(581) -	- -	(581) -
451	Misc Electric Revenue	S SG SO	D GP GP	- 540	- 319	580,787 328	- 3	580,787 1,190
453	Water Sales	SG	P	108	-	-	-	108
454	Rent of Electric Property	S SG SG SO	D T T GP	- - 32,119	- 71,423 18,959	532,140 - 19,535	- - 163	532,140 71,423 70,776
456	Other Electric Revenue	S CN SE SO SG	OTHSG D OTHSE OTHSE OTHSG	- - - - 514,308	- - 374,855 - 1,728,173	- - - (64,491) 65	- - - -	- - 374,855 (64,491) 2,242,546
	Total Other Electric Revenues			547,075	2,193,728	1,067,784	165	3,808,753
	Total Electric Operating Revenues			23,940,596	5,681,431	56,270,760	166,952	86,059,739
41160	Gain on Sale of Utility Plant - CR	S SG SO SG SG	D T G T P	- - - - -	- - - - -	- - - -	- - -	- - - -
41170	Loss on Sale of Utility Plant	S SG	D T	- -	- -	- -	- -	- -
4118	Gain from Emission Allowances	SE	P	(9,793)	-	-	-	(9,793)
41181	Gain from Disposition of NOX Credits	SE	P	(9,793)	-	-	-	(9,793)

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
106					-	-	-	-	-
107					-	-	-	-	-
108	4194	Impact Housing Interest Income			-	-	-	-	-
109			SG	P	-	-	-	-	-
110					-	-	-	-	-
111					-	-	-	-	-
112	421	(Gain) / Loss on Sale of Utility Plant			-	-	-	-	-
113			S	D	-	-	-	-	-
114			SG	T	-	-	-	-	-
115			SG	T	-	-	-	-	-
116			CN	D	-	-	-	-	-
117			SO	PTD	(31)	(18)	(18)	-	(66)
118			SG	P	(28,569)	-	-	-	(28,569)
119					(28,600)	(18)	(18)	-	(28,635)
120									
121	Total Miscellaneous Revenues				(38,393)	(18)	(18)	-	(38,429)
122									
123	Miscellaneous Expenses								
124	4311	Interest on Customer Deposits			-	-	-	-	-
125			S	D	-	-	-	-	-
126					-	-	-	-	-
127					-	-	-	-	-
128	DFA	Divergence Fairness Adjustment			-	-	-	-	-
129			P	P	-	-	-	-	-
130			T	T	-	-	-	-	-
131			D	D	-	-	-	-	-
132					-	-	-	-	-
133					-	-	-	-	-
134					-	-	-	-	-
135	Total Miscellaneous Expenses				-	-	-	-	-
136									
137	Net Misc Revenue and Expense				(38,393)	(18)	(18)	-	(38,429)
138									
139	500	Operation Supervision & Engineering							
140			SG	P	217,037	-	-	-	217,037
141			SG	P	17,218	-	-	-	17,218
142			SG	P	-	-	-	-	-
143					234,256	-	-	-	234,256
144									
145	501	Fuel Related-Non NPC							
146			S	P	-	-	-	-	-
147			SE	P	191,606	-	-	-	191,606
148			SE	P	-	-	-	-	-
149			SE	P	-	-	-	-	-
150			SE	P	4,045	-	-	-	4,045
151			SE	P	-	-	-	-	-
152					195,651	-	-	-	195,651
153									
154	501NPC	Fuel Related-NPC							
155			S	P	-	-	-	-	-
156			SE	P	(438,690)	-	-	-	(438,690)
157			SE	P	-	-	-	-	-
158			SE	P	-	-	-	-	-
159			SE	P	438,690	-	-	-	438,690
160					(0)	-	-	-	(0)
161									
162	502	Steam Expenses							
163			SG	P	1,194,376	-	-	-	1,194,376
164			SG	P	73,311	-	-	-	73,311
165			SG	P	-	-	-	-	-
166					1,267,686	-	-	-	1,267,686
167									
168	503	Steam From Other Sources-Non NPC							
169			SE	P	(20)	-	-	-	(20)
170					(20)	-	-	-	(20)
171									
172	503NPC	Steam From Other Sources-NPC							
173			SE	P	-	-	-	-	-
174					-	-	-	-	-
175									
176	505	Electric Expenses							
177			SG	P	16,523	-	-	-	16,523
178			SG	P	2,083	-	-	-	2,083
179			SG	P	-	-	-	-	-
180					18,605	-	-	-	18,605
181									
182	506	Misc. Steam Expense							
183			SG	P	904,035	-	-	-	904,035
184			SG	P	(794,253)	-	-	-	(794,253)
185			SG	P	23,000	-	-	-	23,000
186					132,781	-	-	-	132,781
187									
188	507	Rents							
189			SG	P	7,409	-	-	-	7,409
190			SG	P	-	-	-	-	-
191			SG	P	4	-	-	-	4
192					7,413	-	-	-	7,413
193									
194	510	Maint Supervision & Engineering							
195			SG	P	93,813	-	-	-	93,813
196			SG	P	16,709	-	-	-	16,709
197			SG	P	8,934	-	-	-	8,934
198					119,456	-	-	-	119,456
199									
200	511	Maintenance of Structures							
201			SG	P	345,177	-	-	-	345,177
202			SG	P	40,022	-	-	-	40,022
203			SG	P	-	-	-	-	-
204					385,199	-	-	-	385,199
205									
206	512	Maintenance of Boiler Plant							
207			SG	P	1,065,122	-	-	-	1,065,122
208			SG	P	27,395	-	-	-	27,395
209			SG	P	-	-	-	-	-
210					1,092,517	-	-	-	1,092,517

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
211	513	Maintenance of Electric Plant							
212			SG	P	487,614	-	-	-	487,614
213			SG	P	4,723	-	-	-	4,723
214			SG	P	-	-	-	-	-
215					492,337	-	-	-	492,337
216	514	Maintenance of Misc. Steam Plant							
217			SG	P	165,991	-	-	-	165,991
218			SG	P	22,959	-	-	-	22,959
219			SG	P	-	-	-	-	-
220					188,950	-	-	-	188,950
221									
222									
223		Total Steam Power Generation			4,134,831	-	-	-	4,134,831
224									
225	517	Operation Super & Engineering	SG	P	-	-	-	-	-
226					-	-	-	-	-
227					-	-	-	-	-
228	518	Nuclear Fuel Expense	SE	P	-	-	-	-	-
229					-	-	-	-	-
230					-	-	-	-	-
231					-	-	-	-	-
232	519	Coolants and Water	SG	P	-	-	-	-	-
233					-	-	-	-	-
234					-	-	-	-	-
235					-	-	-	-	-
236	520	Steam Expenses	SG	P	-	-	-	-	-
237					-	-	-	-	-
238					-	-	-	-	-
239					-	-	-	-	-
240	523	Electric Expenses	SG	P	-	-	-	-	-
241					-	-	-	-	-
242					-	-	-	-	-
243					-	-	-	-	-
244	524	Misc. Nuclear Expenses	SG	P	-	-	-	-	-
245					-	-	-	-	-
246					-	-	-	-	-
247					-	-	-	-	-
248	528	Maintenance Super & Engineering	SG	P	-	-	-	-	-
249					-	-	-	-	-
250					-	-	-	-	-
251					-	-	-	-	-
252	529	Maintenance of Structures	SG	P	-	-	-	-	-
253					-	-	-	-	-
254					-	-	-	-	-
255					-	-	-	-	-
256	530	Maintenance of Reactor Plant	SG	P	-	-	-	-	-
257					-	-	-	-	-
258					-	-	-	-	-
259					-	-	-	-	-
260	531	Maintenance of Electric Plant	SG	P	-	-	-	-	-
261					-	-	-	-	-
262					-	-	-	-	-
263	532	Maintenance of Misc Nuclear	SG	P	-	-	-	-	-
264					-	-	-	-	-
265					-	-	-	-	-
266					-	-	-	-	-
267					-	-	-	-	-
268					-	-	-	-	-
269					-	-	-	-	-
270		Total Nuclear Power Generation			-	-	-	-	-
271									
272	535	Operation Super & Engineering							
273			SG	P	-	-	-	-	-
274			SG	P	-	-	-	-	-
275			SG	P	-	-	-	-	-
276			SG	P	149,805	-	-	-	149,805
277			SG	P	24,917	-	-	-	24,917
278			SG	P	-	-	-	-	-
279					174,722	-	-	-	174,722
280	536	Water For Power							
281			SG	P	-	-	-	-	-
282			SG	P	4,702	-	-	-	4,702
283					4,702	-	-	-	4,702
284	537	Hydraulic Expenses							
285			SG	P	-	-	-	-	-
286			SG	P	66,581	-	-	-	66,581
287			SG	P	5,092	-	-	-	5,092
288					71,673	-	-	-	71,673
289					-	-	-	-	-
290	538	Electric Expenses	SG	P	-	-	-	-	-
291					-	-	-	-	-
292					-	-	-	-	-
293					-	-	-	-	-
294	539	Misc. Hydro Expenses							
295			SG	P	-	-	-	-	-
296			SG	P	186,559	-	-	-	186,559
297			SG	P	103,065	-	-	-	103,065
298					289,624	-	-	-	289,624
299					-	-	-	-	-
300	540	Rents (Hydro Generation)							
301			SG	P	-	-	-	-	-
302			SG	P	22,974	-	-	-	22,974
303			SG	P	1,026	-	-	-	1,026
304					23,999	-	-	-	23,999
305	541	Maint Supervision & Engineering							
306			SG	P	-	-	-	-	-
307			SG	P	6	-	-	-	6
308			SG	P	-	-	-	-	-
309					6	-	-	-	6
310	542	Maintenance of Structures							
311			SG	P	-	-	-	-	-
312					-	-	-	-	-
313					-	-	-	-	-
314					-	-	-	-	-
315					-	-	-	-	-

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
316			SG	P	11,656	-	-	-	11,656
317			SG	P	1,144	-	-	-	1,144
318					12,800	-	-	-	12,800
319	543	Maintenance of Dams & Waterways							
320									
321			SG	P	-	-	-	-	-
322			SG	P	10,892	-	-	-	10,892
323			SG	P	5,575	-	-	-	5,575
324					16,466	-	-	-	16,466
325	544	Maintenance of Electric Plant							
326									
327			SG	P	-	-	-	-	-
328			SG	P	25,540	-	-	-	25,540
329			SG	P	3,931	-	-	-	3,931
330					29,471	-	-	-	29,471
331	545	Maintenance of Misc. Hydro Plant							
332									
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	546	Operation Super & Engineering							
342									
343			SG	P	5,109	-	-	-	5,109
344			SG	P	-	-	-	-	-
345			SG	P	-	-	-	-	-
346					5,109	-	-	-	5,109
347	547	Fuel-Non-NPC							
348									
349			SE	P	-	-	-	-	-
350									
351	547NPC	Fuel-NPC							
352									
353			SE	P	(27,984)	-	-	-	(27,984)
354			SE	P	27,984	-	-	-	27,984
355					-	-	-	-	-
356	548	Generation Expense							
357									
358			SG	P	279,875	-	-	-	279,875
359			SG	P	6,080	-	-	-	6,080
360			SG	P	-	-	-	-	-
361					285,955	-	-	-	285,955
362	549	Miscellaneous Other							
363									
364			S	P	-	-	-	-	-
365			SG	P	63,142	-	-	-	63,142
366			SG	P	71,535	-	-	-	71,535
367			SG	P	-	-	-	-	-
368			SG	P	7,317	-	-	-	7,317
369					141,994	-	-	-	141,994
370	550	Maint Supervision & Engineering							
371									
372									
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	Maint Supervision & Engineering							
379									
380			SG	P	-	-	-	-	-
381					-	-	-	-	-
382	552	Maintenance of Structures							
383									
384			SG	P	36,073	-	-	-	36,073
385			SG	P	821	-	-	-	821
386			SG	P	-	-	-	-	-
387					36,894	-	-	-	36,894
388	553	Maint of Generation & Electric Plant							
389									
390									
391			SG	P	60,361	-	-	-	60,361
392			SG	P	173,867	-	-	-	173,867
393			SG	P	3,697	-	-	-	3,697
394			SG	P	49,668	-	-	-	49,668
395					287,592	-	-	-	287,592
396	554	Maintenance of Misc. Other							
397									
398			SG	P	32,180	-	-	-	32,180
399			SG	P	15,805	-	-	-	15,805
400			SG	P	1,185	-	-	-	1,185
401			SG	P	-	-	-	-	-
402					49,170	-	-	-	49,170
403									
404		Total Other Power Generation			925,789	-	-	-	925,789
405	555	Purchased Power							
406									
407			S	D	-	-	-	-	-
408	555NPC	Purchased Power-NPC							
409									
410									
411			SG	P	-	-	-	-	-
412			SE	P	-	-	-	-	-
413			S	P	-	-	-	-	-
414			DGP	P	-	-	-	-	-
415					-	-	-	-	-
416	556	System Control & Load Dispatch							
417									
418									
419			SG	P	9,430	-	-	-	9,430
420									

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
421				9,430	-	-	-	9,430
422								
423	557							
424		S	P	-	-	-	-	-
425		SG	P	565,373	-	-	-	565,373
426		SGCT	P	-	-	-	-	-
427		SE	P	131	-	-	-	131
428		SG	P	-	-	-	-	-
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		SG	T	-	140,457	-	-	140,457
443		SG	T	-	-	-	-	-
444					140,457			140,457
445								
446	561							
447		SG	T	-	276,043	-	-	276,043
448		SG	T	-	-	-	-	-
449					276,043			276,043
450								
451	562							
452		SG	T	-	50,102	-	-	50,102
453		SG	T	-	-	-	-	-
454					50,102			50,102
455								
456	563							
457		SG	T	-	14,907	-	-	14,907
458		SG	T	-	-	-	-	-
459					14,907			14,907
460								
461	564							
462		SG	T	-	-	-	-	-
463		SG	T	-	-	-	-	-
464								
465								
466	565							
467		SG	T	-	-	-	-	-
468		SE	T	-	-	-	-	-
469								
470	565NPC							
471		SG	T	-	-	-	-	-
472		SE	T	-	-	-	-	-
473								
474								
475	566							
476		SG	T	-	55,427	-	-	55,427
477		SG	T	-	(69,597)	-	-	(69,597)
478					(14,169)			(14,169)
479								
480	567							
481		SG	T	-	38,128	-	-	38,128
482		SG	T	-	-	-	-	-
483					38,128			38,128
484								
485	568							
486		SG	T	-	13,215	-	-	13,215
487		SG	T	-	-	-	-	-
488					13,215			13,215
489								
490	569							
491		SG	T	-	82,622	-	-	82,622
492		SG	T	-	-	-	-	-
493					82,622			82,622
494								
495	570							
496		SG	T	-	162,556	-	-	162,556
497		SG	T	-	-	-	-	-
498					162,556			162,556
499								
500	571							
501		SG	T	-	279,932	-	-	279,932
502		SG	T	-	12,138	-	-	12,138
503					292,070			292,070
504								
505	572							
506		SG	T	-	2,690	-	-	2,690
507		SG	T	-	-	-	-	-
508					2,690			2,690
509								
510	573							
511		SG	T	-	2,815	-	-	2,815
512		SG	T	-	-	-	-	-
513					2,815			2,815
514								
515	TOTAL TRANSMISSION EXPENSE			-	1,061,436	-	-	1,061,436
516								
517	580							
518		S	D	-	-	4,097,367	-	4,097,367
519		SNPD	D	-	-	330,347	-	330,347
520						4,427,715	-	4,427,715
521								
522	581							
523		S	D	-	-	-	-	-
524		SNPD	D	-	-	516,855	-	516,855
525						516,855	-	516,855

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
526								
527								
528	582	S	D	-	-	111,839	-	111,839
529		SNPD	D	-	-	704	-	704
530				-	-	112,543	-	112,543
531								
532	583	S	D	-	-	404,541	-	404,541
533		SNPD	D	-	-	7	-	7
534				-	-	404,548	-	404,548
535								
536								
537	584	S	D	-	-	-	-	-
538		SNPD	D	-	-	-	-	-
539				-	-	-	-	-
540								
541								
542	585	S	DL	-	-	-	-	-
543		SNPD	DL	-	-	-	13,186	13,186
544				-	-	-	-	-
545				-	-	-	13,186	13,186
546								
547	586	S	D	-	-	108,096	-	108,096
548		SNPD	D	-	-	-	-	-
549				-	-	108,096	-	108,096
550								
551								
552	587	S	D	-	-	594,681	-	594,681
553		SNPD	D	-	-	-	-	-
554				-	-	594,681	-	594,681
555								
556	588	S	D	-	-	(96,182)	-	(96,182)
557		SNPD	D	-	-	26,317	-	26,317
558				-	-	(69,865)	-	(69,865)
559								
560								
561	589	S	D	-	-	92,455	-	92,455
562		SNPD	D	-	-	1,038	-	1,038
563				-	-	93,493	-	93,493
564								
565	590	S	D	-	-	129,778	-	129,778
566		SNPD	D	-	-	104,084	-	104,084
567				-	-	233,862	-	233,862
568								
569								
570								
571	591	S	D	-	-	193,293	-	193,293
572		SNPD	D	-	-	2,465	-	2,465
573				-	-	195,758	-	195,758
574								
575	592	S	D	-	-	347,434	-	347,434
576		SNPD	D	-	-	63,780	-	63,780
577				-	-	411,214	-	411,214
578								
579	593	S	D	-	-	23,258,232	-	23,258,232
580		SNPD	D	-	-	130,458	-	130,458
581				-	-	23,388,690	-	23,388,690
582								
583	594	S	D	-	-	493,043	-	493,043
584		SNPD	D	-	-	949	-	949
585				-	-	493,992	-	493,992
586								
587	595	S	D	-	-	-	-	-
588		SNPD	D	-	-	44,854	-	44,854
589				-	-	44,854	-	44,854
590								
591	596	S	DL	-	-	-	51,132	51,132
592		SNPD	DL	-	-	-	-	-
593				-	-	-	51,132	51,132
594								
595	597	S	D	-	-	17,113	-	17,113
596		SNPD	D	-	-	1,142	-	1,142
597				-	-	18,255	-	18,255
598								
599	598	S	D	-	-	108,665	-	108,665
600		SNPD	D	-	-	189,043	-	189,043
601				-	-	297,709	-	297,709
602								
603								
604								
605								
606	598	S	D	-	-	108,665	-	108,665
607		SNPD	D	-	-	189,043	-	189,043
608				-	-	297,709	-	297,709
609								
610								
611								
612								
613								
614	901	S	D	-	-	-	-	-
615		CN	D	-	-	56,880	-	56,880
616				-	-	56,880	-	56,880
617								
618	902	S	D	-	-	438,267	-	438,267
619		CN	D	-	-	9,783	-	9,783
620				-	-	448,051	-	448,051
621								
622	903	S	D	-	-	27,091	-	27,091
623		CN	D	-	-	992,215	-	992,215
624				-	-	1,019,307	-	1,019,307
625								
626	904	S	REVREQ-CA	72,706	17,254	170,890	507	261,357
627								
628								
629								
630								

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
631			SG	P	-	-	-	-	-
632			CN	REVREQ-CA	1,015	241	2,385	7	3,648
633					73,721	17,495	173,275	514	265,005
634	905	Misc. Customer Accounts Expense							
635			S	D	-	-	-	-	-
636			CN	D	-	-	658	-	658
637					-	-	658	-	658
638					-	-	658	-	658
639					-	-	658	-	658
640		TOTAL CUSTOMER ACCOUNTS EXPENSE			73,721	17,495	1,698,171	514	1,789,900
641	907	Supervision							
642			S	D	-	-	-	-	-
643			CN	D	-	-	73	-	73
644					-	-	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					-	-	59,158	-	59,158
651	909	Informational & Instructional Adv							
652			S	D	-	-	154,869	-	154,869
653			CN	D	-	-	65,802	-	65,802
654					-	-	220,670	-	220,670
655					-	-	220,670	-	220,670
656	910	Misc. Customer Service							
657			S	D	-	-	-	-	-
658			CN	D	-	-	45	-	45
659					-	-	45	-	45
660					-	-	45	-	45
661					-	-	45	-	45
662		TOTAL CUSTOMER SERVICE EXPENSE			-	-	279,947	-	279,947
663	911	Supervision							
664			S	D	-	-	-	-	-
665			CN	D	-	-	-	-	-
666					-	-	-	-	-
667					-	-	-	-	-
668	912	Demonstration & Selling Expense							
669			S	D	-	-	-	-	-
670			CN	D	-	-	-	-	-
671					-	-	-	-	-
672					-	-	-	-	-
673	913	Advertising Expense							
674			S	D	-	-	-	-	-
675			CN	D	-	-	-	-	-
676					-	-	-	-	-
677					-	-	-	-	-
678	916	Misc. Sales Expense							
679			S	D	-	-	-	-	-
680			CN	D	-	-	-	-	-
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					907,476	180,339	742,928	6,186	1,836,929
691	921	Office Supplies & expenses							
692			S	LABOR	1,141	227	934	8	2,310
693			CN	LABOR	1,087	216	890	7	2,201
694			SO	LABOR	113,399	22,535	92,837	773	229,543
695					113,399	22,535	92,837	773	229,543
696					113,399	22,535	92,837	773	229,543
697	922	A&G Expenses Transferred							
698			SO	LABOR	(444,007)	(88,236)	(363,498)	(3,027)	(898,767)
699					(444,007)	(88,236)	(363,498)	(3,027)	(898,767)
700					(444,007)	(88,236)	(363,498)	(3,027)	(898,767)
701	923	Outside Services							
702			S	LABOR	41,299	8,207	33,811	282	83,599
703			CN	LABOR	-	-	-	-	-
704			SO	LABOR	264,026	52,469	216,152	1,800	534,446
705					305,325	60,676	249,962	2,081	618,044
706					305,325	60,676	249,962	2,081	618,044
707	924	Property Insurance							
708			S	D	-	-	1,644,597	-	1,644,597
709			SG	PT	-	-	-	-	-
710			SO	GP	36,928	21,797	22,460	187	81,372
711					36,928	21,797	22,460	187	81,372
712					36,928	21,797	22,460	187	81,372
713	925	Injuries & Damages							
714			S	D	-	-	-	-	-
715			SO	LABOR	433,625	86,172	354,998	2,956	877,751
716					433,625	86,172	354,998	2,956	877,751
717					433,625	86,172	354,998	2,956	877,751
718	926	Employee Pensions & Benefits							
719			S	LABOR	27,382	5,441	22,417	187	55,427
720			CN	LABOR	-	-	-	-	-
721			SO	LABOR	1,305,087	259,354	1,068,442	8,896	2,641,779
722					1,332,468	264,796	1,090,859	9,083	2,697,206
723					1,332,468	264,796	1,090,859	9,083	2,697,206
724	927	Franchise Requirements							
725			S	D	-	-	-	-	-
726			SO	D	-	-	-	-	-
727					-	-	-	-	-
728					-	-	-	-	-
729	928	Regulatory Commission Expense							
730			S	D	-	-	733,243	-	733,243
731			SE	P	-	-	-	-	-
732			SO	D	-	-	54,386	-	54,386
733			SG	FERC	27,306	40,614	-	-	67,920
734					27,306	40,614	-	-	67,920
735					27,306	40,614	-	-	67,920

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
736				27,306	40,614	787,629	-	855,549
737								
738	928RE		D	-	-	-	-	-
739								
740	929							
741		S	LABOR	-	-	-	-	-
742		SO	LABOR	(1,390,588)	(276,346)	(1,138,440)	(9,479)	(2,814,852)
743				(1,390,588)	(276,346)	(1,138,440)	(9,479)	(2,814,852)
744	930							
745		S	LABOR	-	-	-	-	-
746		CN	D	-	-	-	-	-
747		SO	LABOR	26,271	5,221	21,508	179	53,178
748				26,271	5,221	21,508	179	53,178
749	931							
750		S	LABOR	27,212	5,408	22,278	185	55,084
751		SO	LABOR	24,749	4,918	20,262	169	50,098
752				51,962	10,326	42,540	354	105,182
753	935							
754		S	G	25,139	44,658	53,282	-	123,079
755		CN	D	-	-	682	-	682
756		SO	G	126,365	224,480	267,827	-	618,672
757				151,505	269,138	321,790	-	742,433
758				1,553,898	597,477	3,871,994	9,309	6,032,678
759								
760								
761								
762								
763								
764								
765	TOTAL O&M EXPENSE			7,947,027	1,676,407	37,122,511	74,140	46,820,086
766								
767	403SP							
768		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		SG	P	-	-	-	-	-
776								
777								
778	403HP							
779		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		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		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								
799								
800	403							
801	360	S	D	-	-	31,257	-	31,257
802	361	S	D	-	-	134,855	-	134,855
803	362	S	D	-	-	1,154,059	-	1,154,059
804	364	S	D	-	-	3,121,102	-	3,121,102
805	365	S	D	-	-	1,163,097	-	1,163,097
806	366	S	D	-	-	583,665	-	583,665
807	367	S	D	-	-	822,030	-	822,030
808	368	S	D	-	-	1,728,225	-	1,728,225
809	369	S	D	-	-	910,513	-	910,513
810	370	S	D	-	-	368,496	-	368,496
811	371	S	DL	-	-	-	17,482	17,482
812	372	S	D	-	-	-	-	-
813	373	S	DL	-	-	-	46,101	46,101
814								
815	403GP					10,017,299	63,583	10,080,881
816		S	TD	-	238,561	238,422	-	476,983
817		SG	PT	169	98	-	-	268
818		SG	PT	477	276	-	-	753
819		SE	P	1,520	-	-	-	1,520
820		CN	D	-	-	20,805	-	20,805
821		SG	G-SG	63,863	91,333	-	-	155,196
822		SO	LABOR	254,698	50,615	208,515	1,736	515,564
823		SG	P	120	-	-	-	120
824		SG	P	980	-	-	-	980
825				321,828	380,883	467,742	1,736	1,172,189
826	403GV0							
827		SG	G-SG	-	-	-	-	-
828								
829	403MP							
830		SE	P	-	-	-	-	-
831								
832	403EP							
833		SG	P	-	-	-	-	-
834		SG	P	-	-	-	-	-
835								
836								
837								
838								
839								
840								

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
841								
842	TOTAL DEPRECIATION EXPENSE			10,017,608	2,432,673	10,485,041	65,319	23,000,640
843								
844	404GP							
845		S	TD	-	-	-	-	-
846		SG	I-SG	-	-	-	-	-
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								
853	404SP							
854		SG	P	-	-	-	-	-
855				-	-	-	-	-
856								
857	404IP							
858		S	TD	-	883	882	-	1,765
859		SE	P	(251)	-	-	-	(251)
860		SG	I-SG	67,715	35,323	-	-	103,038
861		SO	LABOR	340,937	67,753	279,117	2,324	690,130
862		CN	D	-	-	322,986	-	322,986
863		SG	I-SG	25,838	13,478	-	-	39,317
864		SG	I-SG	3,003	1,567	-	-	4,570
865		SG	P	1,154	-	-	-	1,154
866		SG	I-SG	-	-	-	-	-
867		SG	I-SG	133	69	-	-	202
868		SG	P	208	-	-	-	208
869				438,737	119,073	602,985	2,324	1,163,118
870	404OP							
871								
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		S	GP	-	-	-	-	-
884				-	-	-	-	-
885	406							
886								
887		S	P	-	-	-	-	-
888		SG	P	-	-	-	-	-
889		SG	P	-	-	-	-	-
890		SG	P	26,265	-	-	-	26,265
891		SO	P	-	-	-	-	-
892				26,265	-	-	-	26,265
893	407							
894								
895		S	D	-	-	1,716,603	-	1,716,603
896		SO	GP	-	-	-	-	-
897		SG	P	1,218,797	-	-	-	1,218,797
898		SE	P	-	-	-	-	-
899		SG	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		S	D	-	-	1,223,688	-	1,223,688
908		GPS	GP	1,901,103	1,122,143	1,156,242	9,627	4,189,115
909		SO	REVREQ-CA	82,880	19,669	194,805	578	297,931
910		SE	P	12,317	-	-	-	12,317
911		SG	P	37,278	-	-	-	37,278
912		OPRV-ID	D	-	-	-	-	-
913		EXCTAX	GP	-	-	-	-	-
914		DGP	GP	-	-	-	-	-
915				2,033,578	1,141,811	2,574,734	10,205	5,760,329
916	41140							
917		DGU	PTD	-	-	-	-	-
918				-	-	-	-	-
919	41141							
920				-	-	-	-	-
921		DGU	PTD	-	-	-	-	-
922				-	-	-	-	-
923				-	-	-	-	-
924	TOTAL DEFERRED ITC			-	-	-	-	-
925								
926	427							
927		S	GP	3,700,204	2,184,078	2,250,446	18,738	8,153,466
928		SNP	GP	-	-	-	-	-
929				3,700,204	2,184,078	2,250,446	18,738	8,153,466
930	428							
931		SNP	GP	48,872	28,847	29,724	247	107,690
932				48,872	28,847	29,724	247	107,690
933	429							
934		SNP	GP	(106)	(62)	(64)	(1)	(233)
935				(106)	(62)	(64)	(1)	(233)
936	431							
937		OTH	NUTIL	-	-	-	-	-
938		SO	GP	-	-	-	-	-
939		SNP	GP	177,643	104,855	108,042	900	391,440
940				177,643	104,855	108,042	900	391,440
941								
942								
943								
944								
945								

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
946	432							
947	AFUDC - Borrowed	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	Electric Interest Deductions for Tax			(140,535)	(82,952)	(85,473)	(712)	(309,671)
951								
952	Total Electric Interest Deductions for Tax			3,559,669	2,101,126	2,164,974	18,026	7,843,795
953								
954	419							
955	Interest & Dividends	SNP	GP	(1,586,711)	(936,570)	(965,030)	(8,035)	(3,496,346)
956								
957	Total Operating Deductions for Tax			(1,586,711)	(936,570)	(965,030)	(8,035)	(3,496,346)
958								
959	41010							
960	Deferred Income Tax - Federal-DR	S	GP	636,191	375,517	386,928	3,222	1,401,858
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
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				5,367,076	2,135,618	1,941,266	8,279	9,452,239
977								
978	41020							
979	Deferred Income Tax - State-DR	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								
993	41110							
994	Deferred Income Tax - Federal-CR	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								
1012	41111							
1013	Deferred Income Tax - State-CR	S	GP	-	-	-	-	-
1014		SNP	GP	-	-	-	-	-
1015		DITEXPR	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			1,434,097	(157,042)	(854,602)	(9,938)	412,516
1028	SCHMAF							
1029		S	SCHMAF	-	-	-	-	-
1030		SNP	SCHMAF	-	-	-	-	-
1031		SO	SCHMAF	-	-	-	-	-
1032		SE	SCHMAF	-	-	-	-	-
1033		TROJP	SCHMAF	-	-	-	-	-
1034		SG	SCHMAF	-	-	-	-	-
1035				-	-	-	-	-
1036								
1037	SCHMAP							
1038		S	P	-	-	-	-	-
1039		SE	P	635	-	-	-	635
1040		SNP	LABOR	-	-	-	-	-
1041		SO	SCHMAP-SO	52,182	2,662	10,965	91	65,900
1042		SG	SCHMAP	-	-	-	-	-
1043		SCHMDEXP	BOOKDEPR	1,588	321	445	6	2,360
1044				54,406	2,983	11,409	98	68,895
1045								
1046	SCHMAT							
1047		S	SCHMAT-SITUS	901,137	436,123	454,445	3,858	1,795,562
1048		SG	P	-	-	-	-	-
1049		CIAC	D	-	-	2,472,870	-	2,472,870
1050		SNP	SCHMAT-SNP	1,385,532	801,629	801,361	55	2,988,576

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
1051			TROJD	P	0	-	-	-	0
1052			SG	P	-	-	-	-	-
1053			CN	D	-	-	-	-	-
1054			SE	SCHMAT-SE	45,173	9	36	0	45,218
1055			SG	P	2,188,105	-	-	-	2,188,105
1056			GPS	SCHMAT-GPS	-	-	-	-	-
1057			SO	SCHMAT-SO	183,358	63,206	135,837	1,146	383,547
1058			SNPD	SCHMAT-SNP	(0)	(0)	(0)	(0)	(0)
1059			BADDEBT	D	-	-	-	-	0
1060			TAXDEPR	P	-	-	-	-	-
1061			SCHMDEXP	BOOKDEPR	13,573,725	2,743,840	3,800,772	53,140	20,171,477
1062					18,277,030	4,044,807	7,665,320	58,200	30,045,356
1063									
1064		TOTAL SCHEDULE - M ADDITIONS			18,331,436	4,047,790	7,676,729	58,297	30,114,252
1065									
1066		SCHMDF							
1067			S	SCHMDF	-	-	-	-	-
1068			DGP	SCHMDF	-	-	-	-	-
1069			DGU	SCHMDF	-	-	-	-	-
1070									
1071		SCHMDP							
1072			S	SCHMDP	-	-	-	-	-
1073			SE	P	15,565	-	-	-	15,565
1074			SNP	PTD	1,056	611	611	-	2,278
1075			SCHMDEXP	BOOKDEPR	-	-	-	-	-
1076			SG	P	-	-	-	-	-
1077					16,621	611	611	-	17,843
1078		SCHMDT							
1079			S	GP	2,587,550	1,527,324	1,573,736	13,103	5,701,713
1080			BADDEBT	D	-	-	-	-	-
1081			SNP	SCHMDT-SNP	2,267,741	1,311,842	1,311,080	-	4,890,663
1082			CN	D	-	-	-	-	-
1083			SG	SCHMDT	18,803	6,574	5,100	(12)	30,466
1084			DGP	D	-	-	-	-	-
1085			SE	P	11,956	-	-	-	11,956
1086			SG	SCHMDT-SG	2,041,752	415	-	-	2,042,167
1087			GPS	SCHMDT-GPS	498,196	288,196	288,029	-	1,074,420
1088			SO	SCHMDT-SO	780,345	(213,176)	722,069	12,143	1,301,381
1089			TAXDEPR	TAXDEPR	14,566,730	4,673,570	4,149,132	2,478	23,391,910
1090			SNPD	D	-	-	-	-	-
1091					22,773,073	7,594,744	8,049,145	27,713	38,444,676
1092									
1093		TOTAL SCHEDULE - M DEDUCTIONS			22,789,694	7,595,355	8,049,756	27,713	38,462,519
1094									
1095									
1096		TOTAL SCHEDULE - M ADJUSTMENTS			(4,458,259)	(3,547,566)	(373,026)	30,584	(8,348,267)
1097									
1098	40911	State Income Taxes							
1099			S	IBT-CA	(187,957)	(199,800)	99,651	1,614	(286,492)
1100			SG	P	-	-	-	-	-
1101			IBT	IBT-CA	-	-	-	-	-
1102									
1103		TOTAL STATE TAXES			(187,957)	(199,800)	99,651	1,614	(286,492)
1104									
1105		Calculation of Taxable Income:							
1106		Operating Revenues			23,940,596	5,681,431	56,270,760	166,952	86,059,739
1107		Operating Deductions:							
1108		O & M Expenses			7,947,027	1,676,407	37,122,511	74,140	46,820,086
1109		Depreciation Expense			10,017,608	2,432,673	10,485,041	65,319	23,000,640
1110		Amortization Expense			1,689,576	119,312	2,320,574	2,332	4,131,795
1111		Taxes Other Than Income			2,033,578	1,141,811	2,574,734	10,205	5,760,329
1112		Interest & Dividends (AFUDC-Equity)			(1,586,711)	(936,570)	(965,030)	(8,035)	(3,496,346)
1113		Misc Revenue & Expense			(38,393)	(18)	(18)	-	(38,429)
1114		Total Operating Deductions			20,062,686	4,433,616	51,537,812	143,961	76,178,075
1115		Other Deductions:							
1116		Interest Deductions			3,559,669	2,101,126	2,164,974	18,026	7,843,795
1117		Interest on PCRBS			-	-	-	-	-
1118		Schedule M Adjustments			(4,458,259)	(3,547,566)	(373,026)	30,584	(8,348,267)
1119									
1120		Income Before State Taxes			(4,140,018)	(4,400,877)	2,194,948	35,549	(6,310,398)
1121									
1122		State Income Taxes			(187,957)	(199,800)	99,651	1,614	(286,492)
1123									
1124		Total Taxable Income			(3,952,061)	(4,201,077)	2,095,297	33,935	(6,023,906)
1125									
1126		Tax Rate		21%					
1127									
1128		Federal Income Tax - Calculated			(829,933)	(882,226)	440,012	7,126	(1,265,020)
1129									
1130		Adjustments to Calculated Tax:							
1131		40910 PMI	SE	P	(240)	-	-	-	(240)
1132		40910 PTC	SG	P	-	-	-	-	-
1133		40910 OTHER	SO	P	(37)	-	-	-	(37)
1134		40910 SITUS	S	LABOR	-	-	-	-	-
1135		Federal Income Tax Per Calculation			(278)	-	-	-	(278)
1136									
1137									
1138									
1139									
1140		Federal Income Tax		FIT-CA	(830,210)	(882,226)	440,012	7,126	(1,265,298)
1141									
1142		TOTAL OPERATING EXPENSES			22,065,327	4,131,118	52,187,903	150,799	78,535,146
1143									
1144	310	Land and Land Rights							
1145			SG	P	34,144	-	-	-	34,144
1146			SG	P	496,496	-	-	-	496,496
1147			SG	P	795,111	-	-	-	795,111
1148			SG	P	18,588	-	-	-	18,588
1149					1,344,340	-	-	-	1,344,340
1150	311	Structures and Improvements							
1151			SG	P	3,320,521	-	-	-	3,320,521
1152			SG	P	4,595,273	-	-	-	4,595,273
1153			SG	P	6,725,052	-	-	-	6,725,052
1154									
1155									

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
1156			SG	P	-	-	-	-	-
1157					14,640,846	-	-	-	14,640,846
1158	312	Boiler Plant Equipment							
1159			SG	P	8,608,960	-	-	-	8,608,960
1160			SG	P	6,822,447	-	-	-	6,822,447
1161			SG	P	49,311,469	-	-	-	49,311,469
1162			SG	P	-	-	-	-	-
1163					64,742,876	-	-	-	64,742,876
1164	314	Turbogenerator Units							
1165			SG	P	1,599,757	-	-	-	1,599,757
1166			SG	P	1,601,601	-	-	-	1,601,601
1167			SG	P	10,672,978	-	-	-	10,672,978
1168			SG	P	-	-	-	-	-
1169					13,874,336	-	-	-	13,874,336
1170	315	Accessory Electric Equipment							
1171			SG	P	1,258,409	-	-	-	1,258,409
1172			SG	P	1,953,324	-	-	-	1,953,324
1173			SG	P	3,003,662	-	-	-	3,003,662
1174			SG	P	-	-	-	-	-
1175					6,215,395	-	-	-	6,215,395
1176	316	Misc Power Plant Equipment							
1177			SG	P	34,457	-	-	-	34,457
1178			SG	P	72,086	-	-	-	72,086
1179			SG	P	348,298	-	-	-	348,298
1180			SG	P	-	-	-	-	-
1181					454,841	-	-	-	454,841
1182	SP	Unclassified Steam Plant - Account 300							
1183			SG	P	839,662	-	-	-	839,662
1184			SG	P	-	-	-	-	-
1185					839,662	-	-	-	839,662
1186					-	-	-	-	-
1187					839,662	-	-	-	839,662
1188					-	-	-	-	-
1189					102,112,296	-	-	-	102,112,296
1190					-	-	-	-	-
1191					-	-	-	-	-
1192					-	-	-	-	-
1193					-	-	-	-	-
1194					-	-	-	-	-
1195	320	Land and Land Rights							
1196			SG	P	-	-	-	-	-
1197					-	-	-	-	-
1198	321	Structures and Improvements							
1199			SG	P	-	-	-	-	-
1200					-	-	-	-	-
1201	322	Reactor Plant Equipment							
1202			SG	P	-	-	-	-	-
1203					-	-	-	-	-
1204	323	Turbogenerator Units							
1205			SG	P	-	-	-	-	-
1206					-	-	-	-	-
1207	324	Land and Land Rights							
1208			SG	P	-	-	-	-	-
1209					-	-	-	-	-
1210	325	Misc. Power Plant Equipment							
1211			SG	P	-	-	-	-	-
1212					-	-	-	-	-
1213	N00	Unclassified Nuclear Plant - Acct 300							
1214			SG	P	-	-	-	-	-
1215					-	-	-	-	-
1216					-	-	-	-	-
1217					-	-	-	-	-
1218					-	-	-	-	-
1219					-	-	-	-	-
1220					-	-	-	-	-
1221					-	-	-	-	-
1222					-	-	-	-	-
1223					-	-	-	-	-
1224					-	-	-	-	-
1225					-	-	-	-	-
1226					-	-	-	-	-
1227	330	Land and Land Rights							
1228			SG	P	151,606	-	-	-	151,606
1229			SG	P	77,302	-	-	-	77,302
1230			SG	P	322,292	-	-	-	322,292
1231			SG	P	19,321	-	-	-	19,321
1232					570,521	-	-	-	570,521
1233	331	Structures and Improvements							
1234			SG	P	284,794	-	-	-	284,794
1235			SG	P	71,119	-	-	-	71,119
1236			SG	P	3,664,972	-	-	-	3,664,972
1237			SG	P	210,330	-	-	-	210,330
1238					4,231,215	-	-	-	4,231,215
1239	332	Reservoirs, Dams & Waterways							
1240			SG	P	2,130,256	-	-	-	2,130,256
1241			SG	P	275,497	-	-	-	275,497
1242			SG	P	5,748,985	-	-	-	5,748,985
1243			SG	P	1,688,741	-	-	-	1,688,741
1244			SG	P	-	-	-	-	-
1245					9,843,479	-	-	-	9,843,479
1246	333	Water Wheel, Turbines, & Generators							
1247			SG	P	421,378	-	-	-	421,378
1248			SG	P	99,039	-	-	-	99,039
1249			SG	P	986,096	-	-	-	986,096
1250			SG	P	639,243	-	-	-	639,243
1251					2,145,755	-	-	-	2,145,755
1252	334	Accessory Electric Equipment							
1253			SG	P	53,603	-	-	-	53,603
1254			SG	P	48,948	-	-	-	48,948
1255			SG	P	995,497	-	-	-	995,497
1256					-	-	-	-	-
1257					-	-	-	-	-
1258					-	-	-	-	-
1259					-	-	-	-	-
1260					-	-	-	-	-

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
1261			SG	P	164,302	-	-	-	164,302
1262					1,262,350	-	-	-	1,262,350
1263									
1264	335	Misc. Power Plant Equipment							
1265			SG	P	16,576	-	-	-	16,576
1266			SG	P	2,259	-	-	-	2,259
1267			SG	P	18,516	-	-	-	18,516
1268			SG	P	268	-	-	-	268
1269					37,620	-	-	-	37,620
1270									
1271	336	Roads, Railroads & Bridges							
1272			SG	P	64,025	-	-	-	64,025
1273			SG	P	10,776	-	-	-	10,776
1274			SG	P	276,493	-	-	-	276,493
1275			SG	P	34,238	-	-	-	34,238
1276					385,532	-	-	-	385,532
1277									
1278									
1279	HP	Unclassified Hydro Plant - Acct 300							
1280			S	P	-	-	-	-	-
1281			SG	P	-	-	-	-	-
1282					-	-	-	-	-
1283					-	-	-	-	-
1284					-	-	-	-	-
1285					-	-	-	-	-
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									
1342	Total Other Production Plant				81,785,145	-	-	-	81,785,145
1343									
1344	Experimental Plant								
1345	103	Experimental Plant							
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							
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							
1365			SG	T	-	1,533,891	-	-	1,533,891

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	
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								
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								
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								
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								
1389			SG	T	-	93	-	-	93	
1390			SG	T	-	1,345	-	-	1,345	
1391			SG	T	-	55,170	-	-	55,170	
1392					-	56,608	-	-	56,608	
1393										
1394	358	Underground Conductors								
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	Roads and Trails								
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	Unclassified Trans Plant - Acct 300								
1407			SG	T	-	13,566,064	-	-	13,566,064	
1408					-	13,566,064	-	-	13,566,064	
1409										
1410	TS0	Unclassified Trans Sub Plant - Acct 300								
1411			SG	T	-	-	-	-	-	
1412					-	-	-	-	-	
1413										
1414	TOTAL TRANSMISSION PLANT					-	119,453,426	-	-	119,453,426
1415										
1416	360	Land and Land Rights								
1417			S	D	-	-	2,401,011	-	2,401,011	
1418					-	-	2,401,011	-	2,401,011	
1419										
1420	361	Structures and Improvements Demand - Primary								
1421			S	D	-	-	6,345,649	-	6,345,649	
1422					-	-	6,345,649	-	6,345,649	
1423										
1424	362	Station Equipment								
1425			S	D	-	-	39,763,913	-	39,763,913	
1426					-	-	39,763,913	-	39,763,913	
1427										
1428	364	Poles, Towers & Fixtures								
1429			S	D	-	-	94,608,096	-	94,608,096	
1430					-	-	94,608,096	-	94,608,096	
1431										
1432	365	Overhead Conductors								
1433			S	D	-	-	45,317,603	-	45,317,603	
1434					-	-	45,317,603	-	45,317,603	
1435										
1436	366	Underground Conduit								
1437			S	D	-	-	22,684,824	-	22,684,824	
1438					-	-	22,684,824	-	22,684,824	
1439										
1440	367	Underground Conductors								
1441			S	D	-	-	30,146,678	-	30,146,678	
1442					-	-	30,146,678	-	30,146,678	
1443										
1444	368	Line Transformers								
1445			S	D	-	-	70,709,309	-	70,709,309	
1446					-	-	70,709,309	-	70,709,309	
1447										
1448	369	Services								
1449			S	D	-	-	36,693,523	-	36,693,523	
1450					-	-	36,693,523	-	36,693,523	
1451										
1452	370	Meters								
1453			S	D	-	-	10,874,440	-	10,874,440	
1454					-	-	10,874,440	-	10,874,440	
1455										
1456	371	Installations on Customers' Premises								
1457			S	DL	-	-	-	357,411	357,411	
1458					-	-	-	357,411	357,411	
1459										
1460	372	Leased Property								
1461			S	D	-	-	-	-	-	
1462					-	-	-	-	-	
1463										
1464	373	Street Lights								
1465			S	DL	-	-	-	1,336,291	1,336,291	
1466					-	-	-	1,336,291	1,336,291	
1467										
1468	DP	Unclassified Dist Plant - Acct 300								
1469			S	D	-	-	4,564,508	-	4,564,508	
1470					-	-	4,564,508	-	4,564,508	

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
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							
1480		S	G-SITUS	-	312,072	684,587	-	996,659
1481		CN	D	-	-	26,453	-	26,453
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							
1488		S	G-SITUS	-	1,354,064	2,970,386	-	4,324,451
1489		SG	PT	3,116	1,803	-	-	4,919
1490		SG	PT	12,608	7,294	-	-	19,902
1491		SE	P	12,550	-	-	-	12,550
1492		CN	D	-	-	192,392	-	192,392
1493		SG	G-SG	62,748	89,739	-	-	152,488
1494		SO	LABOR	1,128,256	224,214	923,676	7,691	2,283,837
1495				1,219,280	1,677,113	4,086,454	7,691	6,990,539
1496								
1497	391							
1498		S	G-SITUS	-	45,700	100,252	-	145,953
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							
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							
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							
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							
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							
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							
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							
1576								
1577								
1578								
1579								
1580								
1581								
1582								
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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
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	399							
1586	Coal Mine							
1587		SE	P	670,249	-	-	-	670,249
1588		SE	P	-	-	-	-	-
1589				670,249	-	-	-	670,249
1590								
1591	399L							
1592	WIDCO Capital Lease	SE	P	-	-	-	-	-
1593								
1594								
1595	Remove Remaining Capital Leases		P	-	-	-	-	-
1596								
1597								
1598	1011390							
1599	General Capital Leases							
1600		S	G-SITUS	-	-	-	-	-
1601		SG	P	144,981	-	-	-	144,981
1602		SO	PTD	-	-	-	-	-
1603				144,981	-	-	-	144,981
1604								
1605	Remove Capital Leases			(144,981)	-	-	-	(144,981)
1606								
1607	392L							
1608	General Vehicles Capital Leases	SO	LABOR	-	-	-	-	-
1609								
1610								
1611								
1612	Remove Capital Leases		PTD	-	-	-	-	-
1613								
1614	GP							
1615	Unclassified Gen Plant - Acct 300							
1616		S	G-SITUS	-	-	-	-	-
1617		SO	LABOR	685,821	136,290	561,465	4,675	1,388,250
1618		CN	D	-	-	-	-	-
1619		SG	G-SG	-	-	-	-	-
1620		SG	PT	-	-	-	-	-
1621		SG	PT	-	-	-	-	-
1622				685,821	136,290	561,465	4,675	1,388,250
1623	399G							
1624	Unclassified Gen Plant - Acct 300							
1625		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	301							
1634	Organization							
1635		S	I-SITUS	-	-	-	-	-
1636		SO	PTD	-	-	-	-	-
1637		SG	I-SG	-	-	-	-	-
1638								
1639	302							
1640	Franchise & Consent							
1641		S	I-SITUS	-	-	-	-	-
1642		SG	I-SG	112,335	58,599	-	-	170,934
1643		SG	I-SG	1,711,172	892,616	-	-	2,603,788
1644		SG	I-SG	93,119	48,575	-	-	141,694
1645		SG	P	-	-	-	-	-
1646		SG	P	7,008	-	-	-	7,008
1647				1,923,634	999,789	-	-	2,923,424
1648	303							
1649	Miscellaneous Intangible Plant							
1650		S	I-SITUS	-	13,925	467,242	-	481,167
1651		SG	LABOR	1,431,789	284,533	1,172,171	9,760	2,898,253
1652		SO	LABOR	5,542,119	1,101,362	4,537,197	37,778	11,218,457
1653		SE	P	(1,255)	-	-	-	(1,255)
1654		CN	D	-	-	5,002,849	-	5,002,849
1655		SG	P	-	-	-	-	-
1656		SG	P	-	-	-	-	-
1657	303			6,972,654	1,399,820	11,179,459	47,538	19,599,471
1658	Less Non-Utility Plant	S	I-SITUS	-	-	-	-	-
1659								
1660	IP							
1661	Unclassified Intangible Plant - Acct 300							
1662		S	I-SITUS	-	-	-	-	-
1663		SG	I-SG	-	-	-	-	-
1664		SG	P	-	-	-	-	-
1665		SO	PTD	-	-	-	-	-
1666								
1667	TOTAL INTANGIBLE PLANT			8,896,288	2,399,609	11,179,459	47,538	22,522,895
1668								
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							
1675		S	D	-	-	683,318	-	683,318
1676		SG	P	-	-	-	-	-
1677		SG	T	-	24,649	-	-	24,649
1678		SG	P	130,931	-	-	-	130,931
1679		SE	P	-	-	-	-	-
1680		SG	G	-	-	-	-	-
				130,931	24,649	683,318	-	838,899

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
1681									
1682	114	Electric Plant Acquisition Adjustments							
1683			S	P	-	-	-	-	-
1684			SG	P	51,626	-	-	-	51,626
1685					51,626	-	-	-	51,626
1686									
1687	115	Accum Provision for Asset Acquisition Adjustments							
1688			S	P	-	-	-	-	-
1689			SG	P	(12,138)	-	-	-	(12,138)
1690					(12,138)	-	-	-	(12,138)
1691									
1692									
1693	128	Pensions	SO	LABOR	330,316	65,642	270,421	2,252	668,631
1694					330,316	65,642	270,421	2,252	668,631
1695									
1696	124	Weatherization							
1697			S	D	-	-	-	-	-
1698			SO	D	-	-	-	-	-
1699					-	-	-	-	-
1700					-	-	-	-	-
1701	182W	Weatherization							
1702			S	D	-	-	-	-	-
1703			SG	D	-	-	-	-	-
1704			SGCT	D	-	-	-	-	-
1705			SO	D	-	-	-	-	-
1706					-	-	-	-	-
1707	186W	Weatherization							
1708			S	D	-	-	-	-	-
1709			CN	D	-	-	-	-	-
1710			CNP	D	-	-	-	-	-
1711			SG	D	-	-	-	-	-
1712			SO	D	-	-	-	-	-
1713					-	-	-	-	-
1714					-	-	-	-	-
1715		Total Weatherization			-	-	-	-	-
1716					-	-	-	-	-
1717	151	Fuel Stock							
1718			SE	P	45,161	-	-	-	45,161
1719			SE	P	-	-	-	-	-
1720			SE	P	-	-	-	-	-
1721					45,161	-	-	-	45,161
1722									
1723	152	Fuel Stock - Undistributed							
1724			SE	P	-	-	-	-	-
1725					-	-	-	-	-
1726					-	-	-	-	-
1727									
1728	25316	DG&T Working Capital Deposit							
1729			SE	P	(39,614)	-	-	-	(39,614)
1730					(39,614)	-	-	-	(39,614)
1731									
1732	25317	DG&T Working Capital Deposit							
1733			SE	P	(37,329)	-	-	-	(37,329)
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							
1743			S	MSS	2,102,740	38,082	429,772	3,578	2,574,172
1744			SG	MSS	(6,048)	(110)	(1,236)	(10)	(7,404)
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							
1763			SG	MSS	(3,272)	(59)	(669)	(6)	(4,006)
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	165	Prepayments							
1769			S	LABOR	-	-	-	-	-
1770			GPS	GP	1,637	966	996	8	3,608
1771			SG	PT	35,642	20,618	-	-	56,260
1772			SE	P	646	-	-	-	646
1773			SO	LABOR	245,619	48,811	201,082	1,674	497,186
1774					283,545	70,395	202,078	1,683	557,700
1775									
1776									
1777	182M	Misc Regulatory Assets							
1778			S	DDS2	3,306,183	150,040	711,679	3,013	4,170,915
1779			SG	DEFSG	-	-	-	-	-
1780			SGCT	P	-	-	-	-	-
1781			SG-P	DEFSG	-	-	-	-	-
1782			SE	P	1,626,945	-	-	-	1,626,945
1783			SG	P	-	-	-	-	-
1784			SO	DDS02	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

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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
1786								
1787	186M							
1788		Misc Deferred Debits						
1789		S	LABOR	-	-	-	-	-
1790		SG	P	-	-	-	-	-
1791		SG	P	-	-	-	-	-
1792		SG	DEFSG	1,297,512	118,585	-	-	1,416,098
1793		SO	LABOR	872	173	714	6	1,766
1794		SE	P	11,437	-	-	-	11,437
1795		SNPPS	P	-	-	-	-	-
1796		EXCTAX	GP	-	-	-	-	-
1797				1,309,822	118,759	714	6	1,429,301
1798	Working Capital							
1799	CWC	Cash Working Capital						
1800		S	CWC-CA	22,571	4,372	101,331	234	128,509
1801		SO	CWC-CA	-	-	-	-	-
1802		SE	CWC-CA	-	-	-	-	-
1803				22,571	4,372	101,331	234	128,509
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			(422,876)	27,318	397,230	2,698	4,371
1820								
1821	Miscellaneous Rate DRB							
1822	18221	Unrec Plant & Reg Study Costs						
1823		S	P	-	-	-	-	-
1824								
1825	18222	Nuclear Plant - Trojan						
1826		S	P	-	-	-	-	-
1827		TROJP	P	-	-	-	-	-
1828		TROJD	P	-	-	-	-	-
1829								
1830								
1831	1869	Misc Deferred Debits-Trojan						
1832		S	P	-	-	-	-	-
1833		SNPPN	P	-	-	-	-	-
1834								
1835	141	Impact Housing - Notes Receivable						
1836		SG	P	-	-	-	-	-
1837								
1838								
1839								
1840								
1841	TOTAL MISCELLANEOUS RATE DRB							
1842								
1843								
1844	TOTAL RATE DRB ADDITIONS			13,280,044	1,159,419	5,760,181	36,174	20,235,818
1845								
1846	235	Customer Service Deposits						
1847		S	D	-	-	-	-	-
1848								
1849	2281	Accum Prov for Property Insurance						
1850		S	LABOR	(458,748)	(91,165)	(375,566)	(3,127)	(928,605)
1851				(458,748)	(91,165)	(375,566)	(3,127)	(928,605)
1852	2282	Accum Prov for Injuries & Damages						
1853		SO	LABOR	-	-	-	-	-
1854								
1855	2281	Accum Prov for Pensions & Benefits						
1856		SO	LABOR	-	-	-	-	-
1857		SO	LABOR	774,904	153,993	634,395	5,282	1,568,575
1858	2283	S	LABOR	-	-	-	-	-
1859	2282	SE	LABOR	(803,740)	(159,724)	(658,002)	(5,479)	(1,626,945)
1860	25335	SO	LABOR	(124,662)	(24,774)	(102,058)	(850)	(252,343)
1861	254			(153,498)	(30,504)	(125,665)	(1,046)	(310,713)
1862								
1863	22841	Accum Misc Oper Prov-Trojan						
1864	22841	SG	P	(3,446)	-	-	-	(3,446)
1865	254105	S	P	-	-	-	-	-
1866	230	TROJD	P	(81,132)	-	-	-	(81,132)
1867	254105	TROJD	P	-	-	-	-	-
1868	254	S	P	(31,735,215)	-	-	-	(31,735,215)
1869				(31,819,792)	-	-	-	(31,819,792)
1870								
1871	252	Customer Advances for Construction						
1872		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	25398	SO2 Emissions						
1879		SE	P	(10,626)	-	-	-	(10,626)
1880				(10,626)	-	-	-	(10,626)
1881	25399	Other Deferred Credits						
1882		S	P	(72,159)	-	-	-	(72,159)
1883		SO	PTD	-	-	-	-	-
1884		SG	P	(936,844)	-	-	-	(936,844)
1885		SE	P	(206,311)	-	-	-	(206,311)
1886								
1887								
1888								
1889								
1890								

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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
1891				(1,215,314)	-	-	-	(1,215,314)
1892								
1893	190							
1894								
1895		S	P	8,059,328	-	-	-	8,059,328
1896		CN	D	-	-	-	-	-
1897		SO	LABOR	527,379	104,804	431,752	3,595	1,067,530
1898		DGP	P	-	-	-	-	-
1899		IBT	P	-	-	-	-	-
1900		SG	P	-	-	-	-	-
1901		SG	P	-	-	-	-	-
1902		BADDEBT	D	-	-	98,690	-	98,690
1903		TROJD	P	18,785	-	-	-	18,785
1904		SG	P	169,962	-	-	-	169,962
1905		SE	P	35,143	-	-	-	35,143
1906		SNP	PTD	-	-	-	-	-
1907		SNPD	D	-	-	58,963	-	58,963
1908		SG	P	-	-	-	-	-
1909				8,810,597	104,804	589,406	3,595	9,508,401
1910	281							
1911								
1912		S	P	-	-	-	-	-
1913		SG	PT	(0)	(0)	-	-	(0)
1914		SG	T	-	-	-	-	-
1915				(0)	(0)	-	-	(0)
1916	282							
1917								
1918		S	GP	(30,702,557)	(18,122,451)	(18,673,146)	(155,479)	(67,653,633)
1919		DITBAL	ACCMDIT	(4,199)	(2,112)	(2,077)	-	(8,389)
1920		SNP	PT	(11,815)	(6,835)	-	-	(18,650)
1921		SO	LABOR	(12,180)	(2,421)	(9,972)	(83)	(24,656)
1922		GPS	PTD	-	-	-	-	-
1923		CIAC	D	-	-	-	-	-
1924		SNPD	P	-	-	-	-	-
1925		SCHMDEXP	GP	-	-	-	-	-
1926		TAXDEPR	TAXDEPR	-	-	-	-	-
1927		DGP	P	-	-	-	-	-
1928		IBT	PT	-	-	-	-	-
1929		SG	PT	-	-	-	-	-
1930		SG	P	-	-	-	-	-
1931		SE	P	(5,609)	-	-	-	(5,609)
1932		SG	P	179,860	-	-	-	179,860
1933				(30,556,501)	(18,133,818)	(18,685,195)	(155,562)	(67,531,076)
1934	283							
1935								
1936		S	GP	(478,842)	(282,640)	(291,229)	(2,425)	(1,055,136)
1937		SG	P	(24,421)	-	-	-	(24,421)
1938		SE	P	7,284	-	-	-	7,284
1939		SO	LABOR	(1,090,324)	(216,675)	(892,621)	(7,432)	(2,207,053)
1940		GPS	GP	(87,305)	(51,532)	(53,098)	(442)	(192,377)
1941		SNP	LABOR	(7,199)	(1,431)	(5,894)	(49)	(14,573)
1942		TROJP	P	-	-	-	-	-
1943		SG	P	-	-	-	-	-
1944		SGCT	P	-	-	-	-	-
1945		SG	P	-	-	-	-	-
1946				(1,680,807)	(552,279)	(1,242,843)	(10,348)	(3,486,277)
1947	TOTAL ACCUMULATED DEF INCOME TAX			(23,426,711)	(18,581,293)	(19,338,632)	(162,315)	(61,508,952)
1948	255							
1949								
1950								
1951		S	LABOR	-	-	-	-	-
1952		ITC84	LABOR	-	-	-	-	-
1953		ITC85	LABOR	-	-	-	-	-
1954		ITC86	LABOR	-	-	-	-	-
1955		ITC88	LABOR	-	-	-	-	-
1956		ITC89	LABOR	-	-	-	-	-
1957		ITC90	LABOR	-	-	-	-	-
1958		SG	LABOR	(1,230)	(245)	(1,007)	(8)	(2,491)
1959				(1,230)	(245)	(1,007)	(8)	(2,491)
1960	TOTAL RATE DRB DEDUCTIONS			(57,085,921)	(19,882,917)	(19,956,887)	(166,497)	(97,092,222)
1961	108SP							
1962								
1963								
1964		S	P	-	-	-	-	-
1965		SG	P	(10,993,303)	-	-	-	(10,993,303)
1966		SG	P	(10,562,782)	-	-	-	(10,562,782)
1967		SG	P	(36,696,234)	-	-	-	(36,696,234)
1968		SG	P	-	-	-	-	-
1969		SG	P	-	-	-	-	-
1970				(58,252,319)	-	-	-	(58,252,319)
1971	108NP							
1972								
1973		SG	P	-	-	-	-	-
1974		SG	P	-	-	-	-	-
1975		SG	P	-	-	-	-	-
1976				-	-	-	-	-
1977	108HP							
1978								
1979								
1980		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	108OP							
1988								
1989		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								

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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
1996	108EP	Experimental Plant - Accum Depr							
1997			DGP	P	-	-	-	-	-
1998				P	-	-	-	-	-
1999					-	-	-	-	-
2000									
2001		Post-Merger Hydro Depr (Step 1 Adj)							
2002			DGP						-
2003			DGU						-
2004			SG						-
2005									
2006									
2007	TOTAL PRODUCTION PLANT DEPRECIATION				(73,689,571)	-	-	-	(73,689,571)
2008									
2009	108TP	Transmission Plant Accumulated Depr							
2010			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	Land and Land Rights							
2016			S	D	-	-	(909,822)	-	(909,822)
2017							(909,822)	-	(909,822)
2018									
2019	108361	Structures and Improvements							
2020			S	D	-	-	(1,860,927)	-	(1,860,927)
2021							(1,860,927)	-	(1,860,927)
2022									
2023	108362	Station Equipment							
2024			S	D	-	-	(12,697,241)	-	(12,697,241)
2025							(12,697,241)	-	(12,697,241)
2026									
2027	108364	Poles, Towers & Fixtures							
2028			S	D	-	-	(45,471,100)	-	(45,471,100)
2029							(45,471,100)	-	(45,471,100)
2030									
2031	108365	Overhead Conductors							
2032			S	D	-	-	(23,981,957)	-	(23,981,957)
2033							(23,981,957)	-	(23,981,957)
2034									
2035	108366	Underground Conduit							
2036			S	D	-	-	(13,818,477)	-	(13,818,477)
2037							(13,818,477)	-	(13,818,477)
2038									
2039	108367	Underground Conductors							
2040			S	D	-	-	(15,283,024)	-	(15,283,024)
2041							(15,283,024)	-	(15,283,024)
2042									
2043	108368	Line Transformers							
2044			S	D	-	-	(33,033,396)	-	(33,033,396)
2045							(33,033,396)	-	(33,033,396)
2046									
2047	108369	Services							
2048			S	D	-	-	(14,973,880)	-	(14,973,880)
2049							(14,973,880)	-	(14,973,880)
2050									
2051	108370	Meters							
2052			S	D	-	-	(1,149,859)	-	(1,149,859)
2053							(1,149,859)	-	(1,149,859)
2054									
2055	108371	Installations on Customers' Premises							
2056			S	DL	-	-	-	(273,953)	(273,953)
2057								(273,953)	(273,953)
2058									
2059	108372	Leased Property							
2060			S	D	-	-	-	-	-
2061									
2062									
2063	108373	Street Lights							
2064			S	DL	-	-	-	(509,088)	(509,088)
2065								(509,088)	(509,088)
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							
2076			S	D	-	-	380,904	-	380,904
2077							380,904	-	380,904
2078									
2079									
2080	TOTAL DISTRIBUTION PLANT DEPR				-	-	(162,798,780)	(783,041)	(163,581,821)
2081									
2082	108GP	General Plant Accumulated Depr							
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									

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
2101	108MP	Less Centralia Situs Depreciation							
2102			S	P	-	-	-	-	-
2103					-	-	-	-	-
2104	1081390	Accum Depr - Capital Lease							
2105			SO	PTD	-	-	-	-	-
2106					-	-	-	-	-
2107		Remove Capital Leases		P	-	-	-	-	-
2108					-	-	-	-	-
2109	1081399	Accum Depr - Capital Lease							
2110			S	P	-	-	-	-	-
2111			SE	P	-	-	-	-	-
2112					-	-	-	-	-
2113		Remove Capital Leases		P	-	-	-	-	-
2114					-	-	-	-	-
2115					-	-	-	-	-
2116					-	-	-	-	-
2117					-	-	-	-	-
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	111SP	Accum Prov for Amort-Steam							
2127			SG	P	-	-	-	-	-
2128			SG	P	-	-	-	-	-
2129					-	-	-	-	-
2130					-	-	-	-	-
2131					-	-	-	-	-
2132	111GP	Accum Prov for Amort-General							
2133			S	G-SITUS	-	(158,394)	(347,466)	-	(505,860)
2134			CN	D	-	-	-	-	-
2135			SG	I-SG	-	-	-	-	-
2136			SO	LABOR	(15,484)	(3,077)	(12,676)	(106)	(31,342)
2137			SE	P	-	-	-	-	-
2138					-	-	-	-	-
2139					(15,484)	(161,471)	(360,142)	(106)	(537,202)
2140									
2141	111HP	Accum Prov for Amort-Hydro							
2142			SG	P	-	-	-	-	-
2143			SG	P	-	-	-	-	-
2144			SG	P	(55,209)	-	-	-	(55,209)
2145			SG	P	-	-	-	-	-
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)

Application No. 22-05-____
Exhibit PAC/1002
Witness: André T. Lipinski

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

REDACTED

Exhibit Accompanying Direct Testimony of

André T. Lipinski

Marginal Cost of Service Study

May 2022

REDACTED

PacifiCorp - State of California
Table 2 - Production Energy and Demand

	A	B	C	D	E	F	G	H	I	J	K	L
1												
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PacifiCorp - State of California
 Table 3 - Transmission Energy and Demand

A	B	C	D	E	F	G	H	I	J	K
Timeframe	Class	Description	Rate	Dec-20 \$	Dec-20 to Dec-23 Adjustment	Dec-23 \$	Capacity Addition MW	Dec-23 \$ per kW	Dec-23 \$ per kWh	
1										
2										
3										
4	Demand	Transmission				165,588,387				
5	Total Demand	* Annualization at	9.09%			15,053,987				
6	Total Demand	+ A&G at	0.59%			984,502				
7	Total Demand	+ O&M at	1.18%			1,948,028				
8	Total Demand	Transmission Annualized				17,986,518	2,878	6.25		
9										
10	Energy	Transmission				-				
11	Total Energy	* Annualization at	9.09%			-				
12	Total Energy	+ A&G at	0.59%			-				
13	Total Energy	+ O&M at	1.18%			-				
14	Total Energy	Transmission Annualized				-	2,878			
15										
16	CY 2022 Actual	Demand	Bulk Power Lines (grid)			-				
17	CY 2023 Forecast	Demand	Bulk Power Lines (grid)			-				
18	CY 2024 Forecast	Demand	Bulk Power Lines (grid)			-				
19	CY 2025 Forecast	Demand	Bulk Power Lines (grid)			-				
20	CY 2026 Forecast	Demand	Bulk Power Lines (grid)			-				
21										
22	CY 2022 Actual	Energy	Bulk Power Lines (grid)			-				
23	CY 2023 Forecast	Energy	Bulk Power Lines (grid)			-				
24	CY 2024 Forecast	Energy	Bulk Power Lines (grid)			-				
25	CY 2025 Forecast	Energy	Bulk Power Lines (grid)			-				
26	CY 2026 Forecast	Energy	Bulk Power Lines (grid)			-				
27										
28	CY 2022 Actual	Demand	Growth Related Major Projects (local)			46,249,520				
29	CY 2023 Forecast	Demand	Growth Related Major Projects (local)			48,666,366				
30	CY 2024 Forecast	Demand	Growth Related Major Projects (local)			19,986,516				
31	CY 2025 Forecast	Demand	Growth Related Major Projects (local)			34,578,143				
32	CY 2026 Forecast	Demand	Growth Related Major Projects (local)			16,107,842				
33										
34										
35	CY 2022 Actual	All	Bulk Power Lines (grid)			-		101%	112%	
36	CY 2023 Forecast	All	Bulk Power Lines (grid)			-		101%	112%	
37	CY 2024 Forecast	All	Bulk Power Lines (grid)			-		101%	112%	
38	CY 2025 Forecast	All	Bulk Power Lines (grid)			-		101%	112%	
39	CY 2026 Forecast	All	Bulk Power Lines (grid)			-		101%	112%	
40										
41	CY 2022 Actual	Demand	Growth Related Major Projects (local)			41,799,254		101%	112%	
42	CY 2023 Forecast	Demand	Growth Related Major Projects (local)			43,983,544		101%	112%	
43	CY 2024 Forecast	Demand	Growth Related Major Projects (local)			18,063,354		101%	112%	
44	CY 2025 Forecast	Demand	Growth Related Major Projects (local)			31,250,931		101%	112%	
45	CY 2026 Forecast	Demand	Growth Related Major Projects (local)			14,557,897		101%	112%	

PacifiCorp - State of California
 Table 4 - Distribution Demand - Substation

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	California, Oregon, and Washington Substation Capacity Projects													
	12 ME Project		\$	MVA Capacity Increase										
1	Dec-21	Altamum	10,212,949	25.0										
2	Dec-21	Banfield	8,241,362	25.0										
3	Dec-21	Conser Road	11,054,400	30.0										
4	Dec-21	Dorris	1,460,754	5.0										
5	Dec-21	Empire	4,691,545	25.0										
6	Dec-21	Flint	20,710,744	30.0										
7	Dec-21	Fort Jones	1,441,034	7.0										
8	Dec-21	Fralley	428,763	0.5										
9	Dec-21	Glendale	2,794,919	12.5										
10	Dec-21	Jefferson	1,942,617	7.5										
11	Dec-21	Mill City	3,667,221	25.0										
12	Dec-21	Shevlin Park	4,446,312	25.0										
13	Dec-21	Tieton	3,021,211	25.0										
14	Dec-21	Wake Robin Ave	9,545,374	30.0										
15	Dec-21	Total \$	83,659,205											
16	Dec-21	Dec-21 to Dec-23 Adjustment	106%											
17	Dec-23	Dec-21 to Dec-23 Adjustment	112%											
18	Dec-23	Total \$	88,749,951											
19	Dec-23	Total \$ per kVA	325.69											
20	Dec-23	Total \$ per kW	342.83											
21	Description		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
22	Distribution Peak at Input (kW)		136,354	126,761	124,039	115,471	109,038	134,036	130,785	121,571	122,721	114,434	116,015	126,517
23	Transmission Losses at		104%	104%	104%	104%	104%	104%	104%	104%	104%	104%	104%	104%
24	Distribution Peak at Sales (kW)		131,342	122,102	119,480	111,226	105,030	129,110	125,978	117,102	118,210	110,227	111,750	121,867
25	Substation Thermal Loading at		120%	120%	120%	120%	105%	105%	105%	105%	105%	105%	120%	120%
26	Distribution Peak at Sales (adjusted kW)		109,452	101,751	99,566	92,688	100,029	122,961	119,979	111,526	112,581	104,978	95,125	101,556
27	Distribution Peak at Sales (adjusted kW) - annual maximum		122,961											
28	Substation Capacity (kVA)		356,000											
29	kW / kVA		95%											
30	Substation Capacity (kW)		338,200											
31	Substation \$ per kW		124.64											
32	* Annualization at		9.63%											
33	Substation \$ per kW Annualized		12.00											
34	+ O&M at		42.34%											
35	Substation \$ per kW Annualized + O&M		17.08											

PacifiCorp - State of California
 Table 5 - Distribution Demand - Pole & Conductor

A Distribution Demand	B 12 ME	C Branch	D Description	E		F		G		H		I		J		K		L		M		N		O		P		Q		R	
				Total	Schs.DDL-6, DS-S,DM-9	Sch.A-25	Sch.A-32	Sch.A-33	Sch.A-36																						
1	All	All	Weighted Distribution Peak kW	70,987	9,256	13,342	3,206	3,111	6,392	7,950	2,947	13,648	10	8	38	9															
2	All	All	Customer Count	36,186	7,272	1,180	79	65	48	17	2	2,003	722	78	127	37															
3	All	All	Weighted Distribution Peak kW per Customer	2	1	11	40	48	133	465	1,474	7	0	0	0																
4	All	All	Number of circuits in California	76	76	76	76	76	76	76	76	76	76	76	76																
5																															
6																															
7	All	1	Percent Distribution	0.45%	0.64%	0.45%	0.45%	0.52%	0.52%	0.00%	0.00%	0.91%	0.64%	0.64%	0.00%																
8	All	2	Percent Distribution	0.45%	0.64%	0.45%	0.45%	0.52%	0.52%	0.00%	0.00%	0.91%	0.64%	0.64%	0.00%																
9	All	3	Percent Distribution	0.45%	0.64%	0.45%	0.45%	0.52%	0.52%	0.00%	0.00%	0.91%	0.64%	0.64%	0.00%																
10	All	4	Percent Distribution	1.55%	2.33%	1.58%	1.58%	0.70%	0.70%	0.00%	0.00%	3.46%	2.33%	2.33%	0.90%																
11	All	5	Percent Distribution	1.55%	2.33%	1.58%	1.58%	0.70%	0.70%	0.00%	0.00%	3.46%	2.33%	2.33%	0.90%																
12	All	6	Percent Distribution	1.55%	2.33%	1.58%	1.58%	0.70%	0.70%	0.00%	0.00%	3.46%	2.33%	2.33%	0.90%																
13	All	7	Percent Distribution	93.99%	91.10%	93.93%	93.93%	96.34%	96.34%	100.00%	100.00%	86.89%	91.10%	91.10%	97.30%																
14																															
15	All	1	Circuit kW	8	0.8	0.8	0.2	0.2	0.4	-	-	1.6	0.0	0.0	-																
16	All	2	Circuit kW	8	0.8	0.8	0.2	0.2	0.4	-	-	1.6	0.0	0.0	-																
17	All	3	Circuit kW	8	0.8	0.8	0.2	0.2	0.4	-	-	1.6	0.0	0.0	-																
18	All	4	Circuit kW	28	2.8	2.8	0.7	0.3	0.6	-	-	6.2	0.0	0.0	0.0																
19	All	5	Circuit kW	28	2.8	2.8	0.7	0.3	0.6	-	-	6.2	0.0	0.0	0.0																
20	All	6	Circuit kW	28	2.8	2.8	0.7	0.3	0.6	-	-	6.2	0.0	0.0	0.0																
21	All	7	Circuit kW	877.9	110.9	164.9	39.6	39.4	81.0	104.6	38.8	156.0	0.1	0.1	0.5																
22																															

PacifiCorp - State of California
 Table 5 - Distribution Demand - Pole & Conductor

A Distribution Demand	B 12 ME Branch	C Description	D	E Total	F Sched.DDL-6, DS-S,DMI-9		G Sch.A-25		H Sch.A-32		I 101-500 kW		J 20-100 kW		K Sch.A-36 101-500 kW		L Sch.AT-48 Secondary		M Primary		N Sch.PA-20		O Sch.OL-15		P Sch.LS-51		Q Sch.LS-53		R Sch.OL-42							
					106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%				
51	Conductor	Jun-21	All	Jun-21 to Dec-23 Adjustment																																
52	Conductor	Dec-23	All	Jun-21 to Dec-23 Adjustment	624,161	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2				
53	Conductor	Dec-23	1	\$ for Branch 6	356,641	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32			
54	Conductor	Dec-23	2	\$ for Branch 6	356,641	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32		
55	Conductor	Dec-23	3	\$ for Branch 6	356,641	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32		
56	Conductor	Dec-23	4	\$ for Branch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
57	Conductor	Dec-23	5	\$ for Branch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
58	Conductor	Dec-23	6	\$ for Branch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
59	Conductor	Dec-23	7	\$ for Branch 6	356,641	112	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113	113		
60	Conductor	Dec-23	1	\$ for Branch 7	624,161	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
61	Conductor	Dec-23	2	\$ for Branch 7	624,161	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
62	Conductor	Dec-23	3	\$ for Branch 7	624,161	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
63	Conductor	Dec-23	4	\$ for Branch 7	624,161	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	
64	Conductor	Dec-23	5	\$ for Branch 7	624,161	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	
65	Conductor	Dec-23	6	\$ for Branch 7	624,161	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	
66	Conductor	Dec-23	7	\$ for Branch 7	624,161	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	
67	Conductor	Dec-23	1	\$ Other	130,485	76	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	
68	Conductor	Dec-23	2	\$ Other	130,485	76	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	
69	Conductor	Dec-23	3	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	
70	Conductor	Dec-23	4	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	
71	Conductor	Dec-23	5	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	
72	Conductor	Dec-23	6	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	
73	Conductor	Dec-23	7	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78
74	Conductor	Dec-23	1	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78
75	Conductor	Dec-23	2	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78
76	Conductor	Dec-23	3	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78
77	Conductor	Dec-23	4	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78
78	Conductor	Dec-23	5	\$ Other	130,485	77	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78

PacificCorp - State of California
 Table 6 - Distribution Commitment

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
Distribution Commitment	FERC Account	12 ME	Drop Type	Heat Energy Type	Load Size kW	Phase	Calculation Component	Rate	Schs.DDL-6, DS-SDM-9	Sch.A-25	20-100 kW	Sch.A-32	101-500 kW	20-100 kW	Sch.A-36	101-500 kW	Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42	
21	Transformer 368	Jun-21	All	All	All	Single	\$ per Transformer		3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257
22	Transformer 368	Jun-21	All	All	All	Single	Customers per Transformer		36,186	6,207	2	508	4	1	1	1	125	722	78	127	24	1
23	Transformer 368	Jun-21	All	All	All	Single	Customers per Transformer		3	2	1	1	1	1	1	1	1	1	1	1	1	1
24	Transformer 368	Jun-21	All	All	All	Three	\$ per Transformer		10,188	10,188	10,188	10,188	10,188	10,188	10,188	10,188	10,188	10,188	10,188	10,188	10,188	10,188
25	Transformer 368	Jun-21	All	All	All	Three	Customers per Transformer		1,065	1,065	672	672	61	47	2	2	1,878	-	-	-	-	13
26	Transformer 368	Jun-21	All	All	All	Three	Customers per Transformer		3	3	1	1	1	1	1	1	1	1	1	1	1	1
27	Transformer 368	Jun-21	All	All	All	All	\$ per kW		14	14	14	14	14	14	14	14	14	14	14	14	14	14
28	Transformer 368	Jun-21	All	All	All	All	Residential Capacity Adjustment		130%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
29	Transformer 368	Dec-23	All	All	All	All	Weighted Non-Coin. Peak kW		277,696	45,675	63,668	24,116	7,111	13,080	88,682	46	52	113	113	273	1,890	100%
30	Transformer 368	Jun-21	All	All	All	All	Jun-21 to Dec-23 Adjustment		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
31	Transformer 368	Dec-23	All	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%	112%	112%	112%	112%	112%	112%	112%	112%
32	Transformer 368	Dec-23	All	All	All	All	Replacements at \$ per Customer		665	130	22	1	1	0.88	0	0	36	13	1	2	1	1
33	Transformer 368	Dec-23	All	All	All	All	PVRR \$ for NC & Replacements at	1.82%	1,352	1,780	6,589	12,550	10,952	13,655	25,311	8	80	80	32	32	4,939	100%
34	Transformer 368	Dec-23	All	All	All	All	PVRR \$ per Customer	126.11%	1,430,942	443,659	293,741	37,593	21,395	19,558	21,302	-	522,670	132	244	124	124	4,190
35	Transformer 368	Dec-23	All	All	All	All	PVRR \$ per Customer		39.10	61.95	246.45	469.40	323.39	403.20	1,252.31	-	266.55	0.19	3.13	0.98	0.98	113.24
36	Transformer 368	Dec-23	All	All	All	All	+ A&G at	0.59%	39.33	62.32	247.91	472.20	325.31	405.60	1,259.76	-	262.10	0.19	3.15	0.98	113.91	
37	Transformer 368	Dec-23	All	All	All	All	+ O&M at	42.34%	55.99	88.71	352.88	672.12	463.04	577.33	1,793.14	-	373.08	0.28	4.48	1.40	162.14	

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PacificCorp - State of California
 Table 6 - Distribution Commitment

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
Distribution Commitment	FERC Account	12 ME	Drop Type	Heat Energy Type	Load Size kW	Phase	Calculation Component	Rate	Schs.DDL-6, DS-RDM-9	Sch.A-25	20-100 kW	Sch.A-32	101-500 kW	20-100 kW	Sch.A-36	101-500 kW	Sch.PA-20	Sch.OL-15	Sch.ILS-51	Sch.LS-53	Sch.OL-42	
45	Service Drop 369	Jun-21	Overhead	Small Load	All	All	Customers		9,866													
46	Service Drop 369	Jun-21	Overhead	All Electric	All	All	Customers		14,388													
47	Service Drop 369	Jun-21	Overhead	All	All	Single	Customers															
48	Service Drop 369	Jun-21	Overhead	All	20-30	Three	Customers		4,540													
49	Service Drop 369	Jun-21	Overhead	All	20-30	Single	Customers		779													
50	Service Drop 369	Jun-21	Overhead	All	20-30	Three	Customers		186													
51	Service Drop 369	Jun-21	Overhead	All	31-50	Single	Customers		167													
52	Service Drop 369	Jun-21	Overhead	All	31-50	Three	Customers		82													
53	Service Drop 369	Jun-21	Overhead	All	31-50	Single	Customers		130													
54	Service Drop 369	Jun-21	Overhead	All	51-100	Single	Customers		27													
55	Service Drop 369	Jun-21	Overhead	All	51-100	Three	Customers		93													
56	Service Drop 369	Jun-21	Overhead	All	101-300	Single	Customers															
57	Service Drop 369	Jun-21	Overhead	All	101-300	Three	Customers															
58	Service Drop 369	Jun-21	Overhead	All	301-500	Three	Customers															
59	Service Drop 369	Jun-21	Underground	Small Load	All	All	Customers		3,205													
60	Service Drop 369	Jun-21	Underground	All Electric	All	All	Customers		8,726													
61	Service Drop 369	Jun-21	Underground	All	All	Single	Customers															
62	Service Drop 369	Jun-21	Underground	All	All	Three	Customers															
63	Service Drop 369	Jun-21	Underground	All	20-30	Single	Customers		138													
64	Service Drop 369	Jun-21	Underground	All	20-30	Three	Customers		121													
65	Service Drop 369	Jun-21	Underground	All	31-50	Single	Customers		59													
66	Service Drop 369	Jun-21	Underground	All	31-50	Three	Customers		94													
67	Service Drop 369	Jun-21	Underground	All	51-100	Single	Customers		20													
68	Service Drop 369	Jun-21	Underground	All	51-100	Three	Customers		67													
69	Service Drop 369	Jun-21	Underground	All	101-300	Single	Customers															
70	Service Drop 369	Jun-21	Underground	All	101-300	Three	Customers															
71	Service Drop 369	Jun-21	Underground	All	301-500	Three	Customers															
72	Service Drop 369	Jun-21	Underground	All	500+	Three	Customers															
73	Service Drop 369	Jun-21	Overhead	Small Load	All	All	\$ per Customer		630													
74	Service Drop 369	Jun-21	Overhead	All Electric	All	All	\$ per Customer		727													
75	Service Drop 369	Jun-21	Overhead	All	All	Single	Customers															
76	Service Drop 369	Jun-21	Overhead	All	All	Three	Customers		903													
77	Service Drop 369	Jun-21	Overhead	All	20-30	Single	Customers		1,109													
78	Service Drop 369	Jun-21	Overhead	All	20-30	Three	Customers		903													
79	Service Drop 369	Jun-21	Overhead	All	31-50	Single	Customers		1,109													
80	Service Drop 369	Jun-21	Overhead	All	31-50	Three	Customers		1,006													
81	Service Drop 369	Jun-21	Overhead	All	51-100	Single	Customers		1,204													
82	Service Drop 369	Jun-21	Overhead	All	51-100	Three	Customers		1,810													
83	Service Drop 369	Jun-21	Overhead	All	101-300	Single	Customers		2,181													
84	Service Drop 369	Jun-21	Overhead	All	101-300	Three	Customers															
85	Service Drop 369	Jun-21	Overhead	All	301-500	Single	Customers															
86	Service Drop 369	Jun-21	Overhead	All	301-500	Three	Customers															
87	Service Drop 369	Jun-21	Underground	Small Load	All	All	\$ per Customer		727													
88	Service Drop 369	Jun-21	Underground	All Electric	All	All	\$ per Customer		766													
89	Service Drop 369	Jun-21	Underground	All	All	Single	Customers															
90	Service Drop 369	Jun-21	Underground	All	All	Three	Customers															
91	Service Drop 369	Jun-21	Underground	All	20-30	Single	Customers		727													
92	Service Drop 369	Jun-21	Underground	All	20-30	Three	Customers		1,027													
93	Service Drop 369	Jun-21	Underground	All	31-50	Single	Customers		768													
94	Service Drop 369	Jun-21	Underground	All	31-50	Three	Customers		1,081													
95	Service Drop 369	Jun-21	Underground	All	51-100	Single	Customers		1,359													
96	Service Drop 369	Jun-21	Underground	All	51-100	Three	Customers		1,987													
97	Service Drop 369	Jun-21	Underground	All	101-300	Single	Customers		4,171													
98	Service Drop 369	Jun-21	Underground	All	101-300	Three	Customers		3,869													
99	Service Drop 369	Jun-21	Underground	All	301-500	Single	Customers		7,259													
100	Service Drop 369	Jun-21	Underground	All	500+	Three	Customers															
101	Service Drop 369	Jun-21	All	All	All	All	Jun-21 to Dec-23 Adjustment		106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	
102	Service Drop 369	Dec-23	All	All	All	All	Dec-23 Adjustment		106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	
103	Service Drop 369	Dec-23	All	All	All	All	Dec-23 Adjustment		106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	
104	Service Drop 369	Dec-23	All	All	All	All	Dec-23 Adjustment		106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	112%	106%	
105	Service Drop 369	Dec-23	All	All	All	All	Replacements at		27,253,542	6,862,959	1,456,157	360,045	131,713	239,013	462,491	0	35	12	1	2	1	
106	Service Drop 369	Dec-23	All	All	All	All	Replacements at		647	127	21	1	1	1	1	1	1	1	1	1	1	
107	Service Drop 369	Dec-23	All	All	All	All	Replacements at		753	944	1,234	4,541	2,012	4,979	27,051	27,051	27,051	27,051	27,051	27,051	27,051	
108	Service Drop 369	Dec-23	All	All	All	All	PVRR \$ for NC & Replacements at		126.13%	230,927	54,095	13,375	3,846	6,980	22,479	22,479	22,479	22,479	22,479	22,479	22,479	
109	Service Drop 369	Dec-23	All	All	All	All	PVRR \$ per Customer		21,30	32,25	167,01	58,14	143,89	1,321,48	1,321,48	1,321,48	1,321,48	1,321,48	1,321,48	1,321,48	1,321,48	
110	Service Drop 369	Dec-23	All	All	All	All	+ A&G at		21,43	32,44	45,66	168,00	58,48	144,75	1,329,34	1,329,34	1,329,34	1,329,34	1,329,34	1,329,34	1,329,34	
111	Service Drop 369	Dec-23	All	All	All	All	+ O&M at		30,50	46,17	64,99	239,14	83,24	206,03	1,892,18	1,892,18	1,892,18	1,892,18	1,892,18	1,892,18	1,892,18	
112	Service Drop 369	Dec-23	All	All	All	All																

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PacificCorp - State of California
 Table 6 - Distribution Commitment

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
Distribution Commitment	FERC Account	12 ME	Drop Type	Heat Energy Type	Load Size kW	Phase	Calculation Component	Rate	Schs.D,DL-6, DS,KDM-9	Sch.A-25	20-100 kW	Sch.A-32	101-500 kW	20-100 kW	Sch.A-36	101-500 kW	Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
114	Meter	370	Jun-21	All	All	Single	\$ per Customer		231	219	221	221	221	221	1,883	9,586	219				219
115	Meter	370	Jun-21	All	All	Three	\$ per Customer		334	334	334	334	334	334			334				334
116	Meter	370	Jun-21	All	All	Single	\$ per Customer		221	221	221	221	221	221			221				
117	Meter	370	Jun-21	All	All	Three	\$ per Customer		334	334	334	334	334	334			334				
118	Meter	370	Jun-21	All	All	Single	\$ per Customer		221	221	221	221	221	221			221				
119	Meter	370	Jun-21	All	All	Three	\$ per Customer		334	334	334	334	334	334			334				
120	Meter	370	Jun-21	All	All	Single	\$ per Customer		221	221	221	221	221	221			221				
121	Meter	370	Jun-21	All	All	Three	\$ per Customer		334	334	334	334	334	334			334				
122	Meter	370	Jun-21	All	All	Single	\$ per Customer		221	221	221	221	221	221			221				
123	Meter	370	Jun-21	All	All	Three	\$ per Customer		334	334	334	334	334	334			334				
124	Meter	370	Jun-21	All	All	Single	\$ per Customer		1,091	1,091	1,091	1,091	1,091	1,091			1,091				
125	Meter	370	Jun-21	All	All	Three	\$ per Customer		1,504	1,504	1,504	1,504	1,504	1,504			1,504				
126	Meter	370	Jun-21	All	All	Single	\$ per Customer		1,091	1,091	1,091	1,091	1,091	1,091			1,091				
127	Meter	370	Jun-21	All	All	Three	\$ per Customer		1,504	1,504	1,504	1,504	1,504	1,504			1,504				
128	Meter	370	Jun-21	All	All	All	Jun-21 to Dec-23 Adjustment		106%	106%	106%	106%	106%	106%			106%				106%
129	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
130	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
131	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
132	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
133	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
134	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
135	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
136	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
137	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
138	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
139	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%
140	Meter	370	Dec-23	All	All	All	Jun-21 to Dec-23 Adjustment		112%	112%	112%	112%	112%	112%			112%				112%

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PacificCorp - State of California
 Table 6 - Distribution Commitment

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
Distribution Commitment	FERC Account	12 ME	Drop Type	Heat Energy Type	Load Size kW	Phase	Calculation Component	Rate	Schs.D.D.L-6, D.S.L.D.M.9	Sch.A-25	20-100 kW	Sch.A-32	101-500 kW	20-100 kW	Sch.A-36	101-500 kW	Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42	
141	Accounting 901	Dec-23	All	All	All	All	\$	52,455	7,138	1,378	93	77	56	163	19	1,204	605	69	112	33		
142	Accounting 902	Dec-23	All	All	All	All	\$	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
143	Accounting 902	Dec-23	All	All	All	All	\$	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
144	Accounting 902	Dec-23	All	All	All	All	\$	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
145	Accounting 902	Dec-23	All	All	All	All	\$	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
146	Accounting 902	Dec-23	All	All	All	All	\$	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
147	Accounting 902	Dec-23	All	All	All	All	\$	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
148	Accounting 903	Dec-23	All	All	All	All	\$	100%	121%	140%	140%	140%	140%	1158%	1158%	121%	107%	107%	107%	107%	107%	
149	Accounting 903	Dec-23	All	All	All	All	\$	36,596	8,659	1,672	112	93	68	197	23	1,448	733	83	135	39		
150	Accounting 903	Dec-23	All	All	All	All	\$	954,491	225,837	43,607	2,920	2,420	1,775	5,139	601	37,753	19,131	2,170	3,528	1,029		
151	Accounting 904	Dec-23	All	All	All	All	\$	237,371	0	2	0	0	0	11	1	119	-	-	-	-	-	
152	Accounting 904	Dec-23	All	All	All	All	\$	705,207	1	5	0	2	1	32	4	354	-	-	-	-	-	
153	Accounting 904	Dec-23	All	All	All	All	\$	508	69	13	1	1	1	2	0	12	6	1	1	1	0	
154	Accounting 905	Dec-23	All	All	All	All	\$	300,322	58,769	9,781	657	543	398	140	16	9,830	5,644	640	1,041	304		
155	Accounting 907-910	Dec-23	All	All	All	All	\$	2,012,983	291,814	54,785	3,681	3,042	2,231	5,476	641	40,153	25,385	2,879	4,681	1,366		
156	Accounting 901-910	Dec-23	All	All	All	All	\$															
157	Accounting 901-910	Dec-23	All	All	All	All	\$															
158	Accounting 901-910	Dec-23	All	All	All	All	\$															
159	Accounting 901-910	Dec-23	All	All	All	All	\$															
160	Accounting 901-910	Dec-23	All	All	All	All	\$															
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