

Application No. 18-04-002
Exhibit PAC/1901
Witness: Shelley E. McCoy

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Rebuttal Testimony of
Shelley E. McCoy
Rebuttal California Results of Operations – December 2019

November 2018

PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2017 PROTOCOL
Twelve Months Ending December 31, 2019

(1) Test Period 2017 Protocol Revenue Requirement	78,591,697	Page 1.1
(2) Normalized General Business Revenues	77,785,622	Page 1.1
(3) 2017 Protocol Price Change	<u>806,076</u>	Page 1.1

PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2017 PROTOCOL
Twelve Months Ending December 31, 2019

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	77,785,622	806,076	78,591,697
3 Interdepartmental	-		
4 Special Sales	-		
5 Other Operating Revenues	3,420,029		
6 Total Operating Revenues	81,205,651		
7			
8 Operating Expenses:			
9 Steam Production	5,158,583		
10 Nuclear Production	-		
11 Hydro Production	722,592		
12 Other Power Supply	1,638,748		
13 Transmission	1,182,493		
14 Distribution	14,580,066		
15 Customer Accounting	2,463,159	7,113	2,470,271
16 Customer Service & Info	233,919		
17 Sales	-		
18 Administrative & General	1,092,357		
19			
20 Total O&M Expenses	27,071,916		
21			
22 Depreciation	21,988,579		
23 Amortization	1,417,376		
24 Taxes Other Than Income	4,801,876	9,189	4,811,066
25 Income Taxes - Federal	3,349,517	158,323	3,507,840
26 Income Taxes - State	758,573	35,856	794,429
27 Income Taxes - Def Net	(559,312)		
28 Investment Tax Credit Adj.	-		
29 Misc Revenue & Expense	(60,809)		
30			
31 Total Operating Expenses:	58,767,716	210,481	58,978,197
32			
33 Operating Rev For Return:	22,437,934	595,595	23,033,530
34			
35 Rate Base:			
36 Electric Plant In Service	630,404,537		
37 Plant Held for Future Use	882,150		
38 Misc Deferred Debits	14,673,608		
39 Elec Plant Acq Adj	257,411		
40 Nuclear Fuel	-		
41 Prepayments	447,237		
42 Fuel Stock	(78,578)		
43 Material & Supplies	3,387,190		
44 Working Capital	435,959		
45 Weatherization Loans	0		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	650,409,514	-	650,409,514
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(242,562,295)		
52 Accum Prov For Amort	(13,266,604)		
53 Accum Def Income Tax	(96,681,992)		
54 Unamortized ITC	(4,062)		
55 Customer Adv For Const	(500,901)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(7,083,838)		
58			
59 Total Rate Base Deductions	(360,099,692)	-	(360,099,692)
60			
61 Total Rate Base:	290,309,822	-	290,309,822
62			
63 Return on Rate Base	7.729%		7.934%
64			
65 Return on Equity	10.205%		10.600%
66			
67 TAX CALCULATION:			
68 Operating Revenue	25,986,712	789,774	26,776,486
69 Other Deductions			
70 Interest (AFUDC)	(1,459,297)	-	(1,459,297)
71 Interest	7,079,654	-	7,079,654
72 Schedule "M" Additions	24,812,250	-	24,812,250
73 Schedule "M" Deductions	28,469,950	-	28,469,950
74 Income Before Tax	16,708,654	789,774	17,498,428
75			
76 State Income Taxes	758,573	35,856	794,429
77 Taxable Income	15,950,081	753,918	16,703,999
78			
79 Federal Income Taxes + Other	3,349,517	158,323	3,507,840

**PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2017 PROTOCOL
Twelve Months Ending December 31, 2019**

Net Rate Base	\$ 290,309,822	Ref. Page 1.1
Return on Rate Base Requested	<u>7.93%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	23,033,530	
Less Current Operating Revenues	<u>(22,437,934)</u>	
Increase to Current Revenues	595,595	
Net to Gross Bump-up	<u>135.34%</u>	
Price Change Required for Requested Return	<u>\$ 806,076</u>	
Requested Price Change	\$ 806,076	
Uncollectible Percent	0.882%	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 7,113</u>	
Requested Price Change	\$ 806,076	
Franchise Tax	1.140%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
PUC Fees Based on General Business Revenues	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 9,189</u>	
Requested Price Change	\$ 806,076	
Uncollectible Expense	(7,113)	
Taxes Other Than Income	(9,189)	
Income Before Taxes	<u>\$ 789,774</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ 35,856</u>	
Taxable Income	\$ 753,918	
Federal Income Tax Rate	21.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 158,323</u>	
Operating Income	100.000%	
Net Operating Income	<u>73.888%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>135.34%</u>	

**PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2017 PROTOCOL
Twelve Months Ending December 31, 2019**

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.882% See Note (1) Below
Taxes Other - Franchise Tax	1.140%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
PUC Fees Based on General Business Revenues	<u>0.000%</u>
Sub-Total	97.978%
State Income Tax @ 4.54%	<u>4.448%</u>
Sub-Total	93.529%
Federal Income Tax @ 21.00%	<u>19.641%</u>
Net Operating Income	<u><u>73.888%</u></u>

(1) Uncollectible Accounts =	<u>686,379</u>	Pg 2.11, CALIFORNIA Situs from Account 904
	77,785,622	Pg. 2.2, General Business Revenues

Pacificorp
California General Rate Case
Rebuttal Adjustment Summary
Twelve Months Ending December 31, 2019

			Tab 3	Tab 4	Tab 5	Tab 6	Tab 7
	TOTAL COMPANY UNADJUSTED RESULTS JUNE 2017	CALIFORNIA ALLOCATED UNADJUSTED RESULTS JUNE 2017	Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments	Tax Adjustments
1 Operating Revenues:							
2 General Business Revenues	4,882,277,181	101,406,763	187,809	-	(23,808,951)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	195,707,608	3,066,538	-	-	(3,066,538)	-	-
5 Other Operating Revenues	164,873,344	3,183,340	(135,715)	-	-	-	372,404
6 Total Operating Revenues	5,242,858,133	107,656,641	52,094	-	(26,875,488)	-	372,404
7							
8 Operating Expenses:							
9 Steam Production	1,109,450,759	16,484,228	-	285,398	(11,590,915)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	43,470,099	687,016	-	35,576	-	-	-
12 Other Power Supply	929,658,000	13,251,770	-	146,986	(11,917,978)	-	-
13 Transmission	203,205,613	3,209,305	-	46,311	(2,073,123)	-	-
14 Distribution	195,147,802	11,780,679	-	2,799,387	-	-	-
15 Customer Accounting	86,087,379	2,822,966	-	(359,807)	-	-	-
16 Customer Service & Info	123,879,101	223,520	-	10,399	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	139,215,250	3,096,602	-	(2,004,245)	-	-	-
19							
20 Total O&M Expenses	2,830,114,002	51,556,086	-	960,004	(25,582,015)	-	-
21							
22 Depreciation	692,732,899	16,331,303	-	(34,435)	-	5,751,199	-
23 Amortization	46,170,268	897,407	-	95,833	-	78,488	-
24 Taxes Other Than Income	193,914,348	4,757,257	-	14,586	-	-	30,033
25 Income Taxes - Federal	134,252,971	3,848,989	10,888	(361,839)	(258,980)	14,293	1,500,695
26 Income Taxes - State	44,824,360	1,099,580	2,466	(81,946)	(58,652)	3,237	111,975
27 Income Taxes - Def Net	63,791,779	1,162,264	22,079	171,220	-	(1,310,761)	(2,002,965)
28 Investment Tax Credit Adj.	(4,024,201)	-	-	-	-	-	-
29 Misc Revenue & Expense	(573,589)	(12,447)	(58,177)	9,814	-	-	-
30							
31 Total Operating Expenses:	4,001,202,838	79,640,440	(22,744)	773,238	(25,899,647)	4,536,456	(360,252)
32							
33 Operating Rev For Return:	1,241,655,296	28,016,201	74,838	(773,238)	(975,841)	(4,536,456)	732,655
34							
35 Rate Base:							
36 Electric Plant In Service	27,087,186,200	597,056,429	-	2,665,869	-	-	-
37 Plant Held for Future Use	23,249,390	882,150	-	-	-	-	-
38 Misc Deferred Debits	882,049,794	14,583,964	-	-	-	-	-
39 Elec Plant Acq Adj	36,923,244	408,550	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	54,244,077	447,237	-	-	-	-	-
42 Fuel Stock	218,217,681	3,252,047	-	-	-	-	-
43 Material & Supplies	231,332,809	3,387,190	-	-	-	-	-
44 Working Capital	31,275,840	507,866	34	1,338	(65,281)	44	4,141
45 Weatherization Loans	(8,142,772)	20,971	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	28,556,336,263	620,546,404	34	2,667,207	(65,281)	44	4,141
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	(9,104,270,992)	(235,433,233)	-	(18,139)	-	(23,320,090)	-
52 Accum Prov For Amort	(548,482,358)	(12,412,615)	-	(22,436)	-	(831,554)	-
53 Accum Def Income Tax	(4,568,664,601)	(96,225,712)	55,997	(37,272)	-	655,380	(983,016)
54 Unamortized ITC	(432,763)	(7,494)	-	-	-	-	3,432
55 Customer Adv For Const	(36,455,623)	(601,592)	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	(562,051,817)	(9,029,565)	(147,552)	-	-	-	-
58							
59 Total Rate Base Deductions	(14,820,358,154)	(353,710,210)	(91,555)	(77,847)	-	(23,496,263)	(979,585)
60							
61 Total Rate Base:	13,737,172,111	267,042,169	(91,522)	2,589,361	(65,281)	(23,496,219)	(975,444)
62							
63 Return on Rate Base		10.499%	0.032%	-0.388%	-0.360%	-0.911%	0.335%
64							
65 Return on Equity		15.537%	-4.609%	-5.417%	-5.362%	-6.422%	-4.026%
66							
67 TAX CALCULATION:							
68 Operating Revenue		34,127,034	110,271	(1,045,803)	(1,293,473)	(5,829,687)	342,371
69 Other Deductions							
70 Interest (AFUDC)		(563,130)	-	-	-	-	(896,167)
71 Interest		6,510,416	(2,219)	62,792	(1,583)	(569,786)	(23,655)
72 Schedule "M" Additions		20,141,890	3	150,166	-	5,331,200	(676,216)
73 Schedule "M" Deductions		24,101,816	58,179	846,559	-	-	(1,880,443)
74 Income Before Tax		24,219,821	54,313	(1,804,987)	(1,291,890)	71,299	2,466,420
75							
76 State Income Taxes		1,099,580	2,466	(81,946)	(58,652)	3,237	111,975
77 Taxable Income		23,120,241	51,847	(1,723,041)	(1,233,238)	68,062	2,354,445
78							
79 Federal Income Taxes + Other		7,130,776	10,888	(361,839)	(258,980)	14,293	1,500,695
APPROXIMATE PRICE CHANGE		(9,241,154)	(110,725)	1,318,142	1,296,733	3,616,594	(1,096,316)

Pacificorp
California General Rate Case
Rebuttal Adjustment Summary
Twelve Months Ending December 31, 2019

Tab 8 CA Allocated

	Rate Base Adjustments	Results of Operations December 2019
1 Operating Revenues:		
2 General Business Revenues	-	77,785,622
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	3,420,029
6 Total Operating Revenues	-	81,205,651
7		
8 Operating Expenses:		
9 Steam Production	(20,128)	5,158,583
10 Nuclear Production	-	-
11 Hydro Production	-	722,592
12 Other Power Supply	157,969	1,638,748
13 Transmission	-	1,182,493
14 Distribution	-	14,580,066
15 Customer Accounting	-	2,463,159
16 Customer Service & Info	-	233,919
17 Sales	-	-
18 Administrative & General	-	1,092,357
19		
20 Total O&M Expenses	137,841	27,071,916
21		
22 Depreciation	(59,487)	21,988,579
23 Amortization	345,648	1,417,376
24 Taxes Other Than Income	-	4,801,876
25 Income Taxes - Federal	(1,404,530)	3,349,517
26 Income Taxes - State	(318,087)	758,573
27 Income Taxes - Def Net	1,398,840	(559,312)
28 Investment Tax Credit Adj.	-	-
29 Misc Revenue & Expense	-	(60,809)
30		
31 Total Operating Expenses:	100,225	58,767,716
32		
33 Operating Rev For Return:	(100,225)	22,437,934
34		
35 Rate Base:		
36 Electric Plant In Service	30,682,239	630,404,537
37 Plant Held for Future Use	-	882,150
38 Misc Deferred Debits	89,644	14,673,608
39 Elec Plant Acq Adj	(151,139)	257,411
40 Nuclear Fuel	-	-
41 Prepayments	-	447,237
42 Fuel Stock	(3,330,624)	(78,578)
43 Material & Supplies	-	3,387,190
44 Working Capital	(12,182)	435,959
45 Weatherization Loans	(20,971)	0
46 Misc Rate Base	-	-
47		
48 Total Electric Plant:	27,256,966	650,409,514
49		
50 Rate Base Deductions:		
51 Accum Prov For Deprec	16,209,166	(242,562,295)
52 Accum Prov For Amort	-	(13,266,604)
53 Accum Def Income Tax	(147,369)	(96,681,992)
54 Unamortized ITC	-	(4,062)
55 Customer Adv For Const	100,691	(500,901)
56 Customer Service Deposits	-	-
57 Misc Rate Base Deductions	2,093,280	(7,083,838)
58		
59 Total Rate Base Deductions	18,255,767	(360,099,692)
60		
61 Total Rate Base:	45,512,733	290,515,798
62		
63 Return on Rate Base	-1.478%	7.729%
64		
65 Return on Equity	-7.514%	10.205%
66		
67 TAX CALCULATION:		
68 Operating Revenue	(424,002)	25,986,712
69 Other Deductions		
70 Interest (AFUDC)	-	(1,459,297)
71 Interest	1,103,688	7,079,654
72 Schedule "M" Additions	(134,793)	24,812,250
73 Schedule "M" Deductions	5,343,840	28,469,950
74 Income Before Tax	(7,006,323)	16,708,654
75		
76 State Income Taxes	(318,087)	758,573
77 Taxable Income	(6,688,236)	15,950,081
78		
79 Federal Income Taxes + Other	(1,404,530)	6,631,304
APPROXIMATE PRICE CHANGE	5,022,802	806,076

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	CALIFORNIA
PERIOD:	TWELVE MONTHS ENDING DECEMBER 31, 2019
FILE:	CA JAM Dec 2019 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	11/6/2018
TIME:	8:30:38 AM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	2017 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.353
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.02%	5.05%	2.43%
PREFERRED	0.02%	6.75%	0.00%
COMMON	51.96%	10.60%	5.51%
	<u>100.00%</u>		<u>7.93%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see testimony of Ms. Nikki L. Kobliha. For information and support regarding return on common equity, see testimony of Mr. Kurt G. Strunk.

**2017 PROTOCOL
13-Month Average**

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
			TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1	Operating Revenues					
2	General Business Revenues	2.2	4,882,277,181	101,406,763	4,858,656,040	77,785,622
3	Interdepartmental	2.2	0	0	0	0
4	Special Sales	2.2	195,707,608	3,066,538	1,676,300	0
5	Other Operating Revenues	2.3	164,873,344	3,183,340	156,658,543	3,420,029
6	Total Operating Revenues	2.3	5,242,858,133	107,656,641	5,016,990,882	81,205,651
7						
8	Operating Expenses:					
9	Steam Production	2.5	1,109,450,759	16,484,228	325,748,894	5,158,583
10	Nuclear Production	2.5	0	0	0	0
11	Hydro Production	2.6	43,470,099	687,016	45,721,103	722,592
12	Other Power Supply	2.7, .8	929,658,000	13,251,770	180,496,320	1,638,748
13	Transmission	2.9	203,205,613	3,209,305	74,820,766	1,182,493
14	Distribution	2.10	195,147,802	11,780,679	206,659,231	14,580,066
15	Customer Accounting	2.11	86,087,379	2,822,966	89,939,854	2,463,159
16	Customer Service & Infor	2.12	123,879,101	223,520	128,462,069	233,919
17	Sales	2.12	0	0	0	0
18	Administrative & General	2.13	139,215,250	3,096,602	146,877,813	1,092,357
19						
20	Total O & M Expenses	2.13	2,830,114,002	51,556,086	1,198,726,050	27,071,916
21						
22	Depreciation	2.14	692,732,899	16,331,303	1,085,751,700	21,988,579
23	Amortization	2.15	46,170,268	897,407	77,275,213	1,417,376
24	Taxes Other Than Income	2.15	193,914,348	4,757,257	195,294,068	4,801,876
25	Income Taxes - Federal	2.18	134,252,971	3,848,989	399,294,478	3,349,517
26	Income Taxes - State	2.18	44,824,360	1,099,580	90,429,147	758,573
27	Income Taxes - Def Net	2.16	63,791,779	1,162,264	(13,866,383)	(559,312)
28	Investment Tax Credit Adj.	2.15	(4,024,201)	0	(2,737,334)	0
29	Misc Revenue & Expense	2.3	(573,589)	(12,447)	(3,967,846)	(60,809)
30						
31	Total Operating Expenses	2.18	4,001,202,838	79,640,440	3,026,199,093	58,767,716
32						
33	Operating Revenue for Return		1,241,655,296	28,016,201	1,990,791,789	22,437,934
34						
35	Rate Base:					
36	Electric Plant in Service	2.26	27,087,186,200	597,056,429	28,096,420,863	630,404,537
37	Plant Held for Future Use	2.26	23,249,390	882,150	23,249,390	882,150
38	Misc Deferred Debits	2.28	882,049,794	14,583,964	800,430,460	14,673,608
39	Elec Plant Acq Adj	2.26, .27	36,923,244	408,550	27,360,125	257,411
40	Pensions	2.27	0	0	0	0
41	Prepayments	2.28	54,244,077	447,237	54,244,077	447,237
42	Fuel Stock	2.27	218,217,681	3,252,047	(5,272,702)	(78,578)
43	Material & Supplies	2.28	231,332,809	3,387,190	231,332,809	3,387,190
44	Working Capital	2.28	31,275,840	507,866	19,216,398	435,959
45	Weatherization Loans	2.27	(8,142,772)	20,971	(9,159,011)	0
46	Miscellaneous Rate Base	2.29	0	0	0	0
47						
48	Total Electric Plant		28,556,336,263	620,546,404	29,237,822,407	650,409,514
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	2.32	(9,104,270,992)	(235,433,233)	(9,120,469,787)	(242,562,295)
52	Accum Prov For Amort	2.33	(548,482,358)	(12,412,615)	(578,642,511)	(13,266,604)
53	Accum Def Income Taxes	2.30	(4,568,664,601)	(96,225,712)	(4,452,602,251)	(96,681,992)
54	Unamortized ITC	2.30	(432,763)	(7,494)	(296,270)	(4,062)
55	Customer Adv for Const	2.29	(36,455,623)	(601,592)	(36,455,623)	(500,901)
56	Customer Service Deposits	2.29	0	0	0	0
57	Misc. Rate Base Deductions	2.29	(562,051,817)	(9,029,565)	(478,657,709)	(7,083,838)
58						
59	Total Rate Base Deductions		(14,820,358,154)	(353,710,210)	(14,667,124,151)	(360,099,692)
60						
61	Total Rate Base		13,735,978,108	266,836,194	14,570,698,256	290,309,822
62						
63	Return on Rate Base			10.499%		7.729%
64						
65	Return on Equity			15.537%		10.205%
66	Net Power Costs		1,481,971,697	22,488,528	(0)	(0)
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact		94,641,194	1,838,507	100,392,434	2,000,241
69	Rate Base Decrease		(746,645,618)	(12,582,637)	(533,819,240)	(18,287,429)

2017 PROTOCOL 13-Month Average				JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
70	Sales to Ultimate Customers							
71	440	Residential Sales						
72		0	S		1,870,094,331	47,777,516	1,862,809,702	40,492,887
73								
74				B1	1,870,094,331	47,777,516	1,862,809,702	40,492,887
75								
76	442	Commercial & Industrial Sales						
77		0	S		2,976,848,959	53,162,942	2,960,557,103	36,871,085
78		P	SE		-	-	-	-
79		PT	SG		-	-	-	-
80								
81								
82				B1	2,976,848,959	53,162,942	2,960,557,103	36,871,085
83								
84	444	Public Street & Highway Lighting						
85		0	S		19,688,337	466,304	19,643,681	421,649
86		0	SO		-	-	-	-
87				B1	19,688,337	466,304	19,643,681	421,649
88								
89	445	Other Sales to Public Authority						
90		0	S		15,645,554	-	15,645,554	-
91								
92				B1	15,645,554	-	15,645,554	-
93								
94	448	Interdepartmental						
95		DPW	S		-	-	-	-
96		GP	SO		-	-	-	-
97				B1	-	-	-	-
98								
99	Total Sales to Ultimate Customers			B1	4,882,277,181	101,406,763	4,858,656,040	77,785,622
100								
101								
102								
103	447	Sales for Resale-Non NPC						
104		P	S		1,676,300	-	1,676,300	-
105				B1	1,676,300	-	1,676,300	-
106								
107	447NPC	Sales for Resale-NPC						
108		P	SG		194,031,308	3,066,538	-	-
109		P	SE		-	-	-	-
110		P	SG		-	-	-	-
111				B1	194,031,308	3,066,538	-	-
112								
113		Total Sales for Resale		B1	195,707,608	3,066,538	1,676,300	-
114								
115	449	Provision for Rate Refund						
116		P	S		-	-	-	-
117		P	SG		-	-	-	-
118								
119								
120				B1	-	-	-	-
121								
122	Total Sales from Electricity			B1	5,077,984,789	104,473,301	4,860,332,339	77,785,622
123	450	Forfeited Discounts & Interest						
124		CUST	S		9,877,726	292,774	9,877,726	292,774
125		CUST	SO		-	-	-	-
126				B1	9,877,726	292,774	9,877,726	292,774
127								
128	451	Misc Electric Revenue						
129		CUST	S		5,605,490	30,098	5,605,490	30,098
130		GP	SG		-	-	-	-
131		GP	SO		17,303	388	17,303	388
132				B1	5,622,793	30,486	5,622,793	30,486
133								
134	453	Water Sales						
135		P	SG		52,498	830	52,498	830
136				B1	52,498	830	52,498	830
137								
138	454	Rent of Electric Property						
139		DPW	S		11,156,098	518,185	11,156,098	518,185
140		T	SG		5,820,236	91,985	5,820,236	91,985
141		T	SG		-	-	-	-
142		GP	SO		3,059,310	68,642	3,059,310	68,642
143				B1	20,035,644	678,813	20,035,644	678,813

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
144								
145								
146								
147	456	Other Electric Revenue						
148		DMSC	S		(8,413,372)	(196)	(8,040,968)	372,208
149		CUST	CN		924	23	924	23
150		OTHSE	SE		12,112,624	180,512	12,112,624	180,512
151		OTHSG	SO		2,309,557	51,820	2,309,557	51,820
152		OTHSGR	SG		123,274,950	1,948,280	114,687,745	1,812,565
153								
154								
155				B1	129,284,683	2,180,438	121,069,882	2,417,127
156								
157		Total Other Electric Revenues		B1	164,873,344	3,183,340	156,658,543	3,420,029
158								
159		Total Electric Operating Revenues		B1	5,242,858,133	107,656,641	5,016,990,882	81,205,651
160								
161		Summary of Revenues by Factor						
162		S			4,902,179,424	102,247,624	4,878,930,686	78,998,886
163		CN			924	23	924	23
164		SE			12,112,624	180,512	12,112,624	180,512
165		SO			5,386,170	120,850	5,386,170	120,850
166		SG			323,178,992	5,107,632	120,560,479	1,905,379
167		DGP			-	-	-	-
168								
169		Total Electric Operating Revenues			5,242,858,133	107,656,641	5,016,990,882	81,205,651
170		Miscellaneous Revenues						
171	41160	Gain on Sale of Utility Plant - CR						
172		DPW	S		-	-	-	-
173		T	SG		-	-	-	-
174		G	SO		-	-	-	-
175		T	SG		-	-	-	-
176		P	SG		-	-	-	-
177				B1	-	-	-	-
178								
179	41170	Loss on Sale of Utility Plant						
180		DPW	S		-	-	-	-
181		T	SG		-	-	-	-
182				B1	-	-	-	-
183								
184	4118	Gain from Emission Allowances						
185		P	S		-	-	-	-
186		P	SE		(177)	(3)	(3,903,928)	(58,179)
187				B1	(177)	(3)	(3,903,928)	(58,179)
188								
189	41181	Gain from Disposition of NOX Credits						
190		P	SE		-	-	-	-
191				B1	-	-	-	-
192								
193	4194	Impact Housing Interest Income						
194		P	SG		-	-	-	-
195				B1	-	-	-	-
196								
197	421	(Gain) / Loss on Sale of Utility Plant						
198		DPW	S		(17,150)	-	103,538	-
199		T	SG		-	-	(411)	(6)
200		T	SG		-	-	-	-
201		P	CN		-	-	-	-
202		PTD	SO		(550,708)	(12,356)	2,489	56
203		P	SG		(5,554)	(88)	(169,533)	(2,679)
204				B1	(573,412)	(12,444)	(63,918)	(2,630)
205								
206		Total Miscellaneous Revenues		B1	(573,589)	(12,447)	(3,967,846)	(60,809)
207		Miscellaneous Expenses						
208	4311	Interest on Customer Deposits						
209		CUST	S		-	-	-	-
210					-	-	-	-
211		Total Miscellaneous Expenses		B1	-	-	-	-
212								
213		Net Misc Revenue and Expense		B1	(573,589)	(12,447)	(3,967,846)	(60,809)
214								

2017 PROTOCOL 13-Month Average				Ref	JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
215	500	Operation Supervision & Engineering						
216		P	SG		16,379,979	258,875	20,039,014	316,703
217		P	SG		4,796,450	75,805	5,047,855	79,778
218		P	SG		-	-	-	-
219				B2	21,176,429	334,680	25,086,869	396,482
220								
221	501	Fuel Related-Non NPC						
222		P	S		(2,386,093)	(344,725)	(2,148,366)	-
223		P	SE		45,116,923	672,367	23,404,128	348,786
224		P	SE		-	-	-	-
225		P	SE		-	-	-	-
226		P	SE		2,659,342	39,632	2,798,731	41,709
227				B2	45,390,172	367,274	24,054,492	390,495
228								
229	501NPC	Fuel Related-NPC						
230		P	S		14,799	-	-	-
231		P	SE		728,633,708	10,858,656	(42,701,879)	(636,376)
232		P	SE		-	-	-	-
233		P	SE		-	-	-	-
234		P	SE		42,701,879	636,376	42,701,879	636,376
235				B2	771,350,386	11,495,032	(0)	(0)
236								
237		Total Fuel Related		B2	816,740,558	11,862,305	24,054,492	390,495
238								
239	502	Steam Expenses						
240		P	SG		65,715,605	1,038,592	68,224,628	1,078,246
241		P	SG		4,637,910	73,299	4,881,006	77,141
242		P	SG		-	-	-	-
243				B2	70,353,516	1,111,891	73,105,634	1,155,387
244								
245	503	Steam From Other Sources-Non-NPC						
246		P	SE		-	-	(6,382)	(95)
247				B2	-	-	(6,382)	(95)
248								
249	503NPC	Steam From Other Sources-NPC						
250		P	SE		4,625,504	68,933	-	-
251				B2	4,625,504	68,933	-	-
252								
253	505	Electric Expenses						
254		P	SG		1,083,921	17,131	1,140,704	18,028
255		P	SG		5,375	85	5,656	89
256		P	SG		-	-	-	-
257				B2	1,089,296	17,216	1,146,360	18,117
258								
259	506	Misc. Steam Expense						
260		P	SG		11,873,666	187,656	10,610,902	167,698
261		P	SG		-	-	(3,211,594)	(50,757)
262		P	SG		2,684,088	42,420	2,824,774	44,644
263				B2	14,557,753	230,076	10,224,081	161,585
264								
265	507	Rents						
266		P	SG		458,365	7,244	482,390	7,624
267		P	SG		-	-	-	-
268				B2	458,365	7,244	482,390	7,624
269								
270	510	Maint Supervision & Engineering						
271		P	SG		5,932,280	93,756	6,124,642	96,796
272		P	SG		2,705,845	42,764	2,807,298	44,368
273		P	SG		-	-	3,408,269	53,865
274				B2	8,638,124	136,520	12,340,209	195,029
275								
276								
277								
278	511	Maintenance of Structures						
279		P	SG		27,912,560	441,140	28,639,909	452,635
280		P	SG		3,818,436	60,348	3,961,606	62,611
281		P	SG		-	-	-	-
282				B2	31,730,996	501,488	32,601,515	515,246
283								
284	512	Maintenance of Boiler Plant						
285		P	SG		89,950,482	1,421,608	95,180,641	1,504,268
286		P	SG		6,474,535	102,326	6,717,293	106,162
287		P	SG		-	-	-	-
288				B2	96,425,017	1,523,934	101,897,935	1,610,430
289								
290	513	Maintenance of Electric Plant						
291		P	SG		31,836,398	503,153	32,632,430	515,734
292		P	SG		843,371	13,329	874,992	13,829
293		P	SG		-	-	-	-
294				B2	32,679,768	516,482	33,507,422	529,563

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
295								
296	514	Maintenance of Misc. Steam Plant						
297		P	SG		8,632,810	136,436	8,877,911	140,310
298		P	SG		2,342,622	37,024	2,430,457	38,412
299		P	SG		-	-	-	-
300				B2	10,975,432	173,460	11,308,368	178,721
301								
302		Total Steam Power Generation		B2	1,109,450,759	16,484,228	325,748,894	5,158,583
303	517	Operation Super & Engineering						
304		P	SG		-	-	-	-
305				B2	-	-	-	-
306								
307	518	Nuclear Fuel Expense						
308		P	SE		-	-	-	-
309								
310				B2	-	-	-	-
311								
312	519	Coolants and Water						
313		P	SG		-	-	-	-
314				B2	-	-	-	-
315								
316	520	Steam Expenses						
317		P	SG		-	-	-	-
318				B2	-	-	-	-
319								
320								
321								
322	523	Electric Expenses						
323		P	SG		-	-	-	-
324				B2	-	-	-	-
325								
326	524	Misc. Nuclear Expenses						
327		P	SG		-	-	-	-
328				B2	-	-	-	-
329								
330	528	Maintenance Super & Engineering						
331		P	SG		-	-	-	-
332				B2	-	-	-	-
333								
334	529	Maintenance of Structures						
335		P	SG		-	-	-	-
336				B2	-	-	-	-
337								
338	530	Maintenance of Reactor Plant						
339		P	SG		-	-	-	-
340				B2	-	-	-	-
341								
342	531	Maintenance of Electric Plant						
343		P	SG		-	-	-	-
344				B2	-	-	-	-
345								
346	532	Maintenance of Misc Nuclear						
347		P	SG		-	-	-	-
348				B2	-	-	-	-
349								
350		Total Nuclear Power Generation		B2	-	-	-	-
351								
352	535	Operation Super & Engineering						
353		P	SG		-	-	-	-
354		P	SG		-	-	-	-
355		P	SG		6,987,157	110,427	7,726,715	122,116
356		P	SG		1,440,691	22,769	1,768,279	27,946
357								
358				B2	8,427,848	133,197	9,494,995	150,062
359								
360	536	Water For Power						
361		P	DGP		-	-	-	-
362		P	SG		64,900	1,026	65,714	1,039
363		P	SG		-	-	-	-
364								
365				B2	64,900	1,026	65,714	1,039
366								
367	537	Hydraulic Expenses						
368		P	SG		-	-	-	-
369		P	SG		4,014,784	63,451	4,185,062	66,142
370		P	SG		383,891	6,067	399,818	6,319
371								
372				B2	4,398,675	69,518	4,584,880	72,461

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
373								
374	538	Electric Expenses						
375		P	DGP		-	-	-	-
376		P	SG		-	-	-	-
377		P	SG		-	-	-	-
378								
379				B2	-	-	-	-
380								
381	539	Misc. Hydro Expenses						
382		P	SG		-	-	-	-
383		P	SG		12,375,612	195,588	12,698,497	200,691
384		P	SG		6,625,110	104,706	6,738,060	106,491
385								
386								
387				B2	19,000,722	300,294	19,436,557	307,182
388								
389	540	Rents (Hydro Generation)						
390		P	DGP		-	-	-	-
391		P	SG		1,532,219	24,216	1,610,283	25,449
392		P	SG		62,191	983	65,361	1,033
393								
394				B2	1,594,410	25,199	1,675,644	26,482
395								
396	541	Maint Supervision & Engineering						
397		P	DGP		-	-	-	-
398		P	SG		388	6	404	6
399		P	SG		-	-	-	-
400								
401				B2	388	6	404	6
402								
403	542	Maintenance of Structures						
404		P	SG		-	-	-	-
405		P	SG		707,774	11,186	721,830	11,408
406		P	SG		57,876	915	58,784	929
407								
408				B2	765,651	12,101	780,614	12,337
409								
410								
411								
412								
413	543	Maintenance of Dams & Waterways						
414		P	SG		-	-	-	-
415		P	SG		3,127,355	49,426	3,227,034	51,001
416		P	SG		580,643	9,177	588,379	9,299
417								
418				B2	3,707,998	58,602	3,815,413	60,300
419								
420	544	Maintenance of Electric Plant						
421		P	SG		-	-	-	-
422		P	SG		1,967,499	31,095	1,978,862	31,275
423		P	SG		603,277	9,534	610,554	9,649
424								
425				B2	2,570,776	40,629	2,589,416	40,924
426								
427	545	Maintenance of Misc. Hydro Plant						
428		P	SG		-	-	-	-
429		P	SG		-	-	-	-
430		P	SG		2,292,441	36,231	2,554,912	40,379
431		P	SG		646,292	10,214	722,553	11,419
432								
433				B2	2,938,733	46,445	3,277,465	51,798
434								
435	Total Hydraulic Power Generation			B2	43,470,099	687,016	45,721,103	722,592
436								
437	546	Operation Super & Engineering						
438		P	SG		335,152	5,297	353,395	5,585
439		P	SG		-	-	-	-
440		P	SG		-	-	-	-
441				B2	335,152	5,297	353,395	5,585
442								
443	547	Fuel-Non-NPC						
444		P	SE		-	-	-	-
445		P	SE		-	-	-	-
446				B2	-	-	-	-
447								
448	547NPC	Fuel-NPC						
449		P	SE		227,905,649	3,396,424	(4,336,749)	(64,630)
450		P	SE		4,336,749	64,630	4,336,749	64,630
451				B2	232,242,399	3,461,054	0	0

2017 PROTOCOL 13-Month Average				JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
452								
453	548	Generation Expense						
454		P	SG		15,503,495	245,023	16,570,537	261,886
455		P	SG		1,101,198	17,404	1,162,466	18,372
456		P	SG		-	-	-	-
457				B2	16,604,694	262,426	17,733,003	280,258
458								
459	549	Miscellaneous Other						
460		P	S		71,372	-	75,337	-
461		P	SG		4,034,658	63,765	4,045,823	63,942
462		P	SG		1,297,560	20,507	1,369,753	21,648
463		P	SG		-	-	-	-
464		P	SG		-	-	11,118,139	175,715
465				B2	5,403,590	84,272	16,609,052	261,305
466								
467								
468								
469								
470	550	Rents						
471		P	S		(57,212)	-	(60,395)	-
472		P	SG		38,166	603	40,290	637
473		P	SG		3,537,592	55,909	3,734,415	59,020
474				B2	3,518,547	56,513	3,714,310	59,657
475								
476	551	Maint Supervision & Engineering						
477		P	SG		-	-	-	-
478				B2	-	-	-	-
479								
480	552	Maintenance of Structures						
481		P	SG		2,175,498	34,382	2,214,867	35,005
482		P	SG		182,532	2,885	188,948	2,986
483		P	SG		-	-	-	-
484				B2	2,358,030	37,267	2,403,815	37,991
485								
486	553	Maint of Generation & Electric Plant						
487		P	SG		4,489,809	70,958	4,886,464	77,227
488		P	SG		11,626,587	183,751	12,035,228	190,209
489		P	SG		587,746	9,289	608,404	9,615
490		P	SG		-	-	4,887,034	77,236
491				B2	16,704,142	263,998	22,417,129	354,288
492								
493	554	Maintenance of Misc. Other						
494		P	SG		101,155	1,599	100,195	1,584
495		P	SG		1,649,559	26,070	1,707,536	26,986
496		P	SG		196,381	3,104	203,283	3,213
497		P	SG		-	-	-	-
498				B2	1,947,095	30,773	2,011,014	31,783
499								
500	Total Other Power Generation			B2	279,113,649	4,201,599	65,241,719	1,030,866
501								
502								
503	555	Purchased Power-Non NPC						
504		DMSC	S		72,682,139	-	72,682,139	-
505					72,682,139	-	72,682,139	-
506								
507	555NPC	Purchased Power-NPC						
508		P	S		928,585	-	-	-
509		P	SE		7,709,108	114,887	-	-
510		Seasonal Co P	SG		527,831,891	8,342,037	-	-
511		P	DGP		-	-	-	-
512					536,469,584	8,456,924	-	-
513								
514		Total Purchased Power		B2	609,151,722	8,456,924	72,682,139	-
515								
516	556	System Control & Load Dispatch						
517		P	SG		1,665,664	26,325	1,692,314	26,746
518				B2	1,665,664	26,325	1,692,314	26,746
519								
520								
521								
522								
523	557	Other Expenses						
524		P	S		4,359,106	-	4,612,546	-
525		P	SG		34,739,769	549,039	36,698,975	580,003
526		P	SGCT		1,122,425	17,746	62,449	987
527		P	SE		9,219	137	9,734	145
528		P	SG		-	-	-	-
529		P	TROJP		-	-	-	-
530								
531				B2	40,230,520	566,922	41,383,703	581,136

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
532								
533	Embedded Cost Differentials							
534	Company Owned Hyd P		DGP		-	-	-	-
535	Company Owned Hyd P		SG		-	-	-	-
536	Mid-C Contract	P	MC		-	-	-	-
537	Mid-C Contract	P	SG		-	-	-	-
538	Existing QF Contracts P		S		-	-	-	-
539	Existing QF Contracts P		SG		-	-	-	-
540								
541					-	-	-	-
542								
543								
544								
545								
546	2017 Protocol Adjustment							
547	Baseline ECD	P	S		(9,578,038)	(324,482)	(9,578,038)	(324,482)
548	Equalization Adj.	P	S		9,074,482	324,482	9,074,482	324,482
549	2017 Protocol Adjustment				(503,555)	-	(503,555)	-
550								
551	Total Other Power Supply			B2	650,544,351	9,050,171	115,254,601	607,882
552								
553	Total Production Expense			B2	2,082,578,858	30,423,015	551,966,317	7,519,923
554								
555								
556	Summary of Production Expense by Factor							
557	S				75,109,141	(344,725)	74,657,705	-
558	SG				942,649,210	14,897,953	451,039,953	7,128,391
559	SE				1,063,698,081	15,852,041	26,206,211	390,545
560	SNPPH				-	-	-	-
561	TROJP				-	-	-	-
562	SGCT				1,122,425	17,746	62,449	987
563	DGP				-	-	-	-
564	DEU				-	-	-	-
565	DEP				-	-	-	-
566	SNPPS				-	-	-	-
567	SNPPO				-	-	-	-
568	DGU				-	-	-	-
569	MC				-	-	-	-
570	SSGCT				-	-	-	-
571	SSECT				-	-	-	-
572	SSGC				-	-	-	-
573	SSGCH				-	-	-	-
574	SSECH				-	-	-	-
575	Total Production Expense by Factor				2,082,578,858	30,423,015	551,966,317	7,519,923
576	560 Operation Supervision & Engineering							
577	T		SG		7,109,703	112,364	8,207,007	129,706
578	T		SG		-	-	-	-
579								
580				B2	7,109,703	112,364	8,207,007	129,706
581								
582	561 Load Dispatching							
583	T		SG		20,083,628	317,409	20,232,420	319,760
584								
585				B2	20,083,628	317,409	20,232,420	319,760
586	562 Station Expense							
587	T		SG		3,684,436	58,230	3,705,525	58,563
588								
589				B2	3,684,436	58,230	3,705,525	58,563
590								
591	563 Overhead Line Expense							
592	T		SG		539,951	8,534	546,484	8,637
593								
594				B2	539,951	8,534	546,484	8,637
595								
596	564 Underground Line Expense							
597	T		SG		-	-	-	-
598								
599				B2	-	-	-	-
600								
601	565 Transmission of Electricity by Others							
602	T		SG		-	-	-	-
603	T		SE		-	-	-	-
604					-	-	-	-
605								
606	565NPC Transmission of Electricity by Others-NPC							
607	T		SG		128,845,503	2,036,319	-	-
608	T		SE		2,469,630	36,804	-	-
609					131,315,133	2,073,123	-	-
610								
611	Total Transmission of Electricity by Others			B2	131,315,133	2,073,123	-	-

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
612								
613	566	Misc. Transmission Expense						
614		T	SG		2,838,808	44,866	2,881,149	45,535
615								
616				B2	2,838,808	44,866	2,881,149	45,535
617								
618	567	Rents - Transmission						
619		T	SG		2,204,130	34,835	2,234,398	35,313
620								
621				B2	2,204,130	34,835	2,234,398	35,313
622								
623	568	Maint Supervision & Engineering						
624		T	SG		1,114,048	17,607	1,113,572	17,599
625								
626				B2	1,114,048	17,607	1,113,572	17,599
627								
628	569	Maintenance of Structures						
629		T	SG		5,283,183	83,497	5,352,589	84,594
630								
631				B2	5,283,183	83,497	5,352,589	84,594
632								
633	570	Maintenance of Station Equipment						
634		T	SG		12,394,024	195,879	12,551,411	198,367
635								
636				B2	12,394,024	195,879	12,551,411	198,367
637								
638	571	Maintenance of Overhead Lines						
639		T	SG		16,408,388	259,324	17,760,530	280,694
640		T	SG		-	-	-	-
641								
642				B2	16,408,388	259,324	17,760,530	280,694
643								
644	572	Maintenance of Underground Lines						
645		T	SG		97,643	1,543	98,343	1,554
646								
647				B2	97,643	1,543	98,343	1,554
648								
649	573	Maint of Misc. Transmission Plant						
650		T	SG		132,538	2,095	137,336	2,171
651								
652				B2	132,538	2,095	137,336	2,171
653								
654	Total Transmission Expense			B2	203,205,613	3,209,305	74,820,766	1,182,493
655								
656	Summary of Transmission Expense by Factor							
657		SE			2,469,630	36,804	-	-
658		SG			200,735,983	3,172,501	74,820,766	1,182,493
659		SNPT			-	-	-	-
660	Total Transmission Expense by Factor				203,205,613	3,209,305	74,820,766	1,182,493
661	580	Operation Supervision & Engineering						
662		DPW	S		1,230,305	40,797	2,531,103	80,753
663		DPW	SNPD		7,456,853	251,291	8,672,055	292,242
664				B2	8,687,158	292,088	11,203,158	372,995
665								
666	581	Load Dispatching						
667		DPW	S		-	-	-	-
668		DPW	SNPD		11,079,649	373,376	11,088,283	373,667
669				B2	11,079,649	373,376	11,088,283	373,667
670								
671	582	Station Expense						
672		DPW	S		4,432,061	54,258	4,522,177	55,995
673		DPW	SNPD		9,290	313	9,365	316
674				B2	4,441,351	54,571	4,531,542	56,310
675								
676	583	Overhead Line Expenses						
677		DPW	S		7,501,089	135,767	7,574,654	136,818
678		DPW	SNPD		163	5	163	6
679				B2	7,501,252	135,772	7,574,817	136,824
680								
681	584	Underground Line Expense						
682		DPW	S		861	-	892	-
683		DPW	SNPD		(19,683)	(663)	(20,400)	(687)
684				B2	(18,822)	(663)	(19,508)	(687)
685								
686	585	Street Lighting & Signal Systems						
687		DPW	S		-	-	-	-
688		DPW	SNPD		210,528	7,095	210,610	7,097
689				B2	210,528	7,095	210,610	7,097

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA	
690									
691	586	Meter Expenses							
692		DPW	S		5,519,488	227,560	5,542,509	209,785	
693		DPW	SNPD		3,658	123	3,769	127	
694				B2	5,523,146	227,684	5,546,278	209,912	
695									
696	587	Customer Installation Expenses							
697		DPW	S		13,624,381	503,612	13,739,915	507,649	
698		DPW	SNPD		-	-	-	-	
699				B2	13,624,381	503,612	13,739,915	507,649	
700									
701	588	Misc. Distribution Expenses							
702		DPW	S		2,037,506	22,038	2,115,728	22,362	
703		DPW	SNPD		1,614,103	54,394	1,534,150	51,700	
704				B2	3,651,609	76,432	3,649,878	74,062	
705									
706	589	Rents							
707		DPW	S		3,338,695	99,390	3,443,175	102,738	
708		DPW	SNPD		7,053	238	7,310	246	
709				B2	3,345,748	99,628	3,450,485	102,984	
710									
711	590	Maint Supervision & Engineering							
712		DPW	S		3,159,835	72,555	3,173,303	72,983	
713		DPW	SNPD		2,270,073	76,500	2,268,289	76,440	
714				B2	5,429,907	149,055	5,441,592	149,422	
715									
716	591	Maintenance of Structures							
717		DPW	S		2,002,883	51,760	2,066,726	53,410	
718		DPW	SNPD		159,732	5,383	164,824	5,554	
719				B2	2,162,616	57,143	2,231,550	58,965	
720									
721	592	Maintenance of Station Equipment							
722		DPW	S		7,682,833	480,289	7,740,730	485,289	
723		DPW	SNPD		1,780,004	59,985	1,785,850	60,182	
724				B2	9,462,837	540,273	9,526,580	545,471	
725	593	Maintenance of Overhead Lines							
726		DPW	S		80,349,818	8,349,589	87,712,030	11,044,824	
727		DPW	SNPD		1,547,140	52,138	1,971,294	66,431	
728				B2	81,896,958	8,401,726	89,683,323	11,111,255	
729									
730	594	Maintenance of Underground Lines							
731		DPW	S		26,115,535	482,510	26,527,668	487,078	
732		DPW	SNPD		26,198	883	26,479	892	
733				B2	26,141,734	483,393	26,554,147	487,970	
734									
735	595	Maintenance of Line Transformers							
736		DPW	S		-	-	-	-	
737		DPW	SNPD		1,006,912	33,932	1,011,287	34,080	
738				B2	1,006,912	33,932	1,011,287	34,080	
739									
740	596	Maint of Street Lighting & Signal Sys.							
741		DPW	S		3,063,300	92,317	3,114,263	92,980	
742		DPW	SNPD		-	-	-	-	
743				B2	3,063,300	92,317	3,114,263	92,980	
744									
745	597	Maintenance of Meters							
746		DPW	S		492,873	7,536	497,607	7,589	
747		DPW	SNPD		(377,796)	(12,731)	(383,715)	(12,931)	
748				B2	115,077	(5,195)	113,891	(5,342)	
749									
750	598	Maint of Misc. Distribution Plant							
751		DPW	S		1,425,448	42,865	1,468,366	44,099	
752		DPW	SNPD		6,397,012	215,575	6,538,771	220,352	
753				B2	7,822,460	258,440	8,007,137	264,451	
754									
755	Total Distribution Expense				B2	195,147,802	11,780,679	206,659,231	14,580,066
756									
757									
758	Summary of Distribution Expense by Factor								
759		S			161,976,913	10,662,843	171,770,846	13,404,352	
760		SNPD			33,170,889	1,117,836	34,888,385	1,175,714	
761									
762	Total Distribution Expense by Factor					195,147,802	11,780,679	206,659,231	14,580,066
763									
764	901	Supervision							
765		CUST	S		(6)	-	(7)	-	
766		CUST	CN		2,288,374	56,310	2,304,833	56,715	
767				B2	2,288,367	56,310	2,304,826	56,715	

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
768								
769	902	Meter Reading Expense						
770		CUST	S		18,181,803	889,481	18,020,017	511,560
771		CUST	CN		748,132	18,409	753,247	18,535
772				B2	18,929,935	907,891	18,773,264	530,095
773								
774	903	Customer Receipts & Collections						
775		CUST	S		6,959,274	203,778	7,884,788	127,143
776		CUST	CN		40,767,112	1,003,149	43,023,308	1,058,667
777				B2	47,726,385	1,206,926	50,908,097	1,185,809
778								
779	904	Uncollectible Accounts						
780		CUST	S		14,302,780	647,864	14,980,761	686,379
781		P	SG		-	-	-	-
782		CUST	CN		140,462	3,456	147,040	3,618
783				B2	14,443,242	651,321	15,127,801	689,997
784								
785	905	Misc. Customer Accounts Expense						
786		CUST	S		2,678,372	-	2,803,801	-
787		CUST	CN		21,078	519	22,065	543
788				B2	2,699,450	519	2,825,866	543
789								
790		Total Customer Accounts Expense		B2	86,087,379	2,822,966	89,939,854	2,463,159
791								
792		Summary of Customer Accts Exp by Factor						
793		S			42,122,222	1,741,124	43,689,361	1,325,081
794		CN			43,965,157	1,081,842	46,250,493	1,138,077
795		SG			-	-	-	-
796		Total Customer Accounts Expense by Factor			86,087,379	2,822,966	89,939,854	2,463,159
797								
798	907	Supervision						
799		CUST	S		-	-	-	-
800		CUST	CN		280,818	6,910	281,239	6,920
801				B2	280,818	6,910	281,239	6,920
802								
803	908	Customer Assistance						
804		CUST	S		119,109,791	91,945	123,478,900	96,509
805		CUST	CN		1,728,113	42,523	1,871,201	46,044
806								
807				B2	120,837,905	134,469	125,350,100	142,553
808								
809								
810	909	Informational & Instructional Adv						
811		CUST	S		1,305,225	46,335	1,349,284	47,992
812		CUST	CN		1,423,634	35,031	1,448,803	35,650
813				B2	2,728,860	81,366	2,798,087	83,642
814								
815	910	Misc. Customer Service						
816		CUST	S		-	-	-	-
817		CUST	CN		31,518	776	32,642	803
818								
819				B2	31,518	776	32,642	803
820								
821		Total Customer Service Expense		B2	123,879,101	223,520	128,462,069	233,919
822								
823								
824		Summary of Customer Service Exp by Factor						
825		S			120,415,017	138,280	124,828,184	144,501
826		CN			3,464,084	85,240	3,633,885	89,418
827								
828		Total Customer Service Expense by Factor		B2	123,879,101	223,520	128,462,069	233,919
829								
830								
831	911	Supervision						
832		CUST	S		-	-	-	-
833		CUST	CN		-	-	-	-
834				B2	-	-	-	-
835								
836	912	Demonstration & Selling Expense						
837		CUST	S		-	-	-	-
838		CUST	CN		-	-	-	-
839				B2	-	-	-	-
840								
841	913	Advertising Expense						
842		CUST	S		-	-	-	-
843		CUST	CN		-	-	-	-
844				B2	-	-	-	-

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
845								
846	916	Misc. Sales Expense						
847		CUST	S		-	-	-	-
848		CUST	CN		-	-	-	-
849				B2	-	-	-	-
850								
851		Total Sales Expense		B2	-	-	-	-
852								
853								
854		Total Sales Expense by Factor						
855		S			-	-	-	-
856		CN			-	-	-	-
857		Total Sales Expense by Factor			-	-	-	-
858								
859		Total Customer Service Exp Including Sales		B2	123,879,101	223,520	128,462,069	233,919
860	920	Administrative & General Salaries						
861		PTD	S		(260,109)	(37,216)	(235,562)	(38,116)
862		CUST	CN		-	-	-	-
863		PTD	SO		70,776,966	1,588,036	73,409,202	1,647,096
864				B2	70,516,857	1,550,820	73,173,640	1,608,980
865								
866	921	Office Supplies & expenses						
867		PTD	S		355,012	7,196	367,020	7,440
868		CUST	CN		90,580	2,229	93,644	2,304
869		PTD	SO		8,113,582	182,046	8,284,033	185,870
870				B2	8,559,174	191,471	8,744,697	195,614
871								
872	922	A&G Expenses Transferred						
873		PTD	S		-	-	-	-
874		CUST	CN		-	-	-	-
875		PTD	SO		(31,976,944)	(717,473)	(32,396,374)	(726,883)
876				B2	(31,976,944)	(717,473)	(32,396,374)	(726,883)
877								
878	923	Outside Services						
879		PTD	S		2,240,230	(6,495)	2,322,214	(6,773)
880		CUST	CN		-	-	-	-
881		PTD	SO		16,483,098	369,834	17,201,629	385,956
882				B2	18,723,328	363,339	19,523,843	379,183
883								
884	924	Property Insurance						
885		PT	S		8,841,191	447,290	6,628,736	(1,767,262)
886		PT	SG		-	-	369,720	5,843
887		PTD	SO		5,799,349	130,121	5,799,349	130,121
888				B2	14,640,540	577,411	12,797,805	(1,631,297)
889								
890	925	Injuries & Damages						
891		PTD	S		2,773,569	-	2,773,569	-
892		PTD	SO		8,345,813	187,257	12,404,234	278,316
893				B2	11,119,383	187,257	15,177,803	278,316
894								
895	926	Employee Pensions & Benefits						
896		LABOR	S		(1,687)	(37,216)	(1,687)	(37,216)
897		CUST	CN		-	-	-	-
898		LABOR	SO		48,134,354	1,079,999	50,974,853	1,143,732
899				B2	48,132,667	1,042,783	50,973,165	1,106,516
900								
901	927	Franchise Requirements						
902		DMSC	S		-	-	-	-
903		DMSC	SO		-	-	-	-
904				B2	-	-	-	-
905								
906	928	Regulatory Commission Expense						
907		DMSC	S		16,620,644	193,279	17,309,713	200,919
908		P	SE		196,633	2,930	205,133	3,057
909		DMSC	SO		2,440,313	54,754	2,510,914	56,338
910		FERC	SG		4,220,965	66,710	4,403,415	69,593
911				B2	23,478,556	317,673	24,429,174	329,907
912								
913	929	Duplicate Charges						
914		LABOR	S		-	-	-	-
915		LABOR	SO		(52,473,510)	(1,177,358)	(54,844,919)	(1,230,565)
916				B2	(52,473,510)	(1,177,358)	(54,844,919)	(1,230,565)
917								
918	930	Misc General Expenses						
919		PTD	S		120,139	3,250	123,633	3,345
920		CUST	CN		-	-	-	-
921		P	SG		-	-	-	-
922		LABOR	SO		2,203,303	49,436	2,267,369	50,873
923				B2	2,323,442	52,686	2,391,001	54,218

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
924								
925	931	Rents						
926		PTD	S		411,708	56,612	432,327	59,447
927		PTD	SO		3,563,077	79,945	3,741,523	83,949
928				B2	3,974,785	136,557	4,173,850	143,396
929								
930	935	Maintenance of General Plant						
931		G	S		566,815	85,998	582,020	87,823
932		CUST	CN		53,705	1,322	54,778	1,348
933		G	SO		21,576,453	484,115	22,097,329	495,802
934				B2	22,196,972	571,435	22,734,127	584,972
935								
936	Total Administrative & General Expense			B2	139,215,250	3,096,602	146,877,813	1,092,357
937								
938	Summary of A&G Expense by Factor							
939		S			31,667,512	712,699	30,301,983	(1,490,394)
940		SE			196,633	2,930	205,133	3,057
941		SO			102,985,854	2,310,712	111,449,141	2,500,605
942		SG			4,220,965	66,710	4,773,135	75,436
943		CN			144,285	3,550	148,422	3,652
944	Total A&G Expense by Factor				139,215,250	3,096,602	146,877,813	1,092,357
945								
946	Total O&M Expense			B2	2,830,114,002	51,556,086	1,198,726,050	27,071,916
947	403SP	Steam Depreciation						
948		P	SG		30,524,102	482,413	29,928,337	472,998
949		P	SG		30,944,106	489,051	28,055,162	443,393
950		P	SG		162,259,828	2,564,410	507,369,470	8,018,642
951		P	SG		15,035,520	237,627	15,260,518	241,182
952				B3	238,763,557	3,773,501	580,613,487	9,176,215
953								
954	403NP	Nuclear Depreciation						
955		P	SG		-	-	-	-
956				B3	-	-	-	-
957								
958	403HP	Hydro Depreciation						
959		P	SG		4,350,560	68,758	4,244,161	67,076
960		P	SG		1,408,757	22,264	1,341,487	21,201
961		P	SG		24,623,162	389,153	23,573,211	372,559
962		P	SG		5,452,622	86,175	8,539,658	134,964
963				B3	35,835,102	566,350	37,698,516	595,800
964								
965	403OP	Other Production Depreciation						
966		P	SG		-	-	-	-
967		P	SG		56,973,717	900,432	56,658,677	895,453
968		P	SG		3,140,825	49,639	3,410,262	53,897
969		P	SG		67,158,026	1,061,389	63,752,650	1,007,569
970				B3	127,272,568	2,011,459	123,821,589	1,956,919
971								
972	403TP	Transmission Depreciation						
973		T	SG		8,345,208	131,891	8,473,928	133,925
974		T	SG		10,984,943	173,610	10,747,099	169,851
975		T	SG		86,081,483	1,360,461	93,434,491	1,476,671
976				B3	105,411,634	1,665,962	112,655,518	1,780,447
977								
978								
979								
980	403	Distribution Depreciation						
981	360	Land & Land Rights	DPW	S	412,535	25,095	836,282	25,384
982	361	Structures	DPW	S	1,949,631	104,748	2,679,278	105,245
983	362	Station Equipment	DPW	S	(5,439,045)	737,971	848,197	762,185
984	363	Storage Battery Equ	DPW	S	-	-	-	-
985	364	Poles & Towers	DPW	S	40,870,091	2,457,626	48,393,104	2,476,588
986	365	OH Conductors	DPW	S	19,587,536	1,103,100	24,403,974	1,106,383
987	366	UG Conduit	DPW	S	8,787,528	522,649	11,133,966	524,248
988	367	UG Conductor	DPW	S	20,670,174	473,497	26,150,954	477,232
989	368	Line Trans	DPW	S	32,349,364	1,329,240	40,896,478	1,335,065
990	369	Services	DPW	S	17,173,364	460,513	22,088,205	463,863
991	370	Meters	DPW	S	7,416,274	191,335	8,698,354	192,209
992	371	Inst Cust Prem	DPW	S	499,273	13,187	556,382	13,226
993	372	Leased Property	DPW	S	-	-	-	-
994	373	Street Lighting	DPW	S	2,219,050	22,220	2,621,686	22,495
995				B3	146,495,774	7,441,182	189,306,860	7,504,121

2017 PROTOCOL 13-Month Average				JUNE 2017 UNADJUSTED RESULTS			DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
996								
997	403GP	General Depreciation						
998		G-SITUS	S		14,511,443	384,685	16,295,523	468,306
999		G-DGP	SG		29,504	466	12,161	192
1000		G-DGU	SG		75,619	1,195	56,278	889
1001		P	SE		101,934	1,519	111,253	1,658
1002		CUST	CN		1,155,434	28,432	850,395	20,926
1003		G-SG	SG		9,092,106	143,695	9,324,600	147,369
1004		PTD	SO		13,837,618	310,477	14,862,995	333,484
1005		G-SG	SG		7,379	117	8,069	128
1006		G-SG	SG		143,226	2,264	134,456	2,125
1007				B3	38,954,264	872,849	41,655,729	975,077
1008								
1009	403GV0	General Vehicles						
1010		G-SG	SG		-	-	-	-
1011				B3	-	-	-	-
1012								
1013	403MP	Mining Depreciation						
1014		P	SE		-	-	-	-
1015				B3	-	-	-	-
1016								
1017	403EP	Experimental Plant Depreciation						
1018		P	SG		-	-	-	-
1019		P	SG		-	-	-	-
1020				B3	-	-	-	-
1021	4031	ARO Depreciation						
1022		P	S		-	-	-	-
1023				B3	-	-	-	-
1024								
1025								
1026	Total Depreciation Expense			B3	692,732,899	16,331,303	1,085,751,700	21,988,579
1027								
1028	Summary	S			161,007,218	7,825,866	205,602,383	7,972,427
1029		DGP			-	-	-	-
1030		DGU			-	-	-	-
1031		SG			516,630,695	8,165,009	864,324,675	13,660,085
1032		SO			13,837,618	310,477	14,862,995	333,484
1033		CN			1,155,434	28,432	850,395	20,926
1034		SE			101,934	1,519	111,253	1,658
1035		SSGCH			-	-	-	-
1036		SSGCT			-	-	-	-
1037	Total Depreciation Expense By Factor				692,732,899	16,331,303	1,085,751,700	21,988,579
1038								
1039	404GP	Amort of LT Plant - Leasehold Improvements						
1040		I-SITUS	S		548,900	77,037	582,421	78,127
1041		I-SG	SG		-	-	-	-
1042		PTD	SO		799,666	17,942	411,976	9,244
1043		I-DGU	SG		-	-	-	-
1044		CUST	CN		-	-	-	-
1045		I-DGP	SG		-	-	-	-
1046				B4	1,348,566	94,979	994,396	87,370
1047								
1048	404SP	Amort of LT Plant - Cap Lease Steam						
1049		P	SG		-	-	-	-
1050		P	SG		-	-	-	-
1051				B4	-	-	-	-
1052								
1053	404IP	Amort of LT Plant - Intangible Plant						
1054		I-SITUS	S		923,776	-	1,015,506	95,833
1055		P	SE		4,206	63	(278,937)	(4,157)
1056		I-SG	SG		11,081,099	175,130	6,722,843	106,250
1057		PTD	SO		11,233,599	252,050	17,839,889	400,277
1058		CUST	CN		4,643,474	114,261	5,343,125	131,477
1059		I-SG	SG		10,851,449	171,500	10,690,507	168,956
1060		I-SG	SG		307,174	4,855	306,136	4,838
1061		I-DGP	SG		78,646	1,243	-	-
1062		I-SG	SG		-	-	-	-
1063		I-SG	SG		154,395	2,440	-	-
1064		I-DGU	SG		16,485	261	16,485	261
1065				B4	39,294,303	721,802	41,655,553	903,736
1066								
1067	404MP	Amort of LT Plant - Mining Plant						
1068		P	SE		-	-	-	-
1069				B4	-	-	-	-
1070								
1071	404OP	Amort of LT Plant - Other Plant						
1072		P	SG		-	-	-	-
1073				B4	-	-	-	-
1074								
1075								

2017 PROTOCOL 13-Month Average				Ref	JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1076	404HP	Amortization of Other Electric Plant						
1077		P	SG		304,546	4,813	304,323	4,810
1078		P	SG		-	-	-	-
1079		P	SG		-	-	-	-
1080				B4	304,546	4,813	304,323	4,810
1081								
1082		Total Amortization of Limited Term Plant		B4	40,947,415	821,594	42,954,273	995,916
1083								
1084								
1085	405	Amortization of Other Electric Plant						
1086		GP	S		-	-	-	-
1087								
1088				B4	-	-	-	-
1089								
1090	406	Amortization of Plant Acquisition Adj						
1091		P	S		301,635	-	301,635	-
1092		P	SG		-	-	-	-
1093		P	SG		-	-	-	-
1094		P	SG		4,796,927	75,812	4,781,559	75,569
1095		P	SO		-	-	-	-
1096				B4	5,098,562	75,812	5,083,195	75,569
1097	407	Amort of Prop Losses, Unrec Plant, etc						
1098		DPW	S		124,290	-	7,351,953	-
1099		GP	SO		-	-	-	-
1100		P	SG-P		-	-	-	-
1101		P	SE		-	-	-	-
1102		P	SG		-	-	21,885,793	345,891
1103		P	TROJP		-	-	-	-
1104				B4	124,290	-	29,237,746	345,891
1105								
1106		Total Amortization Expense		B4	46,170,268	897,407	77,275,213	1,417,376
1107								
1108								
1109								
1110		Summary of Amortization Expense by Factor						
1111		S			1,898,601	77,037	9,251,515	173,960
1112		SE			4,206	63	(278,937)	(4,157)
1113		TROJP			-	-	-	-
1114		DGP			-	-	-	-
1115		DGU			-	-	-	-
1116		SO			12,033,265	269,993	18,251,865	409,520
1117		SSGCT			-	-	-	-
1118		SSGCH			-	-	-	-
1119		CN			4,643,474	114,261	5,343,125	131,477
1120		SG			27,590,721	436,053	44,707,646	706,575
1121		Total Amortization Expense by Factor			46,170,268	897,407	77,275,213	1,417,376
1122	408	Taxes Other Than Income						
1123		DMSC	S		35,079,688	1,211,558	35,094,275	1,226,145
1124		GP	GPS		143,060,890	3,209,883	144,336,000	3,238,493
1125		GP	SO		13,132,546	294,657	13,132,546	294,657
1126		P	SE		648,179	9,660	648,179	9,660
1127		P	SG		1,993,044	31,499	2,083,068	32,922
1128		DMSC	OPRV-ID		-	-	-	-
1129		GP	EXCTAX		-	-	-	-
1130		GP	SG		-	-	-	-
1131								
1132								
1133								
1134		Total Taxes Other Than Income		B5	193,914,348	4,757,257	195,294,068	4,801,876
1135								
1136								
1137	41140	Deferred Investment Tax Credit - Fed						
1138		PTD	DGU		(4,024,201)	-	(2,737,334)	-
1139								
1140				B7	(4,024,201)	-	(2,737,334)	-
1141								
1142	41141	Deferred Investment Tax Credit - Idaho						
1143		PTD	DGU		-	-	-	-
1144								
1145				B7	-	-	-	-
1146								
1147		Total Deferred ITC		B7	(4,024,201)	-	(2,737,334)	-
1148								
1149								
1150	427	Interest on Long-Term Debt						
1151		GP	S		333,098,843	6,470,804	353,340,890	7,040,042
1152		GP	SNP		-	-	-	-
1153				B6	333,098,843	6,470,804	353,340,890	7,040,042

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
1154								
1155	428	Amortization of Debt Disc & Exp						
1156		GP	SNP		4,785,861	97,442	4,785,861	97,442
1157				B6	4,785,861	97,442	4,785,861	97,442
1158								
1159	429	Amortization of Premium on Debt						
1160		GP	SNP		(11,026)	(224)	(11,026)	(224)
1161				B6	(11,026)	(224)	(11,026)	(224)
1162								
1163	431	Other Interest Expense						
1164		NUTIL	OTH		-	-	-	-
1165		GP	SO		-	-	-	-
1166		GP	SNP		12,824,260	261,106	12,824,260	261,106
1167				B6	12,824,260	261,106	12,824,260	261,106
1168								
1169	432	AFUDC - Borrowed						
1170		GP	SNP		(15,653,552)	(318,712)	(15,653,552)	(318,712)
1171					(15,653,552)	(318,712)	(15,653,552)	(318,712)
1172								
1173		Total Elec. Interest Deductions for Tax		B6	335,044,386	6,510,416	355,286,433	7,079,654
1174								
1175		Non-Regulated Portion of Interest						
1176		427 NUTIL	NUTIL		-	-	-	-
1177		428 NUTIL	NUTIL		-	-	-	-
1178		429 NUTIL	NUTIL		-	-	-	-
1179		431 NUTIL	NUTIL		-	-	-	-
1180								
1181		Total Non-Regulated Interest			-	-	-	-
1182								
1183		Total Interest Deductions for Tax		B6	335,044,386	6,510,416	355,286,433	7,079,654
1184								
1185								
1186	419	Interest & Dividends						
1187		GP	S		-	-	-	-
1188		GP	SNP		(27,658,146)	(563,130)	(71,673,459)	(1,459,297)
1189		Total Operating Deductions for Tax		B6	(27,658,146)	(563,130)	(71,673,459)	(1,459,297)
1190								
1191								
1192	41010	Deferred Income Tax - Federal-DR						
1193		GP	S		(15,040,908)	(777,092)	(45,967,334)	(408,060)
1194		P	TROJD		-	-	-	-
1195		PT	SG		94,154	1,488	94,154	1,488
1196		LABOR	SO		27,903,917	626,085	7,762,247	174,163
1197		GP	SNP		16,294,021	331,752	26,898,541	547,664
1198		P	SE		5,759,281	85,829	1,490,644	22,215
1199		PT	SG		50,873,319	804,019	198,050,803	3,130,063
1200		GP	GPS		25,313,734	567,969	12,436,692	279,044
1201		DITEXP	DITEXP		-	-	-	-
1202		CUST	BADDEBT		-	-	-	-
1203		CUST	CN		-	-	-	-
1204		IBT	IBT		-	-	-	-
1205		DPW	CIAC		-	-	-	-
1206		GP	SCHMDEXP		-	-	-	-
1207		TAXDEPR	TAXDEPR		339,346,545	7,279,055	150,995,683	3,238,889
1208		DPW	SNPD		460,570	15,521	(1)	(0)
1209				B7	451,004,633	8,934,627	351,761,429	6,985,466
1210								
1211								
1212								
1213	41110	Deferred Income Tax - Federal-CR						
1214		GP	S		(25,890,198)	(154,290)	(55,069,285)	(1,470,966)
1215		P	SE		(17,657,222)	(263,141)	(186,340)	(2,777)
1216		PT	SG		(541,163)	(8,553)	(541,163)	(8,553)
1217		GP	SNP		(5,554,828)	(113,098)	(9,742,142)	(198,353)
1218		PT	SG		(61,518)	(972)	(87,776,549)	(1,387,251)
1219		GP	GPS		50,901	1,142	-	-
1220		LABOR	SO		(17,359,490)	(389,498)	(4,059,984)	(91,095)
1221		PT	SNPD		(707,268)	(23,834)	-	-
1222		CUST	BADDEBT		(783,823)	(35,751)	(0)	(0)
1223		P	SGCT		(425,972)	(6,735)	-	-
1224		DITEXP	DITEXP		-	-	-	-
1225		P	TROJD		16,070	251	-	-
1226		IBT	IBT		-	-	-	-
1227		DPW	CIAC		(24,668,386)	(831,307)	(12,513,228)	(421,687)
1228		GP	SCHMDEXP		(293,629,957)	(5,946,577)	(195,739,121)	(3,964,097)
1229		TAXDEPR	TAXDEPR		-	-	-	-
1230				B7	(387,212,854)	(7,772,363)	(365,627,812)	(7,544,779)
1231								
1232		Total Deferred Income Taxes		B7	63,791,779	1,162,264	(13,866,383)	(559,312)

2017 PROTOCOL 13-Month Average				JUNE 2017		DECEMBER 2019			
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	CALIFORNIA	NORMALIZED RESULTS TOTAL	CALIFORNIA
1233	SCHMAF	Additions -	Flow Through						
1234			SCHMAF	S		-	-	-	-
1235			SCHMAF	SNP		-	-	-	-
1236			SCHMAF	SO		-	-	-	-
1237			SCHMAF	SE		-	-	-	-
1238			SCHMAF	TROJP		-	-	-	-
1239			SCHMAF	SG		-	-	-	-
1240					B6	-	-	-	-
1241									
1242	SCHMAP	Additions -	Permanent						
1243			P	S		-	-	-	-
1244			P	SE		48,790	727	17,000	253
1245			LABOR	CIAC		-	-	-	-
1246			SCHMAP-SO	SO		855,897	19,204	558,032	12,521
1247			SCHMAP	SG		-	-	-	-
1248			DPW	SCHMDEXP		70,161	1,421	249,195	5,047
1249					B6	974,848	21,352	824,227	17,821
1250									
1251	SCHMAT	Additions -	Temporary						
1252			SCHMAT-SITUS	S		86,442,664	69,535	(24,207,960)	149,808
1253			P	SGCT		1,122,425	17,746	(0)	(0)
1254			DPW	SNP		65,000,623	2,190,475	50,894,504	1,715,109
1255			SCHMAT-SNP	SNP		14,636,842	298,011	39,623,781	806,754
1256			P	TROJD		(42,345)	(662)	0	0
1257			P	SG		-	-	-	-
1258			SCHMAT-SE	SE		46,526,366	693,371	757,795	11,293
1259			P	SG		167,978	2,655	355,469,437	5,617,961
1260			SCHMAT-GPS	GPS		(134,124)	(3,009)	0	0
1261			SCHMAT-SO	SO		45,741,858	1,026,318	16,512,995	370,505
1262			SCHMAT-SNP	SNPD		1,863,634	62,803	0	0
1263			CUST	BADDEBT		2,065,355	94,203	(0)	(0)
1264			P	TAXDEPR		-	-	-	-
1265			BOOKDEPR	SCHMDEXP		773,708,090	15,669,091	796,121,143	16,122,999
1266					B6	1,037,099,368	20,120,538	1,235,171,696	24,794,429
1267									
1268	TOTAL SCHEDULE -	M ADDITIONS			B6	1,038,074,215	20,141,890	1,235,995,923	24,812,250
1269									
1270	SCHMDF	Deductions -	Flow Through						
1271			SCHMDF	S		-	-	-	-
1272			SCHMDF	DGP		-	-	-	-
1273			SCHMDF	DGU		-	-	-	-
1274					B6	-	-	-	-
1275	SCHMDP	Deductions -	Permanent						
1276			SCHMDP	S		-	-	-	-
1277			P	SE		1,874,524	27,936	-	-
1278			PTD	SNP		65,097	1,325	64,761	1,319
1279			BOOKDEPR	SCHMDEXP		(16,933)	(343)	(103,747)	(2,101)
1280			P	SG		33,558,074	530,363	(0)	(0)
1281			SCHMDP-SO	SO		-	-	-	-
1282					B6	35,480,761	559,281	(38,987)	(783)
1283									
1284	SCHMDT	Deductions -	Temporary						
1285			GP	S		(39,632,439)	(2,047,619)	(187,299,125)	(1,509,878)
1286			CUST	BADDEBT		-	-	-	-
1287			SCHMDT-SNP	SNP		42,934,369	874,159	109,403,260	2,227,489
1288			CUST	CN		-	-	-	-
1289			SCHMDT	SG		248,093	3,921	248,093	3,921
1290			CUST	DGP		-	-	-	-
1291			P	SE		15,175,569	226,158	3,940,706	58,727
1292			SCHMDT-SG	SG		134,050,011	2,118,573	801,916,884	12,673,771
1293			SCHMDT-GPS	GPS		66,701,099	1,496,585	50,583,213	1,134,945
1294			SCHMDT-SO	SO		73,526,177	1,649,720	31,571,053	708,365
1295			TAXDEPR	TAXDEPR		894,170,234	19,180,141	614,138,123	13,173,393
1296			DPW	SNPD		1,213,594	40,897	0	0
1297					B6	1,188,386,707	23,542,534	1,424,502,208	28,470,733
1298									
1299	TOTAL SCHEDULE -	M DEDUCTIONS			B6	1,223,867,468	24,101,816	1,424,463,221	28,469,950
1300									
1301	TOTAL SCHEDULE -	M ADJUSTMENTS			B6	(185,793,253)	(3,959,926)	(188,467,298)	(3,657,701)
1302									
1303									
1304									
1305	40911	State Income Taxes							
1306		IBT				44,824,360	1,099,580	90,429,147	758,573
1307		IBT		IBT		-	-	-	-
1308	PTC	P		SG		-	-	-	-
1309		IBT		IBT		-	-	-	-
1310	Total State Tax Expense					44,824,360	1,099,580	90,429,147	758,573
1311									
1312									

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT	FUNC							
1313	Calculation of Taxable Income:							
1314	Operating Revenues				5,242,858,133	107,656,641	5,016,990,882	81,205,651
1315	Operating Deductions:							
1316	O & M Expenses				2,830,114,002	51,556,086	1,198,726,050	27,071,916
1317	Depreciation Expense				692,732,899	16,331,303	1,085,751,700	21,988,579
1318	Amortization Expense				46,170,268	897,407	77,275,213	1,417,376
1319	Taxes Other Than Income				193,914,348	4,757,257	195,294,068	4,801,876
1320	Interest & Dividends (AFUDC-Equity)				(27,658,146)	(563,130)	(71,673,459)	(1,459,297)
1321	Misc Revenue & Expense				(573,589)	(12,447)	(3,967,846)	(60,809)
1322	Total Operating Deductions				3,734,699,783	72,966,477	2,481,405,726	53,759,642
1323	Other Deductions:							
1324	Interest Deductions				335,044,386	6,510,416	355,286,433	7,079,654
1325	Interest on PCRBS				-	-	-	-
1326	Schedule M Adjustments				(185,793,253)	(3,959,926)	(188,467,298)	(3,657,701)
1327								
1328	Income Before State Taxes				987,320,711	24,219,821	1,991,831,424	16,708,654
1329								
1330	State Income Taxes				44,824,360	1,099,580	90,429,147	758,573
1331								
1332	Total Taxable Income				942,496,351	23,120,241	1,901,402,278	15,950,081
1333								
1334	Tax Rate				21.0%	21.0%	21.0%	21.0%
1335								
1336	Federal Income Tax - Calculated				197,924,234	4,855,251	399,294,478	3,349,517
1337								
1338	Adjustments to Calculated Tax:							
1339	40910 P	SE			(38,289)	(571)	-	-
1340	40910 PTC P	SG			(63,630,952)	(1,005,645)	-	-
1341	40910 P	SO			(2,022)	(45)	-	-
1342	40910 IRS Settle LABOR	S			-	-	-	-
1343	Federal Income Tax Expense				134,252,971	3,848,989	399,294,478	3,349,517
1344								
1345	Total Operating Expenses				4,001,202,838	79,640,440	3,026,199,093	58,767,716
1346	310 Land and Land Rights							
1347	P	SG			2,328,228	36,796	2,328,228	36,796
1348	P	SG			33,837,468	534,779	33,837,468	534,779
1349	P	SG			53,917,013	852,123	53,917,013	852,123
1350	P	S			-	-	-	-
1351	P	SG			2,635,317	41,649	2,635,317	41,649
1352				B8	92,718,027	1,465,348	92,718,027	1,465,348
1353								
1354	311 Structures and Improvements							
1355	P	SG			227,799,832	3,600,227	227,799,832	3,600,227
1356	P	SG			315,235,587	4,982,092	315,235,587	4,982,092
1357	P	SG			405,064,432	6,401,778	405,064,432	6,401,778
1358	P	SG			65,356,523	1,032,917	65,356,523	1,032,917
1359				B8	1,013,456,374	16,017,014	1,013,456,374	16,017,014
1360								
1361	312 Boiler Plant Equipment							
1362	P	SG			597,594,836	9,444,595	583,513,039	9,222,041
1363	P	SG			497,662,452	7,865,229	401,033,520	6,338,072
1364	P	SG			3,124,486,974	49,380,468	3,186,018,519	50,352,934
1365	P	SG			339,527,268	5,366,006	347,618,333	5,493,880
1366				B8	4,559,271,530	72,056,297	4,518,183,412	71,406,927
1367								
1368	314 Turbogenerator Units							
1369	P	SG			110,636,287	1,748,534	110,636,287	1,748,534
1370	P	SG			110,488,785	1,746,203	110,488,785	1,746,203
1371	P	SG			694,528,005	10,976,560	694,528,005	10,976,560
1372	P	SG			67,630,168	1,068,850	67,630,168	1,068,850
1373				B8	983,283,246	15,540,147	983,283,246	15,540,147
1374								
1375	315 Accessory Electric Equipment							
1376	P	SG			86,301,422	1,363,937	86,301,422	1,363,937
1377	P	SG			133,668,704	2,112,546	133,668,704	2,112,546
1378	P	SG			198,025,862	3,129,669	198,025,862	3,129,669
1379	P	SG			68,717,683	1,086,038	68,717,683	1,086,038
1380				B8	486,713,672	7,692,190	486,713,672	7,692,190
1381								
1382								
1383								
1384	316 Misc Power Plant Equipment							
1385	P	SG			2,859,273	45,189	2,859,273	45,189
1386	P	SG			4,995,459	78,950	4,995,459	78,950
1387	P	SG			19,666,925	310,823	19,666,925	310,823
1388	P	SG			4,094,398	64,709	4,094,398	64,709
1389				B8	31,616,055	499,671	31,616,055	499,671

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
1390								
1391	317	Steam Plant ARO						
1392		P	S		-	-	-	-
1393				B8	-	-	-	-
1394								
1395	SP	Unclassified Steam Plant - Account 300						
1396		P	SG		36,901,809	583,209	36,901,809	583,209
1397				B8	36,901,809	583,209	36,901,809	583,209
1398								
1399								
1400	Total Steam Production Plant			B8	7,203,960,713	113,853,876	7,162,872,594	113,204,505
1401								
1402								
1403	Summary of Steam Production Plant by Factor							
1404		S			-	-	-	-
1405		DGP			-	-	-	-
1406		DGU			-	-	-	-
1407		SG			7,203,960,713	113,853,876	7,162,872,594	113,204,505
1408		SSGCH			-	-	-	-
1409	Total Steam Production Plant by Factor				7,203,960,713	113,853,876	7,162,872,594	113,204,505
1410	320	Land and Land Rights						
1411		P	SG		-	-	-	-
1412		P	SG		-	-	-	-
1413				B8	-	-	-	-
1414								
1415	321	Structures and Improvements						
1416		P	SG		-	-	-	-
1417		P	SG	B8	-	-	-	-
1418					-	-	-	-
1419								
1420	322	Reactor Plant Equipment						
1421		P	SG		-	-	-	-
1422		P	SG		-	-	-	-
1423				B8	-	-	-	-
1424								
1425	323	Turbogenerator Units						
1426		P	SG		-	-	-	-
1427		P	SG		-	-	-	-
1428				B8	-	-	-	-
1429								
1430	324	Land and Land Rights						
1431		P	SG		-	-	-	-
1432		P	SG		-	-	-	-
1433				B8	-	-	-	-
1434								
1435	325	Misc. Power Plant Equipment						
1436		P	SG		-	-	-	-
1437		P	SG		-	-	-	-
1438				B8	-	-	-	-
1439								
1440								
1441	NP	Unclassified Nuclear Plant - Acct 300						
1442		P	SG		-	-	-	-
1443				B8	-	-	-	-
1444								
1445								
1446	Total Nuclear Production Plant			B8	-	-	-	-
1447								
1448								
1449								
1450	Summary of Nuclear Production Plant by Factor							
1451		DGP			-	-	-	-
1452		DGU			-	-	-	-
1453		SG			-	-	-	-
1454								
1455	Total Nuclear Plant by Factor				-	-	-	-
1456								
1457	330	Land and Land Rights						
1458		P	SG		10,332,372	163,296	10,332,372	163,296
1459		P	SG		5,268,322	83,262	5,268,322	83,262
1460		P	SG		18,701,608	295,567	18,701,608	295,567
1461		P	SG		1,278,861	20,212	1,278,861	20,212
1462				B8	35,581,163	562,337	35,581,163	562,337
1463								
1464	331	Structures and Improvements						
1465		P	SG		20,045,585	316,807	20,045,585	316,807
1466		P	SG		4,996,271	78,963	4,996,271	78,963
1467		P	SG		232,044,479	3,667,311	232,044,479	3,667,311
1468		P	SG		9,844,532	155,586	9,844,532	155,586
1469				B8	266,930,867	4,218,667	266,930,867	4,218,667

2017 PROTOCOL 13-Month Average				JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
1470								
1471	332	Reservoirs, Dams & Waterways						
1472		P	SG		146,246,322	2,311,327	115,411,380	1,824,001
1473		P	SG		18,936,942	299,286	18,532,752	292,898
1474		P	SG		259,427,225	4,100,077	332,203,709	5,250,262
1475		P	SG		72,185,037	1,140,837	85,720,695	1,354,759
1476				B8	496,795,525	7,851,528	551,868,536	8,721,920
1477								
1478	333	Water Wheel, Turbines, & Generators						
1479		P	SG		28,931,961	457,251	28,931,961	457,251
1480		P	SG		8,234,869	130,147	8,234,869	130,147
1481		P	SG		60,547,694	956,917	60,547,694	956,917
1482		P	SG		34,378,487	543,329	34,378,487	543,329
1483				B8	132,093,012	2,087,643	132,093,012	2,087,643
1484								
1485	334	Accessory Electric Equipment						
1486		P	SG		3,799,804	60,053	3,799,804	60,053
1487		P	SG		3,414,615	53,966	3,414,615	53,966
1488		P	SG		64,335,725	1,016,784	64,335,725	1,016,784
1489		P	SG		9,036,320	142,813	9,036,320	142,813
1490				B8	80,586,465	1,273,616	80,586,465	1,273,616
1491								
1492								
1493								
1494	335	Misc. Power Plant Equipment						
1495		P	SG		1,135,690	17,949	1,135,690	17,949
1496		P	SG		157,300	2,486	157,300	2,486
1497		P	SG		1,051,607	16,620	1,051,607	16,620
1498		P	SG		18,279	289	18,279	289
1499				B8	2,362,876	37,344	2,362,876	37,344
1500								
1501	336	Roads, Railroads & Bridges						
1502		P	SG		4,182,035	66,094	4,182,035	66,094
1503		P	SG		824,546	13,031	824,546	13,031
1504		P	SG		16,991,437	268,539	16,991,437	268,539
1505		P	SG		1,079,694	17,064	1,079,694	17,064
1506				B8	23,077,713	364,728	23,077,713	364,728
1507								
1508	337	Hydro Plant ARO						
1509		P	S		-	-	-	-
1510				B8	-	-	-	-
1511								
1512	HP	Unclassified Hydro Plant - Acct 300						
1513		P	S		-	-	-	-
1514		P	SG		-	-	-	-
1515		P	SG		-	-	-	-
1516		P	SG		-	-	-	-
1517				B8	-	-	-	-
1518								
1519	Total Hydraulic Production Plant			B8	1,037,427,619	16,395,863	1,092,500,630	17,266,256
1520								
1521	Summary of Hydraulic Plant by Factor							
1522		S			-	-	-	-
1523		SG			1,037,427,619	16,395,863	1,092,500,630	17,266,256
1524		DGP			-	-	-	-
1525		DGU			-	-	-	-
1526	Total Hydraulic Plant by Factor					1,037,427,619	16,395,863	1,092,500,630
1527								
1528	340	Land and Land Rights						
1529		P	S		74,986	-	74,986	-
1530		P	SG		39,067,820	617,441	39,067,820	617,441
1531		P	SG		6,100,269	96,411	6,100,269	96,411
1532		P	SG		235,129	3,716	235,129	3,716
1533				B8	45,478,205	717,568	45,478,205	717,568
1534								
1535	341	Structures and Improvements						
1536		P	SG		169,827,363	2,684,010	169,827,363	2,684,010
1537		P	SG		-	-	-	-
1538		P	SG		53,321,697	842,714	53,321,697	842,714
1539		P	SG		4,273,000	67,532	4,273,000	67,532
1540				B8	227,422,060	3,594,257	227,422,060	3,594,257
1541								
1542	342	Fuel Holders, Producers & Accessories						
1543		P	SG		13,428,915	212,235	13,428,915	212,235
1544		P	SG		-	-	-	-
1545		P	SG		2,759,066	43,605	2,759,066	43,605
1546				B8	16,187,981	255,840	16,187,981	255,840

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
1547								
1548	343	Prime Movers						
1549		P	S		-	-	-	-
1550		P	SG		-	-	-	-
1551		P	SG		1,792,110,535	28,323,132	1,697,422,417	26,826,648
1552		P	SG		1,069,133,458	16,896,953	1,076,927,034	17,020,126
1553		P	SG		55,198,949	872,383	61,986,219	979,652
1554				B8	2,916,442,942	46,092,469	2,836,335,671	44,826,426
1555								
1556	344	Generators						
1557		P	S		-	-	-	-
1558		P	SG		56,869,305	898,782	56,869,305	898,782
1559		P	SG		399,593,606	6,315,315	399,593,606	6,315,315
1560		P	SG		17,661,521	279,129	17,661,521	279,129
1561				B8	474,124,432	7,493,226	474,124,432	7,493,226
1562								
1563	345	Accessory Electric Plant						
1564		P	SG		211,921,434	3,349,279	211,921,434	3,349,279
1565		P	SG		112,195,144	1,773,171	112,195,144	1,773,171
1566		P	SG		-	-	-	-
1567		P	SG		2,901,493	45,856	2,901,493	45,856
1568				B8	327,018,071	5,168,306	327,018,071	5,168,306
1569								
1570								
1571								
1572	346	Misc. Power Plant Equipment						
1573		P	SG		12,543,160	198,236	12,543,160	198,236
1574		P	SG		3,317,681	52,434	3,317,681	52,434
1575		P	SG		-	-	-	-
1576				B8	15,860,841	250,670	15,860,841	250,670
1577								
1578	347	Other Production ARO						
1579		P	S		-	-	-	-
1580				B8	-	-	-	-
1581								
1582	OP	Unclassified Other Prod Plant-Acct 300						
1583		P	S		-	-	-	-
1584		P	SG		(553,173)	(8,743)	(553,173)	(8,743)
1585					(553,173)	(8,743)	(553,173)	(8,743)
1586								
1587	Total Other Production Plant			B8	4,021,981,358	63,563,593	3,941,874,087	62,297,550
1588								
1589	Summary of Other Production Plant by Factor							
1590		S			74,986	-	74,986	-
1591		DGU			-	-	-	-
1592		SG			4,021,906,372	63,563,593	3,941,799,101	62,297,550
1593		SSGCT			-	-	-	-
1594	Total of Other Production Plant by Factor				4,021,981,358	63,563,593	3,941,874,087	62,297,550
1595								
1596	Experimental Plant							
1597	103	Experimental Plant						
1598		P	SG		-	-	-	-
1599	Total Experimental Production Plant			B8	-	-	-	-
1600								
1601	Total Production Plant			B8	12,263,369,690	193,813,333	12,197,247,311	192,768,312
1602	350	Land and Land Rights						
1603		T	SG		21,061,510	332,863	21,061,510	332,863
1604		T	SG		48,285,965	763,128	48,285,965	763,128
1605		T	SG		188,149,426	2,973,578	188,149,426	2,973,578
1606				B8	257,496,901	4,069,570	257,496,901	4,069,570
1607								
1608	352	Structures and Improvements						
1609		T	S		-	-	-	-
1610		T	SG		7,120,504	112,535	7,120,504	112,535
1611		T	SG		17,811,234	281,495	17,811,234	281,495
1612		T	SG		217,843,804	3,442,879	217,843,804	3,442,879
1613				B8	242,775,542	3,836,908	242,775,542	3,836,908
1614								
1615	353	Station Equipment						
1616		T	SG		109,601,927	1,732,187	109,601,927	1,732,187
1617		T	SG		163,544,183	2,584,709	163,544,183	2,584,709
1618		T	SG		1,762,166,159	27,849,881	1,763,416,159	27,869,636
1619				B8	2,035,312,270	32,166,776	2,036,562,270	32,186,531
1620								
1621	354	Towers and Fixtures						
1622		T	SG		128,124,015	2,024,916	128,124,015	2,024,916
1623		T	SG		131,329,134	2,075,571	131,329,134	2,075,571
1624		T	SG		1,031,470,890	16,301,721	1,031,470,890	16,301,721
1625				B8	1,290,924,040	20,402,208	1,290,924,040	20,402,208
1626								

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1627	355	Poles and Fixtures						
1628		T	SG		61,869,567	977,808	56,656,004	895,411
1629		T	SG		114,900,575	1,815,928	106,263,401	1,679,423
1630		T	SG		744,536,528	11,766,912	1,091,700,947	17,253,618
1631				B8	921,306,670	14,560,648	1,254,620,352	19,828,452
1632								
1633	356	Clearing and Grading						
1634		T	SG		158,901,193	2,511,329	158,901,193	2,511,329
1635		T	SG		157,920,460	2,495,829	157,920,460	2,495,829
1636		T	SG		896,677,028	14,171,393	896,677,028	14,171,393
1637				B8	1,213,498,681	19,178,551	1,213,498,681	19,178,551
1638								
1639	357	Underground Conduit						
1640		T	SG		6,371	101	6,371	101
1641		T	SG		91,651	1,448	91,651	1,448
1642		T	SG		3,421,372	54,073	3,421,372	54,073
1643				B8	3,519,393	55,622	3,519,393	55,622
1644								
1645	358	Underground Conductors						
1646		T	SG		-	-	-	-
1647		T	SG		1,087,552	17,188	1,087,552	17,188
1648		T	SG		6,947,802	109,805	6,947,802	109,805
1649				B8	8,035,354	126,994	8,035,354	126,994
1650								
1651	359	Roads and Trails						
1652		T	SG		1,863,032	29,444	1,863,032	29,444
1653		T	SG		440,513	6,962	440,513	6,962
1654		T	SG		9,633,656	152,254	9,633,656	152,254
1655				B8	11,937,200	188,660	11,937,200	188,660
1656								
1657	TP	Unclassified Trans Plant - Acct 300						
1658		T	SG		141,387,720	2,234,540	141,387,720	2,234,540
1659				B8	141,387,720	2,234,540	141,387,720	2,234,540
1660								
1661	TS0	Unclassified Trans Sub Plant - Acct 300						
1662		T	SG		-	-	-	-
1663				B8	-	-	-	-
1664								
1665		Total Transmission Plant		B8	6,126,193,770	96,820,476	6,460,757,453	102,108,036
1666		Summary of Transmission Plant by Factor						
1667		DGP			-	-	-	-
1668		DGU			-	-	-	-
1669		SG			6,126,193,770	96,820,476	6,460,757,453	102,108,036
1670		Total Transmission Plant by Factor			6,126,193,770	96,820,476	6,460,757,453	102,108,036
1671	360	Land and Land Rights						
1672		DPW	S		65,485,657	1,816,829	70,546,377	2,032,239
1673				B8	65,485,657	1,816,829	70,546,377	2,032,239
1674								
1675	361	Structures and Improvements						
1676		DPW	S		112,759,294	5,126,761	121,473,313	5,497,674
1677				B8	112,759,294	5,126,761	121,473,313	5,497,674
1678								
1679	362	Station Equipment						
1680		DPW	S		968,544,593	28,938,933	1,044,143,551	32,874,889
1681				B8	968,544,593	28,938,933	1,044,143,551	32,874,889
1682								
1683	363	Storage Battery Equipment						
1684		DPW	S		-	-	-	-
1685				B8	-	-	-	-
1686								
1687	364	Poles, Towers & Fixtures						
1688		DPW	S		1,160,462,211	65,286,337	1,250,662,914	69,623,977
1689				B8	1,160,462,211	65,286,337	1,250,662,914	69,623,977
1690								
1691	365	Overhead Conductors						
1692		DPW	S		744,329,367	35,410,766	801,851,011	37,859,183
1693				B8	744,329,367	35,410,766	801,851,011	37,859,183
1694								
1695	366	Underground Conduit						
1696		DPW	S		362,617,136	17,576,162	390,640,125	18,768,964
1697				B8	362,617,136	17,576,162	390,640,125	18,768,964
1698								
1699								
1700								
1701								
1702	367	Underground Conductors						
1703		DPW	S		846,996,276	19,628,079	912,452,001	22,414,211
1704				B8	846,996,276	19,628,079	912,452,001	22,414,211

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1705								
1706	368	Line Transformers						
1707		DPW	S		1,320,865,701	53,049,697	1,422,941,973	57,394,588
1708				B8	1,320,865,701	53,049,697	1,422,941,973	57,394,588
1709								
1710	369	Services						
1711		DPW	S		759,536,527	25,884,501	818,233,378	28,382,941
1712				B8	759,536,527	25,884,501	818,233,378	28,382,941
1713								
1714	370	Meters						
1715		DPW	S		198,131,758	4,166,901	213,443,346	4,818,641
1716				B8	198,131,758	4,166,901	213,443,346	4,818,641
1717								
1718	371	Installations on Customers' Premises						
1719		DPW	S		8,825,624	276,616	9,507,667	305,648
1720				B8	8,825,624	276,616	9,507,667	305,648
1721								
1722	372	Leased Property						
1723		DPW	S		-	-	-	-
1724				B8	-	-	-	-
1725								
1726	373	Street Lights						
1727		DPW	S		62,223,189	754,230	67,031,786	958,909
1728				B8	62,223,189	754,230	67,031,786	958,909
1729								
1730	DP	Unclassified Dist Plant - Acct 300						
1731		DPW	S		59,633,701	1,417,595	59,633,701	1,417,595
1732				B8	59,633,701	1,417,595	59,633,701	1,417,595
1733								
1734	DS0	Unclassified Dist Sub Plant - Acct 300						
1735		DPW	S		-	-	-	-
1736				B8	-	-	-	-
1737								
1738								
1739	Total Distribution Plant			B8	6,670,411,035	259,333,406	7,182,561,144	282,349,459
1740								
1741	Summary of Distribution Plant by Factor							
1742		S			6,670,411,035	259,333,406	7,182,561,144	282,349,459
1743								
1744	Total Distribution Plant by Factor				6,670,411,035	259,333,406	7,182,561,144	282,349,459
1745	389	Land and Land Rights						
1746		G-SITUS	S		12,897,990	635,804	12,897,990	635,804
1747		CUST	CN		1,128,506	27,769	1,128,506	27,769
1748		G-DGU	SG		332	5	332	5
1749		G-SG	SG		1,228	19	1,228	19
1750		PTD	SO		7,516,302	168,645	7,516,302	168,645
1751				B8	21,544,358	832,243	21,544,358	832,243
1752								
1753	390	Structures and Improvements						
1754		G-SITUS	S		126,709,623	3,731,664	126,709,623	3,731,664
1755		G-DGP	SG		335,238	5,298	335,238	5,298
1756		G-DGU	SG		1,488,899	23,531	1,488,899	23,531
1757		CUST	CN		8,138,860	200,271	8,138,860	200,271
1758		G-SG	SG		5,722,740	90,444	5,722,740	90,444
1759		P	SE		1,011,923	15,080	1,011,923	15,080
1760		PTD	SO		95,791,168	2,149,284	95,791,168	2,149,284
1761				B8	239,198,452	6,215,573	239,198,452	6,215,573
1762								
1763	391	Office Furniture & Equipment						
1764		G-SITUS	S		8,568,885	247,920	8,568,885	247,920
1765		G-DGP	SG		-	-	-	-
1766		G-DGU	SG		-	-	-	-
1767		CUST	CN		5,951,695	146,452	5,951,695	146,452
1768		G-SG	SG		3,193,249	50,467	3,193,249	50,467
1769		P	SE		90,456	1,348	90,456	1,348
1770		PTD	SO		52,935,200	1,187,717	52,935,200	1,187,717
1771		G-SG	SG		-	-	-	-
1772		G-SG	SG		-	-	-	-
1773				B8	70,739,484	1,633,905	70,739,484	1,633,905

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
1774								
1775	392	Transportation Equipment						
1776		G-SITUS	S		81,827,782	2,118,436	81,827,782	2,118,436
1777		PTD	SO		9,733,516	218,393	9,733,516	218,393
1778		G-SG	SG		20,011,151	316,263	20,011,151	316,263
1779		CUST	CN		-	-	-	-
1780		G-DGU	SG		588,901	9,307	588,901	9,307
1781		P	SE		541,386	8,068	541,386	8,068
1782		G-DGP	SG		71,316	1,127	71,316	1,127
1783		G-SG	SG		322,414	5,096	322,414	5,096
1784		G-DGU	SG		44,655	706	44,655	706
1785				B8	113,141,121	2,677,396	113,141,121	2,677,396
1786								
1787	393	Stores Equipment						
1788		G-SITUS	S		8,989,804	205,799	8,989,804	205,799
1789		G-DGP	SG		-	-	-	-
1790		G-DGU	SG		-	-	-	-
1791		PTD	SO		196,899	4,418	196,899	4,418
1792		G-SG	SG		5,937,808	93,843	5,937,808	93,843
1793		G-DGU	SG		53,971	853	53,971	853
1794				B8	15,178,481	304,913	15,178,481	304,913
1795								
1796	394	Tools, Shop & Garage Equipment						
1797		G-SITUS	S		33,911,250	761,142	33,911,250	761,142
1798		G-DGP	SG		109,756	1,735	109,756	1,735
1799		G-SG	SG		22,092,547	349,158	22,092,547	349,158
1800		PTD	SO		3,728,567	83,659	3,728,567	83,659
1801		P	SE		137,478	2,049	137,478	2,049
1802		G-DGU	SG		-	-	-	-
1803		G-SG	SG		1,652,844	26,122	1,652,844	26,122
1804		G-SG	SG		89,913	1,421	89,913	1,421
1805				B8	61,722,355	1,225,286	61,722,355	1,225,286
1806								
1807	395	Laboratory Equipment						
1808		G-SITUS	S		19,684,882	292,280	19,684,882	292,280
1809		G-DGP	SG		-	-	-	-
1810		G-DGU	SG		-	-	-	-
1811		PTD	SO		4,938,106	110,797	4,938,106	110,797
1812		P	SE		1,095,657	16,328	1,095,657	16,328
1813		G-SG	SG		6,027,014	95,253	6,027,014	95,253
1814		G-SG	SG		223,587	3,534	223,587	3,534
1815		G-SG	SG		14,022	222	14,022	222
1816				B8	31,983,267	518,414	31,983,267	518,414
1817								
1818	396	Power Operated Equipment						
1819		G-SITUS	S		124,108,930	4,433,164	124,108,930	4,433,164
1820		G-DGP	SG		541,568	8,559	541,568	8,559
1821		G-SG	SG		40,201,050	635,351	40,201,050	635,351
1822		PTD	SO		6,842,184	153,519	6,842,184	153,519
1823		G-DGU	SG		1,084,013	17,132	1,084,013	17,132
1824		P	SE		403,876	6,019	403,876	6,019
1825		P	SG		-	-	-	-
1826		G-SG	SG		964,390	15,242	964,390	15,242
1827				B8	174,146,011	5,268,986	174,146,011	5,268,986
1828	397	Communication Equipment						
1829		G-SITUS	S		186,226,575	5,724,810	259,370,260	8,682,312
1830		G-DGP	SG		412,544	6,520	(480,354)	(7,592)
1831		G-DGU	SG		1,136,750	17,966	149,368	2,361
1832		PTD	SO		87,172,952	1,955,915	115,522,185	2,591,992
1833		CUST	CN		3,575,935	87,992	(590,845)	(14,539)
1834		G-SG	SG		163,435,564	2,582,992	161,174,592	2,547,259
1835		P	SE		342,988	5,111	304,261	4,534
1836		G-SG	SG		1,297,830	20,511	1,099,733	17,381
1837		G-SG	SG		16,633	263	16,315	258
1838				B8	443,617,771	10,402,081	536,565,515	13,823,966
1839								
1840	398	Misc. Equipment						
1841		G-SITUS	S		2,715,972	49,761	2,715,972	49,761
1842		G-DGP	SG		-	-	-	-
1843		G-DGU	SG		-	-	-	-
1844		CUST	CN		216,484	5,327	216,484	5,327
1845		PTD	SO		2,616,872	58,715	2,616,872	58,715
1846		P	SE		4,527	67	4,527	67
1847		G-SG	SG		2,543,077	40,192	2,543,077	40,192
1848		G-SG	SG		-	-	-	-
1849				B8	8,096,933	154,063	8,096,933	154,063

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
1850								
1851	399	Coal Mine						
1852		P	SE		1,854,828	27,642	126,120,961	1,879,551
1853	MP	P	SE		-	-	-	-
1854				B8	1,854,828	27,642	126,120,961	1,879,551
1855								
1856	399L	WIDCO Capital Lease						
1857		P	SE		-	-	-	-
1858					-	-	-	-
1859								
1860		Remove Capital Leases			-	-	-	-
1861					-	-	-	-
1862								
1863	1011390	General Capital Leases						
1864		G-SITUS	S		6,543,770	-	6,543,770	-
1865		P	SG		11,935,361	188,631	11,935,361	188,631
1866		PTD	SO		(5,218,406)	(117,086)	(5,218,406)	(117,086)
1867				B9	13,260,726	71,544	13,260,726	71,544
1868								
1869		Remove Capital Leases			(13,260,726)	(71,544)	(13,260,726)	(71,544)
1870					-	-	-	-
1871								
1872	1011346	General Gas Line Capital Leases						
1873		P	SG		-	-	-	-
1874				B9	-	-	-	-
1875								
1876		Remove Capital Leases			-	-	-	-
1877					-	-	-	-
1878								
1879	GP	Unclassified Gen Plant - Acct 300						
1880		G-SITUS	S		-	-	-	-
1881		PTD	SO		2,445,175	54,863	2,445,175	54,863
1882		CUST	CN		-	-	-	-
1883		G-SG	SG		-	-	-	-
1884		G-DGP	SG		-	-	-	-
1885		G-DGU	SG		-	-	-	-
1886				B8	2,445,175	54,863	2,445,175	54,863
1887								
1888	399G	Unclassified Gen Plant - Acct 300						
1889		G-SITUS	S		-	-	-	-
1890		PTD	SO		-	-	-	-
1891		G-SG	SG		-	-	-	-
1892		G-DGP	SG		-	-	-	-
1893		G-DGU	SG		-	-	-	-
1894				B8	-	-	-	-
1895								
1896	Total General Plant			B8	1,183,668,236	29,315,363	1,400,882,113	34,589,157
1897								
1898	Summary of General Plant by Factor							
1899		S			612,185,462	18,200,781	685,329,147	21,158,283
1900		DGP			-	-	-	-
1901		DGU			-	-	-	-
1902		SG			291,550,364	4,607,762	287,210,697	4,539,177
1903		SO			268,698,536	6,028,838	297,047,769	6,664,915
1904		SE			5,483,119	81,714	129,710,526	1,933,045
1905		CN			19,011,481	467,812	14,844,700	365,281
1906		DEU			-	-	-	-
1907		SSGCT			-	-	-	-
1908		SSGCH			-	-	-	-
1909		Less Capital Leases			(13,260,726)	(71,544)	(13,260,726)	(71,544)
1910	Total General Plant by Factor				1,183,668,236	29,315,363	1,400,882,113	34,589,157
1911	301	Organization						
1912		I-SITUS	S		-	-	-	-
1913		PTD	SO		-	-	-	-
1914		I-SG	SG		-	-	-	-
1915				B8	-	-	-	-
1916	302	Franchise & Consent						
1917		I-SITUS	S		(31,081,215)	-	(31,081,215)	-
1918		I-SG	SG		10,500,447	165,953	1,335,766	21,111
1919		I-SG	SG		172,821,245	2,731,326	172,500,853	2,726,263
1920		I-SG	SG		9,189,363	145,232	9,189,363	145,232
1921		I-DGP	SG		-	-	-	-
1922		I-DGU	SG		600,993	9,498	600,993	9,498
1923				B8	162,030,833	3,052,009	152,545,760	2,902,104

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
1924								
1925	303	Miscellaneous Intangible Plant						
1926		I-SITUS	S		15,520,206	472,341	16,179,756	972,341
1927		I-SG	SG		151,947,257	2,401,427	151,947,257	2,401,427
1928		PTD	SO		369,093,768	8,281,424	390,856,626	8,769,722
1929		P	SE		14,653	218	(1,473,040)	(21,952)
1930		CUST	CN		144,936,752	3,566,432	144,916,482	3,565,933
1931		P	SG		-	-	-	-
1932		I-DGP	SG		-	-	-	-
1933				B8	681,512,635	14,721,842	702,427,081	15,687,470
1934	303	Less Non-Regulated Plant						
1935		I-SITUS	S		-	-	-	-
1936					681,512,635	14,721,842	702,427,081	15,687,470
1937	IP	Unclassified Intangible Plant - Acct 300						
1938		I-SITUS	S		-	-	-	-
1939		I-SG	SG		-	-	-	-
1940		I-DGU	SG		-	-	-	-
1941		PTD	SO		-	-	-	-
1942					-	-	-	-
1943								
1944		Total Intangible Plant		B8	843,543,468	17,773,852	854,972,841	18,589,574
1945								
1946		Summary of Intangible Plant by Factor						
1947		S			(15,561,009)	472,341	(14,901,459)	972,341
1948		DGP			-	-	-	-
1949		DGU			-	-	-	-
1950		SG			345,059,304	5,453,436	335,574,232	5,303,531
1951		SO			369,093,768	8,281,424	390,856,626	8,769,722
1952		CN			144,936,752	3,566,432	144,916,482	3,565,933
1953		SSGCT			-	-	-	-
1954		SSGCH			-	-	-	-
1955		SE			14,653	218	(1,473,040)	(21,952)
1956		Total Intangible Plant by Factor			843,543,468	17,773,852	854,972,841	18,589,574
1957		Summary of Unclassified Plant (Account 106)						
1958		DP			59,633,701	1,417,595	59,633,701	1,417,595
1959		DS0			-	-	-	-
1960		GP			2,445,175	54,863	2,445,175	54,863
1961		HP			-	-	-	-
1962		NP			-	-	-	-
1963		OP			(553,173)	(8,743)	(553,173)	(8,743)
1964		TP			141,387,720	2,234,540	141,387,720	2,234,540
1965		TS0			-	-	-	-
1966		IP			-	-	-	-
1967		MP			-	-	-	-
1968		SP			36,901,809	583,209	36,901,809	583,209
1969		Total Unclassified Plant by Factor			239,815,232	4,281,465	239,815,232	4,281,465
1970								
1971		Total Electric Plant In Service		B8	27,087,186,200	597,056,429	28,096,420,863	630,404,537
1972		Summary of Electric Plant by Factor						
1973		S			7,267,110,474	278,006,528	7,853,063,818	304,480,083
1974		SE			5,497,773	81,932	128,237,485	1,911,093
1975		DGU			-	-	-	-
1976		DGP			-	-	-	-
1977		SG			19,026,098,143	300,695,007	19,280,714,707	304,719,055
1978		SO			637,792,304	14,310,263	687,904,395	15,434,637
1979		CN			163,948,232	4,034,244	159,761,183	3,931,214
1980		DEU			-	-	-	-
1981		SSGCH			-	-	-	-
1982		SSGCT			-	-	-	-
1983		Less Capital Leases			(13,260,726)	(71,544)	(13,260,726)	(71,544)
1984					27,087,186,200	597,056,429	28,096,420,863	630,404,537
1985	105	Plant Held For Future Use						
1986		DPW	S		10,668,554	683,318	10,668,554	683,318
1987		P	SG		-	-	-	-
1988		T	SG		3,657,534	57,805	3,657,534	57,805
1989		P	SG		8,923,302	141,027	8,923,302	141,027
1990		P	SE		-	-	-	-
1991		G	SG		-	-	-	-
1992								
1993								
1994		Total Plant Held For Future Use		B10	23,249,390	882,150	23,249,390	882,150
1995								
1996	114	Electric Plant Acquisition Adjustments						
1997		P	S		11,763,784	-	11,763,784	-
1998		P	SG		144,704,699	2,286,963	144,704,699	2,286,963
1999		P	SG		-	-	-	-
2000		Total Electric Plant Acquisition Adjustment		B15	156,468,483	2,286,963	156,468,483	2,286,963

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
2001								
2002	115	Accum Provision for Asset Acquisition Adjustments						
2003		P	S		(690,999)	-	(690,999)	-
2004		P	SG		(118,854,240)	(1,878,413)	(128,417,358)	(2,029,552)
2005		P	SG		-	-	-	-
2006				B15	(119,545,239)	(1,878,413)	(129,108,358)	(2,029,552)
2007								
2008	128	Pensions						
2009		LABOR	SO		-	-	-	-
2010	Total Pensions			B15	-	-	-	-
2011								
2012	124	Weatherization						
2013		DMSC	S		1,020,693	21,071	0	-
2014		DMSC	SO		(4,454)	(100)	-	-
2015				B16	1,016,239	20,971	0	-
2016								
2017	182W	Weatherization						
2018		DMSC	S		(9,159,011)	0	(9,159,011)	0
2019		DMSC	SG		-	-	-	-
2020		DMSC	SGCT		-	-	-	-
2021		DMSC	SO		-	-	-	-
2022				B16	(9,159,011)	0	(9,159,011)	0
2023								
2024	186W	Weatherization						
2025		DMSC	S		-	-	-	-
2026		DMSC	CN		-	-	-	-
2027		DMSC	CNP		-	-	-	-
2028		DMSC	SG		-	-	-	-
2029		DMSC	SO		-	-	-	-
2030				B16	-	-	-	-
2031								
2032	Total Weatherization			B16	(8,142,772)	20,971	(9,159,011)	0
2033								
2034	151	Fuel Stock						
2035		P	DEU		-	-	-	-
2036		P	SE		206,367,792	3,075,450	-	-
2037		P	SE		-	-	-	-
2038		P	SE		17,303,501	257,870	-	-
2039				B13	223,671,293	3,333,320	-	-
2040								
2041	152	Fuel Stock - Undistributed						
2042		P	SE		-	-	-	-
2043					-	-	-	-
2044								
2045	25316	UAMPS Working Capital Deposit						
2046		P	SE		(2,862,000)	(42,652)	(2,613,308)	(38,946)
2047				B13	(2,862,000)	(42,652)	(2,613,308)	(38,946)
2048								
2049	25317	DG&T Working Capital Deposit						
2050		P	SE		(2,591,612)	(38,622)	(2,659,395)	(39,632)
2051				B13	(2,591,612)	(38,622)	(2,659,395)	(39,632)
2052								
2053	25319	Provo Working Capital Deposit						
2054		P	SE		-	-	-	-
2055					-	-	-	-
2056								
2057	Total Fuel Stock			B13	218,217,681	3,252,047	(5,272,702)	(78,578)
2058	154	Materials and Supplies						
2059		MSS	S		102,964,940	1,391,812	102,964,940	1,391,812
2060		MSS	SG		6,018,747	95,122	6,018,747	95,122
2061		MSS	SE		-	-	-	-
2062		MSS	SO		120,871	2,712	120,871	2,712
2063		MSS	SG		114,459,275	1,808,954	114,459,275	1,808,954
2064		MSS	SG		7,682	121	7,682	121
2065		MSS	SNPD		(1,910,813)	(64,393)	(1,910,813)	(64,393)
2066		MSS	SG		-	-	-	-
2067		MSS	SG		-	-	-	-
2068		MSS	SG		-	-	-	-
2069		MSS	SG		-	-	-	-
2070		MSS	SG		9,945,107	157,176	9,945,107	157,176
2071		MSS	SG		-	-	-	-
2072				B13	231,605,809	3,391,505	231,605,809	3,391,505
2073								
2074	163	Stores Expense Undistributed						
2075		MSS	SO		-	-	-	-
2076								
2077				B13	-	-	-	-

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
2078								
2079	25318	Provo Working Capital Deposit						
2080		MSS	SG		(273,000)	(4,315)	(273,000)	(4,315)
2081								
2082				B13	(273,000)	(4,315)	(273,000)	(4,315)
2083								
2084		Total Materials and Supplies		B13	231,332,809	3,387,190	231,332,809	3,387,190
2085								
2086	165	Prepayments						
2087		DMSC	S		33,665,392	-	33,665,392	-
2088		GP	GPS		188,938	4,239	188,938	4,239
2089		PT	SG		2,228,458	35,219	2,228,458	35,219
2090		P	SE		(38,556)	(575)	(38,556)	(575)
2091		PTD	SO		18,199,845	408,353	18,199,845	408,353
2092		Total Prepayments		B15	54,244,077	447,237	54,244,077	447,237
2093								
2094	182M	Misc Regulatory Assets						
2095		DDS2	S		61,193,411	(1,798,155)	63,891,005	(52,048)
2096		DEFSG	SG		3,448,669	54,504	58,163,151	919,230
2097		P	SGCT		93,535	1,479	0	0
2098		DEFSG	SG-P		-	-	-	-
2099		P	SE		201,540,570	3,003,511	115,119,099	1,715,593
2100		P	SG		-	-	-	-
2101		DDSO2	SO		550,408,787	12,349,623	489,830,578	10,990,418
2102				B16	816,684,974	13,610,962	727,003,834	13,573,194
2103								
2104	186M	Misc Deferred Debits						
2105		LABOR	S		4,212,831	-	4,212,831	-
2106		P	SG		-	-	-	-
2107		P	SG		-	-	-	-
2108		DEFSG	SG		57,717,837	912,193	65,779,643	1,039,604
2109		LABOR	SO		1,278,336	28,682	1,278,336	28,682
2110		P	SE		2,155,816	32,128	2,155,816	32,128
2111		P	SG		-	-	-	-
2112		GP	EXCTAX		-	-	-	-
2113		Total Misc. Deferred Debits		B11	65,364,820	973,002	73,426,626	1,100,414
2114								
2115		Working Capital						
2116	CWC	Cash Working Capital						
2117		CWC	S		27,237,483	154,414	15,727,422	90,694
2118		CWC	SO		-	-	-	-
2119		CWC	SE		-	-	-	-
2120				B14	27,237,483	154,414	15,727,422	90,694
2121								
2122	OWC	Other Work. Cap.						
2123	131	Cash	GP	SNP	-	-	-	-
2124	135	Working Funds	GP	SG	-	-	-	-
2125	141	Notes Receivable	GP	SO	-	-	-	-
2126	143	Other A/R	GP	SO	28,099,632	630,477	28,099,632	630,477
2127	232	A/P	PTD	S	(14,085)	-	(14,085)	-
2128	232	A/P	PTD	SO	(6,444,946)	(144,606)	(6,444,946)	(144,606)
2129	232	A/P	P	SE	(2,812,288)	(41,911)	(2,812,288)	(41,911)
2130	232	A/P	T	SG	-	-	-	-
2131	2533	Other Msc. Df. Crd.	P	S	-	-	-	-
2132	2533	Other Msc. Df. Crd.	P	SE	(6,073,168)	(90,507)	(6,622,550)	(98,694)
2133	230	Asset Retir. Oblig.	P	SG	-	-	-	-
2134	230	Asset Retir. Oblig.	P	S	(8,716,788)	-	(8,716,788)	-
2135	254	ARO Reg Liability	P	SG	-	-	-	-
2136	254	ARO Reg Liability	P	TROJD	-	-	-	-
2137	2533	Cholla Reclamation	P	SE	-	-	-	-
2138				B14	4,038,357	353,452	3,488,976	345,265
2139								
2140		Total Working Capital		B14	31,275,840	507,866	19,216,398	435,959
2141		Miscellaneous Rate Base						
2142	18221	Unrec Plant & Reg Study Costs						
2143		P	S		-	-	-	-
2144								
2145					-	-	-	-
2146								
2147	18222	Nuclear Plant - Trojan						
2148		P	S		-	-	-	-
2149		P	TROJP		-	-	-	-
2150		P	TROJD		-	-	-	-
2151				B16	-	-	-	-

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
2152								
2153								
2154								
2155	1869	Misc Deferred Debits-Trojan						
2156		P	S		-	-	-	-
2157		P	SG		-	-	-	-
2158					-	-	-	-
2159								
2160		Total Miscellaneous Rate Base		B15	-	-	-	-
2161								
2162		Total Rate Base Additions			1,469,150,063	23,489,975	1,141,401,545	20,004,977
2163	235	Customer Service Deposits						
2164		CUST	S		-	-	-	-
2165		CUST	CN		-	-	-	-
2166		Total Customer Service Deposits		B15	-	-	-	-
2167								
2168	2281	Prop Ins	PTD	S	(4,799,240)	-	(4,799,240)	-
2169	2282	Inj & Dam	PTD	SO	(3,698,530)	(82,985)	(3,698,530)	(82,985)
2170	2283	Pen & Ben	PTD	SO	(260,461,816)	(5,844,029)	(167,166,698)	(3,750,750)
2171	2282	Prov for Injur	PTD	S	(9,650,059)	-	(9,650,059)	-
2172	25335	Reg Liabilitie	PTD	SE	(115,119,099)	(1,715,593)	(115,119,099)	(1,715,593)
2173				B15	(393,728,744)	(7,642,607)	(300,433,625)	(5,549,327)
2174								
2175	22841	Accum Misc. Operating Provisions						
2176		P	S		-	-	-	-
2177		P	SG		(873,155)	(13,800)	(873,155)	(13,800)
2178				B15	(873,155)	(13,800)	(873,155)	(13,800)
2179								
2180	254105	ARO	P	S	263,061	-	263,061	-
2181	230	ARO	P	TROJD	(1,986,463)	(31,075)	(1,986,463)	(31,075)
2182	254105	ARO	P	TROJD	(3,472,937)	(54,328)	(3,472,937)	(54,328)
2183	254		P	S	(100,494,284)	-	(100,494,284)	-
2184				B15	(105,690,622)	(85,402)	(105,690,622)	(85,402)
2185								
2186	252	Customer Advances for Construction						
2187		DPW	S		1,609,343	-	(11,468,573)	(105,997)
2188		DPW	SE		-	-	-	-
2189		T	SG		(38,064,967)	(601,592)	(24,987,051)	(394,904)
2190		DPW	SO		-	-	-	-
2191		CUST	CN		-	-	-	-
2192		Total Customer Advances for Construction		B20	(36,455,623)	(601,592)	(36,455,623)	(500,901)
2193								
2194	25398	SO2 Emissions						
2195		P	SE		-	-	(9,901,011)	(147,552)
2196					-	-	(9,901,011)	(147,552)
2197								
2198	25399	Other Deferred Credits						
2199		P	S		(4,419,180)	(64,812)	(4,419,180)	(64,812)
2200		LABOR	SO		(48,364,482)	(1,085,163)	(48,364,482)	(1,085,163)
2201		P	SG		(4,457,857)	(70,454)	(4,457,857)	(70,454)
2202		P	SE		(4,517,776)	(67,327)	(4,517,776)	(67,327)
2203				B15	(61,759,295)	(1,287,756)	(61,759,295)	(1,287,756)
2204								
2205	190	Accumulated Deferred Income Taxes						
2206		P	S		51,710,204	-	87,101,863	234,023
2207		CUST	CN		-	-	-	-
2208		LABOR	SO		175,587,721	3,939,694	105,225,235	2,360,958
2209		P	DGP		-	-	-	-
2210		IBT	IBT		-	-	-	-
2211		P	SG		-	-	-	-
2212		P	SG		-	-	-	-
2213		CUST	BADDEBT		4,318,413	196,968	2,981,596	135,994
2214		P	TROJD		2,071,896	32,411	1,339,013	20,946
2215		P	SG		43,565,536	688,525	2,265,538	35,805
2216		P	SE		20,344,891	303,195	(10,946,553)	(163,134)
2217		PTD	SNP		-	-	-	-
2218		DPW	SNPD		1,339,373	45,136	1,635,615	55,119
2219		P	SG		-	-	-	-
2220				B19	298,938,034	5,205,929	189,602,305	2,679,712
2221								
2222	281	Accumulated Deferred Income Taxes						
2223		P	S		-	-	-	-
2224		PT	SG		(306,896,817)	(4,850,303)	(0)	(0)
2225		T	SG		-	-	-	-
2226				B19	(306,896,817)	(4,850,303)	(0)	(0)

2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
2227								
2228	282	Accumulated	Deferred Income Taxes					
2229		GP	S		1,817,510	-	(4,489,965,137)	(96,971,841)
2230		ACCMDIT	DITBAL		(4,215,651,172)	(90,912,969)	(1)	(0)
2231		PT	SNP		-	-	-	-
2232		LABOR	SO		(1,434,121)	(32,178)	(960,984)	(21,562)
2233		PTD	GPS		-	-	-	-
2234		DPW	CIAC		-	-	-	-
2235		P	SNPD		-	-	-	-
2236		GP	SCHMDEXP		-	-	-	-
2237		TAXDEPR	TAXDEPR		-	-	-	-
2238		P	DGP		-	-	-	-
2239		PT	IBT		-	-	-	-
2240		PT	SG		-	-	-	-
2241		P	SG		-	-	-	-
2242		P	SE		255,819	3,812	147,402	2,197
2243		P	SG		(2,116,787)	(33,454)	36,497,601	576,821
2244				B19	(4,217,128,751)	(90,974,789)	(4,454,281,119)	(96,414,386)
2245								
2246	283	Accumulated	Deferred Income Taxes					
2247		GP	S		(27,105,624)	904,287	168,289	921,533
2248		P	SG		(2,797,118)	(44,207)	(52,495,542)	(829,658)
2249		P	SE		(75,228,156)	(1,121,107)	(135,869)	(2,025)
2250		LABOR	SO		(227,920,951)	(5,113,904)	(130,137,558)	(2,919,920)
2251		GP	GPS		(8,417,751)	(188,871)	(4,273,480)	(95,885)
2252		PTD	SNP		(2,071,970)	(42,186)	(1,049,277)	(21,364)
2253		P	TROJD		-	-	-	-
2254		P	SG		-	-	-	-
2255		P	SG		(35,497)	(561)	(0)	(0)
2256		P	SG		-	-	-	-
2257				B19	(343,577,067)	(5,606,549)	(187,923,437)	(2,947,318)
2258								
2259		Total Accum	Deferred Income Tax	B19	(4,568,664,601)	(96,225,712)	(4,452,602,251)	(96,681,992)
2260	255	Accumulated	Investment Tax Credit					
2261		PTD	S		(47,760)	-	(37,201)	-
2262		PTD	ITC84		-	-	-	-
2263		PTD	ITC85		-	-	-	-
2264		PTD	ITC86		-	-	-	-
2265		PTD	ITC88		(36)	(2)	-	-
2266		PTD	ITC89		(44,962)	(2,194)	-	-
2267		PTD	ITC90		(100,086)	(1,506)	(42,534)	(640)
2268		PTD	SG		(239,919)	(3,792)	(216,535)	(3,422)
2269		Total Accumulated	ITC	B19	(432,763)	(7,494)	(296,270)	(4,062)
2270								
2271		Total Rate Base	Deductions		(5,167,604,804)	(105,864,362)	(4,968,011,853)	(104,270,792)
2272								
2273								
2274								
2275	108SP	Steam Prod Plant	Accumulated Depr					
2276		P	S		12,146,496	-	12,146,496	-
2277		P	SG		(736,265,511)	(11,636,194)	(782,446,137)	(12,366,048)
2278		P	SG		(740,515,013)	(11,703,354)	(703,910,806)	(11,124,849)
2279		P	SG		(1,239,933,131)	(19,596,330)	(1,521,522,032)	(24,046,658)
2280		P	SG		-	-	-	-
2281		P	SG		(222,007,246)	(3,508,679)	(247,661,369)	(3,914,126)
2282				B17	(2,926,574,404)	(46,444,557)	(3,243,393,848)	(51,451,681)
2283								
2284	108NP	Nuclear Prod Plant	Accumulated Depr					
2285		P	SG		-	-	-	-
2286		P	SG		-	-	-	-
2287		P	SG		-	-	-	-
2288				B17	-	-	-	-
2289								
2290								
2291	108HP	Hydraulic Prod Plant	Accum Depr					
2292		P	S		1,826,024	-	1,826,024	-
2293		P	SG		(164,112,584)	(2,593,692)	(141,451,550)	(2,235,549)
2294		P	SG		(30,284,652)	(478,629)	(32,576,206)	(514,846)
2295		P	SG		(145,812,150)	(2,304,465)	(218,393,202)	(3,451,561)
2296		P	SG		(42,086,585)	(665,151)	(50,374,986)	(796,144)
2297				B17	(380,469,947)	(6,041,937)	(440,969,919)	(6,998,100)
2298								
2299	108OP	Other Production Plant -	Accum Depr					
2300		P	S		-	-	-	-
2301		P	SG		-	-	-	-
2302		P	SG		(618,796,384)	(9,779,671)	282,354,227	4,462,423
2303		P	SG		(325,322,224)	(5,141,504)	(384,131,614)	(6,070,948)
2304		P	SG		(33,753,271)	(533,448)	(38,376,574)	(606,517)
2305				B17	(977,871,878)	(15,454,624)	(140,153,961)	(2,215,041)
2306								

2017 PROTOCOL 13-Month Average				Ref	JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
2307	108EP	Experimental Plant - Accum Depr						
2308		P	SG		-	-	-	-
2309		P	SG		-	-	-	-
2310					-	-	-	-
2311								
2312	Total Production Plant Accum Depreciation			B17	(4,284,916,229)	(67,941,118)	(3,824,517,728)	(60,664,822)
2313	Summary of Prod Plant Depreciation by Factor							
2314		S			13,972,521	-	13,972,521	-
2315		DGP			-	-	-	-
2316		DGU			-	-	-	-
2317		SG			(4,298,888,750)	(67,941,118)	(3,838,490,249)	(60,664,822)
2318		SSGCH			-	-	-	-
2319		SSGCT			-	-	-	-
2320	Total of Prod Plant Depreciation by Factor				(4,284,916,229)	(67,941,118)	(3,824,517,728)	(60,664,822)
2321								
2322								
2323								
2324	108TP	Transmission Plant Accumulated Depr						
2325		T	SG		(345,253,598)	(5,456,507)	(357,077,075)	(5,643,369)
2326		T	SG		(412,873,536)	(6,525,196)	(425,875,060)	(6,730,676)
2327		T	SG		(882,781,545)	(13,951,784)	(1,032,955,970)	(16,325,192)
2328	Total Trans Plant Accum Depreciation			B17	(1,640,908,679)	(25,933,486)	(1,815,908,105)	(28,699,237)
2329	108360	Land and Land Rights						
2330		DPW	S		(9,636,135)	(718,658)	(12,241,114)	(822,757)
2331				B17	(9,636,135)	(718,658)	(12,241,114)	(822,757)
2332								
2333	108361	Structures and Improvements						
2334		DPW	S		(25,316,817)	(1,265,960)	(29,802,312)	(1,445,207)
2335				B17	(25,316,817)	(1,265,960)	(29,802,312)	(1,445,207)
2336								
2337	108362	Station Equipment						
2338		DPW	S		(272,416,167)	(7,457,795)	(310,950,930)	(9,004,101)
2339				B17	(272,416,167)	(7,457,795)	(310,950,930)	(9,004,101)
2340								
2341	108363	Storage Battery Equipment						
2342		DPW	S		-	-	-	-
2343				B17	-	-	-	-
2344								
2345	108364	Poles, Towers & Fixtures						
2346		DPW	S		(620,601,305)	(36,855,274)	(666,768,389)	(38,704,619)
2347				B17	(620,601,305)	(36,855,274)	(666,768,389)	(38,704,619)
2348								
2349	108365	Overhead Conductors						
2350		DPW	S		(319,142,249)	(18,473,960)	(348,751,210)	(19,657,182)
2351				B17	(319,142,249)	(18,473,960)	(348,751,210)	(19,657,182)
2352								
2353	108366	Underground Conduit						
2354		DPW	S		(160,464,549)	(11,450,138)	(174,889,234)	(12,026,572)
2355				B17	(160,464,549)	(11,450,138)	(174,889,234)	(12,026,572)
2356								
2357	108367	Underground Conductors						
2358		DPW	S		(378,714,322)	(13,341,605)	(412,407,308)	(14,688,031)
2359				B17	(378,714,322)	(13,341,605)	(412,407,308)	(14,688,031)
2360								
2361	108368	Line Transformers						
2362		DPW	S		(514,578,464)	(29,426,306)	(567,121,682)	(31,526,019)
2363				B17	(514,578,464)	(29,426,306)	(567,121,682)	(31,526,019)
2364								
2365	108369	Services						
2366		DPW	S		(297,734,883)	(8,765,749)	(327,948,774)	(9,973,145)
2367				B17	(297,734,883)	(8,765,749)	(327,948,774)	(9,973,145)
2368								
2369	108370	Meters						
2370		DPW	S		(97,147,316)	(2,215,535)	(105,028,874)	(2,530,495)
2371				B17	(97,147,316)	(2,215,535)	(105,028,874)	(2,530,495)
2372								
2373								
2374								
2375	108371	Installations on Customers' Premises						
2376		DPW	S		(7,204,837)	(207,033)	(7,555,915)	(221,063)
2377				B17	(7,204,837)	(207,033)	(7,555,915)	(221,063)
2378								
2379	108372	Leased Property						
2380		DPW	S		-	-	-	-
2381				B17	-	-	-	-
2382								
2383	108373	Street Lights						
2384		DPW	S		(30,831,272)	(575,037)	(33,306,472)	(673,950)
2385				B17	(30,831,272)	(575,037)	(33,306,472)	(673,950)

2017 PROTOCOL 13-Month Average				Ref	JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
2386								
2387	108D00	Unclassified Dist Plant - Acct 300						
2388		DPW	S		-	-	-	-
2389				B17	-	-	-	-
2390								
2391	108DS	Unclassified Dist Sub Plant - Acct 300						
2392		DPW	S		-	-	-	-
2393				B17	-	-	-	-
2394								
2395	108DP	Unclassified Dist Sub Plant - Acct 300						
2396		DPW	S		1,591,108	35,458	1,591,108	35,458
2397				B17	1,591,108	35,458	1,591,108	35,458
2398								
2399								
2400	Total Distribution Plant Accum Depreciation			B17	(2,732,197,209)	(130,717,590)	(2,995,181,105)	(141,237,683)
2401								
2402	Summary of Distribution Plant Depr by Factor							
2403		S			(2,732,197,209)	(130,717,590)	(2,995,181,105)	(141,237,683)
2404								
2405	Total Distribution Depreciation by Factor				(2,732,197,209)	(130,717,590)	(2,995,181,105)	(141,237,683)
2406	108GP	General Plant Accumulated Depr						
2407		G-SITUS	S		(226,057,588)	(6,590,523)	(252,761,403)	(7,534,946)
2408		G-DGP	SG		(983,553)	(15,544)	(195,838)	(3,095)
2409		G-DGU	SG		(2,980,471)	(47,104)	(2,292,657)	(36,234)
2410		G-SG	SG		(98,154,312)	(1,551,265)	(112,242,601)	(1,773,921)
2411		CUST	CN		(7,622,114)	(187,556)	(5,389,022)	(132,607)
2412		PTD	SO		(106,274,866)	(2,384,509)	(107,295,435)	(2,407,407)
2413		P	SE		(1,619,887)	(24,141)	(1,901,255)	(28,334)
2414		G-SG	SG		(93,885)	(1,484)	(114,270)	(1,806)
2415		G-SG	SG		(2,462,200)	(38,913)	(2,670,368)	(42,203)
2416				B17	(446,248,876)	(10,841,038)	(484,862,849)	(11,960,553)
2417								
2418								
2419	108MP	Mining Plant Accumulated Depr.						
2420		P	S		-	-	-	-
2421		P	SE		-	-	-	-
2422				B17	-	-	-	-
2423	108MP	Less Centralia Situs Depreciation						
2424		P	S		-	-	-	-
2425				B17	-	-	-	-
2426								
2427	1081390	Accum Depr - Capital Lease						
2428		PTD	SO		-	-	-	-
2429				B17	-	-	-	-
2430								
2431		Remove Capital Leases			-	-	-	-
2432				B17	-	-	-	-
2433								
2434	1081399	Accum Depr - Capital Lease						
2435		P	S		-	-	-	-
2436		P	SE		-	-	-	-
2437				B17	-	-	-	-
2438								
2439		Remove Capital Leases			-	-	-	-
2440				B17	-	-	-	-
2441								
2442								
2443	Total General Plant Accum Depreciation			B17	(446,248,876)	(10,841,038)	(484,862,849)	(11,960,553)
2444								
2445								
2446								
2447	Summary of General Depreciation by Factor							
2448		S			(226,057,588)	(6,590,523)	(252,761,403)	(7,534,946)
2449		DGP			-	-	-	-
2450		DGU			-	-	-	-
2451		SE			(1,619,887)	(24,141)	(1,901,255)	(28,334)
2452		SO			(106,274,866)	(2,384,509)	(107,295,435)	(2,407,407)
2453		CN			(7,622,114)	(187,556)	(5,389,022)	(132,607)
2454		SG			(104,674,420)	(1,654,311)	(117,515,735)	(1,857,259)
2455		DEU			-	-	-	-
2456		SSGCT			-	-	-	-
2457		SSGCH			-	-	-	-
2458		Remove Capital Leases			-	-	-	-
2459	Total General Depreciation by Factor				(446,248,876)	(10,841,038)	(484,862,849)	(11,960,553)
2460								
2461								
2462	Total Accum Depreciation - Plant In Service			B17	(9,104,270,992)	(235,433,233)	(9,120,469,787)	(242,562,295)

2017 PROTOCOL 13-Month Average				Ref	JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
2463	111SP	Accum Prov for Amort-Steam						
2464		P	SG		-	-	-	-
2465		P	SG		-	-	-	-
2466				B18	-	-	-	-
2467								
2468								
2469	111GP	Accum Prov for Amort-General						
2470		G-SITUS	S		(12,397,280)	(694,388)	(13,562,121)	(850,642)
2471		CUST	CN		-	-	-	-
2472		I-SG	SG		-	-	-	-
2473		PTD	SO		(3,302,226)	(74,093)	(4,126,178)	(92,580)
2474		P	SE		-	-	-	-
2475				B18	(15,699,506)	(768,481)	(17,688,299)	(943,222)
2476								
2477								
2478	111HP	Accum Prov for Amort-Hydro						
2479		P	SG		-	-	-	-
2480		P	SG		-	-	-	-
2481		P	SG		(1,897,775)	(29,993)	(2,506,421)	(39,612)
2482		P	SG		-	-	-	-
2483				B18	(1,897,775)	(29,993)	(2,506,421)	(39,612)
2484								
2485								
2486	111IP	Accum Prov for Amort-Intangible Plant						
2487		I-SITUS	S		22,184,255	-	29,640,701	(22,436)
2488		I-DGP	SG		-	-	-	-
2489		I-DGU	SG		(456,857)	(7,220)	(489,827)	(7,741)
2490		P	SE		(10,483)	(156)	1,760,220	26,232
2491		I-SG	SG		(68,855,055)	(1,088,209)	(73,528,243)	(1,162,066)
2492		I-SG	SG		(83,884,512)	(1,325,740)	(104,953,253)	(1,658,717)
2493		I-SG	SG		(5,368,174)	(84,840)	(5,980,446)	(94,517)
2494		CUST	CN		(120,282,290)	(2,959,764)	(130,949,001)	(3,222,238)
2495		P	SG		-	-	-	-
2496		P	SG		(653,249)	(10,324)	(653,249)	(10,324)
2497		PTD	SO		(273,558,711)	(6,137,887)	(273,294,692)	(6,131,963)
2498				B18	(530,885,076)	(11,614,141)	(558,447,791)	(12,283,770)
2499	111IP	Less Non-Regulated Plant						
2500		NUTIL	OTH		-	-	-	-
2501					(530,885,076)	(11,614,141)	(558,447,791)	(12,283,770)
2502								
2503	111390	Accum Amtr - Capital Lease						
2504		G-SITUS	S		396,357	-	396,357	-
2505		P	SG		910,304	14,387	910,304	14,387
2506		PTD	SO		8,673,284	194,604	8,673,284	194,604
2507				B9	9,979,946	208,991	9,979,946	208,991
2508								
2509		Remove Capital Lease Amtr			(9,979,946)	(208,991)	(9,979,946)	(208,991)
2510								
2511		Total Accum Provision for Amortization		B18	(548,482,358)	(12,412,615)	(578,642,511)	(13,266,604)
2512								
2513								
2514								
2515								
2516		Summary of Amortization by Factor						
2517		S			10,183,332	(694,388)	16,474,937	(873,078)
2518		DGP			-	-	-	-
2519		DGU			-	-	-	-
2520		SE			(10,483)	(156)	1,760,220	26,232
2521		SO			(268,187,653)	(6,017,375)	(268,747,585)	(6,029,939)
2522		CN			(120,282,290)	(2,959,764)	(130,949,001)	(3,222,238)
2523		SSGCT			-	-	-	-
2524		SSGCH			-	-	-	-
2525		SG			(160,205,318)	(2,531,940)	(187,201,136)	(2,958,591)
2526		Less Capital Lease			(9,979,946)	(208,991)	(9,979,946)	(208,991)
2527		Total Provision For Amortization by Factor			(548,482,358)	(12,412,615)	(578,642,511)	(13,266,604)

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
	Miscellaneous General Expense & Revenue	Wages & Employee Benefits_REVISED	Insurance Expense	Generation Overhaul Expense	Revenue Sensitive Items & Uncollectible Accounts	O&M Expense Escalation	AMI Costs Reduction	Safety Regulations Implementation Costs
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	100,884	-	53,865	-	130,649	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	18,835	-	-	-	16,741	-	-
12 Other Power Supply	(164)	38,836	-	77,236	-	31,077	-	-
13 Transmission	-	31,342	-	-	-	14,969	-	-
14 Distribution	-	334,309	-	-	-	182,299	(19,664)	2,302,443
15 Customer Accounting	(75)	83,219	-	-	8,175	60,988	(512,114)	-
16 Customer Service & Info	(91)	7,211	-	-	-	3,278	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(446,618)	63,962	(1,668,163)	-	-	46,573	-	-
19								
20 Total O&M Expenses	(446,947)	678,598	(1,668,163)	131,102	8,175	486,575	(531,777)	2,302,443
21								
22 Depreciation	(88,768)	-	-	-	-	-	-	54,333
23 Amortization	-	-	-	-	-	-	-	95,833
24 Taxes Other Than Income	-	-	-	-	14,586	-	-	-
25 Income Taxes - Federal	105,429	(136,042)	334,425	(26,283)	(4,563)	(97,546)	106,608	(643,867)
26 Income Taxes - State	23,877	(30,810)	75,738	(5,952)	(1,033)	(22,092)	24,144	(145,818)
27 Income Taxes - Def Net	-	-	-	-	-	-	-	171,220
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	9,814	-	-	-	-	-	-	-
30								
31 Total Operating Expenses:	(396,595)	511,746	(1,257,999)	98,867	17,165	366,937	(401,025)	1,834,143
32								
33 Operating Rev For Return:	396,595	(511,746)	1,257,999	(98,867)	(17,165)	(366,937)	401,025	(1,834,143)
34								
35 Rate Base:								
36 Electric Plant In Service	-	-	-	-	-	-	-	2,665,869
37 Plant Held for Future Use	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-	-
44 Working Capital	(801)	1,290	(3,171)	249	43	925	(1,011)	3,813
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	(801)	1,290	(3,171)	249	43	925	(1,011)	2,669,682
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	-	-	-	-	-	-	-	(18,139)
52 Accum Prov For Amort	-	-	-	-	-	-	-	(22,436)
53 Accum Def Income Tax	-	-	-	-	-	-	-	(37,272)
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-	-
58								
59 Total Rate Base Deductions	-	-	-	-	-	-	-	(77,847)
60								
61 Total Rate Base:	(801)	1,290	(3,171)	249	43	925	(1,011)	2,591,836
62								
63 Return on Rate Base	0.149%	-0.192%	0.472%	-0.037%	-0.006%	-0.138%	0.150%	-0.786%
64								
65 Return on Equity	0.286%	-0.369%	0.908%	-0.071%	-0.012%	-0.265%	0.289%	-1.513%
66								
67 TAX CALCULATION:								
68 Operating Revenue	525,901	(678,598)	1,668,163	(131,102)	(22,761)	(486,575)	531,777	(2,452,609)
69 Other Deductions	-	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-	-
71 Interest	(19)	31	(77)	6	1	22	(25)	62,852
72 Schedule "M" Additions	-	-	-	-	-	-	-	150,166
73 Schedule "M" Deductions	-	-	-	-	-	-	-	846,559
74 Income Before Tax	525,921	(678,629)	1,668,240	(131,108)	(22,762)	(486,597)	531,802	(3,211,853)
75								
76 State Income Taxes	23,877	(30,810)	75,738	(5,952)	(1,033)	(22,092)	24,144	(145,818)
77 Taxable Income	502,044	(647,820)	1,592,502	(125,156)	(21,729)	(464,506)	507,658	(3,066,035)
78								
79 Federal Income Taxes + Other	105,429	(136,042)	334,425	(26,283)	(4,563)	(97,546)	106,608	(643,867)
APPROXIMATE PRICE CHANGE	(535,499)	691,008	(1,698,668)	133,499	22,297	492,398	(541,711)	2,754,818

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefits

PAGE 4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Total O&M Expense Adjustment	500-935	3	24,975,624	Multiple (1)	Multiple (1)	678,598	4.2.2

(1) See detail pages 4.2.9 through 4.2.11

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment recognizes these increases prospectively and adds them to operation and maintenance accounts. It also normalizes employee benefits and incentive compensation to levels the Company will incur for year end December 2019. ***Per recently passed legislation, SB 901, executive compensation has been removed in this adjustment. Additionally incentive compensation has been reduced by 23% for financial and customer satisfaction performance metrics.*** See page 4.2.1 for more information on how this adjustment was calculated.

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment_Rebuttal

Page 4.2.1

The unadjusted, annualized (12 months ended June 2017), and pro forma period (12 months ending December 2019) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual June 2017 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes. ***Per recently passed legislation, SB 901, executive compensation has been removed from the June 2017 expenses.***
2. Actual June 2017 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.2.3 - CONF.
3. The annualized June 2017 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2019 (see page 4.2.4 - CONF). Union and non-union costs were escalated using the contractual and target rates found on page 4.2.5 - CONF.
4. Annual Incentive Plan (AIP) compensation is included using a three year average of the actual payment rate from 2014 through 2016, multiplied by pro forma wages. AIP is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above. ***Executive AIP has been removed from the GRC in the Company's rebuttal position in accordance with SB 901. Additionally incentive compensation has been reduced by 23% for financial and customer satisfaction performance metrics.***
5. Pro Forma December 2019 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual June 2017 data escalated to December 2019. These expenses can be found on page 4.2.7.
6. Payroll tax calculations can be found on page 4.2.8.

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment_Rebuttal

Account	Description	Actual 12 Months Period Ended June 2017	Pro Forma 12 Months Year Ending 2019	Adjustment	Ref.
5001XX	Regular Ordinary Time	415,659,298	439,647,057	23,987,759	
5002XX	Overtime	57,299,760	60,742,399	3,442,638	
5003XX	Premium Pay	7,232,070	7,666,581	434,511	
	Subtotal for Escalation	480,191,128	508,056,037	27,864,908	
5005XX	Unused Leave Accrual	2,491,226	2,635,788	144,563	4.2.6
500600	Temporary/Contract Labor	13,389	13,389	-	
500700	Severance Pay	784,248	784,248	-	
500850	Other Salary/Labor Costs	3,971,914	3,971,914	-	
50109X	Joint Owner Cutbacks	(1,350,634)	(1,429,009)	(78,376)	4.2.6
	Subtotal Bare Labor	486,101,272	514,032,368	27,931,096	
500410	Annual Incentive Plan	27,160,946	24,440,196	(2,720,750)	4.2.6
	Total Incentive	27,160,946	24,440,196	(2,720,750)	
500250	Overtime Meals	1,098,124	1,098,124	-	
500400	Bonus and Awards	3,323,593	3,323,593	-	
501325	Physical Exam	64,578	64,578	-	
502300	Education Assistance	97,449	97,449	-	
580899	Mining Salary/Benefit Credit	(349,430)	(349,430)	-	
	Total Other Labor	4,234,314	4,234,314	-	
	Subtotal Labor and Incentive	517,496,532	542,706,878	25,210,346	
50110X	Pensions	9,164,128	857,608	(8,306,520)	4.2.7
501115	SERP Plan	3,276,115	2,275,709	(1,000,406)	4.2.7
50115X	Post Retirement Benefits	(10,202,809)	(4,710,347)	5,492,462	4.2.7
501160	Post Employment Benefits	5,801,128	6,137,761	336,632	4.2.7
	Total Pensions	8,038,563	4,560,731	(3,477,832)	4.2.7
501102	Pension Administration	676,904	725,834	48,929	4.2.7
50112X	Medical	52,211,501	59,984,699	7,773,198	4.2.7
50117X	Dental	3,835,104	3,979,304	144,199	4.2.7
50120X	Vision	344,480	483,181	138,701	4.2.7
50122X	Life	454,745	481,133	26,388	4.2.7
50125X	401(k)	34,781,701	39,097,451	4,315,750	4.2.7
501251	401(k) Administration	32,352	31,259	(1,094)	4.2.7
501275	Accidental Death & Disability	32,804	34,707	1,904	4.2.7
501300	Long-Term Disability	2,781,558	2,942,968	161,410	4.2.7
5016XX	Worker's Compensation	1,677,130	1,774,451	97,322	4.2.7
502900	Other Salary Overhead	1,366,568	1,366,568	-	4.2.7
	Total Benefits	98,194,847	110,901,555	12,706,708	4.2.7
	Subtotal Pensions and Benefits	106,233,410	115,462,286	9,228,876	4.2.7
580500	Payroll Tax Expense	35,852,309	37,672,986	1,820,677	4.2.8
580700	Payroll Tax Expense-Unemployment	2,956,224	2,956,224	-	
	Total Payroll Taxes	38,808,533	40,629,210	1,820,677	
	Total Labor	662,538,474	698,798,373	36,259,899	4.2.11
	Non-Utility and Capitalized Labor	206,185,530	217,469,805	11,284,275	4.2.11
	Total Utility Labor	456,352,945	481,328,569	24,975,624	4.2.11

Ref. 4.2

**PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment_Rebuttal**

Composite Labor Increases

Regular Time/Overtime/Premium Pay 12 Months Period Ended June 2017-Actual	480,191,128	Ref. 4.2.2
Regular Time/Overtime/Premium Pay Year Ending 2019 - Pro Forma Percentage Increase	508,056,037 5.80%	4.2.2

Miscellaneous Bare Labor Escalation

Description	Account	June 2017 Actual	Pro Forma Increase	December 2019 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,491,226	5.80%	2,635,788	144,563	4.2.2
Joint Owner Cutbacks	50109X	(1,350,634)	5.80%	(1,429,009)	(78,376)	4.2.2
		1,140,592		1,206,779	66,187	

Annual Incentive Plan Escalation

Description	Account	June 2017 Actual	December 2019 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	27,160,946	24,440,196	(2,720,750)	4.2.2

Test Year Annual Incentive Plan (AIP) Calculation

	Officer/Exempt	PCCC Non-Exempt	Non-Exempt	Total Wages	Actual AIP	AIP as a % of Wages (Filed %)
	Actual Wages	Actual Wages	Actual Wages			
Cy 2014	188,228,290	7,904,755	13,272,086	209,405,131	34,866,066	16.65%
Cy 2015	189,687,983	7,586,187	12,940,901	210,215,072	30,635,025	14.57%
Cy 2016	185,237,859	7,809,137	12,040,394	205,087,389	28,666,782	13.98%
3-year Total	563,154,131	23,300,078	38,253,381	624,707,591	94,167,873	15.07%
Test Year	194,384,269	8,232,585	12,575,335	215,192,189	32,437,881	15.07%
	Ref 4.2.4 Conf	Ref 4.2.4 Conf	Ref 4.2.4 Conf			
			Remove Officer AIP		(697,367)	
					31,740,515	
			Reduce by 23.0%		77.0%	
					24,440,196	
					Ref 4.2.2	

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment_Rebuttal

Account	Description	A	B	C	D	D - A	Ref
		Actual June 2017 Net of Joint Venture	Actual June 2017 GROSS	Projected December 2019 GROSS	Projected December 2019 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	9,164,128	9,176,760	858,790	857,608	(8,306,520)	4.2.2
501115	SERP Plan	3,276,115	3,276,115	2,275,709	2,275,709	(1,000,406)	4.2.2
50115X	Post Retirement Benefits	(10,202,809)	(10,521,884)	(4,857,655)	(4,710,347)	5,492,462	4.2.2
501160	Post Employment Benefits	5,801,128	5,993,212	6,340,990	6,137,761	336,632	4.2.2
	Subtotal	8,038,563	7,924,202	4,617,835	4,560,731	(3,477,832)	4.2.2
501102	Pension Administration	676,904	698,212	748,681	725,834	48,929	4.2.2
50112X	Medical	52,211,501	53,957,794	61,990,978	59,984,699	7,773,198	4.2.2
50117X	Dental	3,835,104	3,956,794	4,105,569	3,979,304	144,199	4.2.2
50120X	Vision	344,480	353,207	495,422	483,181	138,701	4.2.2
50122X	Life	454,745	467,832	494,980	481,133	26,388	4.2.2
50125X	401(k)	34,781,701	36,040,623	40,512,581	39,097,451	4,315,750	4.2.2
501251	401(k) Administration	32,352	33,205	32,082	31,259	(1,094)	4.2.2
501275	Accidental Death & Disability	32,804	33,071	34,990	34,707	1,904	4.2.2
501300	Long-Term Disability	2,781,558	2,873,625	3,040,378	2,942,968	161,410	4.2.2
5016XX	Worker's Compensation	1,677,130	1,729,473	1,829,833	1,774,451	97,322	4.2.2
502900	Other Salary Overhead	1,366,568	1,367,559	1,367,559	1,366,568	-	4.2.2
	Subtotal	98,194,847	101,511,395	114,653,053	110,901,555	12,706,708	4.2.2
	Grand Total	106,233,410	109,435,597	119,270,888	115,462,286	9,228,876	4.2.2
		Ref. 4.2.2			Ref. 4.2.2	Ref. 4.2.2	

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment_Rebuttal
Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on Year Ended 2019 Pro Forma Labor						
Pro Forma Wages Adjustment	a		27,786,533	27,786,533		4.2.2
Pro Forma Incentive Adjustment	b		(2,720,750)	(2,720,750)		4.2.2
	c	a + b	25,065,783	25,065,783		
Percentage of eligible wages	d		93.77%	100.00%		
Total eligible wages	e	c * d	23,503,600	25,065,783		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	1,457,223	363,454		
Total FICA Tax on Pro Forma Labor		g	1,457,223	363,454	1,820,677	4.2.2

PacifiCorp
California General Rate Case - December 2019
2017 Protocol FERC Spread

							Pro Forma	
Actual			Pro Forma		Pro Forma		12 Months Ending	
12 Months Ended			12 Months Ending		Adjustment		December 2019	
Indicator	June 2017	% Of Total	Pro Forma Adjustment	December 2019	California Allocation %	California Allocated	California Allocated	
500SG	13,452,593	2.030%	736,244	14,188,837	1.58%	11,636	224,245	
502SG	17,847,048	2.694%	976,747	18,823,795	1.58%	15,437	297,498	
503SE	121,759	0.018%	6,664	128,423	1.49%	99	1,914	
505SG	589	0.000%	32	622	1.58%	1	10	
506SG	32,753,797	4.944%	1,792,574	34,546,372	1.58%	28,330	545,983	
510SG	4,210,108	0.635%	230,414	4,440,522	1.58%	3,642	70,180	
511SG	8,513,647	1.285%	465,941	8,979,588	1.58%	7,364	141,916	
512SG	27,041,020	4.081%	1,479,921	28,520,941	1.58%	23,389	450,755	
513SG	10,605,668	1.601%	580,435	11,186,103	1.58%	9,173	176,789	
514SG	2,095,790	0.316%	114,700	2,210,490	1.58%	1,813	34,935	
535SG-P	3,510,114	0.530%	192,104	3,702,218	1.58%	3,036	58,511	
535SG-U	2,378,918	0.359%	130,195	2,509,113	1.58%	2,058	39,655	
536SG-P	48,912	0.007%	2,677	51,589	1.58%	42	815	
537SG-P	674,137	0.102%	36,895	711,032	1.58%	583	11,237	
537SG-U	71,413	0.011%	3,908	75,321	1.58%	62	1,190	
539SG-P	6,040,991	0.912%	330,616	6,371,607	1.58%	5,225	100,699	
539SG-U	4,409,160	0.665%	241,308	4,650,468	1.58%	3,814	73,498	
540SG-P	678	0.000%	37	715	1.58%	1	11	
542SG-P	375,170	0.057%	20,533	395,703	1.58%	325	6,254	
542SG-U	36,399	0.005%	1,992	38,391	1.58%	31	607	
543SG-P	768,583	0.116%	42,064	810,647	1.58%	665	12,812	
543SG-U	397,596	0.060%	21,760	419,356	1.58%	344	6,628	
544SG-P	1,698,621	0.256%	92,963	1,791,584	1.58%	1,469	28,315	
544SG-U	431,067	0.065%	23,592	454,659	1.58%	373	7,186	
545SG-P	804,778	0.121%	44,045	848,823	1.58%	696	13,415	
545SG-U	128,764	0.019%	7,047	135,811	1.58%	111	2,146	
546SG	7,247	0.001%	397	7,643	1.58%	6	121	
548SG	6,336,777	0.956%	346,804	6,683,581	1.58%	5,481	105,630	
549OR	7,285	0.001%	399	7,684	0.00%	-	-	
549SG	3,833,983	0.579%	209,829	4,043,812	1.58%	3,316	63,910	
552SG	1,055,381	0.159%	57,760	1,113,140	1.58%	913	17,592	
553SG	1,935,997	0.292%	105,955	2,041,951	1.58%	1,675	32,272	
554SG	128,488	0.019%	7,032	135,520	1.58%	111	2,142	
556SG	1,186,661	0.179%	64,944	1,251,606	1.58%	1,026	19,781	
557ID	22,446	0.003%	1,228	23,674	0.00%	-	-	
557SE	(2,308)	0.000%	(126)	(2,434)	1.49%	(2)	(36)	
557SG	30,417,782	4.591%	1,664,727	32,082,509	1.58%	26,310	507,043	
560SG	7,067,799	1.067%	386,812	7,454,611	1.58%	6,113	117,815	
561SG	10,296,218	1.554%	563,499	10,859,717	1.58%	8,906	171,631	
562SG	2,297,217	0.347%	125,724	2,422,941	1.58%	1,987	38,293	
563SG	110,215	0.017%	6,032	116,246	1.58%	95	1,837	
566SG	53,651	0.008%	2,936	56,587	1.58%	46	894	
567SG	213,135	0.032%	11,665	224,800	1.58%	184	3,553	
568SG	1,127,175	0.170%	61,689	1,188,864	1.58%	975	18,789	
569SG	3,369,431	0.509%	184,405	3,553,835	1.58%	2,914	56,166	
570SG	8,054,320	1.216%	440,803	8,495,123	1.58%	6,967	134,260	
571SG	3,567,764	0.538%	195,259	3,763,023	1.58%	3,086	59,472	
572SG	78,338	0.012%	4,287	82,625	1.58%	68	1,306	
573SG	223	0.000%	12	235	1.58%	0	4	
580ID	4,056	0.001%	222	4,278	0.00%	-	-	
580OR	223,216	0.034%	12,216	235,432	0.00%	-	-	
580SNPD	7,100,389	1.072%	388,595	7,488,984	3.37%	13,095	252,374	
580UT	551,958	0.083%	30,208	582,166	0.00%	-	-	
580WA	117,562	0.018%	6,434	123,996	0.00%	-	-	
580WYP	110,270	0.017%	6,035	116,305	0.00%	-	-	
581SNPD	10,842,815	1.637%	593,414	11,436,228	3.37%	19,998	385,393	
582CA	6,609	0.001%	362	6,970	100.00%	362	6,970	
582ID	183,578	0.028%	10,047	193,625	0.00%	-	-	
582OR	280,534	0.042%	15,353	295,887	0.00%	-	-	
582SNPD	7,227	0.001%	396	7,623	3.37%	13	257	
582UT	963,279	0.145%	52,719	1,015,998	0.00%	-	-	
582WA	134,360	0.020%	7,353	141,713	0.00%	-	-	
582WYP	391,882	0.059%	21,447	413,329	0.00%	-	-	
583CA	106,915	0.016%	5,851	112,767	100.00%	5,851	112,767	
583ID	271,145	0.041%	14,839	285,984	0.00%	-	-	
583OR	1,151,014	0.174%	62,994	1,214,007	0.00%	-	-	
583SNPD	156	0.000%	9	164	3.37%	0	6	
583UT	3,501,087	0.528%	191,610	3,692,697	0.00%	-	-	
583WA	202,383	0.031%	11,076	213,459	0.00%	-	-	
583WYP	170,289	0.026%	9,320	179,609	0.00%	-	-	

PacifiCorp
California General Rate Case - December 2019
2017 Protocol FERC Spread

Indicator	Actual		Pro Forma Adjustment	Pro Forma		California Allocation %	Pro Forma Adjustment California Allocated	Pro Forma	
	12 Months Ended June 2017	% Of Total		12 Months Ending December 2019				12 Months Ending December 2019	California Allocated
583WYU	80,435	0.012%	4,402	84,837	0.00%	-	-	-	-
585SNPD	208,259	0.031%	11,398	219,657	3.37%	384	7,402	-	-
586CA	175,762	0.027%	9,619	185,381	100.00%	9,619	185,381	-	-
586ID	350,074	0.053%	19,159	369,233	0.00%	-	-	-	-
586OR	1,239,034	0.187%	67,811	1,306,845	0.00%	-	-	-	-
586SNPD	630	0.000%	34	664	3.37%	1	22	-	-
586UT	1,447,952	0.219%	79,245	1,527,196	0.00%	-	-	-	-
586WA	369,955	0.056%	20,247	390,203	0.00%	-	-	-	-
586WYP	621,056	0.094%	33,990	655,046	0.00%	-	-	-	-
586WYU	144,839	0.022%	7,927	152,766	0.00%	-	-	-	-
587CA	392,874	0.059%	21,501	414,375	100.00%	21,501	414,375	-	-
587ID	758,417	0.114%	41,507	799,924	0.00%	-	-	-	-
587OR	3,951,800	0.596%	216,277	4,168,077	0.00%	-	-	-	-
587UT	3,810,598	0.575%	208,549	4,019,147	0.00%	-	-	-	-
587WA	789,281	0.119%	43,196	832,477	0.00%	-	-	-	-
587WYP	684,897	0.103%	37,484	722,380	0.00%	-	-	-	-
587WYU	67,474	0.010%	3,693	71,167	0.00%	-	-	-	-
588CA	13,157	0.002%	720	13,877	100.00%	720	13,877	-	-
588ID	(2,265)	0.000%	(124)	(2,389)	0.00%	-	-	-	-
588OR	31,336	0.005%	1,715	33,051	0.00%	-	-	-	-
588SNPD	3,807,159	0.575%	208,361	4,015,520	3.37%	7,022	135,320	-	-
588UT	(121,448)	-0.018%	(6,647)	(128,095)	0.00%	-	-	-	-
588WA	11,223	0.002%	614	11,838	0.00%	-	-	-	-
588WYP	(1,728)	0.000%	(95)	(1,822)	0.00%	-	-	-	-
588WYU	(38,351)	-0.006%	(2,099)	(40,450)	0.00%	-	-	-	-
589CA	7,574	0.001%	415	7,988	100.00%	415	7,988	-	-
589ID	8,979	0.001%	491	9,471	0.00%	-	-	-	-
589OR	66,532	0.010%	3,641	70,174	0.00%	-	-	-	-
589UT	247,477	0.037%	13,544	261,021	0.00%	-	-	-	-
589WA	5,370	0.001%	294	5,663	0.00%	-	-	-	-
589WYP	130,400	0.020%	7,137	137,537	0.00%	-	-	-	-
589WYU	6,546	0.001%	358	6,904	0.00%	-	-	-	-
590CA	59,130	0.009%	3,236	62,366	100.00%	3,236	62,366	-	-
590ID	141,179	0.021%	7,727	148,906	0.00%	-	-	-	-
590OR	794,238	0.120%	43,468	837,706	0.00%	-	-	-	-
590SNPD	2,326,010	0.351%	127,300	2,453,310	3.37%	4,290	82,675	-	-
590UT	1,156,927	0.175%	63,317	1,220,245	0.00%	-	-	-	-
590WA	123,248	0.019%	6,745	129,993	0.00%	-	-	-	-
590WYP	462,592	0.070%	25,317	487,909	0.00%	-	-	-	-
592CA	323,404	0.049%	17,699	341,103	100.00%	17,699	341,103	-	-
592ID	409,439	0.062%	22,408	431,847	0.00%	-	-	-	-
592OR	1,731,491	0.261%	94,762	1,826,253	0.00%	-	-	-	-
592SNPD	1,596,586	0.241%	87,379	1,683,965	3.37%	2,945	56,748	-	-
592UT	2,400,060	0.362%	131,352	2,531,412	0.00%	-	-	-	-
592WA	358,184	0.054%	19,603	377,787	0.00%	-	-	-	-
592WYP	643,923	0.097%	35,241	679,164	0.00%	-	-	-	-
593CA	3,617,938	0.546%	198,005	3,815,943	100.00%	198,005	3,815,943	-	-
593ID	3,576,151	0.540%	195,718	3,771,869	0.00%	-	-	-	-
593OR	17,109,428	2.582%	936,378	18,045,805	0.00%	-	-	-	-
593SNPD	674,693	0.102%	36,925	711,618	3.37%	1,244	23,981	-	-
593UT	19,359,656	2.922%	1,059,530	20,419,185	0.00%	-	-	-	-
593WA	2,580,547	0.389%	141,230	2,721,777	0.00%	-	-	-	-
593WYP	5,812,034	0.877%	318,085	6,130,119	0.00%	-	-	-	-
593WYU	572,846	0.086%	31,351	604,197	0.00%	-	-	-	-
594CA	339,211	0.051%	18,565	357,776	100.00%	18,565	357,776	-	-
594ID	417,239	0.063%	22,835	440,074	0.00%	-	-	-	-
594OR	3,456,922	0.522%	189,193	3,646,115	0.00%	-	-	-	-
594SNPD	17,406	0.003%	953	18,359	3.37%	32	619	-	-
594UT	7,299,611	1.102%	399,499	7,699,109	0.00%	-	-	-	-
594WA	788,429	0.119%	43,150	831,578	0.00%	-	-	-	-
594WYP	737,124	0.111%	40,342	777,465	0.00%	-	-	-	-
594WYU	147,466	0.022%	8,071	155,536	0.00%	-	-	-	-
595SNPD	869,663	0.131%	47,596	917,259	3.37%	1,604	30,911	-	-
596CA	71,522	0.011%	3,914	75,436	100.00%	3,914	75,436	-	-
596ID	91,707	0.014%	5,019	96,726	0.00%	-	-	-	-
596OR	690,361	0.104%	37,783	728,144	0.00%	-	-	-	-
596UT	263,900	0.040%	14,443	278,343	0.00%	-	-	-	-
596WA	124,800	0.019%	6,830	131,630	0.00%	-	-	-	-
596WYP	186,757	0.028%	10,221	196,978	0.00%	-	-	-	-
596WYU	35,435	0.005%	1,939	37,374	0.00%	-	-	-	-

PacifiCorp
California General Rate Case - December 2019
2017 Protocol FERC Spread

Indicator	Actual		Pro Forma Adjustment	Pro Forma		California Allocation %	Pro Forma Adjustment California Allocated	Pro Forma	
	12 Months Ended June 2017	% Of Total		12 Months Ending December 2019				12 Months Ending December 2019	California Allocated
597CA	5,890	0.001%	322	6,212	100.00%	322	6,212		
597ID	41,860	0.006%	2,291	44,151	0.00%	-	-		
597OR	114,743	0.017%	6,280	121,023	0.00%	-	-		
597SNPD	(192,094)	-0.029%	(10,513)	(202,607)	3.37%	(354)	(6,828)		
597UT	140,656	0.021%	7,698	148,354	0.00%	-	-		
597WA	13,827	0.002%	757	14,584	0.00%	-	-		
597WYP	19,710	0.003%	1,079	20,789	0.00%	-	-		
597WYU	7,676	0.001%	420	8,096	0.00%	-	-		
598CA	4,169	0.001%	228	4,397	100.00%	228	4,397		
598OR	63,021	0.010%	3,449	66,470	0.00%	-	-		
598SNPD	1,949,716	0.294%	106,706	2,056,422	3.37%	3,596	69,300		
598UT	526	0.000%	29	555	0.00%	-	-		
598WA	11,289	0.002%	618	11,907	0.00%	-	-		
901CN	1,936,911	0.292%	106,005	2,042,915	2.46%	2,608	50,270		
902CA	658,559	0.099%	36,042	694,601	100.00%	36,042	694,601		
902CN	638,908	0.096%	34,967	673,874	2.46%	860	16,582		
902ID	1,585,992	0.239%	86,799	1,672,792	0.00%	-	-		
902OR	7,217,046	1.089%	394,980	7,612,025	0.00%	-	-		
902UT	2,458,797	0.371%	134,567	2,593,364	0.00%	-	-		
902WA	442,907	0.067%	24,240	467,147	0.00%	-	-		
902WYP	811,241	0.122%	44,398	855,639	0.00%	-	-		
902WYU	161,058	0.024%	8,814	169,872	0.00%	-	-		
903CA	146,614	0.022%	8,024	154,638	100.00%	8,024	154,638		
903CN	26,497,690	3.999%	1,450,185	27,947,875	2.46%	35,684	687,708		
903ID	216,479	0.033%	11,848	228,326	0.00%	-	-		
903OR	1,475,903	0.223%	80,774	1,556,677	0.00%	-	-		
903UT	2,294,662	0.346%	125,584	2,420,246	0.00%	-	-		
903WA	320,555	0.048%	17,544	338,098	0.00%	-	-		
903WYP	302,176	0.046%	16,538	318,713	0.00%	-	-		
903WYU	64,835	0.010%	3,548	68,384	0.00%	-	-		
907CN	269,054	0.041%	14,725	283,779	2.46%	362	6,983		
908CA	67,242	0.010%	3,680	70,922	100.00%	3,680	70,922		
908CN	1,739,814	0.263%	95,218	1,835,032	2.46%	2,343	45,154		
908ID	186,577	0.028%	10,211	196,788	0.00%	-	-		
908OR	1,989,737	0.300%	108,896	2,098,633	0.00%	-	-		
908OTHER	46,712	0.007%	2,556	49,268	0.00%	-	-		
908UT	2,255,726	0.340%	123,453	2,379,179	0.00%	-	-		
908WA	321,073	0.048%	17,572	338,645	0.00%	-	-		
908WYP	908,167	0.137%	49,703	957,870	0.00%	-	-		
909CN	613,188	0.093%	33,559	646,747	2.46%	826	15,914		
909OR	3,069	0.000%	168	3,236	0.00%	-	-		
910CN	69	0.000%	4	73	2.46%	0	2		
920OR	0	0.000%	0	0	0.00%	-	-		
920SO	71,380,325	10.774%	3,906,556	75,286,881	2.24%	87,652	1,689,226		
921SO	2,077,867	0.314%	113,719	2,191,586	2.24%	2,552	49,173		
922SO	(23,329,470)	-3.521%	(1,276,793)	(24,606,263)	2.24%	(28,648)	(552,095)		
925SO	210,128	0.032%	11,500	221,628	2.24%	258	4,973		
928CA	16,543	0.002%	905	17,448	100.00%	905	17,448		
928ID	37,841	0.006%	2,071	39,912	0.00%	-	-		
928OR	183,212	0.028%	10,027	193,239	0.00%	-	-		
928SO	806,967	0.122%	44,164	851,131	2.24%	991	19,097		
928UT	306,064	0.046%	16,751	322,815	0.00%	-	-		
928WA	38,303	0.006%	2,096	40,399	0.00%	-	-		
928WYP	97,079	0.015%	5,313	102,392	0.00%	-	-		
929SO	(2,515,053)	-0.380%	(137,646)	(2,652,699)	2.24%	(3,088)	(59,519)		
935CA	3,056	0.000%	167	3,223	100.00%	167	3,223		
935OR	85,487	0.013%	4,679	90,165	0.00%	-	-		
935SO	2,583,892	0.390%	141,413	2,725,305	2.24%	3,173	61,148		
935UT	106	0.000%	6	111	0.00%	-	-		
935WA	19,567	0.003%	1,071	20,638	0.00%	-	-		
935WYU	3,460	0.001%	189	3,649	0.00%	-	-		
Utility Labor	456,352,945	68.8795%	24,975,624	481,328,569		678,598	13,077,896		
Capital/Non Utility	206,185,530	31.1205%	11,284,275	217,469,805		Ref 4.2			
Total Labor	662,538,474	100.000%	36,259,899	698,798,373		2.717%	2.717%		
	Ref 4.2.2		Ref 4.2.2	Ref 4.2.2					

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

	8.2	8.3	8.4	8.5	8.6	8.7	8.8
	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Customer Advances to Construction	Pro Forma Plant Additions & Retirements	Miscellaneous Rate Base	Regulatory Asset Amortization _REVISED	Carbon Decommissioning Costs Amortization
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	(17,746)	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19							
20 Total O&M Expenses	-	-	-	-	-	(17,746)	-
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	(243)	345,891
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	(498)	(8,465)	(489)	(148,901)	15,572	4,450	(3,108)
26 Income Taxes - State	(113)	(1,917)	(111)	(33,722)	3,527	1,008	(704)
27 Income Taxes - Def Net	-	-	-	-	-	-	(85,043)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	(611)	(10,382)	(600)	(182,623)	19,098	(12,531)	257,036
32							
33 Operating Rev For Return:	611	10,382	600	182,623	(19,098)	12,531	(257,036)
34							
35 Rate Base:							
36 Electric Plant In Service	110,653	1,741,256	-	30,630,210	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	127,412	(1,479)	864,727
39 Elec Plant Acq Adj	-	-	-	-	-	(151,139)	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	(3,330,624)	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	(8,189)	(26)	(2)	(460)	48	(31)	(10)
45 Weatherization Loans	-	-	-	-	-	(20,971)	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	102,464	1,741,230	(2)	30,629,750	(3,203,165)	(173,620)	864,717
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-	-	(225,404)
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	100,691	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	-	-	100,691	-	-	-	(225,404)
60							
61 Total Rate Base:	102,464	1,741,230	100,689	30,629,750	(3,203,165)	(173,620)	639,313
62							
63 Return on Rate Base	-0.004%	-0.061%	-0.003%	-0.943%	0.089%	0.010%	-0.113%
64							
65 Return on Equity	-0.007%	-0.117%	-0.007%	-1.816%	0.171%	0.019%	-0.217%
66							
67 TAX CALCULATION:							
68 Operating Revenue	-	-	-	-	-	17,988	(345,891)
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	2,485	42,225	2,442	742,774	(77,677)	(4,210)	15,503
72 Schedule "M" Additions	-	-	-	-	-	-	345,891
73 Schedule "M" Deductions	-	-	-	-	-	-	-
74 Income Before Tax	(2,485)	(42,225)	(2,442)	(742,774)	77,677	22,199	(15,503)
75							
76 State Income Taxes	(113)	(1,917)	(111)	(33,722)	3,527	1,008	(704)
77 Taxable Income	(2,372)	(40,308)	(2,331)	(709,053)	74,151	21,191	(14,800)
78							
79 Federal Income Taxes + Other	(498)	(8,465)	(489)	(148,901)	15,572	4,450	(3,108)
APPROXIMATE PRICE CHANGE	10,176	172,923	10,000	3,041,862	(318,109)	(35,602)	416,521

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

	8.9	8.10	8.11	8.12
	Deer Creek Mine Closure	Prepaid Pension Net Asset	Wind Repowering Project Capital Additions _REVISED	Wind Repowering - Annualization _REVISED
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	(20,128)	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	57,332	118,383
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	(20,128)	-	57,332	118,383
21				
22 Depreciation	-	-	(10,973)	(48,515)
23 Amortization	-	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	(72,948)	(7,287)	(620,760)	(562,095)
26 Income Taxes - State	(16,521)	(1,650)	(140,585)	(127,299)
27 Income Taxes - Def Net	147,183	-	729,424	607,276
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	37,586	(8,937)	14,438	(12,250)
32				
33 Operating Rev For Return:	(37,586)	8,937	(14,438)	12,250
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	(376,114)	(1,423,766)
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	159,794	(1,060,810)	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	(276)	(23)	(1,774)	(1,439)
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	159,518	(1,060,832)	(377,888)	(1,425,206)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	3,840,419	12,368,746
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	(316,325)	466,549	(20,433)	(51,757)
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	2,093,280	-	-
58				
59 Total Rate Base Deductions	(316,325)	2,559,828	3,819,986	12,316,990
60				
61 Total Rate Base:	(156,807)	1,498,996	3,442,098	10,891,784
62				
63 Return on Rate Base	-0.009%	-0.041%	-0.105%	-0.297%
64				
65 Return on Equity	-0.017%	-0.079%	-0.203%	-0.571%
66				
67 TAX CALCULATION:				
68 Operating Revenue	20,128	-	(46,359)	(69,868)
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	(3,803)	36,351	83,471	264,127
72 Schedule "M" Additions	(421,197)	-	(10,973)	(48,515)
73 Schedule "M" Deductions	(33,374)	-	2,955,781	2,421,433
74 Income Before Tax	(363,892)	(36,351)	(3,096,584)	(2,803,942)
75				
76 State Income Taxes	(16,521)	(1,650)	(140,585)	(127,299)
77 Taxable Income	(347,371)	(34,700)	(2,955,999)	(2,676,643)
78				
79 Federal Income Taxes + Other	(72,948)	(7,287)	(620,760)	(562,095)
APPROXIMATE PRICE CHANGE	34,031	148,866	389,153	1,152,981

PacifiCorp
California General Rate Case - December 2019
Interest True-Up_Rebuttal

PAGE 7.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Interest	427	3	569,238	CA	100.000%	569,238	Below

Adjustment Detail:	Total Company		
Interest June 2017 - Unadjusted	333,098,843	6,470,804	2.15
Interest December 2019 - Normalized	353,340,890	7,040,042	Below
Adjustment:	20,242,047	569,238	

Normalized Rate Base	14,570,698,256	290,309,822	2.2
Weighted Cost of Debt	2.425%	2.425%	2.1
Normalized Interest	353,340,890	7,040,042	2.15

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.2 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

PacifiCorp
California General Rate Case - December 2019
Cash Working Capital_Rebuttal

PAGE 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Cash Working Capital	CWC	3	(63,720)	CA	100.000%	(63,720)	Below
Adjustment Detail:							
Cash Working Capital June 2017 - Unadjusted			27,237,483			154,414	2.28
Cash Working Capital December 2019 - Normalized			15,727,422			90,694	2.28
Adjustment:			(11,510,061)			(63,720)	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for California are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.2 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

PacifiCorp
California General Rate Case - December 2019
Regulatory Asset Amortization_Rebuttal

PAGE 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Elec. Plant Acq. Amort. Exp.	406	3	(15,367)	SG	1.580%	(243)	8.7.1
Cholla Transaction Costs Amort.	557	3	(1,122,425)	SGCT	1.581%	(17,746)	8.7.4
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	-	SG	1.580%	-	8.7.1
Elec. Plant Acq. Acc. Amort.	115	3	(9,563,119)	SG	1.580%	(151,139)	8.7.1
Cholla Transaction Costs	182M	3	(93,535)	SGCT	1.581%	(1,479)	8.7.4
Weatherization Loans	124	1	(977,386)	OTHER	0.000%	-	8.7.6
Weatherization Loans	124	1	(5,085)	WA	0.000%	-	8.7.6
Weatherization Loans	124	1	(0)	OR	0.000%	-	8.7.6
Weatherization Loans	124	1	4,454	SO	2.244%	100	8.7.6
Weatherization Loans	124	1	(17,150)	UT	0.000%	-	8.7.6
Weatherization Loans	124	1	(21,071)	CA	100.000%	(21,071)	8.7.6
			<u>(1,016,239)</u>			<u>(20,971)</u>	

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition and Cholla Transaction Costs Amortization in the base period (12 months ended June 2017) to pro forma period levels (12 months ending December 2019).

This adjustment also removes Weatherization Loan Program balances from rate base as discussed in the company's response to Cal PA data request 65.1. A copy of the data response is provided on Page 8.7.7.

PacifiCorp
California General Rate Case - December 2019
Regulatory Asset Amortization_Rebuttal
FERC 124 - Weatherization Loan Program Balances
B-Tab Report (B-16) - in \$ thousands

Page 8.7.6

Primary Account	Primary Acct. Desc.	Alloc	Total
1242000	PAC PWR-INT FREE LN	OTHER	1,215.89
1242000	PAC PWR-INT FREE LN	WA	8.25
1242000 Total			1,224.13
1243200	OR-VAR WEATHER LOANS	OR	0.00
1243200	OR-VAR WEATHER LOANS	WA	0.00
1243200 Total			0.00
1244100	ENERGY FINANSWER	SO	0.00
1244100	ENERGY FINANSWER	UT	22.25
1244100 Total			22.24
1244500	HOME COMFORT	CA	0.66
1244500	HOME COMFORT	OTHER	6.14
1244500	HOME COMFORT	SO	-4.45
1244500	HOME COMFORT	WA	-1.49
1244500 Total			0.85
1244900	FINANSWER 12,000	OTHER	-0.53
1244900	FINANSWER 12,000	UT	0.53
1244900 Total			0.00
1245300	IRRIGATION FINANSW	CA	20.41
1245300	IRRIGATION FINANSW	OTHER	-20.41
1245300 Total			0.00
1245400	RETROFIT ENGY FINANS	OTHER	4.39
1245400	RETROFIT ENGY FINANS	UT	-4.39
1245400 Total			0.00
1247000	ELI/GAWL LOANS (CSS)	OTHER	2.29
1247000	ELI/GAWL LOANS (CSS)	UT	1.01
1247000	ELI/GAWL LOANS (CSS)	WA	0.82
1247000 Total			4.12
1247100	CSS/ELI SYSTEM LOANS	OTHER	-1.83
1247100 Total			-1.83
1249000	RESV UNCOLL ESC&WZ	OTHER	-228.54
1249000	RESV UNCOLL ESC&WZ	UT	-2.25
1249000	RESV UNCOLL ESC&WZ	WA	-2.49
1249000 Total			-233.27

Total FERC 124 Balance By Factor	
OTHER	977.39
WA	5.09
OR	0.00
SO	-4.45
UT	17.15
CA	21.07
	1,016.24

Ref 8.7
Ref 8.7
Ref 8.7
Ref 8.7
Ref 8.7
Ref 8.7

PacifiCorp
California General Rate Case - December 2019
Regulatory Asset Amortization_Rebuttal
PacifiCorp's Response to Data Request Cal PA 65.1

Page 8.7.7

A.18-04-002/ PacifiCorp
October 1, 2018
Cal PA-PacifiCorp-065-MW5-1

Cal PA Data Request 65.1

Exhibit PAC/1100, PAC/1101—McCoy—Rate Base

Referring to the Weatherization Loan Programs (WLP) included in rate base in the amount of \$20,971: a) Please confirm whether WLP include in-home audits, free conservation devices and appliance repair/ replacement services; b) please justify the inclusion of WLP in rate base.

Response to Cal PA Data Request 65.1

The Weatherization Loan Program included various conservation loan programs offered to residential, commercial, and industrial customers to encourage the use of energy efficient measures. The offer varied by program and customer sector and the \$20,971 recorded in FERC account 124 represent residual balances on Weatherization Loan Programs that were discontinued over ten years ago. The company will remove this balance from rate base in its rebuttal revenue requirement calculations.

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Wind Repowering Capital	343	3	220,310,213	SG-W	1.580%	3,481,858	8.11.1
Wind Repowering Retirement	343	3	(244,108,334)	SG-W	1.580%	(3,857,972)	8.11.1
Adjustment to Depreciation Expense:							
Capital Depr. Expense	403OP	3	6,605,829	SG-W	1.580%	104,401	8.11.1
Retirement Depr. Expense	403OP	3	(7,300,109)	SG-W	1.580%	(115,373)	8.11.1
Adjustment to Depreciation Reserve:							
Capital Depr. Reserve	108OP	3	(1,110,636)	SG-W	1.580%	(17,553)	8.11.1
Retirement Depr. Reserve	108OP	3	244,108,334	SG-W	1.580%	3,857,972	8.11.1
Adjustment to Operations & Maintenance Expense:							
Incremental O&M Expense	549	3	3,627,614	SG-W	1.580%	57,332	8.11.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	6,605,830	SG	1.580%	104,401	8.11.3
Schedule M Adjustment	SCHMDT	3	186,102,723	SG	1.580%	2,941,232	8.11.3
Deferred Income Tax Expense	41010	3	44,132,181	SG	1.580%	697,480	8.11.3
Accumulated Def Inc Tax Balance	282	3	(1,173,601)	SG	1.580%	(18,548)	8.11.3
Schedule M Adj - Retirement	SCHMAT	3	(7,300,109)	SG	1.580%	(115,373)	
Schedule M Adj - Retirement	SCHMDT	3	920,606	SG	1.580%	14,550	
Deferred Inc Tax Exp - Retirement	41010	3	2,021,194	SG	1.580%	31,944	
Accum Def Inc Tax Bal - Retirement	282	3	(119,261)	SG	1.580%	(1,885)	

Description of Adjustment:

This adjustment adds the capital additions, gross plant retirements, and incremental operations and maintenance amounts for the wind repowering projects set to occur in the latter half of calendar year 2019. In accordance with accepted utility accounting practices, the retired equipment will be transferred to FERC 108, Accumulated Provision for Depreciation of Electric Utility Plants. Please refer to the direct testimony or Mr. Tim J. Hemstreet for details on the wind repowering projects.

This adjustment has been revised in rebuttal to reflect exclusion of Glenrock III Wind Repowering upgrades that are no longer anticipated to be placed in-service by Dec 2019.

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WIND REPOWERING CAPITAL ADDITIONS

Electric Plant in Service

Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	343 SG-W	-	-	-	-	-	-	-	145,737,921	145,737,921	145,737,921	565,791,775	930,513,614	930,513,614

Depreciation Expense*

Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	403OP SG-W	-	-	-	-	-	-	-	200,669	401,338	401,338	979,717	2,060,268	2,562,479

Depreciation Reserve

Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	108OP SG-W	-	-	-	-	-	-	-	(200,669)	(602,007)	(1,003,345)	(1,983,062)	(4,043,350)	(6,605,829)

*Composite Depreciation Rate 3.305%

	End of Period Jun 2017	13 Mo. Avg. Dec 2019	12 Mo. Ending Dec 2019	Adjustment
343	-	220,310,213	6,605,829	220,310,213 Ref. 8.11
403OP	-	-	6,605,829	6,605,829 Ref. 8.11
108OP	-	(1,110,636)	-	(1,110,636) Ref. 8.11

WIND REPOWERING RETIREMENTS

Electric Plant in Service

Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	343 SG-W	-	-	-	-	-	-	-	(158,487,528)	(158,487,528)	(158,487,528)	(607,871,380)	(1,045,037,188)	(1,045,037,188)

Depreciation Expense*

Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	403OP SG-W	-	-	-	-	-	-	-	(218,224)	(436,448)	(436,448)	(1,055,212)	(2,275,917)	(2,877,858)

Depreciation Reserve

Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	108OP SG-W	-	-	-	-	-	-	-	158,487,528	158,487,528	158,487,528	607,871,380	1,045,037,188	1,045,037,188

*Composite Depreciation Rate 3.305%

	End of Period Jun 2017	13 Mo. Avg. Dec 2019	12 Mo. Ending Dec 2019	Adjustment
343	-	(244,108,334)	(7,300,109)	(244,108,334) Ref. 8.11
403OP	-	-	(7,300,109)	(7,300,109) Ref. 8.11
108OP	-	244,108,334	-	244,108,334 Ref. 8.11

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Project	Date	Project Capital Amount	Gross Plant Retirement Amount	Incremental O&M
Seven Mile Hill 1	7/1/2019	121,627,804	131,382,281	981,940
Seven Mile Hill 2	7/1/2019	24,110,117	27,105,247	193,412
Glenrock 1*	10/1/2019	106,512,153	116,952,332	630,050
Glenrock 3	10/1/2019	-	-	-
Goodhoe Hills	10/1/2019	104,050,350	135,844,803	43,880
Rolling Hills	10/1/2019	87,392,779	89,570,657	630,050
Leaning Juniper	10/1/2019	122,098,572	107,016,060	-
High Plains*	11/1/2019	119,510,354	145,932,412	473,255
McFadden Ridge	11/1/2019	34,455,284	37,402,088	136,240
Marengo 1*	11/1/2019	140,398,920	167,445,463	359,192
Marengo 2	11/1/2019	70,357,281	86,385,845	179,596
		930,513,614	1,045,037,188	3,627,614
				Ref 8.11

*Retirement Includes Common Plant

PacifiCorp
Repowering Project Capital Additions_Rebuttal
Tax Summary

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	Capital Additions	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Def Inc Tax Exp	282 ADIT 13-Mo. Avg.
Leaning Juniper	122,098,572	840,598	24,419,714	5,797,303	(100,661)
Goodnoe Hills	104,050,350	716,343	20,810,070	4,940,364	(85,781)
Marengo I	140,398,920	579,953	28,079,784	6,761,273	(44,483)
Marengo II	70,357,281	290,628	14,071,456	3,388,237	(22,292)
Glenrock I	106,512,153	733,292	21,302,431	5,057,252	(87,811)
Glenrock III	-	-	-	-	-
Rolling Hills	87,392,779	601,663	17,478,556	4,149,454	(72,048)
Seven Mile Hill I	121,627,804	1,842,186	24,325,561	5,527,897	(593,995)
Seven Mile Hill II	24,110,117	365,173	4,822,023	1,095,788	(117,747)
High Plains	119,510,354	493,668	23,902,071	5,755,330	(37,865)
McFadden Ridge	34,455,284	142,326	6,891,057	1,659,283	(10,917)
Total	930,513,614	6,605,830	186,102,723	44,132,181	(1,173,601)
	Ref 8.11.2	Ref 8.11.1	Ref 8.11	Ref 8.11	Ref 8.11

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Wind Repowering Capital Additions Annualization_Rebuttal

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Wind Repowering Capital	343	3	710,841,833	SG-W	1.580%	11,234,389	8.12.2
Wind Repowering Retirement	343	3	(800,928,854)	SG-W	1.580%	(12,658,155)	8.12.2
Adjustment to Depreciation Expense:							
Capital Depr. Expense	403OP	3	24,164,495	SG-W	1.580%	381,904	8.12.2
Retirement Depr. Expense	403OP	3	(27,234,191)	SG-W	1.580%	(430,419)	8.12.2
Adjustment to Depreciation Reserve:							
Capital Depr. Reserve	108OP	3	(18,311,987)	SG-W	1.580%	(289,409)	8.12.2
Retirement Depr. Reserve	108OP	3	800,928,854	SG-W	1.580%	12,658,155	8.12.2
Adjustment to Operations & Maintenance Expense:							
Incremental O&M Expense	549	3	7,490,526	SG-W	1.580%	118,383	8.12.3
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	24,164,495	SG	1.580%	381,904	8.12.4
Schedule M Adjustment	SCHMDT	3	154,056,995	SG	1.580%	2,434,770	8.12.4
Deferred Income Tax Expense	41010	3	31,936,151	SG	1.580%	504,730	8.12.4
Accumulated Def Inc Tax Balance	282	3	(3,113,570)	SG	1.580%	(49,208)	8.12.4
Schedule M Adj - Retirement	SCHMAT	3	(27,234,191)	SG	1.580%	(430,419)	
Schedule M Adj - Retirement	SCHMDT	3	(843,887)	SG	1.580%	(13,337)	
Deferred Inc Tax Exp - Retirement	41010	3	6,488,479	SG	1.580%	102,546	
Accum Def Inc Tax Bal - Retirement	282	3	(161,261)	SG	1.580%	(2,549)	

Description of Adjustment:

This adjustment annualizes the Wind Repowering Project amounts added into results in Adjustment 8.11 to reflect a full year's balance in base rates on a thirteen-month average basis.

This adjustment has been revised in rebuttal to reflect exclusion of Glenrock III Wind Repowering upgrades that are no longer anticipated to be placed in-service by Dec 2019.

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WIND REPOWERING CAPITAL ADDITIONS

Electric Plant In Service

	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Account 343								145,737,921	145,737,921	145,737,921	565,791,775	930,513,614	930,513,614
Other Plant Wind	-	-	-	-	-	-	-	-	-	-	-	-	-

Depreciation Expense*

	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Account 403OP								200,669	401,338	401,338	979,717	2,060,288	2,562,479
Other Plant Wind	-	-	-	-	-	-	-	-	-	-	-	-	-

Depreciation Reserve

	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Account 108OP								(200,669)	(602,007)	(1,003,345)	(1,983,062)	(4,043,350)	(6,605,829)
Other Plant Wind	-	-	-	-	-	-	-	-	-	-	-	-	-

*Composite Depreciation Rate 3.305%

WIND REPOWERING RETIREMENTS

Electric Plant In Service

	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Account 343								(158,487,528)	(158,487,528)	(158,487,528)	(607,877,380)	(1,045,037,188)	(1,045,037,188)
Other Plant Wind	-	-	-	-	-	-	-	-	-	-	-	-	-

Depreciation Expense*

	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Account 403OP								(218,224)	(436,448)	(436,448)	(1,055,212)	(2,275,917)	(2,877,858)
Other Plant Wind	-	-	-	-	-	-	-	-	-	-	-	-	-

Depreciation Reserve

	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Account 108OP								158,487,528	158,487,528	158,487,528	607,877,380	1,045,037,188	1,045,037,188
Other Plant Wind	-	-	-	-	-	-	-	-	-	-	-	-	-

*Composite Depreciation Rate 3.305%

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WIND REPOWERING CAPITAL ADDITIONS

Electric Plant In Service

Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
343	SG-W	930,513,614	930,513,614	930,513,614	930,513,614	930,513,614	930,513,614	932,173,537	932,173,537	932,173,537	932,173,537	932,173,537
Other Plant Wind												
Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
403OP	SG-W	2,562,479	2,562,479	2,562,479	2,562,479	2,562,479	2,562,479	2,564,765	2,567,051	2,567,051	2,567,051	2,567,051
Other Plant Wind												
Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
108OP	SG-W	(9,168,309)	(11,730,788)	(14,293,268)	(16,855,747)	(19,418,227)	(21,980,706)	(24,545,471)	(27,112,522)	(29,679,573)	(32,246,623)	(34,813,674)
Other Plant Wind												

*Composite Depreciation Rate 3.305%

	13 Mon Avg. Dec 2019	13 Mon Avg. Nov 2020	12 Mon Ending Dec 2019	12 Mon Ending Nov 2020	Adjustment
343	220,310,213	931,152,046	6,605,829	30,770,324	710,841,833 Ref. 8.12
403OP*	(1,110,636)	(19,422,622)			24,164,495 Ref. 8.12
108OP					(18,311,987) Ref. 8.12
	Ref 8.11.1		Ref 8.11.1		

WIND REPOWERING RETIREMENTS

Electric Plant In Service

Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
343	SG-W	(1,045,037,188)	(1,045,037,188)	(1,045,037,188)	(1,045,037,188)	(1,045,037,188)	(1,045,037,188)	(1,045,037,188)	(1,045,037,188)	(1,045,037,188)	(1,045,037,188)	(1,045,037,188)
Other Plant Wind												
Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
403OP	SG-W	(2,877,858)	(2,877,858)	(2,877,858)	(2,877,858)	(2,877,858)	(2,877,858)	(2,877,858)	(2,877,858)	(2,877,858)	(2,877,858)	(2,877,858)
Other Plant Wind												
Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
108OP	SG-W	1,045,037,188	1,045,037,188	1,045,037,188	1,045,037,188	1,045,037,188	1,045,037,188	1,045,037,188	1,045,037,188	1,045,037,188	1,045,037,188	1,045,037,188
Other Plant Wind												

*Composite Depreciation Rate 3.305%

	13 Mon Avg. Dec 2019	13 Mon Avg. Nov 2020	12 Mon Ending Dec 2019	12 Mon Ending Nov 2020	Adjustment
343	(244,108,334)	(1,045,037,188)	(7,300,009)	(34,534,300)	(800,928,854) Ref. 8.12
403OP*					(27,234,191) Ref. 8.12
108OP	244,108,334	1,045,037,188			800,928,854 Ref. 8.12
	Ref 8.11.1		Ref 8.11.1		

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Project	Date	Project Capital Amount at In-Service	Project Capital Amount at Nov-20	Gross Plant Retirement Amount	Incremental O&M Dec-19	Incremental O&M Nov-20	Incremental O&M Adjustment
Seven Mile Hill 1	7/1/2019	121,627,804	121,759,497	131,382,281	981,940	1,466,019	484,079
Seven Mile Hill 2	7/1/2019	24,110,117	24,136,056	27,105,247	193,412	288,761	95,349
Glenrock 1*	10/1/2019	106,512,153	106,643,846	116,952,332	630,050	1,520,227	890,177
Glenrock 3	10/1/2019	-	-	-	-	-	-
Goodhoe Hills	10/1/2019	104,050,350	104,451,590	135,844,803	43,880	268,803	224,923
Rolling Hills	10/1/2019	87,392,779	87,524,472	89,570,657	630,050	1,520,227	890,177
Leaning Juniper	10/1/2019	122,098,572	122,341,833	107,016,060	-	163,839	163,839
High Plains*	11/1/2019	119,510,354	119,642,047	145,932,412	473,255	1,643,369	1,170,114
McFadden Ridge	11/1/2019	34,455,284	34,493,196	37,402,088	136,240	474,022	337,782
Marengo 1*	11/1/2019	140,398,920	140,682,120	167,445,463	359,192	2,504,172	2,144,980
Marengo 2	11/1/2019	70,357,281	70,498,881	86,385,845	179,596	1,268,701	1,089,105
		930,513,614	932,173,537	1,045,037,188	3,627,614	11,118,139	7,490,526
Ref. 8.12							

*Retirement Includes Common Plant

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Wind Repowering Capital Additions Annualization_Rebuttal
Tax Summary

	Capital Additions	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Def Inc Tax Exp	282 ADIT 13-Mos. Avg.
Twelve Months Ended December 31, 2019:					
Leaning Juniper	122,098,572	840,597	24,419,714	5,797,303	(100,661)
Goodnoe Hills	104,050,350	716,342	20,810,070	4,940,365	(85,781)
Marengo I	140,398,920	579,953	28,079,784	6,761,273	(44,483)
Marengo II	70,357,281	290,628	14,071,456	3,388,237	(22,292)
Glenrock I	106,512,153	733,292	21,302,431	5,057,252	(87,811)
Glenrock III	-	-	-	-	-
Rolling Hills	87,392,779	601,663	17,478,556	4,149,454	(72,048)
Seven Mile Hill I	121,627,804	1,842,187	24,325,561	5,527,897	(593,995)
Seven Mile Hill II	24,110,117	365,174	4,822,023	1,095,788	(117,747)
High Plains	119,510,354	493,668	23,902,071	5,755,330	(37,865)
McFadden Ridge	34,455,284	142,326	6,891,057	1,659,283	(10,917)
Total	930,513,614	6,605,830	186,102,723	44,132,182	(1,173,601)
Ref 8.12.1					
Twelve Months Ended November 30, 2020:					
Leaning Juniper	122,341,833	4,037,883	44,000,083	9,825,346	(490,515)
Goodnoe Hills	104,451,590	3,443,417	37,531,686	8,381,146	(418,009)
Marengo I	140,682,120	4,643,131	55,275,494	12,448,777	(289,143)
Marengo II	70,498,881	2,326,780	27,699,823	6,238,369	(144,896)
Glenrock I	106,643,846	3,521,434	38,368,520	8,567,714	(427,899)
Glenrock III	-	-	-	-	-
Rolling Hills	87,524,472	2,889,614	31,485,545	7,030,767	(351,089)
Seven Mile Hill I	121,759,497	4,020,946	37,728,764	8,287,606	(1,542,726)
Seven Mile Hill II	24,136,056	797,065	7,478,891	1,642,834	(305,812)
High Plains	119,642,047	3,950,974	47,031,550	10,592,049	(246,124)
McFadden Ridge	34,493,196	1,139,081	13,559,362	3,053,725	(70,958)
Total	932,173,537	30,770,325	340,159,718	76,068,333	(4,287,171)
Ref 8.12.2					
Incremental Change:					
Leaning Juniper	243,261	3,197,286	19,580,369	4,028,043	(389,854)
Goodnoe Hills	401,240	2,727,075	16,721,616	3,440,781	(332,227)
Marengo I	283,200	4,063,178	27,195,710	5,687,504	(244,659)
Marengo II	141,600	2,036,152	13,628,367	2,850,132	(122,605)
Glenrock I	131,693	2,788,142	17,066,089	3,510,462	(340,088)
Glenrock III	-	-	-	-	-
Rolling Hills	131,693	2,287,951	14,006,989	2,881,313	(279,040)
Seven Mile Hill I	131,693	2,178,759	13,403,203	2,759,709	(948,731)
Seven Mile Hill II	25,939	431,891	2,656,868	547,046	(188,066)
High Plains	131,693	3,457,306	23,129,479	4,836,719	(208,259)
McFadden Ridge	37,912	996,755	6,668,305	1,394,442	(60,042)
Total	1,659,922	24,164,495	154,056,995	31,936,151	(3,113,570)
		Ref 8.12	Ref 8.12	Ref 8.12	Ref 8.12