

Exh. RMM-12T
Docket UE-230172
Witness: Robert M. Meredith

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Docket UE-210852
(Consolidated)

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

PACIFICORP

REBUTTAL TESTIMONY OF ROBERT M. MEREDITH

October 2023

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ATTACHED EXHIBITS

Exhibit No. RMM-13—Cost of Service by Rate Schedule – Summaries
Exhibit No. RMM-14—Cost of Service by Rate Schedule – All Functions
Exhibit No. RMM-15—Cost of Service Study
Exhibit No. RMM-16—Proposed Rate Spread, Rate Design, and Billing Comparisons
Exhibit No. RMM-17—Calculation of Updated Low Income Bill Assistance Discounts
Exhibit No. RMM-18—UE-170002 Cost of Service Methodology Presentation

1 **I. PURPOSE AND SUMMARY OF TESTIMONY**

2 **Q. Are you the same Robert M. Meredith who previously submitted direct**
3 **testimony in this proceeding on behalf of PacifiCorp dba Pacific Power & Light**
4 **Company (PacifiCorp or the Company)?**

5 A. Yes.

6 **Q. What is the purpose of your rebuttal testimony?**

7 A. The purpose of my rebuttal is to present the Company's class cost of service (COS)
8 study results, rate spread, and rate design proposals reflecting the Company's revised
9 revenue requirement. I also respond to the issues raised by Washington Utilities and
10 Transportation Commission Staff (Staff) witnesses Kristen M. Hillstead,
11 Alex M. Tellez, and Chris R. McGuire, Public Counsel (Public Counsel) witnesses
12 David E. Dismukes and Corey J. Dahl, Alliance of Western Energy Consumers
13 (AWEC) witness Lance D. Kaufman, The Energy Project (TEP) witness
14 Shaylee N. Strokes, and Northwest Energy Coalition witnesses Charlee Thompson
15 and Lauren McCloy. My response to the testimony of each witness is organized by
16 topic.

17 **II. REBUTTAL EXHIBITS**

18 **Q. What is the Company's updated requested price change?**

19 A. As explained in the rebuttal testimony of witness Cheung, the Company now requests
20 a base revenue requirement increase of \$18.7 million, or 4.6 percent, in rates effective
21 March 1, 2024, and \$22.0 million, or 5.2 percent, in rates effective March 1, 2025.¹

¹ Cheung, Exh. SLC-8T at 1:15-2:8.

1 **Q. Have you prepared exhibits showing the Company’s revised class COS results,**
2 **rate spread, and rate design based on the revised revenue requirement proposed**
3 **by witness Cheung in this rebuttal filing?**

4 A. Yes. Exhibit No. RMM-13, Exhibit No. RMM-14, and Exhibit No. RMM-15 present
5 the Company’s updated cost of service study in the same format as Exhibit
6 No. RMM-2, Exhibit No. RMM-3, and Exhibit No. RMM-4 presented in direct.
7 Exhibit No. RMM-16 shows the Company’s updated rate spread and rate design in
8 the same format as Exhibit No. RMM-6 presented in direct. Exhibit No. RMM-17
9 shows the Company’s updated calculation of Schedule 17 low income bill assistance
10 discounts in the same format as Exhibit No. RMM-9 presented in direct.

11 **Q. What changes were made to the COS study relative to the one filed in direct**
12 **testimony?**

13 A. The Company updated its cost of service study to incorporate the updated revenue
14 requirement. The Company also made a handful of minor changes to its cost of
15 service study in response to testimony from AWEC Witness Kaufman that I discuss
16 later in my testimony.

17 **Q. Did the Company make any changes to the proposed rate spread and rate design**
18 **from the initial filing?**

19 A. Yes. The Company’s rate spread and rate design incorporate the updated cost of
20 service. In response to intervener testimony, the Company proposes a more muted
21 rate spread that has less severe impacts for classes whose cost of service results
22 indicate they would need an increase greater than the average. I go into further detail
23 about the Company’s proposed rate spread later in my testimony.

1 **III. COST OF SERVICE**

2 **Q. Please summarize AWEC's testimony related to the allocation of FERC accounts**
3 **407 and 926.**

4 A. First, witness Kaufman states FERC account 407 is amounts credited to extraordinary
5 property losses, unrecovered plant and regulatory study costs. Witness Kaufman
6 recommends allocating FERC account 407 to the Company's F102D factor which is
7 related to the system gross distribution plant and argues that this factor is better fit to
8 allocate property losses than the Company's F110 factor, which is related to
9 intangible plant.² Second, witness Kaufman recommends that FERC account 926
10 Pensions and Benefits should be allocated exclusively based on labor costs. Witness
11 Kaufman introduces a new labor factor that would be more directly related to FERC
12 account 926 than the Company's F138CO factor, which includes some non-labor
13 related costs.³

14 **Q. Do you agree with Kaufman's recommendation on how to allocate FERC**
15 **accounts 407?**

16 A. Yes. The Company has reallocated FERC account 407 using the Company's F102D
17 factor.

18 **Q. Do you agree with creating an additional labor factor to allocate FERC account**
19 **926?**

20 A. Yes. The Company has created a new factor, F111, using the same methodology that
21 witness Kaufman recommends and allocates FERC account 926 using this new factor.

22 **Q. Please summarize AWEC's testimony regarding FERC account 904.**

² Kaufman, Exh. LDK-1CT at 36.

³ *Id.*, at 41:10-42:12.

1 A. Witness Kaufman recommends allocating FERC account 904 using the Company's
2 weighted customer factor, F136, rather than the F80 factor, which allocates each
3 schedule's share of costs using write-offs and recoveries.⁴

4 **Q. Do you agree with witness Kaufman's recommendation on how to allocate**
5 **FERC accounts 904?**

6 A. No. The Company's practice has been to allocate uncollectible expense upon each
7 class's share of revenue class (residential, commercial, industrial, irrigation, and
8 public street and highway lighting) revenue as applied to net write-offs by revenue
9 class. This appropriately assigns write-offs to classes based upon their revenue and
10 the volume of write-offs that are occurring within the revenue category/categories to
11 which they belong. Witness Kaufman does point out that WAC 480-85-060
12 prescribes allocating this FERC account to "weighted customer counts." To be in
13 compliance, the Company has restructured its allocation to be based upon customers
14 weighted by the net write-offs assigned to their share of revenue class revenue. I note
15 that this restricting does not change the actual allocation factors.

16 **Q. Please summarize AWEC's testimony related to FERC accounts 561 and 581.**

17 A. Witness Kaufman introduces a new allocation factor that is based on each schedule's
18 share of inter-hour load changes. Witness Kaufman states that FERC accounts 561
19 and 581 are related to the cost to monitor load dispatching and argues that a load
20 complexity factor better reflects the cost drivers of these FERC accounts than the
21 Company's F12 allocation factor which uses the 12 coincident peaks and the F20
22 allocation factor which uses the maximum schedule peak.⁵

⁴ *Id.*, at 38:8-39:13.

⁵ *Id.*, at 37:2-38:6.

1 **Q. Do you agree with the addition of a load complexity factor to allocate FERC**
2 **accounts 561 and 581?**

3 A. No. The Company's allocation of FERC account 561 and 581 comply with the WAC
4 480-85-060 requirement to allocate FERC account 561 using 12 coincident peaks and
5 FERC account 581 using the average of each schedule's relative shares of the
6 summer and winter distribution system coincident peaks. The burden of proof rests
7 with any party recommending an exception from this methodology and, in my
8 opinion, AWEC has not adequately supported its proposal. These FERC accounts are
9 for transmission and distribution load dispatching expenses. AWEC has not
10 demonstrated that these expenses are primarily driven by load variability and not by
11 other factors. More evidence would be needed for such a departure from the approved
12 methodology.

13 **Q. Please summarize AWEC's testimony regarding the Company's allocation**
14 **factor F102CO.**

15 A. Witness Kaufman explains that the Company's F102CO allocation factor defaults to
16 the F102 allocation factor if a calculation error occurs. Witness Kaufman argues that
17 an average of the plant investment factor, F102, the customer costs factor, F136, and
18 his load complexity and labor factors would better reflect the administrative burden
19 than the F102 allocation factor alone.⁶

20 **Q. Do you agree that the alternative calculation for F102CO should be an average**
21 **of these four factors rather than using the F102 factor?**

⁶ *Id.*, at 39:15-41:8.

1 A. No. Incorporating AWEC's recommendation would overly complicate the
2 Company's model without providing any real benefit to its accuracy. The Common
3 function captures costs that do not neatly fall into other buckets such as
4 administrative and general expenses, as well cash working capital and factor F102 is
5 based upon system gross plant. It therefore is not unreasonable for the system gross
6 plant factor for this function to default to the system gross plant factor for all
7 functions. When considered on its own, this recommendation likely has an
8 unsubstantial impact on the results of the study.

9 **Q. Please summarize Public Counsel witness Dismukes' testimony regarding the**
10 **allocation of generation plant.**

11 A. Witness Dismukes explains that the renewable future peak credit method the
12 Company used to allocate generation plant is an updated version of the formerly used
13 thermal peak credit method. Witness Dismukes then describes the thermal peak credit
14 method and the formulas used to determine both the demand and energy components.
15 Witness Dismukes argues that the renewable future peak credit method should use the
16 same formula as the thermal peak credit method:

17
$$Demand = \frac{1}{2} CT Fixed + O\&M/kW CT / (CCT Fixed + O\&M) * CF/kW CT$$

18 The witness claims the Company's formula is illogical and is used to inflate
19 the capacity component within the calculation. Using the formula witness Dismukes
20 recommends, the demand component would be 65 percent rather than 74 percent and
21 the energy component would be 35 percent rather than 26 percent.⁷

22 **Q. Do you agree with the formula that witness Dismukes recommends?**

⁷ Dismukes, Exh. DED-1T at 15-17.

1 A. No. The demand and energy resources that the Company uses in the renewable future
2 peak credit method have different functionality than the combustion turbine and
3 combined cycle turbine used in the thermal peak credit method. Both a combustion
4 turbine and a combined cycle turbine generate energy. A combustion turbine is less
5 efficient than a combined cycle turbine so it will only be used when the combined
6 cycle turbine cannot meet the level of demand. The additional cost of a combined
7 cycle turbine compared to a combustion turbine is classified as energy-related
8 because its efficiency functions to lower energy-related costs such as fuel. The
9 Company uses a lithium-ion battery and a wind turbine in the renewable future peak
10 credit method. A lithium-ion battery only functions as storage and a wind turbine
11 primarily functions as energy generation, so both are required to reliably serve
12 customers, unlike the combustion turbine or combined cycle turbine which could each
13 on their own provide continuous service in isolation. The Company considers the
14 entire cost of the lithium-ion battery to be demand related because it does not
15 generate energy. In the renewable future peak credit method, the marginal cost of
16 serving a kW of customer load with a renewable resource and a storage resource is
17 examined. By dividing the cost of the battery by the total cost of serving this
18 incremental kW of load, the Company is reflecting the difference in functionality of
19 the chosen resources. Further, the calculation that the Company used for the
20 renewable future peak credit method in this proceeding is the same as what it first
21 presented during the rulemaking proceeding⁸ that resulted in the codification of cost

⁸ See *In the Matter of Amending WAC 480-07-510 and Adopting Chapter 480-85 WAC Relating to Cost of Service Studies for Electric and Natural Gas Investor-Owned Utilities*, Docket No. UE-170002 et al., General Order R-599 at ¶ 43 (Jul. 7, 2020).

1 of service methodology requirements in WAC 480-85-060. Please refer Exhibit
2 No. RMM-18 for the presentation that the Company made in the cost of service
3 rulemaking docket on February 21, 2019. Pages five and six of Exhibit No. RMM-18
4 present the methodology. The Commission should reject the alternative calculation
5 recommended by Witness Dismukes.

6 **IV. RATE SPREAD**

7 **Q. Please summarize the rate spread testimony from Public Counsel and AWEC.**

8 A. Public Counsel witness Dismukes references guidance that the Commission gave the
9 Company in an order in its 2015 limited issues rate filing where it affirmed that cost
10 of service study results within the range of 0.95 to 1.05 are considered within the
11 precision of the cost of service study.⁹ Witness Dismukes criticizes the Company's
12 proposed rate spread as arbitrary, since it results in an increase for the residential
13 class that is 1.38 times the average increase when the class at present rates is covering
14 99 percent of costs, which witness Kaufman views as arbitrary and inconsistent with
15 the principle of gradualism.¹⁰ Witness Kaufman recommends an alternative rate
16 spread under which no class receives more than 1.15 times the average increase in the
17 first year of the rate plan and under which only one class would be outside of a parity
18 ratio between 0.95 and 1.05.¹¹ AWEC witness Kaufman states that "Commission
19 Staff has previously recommended treating parity ratios within 5 percent of parity, or
20 1, as within the margin of error for cost studies, and parity ratios within 10 percent of
21 parity as reasonable."¹² Witness Kaufman then recommends an equal percentage

⁹ Dismukes, Exh. DED-1T at 21:1-4.

¹⁰ *Id.*, at 23:8-16.

¹¹ *Id.*, at 23:18-24:9.

¹² Kaufman, Exh. LDK-1CT at 43:9-44:2.

1 increase for all classes, except street and area lighting which his cost of service study
2 shows as having a parity ratio of 0.865. For the street and area lighting class, witness
3 Kaufman recommends an increase that is 125 percent of the average.

4 **Q. How do you respond to the rate spread testimony of other parties?**

5 A. While it is important for customer classes to make progress towards cost of service so
6 that cross-subsidization is limited, I appreciate the considerations raised by Public
7 Counsel and AWEC concerning the principle of gradualism in the context of the
8 current rate increase. In light of this consideration, the Company revises the rate
9 spread logic it proposes in this its rebuttal filing as follows:

- 10 • First, the revised cost of service study presented in rebuttal shows that Schedule
11 48T needs an increase that is close to the average (4.8 percent for Schedule 48T
12 relative to a 4.6 percent average increase). The Company proposes that the
13 Schedule 48T class receive the average increase.
- 14 • Second, the residential, Schedule 48T – dedicated facilities, Schedule 40, and
15 Street and Area Lighting classes require increases that are at least three percent
16 higher than the average. The Company recommends that these classes receive an
17 increase that is one percent higher than the average increase, so that they can
18 make movement towards cost of service.
- 19 • Finally, the Company proposes increasing Schedule 24 and Schedule 36 by the
20 remaining amount required on an equal percentage basis.

21 The Company believes this approach reasonably balances rate impacts with closer
22 alignment with cost of service results. Table 1 below shows the price change by class
23 compared to adjusted cost of service:

Table 1. Proposed Rate Spread Relative to Adjusted Cost of Service Results

A	B	C	D	E	F
Schedule	Description	Change Required per Adjusted Target Cost of Service	Present Revenue as a Percent of Earned Cost of Service	Proposed Price Change	Proposed Revenue as a Percent of Adjusted Target Cost of Service
16,17,19	Residential	13.3%	97.5%	11.1%	98.1%
24	General - Small	3.9%	106.0%	8.5%	104.4%
29,36	General	4.2%	105.2%	8.4%	104.1%
47,48T	General - Large	10.2%	99.5%	10.0%	99.8%
48T-DF*	General - Large	14.1%	95.8%	11.1%	97.3%
40	Agricultural Pumping	18.2%	93.3%	11.1%	94.0%
15,51,53,54	Lighting	23.5%	90.0%	11.1%	90.0%
All		10.1%	100.0%	10.1%	100.0%

*Dedicated Facilities (DF)

V. RESIDENTIAL RATE DESIGN

Q. Please summarize Staff witness Hillstead's testimony.

A. Witness Hillstead recommends that the residential Basic Charge be raised by \$0.50.

To justify this level, witness Hillstead took the components that the Company included for the Basic Charge, removed the line transformer component, and arrived at a cost of \$10.10 per month. In support of the principle of gradualism, witness Hillstead recommends the current charge of \$7.75 be increased to \$8.25. Witness Hillstead provided no support or justification for why Staff removed the line transformer component.¹³

For the residential energy charge, Staff recommends rejecting the Company's proposal to replace tiered energy charges with seasonal energy charges. Witness Hillstead references the data requests Staff submitted for very specific analyses or studies on this topic where the Company's response was that it had not prepared that information beyond what it had presented in its direct filing. Witness Hillstead does not address the evidence that was provided in my direct testimony, but rather

¹³ Hillstead, Exh. KMH-1T at 6:10-8:3.

1 concludes that the Company's support is based upon "estimates or assumptions."
2 Witness Hillstead then states that "Staff does not believe it is wise to rush into
3 implementing seasonal rates without having actual customer impact or usage data."¹⁴
4 Witness Hillstead offers up the idea of a seasonal rate pricing pilot to study those
5 impacts.

6 **Q. What positions does Public Counsel witness Dismukes take regarding the**
7 **Company's proposed residential rate design?**

8 A. Witness Dismukes recommends that an increase to the Basic Charge be rejected. As
9 support for this recommendation witness Kaufman claims that the Commission
10 rejected the same methodology in the Company's 2014 general rate case, Docket
11 No. UE-140762 (2014 Rate Case), and gave guidance that the Basic Charge should
12 only reflect "direct customer costs."¹⁵ Witness Dismukes also claims that a survey of
13 Basic Charges for other investor-owned utilities is a better comparison than the one
14 prepared by the Company which includes publicly-owned utilities.¹⁶ Finally, witness
15 Kaufman claims that the Company's increase to the Basic Charge will discourage
16 energy efficiency and raise costs for lower usage customers, which witness Kaufman
17 argues "have been shown to be consistently associated with lower-income households
18 in empirical research."¹⁷

19 Witness Dismukes recommends that the Commission approve the Company's
20 proposal to transition tiered energy charges to seasonal energy charges, since they are
21 fairer, more economically justified, and will do a better job of facilitating progress

¹⁴ *Id.*, at 11:4-6.

¹⁵ Dismukes, Exh. DED-1T at 28:5-9.

¹⁶ *Id.*, at 29:1-30:2.

¹⁷ *Id.*, at 32:16-17.

1 towards Washington’s decarbonization goals.¹⁸

2 **Q. What positions does NWECC witness McCloy take on the Company’s proposed**
3 **residential rate design?**

4 A. Witness McCloy recommends that the Commission reject the Company’s proposed
5 Basic Charge for three reasons. First, witness McCloy argues that transformers should
6 not be in the Basic Charge, because they are sized for a specific capacity,¹⁹ serve
7 more than one customer on average,²⁰ and their inclusion in the Basic Charge was
8 rejected in a Puget Sound Energy (PSE) proceeding.²¹ Second, witness McCloy
9 reasons that raising the Basic Charge will lower the energy charge, which could
10 reduce the incentive customers have for energy efficiency.²² Finally, witness McCloy
11 contends that a higher Basic Charge would adversely impact low-income customers.²³

12 Regarding energy charges, witness McCloy reasons that tiered rates are still
13 appropriate, because they send a price signal that reflects “that increased energy
14 usage in the aggregate for the month will be more expensive.”²⁴ Witness McCloy
15 does concede that tiered rates may disincentivize electrification, but argues that other
16 factors like the upfront cost to switch to natural gas or the cost of gasoline are more
17 significant.²⁵ Witness McCloy states that “we may indeed be approaching the time
18 when simply designed tiered block rates are not justified,” but expresses a belief that
19 a replacement structure should continue to send a strong conservation price signal,

¹⁸ *Id.*, at 36:16-20.

¹⁹ McCloy, Exh. LM-1T at 29:3-11.

²⁰ *Id.*, at 30:1-5.

²¹ *Id.*, at 30:6-31:7.

²² *Id.*, at 31:9-33:18.

²³ *Id.*, at 34:2-35:11.

²⁴ *Id.*, at 36:11-12.

²⁵ *Id.*, at 36:15-38:2.

1 which Witness McCloy believes the Company's proposal does not accomplish.²⁶

2 **Q. What positions does TEP Witness Stokes take on the Company's proposed**
3 **residential rate design?**

4 A. Witness Stokes opposes the Company's proposed Basic Charge because witness
5 Stokes believes that an increase in the Basic Charge reduces the ability of customers
6 to control their electric bills, disproportionately burdens low-volume customers, and
7 runs counter to state policies that encourage energy efficiency. Witness Stokes
8 expresses their view that bifurcating the Basic Charge for single-family and
9 multi-family customers does not alleviate the witness's concerns, since vulnerable
10 customers may also live in single-family homes.²⁷

11 **Q. What is your general reaction to the positions taken by parties in this rate case**
12 **with respect to residential rate design?**

13 A. It is disappointing that several parties oppose the innovations to residential rate design
14 proposed by the Company, since they have several benefits. A common theme of the
15 opposition is a concern that the Company's proposal could undermine energy
16 efficiency. While the Company agrees that it should promote conservation, it also
17 believes that rate design should balance this with the state's broader decarbonization
18 and equity goals. The Company's proposal to modestly raise the single-family
19 household Basic Charge and transition tiered rates to seasonal rates achieves this
20 balance by taking a cost-based approach to removing barriers to electrification and
21 equity. It is also more equitable, since it eliminates tiered rates which artificially

²⁶ *Id.*, 38:5-11.

²⁷ Stokes, Exh. SNS-1T at 29:9-30:14.

1 penalize customers for factors reasonably outside of their control,²⁸ and recognizes
2 factors that actually make a difference to the Company's costs.²⁹

3 **Q. Have the benefits of the types of changes the Company is proposing been**
4 **recognized in other jurisdictions resulting in a movement away from legacy rate**
5 **designs originally intended to support energy efficiency?**

6 A. Yes. In the Company's 2020 general rate case in Oregon, the Commission approved a
7 40 percent flattening of tiered rates and the creation of a lower basic charge for
8 multi-family customers.³⁰ In the Company's 2022 general rate case in Oregon, the
9 Commission approved the elimination of tiered rates along with increasing the
10 single-family residential basic charge from \$9.50 to \$11.00.³¹ In California, the
11 legislature recently passed Assembly Bill 205, which among other things, eliminated
12 a cap on fixed charges and recognized that recovery of fixed costs through volumetric
13 charges contributes to potential inequities among customers.

14 **Q. Please quantify how the Company's proposed changes to residential rate design**
15 **would affect the economics of efficient heating electrification.**

16 A. Table 2 below shows how the cost of operating an efficient heat pump under the
17 Company's flat winter season prices proposed in its direct filing and under the second
18 tier block price if the status quo were continued for residential rate design for the
19 proposed rate increase in the Company's direct filing compared to operating an
20 efficient natural gas furnace with service from Cascade Natural Gas under their rates

²⁸ For example, household size or heating fuel type.

²⁹ These factors are the time of year when energy is consumed and the dwelling type that is connected to the grid.

³⁰ *In the Matter of PacifiCorp, dba Pacific Power, Request for a General Rate Revision*, Oregon Public Utility Commission Docket No. UE 374, Order No. 20-473 at 137 (Dec. 18, 2020).

³¹ *In the Matter of PacifiCorp, dba Pacific Power, Request for a General Revision*, Docket No. UE 399 et al., Order No. 22-491, App. C at 11:17-18 (Dec. 16, 2022).

1 currently in effect:

Table 2. Comparison of Residential Cost to Operate Heating Equipment

Appliance	Efficiency	Price	\$ Per		Savings
			kWh	Therm ¹	
Gas Furnace	96% AFUE	Present		1.35	
Electric Heat Pump	300% COP	2nd Tier Non-Seasonal	0.1296	1.27	7%
Electric Heat Pump	300% COP	Winter Season Flat	0.1096	1.07	21%
Electric Baseboard	100%	Winter Season Flat	0.1096	3.21	-137%

Assumptions:

Cascade Natural Gas Prices effective March 1, 2023

1 therm = 29.3 kWh

Adjustment to \$ Per Therm for Appliance Efficiency

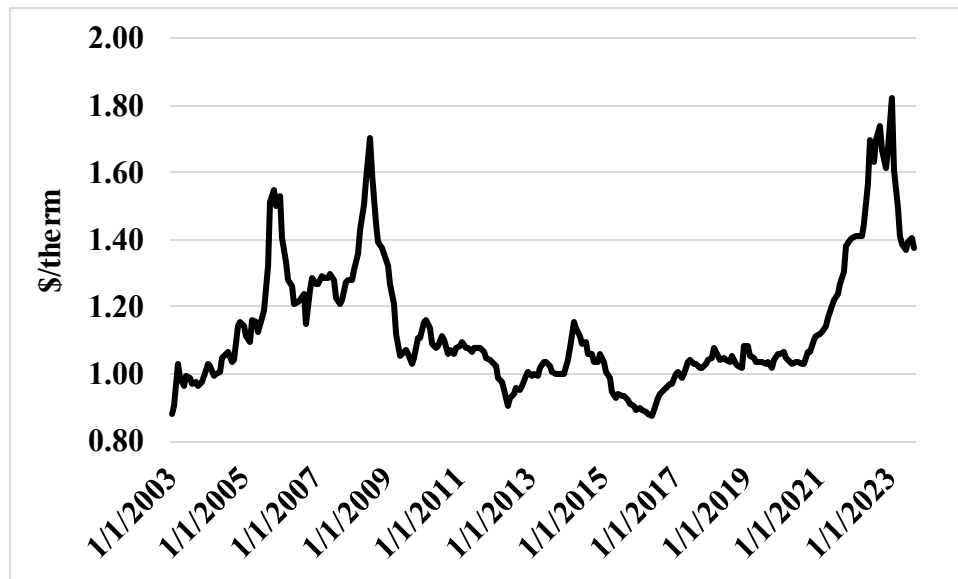
(COP = Coefficient of Performance; AFUE = Annualized Fuel Utilization Efficiency)

2 Table 2 shows that a PacifiCorp customer in the second block would pay
3 about seven percent less to operate an efficient heat pump than natural gas if the
4 Company's residential rate design were not approved. Under the proposed winter
5 season price, a PacifiCorp customer would pay about 21 percent less to efficiently
6 heat with electricity relative to natural gas. Significantly, a strong conservation price
7 signal is preserved since the cost for a PacifiCorp customer paying the proposed
8 winter price would still pay much more to operate an inefficient baseboard heater.

9 **Q. If heating efficiently with electricity is already cheaper than natural gas, then why**
10 **does moving from tiered rates to seasonal rates matter?**

11 A. While heating efficiently with electricity is cheaper under tiered rates now, the price
12 for natural gas can be volatile over time and is presently at a historically elevated
13 level. Figure 1 below shows how piped utility gas prices have changed over the past
14 20 years:

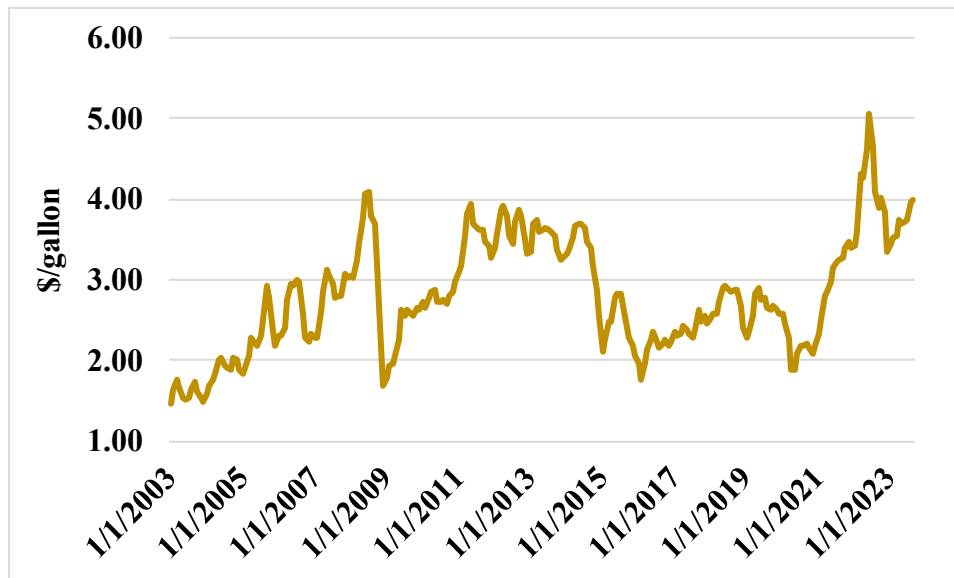
Figure 1. Utility Natural Gas Price over Time



Source - Bureau of Labor Statistics. CPI Average Price Data, U.S. city average (AP)
 Utility (piped) gas per therm in U.S. city average, average price,
 not seasonally adjusted
<https://beta.bls.gov/dataViewer/view/timeseries/APU000072620>

1 Similarly, the cost to fuel an electric vehicle is presently much cheaper than fueling
 2 an internal combustion engine vehicle, but the price of gasoline is also volatile over
 3 time. Figure 2 below shows how gasoline prices have changed over the past twenty
 4 years:

Figure 2. Gasoline Price over Time



Source - Bureau of Labor Statistics. CPI Average Price Data, U.S. city average (AP)
Gasoline, unleaded regular, per gallon/3.785 liters in U.S. city average, average price,
not seasonally adjusted
<https://beta.bls.gov/dataViewer/view/timeseries/APU000074714>

1 Purchasing a vehicle or replacing household heating equipment is a major
2 expense. When a customer purchases new heating equipment for their home, they will
3 be locked into that decision for many years. Similarly, when a customer buys a car, it
4 is unlikely that they will replace that car soon. Sending accurate price signals to
5 customers about the cost of their energy usage is important, so that they can make
6 well-informed decisions about these major purchases. Tiered rates artificially inflate
7 the incremental cost of energy for consumers which can skew the energy-related
8 decisions that they make. Differentiating price by season gives consumers more
9 accurate information about the cost of their energy usage.

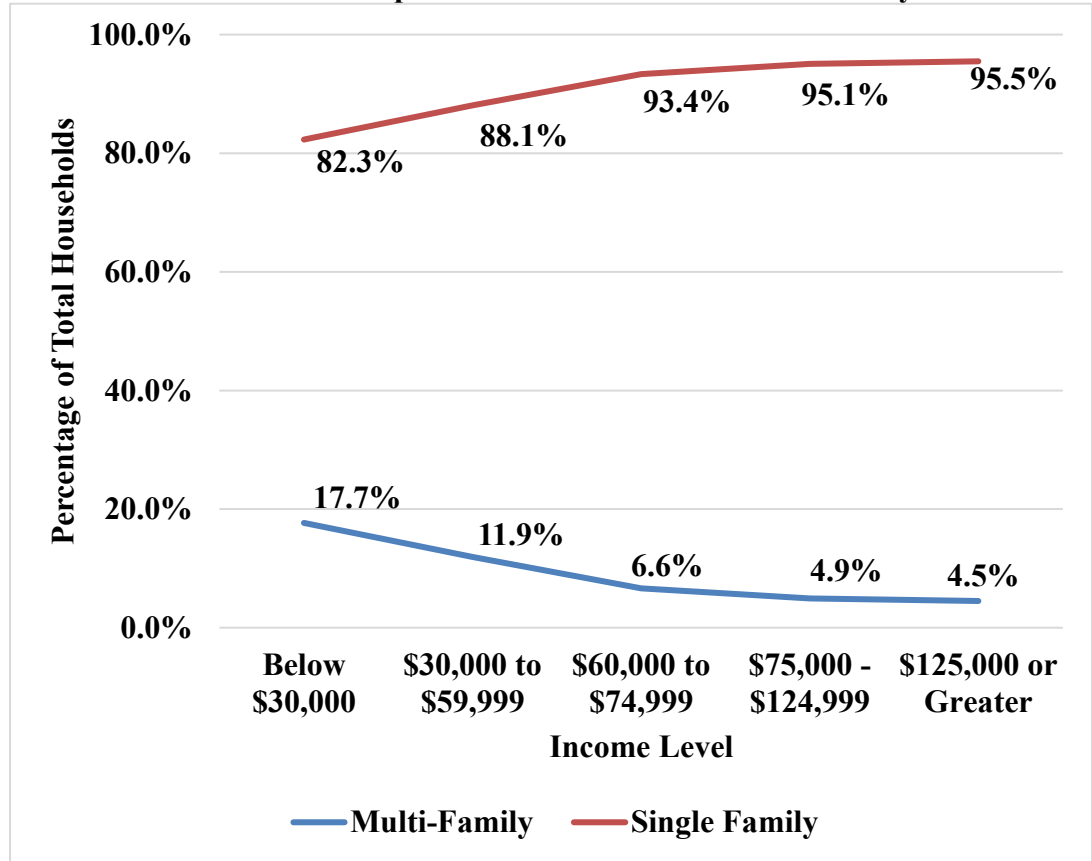
1 **Q. A common theme of the testimony from some parties has been a view that**
2 **eliminating tiers and/or raising the basic charge harms low-income customers.**

3 **Please comment.**

4 A. While in general usage does tend to increase with income, this is a broad generality.
5 Lower income does not always mean low energy usage nor does high income always
6 mean high energy usage. Also viewing the Company's proposed rate design as
7 punishing lower users while rewarding higher users is overly simplistic. Incorporated
8 into the Company's proposal are two new considerations that would affect a
9 customer's bill – time of year energy is consumed and dwelling type. As discussed in
10 my direct testimony, the combination of changes proposed by the Company results in
11 a lower than average increase for Schedule 17 low income bill assistance
12 participants.³² Several factors make the Company's proposed residential rate structure
13 more equitable than the status quo. First, customers in multi-family dwellings are
14 more likely to have lower incomes. Figure 3 below which uses 2021 residential
15 customer survey shows how the split between single family and multi-family varies
16 by income:

³² Meredith, Exh. RMM-1T at 26:4-10.

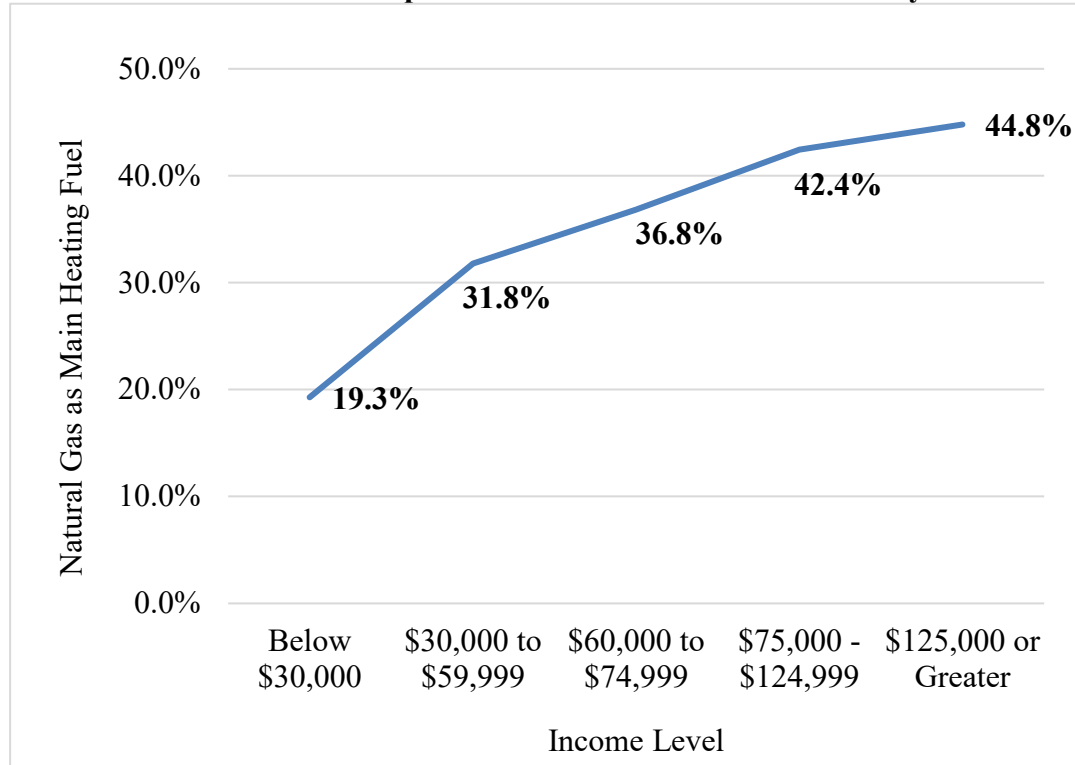
**Figure 3. Dwelling Type by Income
from PacifiCorp's 2021 Residential Customer Survey**



1 Under the Company's proposal, customers living in multi-family dwellings,
 2 who are more likely to have a lower household income, will pay a lower fixed charge.
 3 This lower fixed charge appropriately captures the economies of scale that are
 4 achieved for line transformers, since a transformer can on average serve many more
 5 residential customers living in denser multi-family configurations.

6 Next, customers who heat their homes with natural gas tend to be higher
 7 income. Using the 2021 residential survey, Figure 4 below shows how use of natural
 8 gas as the main heating fuel increases with income:

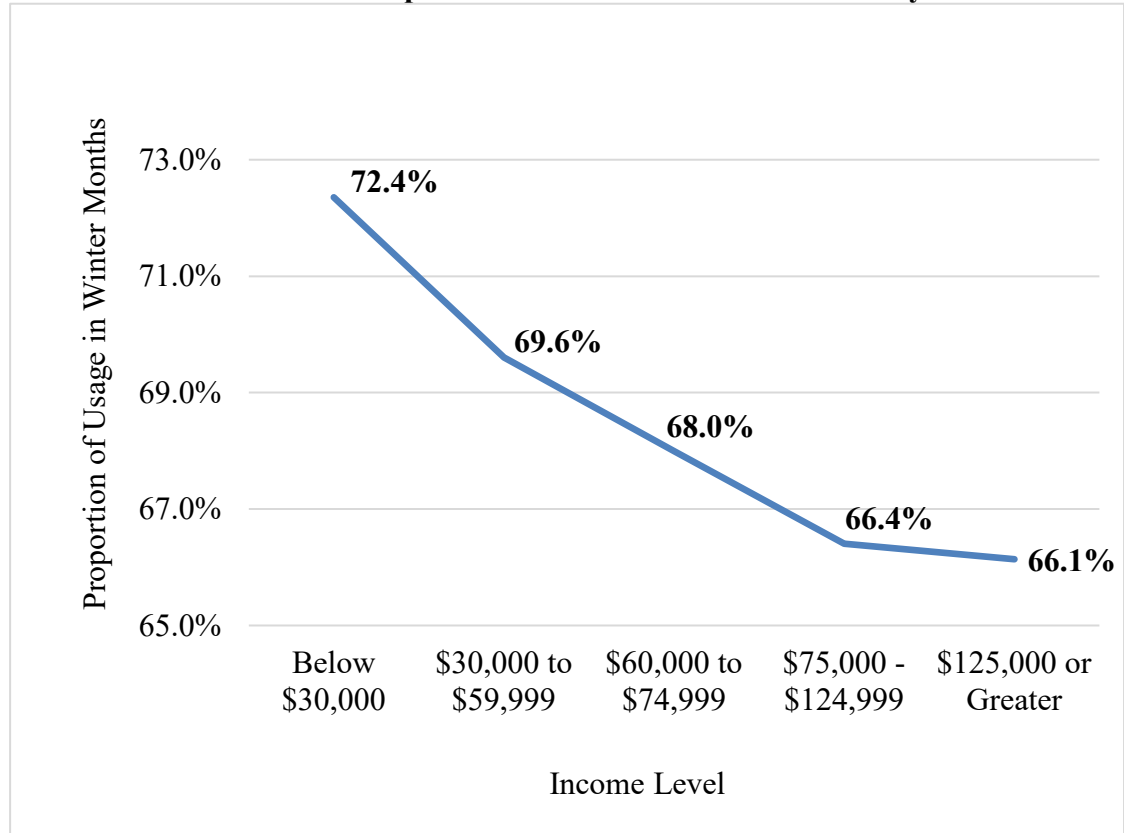
**Figure 4. Natural Gas Use by Income
from PacifiCorp's 2021 Residential Customer Survey**



1 Since lower income customers are more likely to heat their homes with
2 electricity, a flat seasonal energy price as the Company proposes will be relatively
3 more affordable than tiered rates which arbitrarily punish electric space heating.

4 Finally, the proportion of a customer's energy usage that occurs in the winter
5 tends to be higher for lower income customers. Figure 5 below shows how winter
6 usage as a percentage of total energy consumption varies across income levels:

**Figure 5. Proportion of Winter Usage by Income
from PacifiCorp's 2021 Residential Customer Survey**



The higher proportion of energy that is consumed during winter months for lower income customers further demonstrates that the proposed seasonal pricing, which makes winter energy lower, will be more equitable.

Q. Do you agree with Witness Hillstead that the Company has not conducted sufficient studies or analyses for tiered rates to be replaced with seasonal rates?

A. No. In its direct filing, the Company provided clear evidence that its proposed residential energy charges are based upon cost and that legacy tiered rates artificially harm customers for reasons outside of their control. The Company also showed that Schedule 17 Low Income Bill Assistance participants would be better off under the Company's proposal relative to the status quo.

1 **Q. Does Witness Hillstead address the analysis that the Company provided?**

2 A. No. Witness Hillstead does not address or provide any discussion of the analysis that
3 the Company did present in its filing beyond a simple statement that “Staff does not
4 find the information provided to be persuasive and is not convinced that seasonal
5 rates would benefit Washington rate payers.”³³

6 **Q. Would a seasonal pricing pilot be useful for better understanding?**

7 A. No. A seasonal pricing pilot would not be useful. While the Company does have
8 pilots for opt-in time-of-use programs, those are very different from seasonal rates.
9 A customer can respond to a time-of-use price signal right away by shifting loads to
10 off-peak periods. Seasonal rates send more of a long-term price signal as customers
11 consider the appliances and equipment that they install in their homes, which
12 typically have very long lives. A seasonal pricing pilot would also likely have
13 significant free-ridership issues as homes that heat with electricity would adopt it,
14 while homes that heat with natural gas and have central air conditioning would not.
15 Sending an appropriate price signal about the economics of different decisions like
16 whether to switch to natural gas or get a heat pump should not be held up by a lengthy
17 study process that would not be informative. The Commission should accept a
18 transition from tiered rates to seasonal pricing now and should reject a pilot.

19 **Q. Do you agree with Witness Hillstead’s recommendation to raise the Basic Charge**
20 **by only \$0.50?**

21 A. No. Witness Hillstead’s position is that a level of \$10.10 for the residential Basic
22 Charge is supported, but that in support of gradualism, the Commission should limit

³³ Hillstead, Exh. KMM-1T at 11:20-22.

1 the increase to \$0.50.³⁴ Increasing the Basic Charge by \$0.50 would only represent a
2 6.5 percent increase, which is almost half the total 11.1 percent overall residential
3 increase proposed by the Company for the two years of the rate plan. If the
4 Commission were to approve only a \$0.50 increase to the Basic Charge, residential
5 recovery of costs from fixed charges would decline from 6.0 percent to 5.8 percent,
6 so that, in relative terms, the significance of the Basic Charge would actually be less.
7 The Company's proposal to raise the Basic Charge to \$10 for single family customers
8 and keep it at \$7.75 for multi-family would be in line with gradualism, since recovery
9 of costs from fixed charges would only modestly increase, from 6.0 percent to
10 6.7 percent.

11 **Q. Is any of the testimony from parties arguing against the appropriateness of**
12 **including line transformers in the Basic Charge compelling?**

13 A. No. Witness Hillstead simply removes the line transformer category from the
14 calculation of what should be included in a residential Basic Charge. Besides a
15 footnote referring to a rule about cost of service methodology and a Commission
16 order from 2015, witness Hillstead provides no further explanation for its removal nor
17 does witness Hillstead address any of the reasons I provided in direct testimony for its
18 inclusion.³⁵

19 Witness Dismukes references the 2014 Rate Case Order and recommends that
20 the inclusion of line transformers in the Basic Charge be rejected, since in his view
21 they do not reflect "direct customer costs" such as meter reading and billing.³⁶ Like

³⁴ *Id.*, at 6:5-8.

³⁵ *See id.*, at 4.

³⁶ Dismukes, Exh. DED-1T at 28:5-6.

1 witness Hillstead, witness Kaufman does not address the reasons for including
2 transformers in the Basic Charge that were provided with my direct testimony.

3 Witness McCloy provides a few reasons why they believe line transformers
4 should not be included in the Basic Charge. First, witness McCloy references a
5 definition within the document entitled “Electric Cost Allocation for a New Era: A
6 Manual” published by the Regulatory Assistance Project (RAP) that states that a
7 Customer Charge is “(a) fixed charge to consumers each billing period, typically to
8 cover metering, meter reading and billing costs that do not vary with size or usage.”

9 Witness McCloy then argues that line transformers do not fit within this definition.³⁷

10 I think it’s important to consider though that there are experts other than RAP who
11 have different views. For example, in a report from Lawrence Berkeley National
12 Laboratory that examines different perspectives on recovery of utility fixed costs, the
13 authors discuss the merits of raising fix charges to a level where they cover the cost of
14 grid services.³⁸

15 Next witness McCloy cites my direct testimony which states the fact that
16 transformers are designed to provide a sufficient level of capacity and reaches the
17 conclusion that demand is the critical driver of their cost for residential customers.³⁹

18 Witness McCloy does not however address or dispute some of the facts presented in
19 my direct testimony⁴⁰ that demonstrate that the cost of line transformers for smaller

³⁷ McCloy, Exh. LM-1T at 28:10-17.

³⁸ Lisa Wood, et al., *Recovery of Utility Fixed Costs: Utility, Consumer, Environmental and Economist Perspectives*, Future Electric Utility Regulation Report No. 5, Lawrence Berkeley National Laboratory (June 2016) <https://eta-publications.lbl.gov/sites/default/files/lbnl-1005742.pdf>.

³⁹ McCloy, Exh. LM-1T at 29.

⁴⁰ For example, a pole mounted 25 KVA transformer costs about \$3,713 to install. A pole mounted 50 KVA transformer that has twice the capacity costs about \$4,494 to install, an increase of only approximately 21 percent. Meredith, Exh. RMM-1T at 15:7-9.

1 customers like residential is almost entirely a fixed cost that does not change after
2 installation. Finally, witness McCloy references the fact that a transformer serves on
3 average about three single-family residential customers as support for excluding their
4 cost from the Basic Charge. Witness McCloy affirms that in rural locations having a
5 dedicated transformer for one customer “is not atypical.”⁴¹ However, simply because
6 they serve more than one customer should not on its face invalidate the inclusion of
7 transformers in the Basic Charge. While transformers often do provide service to
8 more than one customer, they are different than other components of the distribution
9 system such as substations, poles, and conductor since they typically serve only a
10 very small number of customers. As I discussed in my direct testimony, there are
11 significant economies of scale for line transformers. These economies of scale mean
12 that a key driver of their cost is the number of total transformers deployed, which is
13 driven by the number of customers and their geographic dispersion across the
14 Company’s service territory.

15 **Q. What information have you presented in your direct testimony about the**
16 **characteristics of line transformers that parties have not disputed?**

17 A. I presented the following information in my direct testimony about line transformers:

- 18 • Transformers are usually set at the time of construction.
- 19 • Transformers are designed to provide a sufficient level of capacity for the needs
20 of a small group of customers that are located close-by.
- 21 • Transformers come in standard sizes and are not available in a continuous and
22 granular range of capacities.

⁴¹ McCloy, Exh. LM-1T at 30:2-3.

- The smallest sized transformer is 10 KVA.
 - The next largest size is 25 KVA.
 - The next largest single-phase transformer is 50 KVA.
 - For residential customers, transformers are appropriately sized to ensure that ample capacity is available to serve the different customers connected to them including some level of potential load growth.
 - Customer conservation efforts do not lower the Company's cost of line transformers.
 - The cost of a transformer does not increase proportionately to overall size.
 - A pole mounted 25 KVA transformer costs about \$3,713 to install.
 - A pole mounted 50 KVA transformer that has twice the capacity costs about \$4,494 to install, an increase of only approximately 21 percent.
 - For a very large residential customer who requires a much larger than average transformer, that customer would likely not have had a sufficiently large line extension allowance and would have paid for the incremental cost of the larger transformer serving it upfront.
 - Unlike generation, transmission and upstream distribution costs, line transformers are inflexible and cannot be easily redeployed to other customers as loads fluctuate.
- None of the parties disputed this information in their opening testimony.

1 **Q. Witness Dismukes cites an order from the Commission in the 2014 Rate Case**
2 **where an increase in the Basic Charge was rejected⁴² and Witness McCloy**
3 **references an order from a PSE rate case where inclusion of line transformers**
4 **was rejected.⁴³ Please comment.**

5 A. I have reviewed the evidence presented in both the Company's 2014 Rate Case as
6 well as the PSE rate case⁴⁴ that was referenced in witness McCloy's testimony. While
7 the Commission issued orders in those proceedings rejecting proposed increases to
8 the residential Basic Charge, much of the arguments and evidence that I have
9 presented in my direct testimony was not a part of the record in those cases. Further,
10 the Company is proposing bifurcated basic charges for single family and multi-family
11 customers, which is a feature that simultaneously advances greater equity in pricing
12 and better alignment with cost causation. To my knowledge, the Commission has
13 never ruled on a multi-family basic charge. Despite past rulings, the Commission
14 should weigh the evidence before it now in the instant proceeding and in light of the
15 new equity requirement.

16 **Q. Witness Dismukes argues that the Company's survey of the Basic Charges of**
17 **other utilities is dubious, since it includes mostly publicly owned utilities.**
18 **Witness Dismukes then offers an alternative survey that only includes**
19 **investor-owned utilities.⁴⁵ Please comment.**

20 A. Witness Dismukes provides no evidence why it is inappropriate to include publicly
21 owned utilities in a survey of residential basic charges. While consumer-owned

⁴² Dismukes, Exh. DED-1T at 27:15-28:2.

⁴³ McCloy, Exh. LM-1T at 30:8-20.

⁴⁴ See generally *WUTC v. Puget Sound Energy*, Docket No. UE-170033, Order 08 (Dec. 5, 2017).

⁴⁵ Dismukes, Exh. DED-1T at 29:1-30:2.

1 utilities are not regulated by the Commission, these are the prices they charge to their
2 customers and those prices have been approved by their governing bodies who are
3 commissioned with acting in the interest of their customers. The survey of residential
4 basic charges that witness Dismukes prepared included utilities in Oregon, Idaho, and
5 California and many of them are located in densely populated urban areas. The
6 Company's survey primarily included utilities that were geographically close to the
7 Company's service area. Given these differences, I think that it is more likely for the
8 customer and service territory characteristics of the utilities included in the
9 Company's survey to resemble those of Pacific Power in Washington than for those
10 utilities included in Public Counsel's survey. There is therefore no reason why Public
11 Counsel's survey is more valid than the Company's.

12 VI. NON-RESIDENTIAL RATE DESIGN

13 **Q. Please summarize AWEC witness Kaufman's testimony regarding rate design.**

14 A. Witness Kaufman agrees with the creation of transmission voltage pricing for
15 Schedule 48T, language clarification in the Schedule 48T tariff, and the treatment of
16 Schedule 47T. Witness Kaufman gives five reasons for not supporting the recovery of
17 generation and transmission costs within the load size charge. First, witness Kaufman
18 argues that operating reserve margins must be held every hour and are a cost of
19 serving load every hour of the year as opposed to the cost of meeting peak demand.
20 Second, witness Kaufman argues that there is no evidence that a customer's
21 individual maximum peak correlates to system outages or unexpected system stresses.
22 Third, witness Kaufman believes that since a load size charge is a persistent measure,
23 any excess demand could be used to sell into the market and that persistence of the

1 charge could result in a customer paying for a cost the Company does not incur.
2 Lastly, witness Kaufman reasons that if the Company's rationale were accurate, then
3 system costs could be allocated on the basis of facility size, which would likely result
4 in costs being shifted away from the Schedule 48T class. Witness Kaufman supports
5 moving rates closer to cost of service, but capping their movement at a 10 percent
6 change from the current price as opposed to a 10 percent change towards cost of
7 service as was proposed by the Company.⁴⁶

8 **Q. Why is it appropriate to recover some generation and transmission costs from a**
9 **load size charge for Schedule 48T customers?**

10 A. In the Company's last rate case, the Company proposed, and the Commission
11 approved, differentiating energy prices based upon time of use period for large
12 customers as well as limiting the on-peak window under which demand charges were
13 assessed from a 16-hour window to an eight to ten hour window depending upon
14 season. This provides large customers with an opportunity to save on their bills by
15 shifting load to off-peak periods. Setting the load size charge for large customers at a
16 level where it recovers some generation and transmission costs balances the
17 opportunity for a large customer to shift load away from on-peak times with greater
18 stability of fixed cost recovery. While a customer that shifts all its load to off-peak
19 times is less costly to serve, that customer should still pay a fair share of the diverse,
20 interconnected system that enables it to access low-cost, reliable off-peak energy.

⁴⁶ Kaufman, Exh. LDK-1CT at 45-47.

1 **Q. Do you agree with witness Kaufman that the movement to alignment of rate**
2 **design with cost of service should be capped at a 10 percent increase per year for**
3 **each individual billing component?**

4 A. No. Witness Kaufman uses the example of the 1,058 percent change in price for the
5 load size charge for the Schedule 48T dedicated facilities class and concludes that
6 such a change is unreasonable.⁴⁷ It is important to consider though that movement
7 towards a greater alignment with cost of service means that some billing components
8 will go up more and others will go up less or even go down. Looking at the
9 Company's proposed change to different pricing components for Schedule 48T
10 dedicated facilities illustrates this. Table 3 below shows the proposed change in prices
11 for Schedule 48T – dedicated facilities:

⁴⁷ *Id.*, at 47:4-6.

**Table 3. Proposed Change to Prices for Schedule 48T –
Dedicated Facilities from the Company’s Direct Filing**

Billing Component	Present Price	Proposed Price (Second Year)	Change	Change (%)
Basic Charge (\$/month)	2,999.00	4,199.93	1,200.93	40.0%
Load Size Charge (\$/kW)	0.26	3.01	2.75	1,057.7%
Demand Charge (\$/kW)	8.93	9.53	0.60	6.7%
Overall Demand-Based Charge (\$/kW)	9.19	12.54	3.35	36.5%
On-Peak Energy Charge (¢/kWh)	6.197	6.846	0.649	10.5%
Off-Peak Energy Charge (¢/kWh)	5.264	5.913	0.649	12.3%
Reactive Power Charge (\$/kVAR)	0.55	0.51	-0.04	-7.3%

While the load size charge would go up 1,058 percent, a Schedule 48T dedicated facilities customer pays both the load size charge and the demand charge as part of the overall demand-related charges it pays. The demand charge itself has a 6.7 percent increase and the increase for both the demand charge and load size charge in combination is 36.5 percent. The load size charge has what appears to be a very large proposed increase in percentage terms, but it is starting at a level that is very small (\$0.26) and its significance should be viewed in light of the requested change to overall demand-based charges.

Further, the Company is proposing a very modest 10 percent movement per rate year towards cost of service for non-residential rate schedules. Even if the Company were to be in back-to-back rate cases for the foreseeable future, it would

1 still take 10 years or more for rate design to be aligned with cost service under this
2 approach. If specific rate elements were capped, as AWEC recommends, at
3 10 percent of their current rate, achieving that alignment could take far longer. The
4 Company's proposal balances gradualism with movement towards more accurate
5 price signals. A similar 10 percent movement towards cost of service by rate
6 component took effect in the Company's 2019 Rate Case.

7 **VII. RATE CHANGE EQUITY ANALYSIS**

8 **Q. Please summarize Public Counsel witness Dahl's testimony concerning a rate**
9 **change equity analysis.**

10 A. Witness Dahl recommends that an equity analysis should be conducted that
11 determines whether Named Communities bear a disproportionate share of the
12 proposed rate increase compared to the general customer population.⁴⁸ He
13 recommends that the Commission order any rates provisional until the Company has
14 satisfactorily complied with equity requirements.⁴⁹

15 **Q. Do you agree that such analysis should be a requirement for the Company to**
16 **increase its rates?**

17 A. No. As discussed in the rebuttal testimony of Company witness Matthew McVee, the
18 Commission has not issued specific policy guidance on equity requirements for
19 ratemaking proceedings and therefore such a requirement would be premature and
20 inappropriate.

⁴⁸ Dahl, Exh. CED-1T at 22:12-23:17.

⁴⁹ *Id.*, at 20:14-18.

1 **Q. Has the Company prepared an analysis of how the Company’s proposed price**
2 **change would affect Named Communities compared to the general population of**
3 **customers?**

4 A. While the Company disagrees with the imposition of such a requirement at this time,
5 it did prepare an analysis of how the proposed rate change would impact different
6 customers. My understanding from the Company’s Clean Energy Implementation
7 Plan is that Named Communities include customers in Highly Impacted Communities
8 and Vulnerable Populations. Identifying customers in Highly Impacted Communities
9 is relatively straight-forward, but Vulnerable Populations is still a concept that has not
10 been fully defined. As a proxy for Vulnerable Populations, the Company used
11 participants in the Company’s Low-Income Bill Assistance program. The Company
12 applied the proposed changes to tariffed rates from its direct filing to the bills during
13 the test period for residential customers in Highly Impacted Communities and who
14 participate in the Low-Income Bill Assistance program and did the same for all other
15 residential customers. Table 4 below shows the results of this analysis:

Table 4. Impact to Average Bills for Residential Customers in Highly Impacted Communities and Low Income Bill Assistance Participants Compared to Impact of Average Bills for All Other Residential Customers

	Present Bill (\$)	Proposed Bill (\$)	Change (\$)	Change (%)
Highly Impacted Communities and Low-Income Bill Assistance Participants	113.09	129.94	16.85	14.9%
All Other Residential Customers	131.28	153.27	21.99	16.7%

16 The analysis demonstrates that the rate impact of the Company’s proposed
17 price change is equitable, since customers in Highly Impacted Communities and who
18 participate in the Low Income Bill Assistance program would experience a lesser bill

1 increase than other residential customers. While the Company does not agree with
2 this requirement, to the extent that the Commission agrees with Public Counsel and
3 imposes it, it should find that the Company's above referenced analysis satisfies the
4 spirit of the recommendation, given the information currently available and the status
5 of the Commission's policy guidance on this issue..

6 **VIII. SUCCESSOR TARIFF FOR NET METERING**

7 **Q. Please summarize Staff witness McGuire's testimony regarding the Company's**
8 **proposed successor tariff for net metering.**

9 A. Witness McGuire explains Staff's position that the Commission should reject the
10 Company's alternate Schedule 138, Net Billing program and instead suggests that
11 Schedule 135, Net Metering be revised to remove the four percent cap. Staff contends
12 that RCW 80.60.020 does not place a hard cap on net metering capacity connected to
13 the system. Witness McGuire argues that the Company has not made a compelling
14 case for eliminating Schedule 135 but would not oppose PacifiCorp offering a net
15 billing proposal as a pilot program to collect data on how time-of-use rates would
16 impact the behavior of customer-generators.⁵⁰

17 **Q. Please summarize NWECA witness Thompson's testimony regarding the**
18 **Company's proposed successor tariff for net metering.**

19 A. Witness Thompson states that RCW 80.60.020 does not require that electric utilities
20 propose successor programs once the four percent cap is reached and that the
21 Company has not demonstrated that the cap will be reached in the next two years.
22 Further, witness Thompson contends that the Company's proposed Net Billing

⁵⁰ McGuire, Exh. CRM-1T at 66-70.

1 program is not necessary and will potentially cause confusion for customer-generators
2 and should only be considered after the conclusion of an exported energy study.
3 Witness Thompson also argues that the Company's proposed Net Billing program
4 doesn't provide sufficient stability for customer-generators to make informed
5 decisions on and that the Company's Schedule 19 is in a pilot phase and not ready for
6 the application of net metering customers.⁵¹

7 **Q. How do you respond to the position taken by parties in this rate case with**
8 **respect to replacing Schedule 135, Net Metering with Schedule 138, Net Billing?**

9 A. The Company's proposed interim successor net billing program was designed to be a
10 temporary solution to the Company's existing Schedule 135 enrollment cap of four
11 percent of the utility's peak demand during 1996, or 37.2 megawatts of capacity. The
12 Company still believes that providing credits for exported energy at 100 percent of
13 full retail energy charges is not sustainable long-term and a more detailed study of
14 exported energy should be conducted to inform a future export credit rate.
15 PacifiCorp's proposed Schedule 138 was designed to allow applications for a
16 two-year period, which would allow continued participation in customer-generation
17 while allowing time for an exported energy study to conclude and for parties to
18 discuss the future of a net billing program in Washington following the Company's
19 proposed interim Schedule 138 program.

⁵¹ Thompson, Exh. CT-1T at 5-21.

1 **Q. What is your recommendation regarding the Company's proposed elimination**
2 **of Schedule 135, Net Metering and proposed successor Schedule 135, Net**
3 **Billing?**

4 A. In light of the parties' comments and further review of the timing for the utility to
5 reach the current cap in Schedule 135, PacifiCorp withdraws its proposal to modify
6 Schedule 135 and implement Schedule 138 as its successor. Even though the
7 Company estimates that it will reach the four percent cap in the next two years, given
8 the feedback received by the parties, the Company feels that there is still time to have
9 further discussion with stakeholders before transitioning to a successor customer
10 generation program.

11 **IX. LOW INCOME PROGRAM**

12 **Q. Please summarize Public Counsel witness Dahl's testimony regarding the**
13 **Company's bill-discount rate program.**

14 A. Witness Dahl explains Public Counsel's position that PacifiCorp should work with
15 low-income advisory group members to consider additional discount tiers,
16 self-attestation of income for enrollment, arrearage management, and other features
17 included in peer utility programs.⁵²

18 **Q. Please summarize TEP witness Stokes's testimony regarding the Company's**
19 **bill-discount rate program.**

20 A. Witness Stokes explains TEP's position that PacifiCorp should work with the
21 Low-Income Advisory Group to develop enhancements to the Company's LIBA
22 program, specifically the number of tiers, enrollment procedures, enrollment terms,

⁵² Dahl, Exh. CJD-1T at 20:11-23:17.

1 implementation of an arrearage management program, and key performance
2 indicators for measuring program effectiveness. Witness Stokes recommends changes
3 to the LIBA be filed by July 1, 2025, effective October 1, 2025, and an interim
4 arrearage forgiveness program be implemented by October 1, 2024.⁵³

5 **Q. Do you agree with the parties' comments regarding collaboration with the**
6 **Low-Income Advisory Group to effectively change the Company's LIBA**
7 **program?**

8 A. Yes. PacifiCorp agrees that the Commission should defer to the Company's
9 Low-Income Advisory Group on changes proposed to the Company's LIBA program.
10 Any discussion regarding a change to the existing LIBA program or the creation of an
11 arrearage management plan should be conducted with the Low-Income Advisory
12 Group and not within this general rate case.

13 **Q. Please respond to the position taken by the parties to make changes to**
14 **PacifiCorp's LIBA program similar to the Company's utility peers in**
15 **Washington.**

16 A. It would be inappropriate to assume that PacifiCorp's low-income discount rate or the
17 Company's approach towards arrearage management should follow suit with the
18 other peer utilities. Each utility and its customers are unique. The Company will only
19 be able to implement program details that are best suited for the Company's energy
20 burdened customers by working collaboratively with the Low-Income Advisory
21 Group specific to PacifiCorp.

22 With respect to witness Stokes's request to have filing and effective dates for

⁵³ Stokes, SNS-1T at 3:16-13:11.

1 program changes and an arrearage management plan in 2024 and 2025, PacifiCorp
2 disagrees that the Commission needs to order a required date for either action,
3 particularly since it is unclear if the Low-Income Advisory Group will support the
4 changes being proposed by the parties in this docket. If the Company and the Low-
5 Income Advisory Group reach an agreement on any changes to the program, it would
6 then be appropriate to determine the timing for any filing with the Commission for
7 approval.

8 **Q. How do you respond to parties' recommendations to increase the number of**
9 **tiers in the Company's LIBA program?**

10 A. The Company's proposal to increase the LIBA discount is a significant step in
11 helping reduce the energy burden of low-income customers. The proposed changes to
12 Schedule 17 increase the discount in each year of the rate plan by double the increase
13 for residential customers. Both Public Counsel and TEP suggest that more tiers are
14 necessary to reduce energy burden but do not specify how additional tiers for
15 PacifiCorp's LIBA program would need to be sized to be beneficial.

16 Witness Stokes points to the Company's energy burden study performed by
17 Empower Dataworks (Empower) demonstrating that there is a need for approximately
18 \$15 million to bring all residential electricity bills below the high burden threshold of
19 6% and insinuates that to provide more adequate assistance that additional tiers for
20 the Company's LIBA program might be necessary.⁵⁴ The Company believes that the
21 existing LIBA design does a very good job of targeting benefits to higher burden
22 customers and its tiers are appropriate. PacifiCorp's belief is supported in witness

⁵⁴ Stokes, Exh. SNS-1T at 5:9-17.

1 Stokes's Exhibit SNS-4, the 2022 Energy Burden Assessment (WA), Findings and
2 Recommendations, where Empower notes that PacifiCorp's "LIBA discount tiers
3 appear appropriate from an energy burden reduction perspective."⁵⁵

4 **Q. How do you respond to the parties' recommendation to allow self-attestation for**
5 **customers to enroll in the Company's LIBA program?**

6 A. PacifiCorp does not agree with allowing self-attestation of income directly to the
7 Company for enrollment in the Company's LIBA program. The current process of
8 customers working with their local energy assistance agency allows them to access
9 additional funding in the form of energy assistance, not to mention the potential to
10 receive weatherization and other services. However, in recognition that some low-
11 income customers do not have traditional forms of income documentation, and to
12 help get customers the help they need, the Company has collaborated with energy
13 assistance agencies and the Low-Income Advisory Committee to allow customers to
14 self-attest by filling out a Declaration of No Income form. Agencies use this form to
15 enroll customers on LIBA. The Company is working right now to include the form on
16 the Company's website to allow customers to submit it to their local energy
17 assistance agency. Utilizing this form and having access to a universal application on
18 the Company website is an effort to respond to recommendations to make
19 applications easier to access.

20 Witness Stokes requests that PacifiCorp revise its program to ensure that more
21 customers in need receive energy assistance.⁵⁶ PacifiCorp has implemented program
22 changes and customer referrals to energy assistance agencies that have provided

⁵⁵ Stokes, Exh. SNS-4 (Energy Burden Assessment) at 32.

⁵⁶ Stokes, Exh. SNS-1T at 9:13-10:20.

1 excellent results in increased participation in the LIBA program. In 2021, PacifiCorp
2 removed the cap for Schedule 17 allowing more customer participation in the
3 program.⁵⁷ Since removing the cap, PacifiCorp has seen a 50 percent increase in
4 program participation from the implementation date in October 2021, when it had
5 5,457 participants, through September 2023, when the program reached 8,132
6 participants. PacifiCorp has also put in place a successful referral process with the
7 local energy assistance agencies to provide them with customer information (with
8 customer consent) that allows the agencies to perform direct outreach to customers
9 seeking help.

10 Customers who go through the energy assistance agency to be placed on the
11 Company's LIBA program are receiving more benefit than a customer who simply
12 self-attests to being low-income. The existing process of working with local agencies
13 provides a one-stop shop, allowing the customer access to additional services and
14 funding streams, including energy assistance and weatherization, which further helps
15 reduce a customer's energy burden and federal funding. To reduce energy burden, the
16 Company's LIBA program should be viewed as part of a portfolio of solutions.
17 Additionally, if the Company were to allow self-attestation outside of the local energy
18 assistance agencies, the administrative process for the customer and the Company
19 would be greater. Post-certification of the customer's income and placing the
20 customer on the most accurate tier would increase the burden on the customer. Rather
21 than focusing solely on getting more customers on the bill discount rate with

⁵⁷ See *In the Matter of the Request of PacifiCorp dba Pacific Power & Light Co., Petitioner, To Approve Tariff Revisions Regarding the Company's Low Income Bill Assistance Program*, Docket No. UE-210533, Order 01 at ¶¶ 18-19 (July 29, 2021).

1 self-attestation, PacifiCorp believes that by removing the cap, providing additional
2 focused outreach, and continuing referrals to our local agencies, the Company will
3 not only see increased participation on the bill discount rate, but will also see
4 customers receive additional funding and services according to their appropriate
5 income tier. This will result in these customers gaining increased assistance to
6 adequately reduce their energy burden.

7 **Q. What additional, focused outreach is the Company conducting to help raise**
8 **enrollment in the LIBA program?**

9 A. Please see the rebuttal Testimony of Company witness Christina M. Medina for a
10 detailed list of marketing and outreach campaigns utilized to promote participation in
11 the Company's LIBA program.⁵⁸

12 **Q. What is your reaction to witness Stokes's position that program enrollment for**
13 **all customers on the Company's LIBA program be expanded?**

14 A. PacifiCorp agrees that it would be beneficial to expand enrollment duration for all
15 customers. The enrollment duration is not addressed in the Company's tariff, but
16 rather in the contracts with energy assistance agencies. PacifiCorp agrees to work
17 with the agencies to amend the contracts to allow all participants to be enrolled for
18 two years, not just customers on fixed income. This would alleviate burden on our
19 customers and reduces administrative cost.

20 **Q. What is your opinion of witness Stokes's recommendation that bill discounts**
21 **should only be applied to customers after LIHEAP funds are applied?**⁵⁹

22 A. I think that it is an interesting idea that the Company needs to explore further. The

⁵⁸ Medina, Exh. CMM-2T at 7:19-8:17.

⁵⁹ Stokes, Exh. SNS-1T at 11:2-10.

1 Company agrees to bring this issue before its Low-Income Advisory Committee.

2 **Q. What is your recommendation for the Company's LIBA program?**

3 A. Both PC and TEP point to the bill discount programs and arrearage management
4 plans of peer utilities in the state as evidence that PacifiCorp's LIBA program must
5 undergo changes. However, they do not provide sufficient support for the changes,
6 nor is it clear that the proposed changes are universally supported by the Company's
7 Low-Income Advisory Group. PacifiCorp contends that there is not a one-size-fits-all
8 solution to reducing energy burden and recommends that the parties' suggested
9 recommendations to the program be deferred to the Low-Income Advisory Group for
10 further discussion and analysis.

11 **X. COLLECTIONS PRACTICES**

12 **Q. Please summarize TEP witness Stokes's testimony regarding the Company's**
13 **collections practices.**

14 A. Witness Stokes explains TEP's position that the Company's disconnection practices
15 may have equity implications, specifically the dollar threshold for residential
16 disconnection for non-payment, the Company's internal system of prioritizing
17 disconnection for non-payment, and the Company's policy regarding the cancellation
18 of a disconnection for non-payment when the customer has an energy assistance
19 appointment. Witness Stokes also raises concern with customer information being
20 provided to credit bureaus from the Company's third-party collection agencies.⁶⁰

⁶⁰ *Id.*, at 13:13-21:6.

1 **Q. What is your response to the position taken by TEP in this rate case with respect**
2 **to the Company's collection practices?**

3 A. The Company believes that the concerns raised by witness Stokes regarding its
4 collection practices warrant further discussion with its Low-Income Advisory Group
5 and Equity Advisory Group.

6 PacifiCorp and TEP are active participants in Docket No. U-210800, the
7 Commission's open investigation regarding potential changes to customer notices,
8 credit and collection rules, late fees, disconnection fees, reconnection fees, and
9 deposits. Any changes considered for the Company's internal policies and procedures
10 regarding disconnection would best be conducted after the conclusion of the
11 rulemaking, as changes to the rules could very well inform the Company's
12 non-regulated, internal policy and procedures conducted when attempting to collect
13 unpaid balances. The Commission should not bypass these important advisory groups
14 to order a change to the Company's internal policies and procedures, particularly
15 while rulemaking to address credit and collections is currently ongoing.

16 **XI. DECOUPLING**

17 **Q. Please summarize NWECA witness McCloy's testimony regarding decoupling.**

18 A. Witness McCloy describes the theoretical basis for revenue decoupling, enumerates
19 its history in Washington and for the Company in particular, and argues that it is still
20 needed for PacifiCorp.⁶¹ Witness McCloy argues that decoupling supports
21 electrification by returning surplus revenues quicker to customers.⁶² Witness McCloy
22 also discusses how energy efficiency creates more "headroom" for electrifying

⁶¹ McCloy, Exh. LM-1T at 5:9-6:2.

⁶² *Id.*, at 13:7-14:2.

1 vehicles and buildings.⁶³ Witness McCloy estimates that the Company would lose
2 significant margin with energy efficiency without a decoupling mechanism. Witness
3 McCloy posits that this results in a “‘throughput addiction’ that creates a conflict of
4 interest between utility stakeholders and customers.”⁶⁴ Witness McCloy concludes
5 that decoupling is still needed in the age of performance-based ratemaking and
6 multiyear rate plans. With respect to the multiyear rate plan requirement to refund
7 earnings in excess of 0.5 percent above the authorized rate of return, witness McCloy
8 concludes that the Company would still have an incentive to maximize throughput up
9 to the 0.5 percent cap and to the extent it was over that cap “the utility can just
10 increase expenses to pull the ROR back down so that it can minimize refunds to
11 customers while maximizing revenues and profit.”⁶⁵

12 **Q. Please summarize Staff Witness Tellez’s testimony regarding decoupling.**

13 A. Witness Tellez explains Staff’s position that the earnings test from the decoupling
14 mechanism should be eliminated, since it would be duplicative with the earnings test
15 for multiyear rate plans. Witness Tellez argues that the Company has not made a
16 compelling case for eliminating its decoupling mechanism and eliminating it should
17 not be considered until after the conclusion of the performance based ratemaking
18 policy proceeding in Docket No. U-210590.⁶⁶

19 **Q. Please respond to the criticism of PacifiCorp’s proposal to eliminate decoupling.**

20 A. The arguments put forward for keeping a decoupling mechanism in place for
21 PacifiCorp are based upon a theory that utilities will undermine or otherwise impede

⁶³ *Id.*, at 17:3.

⁶⁴ *Id.*, at 18:11-19:15.

⁶⁵ *Id.*, at 26:2-5.

⁶⁶ Tellez, Exh. AMT-1CT at 13-23.

1 energy efficiency if the linkage between energy sales and profitability is not severed.
2 This is a theory for which I have not seen support. To the contrary, I do not think that
3 the presence of a decoupling mechanism has the ability to make any difference to the
4 decisions PacifiCorp makes or the actions it takes. Washington's energy and
5 regulatory policies have already established mandates and incentives that make
6 decoupling unnecessary and potentially punitive.⁶⁷ This is exacerbated by
7 PacifiCorp's multi-state operations and allocations.

8 **Q. Does PacifiCorp have decoupling mechanisms in any of its other five**
9 **jurisdictions?**

10 A. No. Washington is the only state where PacifiCorp has a decoupling mechanism.

11 **Q. In your experience, does PacifiCorp's decoupling mechanism in Washington**
12 **influence its behavior?**

13 A. No. In my experience with the Company, PacifiCorp, as a subsidiary of Berkshire
14 Hathaway Energy, is chiefly concerned with creating long-term value, rather than
15 influencing short-term stock price. Consequently, its leadership is very focused on
16 providing, low-cost, reliable, increasingly clean service to its customers equitably. A
17 significant component of meeting its customers' needs in the future at the lowest
18 risk-adjusted cost is acquiring cost effective demand-side resources across its six-state
19 service territory. A decoupling mechanism in one of its states does not result in the
20 Company acquiring more energy efficiency in that state than it would otherwise

⁶⁷ As explained in my direct testimony, the Company is already required to pursue all cost-effective conservation measures per I-937 and must meet biennial goal or face penalties. Meredith, Exh. RMM-1T at 39:10-40:5; *see also* WAC 480-109-070(1) ("A utility that fails to achieve either its conservation target or its renewable resource target must pay an administrative penalty for each megawatt-hour of shortfall in the amount of fifty dollars adjusted annually, beginning in 2007, to reflect changes in the gross domestic product-implicit price deflator, as published by the Bureau of Economic Analysis of the United States Department of Commerce or its successor.").

1 pursue, nor does the lack of a decoupling mechanism in its other five states mean that
2 the Company targets less conservation in those states.

3 **Q. How do you think decoupling has affected the Company?**

4 A. The decoupling mechanism creates work for the Company each month to determine
5 the correct deferral amount, and work annually to change the adjustment schedule
6 (Schedule 93) prices. It also creates complexity and uncertainty for the Company's
7 accounting and finance departments. After sales and revenue come in for a particular
8 month, there is still uncertainty about what the decoupling mechanism will do until
9 my team completes its work to determine the monthly deferral. These deferrals can be
10 multi-million dollar and cause unexpected swings to financial results. The earnings
11 test has further exacerbated this uncertainty as load changes and dynamic allocations
12 factors can result in over-earnings to the Washington jurisdiction that the Company
13 did not expect. I appreciate that Staff has expressed its support for at least eliminating
14 the earnings test associated with decoupling, so that the Company will not be subject
15 to two different earnings mechanisms.

16 **Q. Please summarize the Company's position on its decoupling mechanism.**

17 A. The idea that a decoupling mechanism removes a disincentive to pursue cost-effective
18 demand-side resources is nice theory, but the uncertainty that I describe earlier makes
19 decoupling ineffective as a performance driver for PacifiCorp. No party presents
20 compelling evidence that decoupling has indeed provided value for PacifiCorp or
21 customers. The only impact that I have observed is added financial uncertainty and
22 administrative burden. I recommend the Commission accept the Company's proposal
23 to end decoupling for PacifiCorp.

1 **XII. CONCLUSION**

2 **Q. Please summarize your recommendations to the Commission.**

3 A. I recommend that the Commission approve the Company's cost of service study,
4 proposed rate spread, and proposed rate design. I also recommend that the
5 Commission accept the Company's proposal to end decoupling and decline to require
6 changes for the Company's low-income program and collection processes.

7 **Q. Does this conclude your rebuttal testimony?**

8 A. Yes.

Exh. RMM-13
Docket UE-230172
Witness: Robert M. Meredith

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Docket UE-210852
(Consolidated)

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service by Rate Schedule – Summaries

October 2023

93		Operation Supervision & Engineering	560	11,487,085	916,529	22,295	94,992	117,287	1,033,816	1,033,816
94		Load Dispatching	561	17,048,762	1,360,283	-	-	-	1,360,283	1,360,283
95		Station Expense	562	3,423,768	273,175	-	-	-	273,175	273,175
96		Overhead Line Expense	563	1,182,099	94,317	-	-	-	94,317	94,317
97		Underground Line Expense	564	-	-	-	-	-	-	-
98		Transmission of Electricity by Others	565	-	-	-	-	-	-	-
99		Transmission of Electricity by Others-NPC	566NPC	12,723,339	12,723,339	-	635,490	635,490	13,358,829	13,358,829
100		Misc. Transmission Expense	566	2,272,352	161,306	-	-	-	161,306	161,306
101		Rents - Transmission	567	2,940,491	206,690	-	-	-	206,690	206,690
102		Total transmission operation expenses	50,727,896	15,755,638	22,295	730,482	752,776	16,508,415	-	16,508,415
103		Maint Supervision & Engineering	568	1,099,331	87,713	-	-	-	87,713	87,713
104		Maintenance of Structures	569	6,179,432	493,043	-	-	-	493,043	493,043
105		Maintenance of Station Equipment	570	12,802,302	1,021,467	-	-	-	1,021,467	1,021,467
106		Maintenance of Overhead Lines	571	16,190,493	1,291,803	14,891	459,030	473,922	1,765,725	1,765,725
107		Maintenance of Underground Lines	572	115,739	9,235	-	-	-	9,235	9,235
108		Maint of Misc. Transmission Plant	573	122,513	9,775	-	-	-	9,775	9,775
109		Total transmission maintenance expenses	36,509,809	2,913,036	14,891	459,030	473,922	3,386,958	-	3,386,958
110		Total transmission expenses	87,237,705	18,668,674	37,186	1,189,512	1,226,698	19,895,373	-	19,895,373
111		Operation Supervision & Engineering	580	11,771,714	757,070	52,420	391,326	443,746	1,200,816	1,200,816
112		Load Dispatching	581	14,896,495	933,121	-	-	-	933,121	933,121
113		Station Expense	582	4,981,985	611,530	-	-	-	611,530	611,530
114		Overhead Line Expenses	583	9,895,361	342,496	-	-	-	342,496	342,496
115		Underground Line Expense	584	-	-	-	-	-	-	-
116		Street Lighting & Signal Systems	585	287,907	18,035	-	-	-	18,035	18,035
117		Meter Expenses	586	2,667,341	239,163	-	-	-	239,163	239,163
118		Customer Installation Expenses	587	18,500,730	1,427,832	-	-	-	1,427,832	1,427,832
119		Misc. Distribution Expenses	588	774,698	72,594	-	-	-	72,594	72,594
120		Rents	589	3,152,089	76,307	-	-	-	76,307	76,307
121		Total distribution operation expenses	66,928,320	4,478,149	52,420	391,326	443,746	4,921,895	-	4,921,895
122		Maint Supervision & Engineering	590	6,355,255	331,687	-	-	-	331,687	331,687
123		Maintenance of Structures	591	2,074,932	93,892	-	-	-	93,892	93,892
124		Maintenance of Station Equipment	592	8,673,578	686,930	-	-	-	686,930	686,930
125		Maintenance of Overhead Lines	593	11,649,203	619,187	97,294	3,875,369	3,972,663	10,163,850	10,163,850
126		Maintenance of Underground Lines	594	33,484,923	1,487,258	-	-	-	1,487,258	1,487,258
127		Maintenance of Line Transformers	595	1,077,134	67,472	-	-	-	67,472	67,472
128		Maint of Street Lighting & Signal Sys.	596	2,367,044	59,079	-	-	-	59,079	59,079
129		Maintenance of Meters	597	548,550	13,950	-	-	-	13,950	13,950
130		Maint of Misc. Distribution Plant	598	10,081,286	685,683	-	-	-	685,683	685,683
131		Total distribution maintenance expenses	179,311,906	9,617,139	97,294	3,875,369	3,972,663	13,589,802	-	13,589,802
132		Total distribution expenses	246,240,225	14,095,288	149,714	4,266,694	4,416,409	18,511,697	-	18,511,697
133		Supervision	901	2,326,494	156,805	-	-	-	156,805	156,805
134		Meter Reading Expense	902	14,457,041	1,189,896	-	-	-	1,189,896	1,189,896
135		Customer Receipts & Collections	903	40,223,862	3,069,872	31,753	208,470	240,223	3,310,095	3,310,095
136		Uncollectible Accounts	904	16,946,032	2,309,276	(229,407)	-	(229,407)	2,079,869	2,184,775
137		Misc. Customer Accounts Expense	905	2,304	157	-	-	-	157	157
138		Total customer account expenses	73,955,733	6,726,005	(197,654)	208,470	10,816	6,736,821	104,906	6,841,727
139		Supervision	907	570	38	-	-	-	38	38
140		Customer Assistance	908	124,975,121	352,426	4,781	20,371	25,152	377,577	377,577
141		Informational & Instructional Adv	909	3,728,452	312,416	17,035	-	17,035	329,451	329,451
142		Misc. Customer Service	910	1,453	98	-	-	-	98	98
143		Total customer service and informational expenses	128,703,596	664,977	21,816	20,371	42,187	707,164	-	707,164
144		Supervision	911	-	-	-	-	-	-	-
145		Demonstration & Selling Expense	912	-	-	-	-	-	-	-
146		Advertising Expense	913	293	-	-	-	-	-	-
147		Misc. Sales Expense	916	-	-	-	-	-	-	-
148		Total sales expenses	293	-	-	-	-	-	-	-
149		Administrative & General Salaries	920	73,448,852	5,190,832	25,618	110,738	136,356	5,327,187	5,327,187
150		Office Supplies & expenses	921	12,968,808	1,047,434	92,141	37,776	129,917	1,177,350	1,177,350
151		A&G Expenses Transferred	922	(39,987,380)	(2,832,938)	-	-	-	(2,832,938)	(2,832,938)
152		Outside Services	923	32,429,836	2,186,630	121,039	-	121,039	2,307,669	2,307,669
153		Property Insurance	924	16,049,944	1,323,216	(11,517)	226,193	214,676	1,537,892	1,537,892
154		Injuries & Damages	925	107,012,761	7,524,826	663,988	2,833,905	3,497,893	11,022,719	11,022,719
155		Employee Pensions & Benefits	926	129,439,269	8,645,544	(194,940)	(1,579,839)	(1,774,779)	6,870,764	6,870,764
156		Franchise Requirements	927	-	-	-	-	-	-	-
157		Regulatory Commission Expense	928	27,087,237	1,480,006	700,526	-	700,526	2,180,532	2,180,532
158		Duplicate Charges	929	(127,912,380)	(9,062,056)	208	-	208	(9,061,849)	(9,061,849)
159		Misc General Expenses	930	2,420,879	165,820	(1,404)	-	(1,404)	164,415	164,415
160		Rents	931	(268,405)	14,130	-	-	-	14,130	14,130
161		Maintenance of General Plant	935	25,887,559	1,891,094	1,929	8,221	10,150	1,901,244	1,901,244
162		Total administrative and general expenses	258,556,981	17,574,535	1,397,586	1,636,995	3,034,581	20,609,116	-	20,609,116
163		Total O&M Expense	1,282,000,847	242,804,908	(3,138,539)	51,668,143	48,529,604	291,334,510	104,906	291,439,416
164		Steam Depreciation	403SP	342,084,577	19,860,121	-	(15,755,349)	(15,755,349)	4,104,773	4,104,773
165		Nuclear Depreciation	403NP	-	-	-	-	-	-	-
166		Hydro Depreciation	403HP	31,024,496	2,475,375	-	137,936	137,936	2,613,312	2,613,312
167		Other Production Depreciation	403OP	218,926,486	16,160,816	-	463,886	463,886	16,624,703	16,624,703
168		Transmission Depreciation	403TP	136,429,973	10,890,418	-	915,712	915,712	11,806,130	11,806,130
169		Distribution Depreciation	4033*	199,926,386	15,106,942	-	1,510,189	1,510,189	16,617,132	16,617,132
170		General Depreciation	403GP	45,073,350	3,124,251	-	567,322	567,322	3,691,574	3,691,574
171		General Vehicles	403GV0	-	-	-	-	-	-	-
172		Mining Depreciation	403MP	-	-	-	-	-	-	-
173		Experimental Plant Depreciation	403EP	-	-	-	-	-	-	-
174		ARO Depreciation	403I	-	-	-	-	-	-	-
175		Total depreciation expenses	973,465,268	67,617,926	-	(12,160,302)	(12,160,302)	55,457,622	-	55,457,622
176		Amort of LT Plant - Capital Lease Gen	404CP	463,241	103,970	-	(58)	(58)	103,912	103,912
177		Amort of LT Plant - Cap Lease Steam	404SP	-	-	-	-	-	-	-
178		Amort of LT Plant - Intangible Plant	404IP	59,469,569	3,934,209	-	625,424	625,424	4,559,634	4,559,634
179		Amort of LT Plant - Mining Plant	404MP	-	-	-	-	-	-	-
180		Amort of LT Plant - Other Plant	404OP	32,498	-	-	-	-	-	-
181		Amortization of Other Electric Plant	404HP	311,932	24,888	-	35	35	24,924	24,924
182		Amortization of Other Electric Plant	405	-	-	-	-	-	-	-
183		Amortization of Plant Acquisition Adj	406	2,513,929	-	-	-	-	-	-
184		Amort of Prop Losses, Unrec Plant, etc	407	14,622,175	5,695	3,700,583	7,464,361	11,164,943	11,170,638	11,170,638
185		Total amortization expenses	77,413,343	4,069,762	3,700,583	8,089,762	11,790,345	18,569,107	-	18,569,107
186		Taxes other than income	219,483,507	26,622,827	1,214,411	1,048,485	2,262,896	28,885,723	801,148	29,686,871
187		Total taxes other than income	219,483,507	26,622,827	1,214,411	1,048,485	2,262,896	28,885,723	801,148	29,686,871
188		Deferred Investment Tax Credit - Fed	41140	(1,225,606)	-	-	-	-	-	-
189		Deferred Investment Tax Credit - Idaho	41141	-	-	-	-	-	-	-
190		Total deferred ITC	(1,225,606)	-	-	-	-	-	-	-
191		Interest on Long-Term Debt	427	405,404,206	27,908,614	(3,310,161)	2,688,773	(27,287,226)	27,287,226	27,287,226
192		Amortization of Debt Disc & Exp	428	5,087,193	350,210	-	-	350,210	350,210	350,210
193		Amortization of Premium on Debt	429	(5,487)	(378)	-	-	-	(378)	(378)
194		Other Interest Expense	431	19,348,476	1,331,977	-	-	1,331,977	1,331,977	1,331,977
195		AFUDC - Borrowed	432	(23,890,736)	(1,644,673)	-	-	(1,644,673)	(1,644,673)	(1,644,673)
196		Total interest deductions for tax	405,943,652	27,945,760	(3,310,161)	2,688,773	(621,388)	27,324,362	-	27,324,362

Interest and dividends	Interest & Dividends	419	(52,821,007)	(3,636,275)	-	-	-	(3,636,275)	(3,636,275)
		Total operating deductions for tax	(52,821,007)	(3,636,275)	-	-	-	(3,636,275)	-
199		41010	415,404,755	26,135,796	873,526	1,200,583	2,074,109	28,209,906	28,209,906
200	Deferred income taxes	Deferred Income Tax - Federal-DR	41110	(362,984,455)	(28,536,824)	133,417	(2,223,289)	(2,089,871)	(30,626,695)
201		Deferred Income Tax - Federal-CR							
202		Total deferred income taxes	52,060,300	(2,401,026)	1,006,943	(1,022,766)	(15,763)	(2,416,769)	(2,416,769)
203		SCHMAF							
204		SCHMAP	1,199,454	101,720	-	(1,400)	(1,400)	100,320	100,320
205		SCHMAT	1,105,677,880	75,066,762	1,238,814	25,626,684	26,865,499	101,932,261	101,932,261
206		Additions - Temporary							
207	Schedule M	Total Schedule M Additions	1,106,877,334	75,168,483	1,238,814	25,625,284	26,864,099	102,032,581	-
208		SCHMDF							
209		SCHMDP	6,427,738	1,354,480	-	(1,347,051)	(1,347,051)	7,429	7,429
210		SCHMDT	1,688,093,296	106,300,985	3,457,872	4,883,076	8,340,948	114,641,933	114,641,933
211		Deductions - Flow Through							
212		Deductions - Permanent							
213		Deductions - Temporary							
214		Total Schedule M Deductions	1,694,521,034	107,655,465	3,457,872	3,536,026	6,993,897	114,649,362	-
215		Total schedule - m adjustments	(587,643,700)	(32,486,982)	(2,219,058)	22,089,259	19,870,201	(12,616,781)	(12,616,781)
216		40911	75,787,081	-	-	-	-	-	-
217	State income taxes	State Income Taxes							
218		Total state taxes	75,787,081	-	-	-	-	-	-
219		40910	332,476,566	(605,089)	6,443,612	(2,274,589)	4,169,023	3,580,103	3,580,103
220		Federal Income Tax - Calculated							
221	Federal income taxes	Federal Income Tax	40910	(137,407,897)	(10,979,455)	10,953,810	(17,525,173)	(6,571,362)	(17,566,986)
222		Federal income tax	195,068,669	(11,584,544)	17,397,422	(19,799,761)	(2,402,339)	(3,986,883)	3,746,668
223		Total operating business	2,471,359,270	323,593,152	20,232,235	27,832,163	43,066,361	374,033,251	4,652,223
224		Operating Revenue for Return	2,278,084,723	67,900,554	11,888,399	(8,332,404)	1,855,595	69,756,648	14,094,608
225		310	91,600,385	3,947,895	-	-	3,947,895	3,947,895	-
226		Structures and Improvements	311	1,000,500,948	49,424,839	239,507	-	49,664,346	49,664,346
227		Boiler Plant Equipment	312	4,352,069,014	257,490,984	(374,758,826)	309,350,448	(65,408,377)	192,082,607
228		Turbogenerator Units	313	948,987,794	57,755,075	110,207	-	57,865,282	57,865,282
229		Accessory Electric Equipment	315	424,266,429	16,645,513	66,187	-	16,711,700	16,711,700
230		Misc Power Plant Equipment	316	31,214,277	1,493,894	60,587	-	1,554,481	1,554,481
231		Steam Plant ARO	317	-	-	-	-	-	-
232		Unclassified Steam Plant - Acct 106	SP	58,439,871	6,661,654	1,416,729	-	1,416,729	8,078,383
233		Steam production plant	6,907,078,717	393,419,854	(372,865,608)	309,350,448	(63,515,160)	329,904,695	-
234		320	-	-	-	-	-	-	-
235		Structures and Improvements	321	-	-	-	-	-	-
236		Reactor Plant Equipment	322	-	-	-	-	-	-
237		Turbogenerator Units	323	-	-	-	-	-	-
238		Land and Land Rights	324	-	-	-	-	-	-
239		Misc. Power Plant Equipment	325	-	-	-	-	-	-
240		Unclassified Nuclear Plant - Acct 106	NP	-	-	-	-	-	-
241									

287		Land and Land Rights	389	23,821,241	1,714,270	-	-	1,714,270	-	1,714,270	-	1,714,270
288		Structures and Improvements	390	265,595,471	23,039,899	368,611	-	368,611	-	23,408,511	-	23,408,511
289		Office Furniture & Equipment	391	80,845,799	5,473,061	648,811	-	648,811	-	6,121,872	-	6,121,872
290		Transportation Equipment	392	138,873,070	8,250,696	217,795	-	217,795	-	8,468,491	-	8,468,491
291		Stores Equipment	393	15,657,325	1,097,707	23,488	-	23,488	-	1,121,195	-	1,121,195
292		Tools, Shop & Garage Equipment	394	61,217,911	3,897,318	28,516	-	28,516	-	3,925,835	-	3,925,835
293		Laboratory Equipment	395	36,627,836	2,152,602	8,511	-	8,511	-	2,161,112	-	2,161,112
294		Power Operated Equipment	396	215,397,141	13,016,947	(213,355)	-	(213,355)	-	12,803,592	-	12,803,592
295		Communication Equipment	397	476,327,605	32,833,064	468,942	4,545,432	5,014,373	-	37,847,437	-	37,847,437
296		Misc. Equipment	398	8,322,106	466,072	716	-	716	-	466,788	-	466,788
297		Coal Mine	399	1,822,901	-	38,950,354	-	38,950,354	-	38,950,354	-	38,950,354
298		MP	MP	-	-	-	1,121,906	-	1,121,906	-	1,121,906	
299		WIDCO Capital Lease	399L	-	-	-	-	-	-	-	-	-
300		General Capital Leases	1011390	11,557,281	537,862	-	-	-	-	537,862	-	537,862
301		General Vehicles Capital Leases	1011392	-	-	-	-	-	-	-	-	-
302		Unclassified Gen Plant - Acct 106	GP	66,694,958	4,725,058	(3,873)	-	(3,873)	-	4,721,185	-	4,721,185
303		Unclassified Gen Plant - Acct 300	399G	-	-	-	-	-	-	-	-	-
304		General plant		1,391,203,364	96,666,695	40,498,517	5,667,337	46,165,854	142,832,549	-	142,832,549	-
305		Organization	301	-	-	-	-	-	-	-	-	-
306		Franchise & Consent	302	170,143,275	16,055,254	149	(41,274)	16,014,129	-	16,014,129	-	16,014,129
307		Miscellaneous Intangible Plant	303	884,449,560	63,143,182	974,109	8,389,767	9,363,876	72,507,059	-	72,507,059	-
308		Unclassified Intangible Plant - Acct 106	IP	-	-	-	-	-	-	-	-	-
309		Intangible plant		1,054,692,835	79,198,436	974,258	8,348,493	9,322,751	88,521,187	-	88,521,187	-
310	Plant Held for Future Use	Electric plant in service		311,420,073	2,233,143,619	(330,637,014)	477,634,559	147,247,513	2,410,232,621	-	2,410,232,621	-
311		105	19,148,374	467,185	-	-	-	-	467,185	-	467,185	-
312		Total Plant Held For Future Use		19,148,374	467,185	-	-	-	467,185	-	467,185	-
313	Electric Plant Acquisition	Electric Plant Acquisition Adjustments	114	154,931,754	158,118	-	-	-	158,118	-	158,118	-
314		Total Electric Plant Acquisition Adjustments		154,931,754	158,118	-	-	-	158,118	-	158,118	-
315	Accum Provision for Asset Acq	Accum. Provision for Asset Acquisition Adjustments	115	(142,894,276)	(42,273)	-	-	-	(42,273)	-	(42,273)	-
316		Total Accum Provision for Asset Acq. Adj.		(142,894,276)	(42,273)	-	-	-	(42,273)	-	(42,273)	-
317	Pensions	Pensions	128	-	-	-	-	-	-	-	-	-
318		Total pensions		-	-	-	-	-	-	-	-	-
319	Weatherization	Weatherization	124	604,411	3,312	-	-	-	3,312	-	3,312	-
320		Weatherization	182W	202,390,509	-	-	-	-	-	-	-	-
321		Weatherization	186W	-	-	-	-	-	-	-	-	-
322		Total weatherization loans		202,994,921	3,312	-	-	-	3,312	-	3,312	-
323		Fuel Stock	151									

386	Land and Land Rights	108360	(10,165,828)	(203,994)	(3,409)	(210,311)	(213,719)	(417,713)	(417,713)
387	Structures and Improvements	108361	(34,062,627)	(1,431,821)	(69,888)	(407,223)	(477,111)	(1,908,932)	(1,908,932)
388	Station Equipment	108362	(360,580,732)	(27,911,109)	(553,501)	(3,369,766)	(3,923,267)	(31,834,375)	(31,834,375)
389	Storage Battery Equipment	108363	-	-	-	-	-	-	-
390	Poles, Towers & Fixtures	108364	(689,252,175)	(77,126,825)	(1,081,214)	(4,140,103)	(5,221,317)	(82,348,142)	(82,348,142)
391	Overhead Conductors	108365	(354,672,283)	(37,936,697)	(484,384)	(2,589,613)	(3,073,996)	(41,010,693)	(41,010,693)
392	Underground Conduit	108366	(182,889,758)	(11,310,929)	(228,181)	(1,303,702)	(1,531,883)	(12,842,812)	(12,842,812)
393	Underground Conductors	108367	(387,848,044)	(13,867,512)	(329,046)	(3,005,979)	(3,335,025)	(17,222,537)	(17,222,537)
394	Line Transformers	108368	(614,948,422)	(65,900,797)	(748,935)	(4,477,762)	(5,226,696)	(71,127,493)	(71,127,493)
395	Services	108369	(370,797,077)	(33,665,109)	(708,262)	(2,817,677)	(3,525,939)	(37,191,048)	(37,191,048)
396	Meters	108370	(109,244,734)	(8,328,629)	(325,711)	(764,328)	(1,090,039)	(9,418,667)	(9,418,667)
397	Installations on Customers' Premises	108371	(7,299,880)	(428,138)	3,211	(25,247)	(22,036)	(450,173)	(450,173)
398	Leased Property	108372	-	-	-	-	-	-	-
399	Street Lights	108373	(34,145,825)	(1,786,574)	(20,923)	(180,947)	(201,870)	(1,988,444)	(1,988,444)
400	Unclassified Dist Plant - Acct 300	108D00	-	-	-	-	-	-	-
401	Unclassified Dist Sub Plant - Acct 300	108DS	-	-	-	-	-	-	-
402	Unclassified Dist Sub Plant - Acct 300	108DP	6,348,157	481,029	(179,027)	-	(179,027)	302,002	302,002
403	TOTAL DISTRIBUTION PLANT DEPR		(3,149,659,226)	(279,437,104)	(4,729,268)	(23,292,657)	(28,021,926)	(307,459,029)	(307,459,029)
404	General Plant Accumulated Depr	108GP	(538,694,282)	(42,629,144)	(692,110)	(3,131,221)	(3,823,331)	(46,452,475)	(46,452,475)
405	Mining Plant Accumulated Depr.	108MP	-	-	(32,456,642)	(2,282,754)	(34,739,396)	(34,739,396)	(34,739,396)
406	Accum Depr - Capital Lease	1081390	-	-	-	-	-	-	-
407	Accum Depr - Capital Lease	1081399	-	-	-	-	-	-	-
408	TOTAL GENERAL PLANT ACCUM DEPR		(538,694,282)	(42,629,144)	(33,148,752)	(5,413,976)	(39,562,727)	(61,191,871)	(61,191,871)
409	Total accumulated provision for depreciation of electric utility plant		(10,010,104,176)	(750,094,987)	141,991,688	(397,677,171)	(255,685,483)	(1,005,780,470)	(1,005,780,470)
410	Accum Prov for Amort-Other	1110P	(15,601)	-	-	-	-	-	-
411	Accum Prov for Amort-General	111GP	(13,325,366)	(1,990,701)	(51,985)	(207,823)	(259,808)	(2,250,509)	(2,250,509)
412	Accum Prov for Amort-Hydro	111HP	(3,295,121)	(262,910)	(12,451)	(49,847)	(62,298)	(325,208)	(325,208)
413	Accum Prov for Amort-Intangible Plant	111IP	(692,875,662)	(53,643,089)	(1,481,241)	(7,294,956)	(8,776,196)	(62,419,286)	(62,419,286)
414	Accum Amtr - Capital Lease	111390	-	-	-	-	-	-	-
415	Total accumulated provision for amortization of electric utility plant		(709,511,749)	(55,896,700)	(1,545,676)	(7,552,626)	(9,098,302)	(64,995,003)	(64,995,003)
416	TOTAL RATE BASE DEDUCTIONS		(15,578,316,026)	(1,151,184,256)	181,245,724	(389,272,765)	(188,027,041)	(1,339,211,296)	(1,339,211,296)
417	Total Rate Base		17,611,155,409	1,150,397,547	(156,966,137)	108,424,919	(48,541,218)	1,101,856,329	1,101,856,329
Revenue Requirement Impact				25,976,377	(30,749,149)	23,373,544	(7,375,605)	18,600,772	(146,544)
Change in Rate Base				-	(156,966,137)	108,424,919	(48,541,218)	1,853,442,508	1,853,442,508
ROR				6.98%	4.02%	-2.44%	0.84%	7.81%	10.31%

Capital Structure and Cost

	Capital Structure	Embedded Cost	Weighted Cost
DEBT %	48.720%	4.770%	2.32%
PREFERRED %	0.010%	6.750%	0.00%
COMMON %	51.270%	10.300%	5.28%
			7.60%

Net to Gross Bump-up Factor

Net Operating Income	75.18%
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315	Electric plant acquisition adjustments	Electric plant acquisition adjustments	114	69,462.09	19,709.62	32,530.17	12,890.83	17,374.59	5,972.95	177.43	158,117.69
316		Total electric plant acquisition adjustments		69,462.09	19,709.62	32,530.17	12,890.83	17,374.59	5,972.95	177.43	158,117.69
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments	115	(18,571.01)	(5,269.46)	(8,697.09)	(3,446.42)	(4,645.18)	(1,596.90)	(47.44)	(42,273.49)
318		Total accumulated provision for asset acquisition adjustments		(18,571.01)	(5,269.46)	(8,697.09)	(3,446.42)	(4,645.18)	(1,596.90)	(47.44)	(42,273.49)
319		Total fuel plant		(527,590,552.92)	(150,160,004.57)	(187,995,134.86)	(72,499,686.24)	(82,254,185.22)	(45,567,576.96)	(4,125,302.73)	(1,070,192,443.50)
320	Fuel stock	Fuel stock	151	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321		Total Fuel Stock		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Plant materials and operating supplies	Plant materials and operating supplies	154	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323		Total plant materials and operating supplies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Prepayments	Prepayments	165	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325		Total prepayments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326		Total current and accrued assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327			182.3	(82,284.46)	(23,347.93)	(38,535.09)	(15,270.41)	(20,581.86)	(7,075.53)	(210.18)	(187,305.45)
328	Deferred debits	Other regulatory assets	186	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
329		Accumulated deferred income taxes	190	9,314,984.49	2,584,104.97	4,012,174.37	1,588,557.88	2,114,133.76	766,803.74	37,634.02	20,418,393.25
330		Total deferred debits		9,232,700.03	2,560,757.05	3,973,639.28	1,573,287.47	2,093,551.90	759,728.21	37,423.84	20,231,087.79
331				3,931.84	1,130.67	1,489.58	578.81	680.19	337.61	27.38	8,176.08
332	Other non current liabilities	Accumulated provision for property insurance	228.1	-	-	-	-	-	-	-	-
333		Accumulated provision for injuries and damages	228.2	-	-	-	-	-	-	-	-
334		Accumulated provision for pensions and benefits	228.3	(70,457.34)	(20,261.31)	(26,692.89)	(10,372.11)	(12,188.81)	(6,049.84)	(490.61)	(146,512.91)
335		Accumulated miscellaneous operating provisions	228.4	(22,869.03)	(6,489.03)	(10,709.96)	(4,244.07)	(5,720.26)	(1,966.48)	(58.42)	(52,057.32)
336		Asset retirement obligations	230	-	-	-	-	-	-	-	-
337		Other non current liabilities		-	-	-	-	-	-	-	-
338	Customer deposits	Customer deposits	235	(184,716.47)	(57,943.61)	(155,300.72)	-	-	(10,305.05)	(124.78)	(408,390.63)
339		Total current and accrued liabilities		8,958,588.94	2,477,193.78	3,782,425.30	1,559,250.11	2,076,323.02	741,744.45	36,777.42	19,632,303.01
340				(2,838,400.18)	(805,385.86)	(1,329,266.77)	(526,752.44)	(709,970.73)	(244,070.11)	(7,250.27)	(6,461,096.35)
341		Deferred credits	253	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
342	Deferred credits	Accumulated deferred income taxes—accelerated amortization property	281	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
343		Accumulated deferred income taxes—other property	282	(90,507,320.66)	(25,715,659.12)	(32,762,413.17)	(12,707,667.46)	(14,832,795.18)	(7,567,628.15)	(672,090.37)	(184,765,574.11)
344		Accumulated deferred income taxes—other	283	(296,529.66)	(83,391.45)	(120,070.07)	(47,113.83)	(59,155.77)	(24,700.51)	(1,533.10)	(632,494.39)
345		Accumulated deferred investment tax credits	255	(7,197.13)	(2,060.18)	(2,717.62)	(1,057.39)	(1,253.99)	(607.76)	(49.28)	(14,943.34)
346		Customer advances for construction	252	(3,536,416.84)	(2,851,322.28)	(497,726.83)	-	-	(440,094.30)	(499,596.40)	(7,825,156.65)
347		Other regulatory liabilities	254	(38,903,280.17)	(11,038,666.03)	(18,219,008.63)	(7,219,699.92)	(9,730,900.62)	(3,345,239.33)	(99,372.63)	(88,556,167.34)
348		Total deferred credits		(136,089,144.65)	(40,496,484.91)	(52,931,203.08)	(20,502,291.05)	(25,334,076.30)	(11,622,840.16)	(1,279,892.05)	(288,255,432.21)
349	Working capital allowance	Working capital allowance	N/A	14,909,774.71	4,208,824.67	5,213,737.17	2,016,156.54	2,225,996.81	1,193,674.86	105,503.65	29,873,668.42
		Total working capital allowance		14,909,774.71	4,208,824.67	5,213,737.17	2,016,156.54	2,225,996.81	1,193,674.86	105,503.65	29,873,668.42
		Total rate base		529,135,845.73	151,327,733.56	201,748,363.46	78,911,968.32	92,871,981.67	44,557,377.48	3,303,058.73	1,101,856,328.94
		Revenue Requirement Impact		13,530,180.52	(730,709.25)	(792,552.10)	1,511,142.34	3,281,944.79	1,792,756.09	154,567.28	18,747,329.67
		Change in rate base		189,601,935.42	57,273,500.99	83,964,696.85	33,271,740.73	41,953,250.11	16,267,772.49	1,043,184.02	423,376,080.62
		ROR		7.68%	-1.26%	-0.94%	4.76%	8.49%	12.39%	17.39%	4.63%

Costs	Description	Acronym	Functionalization	Classification	Allocation	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	TOTAL
	Net of Renewables	F10				0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	100 Summer 100 Winter System Peaks	F11				0.403974	0.130694	0.218786	0.087997	0.120164	0.036734	0.001652	1
	12 Coincident Peaks	F12				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	Net of Renewables - Demand	F13				0.456536	0.122376	0.199590	0.078585	0.103786	0.038197	0.000931	1
	Max. Schedule Peak	F20				0.503723	0.127358	0.172045	0.065624	0.080990	0.049462	0.000798	1
	Max. Schedule Peak Excluding Sch 60	F20A				0.548115	0.138581	0.187207	0.071408	-	0.053821	0.000868	1
	Transformers - NCP	F21				0.586588	0.225925	0.063993	0.008267	-	0.114041	0.001186	1
	Secondary Lines - NCP	F22				0.857078	0.141634	-	-	-	-	0.001288	1
	MWH @ Input	F30				0.390475	0.131102	0.223148	0.089863	0.127166	0.036581	0.001664	1
	Average Customers	F40				0.788044	0.148115	0.007618	0.000473	0.000007	0.036583	0.019160	1
	Weighted Customers Acct 902	F41				0.809833	0.152211	0.008430	0.003537	0.000082	0.025098	-	1
	Weighted Customers Acct 903	F42				0.773797	0.161977	0.009069	0.004075	0.000061	0.032783	0.018238	1
	Contribution in Aid of Construction	F50				0.451929	0.364379	0.063606	-	-	0.056241	0.063845	1
	Security Deposits	F51				0.452303	0.141883	0.380275	-	-	0.025233	0.003306	1
	Meters	F60				0.679599	0.177200	0.077354	0.010740	0.000624	0.054484	-	1
	Meters Excluding Sch 60	F60A				0.680023	0.177311	0.077402	0.010746	-	0.054518	-	1
	Services	F70				0.709910	0.230747	0.047246	0.012096	-	-	-	1
	Uncollectables	F80				0.825306	0.055869	0.064953	0.024401	0.029710	(0.000239)	-	1
	Rate Base	F101				0.480222	0.137339	0.183099	0.071617	0.084287	0.040438	0.002998	1
	Generation Rate Base	F101G				0.439311	0.124648	0.205734	0.081527	0.109884	0.037775	0.001122	1
	Transmission Rate Base	F101T				0.417385	0.130274	0.214467	0.086151	0.113204	0.036881	0.001637	1
	Distribution Rate Base	F101D				0.618734	0.160656	0.112125	0.039011	0.013685	0.048898	0.006891	1
	Retail Rate Base	F101C				0.878355	0.163693	(0.105935)	0.006111	0.001279	0.033727	0.022770	1
	Misc Rate Base	F101Co				0.499088	0.140886	0.174530	0.067491	0.074518	0.039957	0.003531	1
	SGP - System Gross Plant	F102				0.483210	0.139081	0.180869	0.070193	0.081681	0.041490	0.003477	1
	SGGP - System Gross Generation Plant	F102G				0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	SGTP - System Gross Transmission Plant	F102T				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	SGDP - System Gross Distribution Plant	F102D				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGTP - System Gross Retail Plant	F102C				0.483210	0.139081	0.180869	0.070193	0.081681	0.041490	0.003477	1
	SGDP - System Gross Misc Plant	F102Co				0.483210	0.139081	0.180869	0.070193	0.081681	0.041490	0.003477	1
	SNP - System Net Plant	F104				0.478425	0.138106	0.183253	0.071485	0.084953	0.040464	0.003313	1
	SNP - System Net Generation Plant	F104G				0.439301	0.124650	0.205737	0.081528	0.109887	0.037775	0.001122	1
	SNP - System Net Transmission Plant	F104T				0.417385	0.130274	0.214467	0.086151	0.113204	0.036881	0.001637	1
	SNP - System Net Distribution Plant	F104D				0.614475	0.165903	0.110843	0.037990	0.013326	0.049107	0.008355	1
	SNP - System Net Retail Plant	F104C				0.773797	0.161977	0.009069	0.004075	0.000061	0.032783	0.018238	1
	SNP - System Net Misc Plant	F104Co				0.478425	0.138106	0.183253	0.071485	0.084953	0.040464	0.003313	1
	STP - System Prod & Trans Plant	F105				0.429369	0.127215	0.209688	0.083622	0.111377	0.037371	0.001358	1
	SGGP - System Gross Generation Plant	F105G				0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	SGTP - System Gross Transmission Plant	F105T				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	SGDP - System Gross Distribution Plant	F105D				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGTP - System Gross Retail Plant	F105C				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGDP - System Gross Misc Plant	F105Co				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	STP - System Transmission Plant	F106				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	STP - System Trans & Dist Plant	F107				0.510581	0.148076	0.165367	0.063128	0.064098	0.043806	0.004944	1
	SGGP - System Gross Generation Plant	F107G				0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	SGTP - System Gross Transmission Plant	F107T				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	SGDP - System Gross Distribution Plant	F107D				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGTP - System Gross Retail Plant	F107C				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGDP - System Gross Misc Plant	F107Co				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGP - System General Plant	F108				0.489921	0.139480	0.177387	0.068628	0.079199	0.041725	0.003660	1
	SIP - System Intangible Plant	F110				0.517869	0.138467	0.159833	0.062740	0.077118	0.038708	0.005265	1

Account 360	F118	0.548115	0.138581	0.187207	0.071408	-	0.053821	0.000868	1
Account 361	F119	0.503723	0.127358	0.172045	0.065624	0.080990	0.049462	0.000798	1
Account 362	F120	0.512364	0.129542	0.174996	0.066750	0.065224	0.050311	0.000812	1
Account 364	F121	0.585391	0.138950	0.164620	0.062792	-	0.047328	0.000919	1
Account 365	F122	0.641876	0.139508	0.130395	0.049738	-	0.037488	0.000996	1
Account 366	F123	0.704100	0.140123	0.092692	0.035356	-	0.026649	0.001080	1
Account 367	F124	0.691933	0.140002	0.100064	0.038168	-	0.028768	0.001064	1
Account 368	F125	0.586588	0.225925	0.063993	0.008267	-	0.114041	0.001186	1
Account 369	F126	0.709910	0.230747	0.047246	0.012096	-	-	-	1
Account 370	F127	0.675493	0.176129	0.076886	0.010675	0.006662	0.054155	-	1
Account 371	F128	-	-	-	-	-	-	1.000000	1
Account 372	F129	0.142857	0.142857	0.142857	0.142857	0.142857	0.142857	0.142857	1
Account 373	F130	-	-	-	-	-	-	1.000000	1
Account 581 thru 587 & 591 thru 597	F131	0.605426	0.151282	0.132883	0.049564	0.017665	0.037638	0.005541	1
Account 364 + 365	F132	0.608859	0.139182	0.150400	0.057368	-	0.043240	0.000951	1
Account 366 + 367	F133	0.696582	0.140048	0.097247	0.037094	-	0.027958	0.001070	1
Account 364 + 365 + 369 (OH)	F134	0.632791	0.158762	0.125576	0.047088	-	0.035014	0.000770	1
Account 366 + 367 + 369 (UG)	F135	0.687064	0.161649	0.096930	0.034242	-	0.019375	0.000741	1
Account 902 + 903 + 904	F136	0.796596	0.126670	0.026618	0.010402	0.009583	0.020955	0.009175	1
Total O & M Expense	F137	0.428241	0.132402	0.206803	0.082690	0.111005	0.036650	0.002210	1
Generation O & M Exp	F137G	0.395959	0.130380	0.221190	0.088927	0.125225	0.036715	0.001604	1
Transmission O & M Exp	F137T	0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
Distribution O & M Exp	F137D	0.605426	0.151282	0.132883	0.049564	0.017665	0.037638	0.005541	1
Retail O & M Exp (Customer)	F137C	0.795791	0.128689	0.024829	0.009468	0.008682	0.022426	0.010115	1
Misc & Customer O & M Exp	F137Co	0.499094	0.140887	0.174526	0.067489	0.074514	0.039957	0.003532	1
GTD O&M Exp (less fuel, purchased p & wheeling)	F138	0.422997	0.131838	0.209159	0.083811	0.113690	0.036382	0.002125	1
Generation O & M Exp (less fuel & purchased power)	F138G	0.444151	0.124012	0.204006	0.080700	0.108170	0.037894	0.001068	1
Transmission O & M Exp - (less wheeling exp)	F138T	0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
Distribution O & M Exp	F138D	0.605426	0.151282	0.132883	0.049564	0.017665	0.037638	0.005541	1
Retail O & M Exp (Customer)	F138C	0.795791	0.128689	0.024829	0.009468	0.008682	0.022426	0.010115	1
Common O & M Exp	F138Co	0.499094	0.140887	0.174526	0.067489	0.074514	0.039957	0.003532	1
Revenue Requirement Before Rev Credits	F140	0.453089	0.135619	0.194766	0.077117	0.098018	0.038516	0.002876	1
Revenue Requirement Before Rev Credits	F140G	0.402181	0.129579	0.218960	0.087859	0.123013	0.036870	0.001538	1
Revenue Requirement Before Rev Credits	F140T	0.417437	0.130276	0.214442	0.086139	0.113184	0.036884	0.001638	1
Revenue Requirement Before Rev Credits	F140D	0.611170	0.160638	0.118340	0.041680	0.013455	0.047208	0.007510	1
Revenue Requirement Before Rev Credits	F140C	0.798627	0.134898	0.014389	0.008615	0.007184	0.024385	0.011902	1
Revenue Requirement Before Rev Credits	F140Co	0.499094	0.140887	0.174527	0.067490	0.074514	0.039957	0.003532	1
Firm Revenues	F141	0.433893	0.143687	0.209976	0.078594	0.095573	0.036114	0.002163	1

PacifiCorp dba Pacific Power & Light Company
Summary of Adjustments
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

Restating Adjustments

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
1.00	Exh. SLC-4, page 3.1	Temperature Normalization	(1,770,024)	-	2,354,319	-0.30%
1.01	Exh. SLC-4, page 3.2	Revenue Normalizing	26,633,457	-	(35,425,311)	4.52%
1.02	Exh. SLC-4, page 3.3	Wheeling Revenue - Year 1	(17,069)	-	22,704	0.00%
1.03	Exh. SLC-4, page 4.1	Miscellaneous Expense & Revenue	(136,543)	-	181,616	-0.02%
1.04	Exh. SLC-4, page 4.2	General Wage Increase (Annualizing)	(297,885)	-	396,219	-0.05%
1.05	Exh. SLC-4, page 4.3	General Wage Increase(Pro Forma) - Year 1	-	-	-	0.00%
1.06	Exh. SLC-4, page 4.4	Pension Related Non-Service Expense	154,003	-	(204,840)	0.03%
1.07	Exh. SLC-4, page 4.5	Insurance Expense	-	-	-	0.00%
1.08	Exh. SLC-4, page 4.6	Advertising	(13,356)	-	17,766	0.00%
1.09	Exh. SLC-4, page 4.7	Memberships & Subscriptions	607	-	(807)	0.00%
1.10	Exh. SLC-4, page 4.8	Revenue-Sensitive/ Uncollectible Expense	(430,973)	-	573,240	-0.07%
1.11	Exh. SLC-4, page 4.9	Legal Expenses	497,131	-	(661,236)	0.08%
1.12	Exh. SLC-4, page 4.10	Remove Non-Recurring Entries	(1,585,326)	-	2,108,652	-0.27%
1.13	Exh. SLC-4, page 4.11	Environmental Remediation	(1,048,556)	1,273,328	1,523,578	-0.19%
1.14	Exh. SLC-4, page 4.12	Payment Services Fees	-	-	-	0.00%
1.15	Exh. SLC-4, page 4.13	Incremental O&M Expenses	-	-	-	0.00%
1.16	Exh. SLC-4, page 5.1	Net Power Costs (Restating)	5,642,038	-	(7,504,507)	0.96%
1.17	Exh. SLC-4, page 5.2	Net Power Costs (Pro Forma) - Year 1	-	-	-	0.00%
1.18	Exh. SLC-4, page 5.3	Pryor Mountain REC Revenues	-	-	-	0.00%
1.19	Exh. SLC-4, page 5.4	WRAP Fees	-	-	-	0.00%
1.20	Exh. SLC-4, page 5.5	AURORA Access Fees	-	-	-	0.00%
1.21	Exh. SLC-4, page 6.1	Pro Forma Depreciation & Amortization Expense - Year 1	-	-	-	0.00%
1.22	Exh. SLC-4, page 6.2	Pro Forma Depreciation & Amortization Reserves - Year 1	-	-	-	0.00%
1.23	Exh. SLC-4, page 6.3	End-of-Period Reserves - Historical	-	(27,898,421)	(2,823,907)	0.29%
1.24	Exh. SLC-4, page 6.4	Decommissioning & Other Plant Closure Costs - Year 1	(4,866,520)	-	6,472,985	-0.83%
1.25	Exh. SLC-4, page 7.1	Interest True Up - Year 1	(695,134)	-	924,601	-0.12%
1.26	Exh. SLC-4, page 7.2	Property Tax Expense - Year 1	-	-	-	0.00%
1.27	Exh. SLC-4, page 7.3	Production Tax Credit - Year 1	(10,953,810)	-	14,569,725	-1.86%
1.28	Exh. SLC-4, page 7.4	PowerTax ADIT Balance - Year 1	(35,718)	249,607	72,774	-0.01%
1.29	Exh. SLC-4, page 7.5	Permanent Schedule M Adjustment - Year 1	-	-	-	0.00%
1.30	Exh. SLC-4, page 7.6	Remove Deferred State Tax Expense & Balance - Year 1	-	-	-	0.00%
1.31	Exh. SLC-4, page 7.7	Washington Public Utility Tax Adjustment	(1,019,512)	-	1,356,058	-0.17%
1.32	Exh. SLC-4, page 7.8	Removal of TCJA Deferred Balances Adjustment	-	26,609,936	2,693,485	-0.26%
1.33	Exh. SLC-4, page 7.9	Washington Low Income Tax Credit	-	-	-	0.00%
1.34	Exh. SLC-4, page 7.10	Wyoming Wind Generation Tax	-	-	-	0.00%

PacifiCorp dba Pacific Power & Light Company

Summary of Adjustments

Service territory : Washington

Service: Electric

Time period : Twelve Months ended June 30, 2022

1.35	Exh. SLC-4, page 8.1	End-of-Period Plant Balances - Historical	-	30,000,112	3,036,642	-0.29%
1.36	Exh. SLC-4, page 8.2	Regulatory Assets/ Liabilities Amortization - Year 1	-	-	-	0.00%
1.37	Exh. SLC-4, page 8.3	Customer Advances for Construction	-	(1,733,115)	(175,428)	0.02%
1.38	Exh. SLC-4, page 8.4	Pro Forma Major Plant Additions - Year 1	-	-	-	0.00%
1.39	Exh. SLC-4, page 8.5	Miscellaneous Rate Base	-	(27,252,977)	(2,758,575)	0.28%
1.40	Exh. SLC-4, page 8.6	Customer Service Deposits	(1,846)	(408,391)	(38,882)	0.00%
1.41	Exh. SLC-4, page 8.7	Investor Supplied Working Capital	-	29,873,668	3,023,844	-0.29%
1.42	Exh. SLC-4, page 8.8	Labor Day Wildfire Restoration Capital Removal	-	(10,276,643)	(1,040,212)	0.10%
1.43	Exh. SLC-4, page 8.9	WIJAM Transmission Reallocation	-	(6,227,109)	(630,314)	0.06%
1.44	Exh. SLC-4, page 8.10	Klamath Hydroelectric Assets Transfer - Year 1	200,391	(336,077)	(300,559)	0.04%
1.45	Exh. SLC-4, page 8.11	Confidential Pro Forma Capital Additions - Year 1	-	-	-	0.00%
1.46	Exh. SLC-4, page 8.12	Major Transmission Capital Addtions - Year 1	-	-	-	0.00%
1.47	Exh. SLC-4, page 9.1	Production Factor - Year 1	-	-	-	0.00%
1.48	Exh. SLC-4, page 10.1	Removal of Coal-Fired Generation Assets	-	(144,705,070)	(14,647,197)	1.66%
1.49	Exh. SLC-4, page 10.2	Jim Bridger SCRs Removal	15,009	(22,651,762)	(2,312,798)	0.23%
1.50	Exh. SLC-4, page 10.3	Colstrip Unit 3 Removal	918,036	(9,976,935)	(2,230,961)	0.26%
1.51	Exh. SLC-4, page 10.4	Jim Bridger Mine Rate Base - Year 1	-	6,493,711	657,300	-0.06%
1.52	Exh. SLC-4, page 10.5	Existing Coal-Fired Generation Assets - Year 1	-	-	-	0.00%
1.53	Exh. SLC-4, page 10.6	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	-	-	-	0.00%
1.54	Exh. SLC-4, page 10.7	Pro Forma JB Units 1 & 2 Additions - Year 1	-	-	-	0.00%
1.55	Exh. SLC-4, page 10.8	Fly Ash Revenues - Year 1	-	-	-	0.00%
1.56						
		Restated Total		11,188,399	(156,966,137)	(30,770,027) 4.02%

Proforma Adjustments

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
2.01	Exh. SLC-4, page 3.1	Temperature Normalization	-	-	-	0.00%
2.02	Exh. SLC-4, page 3.2	Revenue Normalizing	-	-	-	0.00%
2.03	Exh. SLC-4, page 3.3	Wheeling Revenue - Year 1	1,125,457	-	(1,496,976)	0.19%
2.04	Exh. SLC-4, page 4.1	Miscellaneous Expense & Revenue	-	-	-	0.00%
2.05	Exh. SLC-4, page 4.2	General Wage Increase (Annualizing)	-	-	-	0.00%
2.06	Exh. SLC-4, page 4.3	General Wage Increase(Pro Forma) - Year 1	(1,269,220)	-	1,688,197	-0.22%
2.07	Exh. SLC-4, page 4.4	Pension Related Non-Service Expense	1,248,073	-	(1,660,069)	0.21%
2.08	Exh. SLC-4, page 4.5	Insurance Expense	(2,417,478)	(2,506,736)	2,961,767	-0.39%
2.09	Exh. SLC-4, page 4.6	Advertising	-	-	-	0.00%
2.10	Exh. SLC-4, page 4.7	Memberships & Subscriptions	-	-	-	0.00%

PacifiCorp dba Pacific Power & Light Company
Summary of Adjustments
Service territory : Washington
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2.11	Exh. SLC-4, page 4.8	Revenue-Sensitive/ Uncollectible Expense	-	-	-	0.00%
2.12	Exh. SLC-4, page 4.9	Legal Expenses	-	-	-	0.00%
2.13	Exh. SLC-4, page 4.10	Remove Non-Recurring Entries	-	-	-	0.00%
2.14	Exh. SLC-4, page 4.11	Environmental Remediation	-	-	-	0.00%
2.15	Exh. SLC-4, page 4.12	Payment Services Fees	(57,811)	-	76,895	-0.01%
2.16	Exh. SLC-4, page 4.13	Incremental O&M Expenses	(3,262,847)	-	4,339,931	-0.55%
2.17	Exh. SLC-4, page 5.1	Net Power Costs (Restating)	-	-	-	0.00%
2.18	Exh. SLC-4, page 5.2	Net Power Costs (Pro Forma) - Year 1	(22,412,194)	-	29,810,585	-3.80%
2.19	Exh. SLC-4, page 5.3	Pryor Mountain REC Revenues	213,270	-	(283,671)	0.04%
2.20	Exh. SLC-4, page 5.4	WRAP Fees	(90,171)	-	119,937	-0.02%
2.21	Exh. SLC-4, page 5.5	AURORA Access Fees	(29,843)	-	39,694	-0.01%
2.22	Exh. SLC-4, page 6.1	Pro Forma Depreciation & Amortization Expense - Year 1	12,479,857	-	(16,599,528)	2.12%
2.23	Exh. SLC-4, page 6.2	Pro Forma Depreciation & Amortization Reserves - Year 1	-	(87,822,149)	(8,889,449)	0.95%
2.24	Exh. SLC-4, page 6.3	End-of-Period Reserves - Historical	-	-	-	0.00%
2.25	Exh. SLC-4, page 6.4	Decommissioning & Other Plant Closure Costs - Year 1	437,999	(12,006,172)	(1,797,862)	0.20%
2.26	Exh. SLC-4, page 7.1	Interest True Up - Year 1	564,642	-	(751,034)	0.10%
2.27	Exh. SLC-4, page 7.2	Property Tax Expense - Year 1	(666,609)	-	886,660	-0.11%
2.28	Exh. SLC-4, page 7.3	Production Tax Credit - Year 1	17,525,173	-	(23,310,330)	2.97%
2.29	Exh. SLC-4, page 7.4	PowerTax ADIT Balance - Year 1	3,869,672	(33,187,109)	(8,506,306)	1.02%
2.30	Exh. SLC-4, page 7.5	Permanent Schedule M Adjustment - Year 1	(302,036)	-	401,739	-0.05%
2.31	Exh. SLC-4, page 7.6	Remove Deferred State Tax Expense & Balance - Year 1	(73,287)	28,176,905	2,949,575	-0.29%
2.32	Exh. SLC-4, page 7.7	Washington Public Utility Tax Adjustment	-	-	-	0.00%
2.33	Exh. SLC-4, page 7.8	Removal of TCJA Deferred Balances Adjustment	(8,451,410)	13,706,021	12,628,606	-1.55%
2.34	Exh. SLC-4, page 7.9	Washington Low Income Tax Credit	13,171	-	(17,519)	0.00%
2.35	Exh. SLC-4, page 7.10	Wyoming Wind Generation Tax	(173,922)	-	231,335	-0.03%
2.36	Exh. SLC-4, page 8.1	End-of-Period Plant Balances - Historical	-	-	-	0.00%
2.37	Exh. SLC-4, page 8.2	Regulatory Assets/ Liabilities Amortization - Year 1	(5,186,375)	25,903,246	9,520,380	-1.11%
2.38	Exh. SLC-4, page 8.3	Customer Advances for Construction	-	-	-	0.00%
2.39	Exh. SLC-4, page 8.4	Pro Forma Major Plant Additions - Year 1	147,773	123,941,639	12,348,947	-1.10%
2.40	Exh. SLC-4, page 8.5	Miscellaneous Rate Base	-	-	-	0.00%
2.41	Exh. SLC-4, page 8.6	Customer Service Deposits	-	-	-	0.00%
2.42	Exh. SLC-4, page 8.7	Investor Supplied Working Capital	-	-	-	0.00%
2.43	Exh. SLC-4, page 8.8	Labor Day Wildfire Restoration Capital Removal	-	-	-	0.00%
2.44	Exh. SLC-4, page 8.9	WIJAM Transmission Reallocation	-	-	-	0.00%
2.45	Exh. SLC-4, page 8.10	Klamath Hydroelectric Assets Transfer - Year 1	(57,463)	258,581	102,605	-0.01%
2.46	Exh. SLC-4, page 8.11	Confidential Pro Forma Capital Additions - Year 1	(180,796)	2,316,422	474,949	-0.05%
2.47	Exh. SLC-4, page 8.12	Major Transmission Capital Additions - Year 1	(511,008)	37,655,293	4,491,202	-0.45%
2.48	Exh. SLC-4, page 9.1	Production Factor - Year 1	(790,107)	(2,760)	1,050,646	-0.13%

PacifiCorp dba Pacific Power & Light Company

Summary of Adjustments

Service territory : Washington

Service: Electric

Time period : Twelve Months ended June 30, 2022

2.49	Exh. SLC-4, page 10.1	Removal of Coal-Fired Generation Assets	-	-	-	0.00%
2.50	Exh. SLC-4, page 10.2	Jim Bridger SCRs Removal	(330,595)	-	439,726	-0.06%
2.51	Exh. SLC-4, page 10.3	Colstrip Unit 3 Removal	-	-	-	0.00%
2.52	Exh. SLC-4, page 10.4	Jim Bridger Mine Rate Base - Year 1	-	(1,281,832)	(129,748)	0.01%
2.53	Exh. SLC-4, page 10.5	Existing Coal-Fired Generation Assets - Year 1	(2,226,611)	797,315	3,042,333	-0.39%
2.54	Exh. SLC-4, page 10.6	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	(42,107)	3,577,940	418,170	-0.04%
2.55	Exh. SLC-4, page 10.7	Pro Forma JB Units 1 & 2 Additions - Year 1	2,380,854	8,898,316	(2,266,091)	0.31%
2.56	Exh. SLC-4, page 10.8	Fly Ash Revenues - Year 1	(806,454)	-	1,072,669	-0.14%
Pro Forma Total			(9,332,404)	108,424,919	23,387,965	-2.44%

Other	CF WA Elec	Conversion Factor	75.18%
--------------	------------	-------------------	--------

UTILITY COMPANY
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

	Residential Schedule 16	Small General Service Shedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
Rate Base	529,135,845.73	151,327,733.56	201,748,363.46	78,911,968.32	92,871,981.67	44,557,377.48	3,303,058.73	1,101,856,328.94
Proposed Rate of Return	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%	6.33%
Return Requirement	4,527,297.05	(3,305,446.84)	(4,225,162.12)	168,509.32	1,701,791.72	1,034,642.87	98,368.00	0.00
Total Operating Expenses (net of non-rate revenues)	168,031,413.52	50,741,934.34	73,857,812.49	29,305,047.83	37,717,936.58	14,310,881.12	1,070,004.84	375,035,030.73
Present Revenue from Rates	176,071,754.90	58,004,210.24	84,757,248.95	31,760,598.39	38,671,305.32	14,475,016.40	888,616.74	404,628,750.95
Net Income From Present Rates	8,040,341.38	7,262,275.90	10,899,436.46	2,455,550.56	953,368.75	164,135.28	(181,388.09)	29,593,720.23
Net Income Deficiency (Sufficiency)	(3,513,044.33)	(10,567,722.73)	(15,124,598.59)	(2,287,041.24)	748,422.98	870,507.59	279,756.10	(29,593,720.23)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,054,160.15	3,933,715.98	5,191,561.10	2,034,576.02	2,413,497.05	1,171,421.12	86,791.07	28,885,722.50
Total Cost/Revenue Requirement at Unity	0.95	0.96	0.96	0.96	0.96	0.95	0.95	0.96
Revenue-to-Cost Ratio at Present Rates	1.05	1.14	1.15	1.08	1.03	1.01	0.83	1.08
Parity Ratio at Present Rates	0.97	1.06	1.05	0.99	0.96	0.93	0.90	1.00
Proposed Rate Revenue Increase	13,530,180.52	(730,709.25)	(792,552.10)	1,511,142.34	3,281,944.79	1,792,756.09	154,567.28	18,747,329.67
Proposed Revenue from Rates	189,601,935.42	57,273,500.99	83,964,696.85	33,271,740.73	41,953,250.11	16,267,772.49	1,043,184.02	423,376,080.62
Variance from Unity	3.13	0.95	1.39	0.55	0.69	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.14	1.14	1.11	1.14	0.97	1.13
Parity Ratio at Proposed Rates	0.93	1.01	1.01	0.95	0.92	0.89	0.85	0.96

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2022
WCA
6.33% = Earned Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Customer Cost of Service	Common Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	176,071,755	5.48%	0.86	180,599,052	94,667,164	21,749,083	45,210,718	7,618,520	11,353,567	4,527,297	2.57%
2	24	Small General Service	58,004,210	8.52%	1.35	54,698,763	30,642,672	7,901,630	11,716,452	1,233,229	3,204,780	(3,305,447)	-5.70%
3	36	Large General Service <1,000 kW	84,757,249	8.43%	1.33	80,532,087	52,273,491	15,696,577	8,444,482	161,425	3,956,112	(4,225,162)	-4.99%
4	48T	Large General Service >1,000 kW	31,760,598	6.12%	0.97	31,929,108	20,974,634	6,334,575	3,005,746	84,854	1,529,300	168,509	0.53%
5	48T	Dedicated Facilities	38,671,305	4.50%	0.71	40,373,097	29,368,027	8,330,490	925,471	66,004	1,683,106	1,701,792	4.40%
6	40	Agricultural Pumping Service	14,475,016	4.01%	0.63	15,509,659	8,743,556	2,298,099	3,343,707	216,036	908,262	1,034,643	7.15%
7	15,52,54,57	Street Lighting	888,617	3.35%	0.53	986,985	325,394	(97,632)	559,214	119,133	80,875	98,368	11.07%
12		Total Washington Jurisdiction	404,628,751	6.33%	1.00	404,628,751	236,994,937	62,212,821	73,205,790	9,499,200	22,716,003	0	0.00%

Footnotes :

- Column C : Annual revenues based on July 2021 thru June 2022 forecasted data.
- Column D : Calculated Return on Ratebase per July 2021 thru June 2022 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column J : Calculated Customer Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column K : Calculated Common Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2022
WCA
7.61% = Target Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Customer Cost of Service	Common Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	176,071,755	5.48%	0.86	189,601,935	96,812,965	25,201,015	48,342,833	7,637,852	11,607,271	13,530,181	7.68%
2	24	Small General Service	58,004,210	8.52%	1.35	57,273,501	31,251,513	8,979,044	12,529,715	1,236,831	3,276,398	(730,709)	-1.26%
3	36	Large General Service <1,000 kW	84,757,249	8.43%	1.33	83,964,697	53,278,392	17,470,304	9,012,076	159,094	4,044,832	(792,552)	-0.94%
4	48T	Large General Service >1,000 kW	31,760,598	6.12%	0.97	33,271,741	21,372,848	7,047,074	3,203,222	84,988	1,563,608	1,511,142	4.76%
5	48T	Dedicated Facilities	38,671,305	4.50%	0.71	41,953,250	29,904,753	9,266,732	994,747	66,032	1,720,986	3,281,945	8.49%
6	40	Agricultural Pumping Service	14,475,016	4.01%	0.63	16,267,772	8,928,067	2,603,119	3,591,235	216,778	928,574	1,792,756	12.39%
7	15,52,54,57	Street Lighting	888,617	3.35%	0.53	1,043,184	330,873	(84,089)	594,096	119,634	82,671	154,567	17.39%
12		Total Washington Jurisdiction	404,628,751	6.33%	1.00	423,376,081	241,879,411	70,483,198	78,267,923	9,521,209	23,224,339	18,747,330	4.63%

Footnotes :

- Column C : Annual revenues based on July 2021 thru June 2022 forecasted data.
- Column D : Calculated Return on Ratebase per July 2021 thru June 2022 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
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- Column J : Calculated Customer Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column K : Calculated Common Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

[illegible]

41	Total Rate Base Additions		2,441,067,625	943,829,192	750,539,221	700,504,706	16,317,526	29,876,980		107,344,178	338,765,492	146,953,878	18,159,546	89,281,613
42														
43	Rate Base Deductions :													
44	Accum Provision For Depreciation		(1,005,780,470)	(475,487,925)	(200,390,118)	(329,452,449)	(449,978)	-		(35,654,518)	(167,918,718)	(75,830,805)	(9,999,870)	(40,048,538)
45	Accum Provision For Amortization		(64,995,003)	(29,251,607)	(12,934,711)	(9,563,793)	(13,244,892)	-		(1,437,473)	(4,536,493)	(2,073,700)	(256,254)	(1,259,874)
46	Accum Deferred Income Taxes		(164,979,675)	(56,875,749)	(51,084,773)	(56,098,439)	(920,715)	-		(8,461,835)	(26,389,092)	(12,278,499)	(1,507,607)	(7,461,406)
47	Unamortized ITC		(14,943)	(6,269)	(4,500)	(4,174)	-	-		(627)	(1,980)	(905)	(112)	(550)
48	Customer Advance For Construction		(7,825,157)	-	-	(7,825,157)	-	-		(1,176,149)	(3,711,788)	(1,696,715)	(209,668)	(1,030,837)
49	Customer Service Deposits		(408,391)	-	-	-	(408,391)	-		-	-	-	-	-
50	Misc Rate Base Deductions		(95,207,658)	(95,127,359)	(41,661)	(38,638)	-	-		(5,807)	(18,328)	(8,378)	(1,035)	(5,090)
51														
52	Total Rate Base Deductions		(1,339,211,296)	(656,748,909)	(264,455,763)	(402,982,649)	(15,023,975)	-		(46,736,409)	(202,576,398)	(91,889,001)	(11,974,547)	(49,806,294)
53														
54	Total Rate Base		1,101,856,329	287,080,282	486,083,457	297,522,057	1,293,552	29,876,980		60,607,769	136,189,094	55,064,876	6,184,999	39,475,319
55														
56														
57	Return On Rate Base	6.33%	69,756,649	18,174,564	30,773,117	18,835,615	81,893	1,891,461		3,836,975	8,621,900	3,486,064	391,562	2,499,115
58	Total Operating Expenses		375,035,031	243,899,961	44,964,067	56,027,603	9,031,525	21,111,875		9,403,831	35,961,424	5,769,256	1,356,466	3,536,626
59	Revenue Credits		(40,162,929)	(25,079,588)	(13,524,363)	(1,657,428)	385,782	(287,333)		(285,544)	(774,865)	(337,721)	(40,313)	(218,985)
60														
61	Total Revenue Requirements		404,628,751	236,994,937	62,212,821	73,205,790	9,499,200	22,716,003		12,955,261	43,808,459	8,917,599	1,707,715	5,816,756
62														
63														
64	Return On Rate Base @ Target ROR	7.61%	83,851,267	21,846,809	36,990,951	22,641,429	98,439	2,273,638		4,612,251	10,363,990	4,190,437	470,678	3,004,072
65	Total Operating Expenses Adjusted for Taxes		379,687,743	245,112,189	47,016,610	57,283,923	9,036,988	21,238,034		9,659,754	36,536,498	6,001,774	1,382,583	3,703,315
66	Revenue Credits		(40,162,929)	(25,079,588)	(13,524,363)	(1,657,428)	385,782	(287,333)		(285,544)	(774,865)	(337,721)	(40,313)	(218,985)
67														
68	Total Target Revenue Requirements		423,376,081	241,879,411	70,483,198	78,267,923	9,521,209	23,224,339		13,986,461	46,125,623	9,854,490	1,812,948	6,488,402

Exh. RMM-14
Docket UE-230172
Witness: Robert M. Meredith

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Docket UE-210852
(Consolidated)

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service by Rate Schedule – All Functions

October 2023

Class Summary

PacifiCorp
Cost Of Service By Rate Schedule - All Functions
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	DESCRIPTION								
13	Operating Revenues	444,791,680	197,002,806	63,627,682	90,855,320	34,132,321	41,895,712	16,097,090	1,180,748
14									
15	Operating Expenses								
16	Operation & Maintenance Expenses	291,334,510	124,761,301	38,573,163	60,248,966	24,090,321	32,339,460	10,677,393	643,905
17	Depreciation Expense	55,457,622	27,088,793	7,728,111	9,908,955	3,826,746	4,343,181	2,336,246	225,591
18	Amortization Expense	15,859,107	9,348,845	2,532,201	1,950,414	699,531	448,489	755,152	124,475
19	Taxes Other Than Income	28,885,723	14,054,160	3,933,716	5,191,561	2,034,576	2,413,497	1,171,421	86,791
20	Income Taxes - Federal	(13,986,883)	(5,228,836)	(1,548,247)	(3,409,791)	(1,343,769)	(1,991,059)	(487,631)	22,450
21	Income Taxes - State	-	-	-	-	-	-	-	-
22	Income Taxes Deferred	(2,416,789)	(1,952,782)	(464,035)	(10,874)	6,251	175,682	(137,990)	(33,042)
23	Investment Tax Credit Adj	-	-	-	-	-	-	-	-
24	Misc Revenues & Expense	(98,259)	(40,067)	(12,976)	(21,418)	(8,607)	(11,314)	(3,711)	(165)
25									
26	Total Operating Expenses	375,035,031	168,031,414	50,741,934	73,857,812	29,305,048	37,717,937	14,310,881	1,070,005
27									
28	Operating Revenue For Return	69,756,649	28,971,393	12,885,748	16,997,508	4,827,273	4,177,775	1,786,209	110,743
29									
30									
31	Rate Base :								
32	Electric Plant In Service	2,410,794,921	1,168,945,725	335,297,792	433,677,858	168,338,269	196,157,559	99,811,750	8,565,969
33	Plant Held For Future Use	467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
34	Electric Plant Acquisition Adj	115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
35	Pensions	-	-	-	-	-	-	-	-
36	Prepayments	0	0	0	0	0	0	0	0
37	Fuel Stock	0	0	0	0	0	0	0	0
38	Materials & Supplies	0	0	0	0	0	0	0	0
39	Misc Deferred Debits	(187,305)	(82,284)	(23,348)	(38,535)	(15,270)	(20,582)	(7,076)	(210)
40	Cash Working Capital	29,873,668	14,909,775	4,208,825	5,213,737	2,016,157	2,225,997	1,193,675	105,504
41	Weatherization Loans	3,312	1,455	413	681	270	364	125	4
42	Miscellaneous Rate Base	-	-	-	-	-	-	-	-
43									
44	Total Rate Base Additions	2,441,067,625	1,184,030,798	339,556,357	438,973,690	170,386,958	198,427,404	101,020,499	8,671,920

45									
46	Rate Base Deductions :								
47	Accum Provision For Depreciation	(1,005,780,470)	(493,637,578)	(141,191,707)	(178,055,114)	(68,594,075)	(77,453,014)	(43,094,075)	(3,754,907)
48	Accum Provision For Amortization	(64,995,003)	(34,209,103)	(9,040,973)	(10,059,970)	(3,953,143)	(4,865,237)	(2,495,526)	(371,050)
49	Accum Deferred Income Taxes	(164,979,675)	(81,488,866)	(23,214,946)	(28,870,309)	(11,166,223)	(12,777,817)	(6,825,525)	(635,989)
50	Unamortized ITC	(14,943)	(7,197)	(2,060)	(2,718)	(1,057)	(1,254)	(608)	(49)
51	Customer Advance For Construction	(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
52	Customer Service Deposits	(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
53	Misc Rate Base Deductions	(95,207,658)	(41,831,075)	(11,869,672)	(19,584,189)	(7,760,490)	(10,458,100)	(3,596,988)	(107,145)
54									
55	Total Rate Base Deductions	(1,339,211,296)	(654,894,952)	(188,228,623)	(237,225,326)	(91,474,989)	(105,555,422)	(56,463,121)	(5,368,861)
56									
57	Total Rate Base	1,101,856,329	529,135,846	151,327,734	201,748,363	78,911,968	92,871,982	44,557,377	3,303,059
58									
59	Calculated Return On Rate Base	6.33%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60									
61	Return On RB @ Jurisdictional Ave.	6.33%	69,756,649	33,498,690	9,580,301	12,772,346	4,995,782	5,879,567	2,820,852
62	Total Operating Expenses		375,035,031	168,031,414	50,741,934	73,857,812	29,305,048	37,717,937	14,310,881
63	Revenue Credits		(40,162,929)	(20,931,052)	(5,623,472)	(6,098,071)	(2,371,723)	(3,224,407)	(1,622,074)
64									
65	Total Revenue Requirements		404,628,751	180,599,052	54,698,763	80,532,087	31,929,108	40,373,097	15,509,659
66	Class Revenue		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016
67									
68	Increase / (Decrease) Required to		-	4,527,297	(3,305,447)	(4,225,162)	168,509	1,701,792	1,034,643
69	Earn Equal Rates of Return								98,368
70									
71	Percent %		0.00%	2.57%	-5.70%	-4.99%	0.53%	4.40%	7.15%
72									
73									
74	Return On Rate Base @ Target ROR	7.61%	83,851,267	40,267,238	11,516,041	15,353,050	6,005,201	7,067,558	3,390,816
75	Total Operating Expenses Adjusted for Taxes		379,687,743	170,265,749	51,380,933	74,709,718	29,638,262	38,110,099	14,499,030
76	Revenue Credits		(40,162,929)	(20,931,052)	(5,623,472)	(6,098,071)	(2,371,723)	(3,224,407)	(1,622,074)
77									
78	Total Target Revenue Requirements		423,376,081	189,601,935	57,273,501	83,964,697	33,271,741	41,953,250	16,267,772
79	Class Revenue		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016
80									
81	Increase / (Decrease) Required to								
82	Earn Target Rate of Return		18,747,330	13,530,181	(730,709)	(792,552)	1,511,142	3,281,945	1,792,756
83									154,567
84	Percent %		4.63%	7.68%	-1.26%	-0.94%	4.76%	8.49%	12.39%

Generation Summary

PacifiCorp
Cost Of Service By Rate Schedule - Generation Function
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
		DESCRIPTION							
13		Operating Expenses							
14		Operation & Maintenance Expenses	224,881,339	89,043,893	29,319,986	49,741,563	19,997,912	28,160,793	8,256,499
15		Depreciation Expense	24,379,891	10,710,239	3,038,992	5,015,771	1,987,614	2,678,959	920,959
16		Amortization Expense	1,902,320	851,781	240,973	382,557	151,068	200,102	72,994
17		Taxes Other Than Income	13,651,096	5,997,071	1,701,583	2,808,492	1,112,928	1,500,039	515,671
18		Income Taxes - Federal	(22,656,621)	(9,953,294)	(2,824,105)	(4,661,232)	(1,847,118)	(2,489,603)	(855,856)
19		Income Taxes - State	-	-	-	-	-	-	-
20		Income Taxes Deferred	1,842,536	809,445	229,669	379,072	150,216	202,465	69,602
21		Investment Tax Credit Adj	-	-	-	-	-	-	-
22		Misc Revenues & Expense	(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)
23									
24		Total Operating Expenses	243,899,961	97,417,138	31,693,991	53,644,650	21,543,956	30,241,371	8,976,158
25									
26									
27		Rate Base :							
28		Electric Plant In Service	943,433,468	414,456,244	117,600,471	194,096,278	76,915,101	103,668,187	35,638,520
29		Plant Held For Future Use	467,185	205,237	58,235	96,116	38,088	51,336	17,648
30		Electric Plant Acquisition Adj	115,844	50,891	14,440	23,833	9,444	12,729	4,376
31		Pensions	-	-	-	-	-	-	-
32		Prepayments	0	0	0	0	0	0	0
33		Fuel Stock	0	0	0	0	0	0	0
34		Materials & Supplies	0	0	0	0	0	0	0
35		Misc Deferred Debits	(187,305)	(82,284)	(23,348)	(38,535)	(15,270)	(20,582)	(7,076)
36		Cash Working Capital	-	-	-	-	-	-	-
37		Weatherization Loans	-	-	-	-	-	-	-
38		Miscellaneous Rate Base	-	-	-	-	-	-	-
39									
40		Total Rate Base Additions	943,829,192	414,630,088	117,649,798	194,177,692	76,947,363	103,711,671	35,653,469
41									
42		Rate Base Deductions :							
43		Accum Provision For Depreciation	(475,487,925)	(208,884,830)	(59,270,320)	(97,824,001)	(38,765,003)	(52,248,487)	(17,961,718)
44		Accum Provision For Amortization	(29,251,607)	(12,852,671)	(3,646,920)	(6,016,785)	(2,384,215)	(3,212,914)	(1,105,165)
45		Accum Deferred Income Taxes	(56,875,749)	(24,982,373)	(7,089,989)	(11,702,580)	(4,637,520)	(6,251,045)	(2,148,399)
46		Unamortized ITC	(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)
47		Customer Advance For Construction	-	-	-	-	-	-	-
48		Customer Service Deposits	-	-	-	-	-	-	-
49		Misc Rate Base Deductions	(95,127,359)	(41,790,046)	(11,857,775)	(19,570,926)	(7,755,428)	(10,452,969)	(3,593,468)
50									
51		Total Rate Base Deductions	(656,748,909)	(288,512,674)	(81,865,786)	(135,115,581)	(53,542,677)	(72,166,104)	(24,808,988)
52									
53		Total Rate Base	287,080,282	126,117,414	35,784,013	59,062,111	23,404,686	31,545,567	10,844,481
54									
55		Calculated Return On Rate Base		5.48%	8.52%	8.43%	6.12%	4.50%	4.01%
56									
57		Return On Rate Base	6.33%	18,174,564	7,984,279	2,265,425	3,739,122	1,481,711	1,997,096
58		Total Operating Expenses	243,899,961	97,417,138	31,693,991	53,644,650	21,543,956	30,241,371	8,976,158
59		Revenue Credits	(25,079,588)	(10,734,253)	(3,316,744)	(5,110,282)	(2,051,033)	(2,870,440)	(919,148)
60									
61		Total Revenue Requirements	236,994,937	94,667,164	30,642,672	52,273,491	20,974,634	29,368,027	8,743,556
62									
63									
64		Return On Rate Base @ Target ROR	7.61%	21,846,809	9,597,535	2,723,163	4,494,627	1,781,097	2,400,618
65		Total Op. exp. Adjusted for Taxes	245,112,189	97,949,683	31,845,093	53,894,047	21,642,785	30,374,575	9,021,950
66		Revenue Credits	(25,079,588)	(10,734,253)	(3,316,744)	(5,110,282)	(2,051,033)	(2,870,440)	(919,148)
67									
68		Total Target Revenue Requirements	241,879,411	96,812,965	31,251,513	53,278,392	21,372,848	29,904,753	8,928,067

PacifiCorp
Cost Of Service By Rate Schedule - Generation-Demand Summary
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
Operating Revenues		46,112,166	20,320,556	6,202,708	10,053,744	3,571,882	4,350,178	1,576,232	36,865
83 Operating Expenses									
84 Operation & Maintenance Expenses		18,631,685	8,507,742	2,280,197	3,717,696	1,463,773	1,933,178	711,661	17,439
85 Depreciation Expense		18,021,317	8,214,164	2,207,114	3,601,576	1,418,466	1,875,042	688,032	16,923
86 Amortization Expense		1,406,172	632,132	177,793	281,888	111,240	147,026	54,017	2,075
87 Taxes Other Than Income		10,090,723	4,432,962	1,257,789	2,076,003	822,663	1,108,810	381,178	11,319
88 Income Taxes - Federal		(16,747,497)	(7,357,353)	(2,087,544)	(3,445,526)	(1,365,367)	(1,840,284)	(632,638)	(18,785)
89 Income Taxes - State		-	-	-	-	-	-	-	-
90 Income Taxes Deferred		1,361,980	598,332	169,768	280,205	111,038	149,660	51,449	1,528
91 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92 Misc Revenues & Expense		(74,363)	(31,044)	(9,688)	(15,945)	(6,405)	(8,415)	(2,743)	(122)
93									
94 Total Operating Expenses		32,690,017	14,996,935	3,995,430	6,495,897	2,555,407	3,365,017	1,250,956	30,376
95									
96									
97 Rate Base :									
98 Electric Plant In Service		697,374,472	317,530,574	85,453,338	139,490,220	54,947,771	72,677,254	26,616,730	658,583
99 Plant Held For Future Use		345,337	157,659	42,261	68,926	27,138	35,841	13,191	321
100 Electric Plant Acquisition Adj		85,631	39,093	10,479	17,091	6,729	8,887	3,271	80
101 Pensions		-	-	-	-	-	-	-	-
102 Prepayments		0	0	0	0	0	0	0	0
103 Fuel Stock		0	0	0	0	0	0	0	0
104 Materials & Supplies		0	0	0	0	0	0	0	0
105 Misc Deferred Debits		(138,454)	(60,824)	(17,258)	(28,485)	(11,288)	(15,214)	(5,230)	(155)
106 Cash Working Capital		-	-	-	-	-	-	-	-
107 Weatherization Loans		-	-	-	-	-	-	-	-
108 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
109									
110 Total Rate Base Additions		697,666,986	317,666,503	85,488,819	139,547,752	54,970,351	72,706,769	26,627,962	658,829
111									
112 Rate Base Deductions :									
113 Accum Provision For Depreciation		(351,474,854)	(160,360,618)	(43,025,179)	(70,186,412)	(27,637,861)	(36,513,744)	(13,422,735)	(328,305)
114 Accum Provision For Amortization		(21,622,430)	(9,504,679)	(2,695,211)	(4,446,056)	(1,761,675)	(2,373,481)	(817,026)	(24,301)
115 Accum Deferred Income Taxes		(42,041,858)	(18,466,665)	(5,240,833)	(8,650,404)	(3,427,998)	(4,620,696)	(1,588,070)	(47,192)
116 Unamortized ITC		(4,634)	(2,036)	(578)	(953)	(378)	(509)	(175)	(5)
117 Customer Advance For Construction		-	-	-	-	-	-	-	-
118 Customer Service Deposits		-	-	-	-	-	-	-	-
119 Misc Rate Base Deductions		(70,316,979)	(32,101,463)	(8,605,181)	(14,034,795)	(5,526,008)	(7,298,205)	(2,685,859)	(65,467)
120									
121 Total Rate Base Deductions		(485,460,755)	(220,435,460)	(59,566,982)	(97,318,621)	(38,353,920)	(50,806,635)	(18,513,866)	(465,271)
122									
123 Total Rate Base		212,206,231	97,231,043	25,921,838	42,229,132	16,616,431	21,900,134	8,114,096	193,558
124									
125 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
126									
127 Return On Rate Base	6.33%	13,434,415	6,155,532	1,641,067	2,673,454	1,051,958	1,386,460	513,690	12,254
128 Total Operating Expenses		32,690,017	14,996,935	3,995,430	6,495,897	2,555,407	3,365,017	1,250,956	30,376
129 Revenue Credits		(4,413,521)	(2,426,601)	(598,897)	(622,834)	(245,507)	(322,948)	(162,897)	(33,838)
130									
131 Total Revenue Requirements		41,710,911	18,725,866	5,037,601	8,546,517	3,361,858	4,428,529	1,601,749	8,792
132									
133									
134 Return On Rate Base @ Target ROR	7.61%	16,148,894	7,399,282	1,972,652	3,213,637	1,264,510	1,666,600	617,483	14,730
135 Total Op. exp. Adjusted for Taxes		33,586,082	15,407,504	4,104,888	6,674,214	2,625,572	3,457,493	1,285,219	31,193
136 Revenue Credits		(4,413,521)	(2,426,601)	(598,897)	(622,834)	(245,507)	(322,948)	(162,897)	(33,838)
137									
138 Total Target Revenue Requirements		45,321,455	20,380,185	5,478,643	9,265,017	3,644,575	4,801,145	1,739,804	12,085

PacifiCorp
Cost Of Service By Rate Schedule - Generation-Energy Summary
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J
			Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
		DESCRIPTION								
		Operating Revenues	216,012,422	84,001,798	28,538,338	48,566,950	19,403,806	27,310,246	7,834,657	356,627
153		Operating Expenses								
154		Operation & Maintenance Expenses	206,249,654	80,536,151	27,039,789	46,023,867	18,534,140	26,227,615	7,544,838	343,255
155		Depreciation Expense	6,358,574	2,496,075	831,877	1,414,195	569,148	803,917	232,927	10,435
156		Amortization Expense	496,148	219,649	63,180	100,669	39,828	53,076	18,976	770
157		Taxes Other Than Income	3,560,373	1,564,110	443,794	732,489	290,265	391,228	134,493	3,994
158		Income Taxes - Federal	(5,909,124)	(2,595,941)	(736,561)	(1,215,706)	(481,751)	(649,319)	(223,218)	(6,628)
159		Income Taxes - State	-	-	-	-	-	-	-	-
160		Income Taxes Deferred	480,556	211,113	59,900	98,867	39,178	52,805	18,153	539
161		Investment Tax Credit Adj	-	-	-	-	-	-	-	-
162		Misc Revenues & Expense	(26,238)	(10,954)	(3,418)	(5,626)	(2,260)	(2,969)	(968)	(43)
163										
164		Total Operating Expenses	211,209,943	82,420,203	27,698,561	47,148,754	18,988,549	26,876,354	7,725,202	352,321
165										
166										
167		Rate Base :								
168		Electric Plant In Service	246,058,996	96,925,670	32,147,133	54,606,058	21,967,329	30,990,933	9,021,790	400,084
169		Plant Held For Future Use	121,847	47,578	15,974	27,190	10,950	15,495	4,457	203
170		Electric Plant Acquisition Adj	30,214	11,798	3,961	6,742	2,715	3,842	1,105	50
171		Pensions	-	-	-	-	-	-	-	-
172		Prepayments	0	0	0	0	0	0	0	0
173		Fuel Stock	0	0	0	0	0	0	0	0
174		Materials & Supplies	0	0	0	0	0	0	0	0
175		Misc Deferred Debits	(48,852)	(21,461)	(6,089)	(10,050)	(3,983)	(5,368)	(1,845)	(55)
176		Cash Working Capital	-	-	-	-	-	-	-	-
177		Weatherization Loans	-	-	-	-	-	-	-	-
178		Miscellaneous Rate Base	-	-	-	-	-	-	-	-
179										
180		Total Rate Base Additions	246,162,206	96,963,585	32,160,979	54,629,939	21,977,011	31,004,902	9,025,507	400,282
181										
182		Rate Base Deductions :								
183		Accum Provision For Depreciation	(124,013,071)	(48,524,212)	(16,245,141)	(27,637,589)	(11,127,142)	(15,734,743)	(4,538,983)	(205,260)
184		Accum Provision For Amortization	(7,629,177)	(3,347,992)	(951,708)	(1,570,728)	(622,539)	(839,433)	(288,139)	(8,637)
185		Accum Deferred Income Taxes	(14,833,892)	(6,515,709)	(1,849,156)	(3,052,176)	(1,209,522)	(1,630,349)	(560,329)	(16,651)
186		Unamortized ITC	(1,635)	(718)	(204)	(336)	(133)	(180)	(62)	(2)
187		Customer Advance For Construction	-	-	-	-	-	-	-	-
188		Customer Service Deposits	-	-	-	-	-	-	-	-
189		Misc Rate Base Deductions	(24,810,380)	(9,688,583)	(3,252,595)	(5,536,130)	(2,229,420)	(3,154,764)	(907,609)	(41,279)
190										
191		Total Rate Base Deductions	(171,288,154)	(68,077,214)	(22,298,804)	(37,796,960)	(15,188,757)	(21,359,468)	(6,295,122)	(271,829)
192										
193		Total Rate Base	74,874,052	28,886,371	9,862,175	16,832,979	6,788,255	9,645,433	2,730,385	128,453
194										
195		Calculated Return On Rate Base		5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
196										
197		Return On Rate Base	6.33%	4,740,149	1,828,747	624,358	1,065,667	429,753	610,636	172,856
198		Total Operating Expenses	211,209,943	82,420,203	27,698,561	47,148,754	18,988,549	26,876,354	7,725,202	352,321
199		Revenue Credits	(20,666,067)	(8,307,652)	(2,717,847)	(4,487,447)	(1,805,526)	(2,547,492)	(756,251)	(43,850)
200										
201		Total Revenue Requirements	195,284,026	75,941,298	25,605,071	43,726,974	17,612,776	24,939,498	7,141,807	316,603
202										
203										
204		Return On Rate Base @ Target ROR	7.61%	5,697,915	2,198,253	750,512	1,280,990	516,586	734,017	207,782
205		Total Op. exp. Adjusted for Taxes	211,526,107	82,542,179	27,740,205	47,219,833	19,017,213	26,917,083	7,736,731	352,863
206		Revenue Credits	(20,666,067)	(8,307,652)	(2,717,847)	(4,487,447)	(1,805,526)	(2,547,492)	(756,251)	(43,850)
207										
208		Total Target Revenue Requirements	196,557,956	76,432,780	25,772,869	44,013,375	17,728,273	25,103,608	7,188,263	318,788

Transmission Summary

PacifiCorp
Cost Of Service By Rate Schedule - Transmission Function
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J
			Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
		DESCRIPTION								
13		Operating Expenses								
14		Operation & Maintenance Expenses	19,895,373	8,305,767	2,592,068	4,266,021	1,713,582	2,251,429	733,879	32,626
15		Depreciation Expense	13,115,797	5,475,482	1,708,791	2,812,326	1,129,659	1,484,229	483,801	21,509
16		Amortization Expense	978,121	409,272	127,194	209,360	84,048	110,547	36,118	1,582
17		Taxes Other Than Income	7,114,171	2,969,348	926,791	1,525,758	612,891	805,355	262,378	11,649
18		Income Taxes - Federal	3,577,561	1,493,221	466,063	767,270	308,210	404,996	131,944	5,858
19		Income Taxes - State	-	-	-	-	-	-	-	-
20		Income Taxes Deferred	283,043	118,138	36,873	60,703	24,384	32,042	10,439	463
21		Investment Tax Credit Adj	-	-	-	-	-	-	-	-
22		Misc Revenues & Expense	3	1	0	1	0	0	0	0
23										
24		Total Operating Expenses	44,964,067	18,771,229	5,857,780	9,641,439	3,872,775	5,088,597	1,658,560	73,688
25										
26										
27		Rate Base :								
28		Electric Plant In Service	750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
29		Plant Held For Future Use	-	-	-	-	-	-	-	-
30		Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-
31		Pensions	-	-	-	-	-	-	-	-
32		Prepayments	0	0	0	0	0	0	0	0
33		Fuel Stock	-	-	-	-	-	-	-	-
34		Materials & Supplies	0	0	0	0	0	0	0	0
35		Misc Deferred Debits	-	-	-	-	-	-	-	-
36		Cash Working Capital	-	-	-	-	-	-	-	-
37		Weatherization Loans	-	-	-	-	-	-	-	-
38		Miscellaneous Rate Base	-	-	-	-	-	-	-	-
39										
40		Total Rate Base Additions	750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
41										
42		Rate Base Deductions :								
43		Accum Provision For Depreciation	(200,390,118)	(83,657,326)	(26,107,824)	(42,968,209)	(17,259,534)	(22,676,834)	(7,391,772)	(328,620)
44		Accum Provision For Amortization	(12,934,711)	(5,446,791)	(1,691,152)	(2,749,518)	(1,102,731)	(1,441,746)	(480,254)	(22,520)
45		Accum Deferred Income Taxes	(51,084,773)	(21,322,005)	(6,655,011)	(10,956,026)	(4,400,995)	(5,783,025)	(1,884,061)	(83,649)
46		Unamortized ITC	(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)	(7)
47		Customer Advance For Construction	-	-	-	-	-	-	-	-
48		Customer Service Deposits	-	-	-	-	-	-	-	-
49		Misc Rate Base Deductions	(41,661)	(17,392)	(5,428)	(8,933)	(3,588)	(4,715)	(1,537)	(68)
50										
51		Total Rate Base Deductions	(264,455,763)	(110,445,393)	(34,460,001)	(56,683,651)	(22,767,236)	(29,906,828)	(9,757,790)	(434,864)
52										
53		Total Rate Base	486,083,457	202,883,951	63,323,991	104,249,065	41,876,457	55,026,766	17,927,283	795,945
54										
55		Calculated Return On Rate Base		5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
56										
57	6.33%	Return On Rate Base	30,773,117	12,844,238	4,008,934	6,599,831	2,651,127	3,483,651	1,134,946	50,390
58		Total Operating Expenses	44,964,067	18,771,229	5,857,780	9,641,439	3,872,775	5,088,597	1,658,560	73,688
59		Revenue Credits	(13,524,363)	(9,866,383)	(1,965,085)	(544,693)	(189,327)	(241,758)	(495,407)	(221,709)
60										
61		Total Revenue Requirements	62,212,821	21,749,083	7,901,630	15,696,577	6,334,575	8,330,490	2,298,099	(97,632)
62										
63										
64	7.61%	Return On Rate Base @ Target ROR	36,990,951	15,439,468.67	4,818,956	7,933,354	3,186,798	4,187,537	1,364,266	60,571
65		Total Op. exp. Adjusted for Taxes	47,016,610	19,627,929.19	6,125,173	10,081,642	4,049,603	5,320,954	1,734,260	77,049
66		Revenue Credits	(13,524,363)	(9,866,383.31)	(1,965,085)	(544,693)	(189,327)	(241,758)	(495,407)	(221,709)
67										
68		Total Target Revenue Requirements	70,483,198	25,201,015	8,979,044	17,470,304	7,047,074	9,266,732	2,603,119	(84,089)

PacifiCorp
Cost Of Service By Rate Schedule - Transmission-Demand Summary
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
Operating Revenues		76,030,027	29,878,653	11,250,139	18,424,902	6,434,675	7,564,074	2,377,188	100,396
83 Operating Expenses									
84 Operation & Maintenance Expenses		19,895,371	8,305,767	2,592,068	4,266,021	1,713,582	2,251,429	733,879	32,626
85 Depreciation Expense		13,115,797	5,475,482	1,708,791	2,812,326	1,129,659	1,484,229	483,801	21,509
86 Amortization Expense		978,121	408,338	127,434	209,731	84,245	110,688	36,080	1,604
87 Taxes Other Than Income		7,114,171	2,969,348	926,791	1,525,758	612,891	805,355	262,378	11,649
88 Income Taxes - Federal		3,577,561	1,493,221	466,063	767,270	308,210	404,996	131,944	5,858
89 Income Taxes - State		-	-	-	-	-	-	-	-
90 Income Taxes Deferred		283,043	118,138	36,873	60,703	24,384	32,042	10,439	463
91 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92 Misc Revenues & Expense		3	1	0	1	0	0	0	0
93									
94 Total Operating Expenses		44,964,066	18,770,295	5,858,021	9,641,810	3,872,972	5,088,737	1,658,522	73,710
95									
96									
97 Rate Base :									
98 Electric Plant In Service		750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
99 Plant Held For Future Use		-	-	-	-	-	-	-	-
100 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
101 Pensions		-	-	-	-	-	-	-	-
102 Prepayments		0	0	0	0	0	0	0	0
103 Fuel Stock		-	-	-	-	-	-	-	-
104 Materials & Supplies		0	0	0	0	0	0	0	0
105 Misc Deferred Debits		-	-	-	-	-	-	-	-
106 Cash Working Capital		-	-	-	-	-	-	-	-
107 Weatherization Loans		-	-	-	-	-	-	-	-
108 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
109									
110 Total Rate Base Additions		750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
111									
112 Rate Base Deductions :									
113 Accum Provision For Depreciation		(200,390,118)	(83,657,326)	(26,107,824)	(42,968,209)	(17,259,534)	(22,676,834)	(7,391,772)	(328,620)
114 Accum Provision For Amortization		(12,934,711)	(5,446,791)	(1,691,152)	(2,749,518)	(1,102,731)	(1,441,746)	(480,254)	(22,520)
115 Accum Deferred Income Taxes		(51,084,773)	(21,322,005)	(6,655,011)	(10,956,026)	(4,400,995)	(5,783,025)	(1,884,061)	(83,649)
116 Unamortized ITC		(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)	(7)
117 Customer Advance For Construction		-	-	-	-	-	-	-	-
118 Customer Service Deposits		-	-	-	-	-	-	-	-
119 Misc Rate Base Deductions		(41,661)	(17,392)	(5,428)	(8,933)	(3,588)	(4,715)	(1,537)	(68)
120									
121 Total Rate Base Deductions		(264,455,763)	(110,445,393)	(34,460,001)	(56,683,651)	(22,767,236)	(29,906,828)	(9,757,790)	(434,864)
122									
123 Total Rate Base		486,083,457	202,883,951	63,323,991	104,249,065	41,876,457	55,026,766	17,927,283	795,945
124									
125 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
126									
127 Return On Rate Base	6.33%	30,773,117	12,844,238	4,008,934	6,599,831	2,651,127	3,483,651	1,134,946	50,390
128 Total Operating Expenses		44,964,066	18,770,295	5,858,021	9,641,810	3,872,972	5,088,737	1,658,522	73,710
129 Revenue Credits		(13,524,363)	(9,866,383)	(1,965,085)	(544,693)	(189,327)	(241,758)	(495,407)	(221,709)
130									
131 Total Revenue Requirements		62,212,820	21,748,149	7,901,871	15,696,949	6,334,772	8,330,630	2,298,060	(97,609)
132									
133									
134 Return On Rate Base @ Target ROR	7.61%	36,990,951	15,439,469	4,818,956	7,933,354	3,186,798	4,187,537	1,364,266	60,571
135 Total Op. exp. Adjusted for Taxes		47,016,609	19,626,995	6,125,414	10,082,014	4,049,800	5,321,094	1,734,221	77,071
136 Revenue Credits		(13,524,363)	(9,866,383)	(1,965,085)	(544,693)	(189,327)	(241,758)	(495,407)	(221,709)
137									
138 Total Target Revenue Requirements		70,483,197	25,200,080	8,979,285	17,470,675	7,047,271	9,266,872	2,603,081	(84,067)

PacifiCorp
Cost Of Service By Rate Schedule - Transmission-Energy Summary
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
Operating Revenues		1	0	0	0	0	0	0	0
153 Operating Expenses									
154 Operation & Maintenance Expenses		1	0	0	0	0	0	0	0
155 Depreciation Expense		-	-	-	-	-	-	-	-
156 Amortization Expense		-	-	-	-	-	-	-	-
157 Taxes Other Than Income		-	-	-	-	-	-	-	-
158 Income Taxes - Federal		-	-	-	-	-	-	-	-
159 Income Taxes - State		-	-	-	-	-	-	-	-
160 Income Taxes Deferred		-	-	-	-	-	-	-	-
161 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
162 Misc Revenues & Expense		-	-	-	-	-	-	-	-
163									
164 Total Operating Expenses		1	0	0	0	0	0	0	0
165									
166									
167 Rate Base :									
168 Electric Plant In Service		-	-	-	-	-	-	-	-
169 Plant Held For Future Use		-	-	-	-	-	-	-	-
170 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
171 Pensions		-	-	-	-	-	-	-	-
172 Prepayments		-	-	-	-	-	-	-	-
173 Fuel Stock		-	-	-	-	-	-	-	-
174 Materials & Supplies		-	-	-	-	-	-	-	-
175 Misc Deferred Debits		-	-	-	-	-	-	-	-
176 Cash Working Capital		-	-	-	-	-	-	-	-
177 Weatherization Loans		-	-	-	-	-	-	-	-
178 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
179									
180 Total Rate Base Additions		-	-	-	-	-	-	-	-
181									
182 Rate Base Deductions :									
183 Accum Provision For Depreciation		-	-	-	-	-	-	-	-
184 Accum Provision For Amortization		-	-	-	-	-	-	-	-
185 Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
186 Unamortized ITC		-	-	-	-	-	-	-	-
187 Customer Advance For Construction		-	-	-	-	-	-	-	-
188 Customer Service Deposits		-	-	-	-	-	-	-	-
189 Misc Rate Base Deductions		-	-	-	-	-	-	-	-
190									
191 Total Rate Base Deductions		-	-	-	-	-	-	-	-
192									
193 Total Rate Base		-	-	-	-	-	-	-	-
194									
195 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
196									
197 Return On Rate Base	6.33%	-	-	-	-	-	-	-	-
198 Total Operating Expenses		1	0	0	0	0	0	0	0
199 Revenue Credits		-	-	-	-	-	-	-	-
200									
201 Total Revenue Requirements		1	0	0	0	0	0	0	0
202									
203									
204 Return On Rate Base @ Target ROR	7.61%	-	-	-	-	-	-	-	-
205 Total Op. exp. Adjusted for Taxes		1	0	0	0	0	0	0	0
206 Revenue Credits		-	-	-	-	-	-	-	-
207									
208 Total Target Revenue Requirements		1	0	0	0	0	0	0	0

Distribution Summary

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Function
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
		DESCRIPTION							
13		Operating Expenses							
14		Operation & Maintenance Expenses	18,511,697	11,207,468	2,800,482	2,459,897	917,519	327,011	696,744
15		Depreciation Expense	17,903,138	10,857,575	2,970,804	2,080,325	709,233	179,991	929,559
16		Amortization Expense	11,962,080	7,301,160	1,999,371	1,349,278	460,272	137,778	612,714
17		Taxes Other Than Income	7,876,494	4,873,456	1,265,407	883,156	307,266	107,791	385,144
18		Income Taxes - Federal	4,047,523	2,504,341	650,259	453,830	157,896	55,391	197,915
19		Income Taxes - State	-	-	-	-	-	-	-
20		Income Taxes Deferred	(4,273,332)	(2,644,056)	(686,537)	(479,149)	(166,705)	(58,481)	(208,957)
21		Investment Tax Credit Adj	-	-	-	-	-	-	-
22		Misc Revenues & Expense	2	1	0	1	0	0	0
23									
24		Total Operating Expenses	56,027,603	34,099,944	8,999,787	6,747,337	2,385,481	749,480	2,613,119
25									
26									
27		Rate Base :							
28		Electric Plant In Service	700,504,706	428,533,680	117,270,264	78,500,888	26,712,986	7,554,777	35,953,218
29		Plant Held For Future Use	-	-	-	-	-	-	-
30		Electric Plant Acquisition Adj	-	-	-	-	-	-	-
31		Pensions	-	-	-	-	-	-	-
32		Prepayments	0	0	0	0	0	0	0
33		Fuel Stock	-	-	-	-	-	-	-
34		Materials & Supplies	0	0	0	0	0	0	0
35		Misc Deferred Debits	-	-	-	-	-	-	-
36		Cash Working Capital	-	-	-	-	-	-	-
37		Weatherization Loans	-	-	-	-	-	-	-
38		Miscellaneous Rate Base	-	-	-	-	-	-	-
39									
40		Total Rate Base Additions	700,504,706	428,533,680	117,270,264	78,500,888	26,712,986	7,554,777	35,953,218
41									
42		Rate Base Deductions :							
43		Accum Provision For Depreciation	(329,452,449)	(200,747,230)	(55,740,677)	(37,258,824)	(12,567,704)	(2,527,666)	(17,725,832)
44		Accum Provision For Amortization	(9,563,793)	(5,660,782)	(1,557,532)	(1,173,556)	(412,229)	(209,765)	(475,898)
45		Accum Deferred Income Taxes	(56,098,439)	(34,475,996)	(9,314,824)	(6,206,188)	(2,124,927)	(745,241)	(2,761,018)
46		Unamortized ITC	(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)
47		Customer Advance For Construction	(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	(440,094)	(499,596)
48		Customer Service Deposits	-	-	-	-	-	-	-
49		Misc Rate Base Deductions	(38,638)	(23,637)	(6,468)	(4,330)	(1,473)	(417)	(1,983)
50									
51		Total Rate Base Deductions	(402,982,649)	(244,446,627)	(69,471,516)	(45,141,087)	(15,106,493)	(3,483,144)	(21,405,031)
52									
53		Total Rate Base	297,522,057	184,087,054	47,798,748	33,359,801	11,606,494	4,071,633	14,548,186
54									
55		Calculated Return On Rate Base		5.48%	8.52%	8.43%	6.12%	4.50%	4.01%
56									3.35%
57		Return On Rate Base	6.33%	18,835,615	11,654,238	3,026,057	2,111,952	734,787	257,768
58		Total Operating Expenses	56,027,603	34,099,944	8,999,787	6,747,337	2,385,481	749,480	2,613,119
59		Revenue Credits	(1,657,428)	(543,464)	(309,392)	(414,807)	(114,523)	(81,777)	(190,433)
60									
61		Total Revenue Requirements	73,205,790	45,210,718	11,716,452	8,444,482	3,005,746	925,471	3,343,707
62									
63									
64		Return On Rate Base @ Target ROR	7.61%	22,641,429	14,009,025	3,637,485	2,538,681	883,254	309,851
65		Total Op. exp. Adjusted for Taxes	57,283,923	34,877,273	9,201,623	6,888,202	2,434,490	766,673	2,674,550
66		Revenue Credits	(1,657,428)	(543,464)	(309,392)	(414,807)	(114,523)	(81,777)	(190,433)
67									
68		Total Target Revenue Requirements	78,267,923	48,342,833	12,529,715	9,012,076	3,203,222	994,747	3,591,235

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Substations Summary
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
DESCRIPTION									
Operating Revenues		13,204,703	7,025,309	2,016,704	2,237,675	744,046	556,833	584,797	39,339
83 Operating Expenses									
84 Operation & Maintenance Expenses		2,685,334	1,407,735	355,150	448,945	170,761	169,711	128,827	4,206
85 Depreciation Expense		2,512,593	1,306,443	332,774	427,486	162,168	153,596	126,594	3,532
86 Amortization Expense		2,799,471	1,710,075	468,177	315,036	107,373	31,510	143,496	23,805
87 Taxes Other Than Income		1,183,866	732,498	190,195	132,741	46,183	16,201	57,888	8,158
88 Income Taxes - Federal		824,515	510,155	132,463	92,449	32,165	11,284	40,317	5,682
89 Income Taxes - State		-	-	-	-	-	-	-	-
90 Income Taxes Deferred		(601,948)	(372,446)	(96,707)	(67,494)	(23,482)	(8,238)	(29,434)	(4,148)
91 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92 Misc Revenues & Expense		0	0	0	0	0	0	0	0
93									
94 Total Operating Expenses		9,403,831	5,294,460	1,382,052	1,349,163	495,167	374,064	467,689	41,234
95									
96									
97 Rate Base :									
98 Electric Plant In Service		107,344,178	56,790,457	14,263,698	17,768,824	6,738,125	6,355,837	5,272,515	154,721
99 Plant Held For Future Use		-	-	-	-	-	-	-	-
100 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
101 Pensions		-	-	-	-	-	-	-	-
102 Prepayments		0	0	0	0	0	0	0	0
103 Fuel Stock		-	-	-	-	-	-	-	-
104 Materials & Supplies		0	0	0	0	0	0	0	0
105 Misc Deferred Debits		-	-	-	-	-	-	-	-
106 Cash Working Capital		-	-	-	-	-	-	-	-
107 Weatherization Loans		-	-	-	-	-	-	-	-
108 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
109									
110 Total Rate Base Additions		107,344,178	56,790,457	14,263,698	17,768,824	6,738,125	6,355,837	5,272,515	154,721
111									
112 Rate Base Deductions :									
113 Accum Provision For Depreciation		(35,654,518)	(18,591,748)	(4,742,133)	(6,034,098)	(2,286,602)	(2,148,737)	(1,797,082)	(54,118)
114 Accum Provision For Amortization		(1,437,473)	(850,836)	(234,103)	(176,390)	(61,960)	(31,528)	(71,529)	(11,127)
115 Accum Deferred Income Taxes		(8,461,835)	(5,200,052)	(1,404,596)	(936,804)	(320,873)	(112,543)	(416,122)	(70,846)
116 Unamortized ITC		(627)	(385)	(104)	(70)	(24)	(8)	(31)	(5)
117 Customer Advance For Construction		(1,176,149)	(531,536)	(428,564)	(74,810)	-	-	(66,148)	(75,091)
118 Customer Service Deposits		-	-	-	-	-	-	-	-
119 Misc Rate Base Deductions		(5,807)	(3,553)	(972)	(651)	(221)	(63)	(298)	(50)
120									
121 Total Rate Base Deductions		(46,736,409)	(25,178,110)	(6,810,472)	(7,222,822)	(2,669,680)	(2,292,880)	(2,351,209)	(211,237)
122									
123 Total Rate Base		60,607,769	31,612,348	7,453,226	10,546,002	4,068,445	4,062,958	2,921,306	(56,516)
124									
125 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
126									
127 Return On Rate Base	6.33%	3,836,975	2,001,324	471,851	667,649	257,566	257,219	184,943	(3,578)
128 Total Operating Expenses		9,403,831	5,294,460	1,382,052	1,349,163	495,167	374,064	467,689	41,234
129 Revenue Credits		(285,544)	(83,568)	(56,326)	(76,060)	(20,118)	(12,697)	(36,257)	(518)
130									
131 Total Revenue Requirements		12,955,261	7,212,216	1,797,577	1,940,753	732,616	618,586	616,374	37,138
132									
133									
134 Return On Rate Base @ Target ROR	7.61%	4,612,251	2,405,700	567,191	802,551	309,609	309,191	222,311	(4,301)
135 Total Op. exp. Adjusted for Taxes		9,659,754	5,427,947	1,413,524	1,393,695	512,347	391,221	480,024	40,995
136 Revenue Credits		(285,544)	(83,568)	(56,326)	(76,060)	(20,118)	(12,697)	(36,257)	(518)
137									
138 Total Target Revenue Requirements		13,986,461	7,750,078	1,924,389	2,120,186	801,838	687,715	666,078	36,177

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Poles & Wires
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
DESCRIPTION									
Operating Revenues		44,390,495	26,878,601	7,024,915	5,992,510	2,070,466	313,505	1,694,137	416,362
153 Operating Expenses									
154 Operation & Maintenance Expenses		14,912,508	9,240,917	2,298,486	1,910,734	714,987	145,452	524,865	77,069
155 Depreciation Expense		8,948,682	5,449,589	1,241,350	1,239,625	470,027	15,861	368,044	164,186
156 Amortization Expense		8,834,798	5,396,793	1,477,510	994,216	338,856	99,441	452,857	75,126
157 Taxes Other Than Income		3,736,139	2,311,677	600,234	418,916	145,749	51,130	182,689	25,745
158 Income Taxes - Federal		1,852,732	1,146,348	297,653	207,738	72,276	25,355	90,595	12,767
159 Income Taxes - State		-	-	-	-	-	-	-	-
160 Income Taxes Deferred		(2,323,435)	(1,437,589)	(373,274)	(260,516)	(90,638)	(31,797)	(113,611)	(16,010)
161 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
162 Misc Revenues & Expense		1	0	0	0	0	0	0	0
163									
164 Total Operating Expenses		35,961,424	22,107,735	5,541,958	4,510,713	1,651,256	305,441	1,505,439	338,882
165									
166									
167 Rate Base :									
168 Electric Plant In Service		338,765,492	210,417,816	47,220,662	44,576,756	16,878,357	856,944	13,333,342	5,481,615
169 Plant Held For Future Use		-	-	-	-	-	-	-	-
170 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
171 Pensions		-	-	-	-	-	-	-	-
172 Prepayments		0	0	0	0	0	0	0	0
173 Fuel Stock		-	-	-	-	-	-	-	-
174 Materials & Supplies		0	0	0	0	0	0	0	0
175 Misc Deferred Debits		-	-	-	-	-	-	-	-
176 Cash Working Capital		-	-	-	-	-	-	-	-
177 Weatherization Loans		-	-	-	-	-	-	-	-
178 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
179									
180 Total Rate Base Additions		338,765,492	210,417,816	47,220,662	44,576,756	16,878,357	856,944	13,333,342	5,481,615
181									
182 Rate Base Deductions :									
183 Accum Provision For Depreciation		(167,918,718)	(102,687,559)	(23,325,385)	(23,279,325)	(8,832,182)	(228,369)	(6,889,339)	(2,676,559)
184 Accum Provision For Amortization		(4,536,493)	(2,685,137)	(738,800)	(556,665)	(195,537)	(99,500)	(225,738)	(35,116)
185 Accum Deferred Income Taxes		(26,389,092)	(16,219,762)	(4,385,015)	(2,914,523)	(997,002)	(349,600)	(1,301,357)	(221,833)
186 Unamortized ITC		(1,980)	(1,217)	(328)	(219)	(75)	(26)	(97)	(17)
187 Customer Advance For Construction		(3,711,788)	(1,677,465)	(1,352,497)	(236,092)	-	-	(208,754)	(236,979)
188 Customer Service Deposits		-	-	-	-	-	-	-	-
189 Misc Rate Base Deductions		(18,328)	(11,212)	(3,068)	(2,054)	(699)	(198)	(941)	(156)
190									
191 Total Rate Base Deductions		(202,576,398)	(123,282,352)	(29,805,094)	(26,988,879)	(10,025,495)	(677,693)	(8,626,226)	(3,170,659)
192									
193 Total Rate Base		136,189,094	87,135,464	17,415,568	17,587,878	6,852,862	179,251	4,707,116	2,310,956
194									
195 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
196									
197 Return On Rate Base	6.33%	8,621,900	5,516,398	1,102,550	1,113,459	433,843	11,348	297,999	146,303
198 Total Operating Expenses		35,961,424	22,107,735	5,541,958	4,510,713	1,651,256	305,441	1,505,439	338,882
199 Revenue Credits		(774,865)	(257,202)	(143,705)	(192,499)	(53,420)	(38,664)	(87,957)	(1,419)
200									
201 Total Revenue Requirements		43,808,459	27,366,932	6,500,803	5,431,673	2,031,679	278,125	1,715,481	483,766
202									
203									
204 Return On Rate Base @ Target ROR	7.61%	10,363,990	6,631,009	1,325,325	1,338,437	521,503	13,641	358,211	175,864
205 Total Op. exp. Adjusted for Taxes		36,536,498	22,475,675	5,615,497	4,584,980	1,680,193	306,198	1,525,315	348,640
206 Revenue Credits		(774,865)	(257,202)	(143,705)	(192,499)	(53,420)	(38,664)	(87,957)	(1,419)
207									
208 Total Target Revenue Requirements		46,125,623	28,849,482	6,797,117	5,730,919	2,148,276	281,175	1,795,569	523,085

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Transformers
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
DESCRIPTION									
Operating Revenues		9,166,865	5,225,005	2,215,566	766,861	144,062	30,190	766,861	18,319
223 Operating Expenses									
224 Operation & Maintenance Expenses		399,762	240,755	65,513	48,474	17,028	5,870	20,201	1,921
225 Depreciation Expense		3,495,575	2,057,477	773,421	237,097	37,227	3,007	381,151	6,194
226 Amortization Expense		189,363	112,235	31,012	23,122	8,113	3,944	9,451	1,488
227 Taxes Other Than Income		1,707,846	1,056,703	274,376	191,493	66,624	23,372	83,510	11,768
228 Income Taxes - Federal		749,109	463,499	120,349	83,994	29,223	10,252	36,630	5,162
229 Income Taxes - State		-	-	-	-	-	-	-	-
230 Income Taxes Deferred		(772,400)	(477,910)	(124,091)	(86,606)	(30,132)	(10,570)	(37,769)	(5,322)
231 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
232 Misc Revenues & Expense		1	0	0	0	0	0	0	0
233									
234 Total Operating Expenses		5,769,256	3,452,760	1,140,579	497,574	128,082	35,874	493,175	21,212
235									
236									
237 Rate Base :									
238 Electric Plant In Service		146,953,878	86,512,949	32,475,875	9,999,342	1,584,768	133,559	15,982,107	265,277
239 Plant Held For Future Use		-	-	-	-	-	-	-	-
240 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
241 Pensions		-	-	-	-	-	-	-	-
242 Prepayments		0	0	0	0	0	0	0	0
243 Fuel Stock		-	-	-	-	-	-	-	-
244 Materials & Supplies		0	0	0	0	0	0	0	0
245 Misc Deferred Debits		-	-	-	-	-	-	-	-
246 Cash Working Capital		-	-	-	-	-	-	-	-
247 Weatherization Loans		-	-	-	-	-	-	-	-
248 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
249									
250 Total Rate Base Additions		146,953,878	86,512,949	32,475,875	9,999,342	1,584,768	133,559	15,982,107	265,277
251									
252 Rate Base Deductions :									
253 Accum Provision For Depreciation		(75,830,805)	(44,599,764)	(16,856,850)	(5,078,739)	(767,381)	(50,724)	(8,352,858)	(124,489)
254 Accum Provision For Amortization		(2,073,700)	(1,227,417)	(337,717)	(254,460)	(89,383)	(45,483)	(103,188)	(16,052)
255 Accum Deferred Income Taxes		(12,278,499)	(7,544,856)	(2,037,080)	(1,360,928)	(466,433)	(163,617)	(602,987)	(102,598)
256 Unamortized ITC		(905)	(556)	(150)	(100)	(34)	(12)	(44)	(8)
257 Customer Advance For Construction		(1,696,715)	(766,795)	(618,247)	(107,921)	-	-	(95,425)	(108,327)
258 Customer Service Deposits		-	-	-	-	-	-	-	-
259 Misc Rate Base Deductions		(8,378)	(5,125)	(1,403)	(939)	(319)	(90)	(430)	(72)
260									
261 Total Rate Base Deductions		(91,889,001)	(54,144,514)	(19,851,447)	(6,803,087)	(1,323,550)	(259,926)	(9,154,932)	(351,545)
262									
263 Total Rate Base		55,064,876	32,368,436	12,624,429	3,196,254	261,218	(126,367)	6,827,174	(86,267)
264									
265 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
266									
267 Return On Rate Base	6.33%	3,486,064	2,049,191	799,231	202,349	16,537	(8,000)	432,217	(5,461)
268 Total Operating Expenses		5,769,256	3,452,760	1,140,579	497,574	128,082	35,874	493,175	21,212
269 Revenue Credits		(337,721)	(116,719)	(61,245)	(81,789)	(23,105)	(17,490)	(36,752)	(620)
270									
271 Total Revenue Requirements		8,917,599	5,385,232	1,878,566	618,134	121,515	10,384	888,639	15,130
272									
273									
274 Return On Rate Base @ Target ROR	7.61%	4,190,437	2,463,238	960,719	243,235	19,879	(9,617)	519,548	(6,565)
275 Total Op. exp. Adjusted for Taxes		6,001,774	3,589,439	1,193,888	511,070	129,185	35,341	522,003	20,847
276 Revenue Credits		(337,721)	(116,719)	(61,245)	(81,789)	(23,105)	(17,490)	(36,752)	(620)
277									
278 Total Target Revenue Requirements		9,854,490	5,935,959	2,093,362	672,516	125,959	8,234	1,004,799	13,662

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Services
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
DESCRIPTION									
Operating Revenues		6,034,566	3,929,511	1,491,203	409,006	111,288	19,491	66,255	7,810
293 Operating Expenses									
294 Operation & Maintenance Expenses		201,882	122,225	30,541	26,827	10,006	3,566	7,598	1,119
295 Depreciation Expense		2,112,161	1,482,815	476,646	110,773	29,960	1,827	8,695	1,446
296 Amortization Expense		115,047	68,188	18,841	14,048	4,929	2,396	5,742	904
297 Taxes Other Than Income		1,037,599	641,998	166,697	116,341	40,477	14,200	50,736	7,150
298 Income Taxes - Federal		537,027	332,277	86,277	60,214	20,950	7,349	26,259	3,701
299 Income Taxes - State		-	-	-	-	-	-	-	-
300 Income Taxes Deferred		(467,091)	(289,005)	(75,041)	(52,373)	(18,221)	(6,392)	(22,840)	(3,219)
301 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
302 Misc Revenues & Expense		0	0	0	0	0	0	0	0
303									
304 Total Operating Expenses		3,536,626	2,358,498	703,960	275,830	88,100	22,946	76,191	11,100
305									
306									
307 Rate Base :									
308 Electric Plant In Service		89,281,613	62,643,367	20,124,945	4,705,912	1,275,865	81,144	386,163	64,218
309 Plant Held For Future Use		-	-	-	-	-	-	-	-
310 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
311 Pensions		-	-	-	-	-	-	-	-
312 Prepayments		0	0	0	0	0	0	0	0
313 Fuel Stock		-	-	-	-	-	-	-	-
314 Materials & Supplies		0	0	0	0	0	0	0	0
315 Misc Deferred Debits		-	-	-	-	-	-	-	-
316 Cash Working Capital		-	-	-	-	-	-	-	-
317 Weatherization Loans		-	-	-	-	-	-	-	-
318 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
319									
320 Total Rate Base Additions		89,281,613	62,643,367	20,124,945	4,705,912	1,275,865	81,144	386,163	64,218
321									
322 Rate Base Deductions :									
323 Accum Provision For Depreciation		(40,048,538)	(28,150,369)	(9,060,107)	(2,077,363)	(558,833)	(30,817)	(146,660)	(24,389)
324 Accum Provision For Amortization		(1,259,874)	(745,716)	(205,179)	(154,597)	(54,304)	(27,633)	(62,692)	(9,752)
325 Accum Deferred Income Taxes		(7,461,406)	(4,584,848)	(1,237,870)	(827,046)	(283,461)	(99,434)	(366,405)	(62,342)
326 Unamortized ITC		(550)	(338)	(91)	(61)	(21)	(7)	(27)	(5)
327 Customer Advance For Construction		(1,030,837)	(465,865)	(375,615)	(65,567)	-	-	(57,975)	(65,814)
328 Customer Service Deposits		-	-	-	-	-	-	-	-
329 Misc Rate Base Deductions		(5,090)	(3,114)	(852)	(570)	(194)	(55)	(261)	(43)
330									
331 Total Rate Base Deductions		(49,806,294)	(33,950,250)	(10,879,715)	(3,125,204)	(896,814)	(157,946)	(634,020)	(162,345)
332									
333 Total Rate Base		39,475,319	28,693,117	9,245,230	1,580,708	379,051	(76,803)	(247,856)	(98,128)
334									
335 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
336									
337 Return On Rate Base	6.33%	2,499,115	1,816,512	585,300	100,072	23,997	(4,862)	(15,691)	(6,212)
338 Total Operating Expenses		3,536,626	2,358,498	703,960	275,830	88,100	22,946	76,191	11,100
339 Revenue Credits		(218,985)	(71,626)	(40,931)	(54,887)	(15,138)	(10,780)	(25,222)	(400)
340									
341 Total Revenue Requirements		5,816,756	4,103,384	1,248,328	321,015	96,960	7,304	35,278	4,488
342									
343									
344 Return On Rate Base @ Target ROR	7.61%	3,004,072	2,183,546	703,562	120,292	28,846	(5,845)	(18,862)	(7,468)
345 Total Op. exp. Adjusted for Taxes		3,703,315	2,479,658	742,999	282,505	89,701	22,622	75,145	10,686
346 Revenue Credits		(218,985)	(71,626)	(40,931)	(54,887)	(15,138)	(10,780)	(25,222)	(400)
347									
348 Total Target Revenue Requirements		6,488,402	4,591,578	1,405,629	347,909	103,409	5,997	31,061	2,818

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Meters
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
DESCRIPTION									
Operating Revenues		1,735,984	1,120,704	321,523	151,882	25,622	12,620	84,273	19,359
363 Operating Expenses									
364 Operation & Maintenance Expenses		312,210	195,836	50,793	24,917	4,737	2,412	15,253	18,262
365 Depreciation Expense		834,128	561,251	146,614	65,345	9,650	5,699	45,074	294
366 Amortization Expense		23,400	13,869	3,832	2,857	1,002	487	1,168	184
367 Taxes Other Than Income		211,044	130,580	33,905	23,663	8,233	2,888	10,320	1,454
368 Income Taxes - Federal		84,141	52,061	13,518	9,434	3,282	1,151	4,114	580
369 Income Taxes - State		-	-	-	-	-	-	-	-
370 Income Taxes Deferred		(108,458)	(67,106)	(17,424)	(12,161)	(4,231)	(1,484)	(5,303)	(747)
371 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
372 Misc Revenues & Expense		0	0	0	0	0	0	0	0
373									
374 Total Operating Expenses		1,356,466	886,491	231,238	114,057	22,874	11,154	70,625	20,027
375									
376									
377 Rate Base :									
378 Electric Plant In Service		18,159,546	12,169,091	3,185,083	1,450,055	235,871	127,293	979,091	13,062
379 Plant Held For Future Use		-	-	-	-	-	-	-	-
380 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
381 Pensions		-	-	-	-	-	-	-	-
382 Prepayments		0	0	0	0	0	0	0	0
383 Fuel Stock		-	-	-	-	-	-	-	-
384 Materials & Supplies		0	0	0	0	0	0	0	0
385 Misc Deferred Debits		-	-	-	-	-	-	-	-
386 Cash Working Capital		-	-	-	-	-	-	-	-
387 Weatherization Loans		-	-	-	-	-	-	-	-
388 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
389									
390 Total Rate Base Additions		18,159,546	12,169,091	3,185,083	1,450,055	235,871	127,293	979,091	13,062
391									
392 Rate Base Deductions :									
393 Accum Provision For Depreciation		(9,999,870)	(6,717,791)	(1,756,202)	(789,299)	(122,706)	(69,018)	(539,893)	(4,961)
394 Accum Provision For Amortization		(256,254)	(151,676)	(41,733)	(31,444)	(11,045)	(5,620)	(12,751)	(1,984)
395 Accum Deferred Income Taxes		(1,507,607)	(926,478)	(250,263)	(166,887)	(57,159)	(20,048)	(74,148)	(12,625)
396 Unamortized ITC		(112)	(69)	(19)	(12)	(4)	(1)	(5)	(1)
397 Customer Advance For Construction		(209,668)	(94,755)	(76,399)	(13,336)	-	-	(11,792)	(13,386)
398 Customer Service Deposits		-	-	-	-	-	-	-	-
399 Misc Rate Base Deductions		(1,035)	(633)	(173)	(116)	(39)	(11)	(53)	(9)
400									
401 Total Rate Base Deductions		(11,974,547)	(7,891,402)	(2,124,788)	(1,001,095)	(190,953)	(94,699)	(638,644)	(32,965)
402									
403 Total Rate Base		6,184,999	4,277,689	1,060,294	448,960	44,918	32,594	340,447	(19,903)
404									
405 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
406									
407 Return On Rate Base	6.33%	391,562	270,813	67,125	28,423	2,844	2,063	21,553	(1,260)
408 Total Operating Expenses		1,356,466	886,491	231,238	114,057	22,874	11,154	70,625	20,027
409 Revenue Credits		(40,313)	(14,350)	(7,185)	(9,572)	(2,742)	(2,146)	(4,244)	(74)
410									
411 Total Revenue Requirements		1,707,715	1,142,954	291,178	132,907	22,976	11,072	87,935	18,692
412									
413									
414 Return On Rate Base @ Target ROR	7.61%	470,678	325,532	80,688	34,166	3,418	2,480	25,908	(1,515)
415 Total Op. exp. Adjusted for Taxes		1,382,583	904,554	235,715	115,953	23,064	11,291	72,063	19,943
416 Revenue Credits		(40,313)	(14,350)	(7,185)	(9,572)	(2,742)	(2,146)	(4,244)	(74)
417									
418 Total Target Revenue Requirements		1,812,948	1,215,736	309,218	140,546	23,740	11,626	93,727	18,354

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
DESCRIPTION									
nses									
aintenance Expenses		7,436,985	5,918,282	957,061	184,655	70,410	64,567	166,784	75,225
ense		58,796	45,496	9,524	533	240	4	1,928	1,072
ense		1,016,586	786,632	164,664	9,219	4,142	62	33,327	18,541
in Income		243,961	214,285	39,935	(25,844)	1,491	312	8,228	5,555
Federal		541,895	475,976	88,704	(57,405)	3,311	693	18,276	12,339
State		-	-	-	-	-	-	-	-
ferred		(269,035)	(236,308)	(44,039)	28,500	(1,644)	(344)	(9,074)	(6,126)
Credit Adj		-	-	-	-	-	-	-	-
& Expense		2,337	1,929	131	152	57	69	(1)	-
Expenses		9,031,525	7,206,291	1,215,979	139,810	78,008	65,364	219,469	106,606
Service		16,317,526	12,626,456	2,643,066	147,976	66,489	1,001	534,939	297,600
uture Use		-	-	-	-	-	-	-	-
quisition Adj		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
olies		-	-	-	-	-	-	-	-
abits		-	-	-	-	-	-	-	-
apital		-	-	-	-	-	-	-	-
oans		-	-	-	-	-	-	-	-
ate Base		-	-	-	-	-	-	-	-
Additions		16,317,526	12,626,456	2,643,066	147,976	66,489	1,001	534,939	297,600
uctions :									
n For Depreciation		(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)
n For Amortization		(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)
Income Taxes		(920,715)	(708,491)	(155,122)	(5,515)	(2,782)	1,494	(32,047)	(18,253)
		-	-	-	-	-	-	-	-
ice For Construction		(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
re Deposits		-	-	-	-	-	-	-	-
Deductions		(15,023,975)	(11,490,258)	(2,431,321)	(285,008)	(58,584)	654	(491,312)	(268,146)
		1,293,552	1,136,197	211,745	(137,032)	7,905	1,655	43,627	29,454
n On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
Base	6.33%	81,893	71,931	13,405	(8,675)	500	105	2,762	1,865
Expenses		9,031,525	7,206,291	1,215,979	139,810	78,008	65,364	219,469	106,606
		385,782	340,298	3,845	30,291	6,346	536	(6,195)	10,662
Requirements		9,499,200	7,618,520	1,233,229	161,425	84,854	66,004	216,036	119,133
Base @ Target ROR	7.61%	98,439	86,465	16,114	(10,428)	602	126	3,320	2,241
Adjusted for Taxes		9,036,988	7,211,089	1,216,873	139,231	78,041	65,371	219,653	106,730
		385,782	340,298	3,845	30,291	6,346	536	(6,195)	10,662

A	B	C	D	E	F	G	H	I	J
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
DESCRIPTION									
ases									
aintenance Expenses		20,609,116	10,285,890	2,903,566	3,596,830	1,390,897	1,535,661	823,487	72,784
ense		-	-	-	-	-	-	-	-
ense		-	-	-	-	-	-	-	-
in Income		-	-	-	-	-	-	-	-
Federal		502,759	250,921	70,831	87,746	33,932	37,464	20,089	1,775
State		-	-	-	-	-	-	-	-
ferred		-	-	-	-	-	-	-	-
Credit Adj		-	-	-	-	-	-	-	-
& Expense		-	-	-	-	-	-	-	-
Expenses		21,111,875	10,536,811	2,974,397	3,684,577	1,424,829	1,573,125	843,576	74,560
Service		-	-	-	-	-	-	-	-
uture Use		-	-	-	-	-	-	-	-
quisition Adj		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
olies		-	-	-	-	-	-	-	-
abits		-	-	-	-	-	-	-	-
apital		29,873,668	14,909,775	4,208,825	5,213,737	2,016,157	2,225,997	1,193,675	105,504
oans		3,312	1,455	413	681	270	364	125	4
ate Base		-	-	-	-	-	-	-	-
Additions		29,876,980	14,911,230	4,209,238	5,214,419	2,016,427	2,226,361	1,193,800	105,507
uctions :									
n For Depreciation		-	-	-	-	-	-	-	-
n For Amortization		-	-	-	-	-	-	-	-
Income Taxes		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
ice For Construction		-	-	-	-	-	-	-	-
ie Deposits		-	-	-	-	-	-	-	-
Deductions		-	-	-	-	-	-	-	-
Deductions		-	-	-	-	-	-	-	-
		29,876,980	14,911,230	4,209,238	5,214,419	2,016,427	2,226,361	1,193,800	105,507
n On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
Base	6.33%	1,891,461	944,005	266,480	330,116	127,657	140,947	75,577	6,679
Expenses		21,111,875	10,536,811	2,974,397	3,684,577	1,424,829	1,573,125	843,576	74,560
		(287,333)	(127,249)	(36,096)	(58,580)	(23,185)	(30,967)	(10,891)	(364)
Requirements		22,716,003	11,353,567	3,204,780	3,956,112	1,529,300	1,683,106	908,262	80,875
Base @ Target ROR	7.61%	2,273,638	1,134,745	320,323	396,817	153,450	169,426	90,848	8,029
Adjusted for Taxes		21,238,034	10,599,775	2,992,171	3,706,595	1,433,344	1,582,526	848,617	75,005
		(287,333)	(127,249)	(36,096)	(58,580)	(23,185)	(30,967)	(10,891)	(364)
Revenue Requirements and Summary		23,224,339	11,607,271	3,276,398	4,044,832	1,563,608	1,720,986	928,574	82,671

Unit Costs @ Target ROR

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
7.61% = Earned Return on Rate Base

Description	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
UNITS								
NCP kW	20,309,137.99	13,432,084.12	2,219,686.09	2,342,852.82	776,222.72	814,888.80	703,218.43	20,185.01
Annual KWH	4,192,488,153.96	1,631,466,959.84	547,764,809.30	932,596,841.84	376,696,570.14	544,168,565.29	152,841,487.17	6,952,920.39
Average Customers	140,527.30	110,741.70	20,814.24	1,070.57	66.44	1.00	5,140.86	2,692.49
Load Factor	0.28	0.17	0.34	0.55	0.66	0.91	0.30	0.47
GTDCCO TOTAL	1.00	0.45	0.14	0.20	0.08	0.10	0.04	0.00
Revenue Requirement	423,376,080.62	189,601,001.70	57,273,741.90	83,965,068.43	33,271,937.57	41,953,390.36	16,267,734.49	1,043,206.16
Per NCP kW	20.85	14.12	25.80	35.84	42.86	51.48	23.13	51.68
Per KWH	0.10	0.12	0.10	0.09	0.09	0.08	0.11	0.15
Per Customer	3,012.77	1,712.10	2,751.66	78,430.29	500,748.22	41,953,390.36	3,164.40	387.45
GENERATION-TOTAL	1.00	0.40	0.13	0.22	0.09	0.12	0.04	0.00
Revenue Requirement	241,879,410.95	96,812,964.92	31,251,512.60	53,278,391.91	21,372,848.43	29,904,753.22	8,928,066.96	330,872.91
Per NCP kW	11.91	7.21	14.08	22.74	27.53	36.70	12.70	16.39
Per KWH	0.06	0.06	0.06	0.06	0.06	0.05	0.06	0.05
Per Customer	1,721.23	874.22	1,501.45	49,766.40	321,664.94	29,904,753.22	1,736.69	122.89
GENERATION-DEMAND	1.00	0.45	0.12	0.20	0.08	0.11	0.04	0.00
Revenue Requirement	45,321,454.81	20,380,185.28	5,478,643.41	9,265,016.57	3,644,575.12	4,801,145.18	1,739,804.44	12,084.81
Per NCP kW	2.23	1.52	2.47	3.95	4.70	5.89	2.47	0.60
Per KWH	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00
Per Customer	322.51	184.03	263.22	8,654.29	54,851.47	4,801,145.18	338.43	4.49
GENERATION-ENERGY	1.00	0.39	0.13	0.22	0.09	0.13	0.04	0.00
Revenue Requirement	196,557,956.14	76,432,779.65	25,772,869.19	44,013,375.34	17,728,273.31	25,103,608.04	7,188,262.52	318,788.10
Per NCP kW	9.68	5.69	11.61	18.79	22.84	30.81	10.22	15.79
Per KWH	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Per Customer	1,398.72	690.19	1,238.23	41,112.12	266,813.48	25,103,608.04	1,398.26	118.40
TRANSMISSION-TOTAL	1.00	0.36	0.13	0.25	0.10	0.13	0.04	(0.00)
Revenue Requirement	70,483,198.07	25,200,080.83	8,979,284.94	17,470,675.08	7,047,270.79	9,266,872.47	2,603,080.94	(84,066.98)
Per NCP kW	3.47	1.88	4.05	7.46	9.08	11.37	3.70	(4.16)
Per KWH	0.02	0.02	0.02	0.02	0.02	0.02	0.02	(0.01)
Per Customer	501.56	227.56	431.40	16,319.05	106,062.60	9,266,872.47	506.35	(31.22)
TRANSMISSION-DEMAND	1.00	0.36	0.13	0.25	0.10	0.13	0.04	(0.00)
Revenue Requirement	70,483,197.03	25,200,080.40	8,979,284.86	17,470,674.86	7,047,270.70	9,266,872.35	2,603,080.90	(84,066.98)
Per NCP kW	3.47	1.88	4.05	7.46	9.08	11.37	3.70	(4.16)
Per KWH	0.02	0.02	0.02	0.02	0.02	0.02	0.02	(0.01)
Per Customer	501.56	227.56	431.40	16,319.05	106,062.60	9,266,872.35	506.35	(31.22)

56	TRANSMISSION-ENERGY	1.00	0.42	0.13	0.21	0.09	0.11	0.04	0.00
57	Revenue Requirement	1.03	0.43	0.13	0.22	0.09	0.12	0.04	0.00
58	Per NCP kW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	Per Customer	0.00	0.00	0.00	0.00	0.00	0.12	0.00	0.00
61									
62	DISTRIBUTION-TOTAL	1.00	0.62	0.16	0.12	0.04	0.01	0.05	0.01
63	Revenue Requirement	78,267,923.45	48,342,833.13	12,529,715.19	9,012,075.80	3,203,222.10	994,746.71	3,591,234.68	594,095.85
64	Per NCP kW	3.85	3.60	5.64	3.85	4.13	1.22	5.11	29.43
65	Per KWH	0.02	0.03	0.02	0.01	0.01	0.00	0.02	0.09
66	Per Customer	556.96	436.54	601.98	8,418.02	48,209.03	994,746.71	698.57	220.65
67									
68	DISTRIBUTION-SUBSTATION	1.00	0.55	0.14	0.15	0.06	0.05	0.05	0.00
69	Revenue Requirement	13,986,460.63	7,750,078.48	1,924,388.68	2,120,185.88	801,837.86	687,714.68	666,078.36	36,176.68
70	Per NCP kW	0.69	0.58	0.87	0.90	1.03	0.84	0.95	1.79
71	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
72	Per Customer	99.53	69.98	92.46	1,980.43	12,067.79	687,714.68	129.57	13.44
73									
74	DISTRIBUTION- P & C	1.00	0.63	0.15	0.12	0.05	0.01	0.04	0.01
75	Revenue Requirement	46,125,623.02	28,849,481.82	6,797,117.19	5,730,918.53	2,148,276.11	281,175.07	1,795,569.16	523,085.15
76	Per NCP kW	2.27	2.15	3.06	2.45	2.77	0.35	2.55	25.91
77	Per KWH	0.01	0.02	0.01	0.01	0.01	0.00	0.01	0.08
78	Per Customer	328.23	260.51	326.56	5,353.15	32,331.91	281,175.07	349.27	194.28
79									
80	DISTRIBUTION-TRANSFORMER	1.00	0.60	0.21	0.07	0.01	0.00	0.10	0.00
81	Revenue Requirement	9,854,489.71	5,935,958.51	2,093,361.75	672,515.81	125,959.00	8,233.67	1,004,798.89	13,662.08
82	Per NCP kW	0.49	0.44	0.94	0.29	0.16	0.01	1.43	0.68
83	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
84	Per Customer	70.13	53.60	100.57	628.19	1,895.70	8,233.67	195.45	5.07
85									
86	DISTRIBUTION-METER	1.00	0.67	0.17	0.08	0.01	0.01	0.05	0.01
87	Revenue Requirement	1,812,948.14	1,215,736.37	309,218.11	140,546.17	23,740.31	11,626.22	93,727.14	18,353.83
88	Per NCP kW	0.09	0.09	0.14	0.06	0.03	0.01	0.13	0.91
89	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	Per Customer	12.90	10.98	14.86	131.28	357.30	11,626.22	18.23	6.82
91									
92	DISTRIBUTION-SERVICE	1.00	0.71	0.22	0.05	0.02	0.00	0.00	0.00
93	Revenue Requirement	6,488,401.95	4,591,577.96	1,405,629.45	347,909.41	103,408.81	5,997.07	31,061.14	2,818.11
94	Per NCP kW	0.32	0.34	0.63	0.15	0.13	0.01	0.04	0.14
95	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	Per Customer	46.17	41.46	67.53	324.98	1,556.32	5,997.07	6.04	1.05
97									
98	CUSTOMER-TOTAL	1.00	0.80	0.13	0.02	0.01	0.01	0.02	0.01
99	Revenue Requirement	9,521,209.12	7,637,851.55	1,236,831.44	159,093.72	84,988.03	66,032.45	216,778.11	119,633.82
100	Per NCP kW	0.47	0.57	0.56	0.07	0.11	0.08	0.31	5.93
101	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
102	Per Customer	67.75	68.97	59.42	148.61	1,279.08	66,032.45	42.17	44.43
103									
104	COMMON-TOTAL	1.00	0.50	0.14	0.17	0.07	0.07	0.04	0.00
105	Revenue Requirement	23,224,339.04	11,607,271.26	3,276,397.74	4,044,831.92	1,563,608.22	1,720,985.52	928,573.80	82,670.58
106	Per NCP kW	1.14	0.86	1.48	1.73	2.01	2.11	1.32	4.10
107	Per KWH	0.01	0.01	0.01	0.00	0.00	0.00	0.01	0.01
108	Per Customer	165.27	104.81	157.41	3,778.21	23,532.57	1,720,985.52	180.63	30.70

Exh. RMM-15
Docket UE-230172
Witness: Robert M. Meredith

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Docket UE-210852
(Consolidated)

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service Study

October 2023

G+T+D+C+CO - Results of Operations - Gn+Tr+Dist+Cust+Comm - TOTAL Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service < 1,000 kW Schedule 36	H Large General Service > 1,000 kW Schedule 48	I Large General Dedicated Facilities Schedule 48	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15, 51-54, 57
	DESCRIPTION									
12	Operating Revenues		444,791,680	197,002,806	63,627,682	90,855,320	34,132,321	41,895,712	16,097,090	1,180,748
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		291,334,510	124,761,301	38,573,163	60,248,966	24,090,321	32,339,460	10,677,393	643,905
16	Depreciation Expense		55,457,622	27,088,793	7,728,111	9,908,955	3,826,746	4,343,181	2,336,246	225,591
17	Amortization Expense		15,859,107	9,348,845	2,532,201	1,950,414	699,531	448,489	755,152	124,475
18	Taxes Other Than Income		28,885,723	14,054,160	3,933,716	5,191,561	2,034,576	2,413,497	1,171,421	86,791
19	Income Taxes - Federal		(13,986,883)	(5,228,836)	(1,548,247)	(3,409,791)	(1,343,769)	(1,991,059)	(487,631)	22,450
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(2,416,789)	(1,952,782)	(464,035)	(10,874)	6,251	175,682	(137,990)	(33,042)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		(98,259)	(40,067)	(12,976)	(21,418)	(8,607)	(11,314)	(3,711)	(165)
24										
25	Total Operating Expenses		375,035,031	168,031,414	50,741,934	73,857,812	29,305,048	37,717,937	14,310,881	1,070,005
26										
27	Operating Revenue For Return		69,756,649	28,971,393	12,885,748	16,997,508	4,827,273	4,177,775	1,786,209	110,743
28										
29										
30	Rate Base :									
31	Electric Plant In Service		2,410,794,921	1,168,945,725	335,297,792	433,677,858	168,338,269	196,157,559	99,811,750	8,565,969
32	Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
33	Electric Plant Acquisition Adj		115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		0	0	0	0	0	0	0	0
36	Fuel Stock		0	0	0	0	0	0	0	0
37	Materials & Supplies		0	0	0	0	0	0	0	0
38	Misc Deferred Debits		(187,305)	(82,284)	(23,348)	(38,535)	(15,270)	(20,582)	(7,076)	(210)
39	Cash Working Capital		29,873,668	14,909,775	4,208,825	5,213,737	2,016,157	2,225,997	1,193,675	105,504
40	Weatherization Loans		3,312	1,455	413	681	270	364	125	4
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		2,441,067,625	1,184,030,798	339,556,357	438,973,690	170,386,958	198,427,404	101,020,499	8,671,920
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(1,005,780,469.78)	(493,637,577.82)	(141,191,706.99)	(178,055,114.17)	(68,594,075.31)	(77,453,013.93)	(43,094,074.60)	(3,754,906.96)
47	Accum Provision For Amortization		(64,995,002.63)	(34,209,103.36)	(9,040,973.05)	(10,059,969.52)	(3,953,143.40)	(4,865,236.81)	(2,495,526.47)	(371,050.02)
48	Accum Deferred Income Taxes		(164,979,675.28)	(81,488,865.84)	(23,214,945.59)	(28,870,308.87)	(11,166,223.42)	(12,777,817.20)	(6,825,524.92)	(635,989.45)
49	Unamortized ITC		(14,943.34)	(7,197.13)	(2,060.18)	(2,717.62)	(1,057.39)	(1,253.99)	(607.76)	(49.28)
50	Customer Advance For Construction		(7,825,156.65)	(3,536,416.84)	(2,851,322.28)	(497,726.83)	-	-	(440,094.30)	(499,596.40)
51	Customer Service Deposits		(408,390.63)	(184,716.47)	(57,943.61)	(155,300.72)	-	-	(10,305.05)	(124.78)
52	Misc Rate Base Deductions		(95,207,657.84)	(41,831,074.97)	(11,869,671.55)	(19,584,188.66)	(7,760,489.72)	(10,458,100.23)	(3,596,988.16)	(107,144.55)
53			-	-	-	-	-	-	-	-
54	Total Rate Base Deductions		(1,339,211,296)	(654,894,952)	(188,228,623)	(237,225,326)	(91,474,989)	(105,555,422)	(56,463,121)	(5,368,861)
55										
56	Total Rate Base		1,101,856,329	529,135,846	151,327,734	201,748,363	78,911,968	92,871,982	44,557,377	3,303,059
57										
58										
59	Return On Rate Base		6.33%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.51%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79	Total Rate Base		1,101,856,329	529,135,846	151,327,734	201,748,363	78,911,968	92,871,982	44,557,377	3,303,059
80										
81										
82	Return On Ratebase (\$\$)	6.33%	69,756,649	33,498,690	9,580,301	12,772,346	4,995,782	5,879,567	2,820,852	209,111
83	Operating & Maintenance Expense		291,334,510	124,761,301	38,573,163	60,248,966	24,090,321	32,339,460	10,677,393	643,905
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85	Depreciation Expense		55,457,622	27,088,793	7,728,111	9,908,955	3,826,746	4,343,181	2,336,246	225,591
86	Amortization Expense		15,859,107	9,348,845	2,532,201	1,950,414	699,531	448,489	755,152	124,475
87	Taxes Other Than Income		28,885,723	14,054,160	3,933,716	5,191,561	2,034,576	2,413,497	1,171,421	86,791
88	Federal Income Taxes		(13,986,883)	(5,228,836)	(1,548,247)	(3,409,791)	(1,343,769)	(1,991,059)	(487,631)	22,450
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90	State Income Taxes		-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		(2,416,789)	(1,952,782)	(464,035)	(10,874)	6,251	175,682	(137,990)	(33,042)
93	Investment Tax Credit		-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses		(98,259)	(40,067)	(12,976)	(21,418)	(8,607)	(11,314)	(3,711)	(165)
95	Revenue Credits		(40,162,929)	(20,931,052)	(5,623,472)	(6,098,071)	(2,371,723)	(3,224,407)	(1,622,074)	(292,131)
96										
97	Total Revenue Requirements		404,628,751	180,599,052	54,698,763	80,532,087	31,929,108	40,373,097	15,509,659	986,985
98	Operating Revenues		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
99										
100	Increase / (Decrease) Required to									
101	Earn Equal Rates of Return		-	4,527,297	(3,305,447)	(4,225,162)	168,509	1,701,792	1,034,643	98,368
102										
103	Existing Revenues		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
104										
105	Percent Increase / (Decrease)									
106	Over Existing Rates To									
107	Equal Authorized RoE & RoR		0.00%	2.57%	-5.70%	-4.99%	0.53%	4.40%	7.15%	11.07%

Results of Operations - Gn+Tr+Dist+Cust+Comm - TOTAL Unbonded			WCA Method 0	ELECTRIC REVENUES							
A	B			D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service < 1,000 kW Schedule 36	H Large General Service > 1,000 kW Schedule 48	I Large General Dedicated Facilities Schedule 48	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15, 51-54, 57
FERC ACCT	DESCRIPTION	COS Factor A									
120 440	Residential Sales			176,071,755	176,071,755	-	-	-	-	-	-
121											
122 442	Commercial & Industrial Sales	A		227,668,379	-	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	-
123	Interruptible Demand	F10		-	-	-	-	-	-	-	-
124	Interruptible Energy	F10		-	-	-	-	-	-	-	-
125				227,668,379	-	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	-
126											
127 444	Public Street & Highway Lighting	A		888,617	-	-	-	-	-	-	888,617
128											
129 445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130											
131 448	Interdepartmental Demand	A		-	-	-	-	-	-	-	-
132		F10		-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-
134											
135	Total Sales to Ultimate Customers			404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
136											
137 447	Sales for Resale	F30		-	-	-	-	-	-	-	-
138				-	-	-	-	-	-	-	-
139											
140 447NPC	Sales for Resale - NPC Demand Energy	F30		19,108,816	7,461,523	2,505,205	4,264,100	1,717,184	2,429,983	699,021	31,799
141		F30		-	-	-	-	-	-	-	-
142				19,108,816	7,461,523	2,505,205	4,264,100	1,717,184	2,429,983	699,021	31,799
143											
144											
145 449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146		F10		258,506	113,563	32,223	53,183	21,075	28,406	9,765	290
147											
148	State Specific Revenue Credit	F140		331,840	150,353	45,004	64,631	25,590	32,526	12,781	954
149											
150	AGA Revenue	A		626,235	1,137	174,970	250,164	52,059	6,844	140,318	743
151		F40		(294,837)	(251,791)	(15,611)	(16,386)	(3,315)	(206)	(77)	(7,451)
152	Autopay Bill Credit	F40		(267,673)	(227,903)	(14,368)	(15,198)	(3,142)	(362)	(136)	(6,564)
153	Paperless Bill Credit										
154											
155											
156	Total Sales from Electricity			424,133,133	183,205,074	60,699,411	89,304,560	33,548,975	41,140,090	15,326,924	908,098
157											
158	Other Electric Operating Revenues										
159											
160 450	Forfeited Discounts & Interest Customers	A		(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
161		F40		-	-	-	-	-	-	-	-
162				(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
163											
164 451	Misc Electric Revenue Demand	A		168,973	133,158	25,027	1,287	80	1	6,181	3,238
165		F10		-	-	-	-	-	-	-	-
166	Customer	F40		3	2	0	0	0	0	0	0
167				168,976	133,160	25,028	1,287	80	1	6,182	3,238
168											
169 453	Water Sales	F12		746	311	97	160	64	84	28	1
170											
171 454	Rent of Electric Property Demand	A		915,932	461,376	116,651	157,581	60,108	74,182	45,304	731
172		F10		4,274	1,877	533	879	348	470	161	5
173	Demand	F10		320,480	140,789	39,948	65,934	26,128	35,216	12,106	360
174	Jim Bridger Generation Customer	F10		853	375	176	176	94	94	32	1
175		F40		215,540	169,855	31,925	1,642	102	2	7,885	4,130
176				1,457,079	774,272	189,163	226,212	86,755	109,962	65,489	5,226
177											
178 456	Other Electric Revenue CAGE	A		269,962	118,596	33,651	55,540	22,009	29,664	10,198	303
179		F12		-	-	-	-	-	-	-	-
180	CAGW	F12		167,324	69,853	21,800	35,878	14,412	18,935	6,172	274
181	SO	F12		209	87	27	45	18	24	8	0
182	SG	F40		13,313,202	10,491,389	1,971,888	101,423	6,295	95	487,032	255,080
183	JBG	F12		2,245,450	937,413	292,548	481,476	193,400	254,103	82,828	3,682
184	WRG	F12		-	-	-	-	-	-	-	-
185	WRE	F12		-	-	-	-	-	-	-	-
186	CN	F12		-	-	-	-	-	-	-	-
187	SE	F12		2,777,979	1,159,729	361,929	595,662	239,266	314,366	102,471	4,556
188				18,774,126	12,777,068	2,681,844	1,270,024	475,400	617,186	688,709	263,895
189											
190	Total Other Electric Operating Revenues			20,658,547	13,797,732	2,928,272	1,550,760	583,346	755,622	770,166	272,650
191											
192	Total Electric Operating Revenues			444,791,680	197,002,806	63,627,682	90,855,320	34,132,321	41,895,712	16,097,090	1,180,748
193											

270	511	Maintenance of Structures	F10	52,349	22,997	6,525	10,770	4,268	5,752	1,977	59
271		CAGW	F10	5,636	2,476	703	1,159	459	619	213	6
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	1,738,318	763,654	216,684	357,631	141,719	191,013	65,666	1,951
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		1,796,303	789,127	223,912	369,560	146,447	197,385	67,856	2,016
276											
277	512	Maintenance of Boiler Plant	F10	7,024	3,085	875	1,445	573	772	265	8
278		CAGW	F10	300,658	132,081	37,478	61,856	24,512	33,038	11,357	337
279		JBG	F10	2,257,623	991,788	281,416	464,470	184,057	248,077	85,282	2,533
280		Total 512		2,565,305	1,126,955	319,769	527,770	209,141	281,886	96,905	2,879
281											
282	513	Maintenance of Electric Plant	F10	19,557	8,592	2,438	4,024	1,594	2,149	739	22
283		CAGW	F10	182,795	80,303	22,786	37,607	14,903	20,086	6,905	205
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	2,656,988	1,167,231	331,198	546,633	216,616	291,960	100,369	2,982
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		2,859,340	1,256,126	356,421	588,263	233,113	314,196	108,013	3,209
288											
289	514	Maint of Misc. Steam Plant	F10	3,013	1,323	376	620	246	331	114	3
290		CAGW	F10	6,191	2,720	772	1,274	505	680	234	7
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	545,717	239,737	68,024	112,272	44,491	59,966	20,615	612
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		554,921	243,780	69,172	114,166	45,241	60,977	20,962	623
295											
296	Total Steam Power Generation			52,096,365	20,973,438	6,746,576	11,400,153	4,573,816	6,401,516	1,921,176	79,690
297											
298											
299											
300											
301											
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303											
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305											
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307											
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309											
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311											
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313											
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315											
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317											
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319											
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321											
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323											
324	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
325											

NUCLEAR POWER GENERATION

[illegible]

Distribution - METER - Unbundled			TRANSMISSION EXPENSE							
A	B	C	D	E	F	G	H	I	J	K
FERC	DESCRIPTION	COSFactor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
ACCT			Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
			Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
443			1,033,816	431,589	134,691	221,674	89,042	116,990	38,134	1,695
444	560	F12								
445										
446	561	F12	1,360,283	567,880	177,224	291,676	117,161	153,934	50,177	2,231
447										
448	562	F12	273,175	114,043	35,591	58,575	23,528	30,913	10,077	448
449										
450	563	F12	94,317	39,375	12,288	20,224	8,123	10,673	3,479	155
451										
452	564	F12	-	-	-	-	-	-	-	-
453										
454	565	F12	-	-	-	-	-	-	-	-
455										
456	565NPC									
457	Transmission of Electricity by Others-NPC									
458	CAGW	F12	-	-	-	-	-	-	-	-
459	SE	F12	13,358,829	5,576,941	1,740,455	2,864,437	1,150,591	1,511,731	492,766	21,907
460	SE	F12	13,358,829	5,576,941	1,740,455	2,864,437	1,150,591	1,511,731	492,766	21,907
461										
462	566	F12	181,306	75,690	23,621	38,876	15,616	20,517	6,688	297
463										
464	567	F12	206,690	86,287	26,929	44,319	17,802	23,390	7,624	339
465										
466	568	F12	87,713	36,618	11,428	18,808	7,555	9,926	3,235	144
467										
468	569	F12	493,043	205,832	64,236	105,720	42,466	55,794	18,187	809
469										
470	570	F12	1,021,467	426,434	133,082	219,026	87,979	115,593	37,679	1,675
471										
472	571	F12	1,765,725	737,141	230,047	378,612	152,081	199,816	65,132	2,896
473										
474	572	F12	9,235	3,855	1,203	1,980	795	1,045	341	15
475										
476	573	F12	9,775	4,081	1,274	2,096	842	1,106	361	16
477										
478										
479	TOTAL TRANSMISSION EXPENSE		19,895,373	8,305,767	2,592,068	4,266,021	1,713,582	2,251,429	733,879	32,626
480										
481										
482										
483										
484										
485										
486										
487										
488										
489										
490										
491	Distribution - METER - Unbundled									
492										
493										
494										
	A	B	C	D	E	F	G	H	I	K
	FERC	DESCRIPTION	COSFactor	Washington	Residential	Small General	Large General	Large General	Large General	Street & Area
	ACCT			Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Lighting
				Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Sch. 15, 51-54, 57
495				1,200,816	727,006	181,662	159,568	59,518	21,213	6,654
496	580	F131								
497										
498	581	F20	933,121	470,034	118,840	160,538	61,236	75,574	46,154	745
499										
500	582	F120	611,530	313,326	79,219	107,016	40,820	39,887	30,767	496
501										
502	583	F132	342,496	208,532	47,669	51,512	19,648	-	14,809	326
503										
504	584	F133	-	-	-	-	-	-	-	-
505										
506	585	F130	18,035	-	-	-	-	-	-	18,035
507										
508	586	F127	239,163	161,553	42,124	18,388	2,553	1,593	12,952	-

656	403	Distribution Depreciation									
657		Land Rights	F118	21,378	11,717	2,963	4,002	1,527	-	1,151	19
658		Structures	F119	150,921	76,023	19,221	25,965	9,904	12,223	7,465	120
659		Station Equip	F120	2,277,842	1,167,085	295,077	398,614	152,047	148,571	114,600	1,849
660		Poles & Towers	F121	4,321,371	2,529,692	600,453	711,384	271,349	-	204,521	3,971
661		OH Conductors	F122	2,231,233	1,432,175	311,274	290,941	110,976	-	83,645	2,221
662		UG Conduit	F123	587,174	413,429	82,276	54,426	20,760	-	15,647	634
663		UG Conductor	F124	916,987	634,494	128,380	91,757	35,000	-	26,380	975
664		Line Transformer	F125	3,216,732	1,886,896	726,740	205,849	26,593	-	366,840	3,815
665		Services	F126	1,942,751	1,379,179	448,285	91,788	23,500	-	-	-
666		Meters	F127	799,670	540,171	140,845	61,484	8,536	5,328	43,306	-
667		Inst Cust Premises	F128	21,854	-	-	-	-	-	-	21,854
668		Leased Property	F129	-	-	-	-	-	-	-	-
669	Street Lighting	F130	129,219	-	-	-	-	-	-	129,219	
670		Total Distribution Expense		16,617,132	10,070,861	2,755,516	1,936,211	660,192	166,121	863,555	164,676
671											
672	403GP	General Depreciation									
673		S	F107	1,152,130	640,569	180,600	162,961	59,807	46,281	54,358	7,553
674		DGP	F105	-	-	-	-	-	-	-	-
675		DGU	F105	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	58,796	45,496	9,524	533	240	4	1,928	1,072
678		SG/CAGW/CAGE	F105	76,169	32,489	9,746	16,058	6,415	8,516	2,838	109
679		SO	F102	1,663,305	799,875	230,019	303,034	117,751	138,375	68,682	5,570
680		CAEW	F105	654,011	278,959	83,678	137,876	55,080	73,120	24,366	932
681		JBG	F105	87,161	37,177	11,152	18,375	7,341	9,745	3,247	124
682	JBE	F10	-	-	-	-	-	-	-	-	
683		Total General Expense		3,691,574	1,834,567	524,718	638,837	246,633	276,040	155,418	15,360
684											
685	403GV0	General Vehicles	F105	-	-	-	-	-	-	-	-
686											
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
688											
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690											
691		TOTAL DEPRECIATION EXPENSE		55,457,622	27,088,793	7,728,111	9,908,955	3,826,746	4,343,181	2,336,246	225,591
692											
693											
694											
695											
696											
697	404CLG	Amort of LT Plant - Cap. Lease Gen									
698		S	F12	96,240	40,177	12,539	20,636	8,289	10,891	3,550	158
699		SG/CAGW	F10	-	-	-	-	-	-	-	-
700		SO	F102	7,672	3,689	1,061	1,398	543	638	317	26
701		DCU	F10	-	-	-	-	-	-	-	-
702		CN	F42	-	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-	-
704		SG	F10	0	0	0	0	0	0	0	0
705		Total Amort. Cap. Lease General		103,912	43,867	13,600	22,034	8,832	11,529	3,867	184
706											
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107	125	74	20	15	5	3	6	1
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105	307,683	133,968	38,663	63,778	25,337	33,990	11,574	374
713		SO	F102	2,812,070	1,352,311	388,882	512,325	199,075	233,944	116,117	9,416
714		CN	F42	1,016,586	786,632	164,664	9,219	4,142	62	33,327	18,541
715		SG-P	F10	213,794	93,921	26,650	43,985	17,430	23,493	8,076	240
716		SG-U	F10	25,748	11,311	3,210	5,297	2,099	2,829	973	29
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105	-	-	-	-	-	-	-	-
719		CAGE	F105	-	-	-	-	-	-	-	-
720		CAGW	F105	115,629	50,346	14,530	23,968	9,522	12,774	4,350	140
721		CAGE	F105	-	-	-	-	-	-	-	-
722		JBG	F105	67,998	29,872	8,476	13,989	5,544	7,472	2,569	76
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725	DGU	F10	-	-	-	-	-	-	-	-	
726		Total Amort. Intangible Plant		4,559,634	2,458,434	645,094	672,578	263,155	314,566	176,991	28,817
727											

729 Distribution - METER - Unbundled

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Distribution - METER - Unbundled			AMORTIZATION EXPENSE (continued)							
A	B	C	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service < 1,000 kW Schedule 36	H Large General Service > 1,000 kW Schedule 48	I Large General Dedicated Facilities Schedule 48	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15, 51-54, 57
FERC ACCT	DESCRIPTION	COSFactor								
404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	24,924	12,907	3,451	3,984	1,564	1,922	965	131
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F102D	11,170,638	6,833,637	1,870,057	1,251,819	425,980	120,473	573,330	95,343
TOTAL AMORTIZATION EXPENSE			15,859,107	9,348,845	2,532,201	1,950,414	699,531	448,489	755,152	124,475
TAX OTHER THAN INCOME										
408	Total Taxes Other Than Income	F101	28,885,723	14,054,160	3,933,716	5,191,561	2,034,576	2,413,497	1,171,421	86,791
DEFERRED ITC										
41140	Deferred I T C - Federal	F101	-	-	-	-	-	-	-	-
41141	Deferred I T C - Idaho	F101	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
DEFERRED INCOME TAXES										
41010	Deferred Income Tax - Federal-DR	F101	28,209,906	13,045,455	3,721,839	5,447,344	2,139,857	2,683,488	1,110,808	61,115
41011	Deferred Income Tax - State-DR	F101	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101	(30,626,695)	(14,998,237)	(4,185,874)	(5,458,218)	(2,133,606)	(2,507,807)	(1,248,797)	(94,157)
41111	Deferred Income Tax - State-CR	F101	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			(2,416,789)	(1,952,782)	(464,035)	(10,874)	6,251	175,682	(137,990)	(33,042)
40911	State Income Taxes	F101	-	-	-	-	-	-	-	-
40910	Federal Income Tax	F101	(13,986,883)	(5,228,836)	(1,548,247)	(3,409,791)	(1,343,769)	(1,991,059)	(487,631)	22,450
TOTAL OPERATING EXPENSES			375,035,031	168,031,414	50,741,934	73,857,812	29,305,048	37,717,937	14,310,881	1,070,005

788	Distribution - METER - Unbundled			STEAM GENERATION PLANT							
789	A	B	C	D	E	F	G	H	I	J	K
790	FERC			Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT	DESCRIPTION	COSFactor	Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
				Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
791					3,286,905	1,443,958	409,718	676,228	267,971	361,178	3,688
792	310	Land and Land Rights	F10		396,417	174,148	49,414	81,556	32,319	43,560	445
794		JBG	F10		264,573	116,229	32,979	54,432	21,570	29,072	297
795		Total 310			3,947,895	1,734,335	492,111	812,216	321,859	433,810	4,430
796											
797	311	Structures and Improvements	F10		677,128	297,466	84,405	139,308	55,204	74,405	760
799		JBG	F10		15,485,764	6,902,993	1,930,325	3,185,947	1,262,505	1,701,637	17,377
800		Total 311	F10		33,501,454	14,717,399	4,176,009	6,892,386	2,731,266	3,681,272	37,593
801					49,664,346	21,817,859	6,190,739	10,217,641	4,048,975	5,457,314	55,730
802	312	Boiler Plant Equipment									
803		SG	F10		4,676,123	2,054,250	582,886	962,037	381,229	513,831	5,247
804		S	F10		-	-	-	-	-	-	-
805		CAGW	F10		(1,032,602)	(453,629)	(128,716)	(212,441)	(84,185)	(113,466)	(1,169)
806		JBG	F10		188,439,086	82,782,473	23,489,229	38,768,314	15,362,833	20,706,429	211,455
807		Total 312			192,082,607	84,383,095	23,943,400	39,517,910	15,659,878	21,106,794	215,544
808											
809	314	Turbogenerator Units	F10		2,852,975	1,253,330	355,628	586,954	232,594	313,496	3,201
810		JBG	F10		8,913,042	3,915,555	1,111,025	1,833,715	726,652	979,400	10,002
811		Total 314	F10		46,099,266	20,251,697	5,746,346	9,484,183	3,758,325	5,065,569	51,730
812					57,865,282	25,420,582	7,212,999	11,904,852	4,717,571	6,358,465	64,933
813											
814	315	Accessory Electric Equipment	F10		682,600	299,871	85,087	140,434	55,650	75,007	766
816		JBG	F10		2,189,311	961,778	272,901	450,416	178,487	240,570	2,457
817		Total 315	F10		13,539,789	6,079,906	1,725,152	2,847,314	1,128,314	1,520,771	15,530
818					16,711,700	7,341,555	2,083,140	3,438,164	1,362,451	1,836,347	18,753
819	316	Misc Power Plant Equipment	F10		113,801	49,993	14,185	23,413	9,278	12,505	128
821		JBG	F10		103,582	45,504	12,912	21,310	8,445	11,382	116
822		Total 316	F10		1,337,098	587,395	166,671	275,086	109,009	146,926	1,500
823					1,554,481	682,893	193,768	319,809	126,732	170,812	1,744
824	S00	Unclassified Steam Plant - Acct 300	F10		8,078,383	3,548,884	1,006,983	1,661,998	658,605	887,685	9,065
825											
826											
827											
828		Total Steam Generation Plant			329,904,695	144,929,203	41,123,141	67,872,590	26,896,070	36,251,228	370,200
829											
830											
831											
832											
833											
834	320	Land and Land Rights	F10		-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10		-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10		-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10		-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10		-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Plt - Acct 300	F10		-	-	-	-	-	-	-
847											
848		Total Nuclear Generation Plant			-	-	-	-	-	-	-
849											
850											

NUCLEAR GENERATION

				TRANSMISSION PLANT							
905	350	Land and Land Rights									
906		Demand	F12	26,889,661	11,225,689	3,503,319	5,765,756	2,315,998	3,042,926	991,877	44,096
907		Direct Assigned	A	-	-	-	-	-	-	-	-
908				26,889,661	11,225,689	3,503,319	5,765,756	2,315,998	3,042,926	991,877	44,096
909	352	Structures and Improvements									
910		Demand	F12	29,797,791	12,439,753	3,882,205	6,389,325	2,566,474	3,372,020	1,099,148	48,865
911		Direct Assigned	A	-	-	-	-	-	-	-	-
912				29,797,791	12,439,753	3,882,205	6,389,325	2,566,474	3,372,020	1,099,148	48,865
913	353	Station Equipment									
914		Demand	F12	202,134,229	84,385,444	26,335,055	43,342,186	17,409,754	22,874,203	7,456,107	331,480
915		Direct Assigned	A	-	-	-	-	-	-	-	-
916				202,134,229	84,385,444	26,335,055	43,342,186	17,409,754	22,874,203	7,456,107	331,480
917	354	Towers and Fixtures									
918		Demand	F12	119,720,429	49,979,964	15,597,774	25,670,789	10,311,481	13,547,975	4,416,117	196,329
919		Direct Assigned	A	-	-	-	-	-	-	-	-
920				119,720,429	49,979,964	15,597,774	25,670,789	10,311,481	13,547,975	4,416,117	196,329
921	355	Poles and Fixtures									
922		Demand	F12	172,408,578	71,975,808	22,462,249	36,968,329	14,849,493	19,510,346	6,359,620	282,733
923		Direct Assigned	A	-	-	-	-	-	-	-	-
924				172,408,578	71,975,808	22,462,249	36,968,329	14,849,493	19,510,346	6,359,620	282,733
925	356	Overhead Conductors									
926		Demand	F12	129,324,588	53,989,435	16,849,052	27,730,139	11,138,684	14,634,814	4,770,385	212,079
927		Direct Assigned	A	-	-	-	-	-	-	-	-
928				129,324,588	53,989,435	16,849,052	27,730,139	11,138,684	14,634,814	4,770,385	212,079
929	357	Underground Conduit									
930		Demand	F12	307,822	128,507	40,105	66,004	26,513	34,834	11,355	505
931		Direct Assigned	A	-	-	-	-	-	-	-	-
932				307,822	128,507	40,105	66,004	26,513	34,834	11,355	505
933	358	Underground Conductors									
934		Demand	F12	724,522	302,468	94,394	155,354	62,403	81,989	26,725	1,188
935		Direct Assigned	A	-	-	-	-	-	-	-	-
936				724,522	302,468	94,394	155,354	62,403	81,989	26,725	1,188
937	359	Roads and Trails									
938		Demand	F12	968,741	404,422	126,212	207,720	83,437	109,626	35,734	1,589
939		Direct Assigned	A	-	-	-	-	-	-	-	-
940				968,741	404,422	126,212	207,720	83,437	109,626	35,734	1,589
941											
942	T00	Unclassified Trans Plant - Acct 300	F10	16,815,557	7,020,030	2,190,815	3,605,639	1,448,318	1,902,906	620,274	27,576
943	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
944											
945	TOTAL TRANSMISSION PLANT			699,091,917	291,851,520	91,081,180	149,901,241	60,212,554	79,111,641	25,787,341	1,146,440

				INTANGIBLE PLANT								
1183												
1184	301	Organization		F107	-	-	-	-	-	-	-	
1185		S		F102	-	-	-	-	-	-	-	
1186		SG/CAGE/CAGW		F105	-	-	-	-	-	-	-	
1187		Total Organization			-	-	-	-	-	-	-	
1188					-	-	-	-	-	-	-	
1189												
1190	302	Franchise & Consent			-	-	-	-	-	-	-	
1191		S		F107	-	-	-	-	-	-	-	
1192		SG/CAGE/CAGW		F105	1,049,994	457,176	131,939	217,648	86,465	115,992	39,497	
1193		DGP		F105	14,158,728	6,164,828	1,779,147	2,934,894	1,165,950	1,564,106	532,605	
1194		DGU		F105	805,407	350,681	101,205	166,949	66,324	88,873	30,297	
1195		Total Franchise & Consent			16,014,129	6,972,685	2,012,292	3,319,491	1,318,740	1,769,071	602,399	
1196												
1197	303	Miscellaneous Intangible Plant			-	-	-	-	-	-	-	
1198		S		F107	2,036,986	1,202,605	332,692	251,202	88,430	44,903	101,313	
1199		SG/CAGW		F105	6,485,497	2,823,839	814,950	1,344,347	534,071	716,449	243,963	
1200		SO		F102	39,690,240	19,086,843	5,488,774	7,231,086	2,809,797	3,301,939	1,638,897	
1201		SE		F105	8,407,273	3,660,597	1,056,435	1,742,703	692,327	928,747	316,254	
1202		CN		F42	15,303,209	11,841,580	2,478,770	138,777	62,356	938	501,687	
1203		DCU		F10	-	-	-	-	-	-	-	
1204		DGP		F105	-	-	-	-	-	-	-	
1205		JBG		F105	583,853	254,214	73,365	121,024	48,079	64,498	21,963	
1206		Total Miscellaneous Intangible Plant			72,507,059	38,869,679	10,244,986	10,829,138	4,235,060	5,057,474	2,824,077	
1207												
1208	I00	Unclass Intangible Plant - Acct 300		F102	-	-	-	-	-	-	-	
1209												
1210		TOTAL INTANGIBLE PLANT			88,521,187	45,842,364	12,257,278	14,148,629	5,553,799	6,826,545	3,426,477	
1211												
1212												
1213		TOTAL ELECTRIC PLANT IN SERVICE			2,410,794,921	1,168,945,725	335,297,792	433,677,858	168,338,269	196,157,559	99,811,750	
1214												
1215												
1216		Distribution - METER - Unbundled										
1217												
1218	A	B	C									
	FERC ACCT	DESCRIPTION	COSFactor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service < 1,000 kW Schedule 36	H Large General Service > 1,000 kW Schedule 48	I Large General Dedicated Facilities Schedule 48	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15, 51-54, 57	
1219	105	Plant Held For Future Use										
1220		S	F20	-	-	-	-	-	-	-	-	
1221		SG	F10	140,865	61,883	17,559	28,981	11,484	15,479	5,321	158	
1222		SG	F10	-	-	-	-	-	-	-	-	
1223		SG	F10	-	-	-	-	-	-	-	-	
1224		SE	F10	-	-	-	-	-	-	-	-	
1225		SG	F10	-	-	-	-	-	-	-	-	
1226		SG	F10	-	-	-	-	-	-	-	-	
1227		SG	F10	326,320	143,354	40,676	67,135	26,604	35,857	12,327	366	
1228												

[illegible]

Distribution - METER - Unbonded												
1328	A		B	C	D	E	F	G	H	I	J	K
1329	FERC	ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1330												
1331												
1332	235		Customer Service Deposits	F51	(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
1333												
1334	2281		Accum Prov for Property Insurance	F102	8,176	3,932	1,131	1,490	579	680	338	27
1335												
1336	2282		Accum Prov for Injuries & Damages	F102	-	-	-	-	-	-	-	-
1337												
1338	2283		Accum Prov for Pension & Benefits	F102	(146,513)	(70,457)	(20,261)	(26,693)	(10,372)	(12,189)	(6,050)	(491)
1339												
1340	254		Reg Liabilities - Insurance Provision	F10	(88,556,167)	(38,903,280)	(11,038,666)	(18,219,009)	(7,219,700)	(9,730,901)	(3,345,239)	(99,373)
1341												
1342	22844		Accum Hydro Relicensing Obligation	F10	(52,057)	(22,869)	(6,489)	(10,710)	(4,244)	(5,720)	(1,966)	(58)
1343												
1344												
1345	22842		Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1346												
1347	252		Customer Advances for Const	F50	(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
1348												
1349	25398		SO2 Emissions	F10	-	-	-	-	-	-	-	-
1350												
1351	25399		Other Deferred Credits	F10	(6,461,096)	(2,838,400)	(805,386)	(1,329,267)	(526,752)	(709,971)	(244,070)	(7,250)
1352												
1353	190		Accum Deferred Income Taxes	F104	18,611,422	8,176,019	2,319,915	3,829,055	1,517,354	2,045,154	703,045	20,880
1354			SG/CAGW	F104	109,043	47,903	13,592	22,434	8,890	11,982	4,119	122
1355			DOP	F138	1,109,766	599,931	149,641	175,903	68,485	71,788	39,822	4,195
1356			CN	F104	-	-	-	-	-	-	-	-
1357			BADDEBT	F42	655,548	507,261	106,184	5,945	2,671	40	21,491	11,956
1358			JBG	F104	-	-	-	-	-	-	-	-
1359			JBE	F104	(157,098)	(69,013)	(19,582)	(32,321)	(12,808)	(17,263)	(5,934)	(176)
1360			SE/CAEW	F104	-	-	-	-	-	-	-	-
1361			SNP	F104	12,799	5,623	1,595	2,633	1,043	1,406	483	14
1362			SNPD	F104	76,914	47,262	12,760	8,525	2,922	1,025	3,777	643
1363			Total Accum Deferred Income Taxes		20,418,393	9,314,984	2,584,105	4,012,174	1,588,558	2,114,134	766,804	37,634
1364												
1365	281		Accum Deferred Income Taxes	F104	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1366												
1367	282		Accum Deferred Income Taxes	F104	(205,105,609)	(99,472,666)	(28,251,047)	(36,934,695)	(14,361,018)	(17,056,792)	(8,334,072)	(695,318)
1368			SNP	F104	(23,399)	(10,279)	(2,917)	(4,814)	(1,908)	(2,571)	(884)	(26)
1369			CAGW	F104	1,204,283	529,043	150,114	247,765	98,183	132,3		

1395						ACCUMULATED DEPRECIATION						
1396						GENERATION PLANT						
1397												
1398	108SP	Steam Prod Accumulated Depr	F10		(319,759,557)	(140,472,381)	(39,858,534)	(65,785,391)	(26,068,970)	(35,136,440)	(12,079,026)	(358,816)
1399												
1400	108NP	Nuclear Prod Accumulated Depr	F10		-	-	-	-	-	-	-	-
1401												
1402	108HP	Hydraulic Prod Accum Depr	F10		(45,794,401)	(20,117,768)	(5,708,344)	(9,421,462)	(3,733,470)	(5,032,069)	(1,729,899)	(51,388)
1403												
1404	108OP	Other Generation - Accum Depr	F10		-	-	-	-	-	-	-	-
1405		DGU	F10		-	-	-	-	-	-	-	-
1406		DGP	F10		-	-	-	-	-	-	-	-
1407		SG	F10		(28,713,136)	(12,613,861)	(3,579,138)	(5,907,266)	(2,340,890)	(3,155,113)	(1,084,648)	(32,220)
1408		CAGW	F10		(64,924,969)	(28,521,946)	(8,093,000)	(13,357,269)	(5,293,124)	(7,134,211)	(2,452,563)	(72,855)
1409		CAGE	F10		-	-	-	-	-	-	-	-
1410		SG	F10		26,307,532	11,557,064	3,279,275	5,412,352	2,144,769	2,890,775	993,776	29,521
1411		Total Other Generation - Accum Depr			(67,330,573)	(29,578,743)	(8,392,862)	(13,852,184)	(5,489,245)	(7,398,549)	(2,543,435)	(75,554)
1412												
1413	108EP	Experimental Plant - Accum Depr	F10		-	-	-	-	-	-	-	-
1414												
1415												
1416												
1417	TOTAL GENERATION PLANT DEPRECIATION				(432,884,531)	(190,168,892)	(53,959,740)	(89,059,037)	(35,291,686)	(47,567,058)	(16,352,360)	(485,758)
1418												
1419												
1420												
1421												
1422	108TP	Transmission Plant Accum Depr	F106		(184,245,038)	(76,917,202)	(24,004,362)	(39,506,336)	(15,868,964)	(20,849,801)	(6,796,230)	(302,143)
1423												
1424												
1425												
1426												
1427	108360	Land and Land Rights	F118		(417,713)	(228,955)	(57,887)	(78,199)	(29,828)	-	(22,482)	(363)
1428												
1429	108361	Structures and Improvements	F119		(1,908,932)	(961,572)	(243,117)	(328,422)	(125,273)	(154,605)	(94,420)	(1,523)
1430												
1431	108362	Station Equipment	F120		(31,834,375)	(16,310,792)	(4,123,904)	(5,570,896)	(2,124,954)	(2,076,374)	(1,601,618)	(25,837)
1432												
1433	Distribution - METER - Unbundled											
1434												

					ACCUMULATED AMORTIZATION							
1496					-	-	-	-	-	-	-	-
1497												
1498	111CLS	Accum Prov for Amort-Steam	F10		-	-	-	-	-	-	-	-
1499												
1500	111CLG	Accum Prov for Amort-General										
1501		S	F108	(2,144,259)	(1,050,517)	(299,081)	(380,364)	(147,157)	(169,823)	(89,469)	(7,849)	
1502		CN	F108	-	-	-	-	-	-	-	-	
1503		SG	F108	-	-	-	-	-	-	-	-	
1504		SO	F108	(106,250)	(52,054)	(14,820)	(18,847)	(7,292)	(8,415)	(4,433)	(389)	
1505		SE	F108	-	-	-	-	-	-	-	-	
1506		Total Accum Prov for Amort-General		(2,250,509)	(1,102,571)	(313,900)	(399,211)	(154,448)	(178,238)	(93,903)	(8,238)	
1507												
1508	111CLH	Accum Prov for Amort-Hydro	F10	(325,208)	(142,866)	(40,538)	(66,906)	(26,513)	(35,735)	(12,285)	(365)	
1509												
1510	111IP	Accum Prov for Amort-Intangible										
1511		S	F107	(14,089)	(8,318)	(2,301)	(1,737)	(612)	(311)	(701)	(110)	
1512		DGP	F105	-	-	-	-	-	-	-	-	
1513		DGU	F105	-	-	-	-	-	-	-	-	
1514		CAEW	F105	-	-	-	-	-	-	-	-	
1515		CAEE	F105	-	-	-	-	-	-	-	-	
1516		SE	F10	-	-	-	-	-	-	-	-	
1517		SG	F105	(5,334,039)	(2,322,485)	(670,261)	(1,105,667)	(439,250)	(589,248)	(200,649)	(6,479)	
1518		SG-P	F105	(9,773,350)	(4,255,398)	(1,228,093)	(2,025,870)	(804,821)	(1,079,656)	(367,641)	(11,870)	
1519		SG-U	F105	(537,759)	(234,145)	(67,573)	(111,469)	(44,284)	(59,406)	(20,229)	(653)	
1520		CN	F42	(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)	
1521		CAGE	F105	-	-	-	-	-	-	-	-	
1522		CAGE	F105	-	-	-	-	-	-	-	-	
1523		CAGW	F105	(4,898,455)	(2,132,828)	(615,527)	(1,015,377)	(403,381)	(541,130)	(184,264)	(5,950)	
1524		CAGE	F105	-	-	-	-	-	-	-	-	
1525		JBG	F105	(600,743)	(288,895)	(83,077)	(109,448)	(42,529)	(49,977)	(24,806)	(2,012)	
1526		SO	F102	(28,015,958)	(13,472,739)	(3,874,334)	(5,104,172)	(1,983,338)	(2,330,724)	(1,155,840)	(93,813)	
1527		Total Accum Prov for Amort-Intangible		(62,419,286)	(32,963,667)	(8,686,535)	(9,593,852)	(3,772,182)	(4,651,264)	(2,389,339)	(362,447)	
1528												
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-	
1530												
1531												
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(64,995,003)	(34,209,103)	(9,040,973)	(10,059,970)	(3,953,143)	(4,865,237)	(2,495,526)	(371,050)	

GenerationTotal - Generation - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12	Operating Revenues		262,124,588	104,322,354	34,741,045	58,620,694	22,975,688	31,660,424	9,410,890	393,493
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		224,881,339	89,043,893	29,319,986	49,741,563	19,997,912	28,160,793	8,256,499	360,693
16	Depreciation Expense		24,379,891	10,710,239	3,038,992	5,015,771	1,987,614	2,678,959	920,959	27,358
17	Amortization Expense		1,902,320	851,781	240,973	382,557	151,068	200,102	72,994	2,845
18	Taxes Other Than Income		13,651,096	5,997,071	1,701,583	2,808,492	1,112,928	1,500,039	515,671	15,312
19	Income Taxes - Federal		(22,656,621)	(9,953,294)	(2,824,105)	(4,661,232)	(1,847,118)	(2,489,603)	(855,856)	(25,413)
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		1,842,536	809,445	229,669	379,072	150,216	202,465	69,602	2,067
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
24										
25	Total Operating Expenses		243,899,961	97,417,138	31,693,991	53,644,650	21,543,956	30,241,371	8,976,158	382,697
26										
27	Operating Revenue For Return		18,224,627	6,905,216	3,047,054	4,976,044	1,431,732	1,419,053	434,732	10,796
28										
29										
30	Rate Base :									
31	Electric Plant In Service		943,433,468	414,456,244	117,600,471	194,096,278	76,915,101	103,668,187	35,638,520	1,058,667
32	Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
33	Electric Plant Acquisition Adj		115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		0	0	0	0	0	0	0	0
36	Fuel Stock		0	0	0	0	0	0	0	0
37	Materials & Supplies		0	0	0	0	0	0	0	0
38	Misc Deferred Debits		(187,305)	(82,284)	(23,348)	(38,535)	(15,270)	(20,582)	(7,076)	(210)
39	Cash Working Capital		-	-	-	-	-	-	-	-
40	Weatherization Loans		-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		943,829,192	414,630,088	117,649,798	194,177,692	76,947,363	103,711,671	35,653,469	1,059,111
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(475,487,925)	(208,884,830)	(59,270,320)	(97,824,001)	(38,765,003)	(52,248,487)	(17,961,718)	(533,565)
47	Accum Provision For Amortization		(29,251,607)	(12,852,671)	(3,646,920)	(6,016,785)	(2,384,215)	(3,212,914)	(1,105,165)	(32,938)
48	Accum Deferred Income Taxes		(56,875,749)	(24,982,373)	(7,089,989)	(11,702,580)	(4,637,520)	(6,251,045)	(2,148,399)	(63,843)
49	Unamortized ITC		(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)	(7)
50	Customer Advance For Construction		-	-	-	-	-	-	-	-
51	Customer Service Deposits		-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		(95,127,359)	(41,790,046)	(11,857,775)	(19,570,926)	(7,755,428)	(10,452,969)	(3,593,468)	(106,746)
53										
54	Total Rate Base Deductions		(656,748,909)	(288,512,674)	(81,865,786)	(135,115,581)	(53,542,677)	(72,166,104)	(24,808,988)	(737,100)
55										
56	Total Rate Base		287,080,282	126,117,414	35,784,013	59,062,111	23,404,686	31,545,567	10,844,481	322,011
57										
58										
59	Return On Rate Base		6.35%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.54%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79	Total Rate Base		287,080,282	126,117,414	35,784,013	59,062,111	23,404,686	31,545,567	10,844,481	322,011
80										
81										
82	Return On Ratebase (\$\$)	6.33%	18,174,564	7,984,279	2,265,425	3,739,122	1,481,711	1,997,096	686,546	20,386
83	Operating & Maintenance Expense		224,881,339	89,043,893	29,319,986	49,741,563	19,997,912	28,160,793	8,256,499	360,693
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85	Depreciation Expense		24,379,891	10,710,239	3,038,992	5,015,771	1,987,614	2,678,959	920,959	27,358
86	Amortization Expense		1,902,320	851,781	240,973	382,557	151,068	200,102	72,994	2,845
87	Taxes Other Than Income		13,651,096	5,997,071	1,701,583	2,808,492	1,112,928	1,500,039	515,671	15,312
88	Federal Income Taxes		(22,656,621)	(9,953,294)	(2,824,105)	(4,661,232)	(1,847,118)	(2,489,603)	(855,856)	(25,413)
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90	State Income Taxes		-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		1,842,536	809,445	229,669	379,072	150,216	202,465	69,602	2,067
93	Investment Tax Credit		-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses		(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
95	Revenue Credits		(25,079,588)	(10,734,253)	(3,316,744)	(5,110,282)	(2,051,033)	(2,870,440)	(919,148)	(77,688)
96										
97	Total Revenue Requirements		236,994,937	94,667,164	30,642,672	52,273,491	20,974,634	29,368,027	8,743,556	325,394
98	Operating Revenues		237,045,000	93,588,100	31,424,301	53,510,413	20,924,655	28,789,984	8,491,742	315,804
99										
100	Increase / (Decrease) Required to									
101	Earn Equal Rates of Return		(50,063)	1,079,063	(781,629)	(1,236,922)	49,979	578,043	251,814	9,590
102										
103	Existing Revenues	check	237,045,000	93,588,100	31,424,301	53,510,413	20,924,655	28,789,984	8,491,742	315,804
104			-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)									
106	Over Existing Rates To									
107	Equal Authorized RoE & RoR		-0.02%	1.15%	-2.49%	-2.31%	0.24%	2.01%	2.97%	3.04%

Generation - Total - Unbundled			WCA Method 0	ELECTRIC REVENUES							
A	B			D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
440	Residential Sales	A	93,588,100	93,588,100	-	-	-	-	-	-	
442	Commercial & Industrial Sales	A	122,216,440	-	31,424,301	53,510,413	-	28,789,984	8,491,742	-	
123	Interruptible Demand	F10	-	-	-	-	-	-	-	-	
124	Interruptible Energy	F10	-	-	-	-	-	-	-	-	
125			122,216,440	-	31,424,301	53,510,413	-	28,789,984	8,491,742	-	
444	Public Street & Highway Lighting	A	21,240,460	-	-	-	20,924,655	-	-	315,804	
445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	
448	Interdepartmental Demand	A	-	-	-	-	-	-	-	-	
		F10	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	
	Total Sales to Ultimate Customers		237,045,000	93,588,100	31,424,301	53,510,413	20,924,655	28,789,984	8,491,742	315,804	
447	Sales for Resale	F30	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	
447NPC	Sales for Resale - NPC										
	Demand	F30	19,108,816	7,461,523	2,505,205	4,264,100	1,717,184	2,429,983	699,021	31,799	
	Energy	F30	-	-	-	-	-	-	-	-	
			19,108,816	7,461,523	2,505,205	4,264,100	1,717,184	2,429,983	699,021	31,799	
449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	
		F10	258,506	113,563	32,223	53,183	21,075	28,406	9,765	290	
	State Specific Revenue Credit	F140G	195,523	78,635	25,336	42,812	17,178	24,052	7,209	301	
	AGA Revenue	A	-	-	-	-	-	-	-	-	
	Autopay Bill Credit	F40	-	-	-	-	-	-	-	-	
	Paperless Bill Credit	F40	-	-	-	-	-	-	-	-	
	Total Sales from Electricity		256,349,339	101,128,259	33,954,842	57,817,324	22,659,018	31,244,019	9,197,972	347,904	
	Other Electric Operating Revenues										
450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	
	Customers	F40	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	
451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	
	Demand	F10	-	-	-	-	-	-	-	-	
	Customer	F40	1	1	0	0	0	0	0	0	
			1	1	0	0	0	0	0	0	
453	Water Sales	F12	746	311	97	160	64	84	28	1	
454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	
	Demand	F10	4,274	1,877	533	879	348	470	161	5	
	Demand	F10	320,480	140,789	39,948	65,934	26,128	35,216	12,106	360	
	Jim Bridger Generation	F10	853	375	106	176	70	94	32	1	
	Customer	F40	100,634	79,304	14,905	767	48	1	3,681	1,928	
			426,241	222,345	55,493	67,755	26,593	35,780	15,981	2,294	
456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	
	CAGE	F12	-	-	-	-	-	-	-	-	
	CAGW	F12	-	-	-	-	-	-	-	-	
	SO	F12	-	-	-	-	-	-	-	-	
	SG	F40	1,978,137	1,558,859	292,992	15,070	935	14	72,366	37,901	
	JBG	F12	333,639	139,285	43,468	71,540	28,736	37,756	12,307	547	
	WRG	F12	-	-	-	-	-	-	-	-	
	WRE	F12	-	-	-	-	-	-	-	-	
	CN	F12	-	-	-	-	-	-	-	-	
	SE	F12	2,777,979	1,159,729	361,929	595,662	239,266	314,366	102,471	4,556	
			5,089,755	2,857,873	698,389	682,272	268,938	352,135	187,144	43,004	
	Total Other Electric Operating Revenues		5,775,249	3,194,094	786,203	803,370	316,671	416,405	212,918	45,589	
	Total Electric Operating Revenues		262,124,588	104,322,354	34,741,045	58,620,694	22,975,688	31,660,424	9,410,890	393,493	
	Miscellaneous Revenues										
41160	Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-	
41170	Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-	
4118	Gain from Emission Allowances	F12	(8)	(3)	(1)	(2)	(1)	(1)	(0)	(0)	
41181	Gain from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-	
4194	Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-	
421	(Gain)/Loss on Sale of Utility Plant	F12	(100,593)	(41,995)	(13,106)	(21,570)	(8,664)	(11,383)	(3,711)	(165)	

440	Distribution - METER - Unbundled		TRANSMISSION EXPENSE								
441	A	B	C	D	E	F	G	H	I	J	K
442				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	FERC ACCT	DESCRIPTION	COSFactor								
443	560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
444											
445	561	Load Dispatching	F12	-	-	-	-	-	-	-	-
446											
447	562	Station Expense	F12	-	-	-	-	-	-	-	-
448											
449	563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
450											
451	564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
452											
453	565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
454											
455	565NPC	Transmission of Electricity by Others-NPC									
456											
457	CAGW		F12	-	-	-	-	-	-	-	-
458	SE		F12	-	-	-	-	-	-	-	-
459	SE		F12	-	-	-	-	-	-	-	-
460											
461	566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
462											
463	567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
464											
465	568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
466											
467	569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
468											
469	570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
470											
471	571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
472											
473	572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
474											
475	573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
476											
477											
478											
479	TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-
480											
481											
482											
483											
484											
485											
486											
487											
488											
489											
490											
491	Distribution - METER - Unbundled		DISTRIBUTION EXPENSE								
492											
493	A	B	C	D	E	F	G	H	I	J	K
494				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	FERC ACCT	DESCRIPTION	COSFactor								
495	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
496											
497	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
498											
499	582	Station Expense	F120	-	-	-	-	-	-	-	-
500											
501	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
502											
503	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
504											
505	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
506											
507	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
508											
509	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
510											
511	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
512											
513	589	Rents	F131	-	-	-	-	-	-	-	-
514											
515	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
516											
517	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
518											
519	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
520											
521											

			ADMINISTRATION & GENERAL EXPENSE							
581										
582										
583										
584	920	Administrative & General Salaries	F102G	-	-	-	-	-	-	-
585		Customer - System	F42	-	-	-	-	-	-	-
586		System Overheads	F102G	-	-	-	-	-	-	-
587		Administrative & General Salaries		-	-	-	-	-	-	-
588										
589	921	Office Supplies & expenses	F102G	-	-	-	-	-	-	-
590		Customer - System	F42	-	-	-	-	-	-	-
591		System Overheads	F102G	-	-	-	-	-	-	-
592		Office Supplies & expenses		-	-	-	-	-	-	-
593										
594	922	A&G Expenses Transferred	F102G	-	-	-	-	-	-	-
595										
596	923	Outside Services	F102G	-	-	-	-	-	-	-
597		Customer - System	F42	-	-	-	-	-	-	-
598		System Overheads	F102G	-	-	-	-	-	-	-
599		JBG	F102G	-	-	-	-	-	-	-
600		System Overheads	F102G	-	-	-	-	-	-	-
601		Outside Services		-	-	-	-	-	-	-
602										
603	924	Property Insurance								
604		S	F102G	-	-	-	-	-	-	-
605		CAGW	F102G	-	-	-	-	-	-	-
606		SO	F102G	-	-	-	-	-	-	-
607										
608	925	Injuries & Damages	F102G	-	-	-	-	-	-	-
609		Injuries & Damages	F102G	-	-	-	-	-	-	-
610										
611	926	Employee Pensions & Benefits	F111	-	-	-	-	-	-	-
612										
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-
614										
615	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-
616		Regulatory Expense	F141	-	-	-	-	-	-	-
617										
618	929	Duplicate Charges	F138G	-	-	-	-	-	-	-
619										
620	930	Misc General Expenses								
621		Situs	F138G	-	-	-	-	-	-	-
622		Customer	F138G	-	-	-	-	-	-	-
623		Labor	F138G	-	-	-	-	-	-	-
624		Labor	F138G	-	-	-	-	-	-	-
625		Customer	F138G	-	-	-	-	-	-	-
626										
627	931	Rents	F102G	-	-	-	-	-	-	-
628										
629	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-
630										
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-
632										
633										
634	TOTAL O & M EXPENSE			224,881,339	89,043,893	29,319,986	49,741,563	19,997,912	28,160,793	8,256,499
635										
636	Distribution - METER - Unbundled									
637										
638	A	B	C	D	E	F	G	H	I	J
				Washington	Residential	Small General	Large General	Large General	Large General	Agricultural
				Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping
				Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40
639	FERC	DESCRIPTION	COSFactor							Street & Area
640	ACCT									Lighting
641	403SP	Steam Depreciation	F10	4,104,773	1,803,252	511,666	844,491	334,649	451,049	Sch. 15, 51-54, 57
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-
643	403HP	Hydro Depreciation	F10	2,613,312	1,148,044	325,753	537,647	213,055	287,161	98,719
644	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-
645		SG	F10	473,667	208,085	59,043	97,449	38,617	52,048	17,893
646		CAGW	F10	4,682,153	2,056,899	583,638	963,278	381,721	514,493	176,870
647		CAGE	F10	-	-	-	-	-	-	-
648		SG	F10	11,468,883	5,038,352	1,429,614	2,359,538	935,021	1,260,246	433,241
649		CAGE	F10	-	-	-	-	-	-	-
650		Total 403OP		16,624,703	7,303,336	2,072,295	3,420,265	1,355,359	1,826,788	628,004
651										
652	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-
653										
654										
655										

DEPRECIATION EXPENSE

[illegible]

Distribution - METER - Unbundled			AMORTIZATION EXPENSE (continued)							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	24,924	12,907	3,451	3,984	1,564	1,922	965	131
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F102D	81,892	50,097	13,709	9,177	3,123	883	4,203	699
TOTAL AMORTIZATION EXPENSE			1,902,320	851,781	240,973	382,557	151,068	200,102	72,994	2,845
TAX OTHER THAN INCOME										
408	Total Taxes Other Than Income	F101G	13,651,096	5,997,071	1,701,583	2,808,492	1,112,928	1,500,039	515,671	15,312
DEFERRED ITC										
41140	Deferred I T C - Federal	F101G	-	-	-	-	-	-	-	-
41141	Deferred I T C - Idaho	F101G	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
DEFERRED INCOME TAXES										
41010	Deferred Income Tax - Federal-DR	F101G	16,402,703	7,205,881	2,044,566	3,374,590	1,337,257	1,802,397	619,613	18,399
41011	Deferred Income Tax - State-DR	F101G	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101G	(14,560,167)	(6,396,436)	(1,814,897)	(2,995,518)	(1,187,041)	(1,599,931)	(550,011)	(16,332)
41111	Deferred Income Tax - State-CR	F101G	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			1,842,536	809,445	229,669	379,072	150,216	202,465	69,602	2,067
40911	State Income Taxes	F101G	-	-	-	-	-	-	-	-
40910	Federal Income Tax	F101G	(22,656,621)	(9,953,294)	(2,824,105)	(4,661,232)	(1,847,118)	(2,489,603)	(855,856)	(25,413)
TOTAL OPERATING EXPENSES			243,899,961	97,417,138	31,693,991	53,644,650	21,543,956	30,241,371	8,976,158	382,697
Distribution - METER - Unbundled			STEAM GENERATION PLANT							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
310	Land and Land Rights	F10	3,286,905	1,443,958	409,718	676,228	267,971	361,178	124,164	3,688
		F10	396,417	174,148	49,414	81,556	32,319	43,560	14,975	445
	JBG	F10	264,573	116,229	32,979	54,432	21,570	29,072	9,994	297
	Total 310		3,947,895	1,734,335	492,111	812,216	321,859	433,810	149,133	4,430
311	Structures and Improvements	F10	677,128	297,466	84,405	139,308	55,204	74,405	25,579	760
		F10	15,485,764	6,802,993	1,930,325	3,185,947	1,262,505	1,701,637	584,980	17,377
	JBG	F10	33,501,454	14,717,399	4,176,009	6,892,386	2,731,266	3,681,272	1,265,529	37,593
	Total 311		49,664,346	21,817,859	6,190,739	10,217,641	4,048,975	5,457,314	1,876,088	55,730
312	Boiler Plant Equipment									
	SG	F10	4,676,123	2,054,250	582,886	962,037	381,229	513,831	176,642	5,247
	S	F10	-	-	-	-	-	-	-	-
	CAGW	F10	(1,032,602)	(453,629)	(128,716)	(212,441)	(84,185)	(113,466)	(39,007)	(1,159)
	JBG	F10	188,439,086	82,782,473	23,489,229	38,768,314	15,362,833	20,706,429	7,118,351	211,455
	Total 312		192,082,607	84,383,095	23,943,400	39,517,910	15,659,878	21,106,794	7,255,986	215,544

809	314	Turbogenerator Units	F10	2,852,975	1,253,330	355,628	586,954	232,594	313,496	107,772	3,201
810			F10	8,913,042	3,915,555	1,111,025	1,833,715	726,652	979,400	336,693	10,002
811		JBG	F10	46,099,266	20,251,697	5,746,346	9,484,183	3,758,325	5,065,569	1,741,415	51,730
812		Total 314		57,865,282	25,420,582	7,212,999	11,904,852	4,717,571	6,358,465	2,185,881	64,933
813											
814	315	Accessory Electric Equipment	F10	682,600	299,871	85,087	140,434	55,650	75,007	25,785	766
			F10	2,189,311	961,778	272,901	450,416	178,487	240,570	82,702	2,457
816		JBG	F10	13,839,789	6,079,906	1,725,152	2,847,314	1,128,314	1,520,771	522,803	15,530
817		Total 316		16,711,700	7,341,555	2,083,140	3,438,164	1,362,451	1,836,347	631,290	18,753
818											
819	316	Misc Power Plant Equipment	F10	113,801	49,993	14,185	23,413	9,278	12,505	4,299	128
			F10	103,582	45,504	12,912	21,310	8,445	11,382	3,913	116
821		JBG	F10	1,337,098	587,395	166,671	275,086	109,009	146,926	50,509	1,500
822		Total 316		1,554,481	682,893	193,768	319,809	126,732	170,812	58,721	1,744
823											
824	S00	Unclassified Steam Plant - Acct 300	F10	8,078,383	3,548,884	1,006,983	1,661,998	658,605	887,685	305,164	9,065
825											
826											
827											
828		Total Steam Generation Plant		329,904,695	144,929,203	41,123,141	67,872,590	26,896,070	36,251,228	12,462,262	370,200
829											
830											
831											
832											
833											
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
847											
848		Total Nuclear Generation Plant		-	-	-	-	-	-	-	-
849											
850											
851											
852											
853											
854	330	Land and Land Rights	F10	2,682,583	1,178,476	334,388	551,898	218,702	294,773	101,335	3,010
855											
856	331	Structures and Improvements	F10	23,486,241	10,317,653	2,927,597	4,831,917	1,914,758	2,580,761	887,201	26,355
857											
858	332	Reservoirs, Dams & Waterways	F10	50,487,894	22,179,649	6,293,396	10,387,073	4,116,116	5,547,809	1,907,197	56,655
859											
860	333	Water Wheel, Turbines, & Generators	F10	11,805,743	5,186,337	1,471,604	2,428,842	962,484	1,297,262	445,966	13,248
861											
862	334	Accessory Electric Equipment	F10	6,982,521	3,067,465	870,382	1,436,541	569,262	767,267	263,767	7,835
863											
864	335	Misc. Power Plant Equipment	F10	204,170	89,693	25,450	42,005	16,645	22,435	7,713	229
865											
866	336	Roads, Railroads & Bridges	F10	2,116,882	929,960	263,873	435,515	172,583	232,611	79,966	2,375
867											
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
869											
870		Total Hydraulic Plant		97,766,034	42,949,232	12,186,690	20,113,791	7,970,551	10,742,917	3,693,145	109,707
871											

NUCLEAR GENERATION

HYDRAULIC GENERATION PLANT

Distribution - METER - Unbundled			DISTRIBUTION PLANT										
947	A	B	C	D	E	F	G	H	I	J	K		
	FERC			Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area		
	ACCT	DESCRIPTION	COSFactor	Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting		
				Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57		
948													
949													
950	360	Land and Land Rights											
951		Demand Primary	F20A	-	-	-	-	-	-	-	-		
952		Assigned	A	-	-	-	-	-	-	-	-		
953				-	-	-	-	-	-	-	-		
954	361	Structures and Improvements											
955		Demand Primary	F20	-	-	-	-	-	-	-	-		
956		Assigned	A	-	-	-	-	-	-	-	-		
957				-	-	-	-	-	-	-	-		
958	362	Station Equipment											
959		Demand Primary	F20A	-	-	-	-	-	-	-	-		
960		Assigned	A	-	-	-	-	-	-	-	-		
961				-	-	-	-	-	-	-	-		
962	364	Poles, Towers & Fixtures	F20A										
963		Demand Primary	F20A	-	-	-	-	-	-	-	-		
964		Demand Secondary	F22	-	-	-	-	-	-	-	-		
965		Assigned	A	-	-	-	-	-	-	-	-		
966				-	-	-	-	-	-	-	-		
967	365	Overhead Conductors											
968		Demand Primary	F20A	-	-	-	-	-	-	-	-		
969		Demand Secondary	F22	-	-	-	-	-	-	-	-		
970		Assigned	A	-	-	-	-	-	-	-	-		
971				-	-	-	-	-	-	-	-		
972	366	Underground Conduit											
973		Demand Primary	F20A	-	-	-	-	-	-	-	-		
974		Demand Secondary	F22	-	-	-	-	-	-	-	-		
975		Assigned	A	-	-	-	-	-	-	-	-		
976				-	-	-	-	-	-	-	-		
977	367	Underground Conductors											
978		Demand Primary	F20A	-	-	-	-	-	-	-	-		
979		Demand Secondary	F22	-	-	-	-	-	-	-	-		
980		Assigned	A	-	-	-	-	-	-	-	-		
981				-	-	-	-	-	-	-	-		
982	368	Line Transformers											
983		Demand Secondary	F21	-	-	-	-	-	-	-	-		
984		Assigned	A	-	-	-	-	-	-	-	-		
985				-	-	-	-	-	-	-	-		
986	369	Services											
987		Customer	F70	-	-	-	-	-	-	-	-		
988		Assigned	A	-	-	-	-	-	-	-	-		
989				-	-	-	-	-	-	-	-		
990	370	Meters											
991		Customer	F60A	-	-	-	-	-	-	-	-		
992		Assigned	A	-	-	-	-	-	-	-	-		
993				-	-	-	-	-	-	-	-		
994	371	Install on Customers' Premises											
995		Demand Primary	F20	-	-	-	-	-	-	-	-		
996		Demand Secondary	F22	-	-	-	-	-	-	-	-		
997		Assigned	A	-	-	-	-	-	-	-	-		
998				-	-	-	-	-	-	-	-		
999	372	Leased Property											
1000		Demand Primary	F20	-	-	-	-	-	-	-	-		
1001		Demand Secondary	F22	-	-	-	-	-	-	-	-		
1002		Assigned	A	-	-	-	-	-	-	-	-		
1003				-	-	-	-	-	-	-	-		
1004				-	-	-	-	-	-	-	-		
1005	373	Street Lights	A	-	-	-	-	-	-	-	-		
1006				-	-	-	-	-	-	-	-		
1007				-	-	-	-	-	-	-	-		
1008	D00	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-		
1009	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-		
1010		TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-		
1011				-	-	-	-	-	-	-	-		

1098	CAGE	F102G	-	-	-	-	-	-	-	-	
1099	Total Tools, Shop & Garage Equipment		847,504	372,314	105,643	174,360	69,094	93,127	32,015	951	
1100											
1101	395 Laboratory Equipment										
1102	S	F107G	-	-	-	-	-	-	-	-	
1103	DGP	F105G	-	-	-	-	-	-	-	-	
1104	DGU	F105G	-	-	-	-	-	-	-	-	
1105	SO	F102G	153,281	67,337	19,107	31,535	12,496	16,843	5,790	172	
1106	SE	F10	-	-	-	-	-	-	-	-	
1107	SG	F105G	80,164	35,217	9,993	16,492	6,536	8,809	3,028	90	
1108	CAGW	F105G	20,380	8,953	2,540	4,193	1,662	2,239	770	23	
1109	CAGE	F105G	-	-	-	-	-	-	-	-	
1110	JBG	F105G	112,812	49,559	14,062	23,209	9,197	12,396	4,262	127	
1111	CAEW	F105G	-	-	-	-	-	-	-	-	
1112	CAEE	F105G	-	-	-	-	-	-	-	-	
1113	CAGE	F105G	-	-	-	-	-	-	-	-	
1114	CAGE	F102G	-	-	-	-	-	-	-	-	
1115	Total Laboratory Equipment		366,637	161,066	45,702	75,430	29,891	40,288	13,850	411	
1116											
1117	396 Power Operated Equipment										
1118	S	F107G	-	-	-	-	-	-	-	-	
1119	DGP	F105G	-	-	-	-	-	-	-	-	
1120	DGU	F105G	-	-	-	-	-	-	-	-	
1121	SO	F102G	126,967	55,777	15,827	26,121	10,351	13,952	4,796	142	
1122	SE	F10	-	-	-	-	-	-	-	-	
1123	SG	F105G	552,625	242,772	68,886	113,694	45,054	60,725	20,876	620	
1124	CAGW	F105G	17,631	7,746	2,198	3,627	1,437	1,937	666	20	
1125	CAGE	F105G	-	-	-	-	-	-	-	-	
1126	JBG	F105G	2,319,022	1,018,761	289,070	477,102	189,062	254,823	87,602	2,602	
1127	CAEW	F105G	-	-	-	-	-	-	-	-	
1128	CAEE	F105G	-	-	-	-	-	-	-	-	
1129	CAGE	F105G	-	-	-	-	-	-	-	-	
1130	CAGE	F102G	-	-	-	-	-	-	-	-	
1131	Total Power Operated Equipment		3,016,246	1,325,056	375,980	620,544	245,905	331,437	113,940	3,385	
1132											
1133	397 Communication Equipment										
1134	S	F107G	-	-	-	-	-	-	-	-	
1135	SGP	F105G	-	-	-	-	-	-	-	-	
1136	SGU	F105G	-	-	-	-	-	-	-	-	
1137	SO	F102G	3,312,147	1,455,047	412,864	681,421	270,029	363,952	125,117	3,717	
1138	CN	F42	-	-	-	-	-	-	-	-	
1139	SG/CAGE/CAGW	F105G	495,775	217,797	61,799	101,998	40,419	54,478	18,728	556	
1140	SE	F10	-	-	-	-	-	-	-	-	
1141	JBG	F105G	441,048	193,755	54,977	90,738	35,957	48,464	16,661	495	
1142	CAGE	F105G	5,723,558	2,514,395	713,451	1,177,530	466,623	628,927	216,209	6,423	
1143	CAGE	F105G	-	-	-	-	-	-	-	-	
1144	Total Communication Equipment		9,972,527	4,380,994	1,243,091	2,051,687	813,028	1,095,821	376,716	11,191	
1145											
1146	Distribution - METER - Unbundled										
1147											
1148	A	B	C	D	E	F	G	H	I	J	K
				Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
				Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
				Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
1149	FERC	DESCRIPTION	COSFactor								
1150	398	Misc. Equipment									
1151	S	F107G		-	-	-	-	-	-	-	-
1152	SGP	F105G		26,451	11,620	3,297	5,442	2,156	2,907	999	30
1153	SGU	F105G		-	-	-	-	-	-	-	-
1154	CN	F42		-	-	-	-	-	-	-	-
1155	SO	F102G		60,682	26,658	7,564	12,484	4,947	6,668	2,292	68
1156	SE	F10		-	-	-	-	-	-	-	-
1157	SG	F105G		2,214	973	276	456	181	243	84	2
1158	JBG	F105G		59,044	25,939	7,360	12,147	4,814	6,488	2,230	66
1159	Total Misc. Equipment			148,392	65,189	18,497	30,529	12,098	16,306	5,606	167
1160											
1161	399	Coal Mine	F10	40,072,259	17,603,995	4,995,070	8,244,224	3,266,963	4,403,298	1,513,743	44,967
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1164											
1165	390L	General Capital Lease									
1166	S	F10		-	-	-	-	-	-	-	-
1167	SG	F10		537,862	236,286	67,045	110,656	43,850	59,102	20,318	604
1168	SO-U	F10		-	-	-	-	-	-	-	-
1170		Remove Capital Lease		(537,862)	(236,286)	(67,045)	(110,656)	(43,850)	(59,102)	(20,318)	(604)
1171											
1172	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1173		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1174											
1175	G00	Unclassified Gen Plant - Acct 300	F102G	1,980,716	870,141	248,899	407,500	161,481	217,649	74,822	2,223
1176	GV0	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-
1177											
1178	TOTAL GENERAL PLANT			63,953,851	28,095,328	7,971,948	13,157,477	5,213,952	7,027,501	2,415,878	71,765

1381	283	Accum Deferred Income Taxes	F104G	50,435	22,156	6,287	10,376	4,112	5,542	1,905	57
1382		SG/CAGW	F104G	(136,437)	(59,937)	(17,007)	(28,070)	(11,123)	(14,993)	(5,154)	(153)
1383		SE	F104G	(138,807)	(60,978)	(17,302)	(28,558)	(11,317)	(15,253)	(5,243)	(156)
1384		SO	F138G	(19,643)	(8,725)	(2,436)	(4,007)	(1,585)	(2,125)	(744)	(21)
1385		GPS	F104G	(173,784)	(76,344)	(21,662)	(35,754)	(14,168)	(19,097)	(6,565)	(195)
1386		SNP	F104G	(20,068)	(8,816)	(2,502)	(4,129)	(1,636)	(2,205)	(758)	(23)
1387		TROJD	F104G	-	-	-	-	-	-	-	-
1388		SNPD	F104G	-	-	-	-	-	-	-	-
1389		JBE	F104G	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(438,306)	(192,643)	(54,622)	(90,142)	(35,718)	(48,130)	(16,559)	(491)
1391											
1392	255	Accum Investment Tax Credit	F104G	(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)	(7)
1393		TOTAL RATE BASE DEDUCTIONS		(152,009,377)	(66,775,173)	(18,948,545)	(31,274,796)	(12,393,459)	(16,704,703)	(5,742,104)	(170,597)
1394											
1395											
1396											
1397											
1398	108SP	Steam Prod Accumulated Depr	F10	(319,759,557)	(140,472,381)	(39,858,534)	(65,785,391)	(26,068,970)	(35,136,440)	(12,079,026)	(358,816)
1399											
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1401											
1402	108HP	Hydraulic Prod Accum Depr	F10	(45,794,401)	(20,117,768)	(5,708,344)	(9,421,462)	(3,733,470)	(5,032,069)	(1,729,899)	(51,388)
1403											
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1405		DGLU	F10	-	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-	-
1407		SG	F10	(28,713,136)	(12,613,861)	(3,579,138)	(5,907,266)	(2,340,890)	(3,155,113)	(1,084,648)	(32,220)
1408		CAGW	F10	(64,924,969)	(28,521,946)	(8,093,000)	(13,357,269)	(5,293,124)	(7,134,211)	(2,452,563)	(72,855)
1409		CAGE	F10	-	-	-	-	-	-	-	-
1410		SG	F10	26,307,532	11,557,064	3,279,275	5,412,352	2,144,769	2,890,775	993,776	29,521
1411		Total Other Generation - Accum Depr		(67,330,573)	(29,578,743)	(8,392,862)	(13,852,184)	(5,489,245)	(7,398,545)	(2,543,435)	(75,554)
1412											
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1414											
1415											
1416											
1417		TOTAL GENERATION PLANT DEPRECIATION		(432,884,531)	(190,168,892)	(53,959,740)	(89,059,037)	(35,291,686)	(47,567,058)	(16,352,360)	(485,758)

1500	111CLG	Accum Prov for Amort-General										
1501		S	F108	-	-	-	-	-	-	-	-	-
1502		CN	F108	-	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-	-
1504		SO	F108	(44,576)	(21,839)	(6,217)	(7,907)	(3,059)	(3,530)	(1,860)	(163)	
1505		SE	F108	-	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(44,576)	(21,839)	(6,217)	(7,907)	(3,059)	(3,530)	(1,860)	(163)	
1507												
1508	111CLH	Accum Prov for Amort-Hydro	F10	(325,208)	(142,866)	(40,538)	(66,906)	(26,513)	(35,735)	(12,285)	(365)	
1509												
1510	111IP	Accum Prov for Amort-Intangible										
1511		S	F107G	-	-	-	-	-	-	-	-	-
1512		DGP	F105G	-	-	-	-	-	-	-	-	-
1513		DGU	F105G	-	-	-	-	-	-	-	-	-
1514		CAEW	F105G	-	-	-	-	-	-	-	-	-
1515		CAEE	F105G	-	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-	-
1517		SG	F105G	(4,381,774)	(1,924,941)	(546,195)	(901,480)	(357,232)	(481,487)	(165,523)	(4,917)	
1518		SG-P	F105G	(8,028,552)	(3,526,993)	(1,000,772)	(1,651,746)	(654,542)	(882,209)	(303,281)	(9,009)	
1519		SG-U	F105G	(441,755)	(194,066)	(55,065)	(90,884)	(36,015)	(48,542)	(16,687)	(496)	
1520		CN	F42	-	-	-	-	-	-	-	-	-
1521		CAGE	F105G	-	-	-	-	-	-	-	-	-
1522		CAGE	F105G	-	-	-	-	-	-	-	-	-
1523		CAGW	F105G	(4,023,953)	(1,767,748)	(501,592)	(827,864)	(328,060)	(442,168)	(152,006)	(4,515)	
1524		CAGE	F105G	-	-	-	-	-	-	-	-	-
1525		JBG	F105G	(252,035)	(110,720)	(31,417)	(51,852)	(20,548)	(27,695)	(9,521)	(283)	
1526		SO	F102G	(11,753,754)	(5,163,498)	(1,465,124)	(2,418,146)	(958,246)	(1,291,549)	(444,002)	(13,189)	
1527		Total Accum Prov for Amort-Intangible		(28,881,823)	(12,687,966)	(3,600,165)	(5,941,971)	(2,354,642)	(3,173,649)	(1,091,021)	(32,410)	
1528												
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-	-
1530												
1531												
1532		TOTAL ACCUM PROV FOR AMORTIZATION		(29,251,607)	(12,852,671)	(3,646,920)	(6,016,785)	(2,384,215)	(3,212,914)	(1,105,165)	(32,938)	

TransmissionTotal - Transmission - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION		Washington Jurisdiction Normalized Schedule 16	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12	Operating Revenues		76,030,028	29,879,587	11,249,898	18,424,530	6,434,479	7,563,934	2,377,226	100,374
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		19,895,373	8,305,767	2,592,068	4,266,021	1,713,582	2,251,429	733,879	32,626
16	Depreciation Expense		13,115,797	5,475,482	1,708,791	2,812,326	1,129,659	1,484,229	483,801	21,509
17	Amortization Expense		978,121	409,272	127,194	209,360	84,048	110,547	36,118	1,582
18	Taxes Other Than Income		7,114,171	2,969,348	926,791	1,525,758	612,891	805,355	262,378	11,649
19	Income Taxes - Federal		3,577,561	1,493,221	466,063	767,270	308,210	404,996	131,944	5,858
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		283,043	118,138	36,873	60,703	24,384	32,042	10,439	463
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		3	1	0	1	0	0	0	0
24										
25	Total Operating Expenses		44,964,067	18,771,229	5,857,780	9,641,439	3,872,775	5,088,597	1,658,560	73,688
26										
27	Operating Revenue For Return		31,065,961	11,108,358	5,392,118	8,783,091	2,561,704	2,475,337	718,666	26,686
28										
29										
30	Rate Base :									
31	Electric Plant In Service		750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
32	Plant Held For Future Use		-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		0	0	0	0	0	0	0	0
36	Fuel Stock		-	-	-	-	-	-	-	-
37	Materials & Supplies		0	0	0	0	0	0	0	0
38	Misc Deferred Debits		-	-	-	-	-	-	-	-
39	Cash Working Capital		-	-	-	-	-	-	-	-
40	Weatherization Loans		-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(200,390,118)	(83,657,326)	(26,107,824)	(42,968,209)	(17,259,534)	(22,676,834)	(7,391,772)	(328,620)
47	Accum Provision For Amortization		(12,934,711)	(5,446,791)	(1,691,152)	(2,749,518)	(1,102,731)	(1,441,746)	(480,254)	(22,520)
48	Accum Deferred Income Taxes		(51,084,773)	(21,322,005)	(6,655,011)	(10,956,026)	(4,400,995)	(5,783,025)	(1,884,061)	(83,649)
49	Unamortized ITC		(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)	(7)
50	Customer Advance For Construction		-	-	-	-	-	-	-	-
51	Customer Service Deposits		-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		(41,661)	(17,392)	(5,428)	(8,933)	(3,588)	(4,715)	(1,537)	(68)
53										
54	Total Rate Base Deductions		(264,455,763)	(110,445,393)	(34,460,001)	(56,683,651)	(22,767,236)	(29,906,828)	(9,757,790)	(434,864)
55										
56	Total Rate Base		486,083,457	202,883,951	63,323,991	104,249,065	41,876,457	55,026,766	17,927,283	795,945
57										
58										
59	Return On Rate Base		6.39%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.63%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

**PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022**

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[illegible]

Distribution - METER - Unbundled			TRANSMISSION EXPENSE							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	1,033,816	431,589	134,691	221,674	89,042	116,990	38,134	1,695
561	Load Dispatching	F12	1,360,283	567,880	177,224	291,676	117,161	153,934	50,177	2,231
562	Station Expense	F12	273,175	114,043	35,591	58,575	23,528	30,913	10,077	448
563	Overhead Line Expense	F12	94,317	39,375	12,288	20,224	8,123	10,673	3,479	155
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
CAGW		F12	-	-	-	-	-	-	-	-
SE		F12	13,358,829	5,576,941	1,740,455	2,864,437	1,150,591	1,511,731	492,766	21,907
SE		F12	-	-	-	-	-	-	-	-
			13,358,829	5,576,941	1,740,455	2,864,437	1,150,591	1,511,731	492,766	21,907
566	Misc. Transmission Expense	F12	181,306	75,690	23,621	38,876	15,616	20,517	6,688	297
567	Rents - Transmission	F12	206,690	86,287	26,929	44,319	17,802	23,390	7,624	339
568	Maint Supervision & Engineering	F12	87,713	36,618	11,428	18,808	7,555	9,926	3,235	144
569	Maintenance of Structures	F12	493,043	205,832	64,236	105,720	42,466	55,794	18,187	809
570	Maint of Station Equipment	F12	1,021,467	426,434	133,082	219,026	87,979	115,593	37,679	1,675
571	Maintenance of Overhead Lines	F12	1,765,725	737,141	230,047	378,612	152,081	199,816	65,132	2,896
572	Maint of Underground Lines	F12	9,235	3,855	1,203	1,980	795	1,045	341	15
573	Maint of Misc Transmission Plant	F12	9,775	4,081	1,274	2,096	842	1,106	361	16
TOTAL TRANSMISSION EXPENSE			19,895,373	8,305,767	2,592,068	4,266,021	1,713,582	2,251,429	733,879	32,626
Distribution - METER - Unbundled			DISTRIBUTION EXPENSE							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-

582				ADMINISTRATION & GENERAL EXPENSE									
583													
584	920	Administrative & General Salaries	F102T	-	-	-	-	-	-	-	-	-	-
585		Customer - System	F42	-	-	-	-	-	-	-	-	-	-
586		System Overheads	F102T	-	-	-	-	-	-	-	-	-	-
587		Administrative & General Salaries		-	-	-	-	-	-	-	-	-	-
588													
589	921	Office Supplies & expenses	F102T	-	-	-	-	-	-	-	-	-	-
590		Customer - System	F42	-	-	-	-	-	-	-	-	-	-
591		System Overheads	F102T	-	-	-	-	-	-	-	-	-	-
592		Office Supplies & expenses		-	-	-	-	-	-	-	-	-	-
593													
594	922	A&G Expenses Transferred	F102T	-	-	-	-	-	-	-	-	-	-
595													
596	923	Outside Services	F102T	-	-	-	-	-	-	-	-	-	-
597		Customer - System	F42	-	-	-	-	-	-	-	-	-	-
598		System Overheads	F102T	-	-	-	-	-	-	-	-	-	-
599		JBG	F102T	-	-	-	-	-	-	-	-	-	-
600		System Overheads	F102T	-	-	-	-	-	-	-	-	-	-
601		Outside Services		-	-	-	-	-	-	-	-	-	-
602													
603	924	Property Insurance											
604		S	F102T	-	-	-	-	-	-	-	-	-	-
605		CAGW	F102T	-	-	-	-	-	-	-	-	-	-
606		SO	F102T	-	-	-	-	-	-	-	-	-	-
607													
608	925	Injuries & Damages	F102T	-	-	-	-	-	-	-	-	-	-
609		Injuries & Damages	F102T	-	-	-	-	-	-	-	-	-	-
610													
611	926	Employee Pensions & Benefits	F111	-	-	-	-	-	-	-	-	-	-
612													
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-
614													
615	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	-	-
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-	-	-
617													
618	929	Duplicate Charges	F138T	-	-	-	-	-	-	-	-	-	-
619													
620	930	Misc General Expenses											
621		Situs	F138T	-	-	-	-	-	-	-	-	-	-
622		Customer	F138T	-	-	-	-	-	-	-	-	-	-
623		Labor	F138T	-	-	-	-	-	-	-	-	-	-
624		Labor	F138T	-	-	-	-	-	-	-	-	-	-
625		Customer	F138T	-	-	-	-	-	-	-	-	-	-
626													
627	931	Rents	F102T	-	-	-	-	-	-	-	-	-	-
628													
629	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-	-	-
630													
631		TOTAL ADMINISTRATIVE & GEN EXPENSE		-	-	-	-	-	-	-	-	-	-
632													
633													
634		TOTAL O & M EXPENSE		19,895,373	8,305,767	2,592,068	4,266,021	1,713,582	2,251,429	733,879	32,626		
635													
636		Distribution - METER - Unbundled											
637													
638													
	A	B	C	D	E	F	G	H	I	J	K		
				Washington		Small General	Large General	Large General	Large General	Agricultural	Street & Area		
	FERC			Jurisdiction	Residential	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting		
	ACCT	DESCRIPTION	COSFactor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57		
639	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	-	-
640													
641	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-
642													
643	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-	-
644													
645	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-	-	-
646		SG	F10	-	-	-	-	-	-	-	-	-	-
647		CAGW	F10	-	-	-	-	-	-	-	-	-	-
648		CAGE	F10	-	-	-	-	-	-	-	-	-	-
649		SG	F10	-	-	-	-	-	-	-	-	-	-
650		CAGE	F10	-	-	-	-	-	-	-	-	-	-
651		Total 403OP		-	-	-	-	-	-	-	-	-	-
652													
653	403TP	Transmission Depreciation	F106	11,806,130	4,928,732	1,538,161	2,531,503	1,016,858	1,336,022	435,492	19,361		
654													
655													

403	Distribution Depreciation									
657	Land Rights	F118	-	-	-	-	-	-	-	-
658	Structures	F119	-	-	-	-	-	-	-	-
659	Station Equip	F120	-	-	-	-	-	-	-	-
660	Poles & Towers	F121	-	-	-	-	-	-	-	-
661	OH Conductors	F122	-	-	-	-	-	-	-	-
662	UG Conduit	F123	-	-	-	-	-	-	-	-
663	UG Conductor	F124	-	-	-	-	-	-	-	-
664	Line Transformer	F125	-	-	-	-	-	-	-	-
665	Services	F126	-	-	-	-	-	-	-	-
666	Meters	F127	-	-	-	-	-	-	-	-
667	Inst Cust Premises	F128	-	-	-	-	-	-	-	-
668	Leased Property	F129	-	-	-	-	-	-	-	-
669	Street Lighting	F130	-	-	-	-	-	-	-	-
670	Total Distribution Expense		-	-	-	-	-	-	-	-
671										
672	403GP General Depreciation									
673	S	F107T	330,693	138,055	43,084	70,908	28,483	37,422	12,198	542
674	DGP	F105T	-	-	-	-	-	-	-	-
675	DGU	F105T	-	-	-	-	-	-	-	-
676	SE	F10	-	-	-	-	-	-	-	-
677	CN	F42	-	-	-	-	-	-	-	-
678	SG/CAGW/CAGE	F105T	44,551	18,599	5,804	9,553	3,837	5,042	1,643	73
679	SO	F102T	500,917	209,119	65,262	107,408	43,144	56,685	18,477	821
680	CAEW	F105T	382,526	159,694	49,837	82,022	32,947	43,288	14,110	627
681	JBG	F105T	50,980	21,283	6,642	10,931	4,391	5,769	1,880	84
682	JBE	F10	-	-	-	-	-	-	-	-
683	Total General Expense		1,309,667	546,750	170,630	280,822	112,801	148,206	48,310	2,148
684										
685	403GV0 General Vehicles	F105T	-	-	-	-	-	-	-	-
686										
687	403MP Mining Depreciation	F10	-	-	-	-	-	-	-	-
688										
689	403EP Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690										
691										
692	TOTAL DEPRECIATION EXPENSE		13,115,797	5,475,482	1,708,791	2,812,326	1,129,659	1,484,229	483,801	21,509
693										
694										
695										
696										
697	404CLG Amort of LT Plant - Cap. Lease Gen									
698	S	F12	10,584	4,418	1,379	2,269	912	1,198	390	17
699	SG/CAGW	F10	-	-	-	-	-	-	-	-
700	SO	F102T	2,310	965	301	495	199	261	85	4
701	DGU	F10	-	-	-	-	-	-	-	-
702	CN	F42	-	-	-	-	-	-	-	-
703	DGP	F10	-	-	-	-	-	-	-	-
704	SG	F10	0	0	0	0	0	0	0	0
705	Total Amort. Cap. Lease General		12,894	5,383	1,680	2,765	1,111	1,459	476	21
706										
707	404CLS Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
708										
709	404IP Amort of LT Plant - Intangible Plant									
710	S	F107T	14	6	2	3	1	2	1	0
711	SE	F10	-	-	-	-	-	-	-	-
712	SG	F105T	54,929	22,932	7,156	11,778				

Distribution - METER - Unbundled			AMORTIZATION EXPENSE (continued)							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
4040	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F102D	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			978,121	409,272	127,194	209,360	84,048	110,547	36,118	1,582
TAX OTHER THAN INCOME										
408	Total Taxes Other Than Income	F101T	7,114,171	2,969,348	926,791	1,525,758	612,891	805,355	262,378	11,649
DEFERRED ITC										
41140	Deferred ITC - Federal	F101T	-	-	-	-	-	-	-	-
41141	Deferred ITC - Idaho	F101T	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
DEFERRED INCOME TAXES										
41010	Deferred Income Tax - Federal-DR	F101T	7,224,410	3,015,361	941,152	1,549,401	622,388	817,835	266,444	11,830
41011	Deferred Income Tax - State-DR	F101T	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101T	(6,941,367)	(2,897,223)	(904,279)	(1,488,697)	(598,004)	(785,793)	(256,005)	(11,366)
41111	Deferred Income Tax - State-CR	F101T	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			283,043	118,138	36,873	60,703	24,384	32,042	10,439	463
40911	State Income Taxes	F101T	-	-	-	-	-	-	-	-
40910	Federal Income Tax	F101T	3,577,561	1,493,221	466,063	767,270	308,210	404,996	131,944	5,858
TOTAL OPERATING EXPENSES			44,964,067	18,771,229	5,857,780	9,641,439	3,872,775	5,088,597	1,658,560	73,688
Distribution - METER - Unbundled			STEAM GENERATION PLANT							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 310	F10	-	-	-	-	-	-	-	-
311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 311	F10	-	-	-	-	-	-	-	-

[illegible]

447	A	B	C	D	E	F	G	H	I	J	K
448	FERC			Washington		Small General	Large General	Large General	Large General	Agricultural	Street & Area
449	ACCT	DESCRIPTION	COSFactor	Jurisdiction	Residential	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
450				Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
948											
949											
950	360	Land and Land Rights									
951		Demand Primary	F20A	-	-	-	-	-	-	-	-
952		Assigned	A	-	-	-	-	-	-	-	-
953											
954	361	Structures and Improvements									
955		Demand Primary	F20	-	-	-	-	-	-	-	-
956		Assigned	A	-	-	-	-	-	-	-	-
957											
958	362	Station Equipment									
959		Demand Primary	F20A	-	-	-	-	-	-	-	-
960		Assigned	A	-	-	-	-	-	-	-	-
961											
962	364	Poles, Towers & Fixtures									
963		Demand Primary	F20A	-	-	-	-	-	-	-	-
964		Demand Secondary	F22	-	-	-	-	-	-	-	-
965		Assigned	A	-	-	-	-	-	-	-	-
966											
967	365	Overhead Conductors									
968		Demand Primary	F20A	-	-	-	-	-	-	-	-
969		Demand Secondary	F22	-	-	-	-	-	-	-	-
970		Assigned	A	-	-	-	-	-	-	-	-
971											
972	366	Underground Conduit									
973		Demand Primary	F20A	-	-	-	-	-	-	-	-
974		Demand Secondary	F22	-	-	-	-	-	-	-	-
975		Assigned	A	-	-	-	-	-	-	-	-
976											
977	367	Underground Conductors									
978		Demand Primary	F20A	-	-	-	-	-	-	-	-
979		Demand Secondary	F22	-	-	-	-	-	-	-	-
980		Assigned	A	-	-	-	-	-	-	-	-
981											
982	368	Line Transformers									
983		Demand Secondary	F21	-	-	-	-	-	-	-	-
984		Assigned	A	-	-	-	-	-	-	-	-
985											
986	369	Services									
987		Customer	F70	-	-	-	-	-	-	-	-
988		Assigned	A	-	-	-	-	-	-	-	-
989											
990	370	Meters									
991		Customer	F60A	-	-	-	-	-	-	-	-
992		Assigned	A	-	-	-	-	-	-	-	-
993											
994	371	Install on Customers' Premises									
995		Demand Primary	F20	-	-	-	-	-	-	-	-
996		Demand Secondary	F22	-	-	-	-	-	-	-	-
997		Assigned	A	-	-	-	-	-	-	-	-
998											
999	372	Leased Property									
1000		Demand Primary	F20	-	-	-	-	-	-	-	-
1001		Demand Secondary	F22	-	-	-	-	-	-	-	-
1002		Assigned	A	-	-	-	-	-	-	-	-
1003											
1004	373	Street Lights	A	-	-	-	-	-	-	-	-
1005											
1006											
1007											
1008	D00	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-
1009	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
1010		TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-
1011											

1166	390L	General Capital Lease		F10	-	-	-	-	-	-	-	-
1167		S		F10	-	-	-	-	-	-	-	-
1168		SG		F10	-	-	-	-	-	-	-	-
1168		SO-U		F10	-	-	-	-	-	-	-	-
1170		Remove Capital Lease			-	-	-	-	-	-	-	-
1171												
1172	392L	General Vehicles Capital Lease		F10	-	-	-	-	-	-	-	-
1173		Remove Capital Lease		F10	-	-	-	-	-	-	-	-
1174												
1175	G00	Unclassified Gen Plant - Acct 300		F102T	1,421,820	593,571	185,242	304,871	122,461	160,898	52,447	2,332
1176	GV0	Unclassified Gen Veh - Acct 300		F102T	-	-	-	-	-	-	-	-
1177												
1178		TOTAL GENERAL PLANT			33,648,356	14,047,257	4,383,876	7,214,974	2,898,122	3,807,763	1,241,184	55,180
1179												
1180												
1181												
1182												
1183												
1184	301	Organization										
1185		S		F107T	-	-	-	-	-	-	-	-
1186		SO		F102T	-	-	-	-	-	-	-	-
1187		SG/CAGE/CAGW		F105T	-	-	-	-	-	-	-	-
1188		Total Organization			-	-	-	-	-	-	-	-
1189												
1190	302	Franchise & Consent										
1191		S		F107T	-	-	-	-	-	-	-	-
1192		SG/CAGE/CAGW		F105T	187,451	78,256	24,422	40,194	16,145	21,213	6,915	307
1193		DGP		F105T	2,527,702	1,055,246	329,322	541,997	217,710	286,043	93,239	4,145
1194		DGU		F105T	143,786	60,027	18,733	30,831	16,271	16,271	5,304	236
1195		Total Franchise & Consent			2,858,940	1,193,528	372,477	613,022	246,240	323,527	105,457	4,688
1196												
1197	303	Miscellaneous Intangible Plant										
1198		S		F107T	224,016	93,520	29,186	48,034	19,294	25,350	8,263	367
1199		SG/CAGW		F105T	1,157,830	483,362	150,848	248,265	99,724	131,024	42,709	1,899
1200		SO		F102T	11,953,012	4,990,051	1,557,298	2,562,998	1,029,509	1,352,644	440,910	19,602
1201		SE		F105T	1,500,917	626,591	195,547	321,831	129,274	169,849	55,364	2,461
1202		CN		F42	-	-	-	-	-	-	-	-
1203		DGU		F10	-	-	-	-	-	-	-	-
1204		DGP		F105T	-	-	-	-	-	-	-	-
1205		JBG		F105T	104,233	43,514	13,580	22,350	8,978	11,795	3,845	171
1206		Total Miscellaneous Intangible Plant			14,940,008	6,237,040	1,946,459	3,203,478	1,286,778	1,690,663	551,091	24,500
1207												
1208	100	Unclass Intangible Plant - Acct 300		F102T	-	-	-	-	-	-	-	-
1209												
1210		TOTAL INTANGIBLE PLANT			17,798,947	7,430,568	2,318,936	3,816,500	1,533,017	2,014,190	656,548	29,188
1211												
1212												
1213		TOTAL ELECTRIC PLANT IN SERVICE			750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
1214												
1215												

1216	Distribution - METER - Unbundled		1217	A	B	1218	C	MISC RATE BASE							
								D	E	F	G	H	I	J	K
								Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	FERC ACCT	DESCRIPTION					COSFactor								
1219	105	Plant Held For Future Use													
1220		S	F20					-	-	-	-	-	-	-	-
1221		SG	F10					-	-	-	-	-	-	-	-
1222		SG	F10					-	-	-	-	-	-	-	-
1223		SG	F10					-	-	-	-	-	-	-	-
1224		SE	F10					-	-	-	-	-	-	-	-
1225		SG	F10					-	-	-	-	-	-	-	-
1226		SG	F10					-	-	-	-	-	-	-	-
1227		CAGE	F102					-	-	-	-	-	-	-	-
1228		CAEW	F102					-	-	-	-	-	-	-	-
1229		CAEE	F102					-	-	-	-	-	-	-	-
1230		Total Plant Held For Future Use						-	-	-	-	-	-	-	-
1231															
1232															
1233	114	Electric Plant Acquisition Adjust	F10					-	-	-	-	-	-	-	-
1234															
1235	115	Accum Provision for Asset Acquisition Adjustments	F10					-	-	-	-	-	-	-	-
1236															
1237	128	Pensions	F102T					-	-	-	-	-	-	-	-
1238															
1239	124	Weatherization	F10					-	-	-	-	-	-	-	-
1240															
1241	151	Fuel Stock	F10					-	-	-	-	-	-	-	-
1242		SE	F10					-	-	-	-	-	-	-	-
1243		CAEW	F10					-	-	-	-	-	-	-	-
1244		CAEE	F10					-	-	-	-	-	-	-	-
1245		JBE	F10					-	-	-	-	-	-	-	-
1246		CAEE	F10					-	-	-	-	-	-	-	-
1247		CAEE	F10					-	-	-	-	-	-	-	-
1248		Total Fuel Stock						-	-	-	-	-	-	-	-
1249															
1250	152	Fuel Stock - Undistributed	F10					-	-	-	-	-	-	-	-
1251															
1252	25316	DG&T Working Capital Deposit	F10					-	-	-	-	-	-	-	-
1253															
1254	25317	DG&T Working Capital Deposit	F10					-	-	-	-	-	-	-	-
1255															
1256	25319	Provo Working Capital Deposit	F10					-	-	-	-	-	-	-	-
1257															
1258	154	Materials and Supplies	F102T					-	-	-	-	-	-	-	-
1259		SG	F102T					-	-	-	-	-	-	-	-
1260		SE	F102T					-	-	-	-	-	-	-	-
1261		SO	F102T					-	-	-	-	-	-	-	-
1262		SNPPS	F102T					-	-	-	-	-	-	-	-
1263		SNPPH	F102T					-	-	-	-	-	-	-	-
1264		SNPD	F102T					0	0	0	0	0	0	0	0
1265		SNPT	F102T					-	-	-	-	-	-	-	-
1266		DGU	F102T					-	-	-	-	-	-	-	-
1267		DGP	F102T					-	-	-	-	-	-	-	-
1268		JBE	F10					-	-	-	-	-	-	-	-
1269		SNPP	F102T					-	-	-	-	-	-	-	-
1270		CAGW	F102T					-	-	-	-	-	-	-	-
1271		CAGE	F102T					-	-	-	-	-	-	-	-
1272		JBG	F10					-	-	-	-	-	-	-	-
1273		CAEW	F102T					-	-	-	-	-	-	-	-
1274		CAEE	F102T					-	-	-	-	-	-	-	-
1275		CAGE	F102T					-	-	-	-	-	-	-	-
1276		Total Materials and Supplies						0	0	0	0	0	0	0	0

1353	190	Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-
1354		SG/CAGW	F104T	-	-	-	-	-	-	-
1355		DOP	F138T	101,949	42,561	13,282	21,860	8,781	11,537	3,761
1356		CN	F104T	-	-	-	-	-	-	-
1357		BADDEBT	F42	-	-	-	-	-	-	-
1358		JBG	F104T	-	-	-	-	-	-	-
1359		JBE	F104T	-	-	-	-	-	-	-
1360		SE/CAEW	F104T	-	-	-	-	-	-	-
1361		SNP	F104T	-	-	-	-	-	-	-
1362		SNPD	F104T	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		101,949	42,561	13,282	21,860	8,781	11,537	3,761
1364										
1365	281	Accum Deferred Income Taxes	F104T	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1366										
1367	282	Accum Deferred Income Taxes	F104T	(51,060,337)	(21,311,818)	(6,651,829)	(10,950,779)	(4,398,887)	(5,780,253)	(1,883,160)
1368			F104T	-	-	-	-	-	-	-
1369			F104T	-	-	-	-	-	-	-
1370			F104T	(403)	(168)	(53)	(86)	(35)	(46)	(15)
1371			F104T	-	-	-	-	-	-	-
1372		DITBAL	F104T	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-
1374		SO	F138T	42,103	17,577	5,485	9,028	3,626	4,765	1,553
1375		JBE	F104T	(83,755)	(34,958)	(10,911)	(17,963)	(7,216)	(9,481)	(3,089)
1376		SE	F104T	-	-	-	-	-	-	-
1377		SG	F104T	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		(51,102,392)	(21,329,368)	(6,657,308)	(10,959,800)	(4,402,511)	(5,785,016)	(1,884,711)
1379										
1380										
1381	283	Accum Deferred Income Taxes	F104T	26,892	11,224	3,503	5,767	2,317	3,044	992
1382		SG/CAGW	F104T	-	-	-	-	-	-	-
1383		SE	F104T	-	-	-	-	-	-	-
1384		SO	F138T	(4,155)	(1,734)	(541)	(891)	(358)	(470)	(153)
1385		GPS	F104T	(92,661)	(38,675)	(12,071)	(19,873)	(7,983)	(10,490)	(3,417)
1386		SNP	F104T	(14,406)	(6,013)	(1,877)	(3,090)	(1,241)	(1,631)	(531)
1387		TROJD	F104T	-	-	-	-	-	-	-
1388		SNPD	F104T	-	-	-	-	-	-	-
1389		JBE	F104T	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(84,330)	(35,198)	(10,986)	(18,086)	(7,265)	(9,546)	(3,110)
1391										
1392	255	Accum Investment Tax Credit	F104T	(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)
1393		TOTAL RATE BASE DEDUCTIONS		(51,130,934)	(21,341,276)	(6,661,025)	(10,965,924)	(4,404,971)	(5,788,249)	(1,885,763)
1394										
1395										
1396										
1397										
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1399										
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1401										
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1403										
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-
1412										
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1414										
1415										
1416										
1417		TOTAL GENERATION PLANT DEPRECIATION		-	-	-	-	-	-	-

ACCUMULATED DEPRECIATION
GENERATION PLANT

[illegible]

			ACCUMULATED AMORTIZATION							
1496										
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-
1499										
1500	111CLG	Accum Prov for Amort-General								
1501	S	F108	(615,462)	(301,527)	(85,844)	(109,175)	(42,238)	(48,744)	(25,680)	(2,253)
1502	CN	F108	-	-	-	-	-	-	-	-
1503	SG	F108	-	-	-	-	-	-	-	-
1504	SO	F108	(31,998)	(15,676)	(4,463)	(5,676)	(2,196)	(2,534)	(1,335)	(117)
1505	SE	F108	-	-	-	-	-	-	-	-
1506	Total Accum Prov for Amort-General		(647,460)	(317,204)	(90,308)	(114,851)	(44,434)	(51,278)	(27,015)	(2,370)
1507										
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-
1509										
1510	111IP	Accum Prov for Amort-Intangible								
1511	S	F107T	(1,549)	(647)	(202)	(332)	(133)	(175)	(57)	(3)
1512	DGP	F105T	-	-	-	-	-	-	-	-
1513	DGU	F105T	-	-	-	-	-	-	-	-
1514	CAEW	F105T	-	-	-	-	-	-	-	-
1515	CAEE	F105T	-	-	-	-	-	-	-	-
1516	SE	F10	-	-	-	-	-	-	-	-
1517	SG	F105T	(952,265)	(397,544)	(124,066)	(204,187)	(82,018)	(107,762)	(35,126)	(1,562)
1518	SG-P	F105T	(1,744,798)	(728,405)	(227,321)	(374,124)	(150,279)	(197,447)	(64,360)	(2,861)
1519	SG-U	F105T	(96,004)	(40,079)	(12,508)	(20,585)	(8,269)	(10,864)	(3,541)	(157)
1520	CN	F42	-	-	-	-	-	-	-	-
1521	CAGE	F105T	-	-	-	-	-	-	-	-
1522	CAGE	F105T	-	-	-	-	-	-	-	-
1523	CAGW	F105T	(874,502)	(365,080)	(113,934)	(187,513)	(75,321)	(98,962)	(32,258)	(1,434)
1524	CAGE	F105T	-	-	-	-	-	-	-	-
1525	JBG	F105T	(180,918)	(75,528)	(23,571)	(38,793)	(15,582)	(20,473)	(6,674)	(297)
1526	SO	F102T	(8,437,214)	(3,522,303)	(1,099,242)	(1,809,131)	(954,784)	(311,223)	(13,836)	
1527	Total Accum Prov for Amort-Intangible		(12,287,251)	(5,129,587)	(1,600,844)	(2,634,667)	(1,058,297)	(1,390,467)	(453,239)	(20,150)
1528										
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-
1530										
1531										
1532	TOTAL ACCUM PROV FOR AMORTIZATION		(12,934,711)	(5,446,791)	(1,691,152)	(2,749,518)	(1,102,731)	(1,441,746)	(480,254)	(22,520)

Distribution Total - Distribution - Total - Unbundled

PacificCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
			Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	DESCRIPTION									
12	Operating Revenues		74,532,613	44,179,130	13,069,911	9,557,934	3,095,484	932,639	3,196,324	501,191
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		18,511,697	11,207,468	2,800,482	2,459,897	917,519	327,011	696,744	102,576
16	Depreciation Expense		17,903,138	10,857,575	2,970,804	2,080,325	709,233	179,991	929,559	175,653
17	Amortization Expense		11,962,080	7,301,160	1,999,371	1,349,278	460,272	137,778	612,714	101,507
18	Taxes Other Than Income		7,876,494	4,873,456	1,265,407	883,156	307,266	107,791	385,144	54,275
19	Income Taxes - Federal		4,047,523	2,504,341	650,259	453,830	157,896	55,391	197,915	27,890
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(4,273,332)	(2,644,056)	(686,537)	(479,149)	(166,705)	(58,481)	(208,957)	(29,446)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		2	1	0	1	0	0	0	0
24										
25	Total Operating Expenses		56,027,603	34,099,944	8,999,787	6,747,337	2,385,481	749,480	2,613,119	432,455
26										
27	Operating Revenue For Return		18,505,010	10,079,186	4,070,124	2,810,598	710,003	183,159	583,205	68,736
28										
29										
30	Rate Base :									
31	Electric Plant In Service		700,504,706	428,533,680	117,270,264	78,500,888	26,712,986	7,554,777	35,953,218	5,978,893
32	Plant Held For Future Use		-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		0	0	0	0	0	0	0	0
36	Fuel Stock		-	-	-	-	-	-	-	-
37	Materials & Supplies		0	0	0	0	0	0	0	0
38	Misc Deferred Debits		-	-	-	-	-	-	-	-
39	Cash Working Capital		-	-	-	-	-	-	-	-
40	Weatherization Loans		-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		700,504,706	428,533,680	117,270,264	78,500,888	26,712,986	7,554,777	35,953,218	5,978,893
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(329,452,449)	(200,747,230)	(55,740,677)	(37,258,824)	(12,567,704)	(2,527,666)	(17,725,832)	(2,884,515)
47	Accum Provision For Amortization		(9,563,793)	(5,660,782)	(1,557,532)	(1,173,556)	(412,229)	(209,765)	(475,898)	(74,031)
48	Accum Deferred Income Taxes		(56,098,439)	(34,475,996)	(9,314,824)	(6,206,188)	(2,124,927)	(745,241)	(2,761,018)	(470,244)
49	Unamortized ITC		(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)	(35)
50	Customer Advance For Construction		(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
51	Customer Service Deposits		-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		(38,638)	(23,637)	(6,468)	(4,330)	(1,473)	(417)	(1,983)	(330)
53										
54	Total Rate Base Deductions		(402,982,649)	(244,446,627)	(69,471,516)	(45,141,087)	(15,106,493)	(3,483,144)	(21,405,031)	(3,928,751)
55										
56	Total Rate Base		297,522,057	184,087,054	47,798,748	33,359,801	11,606,494	4,071,633	14,548,186	2,050,141
57										
58										
59	Return On Rate Base		6.22%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.29%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79	Total Rate Base		297,522,057	184,087,054	47,798,748	33,359,801	11,606,494	4,071,633	14,548,186	2,050,141
80										
81										
82	Return On Ratebase (\$\$)	6.33%	18,835,615	11,654,238	3,026,057	2,111,952	734,787	257,768	921,021	129,791
83	Operating & Maintenance Expense		18,511,697	11,207,468	2,800,482	2,459,897	917,519	327,011	696,744	102,576
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85	Depreciation Expense		17,903,138	10,857,575	2,970,804	2,080,325	709,233	179,991	929,559	175,653
86	Amortization Expense		11,962,080	7,301,160	1,999,371	1,349,278	460,272	137,778	612,714	101,507
87	Taxes Other Than Income		7,876,494	4,873,456	1,265,407	883,156	307,266	107,791	385,144	54,275
88	Federal Income Taxes		4,047,523	2,504,341	650,259	453,830	157,896	55,391	197,915	27,890
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90	State Income Taxes		-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		(4,273,332)	(2,644,056)	(686,537)	(479,149)	(166,705)	(58,481)	(208,957)	(29,446)
93	Investment Tax Credit		-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses		2	1	0	1	0	0	0	0
95	Revenue Credits		(1,657,428)	(543,464)	(309,392)	(414,807)	(114,523)	(81,777)	(190,433)	(3,032)
96										
97	Total Revenue Requirements		73,205,790	45,210,718	11,716,452	8,444,482	3,005,746	925,471	3,343,707	559,214
98	Operating Revenues		72,875,185	43,635,666	12,760,519	9,143,127	2,980,961	850,862	3,005,892	498,159
99										
100	Increase / (Decrease) Required to									
101	Earn Equal Rates of Return		330,605	1,575,053	(1,044,067)	(698,645)	24,785	74,609	337,816	61,055
102										
103	Existing Revenues		72,875,185	43,635,666	12,760,519	9,143,127	2,980,961	850,862	3,005,892	498,159
104		check	-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)									
106	Over Existing Rates To									
107	Equal Authorized RoE & RoR		0.45%	3.61%	-8.18%	-7.64%	0.83%	8.77%	11.24%	12.26%

A	B		C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor A	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales		43,635,666	43,635,666	-	-	-	-	-	-
121											
122	442	Commercial & Industrial Sales	A	25,760,399	-	12,760,519	9,143,127	-	850,862	3,005,892	-
123		Interruptible Demand	F10	-	-	-	-	-	-	-	-
124		Interruptible Energy	F10	-	-	-	-	-	-	-	-
125				25,760,399	-	12,760,519	9,143,127	-	850,862	3,005,892	-
126											
127	444	Public Street & Highway Lighting	A	3,479,120	-	-	-	2,980,961	-	-	498,159
128											
129	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
130											
131	448	Interdepartmental Demand	A	-	-	-	-	-	-	-	-
132			F10	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-
134											
135		Total Sales to Ultimate Customers		72,875,185	43,635,666	12,760,519	9,143,127	2,980,961	850,862	3,005,892	498,159
136											
137	447	Sales for Resale	F30	-	-	-	-	-	-	-	-
138				-	-	-	-	-	-	-	-
139											
140	447NPC	Sales for Resale - NPC									
141		Demand	F30	-	-	-	-	-	-	-	-
142		Energy	F30	-	-	-	-	-	-	-	-
143				-	-	-	-	-	-	-	-
144											
145	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
146			F10	-	-	-	-	-	-	-	-
147											
148		State Specific Revenue Credit	F140D	55,852	34,135	8,972	6,610	2,328	751	2,637	419
149											
150		AGA Revenue	A	1.00	626,235	1,137.00	174,970.00	52,059.00	6,844.00	140,318.37	743.00
151											
152		Autopay Bill Credit	F40	-	-	-	-	-	-	-	-
153											
154		Paperless Bill Credit	F40	-	-	-	-	-	-	-	-
155											
156											
157		Total Sales from Electricity		73,557,273	43,670,938	12,944,461	9,399,901	3,035,348	858,457	3,148,847	499,322
158											
159		Other Electric Operating Revenues									
160	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-
161		Customers	F40	-	-	-	-	-	-	-	-
162				-	-	-	-	-	-	-	-
163											
164	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-
165		Demand	F10	-	-	-	-	-	-	-	-
166		Customer	F40	1	1	0	0	0	0	0	0
167				1	1	0	0	0	0	0	0
168											
169	453	Water Sales	F12	-	-	-	-	-	-	-	-
170											
171	454	Rent of Electric Property	A	1.00	915,932	461,376	116,651	60,108	74,182	45,304	731
172		Demand	F10	-	-	-	-	-	-	-	-
173		Demand	F10	-	-	-	-	-	-	-	-
174		Jim Bridger Generation	F10	-	-	-	-	-	-	-	-
175		Customer	F40	59,408	46,816	8,799	453	28	0	2,173	1,138
176				975,340	508,191	125,450	158,034	60,136	74,182	47,478	1,869
177											
178	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-
179		CAGE	F12	-	-	-	-	-	-	-	-
180		CAGW	F12	-	-	-	-	-	-	-	-
181		SO	F12	-	-	-	-	-	-	-	-
182		SG	F40	-	-	-	-	-	-	-	-
183		JBG	F12	-	-	-	-	-	-	-	-
184		WRG	F12	-	-	-	-	-	-	-	-
185		WRE	F12	-	-	-	-	-	-	-	-
186		CN	F12	-	-	-	-	-	-	-	-
187		SE	F12	-	-	-	-	-	-	-	-
188				-	-	-	-	-	-	-	-
189											
190		Total Other Electric Operating Revenues		975,340	508,192	125,450	158,034	60,136	74,182	47,478	1,869
191											
192		Total Electric Operating Revenues		74,532,613	44,179,130	13,069,911	9,557,934	3,095,484	932,639	3,196,324	501,191
193											

[illegible]

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Distribution - METER - Unbundled			TRANSMISSION EXPENSE							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
561	Load Dispatching	F12	-	-	-	-	-	-	-	-
562	Station Expense	F12	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
CAGW		F12	-	-	-	-	-	-	-	-
SE		F12	-	-	-	-	-	-	-	-
SE		F12	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled			DISTRIBUTION EXPENSE							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
580	Operation Supervision & Eng	F131	1,200,816	727,006	181,662	159,568	59,518	21,213	45,196	6,654
581	Load Dispatching	F20	933,121	470,034	118,840	160,538	61,236	75,574	46,154	745
582	Station Expense	F120	611,530	313,326	79,219	107,016	40,820	39,887	30,767	496
583	Overhead Line Expenses	F132	342,496	208,532	47,669	51,512	19,648	-	14,809	326
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	18,035	-	-	-	-	-	-	18,035
586	Meter Expenses	F127	239,163	161,553	42,124	18,388	2,553	1,593	12,952	-
587	Customer Installation Expenses	F20	1,427,832	719,231	181,845	245,651	93,701	115,640	70,624	1,139
588	Misc. Distribution Expenses	F131	72,594	43,951	10,982	9,647	3,598	1,282	2,732	402
589	Rents	F131	76,307	46,198	11,544	10,140	3,782	1,348	2,872	423
590	Maint Supervision & Engineering	F131	331,687	200,812	50,178	44,076	16,440	5,859	12,484	1,838
591	Maintenance of Structures	F119	93,892	47,296	11,958	16,154	6,162	7,604	4,644	75
592	Maint of Station Equipment	F120	686,930	351,958	88,987	120,210	45,853	44,804	34,560	558
593	Maintenance of Overhead Lines	F134	10,163,850	6,431,597	1,613,630	1,276,332	478,591	-	355,875	7,825
594	Maint of Underground Lines	F135	1,487,258	1,021,841	240,413	144,159	50,926	-	28,815	1,103
595	Maint of Line Transformers	F125	67,472	39,578	15,244	4,318	558	-	7,695	80
596	Maint of Street Lighting & Signals	F130	59,079	-	-	-	-	-	-	59,079
597	Maintenance of Meters	F127	13,950	9,423	2,457	1,073	149	93	755	-
598	Maint of Misc. Distribution Plant	F131	685,683	415,131	103,731	91,116	33,985	12,113	25,808	3,799
TOTAL DISTRIBUTION EXPENSE			18,511,697	11,207,468	2,800,482	2,459,897	917,519	327,011	696,744	102,576
CUSTOMER ACCOUNTS EXPENSE										
901	Supervision	F136	-	-	-	-	-	-	-	-
902	Meter Reading Expense	F41	-	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-
CUSTOMER SERVICE EXPENSE										
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
907	Supervision	F40	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

747				TAX OTHER THAN INCOME							
748											
749	408	Total Taxes Other Than Income	F101D	7,876,494	4,873,456	1,265,407	883,156	307,266	107,791	385,144	54,275
750											
751				DEFERRED ITC							
752											
753											
754											
755	41140	Deferred I T C - Federal	F101D	-	-	-	-	-	-	-	-
756											
757	41141	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-
758											
759	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
760											
761											
762				DEFERRED INCOME TAXES							
763											
764											
765	41010	Deferred Income Tax - Federal-DR	F101D	4,626,385	2,862,503	743,257	518,736	180,478	63,313	226,220	31,879
766											
767	41011	Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-	-
768											
769	41110	Deferred Income Tax - Federal-CR	F101D	(8,899,717)	(5,506,559)	(1,429,794)	(997,885)	(347,183)	(121,794)	(435,177)	(61,325)
770											
771	41111	Deferred Income Tax - State-CR	F101D	-	-	-	-	-	-	-	-
772											
773	TOTAL DEFERRED INCOME TAXES			(4,273,332)	(2,644,056)	(686,537)	(479,149)	(166,705)	(58,481)	(208,957)	(29,446)
774											
775											
776											
777											
778											
779	40911	State Income Taxes	F101D	-	-	-	-	-	-	-	-
780											
781	40910	Federal Income Tax	F101D	4,047,523	2,504,341	650,259	453,830	157,896	55,391	197,915	27,890
782											
783	TOTAL OPERATING EXPENSES			56,027,603	34,099,944	8,999,787	6,747,337	2,385,481	749,480	2,613,119	432,455
784											
785											
786											
787	<u>Distribution - METER - Unbundled</u>			STEAM GENERATION PLANT							
788											
789	A	B	C	D	E	F	G	H	I	J	K
790											
	FERC			Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT	DESCRIPTION	COSFactor	Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
				Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
791	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
792			F10	-	-	-	-	-	-	-	-
793		JBG	F10	-	-	-	-	-	-	-	-
794		Total 310		-	-	-	-	-	-	-	-
795											
796	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
797			F10	-	-	-	-	-	-	-	-
798		JBG	F10	-	-	-	-	-	-	-	-
799		Total 311		-	-	-	-	-	-	-	-
800											

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1012 1013 1014	Distribution - METER - Unbundled		C	GENERAL PLANT							
	A	B		D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1015	389	Land and Land Rights									
1016		S	F107D	783,433	479,265	131,153	87,794	29,875	8,449	40,209	6,687
1017		CN	F42	-	-	-	-	-	-	-	-
1018		DGU	F105D	-	-	-	-	-	-	-	-
1019		SG	F105D	-	-	-	-	-	-	-	-
1020		CAGW	F105D	-	-	-	-	-	-	-	-
1021		CAGE	F105D	-	-	-	-	-	-	-	-
1022		SO	F102D	150,615	92,139	25,214	16,878	5,744	1,624	7,730	1,286
1023		Total Land & Land Rights		934,048	571,404	156,367	104,673	35,619	10,073	47,940	7,972
1024											
1025											
1026	390	Structures and Improvements									
1027		S	F107D	10,191,214	6,234,474	1,706,093	1,142,061	388,631	109,910	523,061	86,983
1028		CAEE	F105D	-	-	-	-	-	-	-	-
1029		SE	F105D	-	-	-	-	-	-	-	-
1030		CN	F42	-	-	-	-	-	-	-	-
1031		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1032		CAGW	F105D	-	-	-	-	-	-	-	-
1033		CAGE	F105D	-	-	-	-	-	-	-	-
1034		JBG	F105D	-	-	-	-	-	-	-	-
1035		SO	F102D	2,135,625	1,306,469	357,521	239,325	81,440	23,032	109,610	18,228
1036											
1037		Total Structures and Improvements		12,326,839	7,540,943	2,063,615	1,381,387	470,071	132,942	632,672	105,211
1038											
1039	391	Office Furniture & Equipment									
1040		S	F107D	308,153	188,513	51,587	34,533	11,751	3,323	15,816	2,630
1041		DGP	F105D	-	-	-	-	-	-	-	-
1042		DGU	F105D	-	-	-	-	-	-	-	-
1043		CN	F42	-	-	-	-	-	-	-	-
1044		SG	F105D	-	-	-	-	-	-	-	-
1045		SE	F10	-	-	-	-	-	-	-	-
1046		SO	F102D	1,463,608	895,362	245,020	164,017	55,813	15,785	75,119	12,492
1047		CAGW	F105D	-	-	-	-	-	-	-	-
1048		CAGE	F105D	-	-	-	-	-	-	-	-
1049		JBG	F105D	-	-	-	-	-	-	-	-
1050		JBE	F10	-	-	-	-	-	-	-	-
1051		CAEE	F105D	-	-	-	-	-	-	-	-
1052		CAGE	F105D	-	-	-	-	-	-	-	-
1053		CAGE	F105D	-	-	-	-	-	-	-	-
1054		Total Office Furniture & Equipment		1,771,761	1,083,875	296,607	198,549	67,564	19,108	90,935	15,122
1055											
1056	392	Transportation Equipment									
1057		S	F107D	4,535,971	2,774,880	759,359	508,316	172,974	48,919	232,807	38,715
1058		SO	F102D	134,885	82,516	22,581	15,116	5,144	1,455	6,923	1,151
1059		SG	F105D	-	-	-	-	-	-	-	-
1060		CN	F42	-	-	-	-	-	-	-	-
1061		DGU	F105D	-	-	-	-	-	-	-	-
1062		SE	F10	-	-	-	-	-	-	-	-
1063		DGP	F105D	-	-	-	-	-	-	-	-
1064		CAGW	F105D	-	-	-	-	-	-	-	-
1065		CAGE	F105D	-	-	-	-	-	-	-	-
1066		JBG	F105D	-	-	-	-	-	-	-	-
1067		CAEW	F105D	-	-	-	-	-	-	-	-
1068		CAEE	F105D	-	-	-	-	-	-	-	-
1069		CAGE	F105D	-	-	-	-	-	-	-	-
1070		CAGE	F10	-	-	-	-	-	-	-	-
1071		Total Transportation Equipment		4,670,856	2,857,395	781,940	523,432	178,118	50,374	239,730	39,866
1072											
1073	393	Stores Equipment									
1074		S	F107D	497,182	304,151	83,232	55,716	18,959	5,362	25,518	4,244
1075		DGP	F105D	-	-	-	-	-	-	-	-
1076		DGU	F105D	-	-	-	-	-	-	-	-
1077		SO	F102D	4,317	2,641	723	484	165	47	222	37
1078		SG	F105D	-	-	-	-	-	-	-	-
1079		CAGW	F105D	-	-	-	-	-	-	-	-
1080		CAGE	F105D	-	-	-	-	-	-	-	-
1081		JBG	F105D	-	-	-	-	-	-	-	-
1082		CAGE	F105D	-	-	-	-	-	-	-	-
1083		Total Stores Equipment		501,499	306,792	83,955	56,200	19,124	5,409	25,739	4,280

1216	Distribution - METER - Unbundled		1217	1218	A	B	C	MISC RATE BASE							
								D	E	F	G	H	I	J	K
					FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1219					105	Plant Held For Future Use	F20	-	-	-	-	-	-	-	-
1220						S	F10	-	-	-	-	-	-	-	-
1221						SG	F10	-	-	-	-	-	-	-	-
1222						SG	F10	-	-	-	-	-	-	-	-
1223						SG	F10	-	-	-	-	-	-	-	-
1224						SE	F10	-	-	-	-	-	-	-	-
1225						SG	F10	-	-	-	-	-	-	-	-
1226						SG	F10	-	-	-	-	-	-	-	-
1227						CAGE	F102	-	-	-	-	-	-	-	-
1228						CAEW	F102	-	-	-	-	-	-	-	-
1229						CAEE	F102	-	-	-	-	-	-	-	-
1230						Total Plant Held For Future Use	F10	-	-	-	-	-	-	-	-
1231															
1232															
1233					114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1234															
1235					115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
1236															
1237					128	Pensions	F102D	-	-	-	-	-	-	-	-
1238															
1239					124	Weatherization	F10	-	-	-	-	-	-	-	-
1240															
1241					151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1242						SE	F10	-	-	-	-	-	-	-	-
1243						CAEW	F10	-	-	-	-	-	-	-	-
1244						CAEE	F10	-	-	-	-	-	-	-	-
1245						JBE	F10	-	-	-	-	-	-	-	-
1246						CAEE	F10	-	-	-	-	-	-	-	-
1247						CAEE	F10	-	-	-	-	-	-	-	-
1248						Total Fuel Stock	F10	-	-	-	-	-	-	-	-
1249															
1250					152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1251															
1252					25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1253															
1254					25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1255															
1256					25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1257															
1258					154	Materials and Supplies	F102D	-	-	-	-	-	-	-	-
1259						SG	F102D	-	-	-	-	-	-	-	-
1260						SE	F102D	-	-	-	-	-	-	-	-
1261						SO	F102D	-	-	-	-	-	-	-	-
1262						SNPPS	F102D	-	-	-	-	-	-	-	-
1263						SNPPH	F102D	-	-	-	-	-	-	-	-
1264						SNPD	F102D	0	0	0	0	0	0	0	0
1265						SNPT	F102D	-	-	-	-	-	-	-	-
1266						DGU	F102D	-	-	-	-	-	-	-	-
1267						DGP	F102D	-	-	-	-	-	-	-	-
1268						JBE	F10	-	-	-	-	-	-	-	-
1269						SNPP	F102D	-	-	-	-	-	-	-	-
1270						CAGW	F102D	-	-	-	-	-	-	-	-
1271						CAGE	F102D	-	-	-	-	-	-	-	-
1272						JBG	F10	-	-	-	-	-	-	-	-
1273						CAEW	F102D	-	-	-	-	-	-	-	-
1274						CAEE	F102D	-	-	-	-	-	-	-	-
1275						CAGE	F102D	-	-	-	-	-	-	-	-
1276						Total Materials and Supplies		0	0	0	0	0	0	0	0
1277															
1278					163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-
1279															
1280					25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-
1281															
1282					165	Prepayments	F102D	-	-	-	-	-	-	-	-
1283						GPS	F42	-	-	-	-	-	-	-	-
1284						SG	F102D	-	-	-	-	-	-	-	-
1285						SE	F102D	-	-	-	-	-	-	-	-
1286						SO	F102D	0	0	0	0	0	0	0	0
1287						Total Prepayments		0	0	0	0	0	0	0	0

1364			F104D	-	-	-	-	-	-	-
1365	281	Accum Deferred Income Taxes	F104D	(56,531,737)	(34,737,346)	(9,378,790)	(6,266,154)	(2,147,657)	(753,366)	(2,776,084)
1366			F104D	-	-	-	-	-	-	(472,340)
1367	282	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-
1368			F104D	-	-	-	-	-	-	-
1369			F104D	-	-	-	-	-	-	-
1370			F104D	(6,354)	(3,904)	(1,054)	(704)	(241)	(85)	(312)
1371			F104D	-	-	-	-	-	-	(53)
1372		DITBAL	F104D	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-
1374		SO	F138D	163,012	98,692	24,661	21,662	8,080	2,880	6,135
1375		JBE	F104D	(92,730)	(56,980)	(15,384)	(10,279)	(3,523)	(1,236)	(4,554)
1376		SE	F104D	-	-	-	-	-	-	-
1377		SG	F104D	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes	F104D	(56,467,809)	(34,699,539)	(9,370,568)	(6,255,475)	(2,143,342)	(751,806)	(2,774,814)
1379										(472,264)
1380										
1381	283	Accum Deferred Income Taxes	F104D	29,773	18,295	4,940	3,300	1,131	397	1,462
1382		SG/CAGW	F104D	-	-	-	-	-	-	249
1383		SE	F104D	-	-	-	-	-	-	-
1384		SO	F138D	(16,085)	(9,738)	(2,433)	(2,137)	(797)	(284)	(605)
1385		GPS	F104D	(102,590)	(63,039)	(17,020)	(11,371)	(3,897)	(1,367)	(5,038)
1386		SNP	F104D	(13,360)	(8,210)	(2,217)	(1,481)	(508)	(178)	(656)
1387		TROJD	F104D	-	-	-	-	-	-	-
1388		SNPD	F104D	-	-	-	-	-	-	-
1389		JBE	F104D	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(102,263)	(62,692)	(16,730)	(11,690)	(4,071)	(1,433)	(4,837)
1391										(809)
1392	255	Accum Investment Tax Credit	F104D	(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)
1393		TOTAL RATE BASE DEDUCTIONS		(63,966,407)	(38,038,615)	(12,173,307)	(6,708,707)	(2,126,559)	(745,714)	(3,203,301)
1394										(970,205)
1395										
1396										
1397										
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1399										
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1401										
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1403										
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-
1405		DCU	F10	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-
1412										
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1414										
1415										
1416										
1417		TOTAL GENERATION PLANT DEPRECIATION		-	-	-	-	-	-	-

CustomerTotal - Customer - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12	Operating Revenues		9,103,515	7,268,501	1,234,009	128,265	78,491	65,438	221,218	107,594
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		7,436,985	5,918,282	957,061	184,655	70,410	64,567	166,784	75,225
16	Depreciation Expense		58,796	45,496	9,524	533	240	4	1,928	1,072
17	Amortization Expense		1,016,586	786,632	164,664	9,219	4,142	62	33,327	18,541
18	Taxes Other Than Income		243,961	214,285	39,935	(25,844)	1,491	312	8,228	5,555
19	Income Taxes - Federal		541,895	475,976	88,704	(57,405)	3,311	693	18,276	12,339
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(269,035)	(236,308)	(44,039)	28,500	(1,644)	(344)	(9,074)	(6,126)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		2,337	1,929	131	152	57	69	(1)	-
24										
25	Total Operating Expenses		9,031,525	7,206,291	1,215,979	139,810	78,008	65,364	219,469	106,606
26										
27	Operating Revenue For Return		71,989	62,209	18,030	(11,545)	484	74	1,749	988
28										
29										
30	Rate Base :									
31	Electric Plant In Service		16,317,526	12,626,456	2,643,066	147,976	66,489	1,001	534,939	297,600
32	Plant Held For Future Use		-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		-	-	-	-	-	-	-	-
36	Fuel Stock		-	-	-	-	-	-	-	-
37	Materials & Supplies		-	-	-	-	-	-	-	-
38	Misc Deferred Debits		-	-	-	-	-	-	-	-
39	Cash Working Capital		-	-	-	-	-	-	-	-
40	Weatherization Loans		-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		16,317,526	12,626,456	2,643,066	147,976	66,489	1,001	534,939	297,600
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)
47	Accum Provision For Amortization		(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)
48	Accum Deferred Income Taxes		(920,715)	(708,491)	(155,122)	(5,515)	(2,782)	1,494	(32,047)	(18,253)
49	Unamortized ITC		-	-	-	-	-	-	-	-
50	Customer Advance For Construction		-	-	-	-	-	-	-	-
51	Customer Service Deposits		(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
52	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53										
54	Total Rate Base Deductions		(15,023,975)	(11,490,258)	(2,431,321)	(285,008)	(58,584)	654	(491,312)	(268,146)
55										
56	Total Rate Base		1,293,552	1,136,197	211,745	(137,032)	7,905	1,655	43,627	29,454
57										
58										
59	Return On Rate Base		5.57%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		6.02%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79	Total Rate Base		1,293,552	1,136,197	211,745	(137,032)	7,905	1,655	43,627	29,454
80										
81										
82	Return On Ratebase (\$\$)	6.33%	81,893	71,931	13,405	(8,675)	500	105	2,762	1,865
83	Operating & Maintenance Expense		7,436,985	5,918,282	957,061	184,655	70,410	64,567	166,784	75,225
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85	Depreciation Expense		58,796	45,496	9,524	533	240	4	1,928	1,072
86	Amortization Expense		1,016,586	786,632	164,664	9,219	4,142	62	33,327	18,541
87	Taxes Other Than Income		243,961	214,285	39,935	(25,844)	1,491	312	8,228	5,555
88	Federal Income Taxes		541,895	475,976	88,704	(57,405)	3,311	693	18,276	12,339
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90	State Income Taxes		-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		(269,035)	(236,308)	(44,039)	28,500	(1,644)	(344)	(9,074)	(6,126)
93	Investment Tax Credit		-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses		2,337	1,929	131	152	57	69	(1)	-
95	Revenue Credits		385,782	340,298	3,845	30,291	6,346	536	(6,195)	10,662
96										
97	Total Revenue Requirements		9,499,200	7,618,520	1,233,229	161,425	84,854	66,004	216,036	119,133
98	Operating Revenues		9,489,297	7,608,799	1,237,854	158,555	84,837	65,974	215,023	118,255
99										
100	Increase / (Decrease) Required to									
101	Earn Equal Rates of Return		9,903	9,721	(4,625)	2,870	17	30	1,013	877
102										
103	Existing Revenues		9,489,297	7,608,799	1,237,854	158,555	84,837	65,974	215,023	118,255
104		check	-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)									
106	Over Existing Rates To									
107	Equal Authorized RoE & RoR		0.10%	0.13%	-0.37%	1.81%	0.02%	0.05%	0.47%	0.74%

159	Other Electric Operating Revenues										
160	450 Forfeited Discounts & Interest	A	1.00	(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
161	Customers	F40		-	-	-	-	-	-	-	-
162				(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
163											
164	451 Misc Electric Revenue	A	1.00	168,973	133,158	25,027	1,287	80	1	6,181	3,238
165	Demand	F10		-	-	-	-	-	-	-	-
166	Customer	F40		0	0	0	0	0	0	0	0
167				168,973	133,158	25,027	1,287	80	1	6,181	3,238
168											
169	453 Water Sales	F12		-	-	-	-	-	-	-	-
170											
171	454 Rent of Electric Property	A	-	-	-	-	-	-	-	-	-
172	Demand	F10		-	-	-	-	-	-	-	-
173	Demand	F10		-	-	-	-	-	-	-	-
174	Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
175	Customer	F40		1,840	1,450	273	14	1	0	67	35
176				1,840	1,450	273	14	1	0	67	35
177											
178	456 Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
179	CAGE	F12		-	-	-	-	-	-	-	-
180	CAGW	F12		-	-	-	-	-	-	-	-
181	SO	F12		-	-	-	-	-	-	-	-
182	SG	F40		-	-	-	-	-	-	-	-
183	JBG	F12		-	-	-	-	-	-	-	-
184	WRG	F12		-	-	-	-	-	-	-	-
185	WRE	F12		-	-	-	-	-	-	-	-
186	CN	F12		-	-	-	-	-	-	-	-
187	SE	F12		-	-	-	-	-	-	-	-
188				-	-	-	-	-	-	-	-
189											
190	Total Other Electric Operating Revenues			169,929	133,966	25,217	1,195	53	(17)	6,242	3,272
191											
192	Total Electric Operating Revenues			9,103,515	7,268,501	1,234,009	128,265	78,491	65,438	221,218	107,594
193											
194	Miscellaneous Revenues										
195	41160 Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
196	41170 Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
197	4118 Gain from Emission Allowances	F12		-	-	-	-	-	-	-	-
198	41181 Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
199	4194 Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
200	421 (Gain)/Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
201											
202	Total Miscellaneous Revenues			-	-	-	-	-	-	-	-
203											
204	Miscellaneous Expenses										
205	4311 Interest on Customer Deposits	F80		2,337	1,929	131	152	57	69	(1)	-
206											
207	Net Miscellaneous Revenues And Expense			2,337	1,929	131	152	57	69	(1)	-
208											
209	<u>Distribution - METER - Unbundled</u>										
210											
211											

STEAM POWER GENERATION

266	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-
267		JBG	F10	-	-	-	-	-	-	-	-	-
268		Total 510		-	-	-	-	-	-	-	-	-
269												
270	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-
271		CAGW	F10	-	-	-	-	-	-	-	-	-
272		CAGE	F10	-	-	-	-	-	-	-	-	-
273		JBG	F10	-	-	-	-	-	-	-	-	-
274		CAGE	F10	-	-	-	-	-	-	-	-	-
275		Total 511		-	-	-	-	-	-	-	-	-
276												
277	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-
278			F10	-	-	-	-	-	-	-	-	-
279		JBG	F10	-	-	-	-	-	-	-	-	-
280		Total 512		-	-	-	-	-	-	-	-	-
281												
282	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-
283		CAGW	F10	-	-	-	-	-	-	-	-	-
284		CAGE	F10	-	-	-	-	-	-	-	-	-
285		JBG	F10	-	-	-	-	-	-	-	-	-
286		CAGE	F10	-	-	-	-	-	-	-	-	-
287		Total 513		-	-	-	-	-	-	-	-	-
288												
289	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-
290		CAGW	F10	-	-	-	-	-	-	-	-	-
291		CAGE	F10	-	-	-	-	-	-	-	-	-
292		JBG	F10	-	-	-	-	-	-	-	-	-
293		CAGE	F10	-	-	-	-	-	-	-	-	-
294		Total 514		-	-	-	-	-	-	-	-	-
295												
296		Total Steam Power Generation		-	-	-	-	-	-	-	-	-
297												
298												
299												
300												
301												
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-
303												
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-	-
305												
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-
307												
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-
309												
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-
311												
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-
313												
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-
315												
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-
317												
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-
319												
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-
321												
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-
323												
324		Total Nuclear Power Generation		-	-	-	-	-	-	-	-	-
325												
326												

NUCLEAR POWER GENERATION

328	Distribution - METER - Unbundled			HYDRAULIC POWER GENERATION							
329											
330	A	B	C	D	E	F	G	H	I	J	K
	FERC	DESCRIPTION	COSFactor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT			Jurisdiction	Schedule 16	Service	Service < 1,000	Service > 1,000	Dedicated	Pumping	Lighting
				Normalized		Schedule 24	kW Schedule 36	kW Schedule 48	Facilities	Schedule 40	Sch. 15, 51-54, 57
331											
332	535	Operation Super & Engineering									
333		DGP	F10	-	-	-	-	-	-	-	-
334		CN	F10	-	-	-	-	-	-	-	-
335		SG	F10	-	-	-	-	-	-	-	-
336		SG-P	F10	-	-	-	-	-	-	-	-
337		SG-U	F10	-	-	-	-	-	-	-	-
338											
339	536	Water For Power	F10	-	-	-	-	-	-	-	-
340											
341	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
342											
343	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
344											
345	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
346											
347	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
348											
349	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
350											
351	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
352											
353	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
354											
355	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
356											
357	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
363											
364	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
365											
366											
367											
368											
369											
370	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
371											
372	547	Fuel	F30	-	-	-	-	-	-	-	-
373		CAEW/CAEE	F30	-	-	-	-	-	-	-	-
374											
375											
376	547NPC	Fuel-NPC	F30	-	-	-	-	-	-	-	-
377		CAEW	F30	-	-	-	-	-	-	-	-
378		S	F30	-	-	-	-	-	-	-	-
379		Total 547		-	-	-	-	-	-	-	-
380											
381	548	Generation Expense	F10	-	-	-	-	-	-	-	-
382		CAGW	F10	-	-	-	-	-	-	-	-
383		Total 548		-	-	-	-	-	-	-	-
384											
385	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
386		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
387											
388	550/551	Maint Supervision & Engineering									
389		CAGW	F10	-	-	-	-	-	-	-	-
390		SG	F10	-	-	-	-	-	-	-	-
391		Total 550		-	-	-	-	-	-	-	-
392											

OTHER POWER GENERATION

[illegible]

491
492
493
494

Distribution - METER - Unbundled

Distribution - METER - Unbundled			CUSTOMER SERVICE EXPENSE							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
907	Supervision	F40	38	30	6	0	0	0	1	1
908	Customer Assistance	F40	370,577	292,031	54,888	2,823	175	3	13,557	7,100
909	Informational & Instructional Adv	F40	329,451	259,622	48,797	2,510	156	2	12,052	6,312
910	Misc. Customer Service	F40	98	77	15	1	0	0	4	2
TOTAL CUSTOMER SERVICE EXPENSE			700,164	551,760	103,705	5,334	331	5	25,614	13,415
SALES EXPENSE										
911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
ADMINISTRATION & GENERAL EXPENSE										
920	Administrative & General Salaries	F102C	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102C	-	-	-	-	-	-	-	-
	Administrative & General Salaries		-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102C	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102C	-	-	-	-	-	-	-	-
	Office Supplies & expenses		-	-	-	-	-	-	-	-
922	A&G Expenses Transferred	F102C	-	-	-	-	-	-	-	-
923	Outside Services	F102C	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102C	-	-	-	-	-	-	-	-
	JBG	F102C	-	-	-	-	-	-	-	-
	System Overheads	F102C	-	-	-	-	-	-	-	-
	Outside Services		-	-	-	-	-	-	-	-

[illegible]

656	403	Distribution Depreciation											
657		Land Rights	F118	-	-	-	-	-	-	-	-	-	-
658		Structures	F119	-	-	-	-	-	-	-	-	-	-
659		Station Equip	F120	-	-	-	-	-	-	-	-	-	-
660		Poles & Towers	F121	-	-	-	-	-	-	-	-	-	-
661		OH Conductors	F122	-	-	-	-	-	-	-	-	-	-
662		UG Conduit	F123	-	-	-	-	-	-	-	-	-	-
663		UG Conductor	F124	-	-	-	-	-	-	-	-	-	-
664		Line Transformer	F125	-	-	-	-	-	-	-	-	-	-
665		Services	F126	-	-	-	-	-	-	-	-	-	-
666		Meters	F127	-	-	-	-	-	-	-	-	-	-
667		Inst Cust Premises	F128	-	-	-	-	-	-	-	-	-	-
668		Leased Property	F129	-	-	-	-	-	-	-	-	-	-
669		Street Lighting	F130	-	-	-	-	-	-	-	-	-	-
670		Total Distribution Expense		-	-	-	-	-	-	-	-	-	-
671													
672	403GP	General Depreciation											
673		S	F107C	-	-	-	-	-	-	-	-	-	-
674		DGP	F105C	-	-	-	-	-	-	-	-	-	-
675		DGU	F105C	-	-	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-	-	-
677		CN	F42	58,796	45,496	9,524	533	240	4	1,928	1,072		
678		SG/CAGW/CAGE	F105C	-	-	-	-	-	-	-	-	-	-
679		SO	F102C	-	-	-	-	-	-	-	-	-	-
680		CAEW	F105C	-	-	-	-	-	-	-	-	-	-
681		JBG	F105C	-	-	-	-	-	-	-	-	-	-
682		JBE	F10	-	-	-	-	-	-	-	-	-	-
683		Total General Expense		58,796	45,496	9,524	533	240	4	1,928	1,072		
684													
685	403GV0	General Vehicles	F105C	-	-	-	-	-	-	-	-	-	-
686													
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-	-	-
688													
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-
690													
691													
692		TOTAL DEPRECIATION EXPENSE		58,796	45,496	9,524	533	240	4	1,928	1,072		
693													
694													
695													
696													
697	404CLG	Amort of LT Plant - Cap. Lease Gen											
698		S	F12	-	-	-	-	-	-	-	-	-	-
699		SG/CAGW	F10	-	-	-	-	-	-	-	-	-	-
700		SO	F102C	-	-	-	-	-	-	-	-	-	-
701		DGU	F10	-	-	-	-	-	-	-	-	-	-
702		CN	F42	-	-	-	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-	-	-	-
704		SG	F10	0	0	0	0	0	0	0	0	0	0
705		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-	-	-
706													
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-
708													
709	404IP	Amort of LT Plant - Intangible Plant											
710		S	F107C	-	-	-	-	-	-	-	-	-	-
711		SE	F10	-	-	-	-	-	-	-	-	-	-
712		SG	F105C	-	-	-	-	-	-	-	-	-	-
713		SO	F102C	-	-	-	-	-	-	-	-	-	-
714		CN	F42	1,016,586	786,632	164,664	9,219	4,142	62	33,327	18,541		
715		SG-P	F10	-	-	-	-	-	-	-	-	-	-
716		SG-U	F10	-	-	-	-	-	-	-	-	-	-
717		DGP	F10	-	-	-	-	-	-	-	-	-	-
718		CAGE	F105C	-	-	-	-	-	-	-	-	-	-
719		CAGE	F105C	-	-	-	-	-	-	-	-	-	-
720		CAGW	F105C	-	-	-	-	-	-	-	-	-	-
721		CAGE	F105C	-	-	-	-	-	-	-	-	-	-
722		JBG	F105C	-	-	-	-	-	-	-	-	-	-
723		CAEW	F10	-	-	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		1,016,586	786,632	164,664	9,219	4,142	62	33,327	18,541		
727													

728 Distribution - METER - Unbundled

731	A	B
732	FERC ACCT	DESCRIPTION
733	404O	Amort of LT Plant - Other Plant
734		
735	404HP	Amort of Other Electric Plant
736		
737	405	Amort of Other Electric Plant
738		
739	406	Amort of Plant Acquisition Adj
740		
741	407	Amort of Prop Losses, Unrec Plant,
742		
743		
744	TOTAL AMORTIZATION EXPENSE	
745		
746		
747		
748		
749		
750	408	Total Taxes Other Than Income
751		
752		
753		
754		
755		
756	41140	Deferred I T C - Federal
757		
758	41141	Deferred I T C - Idaho
759		
760	TOTAL DEFERRED ITC	
761		
762		
763		
764		
765		
766	41010	Deferred Income Tax - Federal-DR
767		
768	41011	Deferred Income Tax - State-DR
769		
770	41110	Deferred Income Tax - Federal-CR
771		
772	41111	Deferred Income Tax - State-CR
773		
774	TOTAL DEFERRED INCOME TAXES	
775		
776		
777		
778		
779		
780	40911	State Income Taxes
781		
782	40910	Federal Income Tax
783		
784		
785	TOTAL OPERATING EXPENSES	
786		
787		

COSFactor

AMORTIZATION EXPENSE (continued)

D	E	F	G	H	I	J	K
Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,016,586	786,632	164,664	9,219	4,142	62	33,327	18,541
TAX OTHER THAN INCOME							
243,961	214,285	39,935	(25,844)	1,491	312	8,228	5,555
DEFERRED ITC							
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
DEFERRED INCOME TAXES							
(43,592)	(38,289)	(7,136)	4,618	(266)	(56)	(1,470)	(993)
-	-	-	-	-	-	-	-
(225,443)	(198,019)	(36,903)	23,882	(1,378)	(288)	(7,603)	(5,133)
-	-	-	-	-	-	-	-
(269,035)	(236,308)	(44,039)	28,500	(1,644)	(344)	(9,074)	(6,126)
-	-	-	-	-	-	-	-
541,895	475,976	88,704	(57,405)	3,311	693	18,276	12,339
9,031,525	7,206,291	1,215,979	139,810	78,008	65,364	219,469	106,606

Distribution - METER - Unbundled			STEAM GENERATION PLANT							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 310	F10	-	-	-	-	-	-	-	-
311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 311	F10	-	-	-	-	-	-	-	-
312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-
	SG	F10	-	-	-	-	-	-	-	-
	S	F10	-	-	-	-	-	-	-	-
	CAGW	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 312	F10	-	-	-	-	-	-	-	-
314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 314	F10	-	-	-	-	-	-	-	-
315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 316	F10	-	-	-	-	-	-	-	-
316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 316	F10	-	-	-	-	-	-	-	-
S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
Total Steam Generation Plant			-	-	-	-	-	-	-	-
NUCLEAR GENERATION										
320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
Total Nuclear Generation Plant			-	-	-	-	-	-	-	-

[illegible]

			TRANSMISSION PLANT							
904										
905	350	Land and Land Rights	F12	-	-	-	-	-	-	-
906		Demand	A	-	-	-	-	-	-	-
907		Direct Assigned		-	-	-	-	-	-	-
908				-	-	-	-	-	-	-
909	352	Structures and Improvements	F12	-	-	-	-	-	-	-
910		Demand	A	-	-	-	-	-	-	-
911		Direct Assigned		-	-	-	-	-	-	-
912				-	-	-	-	-	-	-
913	353	Station Equipment	F12	-	-	-	-	-	-	-
914		Demand	A	-	-	-	-	-	-	-
915		Direct Assigned		-	-	-	-	-	-	-
916				-	-	-	-	-	-	-
917	354	Towers and Fixtures	F12	-	-	-	-	-	-	-
918		Demand	A	-	-	-	-	-	-	-
919		Direct Assigned		-	-	-	-	-	-	-
920				-	-	-	-	-	-	-
921	355	Poles and Fixtures	F12	-	-	-	-	-	-	-
922		Demand	A	-	-	-	-	-	-	-
923		Direct Assigned		-	-	-	-	-	-	-
924				-	-	-	-	-	-	-
925	356	Overhead Conductors	F12	-	-	-	-	-	-	-
926		Demand	A	-	-	-	-	-	-	-
927		Direct Assigned		-	-	-	-	-	-	-
928				-	-	-	-	-	-	-
929	357	Underground Conduit	F12	-	-	-	-	-	-	-
930		Demand	A	-	-	-	-	-	-	-
931		Direct Assigned		-	-	-	-	-	-	-
932				-	-	-	-	-	-	-
933	358	Underground Conductors	F12	-	-	-	-	-	-	-
934		Demand	A	-	-	-	-	-	-	-
935		Direct Assigned		-	-	-	-	-	-	-
936				-	-	-	-	-	-	-
937	359	Roads and Trails	F12	-	-	-	-	-	-	-
938		Demand	A	-	-	-	-	-	-	-
939		Direct Assigned		-	-	-	-	-	-	-
940				-	-	-	-	-	-	-
941				-	-	-	-	-	-	-
942	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-
943	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-
944				-	-	-	-	-	-	-
945	TOTAL TRANSMISSION PLANT			-	-	-	-	-	-	-
946	Distribution - METER - Unbundled			-	-	-	-	-	-	-
947	A	B	C	D	E	F	G	H	I	J
				Washington	Residential	Small General	Large General	Large General	Large General	K
				Jurisdiction	Schedule 16	Service	Service < 1,000	Service > 1,000	Dedicated	Street & Area
				Normalized		Schedule 24	kW Schedule 36	kW Schedule 48	Facilities	Sch. 15, 51-54,
									Schedule 48	Lighting
									Schedule 40	57
948	FERC	DESCRIPTION	COSFactor							
949	ACCT									
950	360	Land and Land Rights	F20A	-	-	-	-	-	-	-
951		Demand Primary	A	-	-	-	-	-	-	-
952		Assigned		-	-	-	-	-	-	-
953				-	-	-	-	-	-	-
954	361	Structures and Improvements	F20	-	-	-	-	-	-	-
955		Demand Primary	A	-	-	-	-	-	-	-
956		Assigned		-	-	-	-	-	-	-
957				-	-	-	-	-	-	-
958	362	Station Equipment	F20A	-	-	-	-	-	-	-
959		Demand Primary	A	-	-	-	-	-	-	-
960		Assigned		-	-	-	-	-	-	-
961				-	-	-	-	-	-	-
962	364	Poles, Towers & Fixtures	F20A	-	-	-	-	-	-	-
963		Demand Primary	F22	-	-	-	-	-	-	-
964		Demand Secondary	A	-	-	-	-	-	-	-
965		Assigned		-	-	-	-	-	-	-
966				-	-	-	-	-	-	-
967	365	Overhead Conductors	F20A	-	-	-	-	-	-	-
968		Demand Primary	F22	-	-	-	-	-	-	-
969		Demand Secondary	A	-	-	-	-	-	-	-
970		Assigned		-	-	-	-	-	-	-
971				-	-	-	-	-	-	-

Distribution - METER - Unbundled			GENERAL PLANT							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
389	Land and Land Rights									
	S	F107C	-	-	-	-	-	-	-	-
	CN	F42	76,095	58,882	12,326	690	310	5	2,495	1,388
	DGU	F105C	-	-	-	-	-	-	-	-
	SG	F105C	-	-	-	-	-	-	-	-
	CAGW	F105C	-	-	-	-	-	-	-	-
	CAGE	F105C	-	-	-	-	-	-	-	-
	SO	F102C	-	-	-	-	-	-	-	-
	Total Land & Land Rights		76,095	58,882	12,326	690	310	5	2,495	1,388
390	Structures and Improvements									
	S	F107C	-	-	-	-	-	-	-	-
	CAEE	F105C	-	-	-	-	-	-	-	-
	SE	F105C	-	-	-	-	-	-	-	-
	CN	F42	553,445	428,254	89,645	5,019	2,255	34	18,144	10,094
	SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
	CAGW	F105C	-	-	-	-	-	-	-	-
	CAGE	F105C	-	-	-	-	-	-	-	-
	JBG	F105C	-	-	-	-	-	-	-	-
	SO	F102C	-	-	-	-	-	-	-	-
	Total Structures and Improvements		553,445	428,254	89,645	5,019	2,255	34	18,144	10,094

1101	395	Laboratory Equipment		F107C	-	-	-	-	-	-	-	-	-	-
1102		S		F105C	-	-	-	-	-	-	-	-	-	-
1103		DGP		F105C	-	-	-	-	-	-	-	-	-	-
1104		DGU		F102C	-	-	-	-	-	-	-	-	-	-
1105		SO		F10	-	-	-	-	-	-	-	-	-	-
1106		SE		F105C	-	-	-	-	-	-	-	-	-	-
1107		SG		F105C	-	-	-	-	-	-	-	-	-	-
1108		CAGW		F105C	-	-	-	-	-	-	-	-	-	-
1109		CAGE		F105C	-	-	-	-	-	-	-	-	-	-
1110		JBG		F105C	-	-	-	-	-	-	-	-	-	-
1111		CAEW		F105C	-	-	-	-	-	-	-	-	-	-
1112		CAEE		F105C	-	-	-	-	-	-	-	-	-	-
1113		CAGE		F105C	-	-	-	-	-	-	-	-	-	-
1114		CAGE		F102C	-	-	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment			-	-	-	-	-	-	-	-	-	-
1116														
1117	396	Power Operated Equipment												
1118		S		F107C	-	-	-	-	-	-	-	-	-	-
1119		DGP		F105C	-	-	-	-	-	-	-	-	-	-
1120		DGU		F105C	-	-	-	-	-	-	-	-	-	-
1121		SO		F102C	-	-	-	-	-	-	-	-	-	-
1122		SE		F10	-	-	-	-	-	-	-	-	-	-
1123		SG		F105C	-	-	-	-	-	-	-	-	-	-
1124		CAGW		F105C	-	-	-	-	-	-	-	-	-	-
1125		CAGE		F105C	-	-	-	-	-	-	-	-	-	-
1126		JBG		F105C	-	-	-	-	-	-	-	-	-	-
1127		CAEW		F105C	-	-	-	-	-	-	-	-	-	-
1128		CAEE		F105C	-	-	-	-	-	-	-	-	-	-
1129		CAGE		F105C	-	-	-	-	-	-	-	-	-	-
1130		CAGE		F102C	-	-	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment			-	-	-	-	-	-	-	-	-	-
1132														
1133	397	Communication Equipment												
1134		S		F107C	-	-	-	-	-	-	-	-	-	-
1135		SGP		F105C	-	-	-	-	-	-	-	-	-	-
1136		SGU		F105C	-	-	-	-	-	-	-	-	-	-
1137		SO		F102C	-	-	-	-	-	-	-	-	-	-
1138		CN		F42	127,189	98,419	20,602	1,153	518	8	4,170	2,320		
1139		SG/CAGE/CAGW		F105C	-	-	-	-	-	-	-	-	-	-
1140		SE		F10	-	-	-	-	-	-	-	-	-	-
1141		JBG		F105C	-	-	-	-	-	-	-	-	-	-
		CAGE		F105C	-	-	-	-	-	-	-	-	-	-
1143		CAGE		F105C	-	-	-	-	-	-	-	-	-	-
1144		Total Communication Equipment			127,189	98,419	20,602	1,153	518	8	4,170	2,320		
1145														
1146		Distribution - METER - Unbundled												
1147														
1148	A	B	C	D	E	F	G	H	I	J	K			

[illegible]

Distribution - METER - Unbundled			MISC RATE BASE								
	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1219	105	Plant Held For Future Use									
1220		S	F20	-	-	-	-	-	-	-	-
1221		SG	F10	-	-	-	-	-	-	-	-
1222		SG	F10	-	-	-	-	-	-	-	-
1223		SG	F10	-	-	-	-	-	-	-	-
1224		SE	F10	-	-	-	-	-	-	-	-
1225		SG	F10	-	-	-	-	-	-	-	-
1226		SG	F10	-	-	-	-	-	-	-	-
1227		SG	F10	-	-	-	-	-	-	-	-
1228		CAGE	F102	-	-	-	-	-	-	-	-
1229		CAEW	F102	-	-	-	-	-	-	-	-
1230		CAEE	F102	-	-	-	-	-	-	-	-
1231		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1232											
1233	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1234											
1235	115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
1236											
1237	128	Pensions	F102C	-	-	-	-	-	-	-	-
1238											
1239	124	Weatherization	F10	-	-	-	-	-	-	-	-
1240											
1241	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1242		SE	F10	-	-	-	-	-	-	-	-
1243		CAEW	F10	-	-	-	-	-	-	-	-
1244		CAEE	F10	-	-	-	-	-	-	-	-
1245		JBE	F10	-	-	-	-	-	-	-	-
1246		CAEE	F10	-	-	-	-	-	-	-	-
1247		CAEE	F10	-	-	-	-	-	-	-	-
1248		Total Fuel Stock		-	-	-	-	-	-	-	-
1249											
1250	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1251											
1252	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1253											
1254	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1255											
1256	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1257											
1258	154	Materials and Supplies	F102C	-	-	-	-	-	-	-	-
1259		SG	F102C	-	-	-	-	-	-	-	-
1260		SE	F102C	-	-	-	-	-	-	-	-
1261		SO	F102C	-	-	-	-	-	-	-	-
1262		SNPPS	F102C	-	-	-	-	-	-	-	-
1263		SNPPH	F102C	-	-	-	-	-	-	-	-
1264		SNPD	F102C	-	-	-	-	-	-	-	-
1265		SNPT	F102C	-	-	-	-	-	-	-	-
1266		DGU	F102C	-	-	-	-	-	-	-	-
1267		DGP	F102C	-	-	-	-	-	-	-	-
1268		JBE	F10	-	-	-	-	-	-	-	-
1269		SNPP	F102C	-	-	-	-	-	-	-	-
1270		CAGW	F102C	-	-	-	-	-	-	-	-
1271		CAGE	F102C	-	-	-	-	-	-	-	-
1272		JBG	F10	-	-	-	-	-	-	-	-
1273		CAEW	F102C	-	-	-	-	-	-	-	-
1274		CAEE	F102C	-	-	-	-	-	-	-	-
1275		CAGE	F102C	-	-	-	-	-	-	-	-
1276		Total Materials and Supplies		-	-	-	-	-	-	-	-
1277											
1278	163	Stores Expense Undistributed	F102C	-	-	-	-	-	-	-	-
1279											
1280	25318	Provo Working Capital Deposit	F102C	-	-	-	-	-	-	-	-
1281											

1282	165	Prepayments	F102C	-	-	-	-	-	-	-	-
1283		GPS	F42	-	-	-	-	-	-	-	-
1284		SG	F102C	-	-	-	-	-	-	-	-
1285		SE	F102C	-	-	-	-	-	-	-	-
1286		SO	F102C	-	-	-	-	-	-	-	-
1287		Total Prepayments		-	-	-	-	-	-	-	-
1288											
1289	182	Misc Regulatory Assets	F102C	-	-	-	-	-	-	-	-
1290		SG	F102C	-	-	-	-	-	-	-	-
1291		CAGE	F102C	-	-	-	-	-	-	-	-
1292		CAGE	F102C	-	-	-	-	-	-	-	-
1293		CAGW	F102C	-	-	-	-	-	-	-	-
1294		JBG	F102C	-	-	-	-	-	-	-	-
1295		SE	F102C	-	-	-	-	-	-	-	-
1296		CAEW	F102C	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102C	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1300											
1301	186	Misc Deferred Debits	F102C	-	-	-	-	-	-	-	-
1302		CAEW	F102C	-	-	-	-	-	-	-	-
1303		CAEE	F102C	-	-	-	-	-	-	-	-
1304		SG	F102C	-	-	-	-	-	-	-	-
1305		SO	F102C	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102C	-	-	-	-	-	-	-	-
		CAGE	F102C	-	-	-	-	-	-	-	-
		CAEW	F102C	-	-	-	-	-	-	-	-
		CAEE	F102C	-	-	-	-	-	-	-	-
		JBE	F102C	-	-	-	-	-	-	-	-
1312		EXCTAX	F102C	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		-	-	-	-	-	-	-	-
1314											
1315	CWC	Cash Working Capital	F137C	-	-	-	-	-	-	-	-
1316											
1317	OWC	Other Working Capital	F137C	-	-	-	-	-	-	-	-
1318		Total Other Working Capital		-	-	-	-	-	-	-	-
1319											
1320	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1321											
1322	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1323											
1324	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1325		TOTAL RATE BASE ADDITIONS		-	-	-	-	-	-	-	-
1326											
1327		Distribution - METER - Unbundled									
1328											
1329	A	B	C	D	E	F	G	H	I	J	K
				Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	FERC			Jurisdiction	Schedule 16	Service	Service < 1,000	Service > 1,000	Dedicated	Pumping	Lighting
	ACCT	DESCRIPTION	COSFactor	Normalized		Schedule 24	kW Schedule 36	kW Schedule 48	Facilities	Schedule 40	Sch. 15, 51-54, 57
1330											
1331											
1332	235	Customer Service Deposits	F51	(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
1333											
1334	2281	Accum Prov for Property Insurance	F102C	-	-	-	-	-	-	-	-
1335											
1336	2282	Accum Prov for Injuries & Damages	F102C	-	-	-	-	-	-	-	-
1337											
1338	2283	Accum Prov for Pension & Benefits	F102C	-	-	-	-	-	-	-	-
1339											
1340	254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
1341											
1342	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
1343											
1344											
1345	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1346											
1347	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
1348											

1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1350											
1351	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
1352											
1353	190	Accum Deferred Income Taxes	F104C	-	-	-	-	-	-	-	-
1354		SG/CAGW	F104C	-	-	-	-	-	-	-	-
1355		DOP	F138C	131,069	104,304	16,867	3,254	1,241	1,138	2,939	1,326
1356		CN	F104C	-	-	-	-	-	-	-	-
1357		BADDEBT	F42	655,548	507,261	106,184	5,945	2,671	40	21,491	11,956
1358		JBG	F104C	-	-	-	-	-	-	-	-
1359		JBE	F104C	-	-	-	-	-	-	-	-
1360		SE/CAEW	F104C	-	-	-	-	-	-	-	-
1361		SNP	F104C	-	-	-	-	-	-	-	-
1362		SNPD	F104C	-	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		786,617	611,565	123,051	9,199	3,912	1,178	24,430	13,282
1364											
1365	281	Accum Deferred Income Taxes	F104C	-	-	-	-	-	-	-	-
1366											
1367	282	Accum Deferred Income Taxes	F104C	(1,750,977)	(1,354,901)	(283,618)	(15,879)	(7,135)	(107)	(57,402)	(31,934)
1368			F104C	-	-	-	-	-	-	-	-
1369			F104C	-	-	-	-	-	-	-	-
1370			F104C	(15)	(12)	(2)	(0)	(0)	(0)	(0)	(0)
1371			F104C	-	-	-	-	-	-	-	-
1372		DITBAL	F104C	-	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-	-
1374		SO	F138C	54,129	43,076	6,966	1,344	512	470	1,214	548
1375		JBE	F104C	(2,872)	(2,222)	(465)	(26)	(12)	(0)	(94)	(52)
1376		SE	F104C	-	-	-	-	-	-	-	-
1377		SG	F104C	-	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		(1,699,735)	(1,314,060)	(277,120)	(14,561)	(6,634)	362	(56,283)	(31,440)
1379											
1380											
1381	283	Accum Deferred Income Taxes	F104C	922	714	149	8	4	0	30	17
1382		SG/CAGW	F104C	-	-	-	-	-	-	-	-
1383		SE	F104C	-	-	-	-	-	-	-	-
1384		SO	F138C	(5,341)	(4,251)	(687)	(133)	(51)	(46)	(120)	(54)
1385		GPS	F104C	(3,178)	(2,459)	(515)	(29)	(13)	(0)	(104)	(58)
1386		SNP	F104C	-	-	-	-	-	-	-	-
1387		TROJD	F104C	-	-	-	-	-	-	-	-
1388		SNPD	F104C	-	-	-	-	-	-	-	-
1389		JBE	F104C	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(7,597)	(5,996)	(1,053)	(153)	(60)	(47)	(194)	(95)
1391											
1392	255	Accum Investment Tax Credit	F104C	-	-	-	-	-	-	-	-
1393		TOTAL RATE BASE DEDUCTIONS		(1,329,105)	(893,207)	(213,065)	(160,816)	(2,782)	1,494	(42,352)	(18,378)
1394											
1395											
1396											
1397											
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1399											
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1401											
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1403											
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
1412											
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1414											
1415											
1416											
1417		TOTAL GENERATION PLANT DEPRECIATION		-	-	-	-	-	-	-	-

TRANSMISSION PLANT									
F106	-	-	-	-	-	-	-	-	-
DISTRIBUTION PLANT									
F118	-	-	-	-	-	-	-	-	-
F119	-	-	-	-	-	-	-	-	-
F120	-	-	-	-	-	-	-	-	-
C	D	E	F	G	H	I	J	K	
COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
F121	-	-	-	-	-	-	-	-	-
F122	-	-	-	-	-	-	-	-	-
F123	-	-	-	-	-	-	-	-	-
F124	-	-	-	-	-	-	-	-	-
F125	-	-	-	-	-	-	-	-	-
F126	-	-	-	-	-	-	-	-	-
F127	-	-	-	-	-	-	-	-	-
F128	-	-	-	-	-	-	-	-	-
F129	-	-	-	-	-	-	-	-	-
F130	-	-	-	-	-	-	-	-	-
F121	-	-	-	-	-	-	-	-	-
F120	-	-	-	-	-	-	-	-	-
F102C	-	-	-	-	-	-	-	-	-
GENERAL PLANT									
F107C	-	-	-	-	-	-	-	-	-
F105C	-	-	-	-	-	-	-	-	-
F105C	-	-	-	-	-	-	-	-	-
F105C	-	-	-	-	-	-	-	-	-
F42	(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)	
F102C	-	-	-	-	-	-	-	-	-
F10	-	-	-	-	-	-	-	-	-
F105C	-	-	-	-	-	-	-	-	-
F105C	-	-	-	-	-	-	-	-	-
F105C	-	-	-	-	-	-	-	-	-
	(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)	

1481	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1482											
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1485											
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1489											
1490	TOTAL GENERAL PLANT ACCUM DEPR			(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)
1491											
1492											
1493	TOTAL ACCUM DEPR - PLANT IN SERVICE			(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)
1494											
1495											
1496											
1497											
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1499											
1500	111CLG	Accum Prov for Amort-General									
1501		S	F108	-	-	-	-	-	-	-	-
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	-	-	-	-	-	-	-	-
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-
1507											
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1509											
1510	111IP	Accum Prov for Amort-Intangible									
1511		S	F107C	-	-	-	-	-	-	-	-
1512		DGP	F105C	-	-	-	-	-	-	-	-
1513		DGU	F105C	-	-	-	-	-	-	-	-
1514		CAEW	F105C	-	-	-	-	-	-	-	-
1515		CAEE	F105C	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105C	-	-	-	-	-	-	-	-
1518		SG-P	F105C	-	-	-	-	-	-	-	-
1519		SG-U	F105C	-	-	-	-	-	-	-	-
1520		CN	F42	(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)
1521		CAGE	F105C	-	-	-	-	-	-	-	-
1522		CAGE	F105C	-	-	-	-	-	-	-	-
1523		CAGW	F105C	-	-	-	-	-	-	-	-
1524		CAGE	F105C	-	-	-	-	-	-	-	-
1525		JBG	F105C	-	-	-	-	-	-	-	-
1526		SO	F102C	-	-	-	-	-	-	-	-
1527		Total Accum Prov for Amort-Intangible		(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)

ACCUMULATED AMORTIZATION

CommonTotal - Common - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12	Operating Revenues		23,000,937	11,353,235	3,332,819	4,123,897	1,548,180	1,673,276	891,433	78,097
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		20,609,116	10,285,890	2,903,566	3,596,830	1,390,897	1,535,661	823,487	72,784
16	Depreciation Expense		-	-	-	-	-	-	-	-
17	Amortization Expense		-	-	-	-	-	-	-	-
18	Taxes Other Than Income		-	-	-	-	-	-	-	-
19	Income Taxes - Federal		502,759	250,921	70,831	87,746	33,932	37,464	20,089	1,775
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		-	-	-	-	-	-	-	-
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		-	-	-	-	-	-	-	-
24										
25	Total Operating Expenses		21,111,875	10,536,811	2,974,397	3,684,577	1,424,829	1,573,125	843,576	74,560
26										
27	Operating Revenue For Return		1,889,062	816,424	358,422	439,320	123,351	100,151	47,857	3,537
28										
29										
30	Rate Base :									
31	Electric Plant In Service		-	-	-	-	-	-	-	-
32	Plant Held For Future Use		-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		-	-	-	-	-	-	-	-
36	Fuel Stock		-	-	-	-	-	-	-	-
37	Materials & Supplies		-	-	-	-	-	-	-	-
38	Misc Deferred Debits		-	-	-	-	-	-	-	-
39	Cash Working Capital		29,873,668	14,909,775	4,208,825	5,213,737	2,016,157	2,225,997	1,193,675	105,504
40	Weatherization Loans		3,312	1,455	413	681	270	364	125	4
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		29,876,980	14,911,230	4,209,238	5,214,419	2,016,427	2,226,361	1,193,800	105,507
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		-	-	-	-	-	-	-	-
47	Accum Provision For Amortization		-	-	-	-	-	-	-	-
48	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
49	Unamortized ITC		-	-	-	-	-	-	-	-
50	Customer Advance For Construction		-	-	-	-	-	-	-	-
51	Customer Service Deposits		-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53										
54	Total Rate Base Deductions		-	-	-	-	-	-	-	-
55										
56	Total Rate Base		29,876,980	14,911,230	4,209,238	5,214,419	2,016,427	2,226,361	1,193,800	105,507
57										
58										
59	Return On Rate Base		6.32%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.50%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
		COS	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
		Factor	Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated	Pumping	Lighting
	DESCRIPTION		Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
79	Total Rate Base		29,876,980	14,911,230	4,209,238	5,214,419	2,016,427	2,226,361	1,193,800	105,507
80										
81										
82	Return On Ratebase (\$\$)	6.33%	1,891,461	944,005	266,480	330,116	127,657	140,947	75,577	6,679
83	Operating & Maintenance Expense		20,609,116	10,285,890	2,903,566	3,596,830	1,390,897	1,535,661	823,487	72,784
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85	Depreciation Expense		-	-	-	-	-	-	-	-
86	Amortization Expense		-	-	-	-	-	-	-	-
87	Taxes Other Than Income		-	-	-	-	-	-	-	-
88	Federal Income Taxes		502,759	250,921	70,831	87,746	33,932	37,464	20,089	1,775
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90	State Income Taxes		-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		-	-	-	-	-	-	-	-
93	Investment Tax Credit		-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses		-	-	-	-	-	-	-	-
95	Revenue Credits		(287,333)	(127,249)	(36,096)	(58,580)	(23,185)	(30,967)	(10,891)	(364)
96										
97	Total Revenue Requirements		22,716,003	11,353,567	3,204,780	3,956,112	1,529,300	1,683,106	908,262	80,875
98	Operating Revenues		22,713,604	11,225,986	3,296,723	4,065,316	1,524,994	1,642,310	880,542	77,733
99										
100	Increase / (Decrease) Required to									
101	Earn Equal Rates of Return		2,399	127,581	(91,942)	(109,204)	4,306	40,796	27,721	3,142
102										
103	Existing Revenues		22,713,604	11,225,986	3,296,723	4,065,316	1,524,994	1,642,310	880,542	77,733
104		check	-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)									
106	Over Existing Rates To									
107	Equal Authorized RoE & RoR		0.01%	1.14%	-2.79%	-2.69%	0.28%	2.48%	3.15%	4.04%

178	456	Other Electric Revenue	A	1.00	269,962	118,596	33,651	55,540	22,009	29,664	10,198	303
179		CAGE	F12		-	-	-	-	-	-	-	-
180		CAGW	F12		-	-	-	-	-	-	-	-
181		SO	F12		209	87	27	45	18	24	8	0
182		SG	F40		-	-	-	-	-	-	-	-
183		JBG	F12		-	-	-	-	-	-	-	-
184		WRG	F12		-	-	-	-	-	-	-	-
185		WRE	F12		-	-	-	-	-	-	-	-
186		CN	F12		-	-	-	-	-	-	-	-
187		SE	F12		-	-	-	-	-	-	-	-
188					270,171	118,683	33,678	55,585	22,027	29,688	10,206	303
189												
190		Total Other Electric Operating Revenues			270,171	118,683	33,678	55,585	22,027	29,688	10,206	303
191												
192		Total Electric Operating Revenues			23,000,937	11,353,235	3,332,819	4,123,897	1,548,180	1,673,276	891,433	78,097
193												
194		Miscellaneous Revenues										
195	41160	Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
196	41170	Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
197	4118	Gain from Emission Allowances	F12		-	-	-	-	-	-	-	-
198	41181	Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
199	4194	Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
200	421	(Gain)/Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
201												
202		Total Miscellaneous Revenues			-	-	-	-	-	-	-	-
203												
204		Miscellaneous Expenses										
205	4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-
206												
207		Net Miscellaneous Revenues And Expense			-	-	-	-	-	-	-	-
208												
209		<u>Distribution - METER - Unbundled</u>										
210												
211												
212	A	B	C		D	E	F	G	H	I	J	K
					Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
					Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated	Pumping	Lighting
					Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
213	FERC	DESCRIPTION	COS									
214	ACCT		Factor									
215	500	Operation Suprvn & Engineering	F10		-	-	-	-	-	-	-	-
216		JBG	F10		-	-	-	-	-	-	-	-
217		CAGW	F10		-	-	-	-	-	-	-	-
218		Total 500			-	-	-	-	-	-	-	-
219	501	Fuel Related	F10		-	-	-	-	-	-	-	-
220		S	F10		-	-	-	-	-	-	-	-
221		SE	F10		-	-	-	-	-	-	-	-
222		CAGW	F10		-	-	-	-	-	-	-	-
223		CAGE	F10		-	-	-	-	-	-	-	-
224		CAEW	F10		-	-	-	-	-	-	-	-
225		CAEE	F10		-	-	-	-	-	-	-	-
226		JBE	F10		-	-	-	-	-	-	-	-
227		CAEE	F10		-	-	-	-	-	-	-	-
228		JBG	F10		-	-	-	-	-	-	-	-
229		Total 501			-	-	-	-	-	-	-	-
230												
231	501NPC	Fuel Related - NPC										
232		S	F30		-	-	-	-	-	-	-	-
233		CAEW	F30		-	-	-	-	-	-	-	-
234		Total Fuel Related			-	-	-	-	-	-	-	-
235												
236												

STEAM POWER GENERATION

[illegible]

[illegible]

Distribution - METER - Unbundled			TRANSMISSION EXPENSE							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
561	Load Dispatching	F12	-	-	-	-	-	-	-	-
562	Station Expense	F12	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
	CAGW	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

490	Distribution - METER - Unbundled			DISTRIBUTION EXPENSE							
491	A	B	C	D	E	F	G	H	I	J	K
492				Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
493				Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000	Dedicated	Pumping	Lighting
494				Normalized		Schedule 24	Schedule 36	kW	Facilities	Schedule 40	Sch. 15, 51-54,
	FERC	DESCRIPTION	COSFactor								57
	ACCT										
495	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
496											
497	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
498											
499	582	Station Expense	F120	-	-	-	-	-	-	-	-
500											
501	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
502											
503	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
504											
505	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
506											
507	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
508											
509	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
510											
511	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
512											
513	589	Rents	F131	-	-	-	-	-	-	-	-
514											
515	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
516											
517	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
518											
519	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
520											
521	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
522											
523	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
524											
525	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
526											
527	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
528											
529	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
530											
531	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
532											
533	TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-
534											
535											
536											

537				CUSTOMER ACCOUNTS EXPENSE							
538											
539											
540	901	Supervision	F136	-	-	-	-	-	-	-	
541											
542	902	Meter Reading Expense	F41	-	-	-	-	-	-	-	
543											
544	903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	
545											
546	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	
547											
548	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	
549											
550	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	
551											
552	<u>Distribution - METER - Unbundled</u>			CUSTOMER SERVICE EXPENSE							
553											
554	A	B	C	D	E	F	G	H	I	J	K
	FERC			Washington		Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT	DESCRIPTION	COSFactor	Jurisdiction	Residential	Service	Service < 1,000 kW	Service > 1,000	Dedicated	Pumping	Lighting
				Normalized	Schedule 16	Schedule 24	Schedule 36	kW Schedule 48	Facilities	Schedule 40	Sch. 15, 51-54, 57
555	907	Supervision	F40	-	-	-	-	-	-	-	-
556											
557	908	Customer Assistance	F40	-	-	-	-	-	-	-	-
558											
559	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
560											
561	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
562											
563	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-
564											
565											
566											
567											
568											
569											
570	911	Supervision	F40	-	-	-	-	-	-	-	-
571											
572	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
573											
574	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
575											
576	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
577											
578	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
579											
580											
581											
582											
583											
584	920	Administrative & General Salaries	F102Co	(496)	(239)	(69)	(90)	(35)	(40)	(21)	(2)
585		Customer - System	F42	-	-	-	-	-	-	-	-
586		System Overheads	F102Co	5,327,683	2,574,387	740,978	963,611	373,968	435,170	221,047	18,522
587		Administrative & General Salaries		5,327,187	2,574,148	740,909	963,521	373,933	435,130	221,026	18,520
588											
589	921	Office Supplies & expenses	F102Co	44,744	21,621	6,223	8,093	3,141	3,655	1,856	156
590		Customer - System	F42	6,415	4,964	1,039	58	26	0	210	117
591		System Overheads	F102Co	1,126,191	544,186	156,632	203,693	79,051	91,988	46,726	3,915
592		Office Supplies & expenses		1,177,350	570,771	163,894	211,844	82,218	95,644	48,793	4,188

593											
594	922	A&G Expenses Transferred	F102Co	(2,832,938)	(1,368,903)	(394,007)	(512,390)	(198,853)	(231,397)	(117,539)	(9,849)
595											
596	923	Outside Services	F102Co	15,404	7,443	2,142	2,786	1,081	1,258	639	54
597		Customer - System	F42	176,074	136,246	28,520	1,597	717	11	5,772	3,211
598		System Overheads	F102Co	2,116,191	1,022,564	294,321	382,753	148,542	172,852	87,801	7,357
599		JBG	F102Co	-	-	-	-	-	-	-	-
600		System Overheads	F102Co	-	-	-	-	-	-	-	-
601		Outside Services		2,307,669	1,166,253	324,984	387,135	150,341	174,122	94,213	10,622
602											
603	924	Property Insurance	F102Co	1,254,352	606,115	174,456	226,873	88,047	102,457	52,043	4,361
604		S	F102Co	-	-	-	-	-	-	-	-
605		CAGW	F102Co	283,540	137,009	39,435	51,283	19,903	23,160	11,764	986
606		SO									
607											
608	925	Injuries & Damages	F102Co	11,022,719	5,326,283	1,533,048	1,993,664	773,721	900,346	457,335	38,322
609		Injuries & Damages	F102Co	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F111	6,870,764	3,830,469	993,919	1,030,062	399,224	339,051	252,707	25,333
612											
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
614											
615	928	Regulatory Commission Expense	F141	2,180,532	946,117	313,315	457,860	171,376	208,399	78,748	4,716
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-
617											
618	929	Duplicate Charges	F138Co	(9,061,849)	(4,522,716)	(1,276,701)	(1,581,530)	(611,579)	(675,232)	(362,088)	(32,003)
619											
620	930	Misc General Expenses									
621		Situs	F138Co	18,887	9,426	2,661	3,296	1,275	1,407	755	67
622		Customer	F138Co	-	-	-	-	-	-	-	-
623		Labor	F138Co	145,528	72,632	20,503	25,398	9,822	10,844	5,815	514
624		Labor	F138Co	-	-	-	-	-	-	-	-
625		Customer	F138Co	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102Co	14,130	6,828	1,965	2,556	992	1,154	586	49
628											
629	935	Maintenance of General Plant	F108	1,901,244	931,459	265,185	337,256	130,479	150,577	79,329	6,959
630											
631		TOTAL ADMINISTRATIVE & GEN EXPENSE		20,609,116	10,285,890	2,903,566	3,596,830	1,390,897	1,535,661	823,487	72,784
632											
633											
634		TOTAL O & M EXPENSE		20,609,116	10,285,890	2,903,566	3,596,830	1,390,897	1,535,661	823,487	72,784
635											
636		<u>Distribution - METER - Unbundled</u>									
637											
638	A	B	C	D	E	F	G	H	I	J	K
				Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	FERC			Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated	Pumping	Lighting
639	ACCT	DESCRIPTION	COSFactor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
640	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
641											
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
643											
644	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
645											
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
647		SG	F10	-	-	-	-	-	-	-	-
648		CAGW	F10	-	-	-	-	-	-	-	-
649		CAGE	F10	-	-	-	-	-	-	-	-
650		SG	F10	-	-	-	-	-	-	-	-
651		CAGE	F10	-	-	-	-	-	-	-	-
652		Total 403OP		-	-	-	-	-	-	-	-
653											
654	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-

[illegible]

Distribution - METER - Unbundled			AMORTIZATION EXPENSE (continued)							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F102D	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			-	-	-	-	-	-	-	-
TAX OTHER THAN INCOME										
408	Total Taxes Other Than Income	F101Co	-	-	-	-	-	-	-	-
DEFERRED ITC										
41140	Deferred I T C - Federal	F101Co	-	-	-	-	-	-	-	-
41141	Deferred I T C - Idaho	F101Co	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
DEFERRED INCOME TAXES										
41010	Deferred Income Tax - Federal-DR	F101Co	-	-	-	-	-	-	-	-
41011	Deferred Income Tax - State-DR	F101Co	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101Co	-	-	-	-	-	-	-	-
41111	Deferred Income Tax - State-CR	F101Co	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			-	-	-	-	-	-	-	-
40911	State Income Taxes	F101Co	-	-	-	-	-	-	-	-
40910	Federal Income Tax	F101Co	502,759	250,921	70,831	87,746	33,932	37,464	20,089	1,775
TOTAL OPERATING EXPENSES			21,111,875	10,536,811	2,974,397	3,684,577	1,424,829	1,573,125	843,576	74,560

[illegible]

[illegible]

[illegible]

1215

Distribution - METER - Unbundled			MISC RATE BASE								
	A	B	C	D	E	F	G	H	I	J	K
	FERC	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1219	ACCT										
1220	105	Plant Held For Future Use									
1221		S	F20	-	-	-	-	-	-	-	-
1222		SG	F10	-	-	-	-	-	-	-	-
1223		SG	F10	-	-	-	-	-	-	-	-
1224		SG	F10	-	-	-	-	-	-	-	-
1225		SE	F10	-	-	-	-	-	-	-	-
1226		SG	F10	-	-	-	-	-	-	-	-
1227		SG	F10	-	-	-	-	-	-	-	-
1228		CAGE	F102	-	-	-	-	-	-	-	-
1229		CAEW	F102	-	-	-	-	-	-	-	-
1230		CAEE	F102	-	-	-	-	-	-	-	-
1231		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1232											
1233	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1234											
1235	115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
1236											
1237	128	Pensions	F102Co	-	-	-	-	-	-	-	-
1238											
1239	124	Weatherization	F10	3,312	1,455	413	681	270	364	125	4
1240											
1241	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1242		SE	F10	-	-	-	-	-	-	-	-
1243		CAEW	F10	-	-	-	-	-	-	-	-
1244		CAEE	F10	-	-	-	-	-	-	-	-
1245		JBE	F10	-	-	-	-	-	-	-	-
1246		CAEE	F10	-	-	-	-	-	-	-	-
1247		CAEE	F10	-	-	-	-	-	-	-	-
1248		Total Fuel Stock		-	-	-	-	-	-	-	-
1249											
1250	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1251											
1252	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1253											
1254	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1255											
1256	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1257											
1258	154	Materials and Supplies	F102Co	-	-	-	-	-	-	-	-
1259		SG	F102Co	-	-	-	-	-	-	-	-
1260		SE	F102Co	-	-	-	-	-	-	-	-
1261		SO	F102Co	-	-	-	-	-	-	-	-
1262		SNPPS	F102Co	-	-	-	-	-	-	-	-
1263		SNPPH	F102Co	-	-	-	-	-	-	-	-
1264		SNPD	F102Co	-	-	-	-	-	-	-	-
1265		SNPT	F102Co	-	-	-	-	-	-	-	-
1266		DGU	F102Co	-	-	-	-	-	-	-	-
1267		DGP	F102Co	-	-	-	-	-	-	-	-
1268		JBE	F10	-	-	-	-	-	-	-	-
1269		SNPP	F102Co	-	-	-	-	-	-	-	-
1270		CAGW	F102Co	-	-	-	-	-	-	-	-
1271		CAGE	F102Co	-	-	-	-	-	-	-	-
1272		JBG	F10	-	-	-	-	-	-	-	-
1273		CAEW	F102Co	-	-	-	-	-	-	-	-
1274		CAEE	F102Co	-	-	-	-	-	-	-	-
1275		CAGE	F102Co	-	-	-	-	-	-	-	-
1276		Total Materials and Supplies		-	-	-	-	-	-	-	-
1277											
1278	163	Stores Expense Undistributed	F102Co	-	-	-	-	-	-	-	-
1279											
1280	25318	Provo Working Capital Deposit	F102Co	-	-	-	-	-	-	-	-
1281											

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1481	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-
1482										
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-
1485										
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-
1489										
1490		TOTAL GENERAL PLANT ACCUM DEPR		-	-	-	-	-	-	-
1491										
1492										
1493		TOTAL ACCUM DEPR - PLANT IN SERVICE		-	-	-	-	-	-	-
1494										
1495										
1496										
1497										
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-
1499										
1500	111CLG	Accum Prov for Amort-General								
1501		S	F108	-	-	-	-	-	-	-
1502		CN	F108	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-
1504		SO	F108	-	-	-	-	-	-	-
1505		SE	F108	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		-	-	-	-	-	-	-
1507										
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-
1509										
1510	111IP	Accum Prov for Amort-Intangible								
1511		S	F107Co	-	-	-	-	-	-	-
1512		DGP	F105Co	-	-	-	-	-	-	-
1513		DGU	F105Co	-	-	-	-	-	-	-
1514		CAEW	F105Co	-	-	-	-	-	-	-
1515		CAEE	F105Co	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-
1517		SG	F105Co	-	-	-	-	-	-	-
1518		SG-P	F105Co	-	-	-	-	-	-	-
1519		SG-U	F105Co	-	-	-	-	-	-	-
1520		CN	F42	-	-	-	-	-	-	-
1521		CAGE	F105Co	-	-	-	-	-	-	-
1522		CAGE	F105Co	-	-	-	-	-	-	-
1523		CAGW	F105Co	-	-	-	-	-	-	-
1524		CAGE	F105Co	-	-	-	-	-	-	-
1525		JBG	F105Co	-	-	-	-	-	-	-
1526		SO	F102Co	-	-	-	-	-	-	-
1527		Total Accum Prov for Amort-Intangible		-	-	-	-	-	-	-
1528										
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-
1530										
1531										
1532		TOTAL ACCUM PROV FOR AMORTIZATION		-	-	-	-	-	-	-

ACCUMULATED AMORTIZATION

Factor Table COS

PacifiCorp
Cost Of Service By Rate Schedule - COS Factor Summary
State of Washington
WCA
12 Months Ending June 2022
Class Allocation Factors

A	B	C	D	E	F	G	H	I	J	K	L
COS		F10 Dmd Eng	F10								
Factor	DESCRIPTION	Split	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Factor	
A	Direct Assignment										
F10	Net of Renewables	74% / 26%	0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000	
F11	100 Summer 100 Winter System Peaks	50% / 50%	0.40397	0.13069	0.21879	0.08800	0.12016	0.03673	0.00165	1.00000000	
F12	12 Coincident Peaks	100% / 0%	0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000	
F13	Net of Renewables - Demand	100% / 0%	0.45654	0.12238	0.19959	0.07859	0.10379	0.03820	0.00093	1.00000000	
			-	-	-	-	-	-	-		
			-	-	-	-	-	-	-		
			-	-	-	-	-	-	-		
			-	-	-	-	-	-	-		
F20	Max. Schedule Peak		0.50372	0.12736	0.17204	0.06562	0.08099	0.04946	0.00080	1.00000000	
F20A	Max. Schedule Peak Excluding Sch 60		0.54811	0.13858	0.18721	0.07141	-	0.05382	0.00087	1.00000000	
F21	Transformers - NCP		0.58659	0.22592	0.06399	0.00827	-	0.11404	0.00119	1.00000000	
F22	Secondary Lines - NCP		0.85708	0.14163	-	-	-	-	0.00129	1.00000000	
F30	MWH @ Input		0.39048	0.13110	0.22315	0.08986	0.12717	0.03658	0.00166	1.00000000	
			-	-	-	-	-	-	-		
			-	-	-	-	-	-	-		
			-	-	-	-	-	-	-		
F40	Average Customers		0.78804	0.14812	0.00762	0.00047	0.00001	0.03658	0.01916	1.00000000	
F41	Weighted Customers Acct 902		0.80983	0.15221	0.00843	0.00354	0.00089	0.02510	-	1.00000000	
F42	Weighted Customers Acct 903		0.77380	0.16198	0.00907	0.00407	0.00006	0.03278	0.01824	1.00000000	
F50	Contribution in Aid of Construction		0.45193	0.36438	0.06361	-	-	0.05624	0.06384	1.00000000	
F51	Security Deposits		0.45230	0.14188	0.38027	-	-	0.02523	0.00031	1.00000000	
F60	Meters		0.67960	0.17720	0.07735	0.01074	0.00062	0.05448	-	1.00000000	
F60A	Meters Excluding Sch 60		0.68002	0.17731	0.07740	0.01075	-	0.05452	-	1.00000000	
F70	Services		0.70991	0.23075	0.04725	0.01210	-	-	-	1.00000000	
F80	Uncollectables		0.82531	0.05587	0.06495	0.02440	0.02971	(0.00024)	-	1.00000000	
			-	-	-	-	-	-	-		
			-	-	-	-	-	-	-		
F101	Rate Base		0.48022	0.13734	0.18310	0.07162	0.08429	0.04044	0.00300	1.00000000	
F101G	Generation Rate Base		0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000	
F101T	Transmission Rate Base		0.41739	0.13027	0.21447	0.08615	0.11320	0.03688	0.00164	1.00000000	
F101D	Distribution Rate Base		0.61873	0.16066	0.11213	0.03901	0.01369	0.04890	0.00689	1.00000000	
F101C	Retail Rate Base		0.87835	0.16369	(0.10593)	0.00611	0.00128	0.03373	0.02277	1.00000000	
F101Co	Misc Rate Base		0.49909	0.14089	0.17453	0.06749	0.07452	0.03996	0.00353	1.00000000	
F102	SGP - System Gross Plant		0.48321	0.13908	0.18087	0.07019	0.08168	0.04149	0.00348	1.00000000	
F102G	SGGP - System Gross Generation Plant		0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000	
F102T	SGTP - System Gross Transmission Plant		0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000	
F102D	SGDP - System Gross Distribution Plant		0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000	
F102C	SGTP - System Gross Retail Plant		0.48321	0.13908	0.18087	0.07019	0.08168	0.04149	0.00348	1.00000000	
F102Co	SGDP - System Gross Misc Plant		0.48321	0.13908	0.18087	0.07019	0.08168	0.04149	0.00348	1.00000000	

F104	SNP - System Net Plant			0.47843	0.13811	0.18325	0.07148	0.08495	0.04046	0.00331	1.00000000	
F104G	SNP - System Net Generation Plant			0.43930	0.12465	0.20574	0.08153	0.10989	0.03777	0.00112	1.00000000	
F104T	SNP - System Net Transmission Plant			0.41738	0.13027	0.21447	0.08615	0.11320	0.03688	0.00164	1.00000000	
F104D	SNP - System Net Distribution Plant			0.61448	0.16590	0.11084	0.03799	0.01333	0.04911	0.00836	1.00000000	
F104C	SNP - System Net Retail Plant			0.77380	0.16198	0.00907	0.00407	0.00006	0.03278	0.01824	1.00000000	
F104Co	SNP - System Net Misc Plant			0.47843	0.13811	0.18325	0.07148	0.08495	0.04046	0.00331	1.00000000	
F105	STP - System Prod & Trans Plant			0.42937	0.12722	0.20969	0.08362	0.11138	0.03737	0.00136	1.00000000	
F105G	SGGP - System Gross Generation Plant			0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000	
F105T	SGTP - System Gross Transmission Plant			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000	
F105D	SGDP - System Gross Distribution Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000	
F105C	SGTP - System Gross Retail Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000	
F105Co	SGDP - System Gross Misc Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000	
F106	STP - System Transmission Plant			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000	
F107	STP - System Trans & Dist Plant			0.51058	0.14808	0.16537	0.06313	0.06410	0.04381	0.00494	1.00000000	
F107G	SGGP - System Gross Generation Plant			0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000	
F107T	SGTP - System Gross Transmission Plant			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000	
F107D	SGDP - System Gross Distribution Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000	
F107C	SGTP - System Gross Retail Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000	
F107Co	SGDP - System Gross Misc Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000	
F108	SGP - System General Plant			0.48992	0.13948	0.17739	0.06863	0.07920	0.04173	0.00366	1.00000000	
F110	SIP - System Intangible Plant			0.51787	0.13847	0.15983	0.06274	0.07712	0.03871	0.00527	1.00000000	
F111	Labor			0.55750	0.14466	0.14992	0.05810	0.04935	0.03678	0.00369	1.00000000	
F118	Account 360			0.54811	0.13858	0.18721	0.07141	-	0.05382	0.00087	1.00000000	
F119	Account 361			0.50372	0.12736	0.17204	0.06562	0.08099	0.04946	0.00080	1.00000000	
F120	Account 362			0.51236	0.12954	0.17500	0.06675	0.06522	0.05031	0.00081	1.00000000	
F121	Account 364			0.58539	0.13895	0.16462	0.06279	-	0.04733	0.00092	1.00000000	
F122	Account 365			0.64188	0.13951	0.13039	0.04974	-	0.03749	0.00100	1.00000000	
F123	Account 366			0.70410	0.14012	0.09269	0.03536	-	0.02665	0.00108	1.00000000	
F124	Account 367			0.69193	0.14000	0.10006	0.03817	-	0.02877	0.00106	1.00000000	
F125	Account 368			0.58659	0.22592	0.06399	0.00827	-	0.11404	0.00119	1.00000000	
F126	Account 369			0.70991	0.23075	0.04725	0.01210	-	-	-	1.00000000	
F127	Account 370			0.67549	0.17613	0.07689	0.01067	0.00666	0.05415	-	1.00000000	
F128	Account 371			-	-	-	-	-	-	1.00000	1.00000000	
F129	Account 372			0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000000	
F130	Account 373			-	-	-	-	-	-	1.00000	1.00000000	
F131	Account 581 thru 587 & 591 thru 597			0.60543	0.15128	0.13288	0.04956	0.01767	0.03764	0.00554	1.00000000	
F132	Account 364 + 365			0.60886	0.13918	0.15040	0.05737	-	0.04324	0.00095	1.00000000	
F133	Account 366 + 367			0.69658	0.14005	0.09725	0.03709	-	0.02796	0.00107	1.00000000	
F134	Account 364 + 365 + 369 (OH)			0.63279	0.15876	0.12558	0.04709	-	0.03501	0.00077	1.00000000	
F135	Account 366 + 367 + 369 (UG)			0.68706	0.16165	0.09693	0.03424	-	0.01937	0.00074	1.00000000	
F136	Account 902 + 903 + 904			0.79660	0.12667	0.02662	0.01040	0.00958	0.02096	0.00917	1.00000000	
F137	Total O & M Expense			0.42824	0.13240	0.20680	0.08269	0.11100	0.03665	0.00221	1.00000000	
F137G	Generation O & M Exp			0.39596	0.13038	0.22119	0.08893	0.12523	0.03671	0.00160	1.00000000	
F137T	Transmission O & M Exp			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000	
F137D	Distribution O & M Exp			0.60543	0.15128	0.13288	0.04956	0.01767	0.03764	0.00554	1.00000000	
F137C	Retail O & M Exp (Customer)			0.79579	0.12869	0.02483	0.00947	0.00868	0.02243	0.01011	1.00000000	
F137Co	Misc & Customer O & M Exp			0.49909	0.14089	0.17453	0.06749	0.07451	0.03996	0.00353	1.00000000	
F138	GTD O&M Exp (less fuel, purchased p & wheeling)			0.42300	0.13184	0.20916	0.08381	0.11369	0.03638	0.00212	1.00000000	
F138G	Generation O & M Exp (less fuel & purchased power)			0.44415	0.12401	0.20401	0.08070	0.10817	0.03789	0.00107	1.00000000	
F138T	Transmission O & M Exp - (less wheeling exp)			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000	
F138D	Distribution O & M Exp			0.60543	0.15128	0.13288	0.04956	0.01767	0.03764	0.00554	1.00000000	
F138C	Retail O & M Exp (Customer)			0.79579	0.12869	0.02483	0.00947	0.00868	0.02243	0.01011	1.00000000	
F138Co	Common O & M Exp			0.49909	0.14089	0.17453	0.06749	0.07451	0.03996	0.00353	1.00000000	
F140	Revenue Requirement Before Rev Credits			0.45309	0.13562	0.19477	0.07712	0.09802	0.03852	0.00288	1.00000000	
F140G	Revenue Requirement Before Rev Credits			0.40218	0.12958	0.21896	0.08786	0.12301	0.03687	0.00154	1.00000000	
F140T	Revenue Requirement Before Rev Credits			0.41744	0.13028	0.21444	0.08614	0.11318	0.03688	0.00164	1.00000000	
F140D	Revenue Requirement Before Rev Credits			0.61117	0.16064	0.11834	0.04168	0.01345	0.04721	0.00751	1.00000000	
F140C	Revenue Requirement Before Rev Credits			0.79863	0.13490	0.01439	0.00861	0.00718	0.02439	0.01190	1.00000000	
F140Co	Revenue Requirement Before Rev Credits			0.49909	0.14089	0.17453	0.06749	0.07451	0.03996	0.00353	1.00000000	
F141	Firm Revenues			0.43389	0.14369	0.20998	0.07859	0.09557	0.03611	0.00216	1.00000000	
1	2	3	4	5	6	7	8	9	10	11	12	1.00000000

Demand Factors (F10-F13)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Demand Factors

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	3,074,170	959,389	1,562,171	547,882	-	271,627	12,076	6,427,314
2								
3 Primary	-	-	16,789	86,357	833,310	-	-	936,456
4								
5 Sub-Transmission	-	-	-	-	-	-	-	0
6								
7 Transmission	-	-	-	-	-	-	-	0
8								
9 Total KW @ Input	3,074,170	959,389	1,578,960	634,239	833,310	271,627	12,076	7,363,770
10								
11 Total MWH @ Input	1,789,230	600,734	1,022,506	411,771	582,696	167,621	7,625	4,582,183
12								
13 MWH %	39.0475%	13.1102%	22.3148%	8.9863%	12.7166%	3.6581%	0.1664%	100.0000%
14								
15								
16 FACTOR 10 - 74% D / 26% E	43.9306%	12.4652%	20.5734%	8.1527%	10.9884%	3.7775%	0.1122%	100.0000%
17 Net of Renewables								
18								
19 FACTOR 11 - 50% D / 50% E	40.3974%	13.0694%	21.8786%	8.7997%	12.0164%	3.6734%	0.1652%	100.0000%
20								
21 FACTOR 12 - 100% D	41.7472%	13.0285%	21.4423%	8.6130%	11.3163%	3.6887%	0.1640%	100.0000%
22								
23 FACTOR 13 - 100% D	45.6536%	12.2376%	19.9590%	7.8585%	10.3786%	3.8197%	0.0931%	100.0000%
24 Net of Renewables								

Demand Factor Detail

PacifiCorp
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Month :			July	August	September	October	November	December	January	February	March	April	May	June	Sum Of
Peak Date:		COS	6	12	8	12	24	28	27	24	10	13	26	27	12
Peak Time:		Sch	15	16	15	6	8	17	7	7	7	7	15	16	CPs
1 <u>Residential</u>															
2 Sch 16 sec		16	269,345	227,084	277,368	162,783	258,947	346,946	322,192	344,206	268,414	193,126	177,573	226,187	3,074,170
3															
4 <u>General Service</u>															
5 Sch 24 sec		24	80,932	77,266	80,910	80,902	78,713	71,573	97,108	101,333	88,421	86,415	55,411	60,404	959,389
6 Sch 36 sec		36	113,032	109,407	136,012	162,438	143,697	122,550	143,847	157,823	134,508	137,721	97,714	103,422	1,562,171
7 Sch 36 pri		36	1,382	1,593	1,746	1,762	1,572	1,291	1,446	1,443	1,199	1,168	1,217	968	16,789
8 Sch 48T pri, ded fac		48T	71,338	67,783	71,404	68,150	69,602	69,222	74,287	78,097	69,828	62,180	58,290	73,128	833,310
9 Sch 48T sec		48T	47,806	42,635	48,459	48,613	50,939	40,829	46,407	48,918	43,966	45,496	40,122	43,691	547,882
10 Sch 48T pri		48T	7,406	7,733	7,779	7,461	6,769	6,926	7,075	8,166	7,092	7,074	5,809	7,066	86,357
11 Gen Service Total			321,896	306,416	346,311	369,327	351,293	312,392	370,170	395,781	345,015	340,054	258,563	288,679	4,005,897
12															
13 <u>Irrigation</u>															
14 Sch 040 sec		40	45,877	50,992	50,839	34,736	7,643	1,466	504	561	4,255	14,089	25,418	35,248	271,627
15															
16 <u>Street Lights</u>															
17 Sch 15,52,54,57 sec			2,123	2,027	1,812	-	-	1,410	-	-	-	-	2,212	2,492	12,076
18															
19 State of Washington			639,241	586,519	676,330	566,846	617,883	662,213	692,866	740,548	617,684	547,269	463,766	552,606	7,363,770

PacifiCorp
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Month :			July	August	September	October	November	December	January	February	March	April	May	June	Sum Of
Peak Date:		COS	6	12	8	12	24	28	27	24	10	13	26	27	12
Peak Time:		Sch	15	16	15	6	8	17	7	7	7	7	15	16	CPs
1 <u>Residential</u>															
2 Sch 16 sec		16	242,747	204,659	249,978	146,708	233,376	312,685	290,376	310,216	241,908	174,055	160,037	203,851	2,770,596
3															
4 Residential Total			242,747	204,659	249,978	146,708	233,376	312,685	290,376	310,216	241,908	174,055	160,037	203,851	2,770,596
5															
6 <u>General Service</u>															
7 Sch 24 sec		24	72,940	69,636	72,920	72,912	70,940	64,505	87,519	91,327	79,689	77,882	49,939	54,440	864,649
8 Sch 36 sec		36	101,870	98,603	122,581	146,397	129,507	110,448	129,642	142,238	121,226	124,121	88,065	93,209	1,407,907
9 Sch 36 pri		36	1,275	1,470	1,611	1,626	1,451	1,191	1,335	1,331	1,106	1,078	1,123	893	15,491
10 Sch 48T pri, ded fac		48T	65,824	62,543	65,885	62,883	64,222	63,872	68,545	72,060	64,431	57,374	53,785	67,476	768,899
11 Sch 48T sec		48T	43,085	38,424	43,674	43,813	45,909	36,797	41,824	44,088	39,625	41,003	36,160	39,377	493,779
12 Sch 48T pri		48T	6,834	7,135	7,178	6,884	6,246	6,391	6,528	7,535	6,544	6,527	5,360	6,519	79,682
13 Gen Service Total			291,828	277,812	313,849	334,516	318,275	283,204	335,393	358,580	312,621	307,985	234,432	261,913	3,630,407
14															
15 <u>Irrigation</u>															
16 Sch 040 sec		40	41,347	45,956	45,819	31,306	6,888	1,321	454	505	3,835	12,698	22,908	31,767	244,804
17															
18 <u>Street Lights</u>															
19 Sch 15,52,54,57 sec			1,913	1,827	1,633	-	-	1,270	-	-	-	-	1,993	2,246	10,883
20															
21 State of Washington			577,835	530,255	611,278	512,530	558,539	598,481	626,222	669,301	558,364	494,737	419,370	499,778	6,656,690

Net of Renewables
12 Months Ending June 2022
Demand Factors

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	3,725,788	998,708	1,611,117	549,649	-	311,723	7,597	7,204,583
2								
3 Primary	-	-	17,733	91,686	847,001	-	-	956,420
4								
5 Sub-Transmission	-	-	-	-	-	-	-	0
6								
7 Transmission	-	-	-	-	-	-	-	0
8								
9 Total KW @ Input	3,725,788	998,708	1,628,851	641,335	847,001	311,723	7,597	8,161,003
10								
11 kW %	45.6536%	12.2376%	19.9590%	7.8585%	10.3786%	3.8197%	0.0931%	100.0000%

Demand Factor Detail

Gen Service Total
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The System Peak @ Input Net of Renewables

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Month :	COS	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Sum Of
Peak Date:	Sch	6	16	9	4	24	28	5	25	9	22	26	27	12
Peak Time:		Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	CPs
1 <u>Residential</u>														
2 Sch 16 sec	16	316,206	392,588	293,371	173,572	264,893	406,527	355,294	487,362	323,879	180,585	205,203	326,309	3,725,788
3														
4 <u>General Service</u>														
5 Sch 24 sec	24	103,388.75	113,573.12	82,114.47	67,622.19	67,753.06	91,323.71	90,781.05	90,105.45	74,557.72	76,641.93	63,028.74	77,817.55	998,708
6 Sch 36 sec	36	132,186.18	150,331.14	154,900.57	143,415.28	124,252.77	141,041.80	130,371.09	158,289.57	112,455.37	129,391.81	110,049.26	124,432.48	1,611,117
7 Sch 36 pri	36	1,502.38	2,010.23	1,946.78	1,472.06	1,449.30	1,375.56	1,381.03	1,432.84	1,106.58	1,304.91	1,371.05	1,380.60	17,733
8 Sch 48T pri, ded fac	48T	71,315.95	68,729.84	72,248.38	67,887.26	70,594.74	69,528.22	74,548.48	79,518.95	69,838.18	70,382.38	59,465.16	72,943.36	847,001
9 Sch 48T sec	48T	50,059.92	48,238.64	50,582.87	49,845.43	44,250.13	41,897.60	42,296.81	46,206.45	40,773.26	45,721.29	41,757.49	48,019.10	549,649
10 Sch 48T pri	48T	8,876.07	9,994.21	8,429.85	7,326.47	6,611.44	7,479.21	6,581.66	8,496.99	6,725.51	6,412.08	6,304.00	8,448.54	91,686
11 Gen Service Total		367,329	392,877	370,223	337,569	314,911	352,646	345,960	384,050	305,457	329,854	281,976	333,042	4,115,894
12														
13 <u>Irrigation</u>														
14 Sch 040 sec	40	51,919.09	58,584.54	61,844.77	46,583.43	7,188.01	1,444.78	641.76	592.25	1,378.87	15,094.20	26,368.87	40,082.93	311,723
15														
16 <u>Street Lights</u>														
17 Sch 15,52,54,57 sec		-	-	12	1,575	1,513	1,410	1,442	69	1,577	-	-	-	7,597
18														
19	-	735,455	844,050	725,451	559,299	588,506	762,028	703,337	872,074	632,291	525,533	513,547	699,433	8,161,003

Gen Service Total
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The System Peak @ Sales Net of Renewables

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Month :			Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Sum Of
Peak Date:		COS	6	16	9	4	24	28	5	25	9	22	26	27	12
Peak Time:		Sch	17	17	18	19	19	18	18	8	19	8	18	18	CPs
1 <u>Residential</u>															
2 Sch 16 sec		16	284,981	353,820	264,401	156,432	238,735	366,383	320,209	439,235	291,896	162,752	184,939	294,086	3,357,867
3															
4 Residential Total			284,981	353,820	264,401	156,432	238,735	366,383	320,209	439,235	291,896	162,752	184,939	294,086	3,357,867
5															
6 <u>General Service</u>															
7 Sch 24 sec		24	93,179	102,358	74,006	60,944	61,062	82,305	81,816	81,208	67,195	69,074	56,805	70,133	900,085
8 Sch 36 sec		36	119,133	135,486	139,604	129,253	111,983	127,114	117,497	142,658	101,350	116,614	99,182	112,145	1,452,020
9 Sch 36 pri		36	1,386	1,855	1,796	1,358	1,337	1,269	1,274	1,322	1,021	1,204	1,265	1,274	16,363
10 Sch 48T pri, ded fac		48T	65,804	63,417	66,664	62,640	65,138	64,154	68,786	73,373	64,440	64,942	54,869	67,305	781,532
11 Sch 48T sec		48T	45,117	43,475	45,588	44,923	39,880	37,760	38,120	41,644	36,747	41,206	37,634	43,277	495,371
12 Sch 48T pri		48T	8,190	9,222	7,778	6,760	6,100	6,901	6,073	7,840	6,206	5,916	5,817	7,796	84,599
13 Gen Service Total			332,808	355,813	335,436	305,879	285,501	319,504	313,567	348,044	276,959	298,957	255,571	301,930	3,729,970
14															
15 <u>Irrigation</u>															
16 Sch 040 sec		40	46,792	52,799	55,738	41,983	6,478	1,302	578	534	1,243	13,604	23,765	36,125	280,941
17															
18 <u>Street Lights</u>															
19 Sch 15,52,54,57 sec			-	-	11	1,419	1,364	1,270	1,299	62	1,421	-	-	-	6,847
20															
21 -			664,581	762,432	655,585	505,713	532,078	688,459	635,653	787,875	571,519	475,312	464,275	632,140	7,375,624

Distribution Factors (F20-F22)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Factors - (NCP - 12 months)

A Description	B	C	D	E	F	G	H	I
	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	430,469	108,837	145,228	47,062	-	42,269	682	774,547
2								
3 Primary	-	-	1,798	9,019	69,212	-	-	80,029
4								
5 Sub-Transmission	-	-	-	-	-	-	-	-
6								
7 Transmission	-	-	-	-	-	-	-	-
8								
9 Schedule Peaks (max)								
10 @ Input	430,469	108,837	147,025	56,081	69,212	42,269	682	854,575
11								
12								
13 Substations								
14 FACTOR 20	50.3723%	12.7358%	17.2045%	6.5624%	8.0990%	4.9462%	0.0798%	100.0000%
15								
16 FACTOR 20A	54.8115%	13.8581%	18.7207%	7.1408%	0.0000%	5.3821%	0.0868%	100.0000%
17								
18								
19 Max NCP - Sec	1,449,626	231,695	232,468	68,091	0	117,377	2,492	2,101,749
20								
21								
22								
23 12 NCP - Sec	14,903,838	2,462,897	2,544,375	728,725	0	780,270	22,397	21,442,501
24								
25 Cust/Transformer	4.00	3.00	1.00	1.00	1.00	1.00	3.00	
26								
27 Max NCP	14,903,838	2,462,897	0	0	0	0	22,397	17,389,131
28 (Sec Lines)								
29								
30 Secondary Lines								
31 FACTOR 22	85.7078%	14.1634%	0.0000%	0.0000%	0.0000%	0.0000%	0.1288%	100.0000%
32								
33								
34 * If Line 19 > 1,								
35 Line 30 = Line 23								

Distribution Factors Detail

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Peaks @ Input

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Description	COS Sch	Jul-21 13 Jan-00	Aug-21 11 Jan-00	Sep-21 08 Jan-00	Oct-21 12 Jan-00	Nov-21 22 Jan-00	Dec-21 28 Jan-00	Jan-22 04 Jan-00	Feb-22 23 Jan-00	Mar-22 10 Jan-00	Apr-22 14 Jan-00	May-22 26 Jan-00	Jun-22 27 Jan-00	Sum of 12 Dist Peaks
1 <u>Residential</u>														
2 Sch 16 sec	16	277,817	425,511	352,697	192,978	281,113	406,527	405,550	529,760	412,711	227,823	158,745	339,453	4,010,686
3														
4 <u>General Service</u>														
5 Sch 24 sec	24	111,420	141,989	105,587	70,888	79,799	91,324	99,535	94,806	81,181	82,497	91,639	95,371	1,146,036
6 Sch 36 sec	36	153,248	162,023	164,289	155,228	143,353	141,042	148,356	157,991	129,533	139,806	124,798	142,753	1,762,419
7 Sch 36 pri	36	1,632	2,164	1,982	1,733	1,461	1,376	1,420	1,433	1,062	1,563	1,652	1,488	18,965
8 Sch 48T pri, ded fac	48T	68,568	68,262	69,038	68,483	70,774	69,528	73,305	76,775	70,563	64,739	55,242	73,246	828,523
9 Sch 48T sec	48T	55,095	51,036	51,481	45,426	49,343	41,898	40,324	44,835	41,235	41,842	46,345	52,103	560,963
10 Sch 48T pri	48T	9,183	10,945	8,925	7,580	6,938	7,479	7,095	8,604	6,940	7,240	7,463	8,887	97,280
11 General Service Total		399,146	436,419	401,302	349,339	351,667	352,646	370,035	384,444	330,514	337,687	327,140	373,847	4,414,185
12														
13 <u>Irrigation</u>														
14 Sch 040 sec	40	53,408	63,555	60,246	30,246	7,706	1,445	1,154	716	3,653	16,500	28,689	42,593	309,912
15														
16 <u>Street Lights</u>														
17 Sch 15,52,54,57 sec		-	-	-	425	1,513	1,410	39	96	690	-	-	-	4,173
18														
19														
20														
21 State of Washington		730,371	925,485	814,245	572,988	642,000	762,028	776,778	915,015	747,569	582,009	514,574	755,893	8,738,955

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Peaks @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Description	COS Sch	Jul-21 13 Jan-00	Aug-21 11 Jan-00	Sep-21 08 Jan-00	Oct-21 12 Jan-00	Nov-21 22 Jan-00	Dec-21 28 Jan-00	Jan-22 04 Jan-00	Feb-22 23 Jan-00	Mar-22 10 Jan-00	Apr-22 14 Jan-00	May-22 26 Jan-00	Jun-22 27 Jan-00	Sum of 12 Dist Peaks	Avg of S/W Dist Peaks
1 <u>Residential</u>															
2 Sch 16 sec	16	250,383	383,491	317,868	173,922	253,353	366,383	365,502	477,446	371,956	205,326	143,069	305,932	3,614,631	430,469
3															
4 <u>General Service</u>															
5 Sch 24 sec	24	100,417	127,968	95,161	63,888	71,919	82,305	89,706	85,444	73,164	74,351	82,590	85,953	1,032,865	108,837
6 Sch 36 sec	36	138,115	146,023	148,066	139,900	129,197	127,114	133,706	142,389	116,742	126,000	112,474	128,656	1,588,380	145,228
7 Sch 36 pri	36	1,505	1,997	1,828	1,599	1,348	1,269	1,310	1,322	980	1,442	1,525	1,373	17,499	1,798
8 Sch 48T pri, ded fac	48T	63,268	62,986	63,701	63,190	65,304	64,154	67,639	70,840	65,108	59,735	50,972	67,584	764,482	69,212
9 Sch 48T sec	48T	49,654	45,996	46,398	40,940	44,470	37,760	36,342	40,407	37,163	37,710	41,769	46,957	505,568	47,062
10 Sch 48T pri	48T	8,474	10,099	8,235	6,994	6,402	6,901	6,546	7,939	6,404	6,680	6,886	8,200	89,760	9,019
11 General Service Total		361,434	395,069	363,389	316,511	318,639	319,504	335,249	348,342	299,561	305,918	296,215	338,724	3,998,554	381,155
12															
13 <u>Irrigation</u>															
14 Sch 040 sec	40	48,134	57,279	54,296	27,259	6,945	1,302	1,040	645	3,293	14,870	25,856	38,387	279,308	42,269
15															
16 <u>Street Lights</u>															
17 Sch 15,52,54,57 sec		-	-	-	383	1,364	1,270	35	86	622	-	-	-	3,761	682
18															
19															
20															
21 State of Washington		659,950	835,839	735,553	518,075	580,301	688,459	701,826	826,520	675,432	526,114	465,141	683,043	7,896,254	854,575

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Non Coincident Peaks @ Input

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	NCP Total	Maximum NCP
1 <u>Residential</u>															
2 Sch 16 sec		1,151,229	1,135,793	1,137,254	1,138,989	1,266,816	1,417,482	1,449,626	1,390,849	1,215,023	1,297,397	1,181,825	1,121,555	14,903,838	1,449,626
3															
4 <u>General Service</u>															
5 Sch 24 sec	24	231,695	230,483	207,581	193,283	188,356	195,562	203,812	205,321	193,545	195,138	200,590	217,533	2,462,897	231,695
6 Sch 36 sec	36	215,723	222,938	232,468	219,322	211,830	210,544	202,179	204,782	207,950	201,714	201,969	212,955	2,544,375	232,468
7 Sch 36 pri	36	4,037	4,671	5,595	5,881	4,098	3,844	3,466	3,441	3,610	5,067	4,771	5,419	53,901	5,881
8 Sch 48T pri, ded fac	48T	72,065	72,655	71,869.99	71,795	73,751	74,145	75,381	75,456	74,251	74,631	73,991	73,161	883,152	75,456
9 Sch 48T sec	48T	66,682	66,341	68,091	66,814	59,437	56,313	53,985	57,054	57,408	56,390	56,516	63,695	728,725	68,091
10 Sch 48T pri	48T	12,192	12,067	11,924	10,030	9,845	10,194	10,423	10,650	9,923	10,090	10,168	11,962	129,466	12,192
11 General Service Total		602,394	609,155	597,529	567,125	547,317	550,602	549,246	556,703	546,688	543,030	548,005	584,724	6,802,517	625,782
12															
13 <u>Irrigation</u>															
14 Sch 40 sec	40	117,377	114,547	108,143	83,580	7,375	2,928	1,420	4,826	47,504	83,894	99,935	108,741	780,270	117,377
15															
16 <u>Street Lights</u>															
17 Sch 15,52,54,57 sec		2,324	2,027	1,812	1,578	1,513	1,410	1,442	1,719	1,769	2,067	2,243	2,492	22,397	2,492
18															
19															
20 State of Washington		1,873,325	1,861,522	1,844,738	1,791,273	1,823,021	1,972,422	2,001,733	1,954,097	1,810,984	1,926,387	1,832,007	1,817,512	22,509,021	2,195,278

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
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Non Coincident Peaks @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	NCP Total	Maximum NCP
1 <u>Residential</u>															
2 Sch 16 sec		1,037,545	1,023,633	1,024,950	1,026,514	1,141,718	1,277,506	1,306,475	1,253,503	1,095,040	1,169,279	1,065,119	1,010,802	13,432,084	1,306,475
3															
4 <u>General Service</u>															
5 Sch 24 sec	24	208,815	207,722	187,082	174,196	169,755	176,250	183,685	185,045	174,432	175,868	180,781	196,051	2,219,686	208,815
6 Sch 36 sec	36	194,420	200,923	209,511	197,664	190,912	189,753	182,214	184,559	187,415	181,795	182,025	191,925	2,293,118	209,511
7 Sch 36 pri	36	3,725	4,310	5,163	5,426	3,781	3,547	3,198	3,175	3,331	4,676	4,403	5,000	49,735	5,426
8 Sch 48T pri, ded fac	48T	66,495	67,039	66,315	66,246	68,050	68,414	69,555	69,624	68,512	68,862	68,272	67,506	814,889	69,624
9 Sch 48T sec	48T	60,098	59,790	61,367	60,216	53,568	50,752	48,654	51,419	51,739	50,821	50,935	57,405	656,763	61,367
10 Sch 48T pri	48T	11,249	11,135	11,002	9,255	9,084	9,406	9,617	9,826	9,156	9,310	9,382	11,037	119,459	11,249
11 General Service Total		544,802	550,919	540,440	513,003	495,151	498,122	496,923	503,650	494,586	491,332	495,798	528,925	6,153,650	565,993
12															
13 <u>Irrigation</u>															
14 Sch 40 sec	40	105,786	103,236	97,464	75,327	6,647	2,638	1,279	4,349	42,813	75,610	90,066	98,003	703,218	105,786
15															
16 <u>Street Lights</u>															
17 Sch 15,52,54,57 sec		2,095	1,827	1,633	1,422	1,364	1,270	1,299	1,549	1,594	1,863	2,021	2,246	20,185	2,246
18															
19															
20 State of Washington		1,690,228	1,679,615	1,664,488	1,616,266	1,644,879	1,779,537	1,805,977	1,763,051	1,634,033	1,738,083	1,653,004	1,639,975	20,309,138	1,980,501

PacifiCorp
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WCA
12 Months Ending June 2022
Schedule Peaks @ Input

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1 <u>Residential</u>															
2 Sch 16 sec	16	336,581	448,728	386,612	249,759	362,815	430,285	461,474	555,423	414,899	284,046	262,538	343,975	4,537,133	555,423
3															
4 <u>General Service</u>															
5 Sch 24 sec	24	120,199	141,989	121,998	86,603	91,306	99,345	106,323	108,136	93,699	92,299	94,234	112,942	1,269,074	141,989
6 Sch 36 sec	36	161,690	172,712	184,012	178,924	173,664	170,102	151,712	161,215	145,154	139,806	148,180	154,295	1,941,465	184,012
7 Sch 36 pri	36	1,904	2,222	2,260	2,122	1,881	1,911	1,637	1,781	1,603	1,875	2,036	2,194	23,426	2,260
8 Sch 48T pri, ded fac	48T	72,811	71,592	75,806	70,598	75,772	70,101	76,646	81,569	74,701	74,927	67,720	75,311	887,554	81,569
9 Sch 48T sec	48T	60,385	54,961	57,964	55,936	59,939	54,930	46,407	52,046	47,523	49,325	48,631	54,010	642,056	60,385
10 Sch 48T pri	48T	10,131	11,464	10,173	8,651	7,990	8,597	7,714	8,909	7,639	7,584	7,666	9,122	105,640	11,464
11 General Service Total		427,120	454,941	452,213	402,834	410,551	404,986	390,439	413,655	370,317	365,816	368,466	407,875	4,869,214	481,679
12															
13 <u>Irrigation</u>															
14 Sch 040 sec	40	59,761	69,673	73,057	66,793	14,032	1,608	1,901	4,127	14,621	24,861	37,497	50,011	417,942	73,057
15															
16 <u>Street Lights</u>															
17 Sch 15,52,54,57 sec		2,324	2,027	1,812	1,578	1,513	1,410	1,442	1,719	1,769	2,067	2,243	2,492	22,397	2,492
18															
19															
20															
21 State of Washington		825,787	975,369	913,693	720,964	788,912	838,289	855,255	974,924	801,607	676,790	670,744	804,352	9,846,686	1,112,651

PacifiCorp
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Schedule Peaks @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1 <u>Residential</u>															
2 Sch 16 sec	16	303,344	404,416	348,434	225,095	326,987	387,794	415,903	500,575	373,928	255,996	236,612	310,007	4,089,092	500,575
3															
4 <u>General Service</u>															
5 Sch 24 sec	24	108,330	127,968	109,951	78,051	82,289	89,534	95,824	97,458	84,446	83,185	84,928	101,789	1,143,753	127,968
6 Sch 36 sec	36	145,723	155,657	165,840	161,255	156,515	153,305	136,730	145,295	130,820	126,000	133,547	139,058	1,749,745	165,840
7 Sch 36 pri	36	1,757	2,050	2,086	1,958	1,735	1,763	1,511	1,643	1,479	1,730	1,879	2,024	21,615	2,086
8 Sch 48T pri, ded fac	48T	67,183	66,059	69,947	65,141	69,915	64,682	70,722	75,264	68,927	69,136	62,485	69,490	818,951	75,264
9 Sch 48T sec	48T	54,422	49,534	52,240	50,412	54,020	49,506	41,824	46,906	42,830	44,454	43,829	48,676	578,653	54,422
10 Sch 48T pri	48T	9,348	10,578	9,387	7,982	7,372	7,933	7,118	8,220	7,048	6,998	7,073	8,417	97,474	10,578
11 General Service Total		386,763	411,845	409,450	364,800	371,847	366,723	353,728	374,786	335,550	331,503	333,741	369,456	4,410,191	436,158
12															
13 <u>Irrigation</u>															
14 Sch 040 sec	40	53,859	62,793	65,842	60,197	12,646	1,450	1,713	3,719	13,177	22,406	33,795	45,072	376,670	65,842
15															
16 <u>Street Lights</u>															
17 Sch 15,52,54,57 sec		2,095	1,827	1,633	1,422	1,364	1,270	1,299	1,549	1,594	1,863	2,021	2,246	20,185	2,246
18															
19															
20															
21 State of Washington		746,061	880,881	825,359	651,515	712,844	757,237	772,644	880,630	724,249	611,768	606,170	726,781	8,896,138	1,004,821

Energy Factors (F30-F31)

PacifiCorp
Cost Of Service By Rate Schedule
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12 Months Ending June 2022
Energy Factor

<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Description		Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Secondary	1,631,467	547,765	922,069	324,479	-	152,841	6,953	3,585,574
2									
3	Primary	-	-	10,528	52,218	544,169	-	-	606,914
4									
5	Sub-Transmission	-	-	-	-	-	-	-	-
6									
7	Transmission	-	-	-	-	-	-	-	-
8									
9									
10	Total MWH								
11	@ Sales	1,631,467	547,765	932,597	376,697	544,169	152,841	6,953	4,192,488
12									
13									
14	Total MWH								
15	@ Input	1,789,230	600,734	1,022,506	411,771	582,696	167,621	7,625	4,582,183
16									
17	<u>Energy</u>								
18	FACTOR 30	39.0475%	13.1102%	22.3148%	8.9863%	12.7166%	3.6581%	0.1664%	100.0000%
19									
20	MWH @ sales								
21	(less special contracts)	1,631,467	547,765	932,597	376,697	544,169	152,841	6,953	4,192,488
22									
23	FACTOR 31	38.9141%	13.0654%	22.2445%	8.9850%	12.9796%	3.6456%	0.1658%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
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WCA
12 Months Ending June 2022
Energy Factor

<u>A</u>	<u>B</u>	<u>C</u>
<u>Rate Schedules</u>	<u>Voltage level</u>	<u>MWH @ Sales (Inc Unbilled)</u>
1 Sch 016	secondary	1,631,467
2 Sch 024	secondary	547,765
3 Sch 036	secondary	922,069
4 Sch 036	primary	10,528
5 Sch 48T, ded fac	primary	544,169
6 Sch 48T	secondary	324,479
7 Sch 48T	primary	52,218
8 Sch 40	secondary	152,841
9 Sch 15,51,52,53,54,57	secondary	6,953
10		
11		
12 State of Washington		<u>4,192,488</u>
Sch 47 - partial requirements		1,689
Total mWh including Sch 47		<u>4,194,177</u>

<u>mWh by month @ INPUT</u>			<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>	<u>Total</u>
<u>Residential</u>															
Sch 16	sec	16	141,787	154,261	118,212	104,031	152,404	198,405	224,635	196,567	170,789	108,783	114,398	104,958	1,789,230
<u>General Service</u>															
Sch 24	sec	24	55,888	60,239	51,382	45,238	45,978	53,460	57,979	52,477	47,714	42,949	43,595	43,833	600,734
Sch 36	sec	36	83,983	89,331	92,368	95,108	91,160	91,669	85,206	80,192	77,995	73,111	74,679	76,431	1,011,233
Sch 36	pri	36	925	1,083	1,066	970	1,030	1,010	977	909	828	773	930	773	11,273
Sch 48T	pri, ded fac	48T	49,636	49,322	50,265	47,737	48,735	47,582	50,568	49,904	46,355	46,246	45,936	50,409	582,696
Sch 48T	sec	48T	32,928	30,979	32,105	32,223	32,635	30,171	27,083	27,448	27,461	27,385	27,053	28,387	355,856
Sch 48T	pri	48T	5,232	5,609	4,869	4,850	4,626	5,119	4,613	4,486	4,246	4,035	4,076	4,155	55,915
Gen Service Total			228,592	236,562	232,055	226,126	224,164	229,010	226,426	215,415	204,600	194,501	196,270	203,987	2,617,706
<u>Irrigation</u>															
Sch 040	sec	40	33,892	36,730	28,761	16,247	4,727	872	566	546	2,587	9,587	14,210	18,895	167,621
<u>Street Lights</u>															
Sch 15,52,54,57	sec		616	615	618	635	654	662	658	649	653	637	617	610	7,625
State of Washington			404,886	428,168	379,646	347,039	381,949	428,950	452,285	413,177	378,629	313,508	325,495	328,451	4,582,183

<u>mWh by month @ SALES</u>			<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>	<u>Total</u>
<u>Residential</u>															
Sch 16	sec	16	129,285	140,659	107,789	94,859	138,966	180,911	204,828	179,235	155,730	99,191	104,311	95,703	1,631,467
<u>General Service</u>															
Sch 24	sec	24	50,960	54,928	46,852	41,249	41,924	48,746	52,867	47,850	43,507	39,162	39,752	39,968	547,765
Sch 36	sec	36	76,578	81,454	84,224	86,722	83,122	83,586	77,693	73,121	71,118	66,665	68,095	69,692	922,069
Sch 36	pri	36	864	1,012	995	906	961	943	912	848	773	722	869	722	10,528
Sch 48T	pri, ded fac	48T	46,354	46,061	46,942	44,581	45,513	44,436	47,225	46,604	43,290	43,189	42,898	47,076	544,169
Sch 48T	sec	48T	30,024	28,247	29,274	29,382	29,757	27,511	24,695	25,027	25,040	24,970	24,667	25,884	324,479
Sch 48T	pri	48T	4,886	5,238	4,547	4,529	4,320	4,780	4,308	4,189	3,965	3,769	3,807	3,880	52,218
Gen Service Total			209,666	216,939	212,833	207,369	205,598	210,002	207,700	197,640	187,694	178,477	180,087	187,221	2,401,227
<u>Irrigation</u>															
Sch 040	sec	40	30,903	33,491	26,225	14,814	4,311	795	516	498	2,359	8,742	12,957	17,229	152,841
<u>Street Lights</u>															
Sch 15,52,54,57	sec		561	561	563	579	596	604	600	591	596	581	563	557	6,953
State of Washington			370,416	391,650	347,411	317,621	349,471	392,313	413,644	377,965	346,378	286,991	297,918	300,710	4,192,488

Customer Factors (F40-F48)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
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Weighted Customer Factors

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>
		Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area		
	Description	Schedule 16	Service	Service < 1,000	Service > 1,000	Dedicated Facilities	Pumping	Lighting		Total
		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57			
1										
2	Avg Customers	110,742	20,814	1,071	66	1	5,141	2,692		140,527
3										
4	FACTOR 40	78.8044%	14.8115%	0.7618%	0.0473%	0.0007%	3.6583%	1.9160%		100.0000%
5										
6	Wt Customers Acct 902	110,742	20,814	1,153	484	122	3,432	-		136,746
7										
8	FACTOR 41	80.9833%	15.2211%	0.8430%	0.3537%	0.0892%	2.5098%	0.0000%		100.0000%
9										
10	Wt Customers Acct 903	110,742	23,181	1,298	583	9	4,692	2,610		143,115
11										
12	FACTOR 42	77.3797%	16.1977%	0.9069%	0.4075%	0.0061%	3.2783%	1.8238%		100.0000%

Customer Factors Detail

PacifiCorp
Cost Of Service By Rate Schedule
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12 Months Ending June 2022
Weighted Customer Factors

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
			COS Schedule	Average Customers (F 40 & F 43)	Account 902 Weighting	Total Acct 902 Customers (F 41)	Account 903 Weighting	Total Acct 903 Customers (F 42)
	Description							
1	Residential		16	110,742	1.00	110,742	1.00	110,742
2								
3								
4	General Service		24	20,814	1.00	20,814	1.11	23,181
5			36-s	1,061	1.08	1,142	1.21	1,286
6			36-p	10	1.08	11	1.21	12
7			48T-s	57	7.28	418	8.78	504
8			48T-p ded fac	1	122.02	122	8.78	9
9			48T-p	9	7.28	65	8.78	79
10	Total			21,952		22,573		25,071
11								
12								
13	Irrigation - annual cust		40	5,141	1.00	5,141	1.37	7,028
14								
15	Irrigation - ave billings		40	3,432	1.00	3,432	1.37	4,692
16								
17								
18	Street Lighting		15,52,54,57	2,692	-	-	0.97	2,610
19								
20								
21								
22	State of Washington			140,527		138,455		145,451

Customer Advances Factors (F50-F51)

PacifiCorp
Cost Of Service By Rate Schedule
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WCA
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Customer Advances Factor

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
	Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Revenue								
2	Residential	176,071,755							176,071,755
3	Com / Ind		58,004,210	84,757,249	31,760,598	38,671,305			213,193,363
4	Irrigation						14,475,016		14,475,016
5									
6	Customer Advances								
7		(185,373)	(149,462)	(26,090)			(23,069)	(26,188)	(410,182)
8	Total Cust Advances	(185,373)	(149,462)	(26,090)	-	-	(23,069)	(26,188)	(410,182)
9				-					
10	FACTOR 50	45.1929%	36.4379%	6.3606%	0.0000%	0.0000%	5.6241%	6.3845%	100.0000%
11									
12									
13	Security Deposits	179,123	56,189	150,598	-	-	9,993	121	396,024
14									
15	FACTOR 51	45.2303%	14.1883%	38.0275%	0.0000%	0.0000%	2.5233%	0.0306%	100.0000%

Contribution in Aid of Construction - period ending June 2022

WA Residential Sch 16	(185,373)
WA Schedule 24	(149,462)
WA Schedule 36	(26,090)
WA Irrigation Sch 40	(23,069)
WA Streetlighting	(26,188)
Total	(410,182)

Deposits Charged by State - period ending June 2022

Schedule 40	9,993
Schedule 24	56,189
Schedule 36	150,598
Schedule 48	-
Streetlighting	121
Residential	179,123
Total	396,024

Exhibit No. (RMM-5)

Meters, Transformers & Services (F21, F60-F70)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Meter & Services Factor

<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Description		Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Average Customer	110,742	20,814	1,071	66	1	5,141	2,692	140,527
2									
3									
4	Meter Cost	15,396,447	4,014,502	1,752,466	243,310	14,134	1,234,339	-	22,655,197
5									
6									
7	FACTOR 60	67.9599%	17.7200%	7.7354%	1.0740%	0.0624%	5.4484%	0.0000%	100.0000%
8									
9	FACTOR 60A	68.0023%	17.7311%	7.7402%	1.0746%	0.0000%	5.4518%	0.0000%	100.0000%
10									
11	Service Cost	97,867,637	31,810,659	6,513,350	1,667,557	-	-	-	137,859,203
12									
13									
14	FACTOR 70	70.9910%	23.0747%	4.7246%	1.2096%	0.0000%	0.0000%	0.0000%	100.0000%
15									
16	Transformer Cost	143,431,019	55,242,632	15,647,443	2,021,475	0	27,885,072	289,614	244,227,641
17									
18									
19	FACTOR 21	58.6588%	22.5925%	6.3993%	0.8267%	0.0000%	11.4041%	0.1186%	100.0000%

Meter/Service Detail

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Meter & Service Data

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>		
Class/Schedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost	Average Transformer Cost	Total Transformer Cost
1 Residential								
2 Sch 016 sec	16	110,742	\$139	\$15,396,447	\$884	\$97,867,637	\$1,295	\$143,431,019
3								
4 Commercial								
5 Sch 024 sec	24	20,814	\$193	\$4,014,502	\$1,528	\$31,810,659	\$2,654	\$55,242,632
6 Sch 036 sec	36	1,061	\$1,543	\$1,636,452	\$6,140	\$6,513,350	\$14,751	\$15,647,443
7 Sch 036 pri	36	10	\$11,798	\$116,014	\$0	\$0	\$0	\$0
8								
9 Industrial								
10 Sch 048T pri, ded fac	48T-p	1	\$14,134	\$14,134	\$0	\$0		\$0
11 Sch 048T sec	48T-s	57	\$2,027	\$116,496	\$29,015	\$1,667,557	\$35,173	\$2,021,475.28
12 Sch 048T pri	48T-p	9	\$14,134	\$126,813	\$0	\$0		\$0
13								
14 Irrigation								
15 Sch 040 sec	40	5,141	\$240	\$1,234,339	\$0	\$0	\$5,424	\$27,885,072
16								
17 Street Lighting								
18 Sch 15,52,54,57 sec	15,52,54,57	2,692	\$0	\$0	\$0	\$0	\$1,715	\$0
19								
20								
21 State of Washington		140,527		\$22,655,197		\$137,859,203		\$244,227,641

PacifiCorp Washington Embedded Cost Study Weighted Meter & Service Costs						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Load Class	Customers	% of customers 1 & 3 Phase	Meter Costs	Wgt Meter Costs 1 & 3 Phase	Service Drop Costs	Wgt Service Drops 1 & 3 Phase
Residential -	110,742	100.00%	\$139.03	\$139.03	\$883.75	\$883.75
Sch 24						
<i>0 - 10 kW</i>						
kW = 0, 1 Phase	9,170	64.71%	\$118.00	\$76.36	\$1,049.01	\$678.82
kW = 0, 3 Phase	626	4.42%	\$236.00	\$10.43	\$1,329.84	\$58.74
kW > 1, 1 Phase	2,933	20.70%	\$226.00	\$46.78	\$1,155.47	\$239.17
kW > 1, 3 Phase	1,442	10.17%	\$262.00	\$26.65	\$1,415.90	\$144.04
	14,171	100.00%		\$160.22		\$1,120.77
<i>10 - 100 kW</i>						
1 Phase	2,799	42.75%	\$226.00	\$96.62	\$2,081.81	\$889.99
3 Phase With KVAR	3,749	57.25%	\$256.00	\$146.56	\$2,572.72	\$1,472.86
	6,548	100.00%		\$243.18		\$2,362.85
<i>100 kW+</i>						
1 Phase	1	1.31%	\$1,075.00	\$14.09	\$4,329.35	\$56.76
3 Phase With KVAR	94	98.69%	\$1,598.00	\$1,577.05	\$4,794.49	\$4,731.63
	95	100.00%		\$1,591.14		\$4,788.39
<i>0 - 10 kW</i>	14,171	68.08%	\$160.22	109.08	\$1,120.77	763.06
<i>10 - 100 kW</i>	6,548	31.46%	\$243.18	76.50	\$2,362.85	743.32
<i>100 kW+</i>	95	0.46%	\$1,591.14	7.29	\$4,788.39	21.93
Total Sch 24	20,814	100.00%		\$192.87		\$1,528.31
Sch 36						
Secondary Voltage						
<i>0 - 100 kW</i>						
1 Phase	-	0.00%	\$226.00	\$0.00	\$1,870.69	\$0.00
3 Phase With KVAR	41	100.00%	\$256.00	\$256.00	\$2,488.51	\$2,488.51
	41	100.00%		\$256.00		\$2,488.51
<i>100 - 300 kW</i>						
1 Phase	10	1.51%	\$1,075.00	\$16.26	\$4,692.37	\$70.96
3 Phase With KVAR	680	98.49%	\$1,598.00	\$1,573.83	\$4,886.35	\$4,812.45
	690	100.00%		\$1,590.09		\$4,883.42
<i>300 - 1000 kW</i>						
1 Phase	-	0.00%	\$1,075.00	\$0.00	\$8,951.47	\$0.00
3 Phase With KVAR	325	100.00%	\$1,598.00	\$1,598.00	\$8,951.47	\$8,951.47
	325	100.00%		\$1,598.00		\$8,951.47

1000 kW+						
3 Phase With KVAR	5	100.00%	\$2,027.00	\$2,027.00	\$29,015.00	\$29,015.00
	5	100.00%		\$2,027.00		\$29,015.00
0 - 100 kW	41	3.87%	\$256.00	9.91	\$2,488.51	96.36
100-300 kW	690	65.09%	\$1,590.09	1,035.00	\$4,883.42	3,178.65
300-1000 kW	325	30.60%	\$1,598.00	489.04	\$8,951.47	2,739.42
1000 kW+	5	0.43%	\$2,027.00	8.80	\$29,015.00	125.98
Total Secondary 36	1,061	100.00%		\$1,542.75		\$6,140.41
Primary Voltage						
100 - 300 kW						
1 Phase	-	0.00%	\$11,798.00	\$0.00		
3 Phase With KVAR	5	49.15%	\$11,798.00	\$5,799.02		
300-1000 kW						
1 Phase	-	0.00%	\$11,798.00	\$0.00		
3 Phase With KVAR	5	50.85%	\$11,798.00	\$5,998.98		
1000 kW+						
3 Phase With KVAR	-	0.00%	\$11,798.00	\$0.00		
Total Primary 36	10	100.00%		\$11,798.00		
Combined Total	1,071					
Sch 40						
0 - 50 kW						
kW = 0, 1 Phase	667	13.37%	\$118.00	\$15.78		
kW = 0, 3 Phase	804	16.12%	\$236.00	\$38.04		
kW > 1, 1 Phase	337	6.75%	\$226.00	\$15.25		
kW > 1, 3 Phase	3,181	63.76%	\$262.00	\$167.06		
	4,989	100.00%		\$236.13		
51 - 300 kW						
1 Phase	1	0.72%	\$226.00	\$1.63		
3 Phase With KVAR	138	99.28%	\$256.00	\$254.15		
	139	100.00%		\$255.78		
301 - 1000 kW						
1 Phase	0	0.00%	\$1,075.00	\$0.00		
3 Phase With KVAR	13	100.00%	\$1,598.00	\$1,598.00		
	13	100.00%		\$1,598.00		
0 - 50 kW	4,989	97.05%	\$236.13	229.17		
51 - 300 kW	139	2.70%	\$255.78	6.89		
301 - 1000 kW	13	0.25%	\$1,598.00	4.04		
Total Sch 40	5,141	100.00%		\$240.10		

PacifiCorp Washington Embedded Cost Study Summary of Average Installed Costs Meters					
		(A)	(B)	(C)	(D)
<u>Line</u>	<u>Load Class</u>	<u>Standard</u>	<u>Installed Cost</u>	<u>Percent Use</u>	<u>Total Installed Cost / Service</u>
Residential					
1	Small Load	DM221A	\$118.00	38.15%	\$45.01
2	All Electric	DM221E	\$152.00	61.85%	<u>\$94.02</u>
3					\$139.03
4					
5	0 - 10 kW				
6	kW = 0, 1 Phase	DM221A	\$118.00	100.00%	\$118.00
7					
8					
9	kW = 0, 3 Phase	DM241A	\$236.00	100.00%	\$236.00
10					
11					
12	kW > 1, 1 Phase	DM221B	\$226.00	100.00%	\$226.00
13					
14					
15	kW > 1, 3 Phase	DM241B	\$262.00	100.00%	\$262.00
16					
17	11-100 kW				
18	1 phase	DM221B	\$226.00	100.00%	\$226.00
19					
20					
21	3 phase with KVAR	DM241F	\$256.00	100.00%	\$256.00
22					
23	101 - 1000 kW				
24	1 Phase (sec)	DM231GBB	\$1,075.00	100.00%	\$1,075.00
25					
26					
27	3 phase with KVAR	DM271AEC	\$1,598.00	100.00%	\$1,598.00
28					
29	Over 1 MW				
30	3 phase secondary volt	DM271AEG	\$2,027.00	100.00%	\$2,027.00
31					
32					
33	Primary Metering				
34	13.8 kV 3-wire	DM101ACBA	\$11,138.00		
35	12.47 kV 4-wire Wye	DM121ACJAD	\$11,798.00		
36	24.9 kV 4-wire Wye	DM121BFIAD	\$14,134.00		
37	35 kV 4-wire Wye	DM131BBAH	\$15,795.00		

PacifiCorp Washington Cost Study Summary of Average Installed Costs Service Drops						
	(A)	(B)	(C)	(D)	(E)	(F)
Line	Load Class	Service Conductor	Installed Cost	Residential Percent Use	Schedule 24 Percent Use	Schedule 36 Percent Use
1	Residential					
2	Small load - O/H	#2 Triplex	\$782.00	28.90%	-	-
3	Large load - O/H	1/0 Triplex	\$897.00	37.51%	-	-
4	Small load - U/G	1/0 Triplexed	\$913.00	9.25%	-	-
5	Large load - U/G	4/0 Triplexed	\$973.00	24.34%	-	-
6	Weighted Cost per Service			\$883.75	-	-
7						
8	0 - 30 kW					
9	kW = 0, 1 Phase O/H	1/0 Triplex	\$1,115.00	-	67.33%	-
10	kW = 0, 1 Phase U/G	1/0 Triplex	\$913.00	-	32.67%	-
11	Weighted Cost per Service			-	\$1,049.01	-
12						
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	\$1,355.00	-	67.33%	-
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	\$1,278.00	-	32.67%	-
15	Weighted Cost per Service			-	\$1,329.84	-
16						
17	30 - 50 kW					
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$1,244.00	-	67.33%	-
19	kW > 1, 1 Phase U/G	4/0 Triplex	\$973.00	-	32.67%	-
20	Weighted Cost per Service			-	\$1,155.47	-
21						
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$1,460.00	-	67.33%	-
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$1,325.00	-	32.67%	-
24	Weighted Cost per Service			-	\$1,415.90	-

25						
26	50 - 100 kW					
27	1 Phase O/H	2 - 4/0 Triplex	\$2,253.00	-	67.33%	27.04%
28	1 Phase U/G	2 - 4/0 Triplex	\$1,729.00	-	32.67%	72.96%
29	Weighted Cost per Service			-	\$2,081.81	\$1,870.69
30						
31	3 Phase O/H	2-4/0 Quadruplex	\$2,641.00	-	67.33%	27.04%
32	3 Phase U/G	2-4/0 Quadruplex	\$2,432.00	-	32.67%	72.96%
33	Weighted Cost per Service			-	\$2,572.72	\$2,488.51
34						
35	100-300 kW					
36	1 Phase O/H	3-500 & 350N	\$4,035.00	-	67.33%	27.04%
37	1 Phase U/G	3-750 & 500N	\$4,936.00	-	32.67%	72.96%
38	Weighted Cost per Service			-	\$4,329.35	\$4,692.37
39						
40	3 Phase O/H	3-4/0 Quadruplex	\$4,720.00	-	67.33%	27.04%
41	3 Phase U/G	4-350 Quadruplex	\$4,948.00	-	32.67%	72.96%
42	Weighted Cost per Service			-	\$4,794.49	\$4,886.35
43						
44	300-1000 kW					
45	3 Phase O/H (sec)	3-750 kcmil Quad	\$10,113.00	-	-	27.04%
46	3 Phase U/G (sec)	4-750 kcmil Quad	\$8,521.00	-	-	72.96%
47	Weighted Cost per Service			-	-	\$8,951.47
48						
49	1000 kW and Over					
50	3 Phase U/G (sec)	12-1000 kcmil Quad	\$29,015.00			
51						
52						
53	Overhead % =			<u>Residential</u>	<u>Schedule 24</u>	<u>Schedule 36</u>
54	% of Overhead Which Are Small Load=			28.90%		
55	% of Overhead Which Are All Electric=			<u>37.51%</u>		
56	Total % Overhead			66.41%	67.33%	27.04%
57						17.65%
58	Account 369 - Overhead	52,465,402		38,544,263	12,702,135	1,044,483
59						174,520
60	Underground % =					
61	% of Underground Which Are Small Load=			9.25%		
62	% of Underground Which Are All Electric=			<u>24.34%</u>		
63	Total % Underground			33.59%	32.67%	72.96%
64						82.35%
65	Account 369 - Underground	29,292,286		19,496,343	6,163,243	2,818,273
						814,428

Labor Factor (F111)

**PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Allocated Cost**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
FERC Account	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
500CAGW	-1102.834522	-312.9253348	-516.4744868	-204.6648579	-275.8526553	-94.83121741	-2.817026462	-2510.4001
500JBG	1314081.242	372865.833	615404.5977	243868.1827	328691.9231	112996.0311	3356.624733	2991264.434
500SG	5899.204878	1673.878198	2762.68901	1094.778867	1475.571627	507.2644802	15.06863988	13428.4557
512JBG	991788.1381	281416.3223	464469.7456	184056.7867	248076.5572	85282.49225	2533.375021	2257623.417
512SG	3085.487176	875.4959049	1444.981432	572.6070249	771.7747437	265.3167809	7.881417251	7023.544479
535SG-P	314773.5212	89315.85615	147413.3151	58415.90621	78734.4882	27066.94036	804.0420584	716524.0693
535SG-U	100832.8941	28610.97158	47221.60599	18712.64414	25221.39182	8670.481309	257.5626039	229527.5516
545SG-P	-2483.037516	-833.6795073	-1419.002446	-571.4425586	-808.646978	-232.6195724	-10.5821096	-6359.010688
545SG-U	31207.81757	8855.106156	14615.10431	5791.570198	7806.029983	2683.517133	79.71572	71038.86107
548CAGW	727032.6518	206292.9039	340480.6509	134923.265	181853.1099	62516.53364	1857.096581	1654956.212
548SG	14011.03742	3975.581549	6561.585824	2600.178837	3504.58913	1204.789758	35.78910744	31893.55163
553CAGW	472446.1052	134054.8856	221253.8282	87676.90265	118173.2255	40624.9881	1206.793181	1075436.728
553SG	575509.78	163298.8332	269520.1433	106803.5367	143952.6038	49487.29116	1470.053982	1310042.242
557SG	1241937.201	352395.2204	581618.4259	230479.6375	310646.4912	106792.4647	3172.34353	2827041.784
560SG	431589.3772	134690.6466	221673.6211	89042.19089	116990.1183	38134.26272	1695.353607	1033815.57
571SG	737141.3065	230047.4582	378611.6881	152081.3078	199815.5034	65132.14116	2895.611521	1765725.017
580SNPD	727005.6467	181661.6002	159568.494	59517.56913	21212.51818	45196.36401	6653.906652	1200816.099
580WA	727005.6467	181661.6002	159568.494	59517.56913	21212.51818	45196.36401	6653.906652	1200816.099
593SNPD	6431597.493	1613629.62	1276331.646	478590.7951	0	355875.3278	7825.09557	10163849.98
593WA	6431597.493	1613629.62	1276331.646	478590.7951	0	355875.3278	7825.09557	10163849.98
903CN	2561341.861	536159.5475	30017.65111	13487.55772	202.9899992	108515.2043	60369.77731	3310094.589
903WA	2561341.861	536159.5475	30017.65111	13487.55772	202.9899992	108515.2043	60369.77731	3310094.589
908CN	297547.4165	55924.93233	2876.47004	178.526909	2.686859835	13812.77958	7234.347809	377577.16
908WA	297547.4165	55924.93233	2876.47004	178.526909	2.686859835	13812.77958	7234.347809	377577.16
920SO	2574387.175	740978.0232	963610.8197	373967.5588	435170.2089	221046.9549	18522.20992	5327682.95
920WA	2574387.175	740978.0232	963610.8197	373967.5588	435170.2089	221046.9549	18522.20992	5327682.95
935SO	931458.6788	265185.043	337256.0926	130478.9106	150576.5149	79329.44361	6959.438164	1901244.122
935WA	931458.6788	265185.043	337256.0926	130478.9106	150576.5149	79329.44361	6959.438164	1901244.122

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Allocation Factor

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
FERC Account	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
500CAGW	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
500JBG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
500SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
512JBG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
512SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
535SG-P	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
535SG-U	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
545SG-P	0.390475443	0.131102077	0.223148303	0.089863437	0.127165532	0.036581095	0.001664113	1
545SG-U	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
548CAGW	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
548SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
553CAGW	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
553SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
557SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
560SG	0.417472313	0.130284985	0.214422792	0.086129667	0.113163432	0.036886911	0.001639899	1
571SG	0.417472313	0.130284985	0.214422792	0.086129667	0.113163432	0.036886911	0.001639899	1
580SNPD	0.605426299	0.151281783	0.132883373	0.049564266	0.017665085	0.03763804	0.005541154	1
580WA	0.605426299	0.151281783	0.132883373	0.049564266	0.017665085	0.03763804	0.005541154	1
593SNPD	0.632791463	0.158761653	0.125575609	0.04708755	0	0.035013831	0.000769895	1
593WA	0.632791463	0.158761653	0.125575609	0.04708755	0	0.035013831	0.000769895	1
903CN	0.773797181	0.161977108	0.009068518	0.004074674	6.13245E-05	0.032783113	0.018238082	1
903WA	0.773797181	0.161977108	0.009068518	0.004074674	6.13245E-05	0.032783113	0.018238082	1
908CN	0.788044003	0.148115242	0.007618231	0.000472822	7.11605E-06	0.036582667	0.019159919	1
908WA	0.788044003	0.148115242	0.007618231	0.000472822	7.11605E-06	0.036582667	0.019159919	1
920SO	0.48320953	0.139080728	0.180868649	0.070193283	0.081680951	0.041490261	0.003476598	1
920WA	0.48320953	0.139080728	0.180868649	0.070193283	0.081680951	0.041490261	0.003476598	1
935SO	0.489920609	0.139479744	0.177387053	0.068628173	0.079198938	0.041725017	0.003660465	1
935WA	0.489920609	0.139479744	0.177387053	0.068628173	0.079198938	0.041725017	0.003660465	1

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Allocated Labor Cost

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
FERC Account	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
500CAGW	50.98197488	14.46595227	23.87564843	9.461273146	12.75215172	4.383869609	0.130225858	116.0510959
500JBG	135426.8029	38426.86894	63422.46923	25132.60768	33874.3868	11645.16374	345.9275892	308274.2269
500SG	92003.00557	26105.52241	43086.43242	17073.9868	23012.76654	7911.211385	235.0079692	209427.9331
512JBG	290485.1811	82424.12687	136038.7092	53908.45783	72659.23122	24978.41954	742.0011125	661236.1269
512SG	7859.568687	2230.124388	3680.757743	1458.584653	1965.918593	675.8334567	20.07609713	17890.86362
535SG-P	470522.5008	133509.0698	220352.9744	87319.9187	117692.0732	40459.58002	1201.87962	1071057.997
535SG-U	346191.318	98230.54317	162126.7559	64246.44452	86593.04042	29768.51332	884.2941391	788040.9096
545SG-P	72232.96387	24252.20777	41279.58268	16623.58681	23523.99735	6767.034755	307.8395455	184987.2128
545SG-U	17445.88548	4950.207351	8170.178368	3237.620516	4363.749719	1500.147599	44.56291502	39712.35195
548CAGW	155675.4147	44172.33984	72905.20778	28890.36026	38939.18414	13386.31391	397.6496512	354366.4703
548SG	114892.3559	32600.29336	53805.86969	21321.8096	28738.09336	9879.435009	293.4754041	261531.3323
553CAGW	52668.06283	14944.37367	24665.26953	9774.178612	13173.8939	4528.853984	134.5327189	119889.1652
553SG	13840.26147	3927.124486	6481.6088	2568.486107	3461.872838	1190.104969	35.35288571	31504.81155
557SG	1065648.023	302373.7993	499059.4734	197763.7595	266551.1741	91633.60173	2722.039092	2425751.87
560SG	824128.6978	257194.5304	423290.2901	170027.8753	223395.0115	72818.15061	3237.31221	1974091.868
571SG	550466.6828	171789.9405	282731.5715	113568.0395	149213.9653	48637.99297	2162.323091	1318570.516
580SNPD	1717301.487	429113.223	376925.8372	140589.8433	50107.29858	106760.9082	15717.57226	2836516.169
580WA	1156692.908	289030.3337	253879.3835	94694.65669	33749.90202	71909.08896	10586.61191	1910542.885
593SNPD	834544.7403	209379.7246	165612.9544	62100.50166	0	46177.31183	1015.360858	1318830.594
593WA	4482298.954	1124568.253	889499.0723	333538.7549	0	248016.0817	5453.453474	7083374.57
903CN	1073869.01	224790.4238	12585.21003	5654.797776	85.10565215	45496.11936	25310.65219	1387791.319
903WA	734556.0917	153762.8646	8608.631601	3868.038016	58.21461896	31120.60346	17313.18586	949287.6299
908CN	150925.9054	28366.97811	1459.040883	90.55476167	1.362864306	7006.299332	3669.500836	191519.6422
908WA	129960.0745	24426.38708	1256.358617	77.97537167	1.173542383	6033.021172	3159.753128	164914.7434
920SO	1298521.907	373749.6073	486045.6776	188629.3842	219500.0251	111496.1713	9342.609991	2687285.382
920WA	-3871.000488	-1114.178286	-1448.942098	-562.319692	-654.3476086	-332.3792469	-27.85108796	-8011.018508
935SO	97072.77297	27636.48894	35147.43579	13597.97268	15692.46192	8267.386675	725.283876	198139.8028
935WA	255.6551775	72.78468793	92.56585201	35.81222637	41.32836649	21.77335769	1.910139913	521.829808
Total	15881666.21	4120928.429	4270784.252	1655241.15	1405753.636	1047757.127	105032.4477	28487163.25
<hr/>								
Labor Factor	0.557502552	0.144659136	0.149919605	0.058104808	0.049346915	0.036779974	0.00368701	1

Description	Factor	Actual 12 Months Ended June 2022		Restating Adjustment	Restatement 12 Months Ended June 2022		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024		Total	Adjustment Total	WA Allocation Factor
		June 2022	% Of Total		June 2022			December 2024				
500CAGW	CAGW	718.2274954	9.78892E-07	8.431700323	726.6591958	40.51563326	767.174829	517557398.6	83626850.38	0.161579857		
500JBG	JBG	7518243.919	0.010246818	88261.143	7606505.062	424108.5385	8030613.6	906001431	37149219.11	0.041003488		
500SG	SG	2518383.211	0.003432373	29564.80038	2547948.011	142063.4704	2690011.481	10316939361	857953339.7	0.083159677		
512JBG	JBG	16126338.36	0.021979023	189316.6903	16315655.05	909696.1825	17225351.23	906001431	37149219.11	0.041003488		
512SG	SG	215138.6871	0.000293218	2525.641177	217664.3282	12136.09922	229800.4275	10316939361	857953339.7	0.083159677		
535SG-P	SG-P	13054351.3	0.017792129	153252.8047	13207604.1	736403.595	13944007.7	636175222.2	52195665.9	0.082046053		
535SG-U	SG-U	8757530.254	0.011935875	102809.8634	8860340.117	494017.4057	9354357.523	121102745.1	10897355.15	0.089984378		
545SG-P	SG-P	2254675.348	0.003072958	26468.97673	2281144.325	127187.5556	2408331.881	636175222.2	52195665.9	0.082046053		
545SG-U	SG-U	441324.961	0.000601494	5180.976557	446505.9375	24895.39927	471401.3368	121102745.1	10897355.15	0.089984378		
548CAGW	CAGW	2193135.191	0.002989083	25746.52018	2218881.712	123716.0394	2342597.751	517557398.6	83626850.38	0.161579857		
548SG	SG	3144929.65	0.00428631	36920.20219	3181849.852	177407.3217	3359257.174	10316939361	857953339.7	0.083159677		
553CAGW	CAGW	741980.8853	0.001011266	8710.555513	750691.4408	41855.57588	792547.0167	517557398.6	83626850.38	0.161579857		
553SG	SG	378847.2115	0.000516341	4447.513046	383294.7246	21370.99287	404665.7175	10316939361	857953339.7	0.083159677		
557SG	SG	29169808.88	0.039756322	342441.7591	29512250.64	1645485.986	31157736.62	10316939361	857953339.7	0.083159677		
560SG	SG	23738570.79	0.032353941	278681.2205	24017252.01	1339106.668	25356358.68	10316939361	857953339.7	0.083159677		
571SG	SG	15855887.99	0.021610419	186141.7124	16042029.7	894439.9188	16936469.62	10316939361	857953339.7	0.083159677		
580SNPD	SNPD	40594481.45	0.055327317	476562.7945	41071044.24	2289958.451	43361002.69	46056592.39	3218178.047	0.069874428		
580WA	WA	1910542.885	0.002603931	22429.00079	1932971.886	107774.842	2040746.728	0	0	1		
593SNPD	SNPD	18874295.39	0.025724288	221576.5946	19095871.99	1064710.047	20160582.03	46056592.39	3218178.047	0.069874428		
593WA	WA	7083374.57	0.009654123	83155.95271	7166530.523	399577.304	7566107.827	0	0	1		
903CN	CN	25927490.24	0.035337278	304378.2495	26231868.49	1462584.895	27694453.38	127214391.5	6809260.232	0.053525864		
903WA	WA	949287.6299	0.00129381	11144.25285	960431.8827	53549.87064	1013981.753	0	0	1		
908CN	CN	3578076.608	0.004876657	42005.17229	3620081.78	201841.395	3821923.175	127214391.5	6809260.232	0.053525864		
908WA	WA	164914.7434	0.000224767	1936.032391	166850.7758	9302.937167	176153.7129	0	0	1		
920SO	SO	31279474.65	0.042631643	367208.382	31646683.03	1764493.467	33411176.49	469426446.1	40329412.2	0.085912101		
920WA	WA	-8011.018508	-1.09184E-05	-94.04611738	-8105.064625	-451.9062414	-8556.970867	0	0	1		
935SO	SO	2306308.433	0.00314333	27075.12827	2333383.562	130100.2082	2463483.77	469426446.1	40329412.2	0.085912101		
935WA	WA	521.829808	7.11216E-07	6.126070901	527.9558789	29.43672479	557.3926036	0	0	1		

Uncollectables Factor (F80)

**PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Uncollectables Factor**

<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Description		Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Revenue								
2	Residential	176,071,755	2,884,762						178,956,517
3	Com / Ind		55,119,448	84,544,775	31,760,598	38,671,305			210,096,126
4	Irrigation						14,475,016		14,475,016
5	Total	176,071,755	58,004,210	84,544,775	31,760,598	38,671,305	14,475,016	-	403,527,660
6									
7									
8	Uncollectables								
9	Write-off	1,582,129	166,182	215,138	80,820	98,405	3,872	0	2,146,547
10	Recovery	(453,433)	(89,776)	(126,307)	(47,449)	(57,774)	(4,200)	0	(778,939)
11	Net Write Off	1,128,696	76,406	88,831	33,371	40,632	(327)	-	1,367,609
12									
13	Avg Customers	110,742	20,814	1,071	66	1	5,141	2,692	140,527
14	904 Weighting Factor	1.00	0.36	8.14	49.28	3,986.58	(0.01)	-	
15									
16	904 Weighted Cust	110,742	7,497	8,716	3,274	3,987	(32)	-	134,183
17									
18	FACTOR 80	82.5306%	5.5869%	6.4953%	2.4401%	2.9710%	-0.0239%	0.0000%	100.0000%

Uncollectables	Writeoffs	Recoveries	Net Write-offs
Residential	1,608,051	(460,863)	1,147,189
Commercial	513,086	(304,572)	208,515
Industrial	21,538	(9,305)	12,233
Irrigation	3,872	(4,200)	(327)
Total	2,146,547	(778,939)	1,367,609

Write-Off Data is 12 months ending June 2022

Revenues

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Revenue - Normalized

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>L</u>
Line	Customer Classes		Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Residential		176,071,755	2,884,762	212,474	-	-	-	108,030	179,277,022
2										
3	Commercial		-	53,487,353	76,153,665	15,035,760	-	-	198,720	144,875,497
4										
5	Industrial		-	1,632,095	8,391,110	16,724,838	38,671,305	14,475,016	9,921	79,904,286
6										
7	Lighting		-	-	-	-	-	-	571,946	571,946
8										
9	OSPA		-	-	-	-	-	-	-	-
10										
11	Interdepartmental		-	-	-	-	-	-	-	-
12										
13										
14	Tariff Revenues		176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617	404,628,751
15										
16										
17	Total AGA Revenues		1,137	174,970	250,164	52,059	6,844	140,318	743	626,235
18	Autopay Bill Credit		(251,791)	(15,611)	(16,386)	(3,315)	(206)	(77)	(7,451)	(294,837)
19	Paperless Bill Credit		(227,903)	(14,368)	(15,198)	(3,142)	(362)	(136)	(6,564)	(267,673)
18	Misc Revenues		-	-	-	-	-	-	-	-
19	Gross Receipts Adj.	F31	-	-	-	-	-	-	-	-
20	Unbilled Revenue Adj.		-	-	-	-	-	-	-	-
21	Firm Revenue		175,593,198	58,149,201	84,975,829	31,806,200	38,677,581	14,615,122	875,345	404,692,476
22	Firm Revenue factor		43.39%	14.37%	21.00%	7.86%	9.56%	3.61%	0.22%	100.00%
23										
24	Non-Firm		-	-	-	-	-	-	-	-
25										
26										
27	Total Revenue		175,593,198	58,149,201	84,975,829	31,806,200	38,677,581	14,615,122	875,345	404,692,476

F31

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Revenue - AGA Spread

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Customer Classes	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total Firm Revenues
1	<u>Firm Revenues</u>								
2									
3	Residential	176,071,755	2,884,762					108,030	179,064,548
4	Commercial		53,487,353	76,153,665	15,035,760			198,720	144,875,497
5	Industrial		1,632,095	8,391,110	16,724,838	38,671,305	14,475,016	9,921	79,904,286
6	Lighting							571,946	571,946
7	Interdepartmental								
8	Total Firm Revenue	176,071,755	58,004,210	84,544,775	31,760,598	38,671,305	\$14,475,016	888,617	\$404,416,277
9									
10									
11									
12	<u>AGA Revenues</u>								
13									
14	Residential	1,137	19					1	1,156
15	Commercial		174,662	248,679	49,099			649	473,090
16	Industrial		289	1,485	2,960	6,844	140,318	2	151,897
17	Lighting							91	91
18	Interdepartmental								
19	Total AGA Revenues	\$1,137	\$174,970	\$250,164	\$52,059	\$6,844	\$140,318	\$743	\$626,235
1	<u>Autopay Bill Credit</u>								
2									
3	Residential	(251,791)	(4,125)					(154)	(256,071)
4	Commercial		(11,477)	(16,341)	(3,226)			(43)	(31,087)
5	Industrial		(9)	(45)	(89)	(206)	(77)	0	(426)
6	Lighting							(7,254)	(7,254)
7	Interdepartmental								
8	Total AGA Revenues	(\$251,791)	(\$15,611)	(\$16,386)	(\$3,315)	(\$206)	(\$77)	(\$7,451)	(\$294,837)
1	<u>Paperless Bill Credit</u>								
2									
3	Residential	(227,903)	(3,734)					(140)	(231,777)
4	Commercial		(10,619)	(15,119)	(2,985)			(39)	(28,762)
5	Industrial		(15)	(79)	(157)	(362)	(136)	0	(748)
6	Lighting							(6,385)	(6,385)
7	Interdepartmental								
8	Total AGA Revenues	(\$227,903)	(\$14,368)	(\$15,198)	(\$3,142)	(\$362)	(\$136)	(\$6,564)	(\$267,673)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Summary Of Sales For Resale / Other Electric Revenue

	<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>

		305 Report		JAM Data		check	
		<u>Jun 2022</u>					
450	Forfeited Discounts & Int						
	Residential Discounts	-651	73.84%	(653)			
	Commercial Discounts	-194	21.97%	(194)			
	Industrial Discounts	-37	4.19%	(37)			
	Other Forfeited Discounts	-	0.00%	-			
	Total Account 450	-882	100.00%	(884)	-		693,937
451	Misc. Service Revenues						
	Returned Checks	F40 41,060	24.07%	40,677			
	Misc. Service Revenue	F40 86,402	50.66%	85,596			
	Temp. Service Connect	F44 40,092	23.51%	39,718			
	Connect Fee	F43 -	0.00%	-			
	Reconnect Fee	F40 3,010	1.76%	2,982			
	Total Account 451	170,564	100.00%	168,973	-		219,722
454	Rent From Electric Property						
	Rent on Electric Property	F20 1,693,411	100.00%	915,932			
	Temp Service Connect	F44 -	0.00%	-			
	Total Account 454	1,693,411	100.00%	915,932	-		984,997
456	Other Electric Revenues						
	Other Electric Revenues	F10 775,335	100.00%	269,962			
	Billing Services	F40 -	0.00%	-			
	Total Account 456	775,335	100.00%	269,962	0		

STATE SPECIFIC REVENUE CREDIT

	<u>Description</u>	<u>Amount</u>
47T		331,840
Other revenues		-
		\$331,840

Distribution Plant Investment to Serve

**PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Direct Assignment Summary**

[illegible]

Exh. RMM-16
Docket UE-230172
Witness: Robert M. Meredith

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Docket UE-210852
(Consolidated)

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Proposed Rate Spread, Rate Design, and Billing Comparisons

October 2023

Proposed Revenue Changes												Exhibit RMM-16	
Per Proposed Prices and Billing Units for the Twelve Months Ending June 2022												Page 1 of 72	
Schedule	Service	Billing Units		Revenue (\$000)									
		Average Customers	Megawatt Hours	First Year				Second Year				Total	
				Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change	Change	Percent Change
Schedule 16,17,19	Residential	110,742	1,631,467	176,072	185,949	9,878	5.6	185,949	195,541	9,592	5.2	19,469	11.1
Schedule 24	General - Small	20,814	547,765	58,004	59,781	1,777	3.1	59,781	62,918	3,137	5.2	4,914	8.5
Schedule 29,36	General	1,071	932,597	84,757	87,349	2,592	3.1	87,349	91,895	4,546	5.2	7,138	8.4
Schedule 47,48T	General - Large	67	378,386	32,092	33,558	1,465	4.6	33,558	35,304	1,746	5.2	3,212	10.0
Schedule 48T-DF	General - Large (Dedicated Facilities)	1	544,169	38,671	40,845	2,174	5.6	40,845	42,954	2,109	5.2	4,282	11.1
Schedule 40	Agricultural Pumping	5,141	152,841	14,475	15,287	812	5.6	15,287	16,082	796	5.2	1,607	11.1
Schedule 15	Outdoor Area Lighting	2,208	2,857	295	311	16	5.3	311	326	15	4.9	31	10.5
Schedule 51	Company-Owned Street Lighting	226	1,820	464	491	27	5.8	491	518	26	5.3	53	11.5
Schedule 53	Customer-Owned Street Lighting	233	1,961	108	114	6	5.8	114	120	6	5.3	12	11.4
Schedule 54	Recreational Field Lighting	26	314	21	22	1	5.3	22	24	1	4.9	2	10.5
Schedule 15,51,53,54	All Lighting	2,692	6,953	889	939	50	5.6	939	987	49	5.2	99	11.1
Various	AutoPay Bill Credits	-	-	(295)	(295)	-	-	(295)	(295)	-	-	-	-
Various	Paperless Bill Credits	-	-	(268)	(268)	-	-	(268)	(268)	-	-	-	-
Various	Annual Guarantee Adjustments	-	-	626	626	-	-	626	626	-	-	-	-
All	All	140,528	4,194,177	405,024	423,772	18,747	4.6	423,772	445,746	21,974	5.2	40,722	10.1

Proposed Revenue Changes Per Proposed Prices and Billing Units for the Twelve Months Ending June 2022													Exhibit RMM-16 Page 2 of 72	
Class	Schedule	Service	Billing Units		Revenue (\$000)									
			Average Customers	Megawatt Hours	First Year				Second Year				Total	
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change	Change	Percent Change
Residential	Schedule 15	Outdoor Area Lighting	967	885	108	114	6	5.2	114	119	6	4.9	11	10.3
Residential	Schedule 16,17,19	Residential	110,742	1,631,467	176,072	185,949	9,878	5.6	185,949	195,541	9,592	5.2	19,469	11.1
Residential	Schedule 24	General - Small	3,498	21,789	2,885	2,965	80	2.8	2,965	3,115	150	5.1	230	8.0
Residential	Schedule 29,36	General	4	2,311	212	216	4	1.7	216	227	11	4.9	14	6.7
Residential	Various	AutoPay Bill Credits	-	-	(256)	(256)	-	-	(256)	(256)	-	-	-	-
Residential	Various	Paperless Bill Credits	-	-	(232)	(232)	-	-	(232)	(232)	-	-	-	-
Residential	Various	Annual Guarantee Adjustments	-	-	1	1	-	-	1	1	-	-	-	-
Residential	All	All	115,211	1,656,452	178,790	188,757	9,966	5.6	188,757	198,515	9,758	5.2	19,724	11.0
Commercial	Schedule 15	Outdoor Area Lighting	1,191	1,849	177	187	9	5.3	187	196	9	4.9	19	10.5
Commercial	Schedule 24	General - Small	16,908	510,763	53,487	55,138	1,651	3.1	55,138	58,041	2,903	5.3	4,554	8.5
Commercial	Schedule 29,36	General	971	842,220	76,154	78,459	2,305	3.0	78,459	82,537	4,079	5.2	6,384	8.4
Commercial	Schedule 47,48T	General - Large	37	176,021	15,036	15,728	692	4.6	15,728	16,551	824	5.2	1,515	10.1
Commercial	Schedule 54	Recreational Field Lighting	26	314	21	22	1	5.3	22	24	1	4.9	2	10.5
Commercial	Various	AutoPay Bill Credits	-	-	(31)	(31)	-	-	(31)	(31)	-	-	-	-
Commercial	Various	Paperless Bill Credits	-	-	(29)	(29)	-	-	(29)	(29)	-	-	-	-
Commercial	Various	Annual Guarantee Adjustments	-	-	473	473	-	-	473	473	-	-	-	-
Commercial	All	All	19,133	1,531,168	145,289	149,947	4,658	3.2	149,947	157,763	7,816	5.2	12,474	8.6
Industrial	Schedule 15	Outdoor Area Lighting	50	123	10	10	1	5.3	10	11	1	4.9	1	10.5
Industrial	Schedule 24	General - Small	408	15,212	1,632	1,678	46	2.8	1,678	1,763	84	5.0	131	8.0
Industrial	Schedule 29,36	General	96	88,066	8,391	8,674	283	3.4	8,674	9,131	457	5.3	740	8.8
Industrial	Schedule 47,48T	General - Large	30	202,365	17,057	17,830	774	4.5	17,830	18,753	922	5.2	1,696	9.9
Industrial	Schedule 48T-DF	General - Large (Dedicated Facilities)	1	544,169	38,671	40,845	2,174	5.6	40,845	42,954	2,109	5.2	4,282	11.1
Industrial	Various	AutoPay Bill Credits	-	-	(0)	(0)	-	-	(0)	(0)	-	-	-	-
Industrial	Various	Paperless Bill Credits	-	-	(1)	(1)	-	-	(1)	(1)	-	-	-	-
Industrial	Various	Annual Guarantee Adjustments	-	-	12	12	-	-	12	12	-	-	-	-
Industrial	All	All	585	849,934	65,772	69,049	3,277	5.0	69,049	72,622	3,573	5.2	6,850	10.4
Irrigation	Schedule 40	Agricultural Pumping	5,141	152,841	14,475	15,287	812	5.6	15,287	16,082	796	5.2	1,607	11.1
Irrigation	Various	AutoPay Bill Credits	-	-	(7)	(7)	-	-	(7)	(7)	-	-	-	-
Irrigation	Various	Paperless Bill Credits	-	-	(6)	(6)	-	-	(6)	(6)	-	-	-	-
Irrigation	Various	Annual Guarantee Adjustments	-	-	140	140	-	-	140	140	-	-	-	-
Irrigation	All	All	5,141	152,841	14,602	15,413	812	5.6	15,413	16,209	796	5.2	1,607	11.0
Lighting	Schedule 51	Company-Owned Street Lighting	226	1,820	464	491	27	5.8	491	518	26	5.3	53	11.5
Lighting	Schedule 53	Metered Outdoor Lighting	233	1,961	108	114	6	5.8	114	120	6	5.3	12	11.4
Lighting	Various	Annual Guarantee Adjustments	-	-	0	0	-	-	0	0	-	-	-	-
Lighting	All	All	459	3,782	572	605	33	5.8	605	638	32	5.3	66	11.5
														-
All	All	All	140,528	4,194,177	405,024	423,772	18,747	4.6	423,772	445,746	21,974	5.2	40,722	10.1

Schedule 16
Residential Service
Bill Comparisons

Exhibit RMM-16
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Household Type	Season	kWh	\$ Per Month							
			First Year				Second Year			
			Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Single-Family	Summer	-	8	10	2	29.0	10	10	-	-
Single-Family	Summer	50	12	15	3	27.2	15	16	1	6.9
Single-Family	Summer	100	16	20	4	26.2	20	22	2	10.3
Single-Family	Summer	150	20	25	5	25.7	25	28	3	12.4
Single-Family	Summer	200	24	30	6	25.4	30	35	4	13.7
Single-Family	Summer	300	33	41	8	24.9	41	47	6	15.4
Single-Family	Summer	400	41	51	10	24.7	51	59	8	16.4
Single-Family	Summer	500	49	61	12	24.5	61	72	10	17.1
Single-Family	Summer	600	57	71	14	24.4	71	84	13	17.6
Single-Family	Summer	700	69	83	14	21.1	83	96	13	15.8
Single-Family	Summer	800	80	95	15	18.8	95	109	14	14.5
Single-Family	Summer	900	91	106	15	17.0	106	121	14	13.5
Single-Family	Summer	1,000	102	118	16	15.6	118	133	15	12.7
Single-Family	Summer	1,100	113	130	16	14.5	130	146	16	12.1
Single-Family	Summer	1,200	125	142	17	13.6	142	158	16	11.5
Single-Family	Summer	1,300	136	153	17	12.9	153	170	17	11.0
Single-Family	Summer	1,400	147	165	18	12.2	165	182	18	10.6
Single-Family	Summer	1,500	158	177	18	11.7	177	195	18	10.3
Single-Family	Summer	1,600	169	188	19	11.2	188	207	19	10.0
Single-Family	Summer	2,000	214	235	21	9.8	235	256	21	9.1
Single-Family	Summer	2,600	281	305	24	8.5	305	330	25	8.2

Notes:

The average residential customer uses 1,200 kilowatt hours per month

Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Summer is June-September; Winter is May-October

Schedule 16
Residential Service
Bill Comparisons

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Household Type	Season	kWh	\$ Per Month							
			First Year				Second Year			
			Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Single-Family	Winter	-	8	10	2	29.0	10	10	-	-
Single-Family	Winter	50	12	15	3	23.1	15	15	1	3.9
Single-Family	Winter	100	16	19	3	20.3	19	20	1	5.8
Single-Family	Winter	150	20	24	4	18.6	24	26	2	7.1
Single-Family	Winter	200	24	29	4	17.5	29	31	2	7.9
Single-Family	Winter	300	33	38	5	16.1	38	41	3	8.9
Single-Family	Winter	400	41	47	6	15.3	47	52	5	9.6
Single-Family	Winter	500	49	56	7	14.7	56	62	6	10.0
Single-Family	Winter	600	57	66	8	14.3	66	72	7	10.3
Single-Family	Winter	700	69	76	8	11.3	76	83	6	8.4
Single-Family	Winter	800	80	87	7	9.1	87	93	6	7.0
Single-Family	Winter	900	91	98	7	7.5	98	104	6	5.9
Single-Family	Winter	1,000	102	109	6	6.2	109	114	5	5.0
Single-Family	Winter	1,100	113	119	6	5.2	119	124	5	4.3
Single-Family	Winter	1,200	125	130	5	4.4	130	135	5	3.7
Single-Family	Winter	1,300	136	141	5	3.7	141	145	4	3.1
Single-Family	Winter	1,400	147	151	5	3.1	151	156	4	2.7
Single-Family	Winter	1,500	158	162	4	2.6	162	166	4	2.3
Single-Family	Winter	1,600	169	173	4	2.1	173	176	3	2.0
Single-Family	Winter	2,000	214	216	2	0.8	216	218	2	1.0
Single-Family	Winter	2,600	281	280	(1)	(0.4)	280	280	0	0.0

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Bill Comparisons

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Household Type	Season	kWh	\$ Per Month							
			First Year				Second Year			
			Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Single-Family	Annualized	-	8	10	2	29.0	10	10	-	-
Single-Family	Annualized	50	12	15	3	24.3	15	15	1	4.8
Single-Family	Annualized	100	16	20	4	22.0	20	21	1	7.2
Single-Family	Annualized	150	20	24	4	20.6	24	26	2	8.7
Single-Family	Annualized	200	24	29	5	19.7	29	32	3	9.7
Single-Family	Annualized	300	33	39	6	18.6	39	43	4	10.9
Single-Family	Annualized	400	41	48	7	18.0	48	54	6	11.7
Single-Family	Annualized	500	49	58	9	17.6	58	65	7	12.2
Single-Family	Annualized	600	57	67	10	17.2	67	76	8	12.5
Single-Family	Annualized	700	69	78	10	14.2	78	87	8	10.7
Single-Family	Annualized	800	80	89	10	11.9	89	98	8	9.3
Single-Family	Annualized	900	91	100	9	10.3	100	109	8	8.2
Single-Family	Annualized	1,000	102	111	9	9.0	111	120	8	7.4
Single-Family	Annualized	1,100	113	122	9	7.9	122	131	8	6.7
Single-Family	Annualized	1,200	125	133	9	7.0	133	141	8	6.1
Single-Family	Annualized	1,300	136	144	9	6.3	144	152	8	5.6
Single-Family	Annualized	1,400	147	155	8	5.7	155	163	8	5.1
Single-Family	Annualized	1,500	158	166	8	5.2	166	174	8	4.8
Single-Family	Annualized	1,600	169	177	8	4.7	177	185	8	4.4
Single-Family	Annualized	2,000	214	221	7	3.4	221	229	8	3.5
Single-Family	Annualized	2,600	281	288	6	2.2	288	295	7	2.6

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Schedule 16
Residential Service
Bill Comparisons

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Household Type	Season	kWh	\$ Per Month							
			First Year				Second Year			
			Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Multi-Family	Summer	-	8	8	-	-	8	8	-	-
Multi-Family	Summer	50	12	13	1	8.2	13	14	1	8.1
Multi-Family	Summer	100	16	18	2	12.2	18	20	2	11.6
Multi-Family	Summer	150	20	23	3	14.6	23	26	3	13.6
Multi-Family	Summer	200	24	28	4	16.1	28	32	4	14.8
Multi-Family	Summer	300	33	38	6	18.0	38	45	6	16.3
Multi-Family	Summer	400	41	49	8	19.2	49	57	8	17.2
Multi-Family	Summer	500	49	59	10	19.9	59	69	10	17.7
Multi-Family	Summer	600	57	69	12	20.4	69	82	13	18.1
Multi-Family	Summer	700	69	81	12	17.8	81	94	13	16.3
Multi-Family	Summer	800	80	93	13	15.9	93	106	14	14.9
Multi-Family	Summer	900	91	104	13	14.5	104	119	14	13.8
Multi-Family	Summer	1,000	102	116	14	13.4	116	131	15	13.0
Multi-Family	Summer	1,100	113	128	14	12.5	128	143	16	12.3
Multi-Family	Summer	1,200	125	139	15	11.8	139	156	16	11.7
Multi-Family	Summer	1,300	136	151	15	11.2	151	168	17	11.2
Multi-Family	Summer	1,400	147	163	16	10.7	163	180	18	10.8
Multi-Family	Summer	1,500	158	174	16	10.2	174	193	18	10.4
Multi-Family	Summer	1,600	169	186	17	9.9	186	205	19	10.1
Multi-Family	Summer	2,000	214	233	19	8.7	233	254	21	9.2
Multi-Family	Summer	2,600	281	303	22	7.7	303	328	25	8.3

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Schedule 16
Residential Service
Bill Comparisons

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Household Type	Season	kWh	\$ Per Month							
			First Year				Second Year			
			Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Multi-Family	Winter	-	8	8	-	-	8	8	-	-
Multi-Family	Winter	50	12	12	0	4.2	12	13	1	4.5
Multi-Family	Winter	100	16	17	1	6.2	17	18	1	6.6
Multi-Family	Winter	150	20	22	1	7.4	22	23	2	7.8
Multi-Family	Winter	200	24	26	2	8.2	26	29	2	8.6
Multi-Family	Winter	300	33	36	3	9.2	36	39	3	9.5
Multi-Family	Winter	400	41	45	4	9.8	45	49	5	10.1
Multi-Family	Winter	500	49	54	5	10.1	54	60	6	10.4
Multi-Family	Winter	600	57	63	6	10.4	63	70	7	10.7
Multi-Family	Winter	700	69	74	6	8.0	74	81	6	8.7
Multi-Family	Winter	800	80	85	5	6.3	85	91	6	7.2
Multi-Family	Winter	900	91	96	5	5.0	96	101	6	6.0
Multi-Family	Winter	1,000	102	106	4	4.0	106	112	5	5.1
Multi-Family	Winter	1,100	113	117	4	3.2	117	122	5	4.4
Multi-Family	Winter	1,200	125	128	3	2.6	128	133	5	3.7
Multi-Family	Winter	1,300	136	139	3	2.0	139	143	4	3.2
Multi-Family	Winter	1,400	147	149	2	1.5	149	153	4	2.7
Multi-Family	Winter	1,500	158	160	2	1.1	160	164	4	2.3
Multi-Family	Winter	1,600	169	171	1	0.8	171	174	3	2.0
Multi-Family	Winter	2,000	214	214	(1)	(0.2)	214	216	2	1.0
Multi-Family	Winter	2,600	281	278	(3)	(1.2)	278	278	0	0.0

Notes:

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Schedule 16
Residential Service
Bill Comparisons

Exhibit RMM-16
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Household Type	Season	kWh	\$ Per Month							
			First Year				Second Year			
			Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Multi-Family	Annualized	-	8	8	-	-	8	8	-	-
Multi-Family	Annualized	50	12	13	1	5.4	13	13	1	5.6
Multi-Family	Annualized	100	16	17	1	8.0	17	19	1	8.1
Multi-Family	Annualized	150	20	22	2	9.5	22	24	2	9.6
Multi-Family	Annualized	200	24	27	3	10.5	27	30	3	10.5
Multi-Family	Annualized	300	33	36	4	11.7	36	41	4	11.6
Multi-Family	Annualized	400	41	46	5	12.5	46	52	6	12.2
Multi-Family	Annualized	500	49	56	6	13.0	56	63	7	12.7
Multi-Family	Annualized	600	57	65	8	13.3	65	73	8	13.0
Multi-Family	Annualized	700	69	76	7	10.9	76	84	8	11.0
Multi-Family	Annualized	800	80	87	7	9.1	87	95	8	9.6
Multi-Family	Annualized	900	91	98	7	7.8	98	106	8	8.4
Multi-Family	Annualized	1,000	102	109	7	6.8	109	117	8	7.5
Multi-Family	Annualized	1,100	113	120	7	5.9	120	128	8	6.8
Multi-Family	Annualized	1,200	125	131	7	5.2	131	139	8	6.2
Multi-Family	Annualized	1,300	136	142	6	4.7	142	150	8	5.7
Multi-Family	Annualized	1,400	147	153	6	4.2	153	161	8	5.2
Multi-Family	Annualized	1,500	158	164	6	3.8	164	172	8	4.8
Multi-Family	Annualized	1,600	169	175	6	3.4	175	183	8	4.5
Multi-Family	Annualized	2,000	214	219	5	2.4	219	227	8	3.5
Multi-Family	Annualized	2,600	281	285	4	1.4	285	293	7	2.6

Notes:

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Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Summer is June-September; Winter is May-October

Schedules 16, 17, and 19 Residential Service Units, Prices (\$ Per), and Revenue (\$)					
		Schedule	Phase	Component	Quantity
Jul-21 - Jun-22	Units	Schedule 16,17,19	Single	Single-Family Bill	1,074,261
Jul-21 - Jun-22	Units	Schedule 16,17,19	Single	Multi-Family Bill	253,591
Jul-21 - Jun-22	Units	Schedule 16,17,19	Three	Single-Family Bill	1,027
Jul-21 - Jun-22	Units	Schedule 16,17,19	Three	Multi-Family Bill	22
Jul-21 - Jun-22	Units	Schedule 16,17,19	All	Sch.18 kW	6,381
Jul-21 - Jun-22	Units	Schedule 16,17,19	All	Sch.18 kW Minimum	596
Jul-21 - Jun-22	Units	Schedule 16,17,19	All	kWh First Block (June - September)	232,417,498
Jul-21 - Jun-22	Units	Schedule 16,17,19	All	kWh First Block (October - May)	484,809,660
Jul-21 - Jun-22	Units	Schedule 16,17,19	All	kWh Second Block (June - September)	237,000,520
Jul-21 - Jun-22	Units	Schedule 16,17,19	All	kWh Second Block (October - May)	663,390,369
Jul-21 - Jun-22	Units	Schedule 16,17,19	All	Employee Discount \$	340,424
Present	\$ Per	Schedule 16,19	All	Bill	7.75000
Present	\$ Per	Schedule 16,19	All	Sch.18 kW	1.78000
Present	\$ Per	Schedule 16,19	All	Sch.18 kW Minimum	3.50000
Present	\$ Per	Schedule 16,19	All	Employee Discount \$	(0.25000)
Present	\$ Per	Schedule 16	All	kWh First Block	0.08276
Present	\$ Per	Schedule 16	All	kWh Second Block	0.11198
Present	\$ Per	Schedule 19	All	kWh On-Peak	0.12980
Present	\$ Per	Schedule 19	All	kWh Off-Peak	0.07675
Present	\$	Schedule 16,17,19	All	Bill	10,298,978
Present	\$	Schedule 16,17,19	All	Sch.18 kW	11,359
Present	\$	Schedule 16,17,19	All	Sch.18 kW Minimum	2,087
Present	\$	Schedule 16,17,19	All	kWh First Block	59,357,720
Present	\$	Schedule 16,17,19	All	kWh Second Block	100,825,772
Present	\$	Schedule 16,17,19	All	Employee Discount \$	(85,106)
Present	\$	Schedule 16,17,19	All	Unbilled	5,660,946

Schedules 16, 17, and 19 Residential Service Units, Prices (\$ Per), and Revenue (\$)					
		Schedule	Phase	Component	Quantity
First Year COS	\$	Schedule 16,17,19	All	All	189,590,462
First Year Proposed	\$ Per	Schedule 16,19	Single	Single-Family Bill	10.00000
First Year Proposed	\$ Per	Schedule 16,19	Single	Multi-Family Bill	7.75000
First Year Proposed	\$ Per	Schedule 16,19	Three	Single-Family Bill	18.00000
First Year Proposed	\$ Per	Schedule 16,19	Three	Multi-Family Bill	15.75000
First Year Proposed	\$ Per	Schedule 16,19	All	Employee Discount \$	(0.25000)
First Year Proposed	\$ Per	Schedule 16	All	kWh First Block (June - September)	0.10232
First Year Proposed	\$ Per	Schedule 16	All	kWh First Block (October - May)	0.09272
First Year Proposed	\$ Per	Schedule 16	All	kWh Second Block (June - September)	0.11693
First Year Proposed	\$ Per	Schedule 16	All	kWh Second Block (October - May)	0.10733
First Year Proposed	\$ Per	Schedule 19	All	kWh On-Peak (June - September)	0.14106
First Year Proposed	\$ Per	Schedule 19	All	kWh On-Peak (October - May)	0.13145
First Year Proposed	\$ Per	Schedule 19	All	kWh Off-Peak (June - September)	0.08801
First Year Proposed	\$ Per	Schedule 19	All	kWh Off-Peak (October - May)	0.07840
First Year Proposed	\$	Schedule 16,17,19	Single	Single-Family Bill	10,742,610
First Year Proposed	\$	Schedule 16,17,19	Single	Multi-Family Bill	1,965,327
First Year Proposed	\$	Schedule 16,17,19	Three	Single-Family Bill	18,481
First Year Proposed	\$	Schedule 16,17,19	Three	Multi-Family Bill	348
First Year Proposed	\$	Schedule 16,17,19	All	Employee Discount \$	(85,106)
First Year Proposed	\$	Schedule 16,17,19	All	kWh First Block (June - September)	23,780,958
First Year Proposed	\$	Schedule 16,17,19	All	kWh First Block (October - May)	44,951,552
First Year Proposed	\$	Schedule 16,17,19	All	kWh Second Block (June - September)	27,712,471
First Year Proposed	\$	Schedule 16,17,19	All	kWh Second Block (October - May)	71,201,688
First Year Proposed	\$	Schedule 16,17,19	All	Unbilled	5,660,946

Schedules 16, 17, and 19 Residential Service Units, Prices (\$ Per), and Revenue (\$)					
		Schedule	Phase	Component	Quantity
Second Year COS	\$	Schedule 16,17,19	All	All	199,419,787
Second Year Proposed	\$ Per	Schedule 16,19	Single	Single-Family Bill	10.00000
Second Year Proposed	\$ Per	Schedule 16,19	Single	Multi-Family Bill	7.75000
Second Year Proposed	\$ Per	Schedule 16,19	Three	Single-Family Bill	18.00000
Second Year Proposed	\$ Per	Schedule 16,19	Three	Multi-Family Bill	15.75000
Second Year Proposed	\$ Per	Schedule 16,19	All	Employee Discount \$	(0.25000)
Second Year Proposed	\$ Per	Schedule 16	All	kWh First Block (June - September)	0.12321
Second Year Proposed	\$ Per	Schedule 16	All	kWh First Block (October - May)	0.10399
Second Year Proposed	\$ Per	Schedule 16	All	kWh Second Block (June - September)	0.12321
Second Year Proposed	\$ Per	Schedule 16	All	kWh Second Block (October - May)	0.10399
Second Year Proposed	\$ Per	Schedule 19	All	kWh On-Peak (June - September)	0.15381
Second Year Proposed	\$ Per	Schedule 19	All	kWh On-Peak (October - May)	0.13459
Second Year Proposed	\$ Per	Schedule 19	All	kWh Off-Peak (June - September)	0.10076
Second Year Proposed	\$ Per	Schedule 19	All	kWh Off-Peak (October - May)	0.08154
Second Year Proposed	\$	Schedule 16,17,19	Single	Single-Family Bill	10,742,610
Second Year Proposed	\$	Schedule 16,17,19	Single	Multi-Family Bill	1,965,327
Second Year Proposed	\$	Schedule 16,17,19	Three	Single-Family Bill	18,481
Second Year Proposed	\$	Schedule 16,17,19	Three	Multi-Family Bill	348
Second Year Proposed	\$	Schedule 16,17,19	All	Employee Discount \$	(85,106)
Second Year Proposed	\$	Schedule 16,17,19	All	kWh First Block (June - September)	28,636,160
Second Year Proposed	\$	Schedule 16,17,19	All	kWh First Block (October - May)	50,415,357
Second Year Proposed	\$	Schedule 16,17,19	All	kWh Second Block (June - September)	29,200,834
Second Year Proposed	\$	Schedule 16,17,19	All	kWh Second Block (October - May)	68,985,964
Second Year Proposed	\$	Schedule 16,17,19	All	Unbilled	5,660,946

Schedule 24
Small General Service
Bill Comparisons

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Phase	Season	Load Size kW	kWh Per kW	kWh	\$ Per Month							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Single	Summer	15	300	4,500	422	458	36	8.4	458	509	51	11.1
Single	Summer	15	500	7,500	674	731	57	8.5	731	814	83	11.4
Single	Summer	15	700	10,500	917	1,004	87	9.5	1,004	1,120	116	11.5
Single	Summer	25	300	7,500	722	781	59	8.2	781	867	86	11.0
Single	Summer	25	500	12,500	1,123	1,236	113	10.1	1,236	1,376	140	11.3
Single	Summer	25	700	17,500	1,516	1,692	176	11.6	1,692	1,886	194	11.5
Single	Summer	50	300	15,000	1,441	1,589	148	10.3	1,589	1,763	174	10.9
Single	Summer	50	500	25,000	2,227	2,500	273	12.3	2,500	2,781	282	11.3
Single	Summer	50	700	35,000	3,013	3,411	398	13.2	3,411	3,800	389	11.4
Single	Summer	75	300	22,500	2,152	2,397	246	11.4	2,397	2,658	261	10.9
Single	Summer	75	500	37,500	3,331	3,763	433	13.0	3,763	4,186	423	11.2
Single	Summer	75	700	52,500	4,510	5,129	620	13.7	5,129	5,714	585	11.4
Single	Summer	100	300	30,000	2,862	3,205	343	12.0	3,205	3,554	349	10.9
Single	Summer	100	500	50,000	4,434	5,027	592	13.4	5,027	5,591	565	11.2
Single	Summer	100	700	70,000	6,006	6,848	842	14.0	6,848	7,629	781	11.4

Notes:

Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Summer is June-September; Winter is May-October

Schedule 24
Small General Service
Bill Comparisons

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Phase	Season	Load Size kW	kWh Per kW	kWh	\$ Per Month							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Single	Winter	15	300	4,500	422	415	(8)	(1.8)	415	422	8	1.8
Single	Winter	15	500	7,500	674	659	(15)	(2.2)	659	670	11	1.7
Single	Winter	15	700	10,500	917	904	(14)	(1.5)	904	918	15	1.6
Single	Winter	25	300	7,500	722	709	(13)	(1.8)	709	723	14	2.0
Single	Winter	25	500	12,500	1,123	1,116	(7)	(0.6)	1,116	1,136	20	1.8
Single	Winter	25	700	17,500	1,516	1,524	8	0.5	1,524	1,549	26	1.7
Single	Winter	50	300	15,000	1,441	1,445	4	0.3	1,445	1,475	29	2.0
Single	Winter	50	500	25,000	2,227	2,260	33	1.5	2,260	2,301	41	1.8
Single	Winter	50	700	35,000	3,013	3,075	62	2.1	3,075	3,128	53	1.7
Single	Winter	75	300	22,500	2,152	2,181	30	1.4	2,181	2,226	45	2.1
Single	Winter	75	500	37,500	3,331	3,403	73	2.2	3,403	3,466	63	1.8
Single	Winter	75	700	52,500	4,510	4,625	116	2.6	4,625	4,706	80	1.7
Single	Winter	100	300	30,000	2,862	2,917	55	1.9	2,917	2,978	61	2.1
Single	Winter	100	500	50,000	4,434	4,547	112	2.5	4,547	4,631	84	1.9
Single	Winter	100	700	70,000	6,006	6,176	170	2.8	6,176	6,284	108	1.7

Notes:

Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Summer is June-September; Winter is May-October

Schedule 24
Small General Service
Bill Comparisons

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Phase	Season	Load Size kW	kWh Per kW	kWh	\$ Per Month							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Single	Annualized	15	300	4,500	422	430	8	1.8	430	453	23	5.3
Single	Annualized	15	500	7,500	674	684	11	1.6	684	721	36	5.3
Single	Annualized	15	700	10,500	917	939	22	2.4	939	989	50	5.3
Single	Annualized	25	300	7,500	722	734	12	1.7	734	774	39	5.3
Single	Annualized	25	500	12,500	1,123	1,159	36	3.2	1,159	1,221	62	5.3
Single	Annualized	25	700	17,500	1,516	1,583	67	4.4	1,583	1,668	85	5.4
Single	Annualized	50	300	15,000	1,441	1,496	55	3.8	1,496	1,576	80	5.4
Single	Annualized	50	500	25,000	2,227	2,344	118	5.3	2,344	2,470	126	5.4
Single	Annualized	50	700	35,000	3,013	3,193	180	6.0	3,193	3,364	171	5.4
Single	Annualized	75	300	22,500	2,152	2,257	106	4.9	2,257	2,378	121	5.4
Single	Annualized	75	500	37,500	3,331	3,530	199	6.0	3,530	3,719	189	5.4
Single	Annualized	75	700	52,500	4,510	4,803	293	6.5	4,803	5,060	258	5.4
Single	Annualized	100	300	30,000	2,862	3,019	156	5.5	3,019	3,181	162	5.4
Single	Annualized	100	500	50,000	4,434	4,716	281	6.3	4,716	4,969	253	5.4
Single	Annualized	100	700	70,000	6,006	6,412	406	6.8	6,412	6,757	344	5.4

Notes:

Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Summer is June-September; Winter is May-October

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Small General Service
Bill Comparisons

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Phase	Season	Load Size kW	kWh Per kW	kWh	\$ Per Month							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Three	Summer	15	300	4,500	427	463	36	8.4	463	514	51	11.1
Three	Summer	15	500	7,500	679	736	58	8.5	736	820	84	11.3
Three	Summer	15	700	10,500	922	1,009	87	9.5	1,009	1,125	116	11.5
Three	Summer	25	300	7,500	727	786	59	8.1	786	872	86	11.0
Three	Summer	25	500	12,500	1,128	1,242	114	10.1	1,242	1,382	140	11.3
Three	Summer	25	700	17,500	1,521	1,697	176	11.6	1,697	1,891	194	11.4
Three	Summer	50	300	15,000	1,446	1,594	149	10.3	1,594	1,768	174	10.9
Three	Summer	50	500	25,000	2,232	2,505	273	12.2	2,505	2,787	282	11.3
Three	Summer	50	700	35,000	3,018	3,416	398	13.2	3,416	3,805	390	11.4
Three	Summer	75	300	22,500	2,156	2,402	246	11.4	2,402	2,664	262	10.9
Three	Summer	75	500	37,500	3,335	3,768	433	13.0	3,768	4,192	423	11.2
Three	Summer	75	700	52,500	4,514	5,134	620	13.7	5,134	5,720	585	11.4
Three	Summer	100	300	30,000	2,867	3,210	343	12.0	3,210	3,560	349	10.9
Three	Summer	100	500	50,000	4,439	5,032	593	13.3	5,032	5,597	565	11.2
Three	Summer	100	700	70,000	6,011	6,853	842	14.0	6,853	7,634	781	11.4

Notes:

Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Summer is June-September; Winter is May-October

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Small General Service
Bill Comparisons

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Phase	Season	Load Size kW	kWh Per kW	kWh	\$ Per Month							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Three	Winter	15	300	4,500	427	420	(7)	(1.7)	420	428	8	1.9
Three	Winter	15	500	7,500	679	664	(14)	(2.1)	664	676	11	1.7
Three	Winter	15	700	10,500	922	909	(14)	(1.5)	909	924	15	1.7
Three	Winter	25	300	7,500	727	714	(13)	(1.8)	714	728	14	2.0
Three	Winter	25	500	12,500	1,128	1,122	(6)	(0.6)	1,122	1,142	20	1.8
Three	Winter	25	700	17,500	1,521	1,529	8	0.5	1,529	1,555	26	1.7
Three	Winter	50	300	15,000	1,446	1,450	5	0.3	1,450	1,480	30	2.1
Three	Winter	50	500	25,000	2,232	2,265	33	1.5	2,265	2,306	42	1.8
Three	Winter	50	700	35,000	3,018	3,080	62	2.1	3,080	3,133	53	1.7
Three	Winter	75	300	22,500	2,156	2,186	30	1.4	2,186	2,232	45	2.1
Three	Winter	75	500	37,500	3,335	3,408	73	2.2	3,408	3,471	63	1.9
Three	Winter	75	700	52,500	4,514	4,630	116	2.6	4,630	4,711	81	1.7
Three	Winter	100	300	30,000	2,867	2,922	55	1.9	2,922	2,983	61	2.1
Three	Winter	100	500	50,000	4,439	4,552	113	2.5	4,552	4,636	85	1.9
Three	Winter	100	700	70,000	6,011	6,181	170	2.8	6,181	6,289	108	1.8

Notes:

Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Summer is June-September; Winter is May-October

Schedule 24
Small General Service
Bill Comparisons

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Phase	Season	Load Size kW	kWh Per kW	kWh	\$ Per Month							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Three	Annualized	15	300	4,500	427	435	8	1.8	435	458	23	5.3
Three	Annualized	15	500	7,500	679	690	11	1.6	690	726	37	5.3
Three	Annualized	15	700	10,500	922	944	22	2.4	944	995	50	5.3
Three	Annualized	25	300	7,500	727	740	13	1.7	740	779	40	5.3
Three	Annualized	25	500	12,500	1,128	1,164	36	3.2	1,164	1,226	62	5.4
Three	Annualized	25	700	17,500	1,521	1,588	67	4.4	1,588	1,673	85	5.4
Three	Annualized	50	300	15,000	1,446	1,501	55	3.8	1,501	1,581	80	5.4
Three	Annualized	50	500	25,000	2,232	2,349	118	5.3	2,349	2,475	126	5.4
Three	Annualized	50	700	35,000	3,018	3,198	180	6.0	3,198	3,369	172	5.4
Three	Annualized	75	300	22,500	2,156	2,262	106	4.9	2,262	2,384	121	5.4
Three	Annualized	75	500	37,500	3,335	3,535	200	6.0	3,535	3,725	190	5.4
Three	Annualized	75	700	52,500	4,514	4,808	293	6.5	4,808	5,066	258	5.4
Three	Annualized	100	300	30,000	2,867	3,024	157	5.5	3,024	3,186	162	5.4
Three	Annualized	100	500	50,000	4,439	4,721	281	6.3	4,721	4,974	253	5.4
Three	Annualized	100	700	70,000	6,011	6,418	406	6.8	6,418	6,762	345	5.4

Notes:

Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Summer is June-September; Winter is May-October

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
Jul-21 - Jun-22	Units	Residential	Single	Bill	39,261
Jul-21 - Jun-22	Units	Residential	Three	Bill	2,718
Jul-21 - Jun-22	Units	Residential	All	Load Size kW	24,553
Jul-21 - Jun-22	Units	Residential	All	kW	14,515
Jul-21 - Jun-22	Units	Residential	All	kWh First Block (June - September)	4,543,828
Jul-21 - Jun-22	Units	Residential	All	kWh First Block (October - May)	9,022,904
Jul-21 - Jun-22	Units	Residential	All	kWh Second Block (June - September)	2,388,646
Jul-21 - Jun-22	Units	Residential	All	kWh Second Block (October - May)	4,718,794
Jul-21 - Jun-22	Units	Residential	All	kWh Third Block (June - September)	320,578
Jul-21 - Jun-22	Units	Residential	All	kWh Third Block (October - May)	609,629
Jul-21 - Jun-22	Units	Residential	All	kVar (Excess)	113

Schedule 24						
Small General Service						
Units, Prices (\$ Per), and Revenue (\$)						
		Class	Phase	Component	Quantity	
Jul-21 - Jun-22	Units	Commercial	Single	Bill	137,487	
Jul-21 - Jun-22	Units	Commercial	Single	Annual Bill	3	
Jul-21 - Jun-22	Units	Commercial	Three	Bill	64,615	
Jul-21 - Jun-22	Units	Commercial	Three	Annual Bill	63	
Jul-21 - Jun-22	Units	Commercial	All	Load Size kW	1,187,879	
Jul-21 - Jun-22	Units	Commercial	All	Annual Load Size kW	2,130	
Jul-21 - Jun-22	Units	Commercial	All	kW	715,183	
Jul-21 - Jun-22	Units	Commercial	All	kWh First Block (June - September)	40,665,145	
Jul-21 - Jun-22	Units	Commercial	All	kWh First Block (October - May)	84,302,261	
Jul-21 - Jun-22	Units	Commercial	All	kWh Second Block (June - September)	94,280,286	
Jul-21 - Jun-22	Units	Commercial	All	kWh Second Block (October - May)	178,859,455	
Jul-21 - Jun-22	Units	Commercial	All	kWh Third Block (June - September)	44,281,608	
Jul-21 - Jun-22	Units	Commercial	All	kWh Third Block (October - May)	65,014,232	
Jul-21 - Jun-22	Units	Commercial	All	kVar (Excess)	108,913	
Jul-21 - Jun-22	Units	Commercial	All	Primary Metering \$	104,394	
Jul-21 - Jun-22	Units	Commercial	All	Primary Delivery Load Size kW	3,767	
Jul-21 - Jun-22	Units	Commercial	All	Primary Metering and Delivery High Voltage	132	

Schedule 24						
Small General Service						
Units, Prices (\$ Per), and Revenue (\$)						
		Class	Phase	Component	Quantity	
Jul-21 - Jun-22	Units	Industrial	Single	Bill	2,065	
Jul-21 - Jun-22	Units	Industrial	Three	Bill	2,816	
Jul-21 - Jun-22	Units	Industrial	Three	Annual Bill	1	
Jul-21 - Jun-22	Units	Industrial	All	Load Size kW	50,566	
Jul-21 - Jun-22	Units	Industrial	All	Annual Load Size kW	56	
Jul-21 - Jun-22	Units	Industrial	All	kW	32,856	
Jul-21 - Jun-22	Units	Industrial	All	kWh First Block (June - September)	983,666	
Jul-21 - Jun-22	Units	Industrial	All	kWh First Block (October - May)	1,953,226	
Jul-21 - Jun-22	Units	Industrial	All	kWh Second Block (June - September)	2,810,275	
Jul-21 - Jun-22	Units	Industrial	All	kWh Second Block (October - May)	5,887,310	
Jul-21 - Jun-22	Units	Industrial	All	kWh Third Block (June - September)	1,148,783	
Jul-21 - Jun-22	Units	Industrial	All	kWh Third Block (October - May)	2,319,004	
Jul-21 - Jun-22	Units	Industrial	All	kVar (Excess)	14,449	
Jul-21 - Jun-22	Units	Industrial	All	Primary Metering \$	11,942	
Jul-21 - Jun-22	Units	Industrial	All	Primary Delivery Load Size kW	489	
Jul-21 - Jun-22	Units	Industrial	All	Primary Metering and Delivery High Voltage	26	

Schedule 24					
Small General Service					
Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
Present	\$ Per	All	Single	Bill	9.86000
Present	\$ Per	All	Single	Annual Bill	118.32000
Present	\$ Per	All	Three	Bill	14.70000
Present	\$ Per	All	Three	Annual Bill	176.40000
Present	\$ Per	All	All	Load Size kW	1.04000
Present	\$ Per	All	All	Annual Load Size kW	12.48000
Present	\$ Per	All	All	kW	3.81000
Present	\$ Per	All	All	kWh First Block	0.11906
Present	\$ Per	All	All	kWh Second Block	0.08381
Present	\$ Per	All	All	kWh Third Block	0.07860
Present	\$ Per	All	All	kVar (Excess)	0.58000
Present	\$ Per	All	All	Primary Metering \$	(0.01000)
Present	\$ Per	All	All	Primary Delivery Load Size kW	(0.30000)
Present	\$ Per	All	All	Primary Metering and Delivery High Voltage	60.00000

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
Present	\$	Residential	Single	Bill	387,116
Present	\$	Residential	Three	Bill	39,950
Present	\$	Residential	All	Load Size kW	25,535
Present	\$	Residential	All	kW	55,303
Present	\$	Residential	All	kWh First Block	1,615,255
Present	\$	Residential	All	kWh Second Block	595,675
Present	\$	Residential	All	kWh Third Block	73,114
Present	\$	Residential	All	kVar (Excess)	66
Present	\$	Residential	All	Unbilled	92,749

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
Present	\$	Commercial	Single	Bill	1,355,620
Present	\$	Commercial	Single	Annual Bill	311
Present	\$	Commercial	Three	Bill	949,838
Present	\$	Commercial	Three	Annual Bill	11,196
Present	\$	Commercial	All	Load Size kW	1,235,394
Present	\$	Commercial	All	Annual Load Size kW	26,583
Present	\$	Commercial	All	kW	2,724,849
Present	\$	Commercial	All	kWh First Block	14,878,619
Present	\$	Commercial	All	kWh Second Block	22,891,842
Present	\$	Commercial	All	kWh Third Block	8,590,653
Present	\$	Commercial	All	kVar (Excess)	63,170
Present	\$	Commercial	All	Primary Metering \$	(1,044)
Present	\$	Commercial	All	Primary Delivery Load Size kW	(1,130)
Present	\$	Commercial	All	Primary Metering and Delivery High Voltage	7,924
Present	\$	Commercial	All	Unbilled	753,528

Schedule 24					
Small General Service					
Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
Present	\$	Industrial	Single	Bill	20,356
Present	\$	Industrial	Three	Bill	41,396
Present	\$	Industrial	Three	Annual Bill	176
Present	\$	Industrial	All	Load Size kW	52,589
Present	\$	Industrial	All	Annual Load Size kW	699
Present	\$	Industrial	All	kW	125,180
Present	\$	Industrial	All	kWh First Block	349,666
Present	\$	Industrial	All	kWh Second Block	728,945
Present	\$	Industrial	All	kWh Third Block	272,568
Present	\$	Industrial	All	kVar (Excess)	8,380
Present	\$	Industrial	All	Primary Metering \$	(119)
Present	\$	Industrial	All	Primary Delivery Load Size kW	(147)
Present	\$	Industrial	All	Primary Metering and Delivery High Voltage	1,556
Present	\$	Industrial	All	Unbilled	30,849

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
First Year COS per Component Class - Customer	\$	All	All	All	3,130,751
First Year COS per Component Class - Other	\$	All	All	All	54,139,701
First Year COS per Component	\$	All	All	Bill	2,800,733
First Year COS per Component	\$	All	All	Load Size kW	1,322,792
First Year COS per Component	\$	All	All	kW	2,866,310
First Year COS per Component	\$	All	All	kWh	49,324,836
First Year COS per Component	\$	All	All	kVar (Excess)	71,616
First Year COS per Component	\$	All	All	Primary Metering \$	(1,163)
First Year COS per Component	\$	All	All	Primary Delivery Load Size kW	(1,277)
First Year COS per Component	\$	All	All	Primary Metering and Delivery High Voltage	9,480
First Year COS per Component	\$	All	All	Unbilled	877,126
First Year Proposed	\$ Per	All	Single	Bill	10.28000
First Year Proposed	\$ Per	All	Single	Annual Bill	123.36000
First Year Proposed	\$ Per	All	Three	Bill	15.33000
First Year Proposed	\$ Per	All	Three	Annual Bill	183.96000
First Year Proposed	\$ Per	All	All	Load Size kW	1.07000
First Year Proposed	\$ Per	All	All	Annual Load Size kW	12.84000
First Year Proposed	\$ Per	All	All	kW	3.93000
First Year Proposed	\$ Per	All	All	kWh First Block (June - September)	0.12891
First Year Proposed	\$ Per	All	All	kWh First Block (October - May)	0.11931
First Year Proposed	\$ Per	All	All	kWh Second Block (June - September)	0.09107
First Year Proposed	\$ Per	All	All	kWh Second Block (October - May)	0.08147
First Year Proposed	\$ Per	All	All	kWh On-Peak Adder	0.03060
First Year Proposed	\$ Per	All	All	kWh Off-Peak Adder	(0.02245)
First Year Proposed	\$ Per	All	All	Time-of-Use Metering Fee	2.00000
First Year Proposed	\$ Per	All	All	kVar (Excess)	0.61000
First Year Proposed	\$ Per	All	All	Primary Metering \$	(0.01000)
First Year Proposed	\$ Per	All	All	Primary Delivery Load Size kW	(0.30000)
First Year Proposed	\$ Per	All	All	Primary Metering and Delivery High Voltage	60.00000

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
First Year Proposed	\$	Residential	Single	Bill	403,606
First Year Proposed	\$	Residential	Single	Annual Bill	-
First Year Proposed	\$	Residential	Three	Bill	41,662
First Year Proposed	\$	Residential	Three	Annual Bill	-
First Year Proposed	\$	Residential	All	Load Size kW	26,272
First Year Proposed	\$	Residential	All	Annual Load Size kW	-
First Year Proposed	\$	Residential	All	kW	57,044
First Year Proposed	\$	Residential	All	kWh First Block (June - September)	585,745
First Year Proposed	\$	Residential	All	kWh First Block (October - May)	1,076,523
First Year Proposed	\$	Residential	All	kWh Second Block (June - September)	246,729
First Year Proposed	\$	Residential	All	kWh Second Block (October - May)	434,107
First Year Proposed	\$	Residential	All	kVar (Excess)	69
First Year Proposed	\$	Residential	All	Primary Metering \$	-
First Year Proposed	\$	Residential	All	Primary Delivery Load Size kW	-
First Year Proposed	\$	Residential	All	Primary Metering and Delivery High Voltage	-
First Year Proposed	\$	Residential	All	Unbilled	92,749

Schedule 24						
Small General Service						
Units, Prices (\$ Per), and Revenue (\$)						
		Class	Phase	Component	Quantity	
First Year Proposed	\$	Commercial	Single	Bill	1,413,364	
First Year Proposed	\$	Commercial	Single	Annual Bill	324	
First Year Proposed	\$	Commercial	Three	Bill	990,545	
First Year Proposed	\$	Commercial	Three	Annual Bill	11,676	
First Year Proposed	\$	Commercial	All	Load Size kW	1,271,030	
First Year Proposed	\$	Commercial	All	Annual Load Size kW	27,350	
First Year Proposed	\$	Commercial	All	kW	2,810,671	
First Year Proposed	\$	Commercial	All	kWh First Block (June - September)	5,242,144	
First Year Proposed	\$	Commercial	All	kWh First Block (October - May)	10,058,103	
First Year Proposed	\$	Commercial	All	kWh Second Block (June - September)	12,618,832	
First Year Proposed	\$	Commercial	All	kWh Second Block (October - May)	19,868,389	
First Year Proposed	\$	Commercial	All	kVar (Excess)	66,437	
First Year Proposed	\$	Commercial	All	Primary Metering \$	(1,044)	
First Year Proposed	\$	Commercial	All	Primary Delivery Load Size kW	(1,130)	
First Year Proposed	\$	Commercial	All	Primary Metering and Delivery High Voltage	7,924	
First Year Proposed	\$	Commercial	All	Unbilled	753,528	

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
First Year Proposed	\$	Industrial	Single	Bill	21,223
First Year Proposed	\$	Industrial	Single	Annual Bill	-
First Year Proposed	\$	Industrial	Three	Bill	43,170
First Year Proposed	\$	Industrial	Three	Annual Bill	184
First Year Proposed	\$	Industrial	All	Load Size kW	54,106
First Year Proposed	\$	Industrial	All	Annual Load Size kW	719
First Year Proposed	\$	Industrial	All	kW	129,122
First Year Proposed	\$	Industrial	All	kWh First Block (June - September)	126,804
First Year Proposed	\$	Industrial	All	kWh First Block (October - May)	233,039
First Year Proposed	\$	Industrial	All	kWh Second Block (June - September)	360,551
First Year Proposed	\$	Industrial	All	kWh Second Block (October - May)	668,568
First Year Proposed	\$	Industrial	All	kVar (Excess)	8,814
First Year Proposed	\$	Industrial	All	Primary Metering \$	(119)
First Year Proposed	\$	Industrial	All	Primary Delivery Load Size kW	(147)
First Year Proposed	\$	Industrial	All	Primary Metering and Delivery High Voltage	1,556
First Year Proposed	\$	Industrial	All	Unbilled	30,849

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
Second Year COS per Component Class - Customer	\$	All	All	All	3,293,215
Second Year COS per Component Class - Other	\$	All	All	All	56,946,276
Second Year COS per Component	\$	All	All	Bill	2,977,963
Second Year COS per Component	\$	All	All	Load Size kW	1,389,593
Second Year COS per Component	\$	All	All	kW	3,018,814
Second Year COS per Component	\$	All	All	kWh	51,897,339
Second Year COS per Component	\$	All	All	kVar (Excess)	71,616
Second Year COS per Component	\$	All	All	Primary Metering \$	(1,163)
Second Year COS per Component	\$	All	All	Primary Delivery Load Size kW	(1,277)
Second Year COS per Component	\$	All	All	Primary Metering and Delivery High Voltage	9,480
Second Year COS per Component	\$	All	All	Unbilled	877,126
Second Year Proposed	\$ Per	All	Single	Bill	10.93000
Second Year Proposed	\$ Per	All	Single	Annual Bill	131.16000
Second Year Proposed	\$ Per	All	Three	Bill	16.31000
Second Year Proposed	\$ Per	All	Three	Annual Bill	195.72000
Second Year Proposed	\$ Per	All	All	Load Size kW	1.13000
Second Year Proposed	\$ Per	All	All	Annual Load Size kW	13.56000
Second Year Proposed	\$ Per	All	All	kW	4.14000
Second Year Proposed	\$ Per	All	All	kWh First Block (June - September)	0.14135
Second Year Proposed	\$ Per	All	All	kWh First Block (October - May)	0.12213
Second Year Proposed	\$ Per	All	All	kWh Second Block (June - September)	0.10186
Second Year Proposed	\$ Per	All	All	kWh Second Block (October - May)	0.08265
Second Year Proposed	\$ Per	All	All	kWh On-Peak Adder	0.03060
Second Year Proposed	\$ Per	All	All	kWh Off-Peak Adder	(0.02245)
Second Year Proposed	\$ Per	All	All	Time-of-Use Metering Fee	2.00000
Second Year Proposed	\$ Per	All	All	kVar (Excess)	0.61000
Second Year Proposed	\$ Per	All	All	Primary Metering \$	(0.01000)
Second Year Proposed	\$ Per	All	All	Primary Delivery Load Size kW	(0.30000)
Second Year Proposed	\$ Per	All	All	Primary Metering and Delivery High Voltage	60.00000

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
Second Year Proposed	\$	Residential	Single	Bill	429,126
Second Year Proposed	\$	Residential	Single	Annual Bill	-
Second Year Proposed	\$	Residential	Three	Bill	44,325
Second Year Proposed	\$	Residential	Three	Annual Bill	-
Second Year Proposed	\$	Residential	All	Load Size kW	27,745
Second Year Proposed	\$	Residential	All	Annual Load Size kW	-
Second Year Proposed	\$	Residential	All	kW	60,093
Second Year Proposed	\$	Residential	All	kWh First Block (June - September)	642,270
Second Year Proposed	\$	Residential	All	kWh First Block (October - May)	1,101,967
Second Year Proposed	\$	Residential	All	kWh Second Block (June - September)	275,962
Second Year Proposed	\$	Residential	All	kWh Second Block (October - May)	440,394
Second Year Proposed	\$	Residential	All	kVar (Excess)	69
Second Year Proposed	\$	Residential	All	Primary Metering \$	-
Second Year Proposed	\$	Residential	All	Primary Delivery Load Size kW	-
Second Year Proposed	\$	Residential	All	Primary Metering and Delivery High Voltage	-
Second Year Proposed	\$	Residential	All	Unbilled	92,749

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
Second Year Proposed	\$	Commercial	Single	Bill	1,502,731
Second Year Proposed	\$	Commercial	Single	Annual Bill	345
Second Year Proposed	\$	Commercial	Three	Bill	1,053,867
Second Year Proposed	\$	Commercial	Three	Annual Bill	12,423
Second Year Proposed	\$	Commercial	All	Load Size kW	1,342,303
Second Year Proposed	\$	Commercial	All	Annual Load Size kW	28,884
Second Year Proposed	\$	Commercial	All	kW	2,960,860
Second Year Proposed	\$	Commercial	All	kWh First Block (June - September)	5,748,018
Second Year Proposed	\$	Commercial	All	kWh First Block (October - May)	10,295,835
Second Year Proposed	\$	Commercial	All	kWh Second Block (June - September)	14,113,914
Second Year Proposed	\$	Commercial	All	kWh Second Block (October - May)	20,156,160
Second Year Proposed	\$	Commercial	All	kVar (Excess)	66,437
Second Year Proposed	\$	Commercial	All	Primary Metering \$	(1,044)
Second Year Proposed	\$	Commercial	All	Primary Delivery Load Size kW	(1,130)
Second Year Proposed	\$	Commercial	All	Primary Metering and Delivery High Voltage	7,924
Second Year Proposed	\$	Commercial	All	Unbilled	753,528

Schedule 24 Small General Service Units, Prices (\$ Per), and Revenue (\$)					
		Class	Phase	Component	Quantity
Second Year Proposed	\$	Industrial	Single	Bill	22,565
Second Year Proposed	\$	Industrial	Single	Annual Bill	-
Second Year Proposed	\$	Industrial	Three	Bill	45,930
Second Year Proposed	\$	Industrial	Three	Annual Bill	196
Second Year Proposed	\$	Industrial	All	Load Size kW	57,140
Second Year Proposed	\$	Industrial	All	Annual Load Size kW	759
Second Year Proposed	\$	Industrial	All	kW	136,022
Second Year Proposed	\$	Industrial	All	kWh First Block (June - September)	139,041
Second Year Proposed	\$	Industrial	All	kWh First Block (October - May)	238,548
Second Year Proposed	\$	Industrial	All	kWh Second Block (June - September)	403,270
Second Year Proposed	\$	Industrial	All	kWh Second Block (October - May)	678,252
Second Year Proposed	\$	Industrial	All	kVar (Excess)	8,814
Second Year Proposed	\$	Industrial	All	Primary Metering \$	(119)
Second Year Proposed	\$	Industrial	All	Primary Delivery Load Size kW	(147)
Second Year Proposed	\$	Industrial	All	Primary Metering and Delivery High Voltage	1,556
Second Year Proposed	\$	Industrial	All	Unbilled	30,849

<p>Schedule 36</p> <p>General Service</p> <p>Bill Comparisons</p>

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Load Size	Load Size kW	kWh Per kW	kWh	\$ Per Month							
				First Year				Second Year			
				Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Small	100	300	30,000	2,905	2,815	(89)	(3.1)	2,815	2,877	61	2.2
Small	100	500	50,000	4,206	4,119	(87)	(2.1)	4,119	4,219	100	2.4
Small	100	700	70,000	5,457	5,423	(34)	(0.6)	5,423	5,562	139	2.6
Medium	200	300	60,000	5,666	5,761	95	1.7	5,761	6,056	295	5.1
Medium	200	500	100,000	8,168	8,368	201	2.5	8,368	8,741	373	4.5
Medium	200	700	140,000	10,669	10,976	306	2.9	10,976	11,426	451	4.1
Medium	300	300	90,000	8,352	8,597	244	2.9	8,597	9,039	442	5.1
Medium	300	500	150,000	12,105	12,507	403	3.3	12,507	13,066	559	4.5
Medium	300	700	210,000	15,857	16,418	561	3.5	16,418	17,094	676	4.1
Large	400	300	120,000	11,003	11,333	331	3.0	11,333	11,862	529	4.7
Large	400	500	200,000	16,006	16,548	542	3.4	16,548	17,233	685	4.1
Large	400	700	280,000	21,009	21,762	753	3.6	21,762	22,603	841	3.9
Large	600	300	180,000	16,311	16,910	599	3.7	16,910	17,704	794	4.7
Large	600	500	300,000	23,816	24,732	916	3.8	24,732	25,760	1,028	4.2
Large	600	700	420,000	31,321	32,553	1,233	3.9	32,553	33,815	1,262	3.9
Large	800	300	240,000	21,619	22,487	868	4.0	22,487	23,546	1,059	4.7
Large	800	500	400,000	31,626	32,916	1,290	4.1	32,916	34,287	1,371	4.2
Large	800	700	560,000	41,632	43,345	1,712	4.1	43,345	45,028	1,683	3.9
Large	1,000	300	300,000	26,928	28,064	1,136	4.2	28,064	29,388	1,324	4.7
Large	1,000	500	500,000	39,436	41,100	1,664	4.2	41,100	42,814	1,714	4.2
Large	1,000	700	700,000	51,944	54,136	2,192	4.2	54,136	56,240	2,104	3.9
Note: Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197											

Schedules 29 and 36 General Service Units, Prices (\$ Per), and Revenue (\$)						
		Schedule	Class	Load Size	Component	Quantity
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	Small	Bill	2
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	Medium	Bill	37
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	Large	Bill	7
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	Medium	Load Size kW	5,273
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	Large	Load Size kW	2,167
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	All	kW	5,873
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	All	kWh First Block	1,479,519
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	All	kWh Second Block	811,581
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	Small	Bill	231
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	Medium	Bill	8,003
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	Large	Bill	3,417
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	Medium	Load Size kW	1,389,404
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	Large	Load Size kW	1,689,588
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	All	kW	2,267,893
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	All	kWh First Block	370,617,328
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	All	kWh Second Block	466,062,388
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	All	kVar (Excess)	322,569
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	All	Primary Metering \$	907,042
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	All	Primary Delivery Load Size kW	44,474
Jul-21 - Jun-22	Units	Schedule 29,36	Commercial	All	Primary Metering and Delivery High Voltage	108
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	Small	Bill	47
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	Medium	Bill	651
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	Large	Bill	451
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	Medium	Load Size kW	117,721
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	Large	Load Size kW	250,954
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	All	kW	286,377
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	All	kWh First Block	34,727,549
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	All	kWh Second Block	52,700,866
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	All	kVar (Excess)	81,409
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	All	Primary Metering \$	18,439
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	All	Primary Delivery Load Size kW	855
Jul-21 - Jun-22	Units	Schedule 29,36	Industrial	All	Primary Metering and Delivery High Voltage	10

Schedules 29 and 36 General Service Units, Prices (\$ Per), and Revenue (\$)						
		Schedule	Class	Load Size	Component	Quantity
Present	\$ Per	Schedule 36	All	Small	Bill	248.00000
Present	\$ Per	Schedule 36	All	Medium	Bill	93.00000
Present	\$ Per	Schedule 36	All	Large	Bill	185.00000
Present	\$ Per	Schedule 36	All	Medium	Load Size kW	1.80000
Present	\$ Per	Schedule 36	All	Large	Load Size kW	1.48000
Present	\$ Per	Schedule 36	All	All	kW	6.30000
Present	\$ Per	Schedule 36	All	All	kWh First Block	0.06756
Present	\$ Per	Schedule 36	All	All	kWh Second Block	0.06254
Present	\$ Per	Schedule 36	All	All	kVar (Excess)	0.58000
Present	\$ Per	Schedule 36	All	All	Primary Metering \$	(0.01000)
Present	\$ Per	Schedule 36	All	All	Primary Delivery Load Size kW	(0.30000)
Present	\$ Per	Schedule 36	All	All	Primary Metering and Delivery High Voltage	60.00000
Present	\$ Per	Schedule 29	All	All	Bill	17.00000
Present	\$ Per	Schedule 29	All	All	kWh First Block	0.20258
Present	\$ Per	Schedule 29	All	All	kWh Second Block	0.08786

Schedules 29 and 36 General Service Units, Prices (\$ Per), and Revenue (\$)						
		Schedule	Class	Load Size	Component	Quantity
Present	\$	Schedule 29,36	Residential	Small	Bill	496
Present	\$	Schedule 29,36	Residential	Medium	Bill	3,441
Present	\$	Schedule 29,36	Residential	Large	Bill	1,295
Present	\$	Schedule 29,36	Residential	Medium	Load Size kW	9,491
Present	\$	Schedule 29,36	Residential	Large	Load Size kW	3,207
Present	\$	Schedule 29,36	Residential	All	kW	37,000
Present	\$	Schedule 29,36	Residential	All	kWh First Block	99,956
Present	\$	Schedule 29,36	Residential	All	kWh Second Block	50,756
Present	\$	Schedule 29,36	Residential	All	Unbilled	6,831
Present	\$	Schedule 29,36	Commercial	Small	Bill	57,409
Present	\$	Schedule 29,36	Commercial	Medium	Bill	744,325
Present	\$	Schedule 29,36	Commercial	Large	Bill	632,235
Present	\$	Schedule 29,36	Commercial	Medium	Load Size kW	2,500,928
Present	\$	Schedule 29,36	Commercial	Large	Load Size kW	2,500,590
Present	\$	Schedule 29,36	Commercial	All	kW	14,287,723
Present	\$	Schedule 29,36	Commercial	All	kWh First Block	25,038,907
Present	\$	Schedule 29,36	Commercial	All	kWh Second Block	29,147,542
Present	\$	Schedule 29,36	Commercial	All	kVar (Excess)	187,090
Present	\$	Schedule 29,36	Commercial	All	Primary Metering \$	(9,070)
Present	\$	Schedule 29,36	Commercial	All	Primary Delivery Load Size kW	(13,342)
Present	\$	Schedule 29,36	Commercial	All	Primary Metering and Delivery High Voltage	6,480
Present	\$	Schedule 29,36	Commercial	All	Unbilled	1,072,850
Present	\$	Schedule 29,36	Industrial	Small	Bill	11,598
Present	\$	Schedule 29,36	Industrial	Medium	Bill	60,506
Present	\$	Schedule 29,36	Industrial	Large	Bill	83,435
Present	\$	Schedule 29,36	Industrial	Medium	Load Size kW	211,897
Present	\$	Schedule 29,36	Industrial	Large	Load Size kW	371,412
Present	\$	Schedule 29,36	Industrial	All	kW	1,804,174
Present	\$	Schedule 29,36	Industrial	All	kWh First Block	2,346,193
Present	\$	Schedule 29,36	Industrial	All	kWh Second Block	3,295,912
Present	\$	Schedule 29,36	Industrial	All	kVar (Excess)	47,217
Present	\$	Schedule 29,36	Industrial	All	Primary Metering \$	(184)
Present	\$	Schedule 29,36	Industrial	All	Primary Delivery Load Size kW	(257)
Present	\$	Schedule 29,36	Industrial	All	Primary Metering and Delivery High Voltage	600
Present	\$	Schedule 29,36	Industrial	All	Unbilled	158,607

Schedules 29 and 36 General Service Units, Prices (\$ Per), and Revenue (\$)						
		Schedule	Class	Load Size	Component	Quantity
First Year COS per Component Class - Customer	\$	Schedule 29,36	All	All	All	680,316
First Year COS per Component Class - Load Size	\$	Schedule 29,36	All	All	All	28,426,690
First Year COS per Component Class - Demand	\$	Schedule 29,36	All	All	All	8,613,314
First Year COS per Component Class - Energy	\$	Schedule 29,36	All	All	All	46,239,300
First Year COS per Component	\$	Schedule 36	All	All	Bill	1,488,373
First Year COS per Component	\$	Schedule 36	All	All	Load Size kW	7,782,880
First Year COS per Component	\$	Schedule 36	All	All	kW	15,223,397
First Year COS per Component	\$	Schedule 36	All	All	kWh	58,008,148
First Year COS per Component	\$	Schedule 36	All	All	kVar (Excess)	234,307
First Year COS per Component	\$	Schedule 36	All	All	Primary Metering \$	(9,255)
First Year COS per Component	\$	Schedule 36	All	All	Primary Delivery Load Size kW	(13,599)
First Year COS per Component	\$	Schedule 36	All	All	Primary Metering and Delivery High Voltage	7,080
First Year COS per Component	\$	Schedule 36	All	All	Unbilled	1,238,288
First Year Proposed	\$ Per	Schedule 36	All	Small	Bill	240.95000
First Year Proposed	\$ Per	Schedule 36	All	Medium	Bill	90.36000
First Year Proposed	\$ Per	Schedule 36	All	Large	Bill	179.74000
First Year Proposed	\$ Per	Schedule 36	All	Medium	Load Size kW	2.61000
First Year Proposed	\$ Per	Schedule 36	All	Large	Load Size kW	2.14000
First Year Proposed	\$ Per	Schedule 36	All	All	kW	6.19000
First Year Proposed	\$ Per	Schedule 36	All	All	kWh	0.06518
First Year Proposed	\$ Per	Schedule 36	All	All	kVar (Excess)	0.60000
First Year Proposed	\$ Per	Schedule 36	All	All	Primary Metering \$	(0.01000)
First Year Proposed	\$ Per	Schedule 36	All	All	Primary Delivery Load Size kW	(0.30000)
First Year Proposed	\$ Per	Schedule 36	All	All	Primary Metering and Delivery High Voltage	60.00000
First Year Proposed	\$ Per	Schedule 29	All	All	Bill	17.00000
First Year Proposed	\$ Per	Schedule 29	All	All	kWh First Block	0.20569
First Year Proposed	\$ Per	Schedule 29	All	All	kWh Second Block	0.09097

Schedules 29 and 36 General Service Units, Prices (\$ Per), and Revenue (\$)						
		Schedule	Class	Load Size	Component	Quantity
First Year Proposed	\$	Schedule 29,36	Residential	Small	Bill	482
First Year Proposed	\$	Schedule 29,36	Residential	Medium	Bill	3,343
First Year Proposed	\$	Schedule 29,36	Residential	Large	Bill	1,258
First Year Proposed	\$	Schedule 29,36	Residential	Medium	Load Size kW	13,763
First Year Proposed	\$	Schedule 29,36	Residential	Large	Load Size kW	4,637
First Year Proposed	\$	Schedule 29,36	Residential	All	kW	36,354
First Year Proposed	\$	Schedule 29,36	Residential	All	kWh	149,334
First Year Proposed	\$	Schedule 29,36	Residential	All	kVar (Excess)	-
First Year Proposed	\$	Schedule 29,36	Residential	All	Primary Metering \$	-
First Year Proposed	\$	Schedule 29,36	Residential	All	Primary Delivery Load Size kW	-
First Year Proposed	\$	Schedule 29,36	Residential	All	Primary Metering and Delivery High Voltage	-
First Year Proposed	\$	Schedule 29,36	Residential	All	Unbilled	6,831
First Year Proposed	\$	Schedule 29,36	Commercial	Small	Bill	55,777
First Year Proposed	\$	Schedule 29,36	Commercial	Medium	Bill	723,196
First Year Proposed	\$	Schedule 29,36	Commercial	Large	Bill	614,259
First Year Proposed	\$	Schedule 29,36	Commercial	Medium	Load Size kW	3,626,345
First Year Proposed	\$	Schedule 29,36	Commercial	Large	Load Size kW	3,615,719
First Year Proposed	\$	Schedule 29,36	Commercial	All	kW	14,038,255
First Year Proposed	\$	Schedule 29,36	Commercial	All	kWh	54,534,784
First Year Proposed	\$	Schedule 29,36	Commercial	All	kVar (Excess)	193,541
First Year Proposed	\$	Schedule 29,36	Commercial	All	Primary Metering \$	(9,070)
First Year Proposed	\$	Schedule 29,36	Commercial	All	Primary Delivery Load Size kW	(13,342)
First Year Proposed	\$	Schedule 29,36	Commercial	All	Primary Metering and Delivery High Voltage	6,480
First Year Proposed	\$	Schedule 29,36	Commercial	All	Unbilled	1,072,850
First Year Proposed	\$	Schedule 29,36	Industrial	Small	Bill	11,268
First Year Proposed	\$	Schedule 29,36	Industrial	Medium	Bill	58,788
First Year Proposed	\$	Schedule 29,36	Industrial	Large	Bill	81,063
First Year Proposed	\$	Schedule 29,36	Industrial	Medium	Load Size kW	307,251
First Year Proposed	\$	Schedule 29,36	Industrial	Large	Load Size kW	537,042
First Year Proposed	\$	Schedule 29,36	Industrial	All	kW	1,772,672
First Year Proposed	\$	Schedule 29,36	Industrial	All	kWh	5,698,584
First Year Proposed	\$	Schedule 29,36	Industrial	All	kVar (Excess)	48,845
First Year Proposed	\$	Schedule 29,36	Industrial	All	Primary Metering \$	(184)
First Year Proposed	\$	Schedule 29,36	Industrial	All	Primary Delivery Load Size kW	(257)
First Year Proposed	\$	Schedule 29,36	Industrial	All	Primary Metering and Delivery High Voltage	600
First Year Proposed	\$	Schedule 29,36	Industrial	All	Unbilled	158,607

Schedules 29 and 36 General Service Units, Prices (\$ Per), and Revenue (\$)						
		Schedule	Class	Load Size	Component	Quantity
Second Year COS per Component Class - Customer	\$	Schedule 29,36	All	All	All	715,619
Second Year COS per Component Class - Load Size	\$	Schedule 29,36	All	All	All	29,900,351
Second Year COS per Component Class - Demand	\$	Schedule 29,36	All	All	All	9,059,841
Second Year COS per Component Class - Energy	\$	Schedule 29,36	All	All	All	48,635,911
Second Year COS per Component	\$	Schedule 36	All	All	Bill	1,480,633
Second Year COS per Component	\$	Schedule 36	All	All	Load Size kW	10,317,437
Second Year COS per Component	\$	Schedule 36	All	All	kW	15,314,797
Second Year COS per Component	\$	Schedule 36	All	All	kWh	59,742,033
Second Year COS per Component	\$	Schedule 36	All	All	kVar (Excess)	234,307
Second Year COS per Component	\$	Schedule 36	All	All	Primary Metering \$	(9,255)
Second Year COS per Component	\$	Schedule 36	All	All	Primary Delivery Load Size kW	(13,599)
Second Year COS per Component	\$	Schedule 36	All	All	Primary Metering and Delivery High Voltage	7,080
Second Year COS per Component	\$	Schedule 36	All	All	Unbilled	1,238,288
Second Year Proposed	\$ Per	Schedule 36	All	Small	Bill	239.69000
Second Year Proposed	\$ Per	Schedule 36	All	Medium	Bill	89.89000
Second Year Proposed	\$ Per	Schedule 36	All	Large	Bill	178.80000
Second Year Proposed	\$ Per	Schedule 36	All	Medium	Load Size kW	3.46000
Second Year Proposed	\$ Per	Schedule 36	All	Large	Load Size kW	2.84000
Second Year Proposed	\$ Per	Schedule 36	All	All	kW	6.23000
Second Year Proposed	\$ Per	Schedule 36	All	All	kWh	0.06713
Second Year Proposed	\$ Per	Schedule 36	All	All	kVar (Excess)	0.60000
Second Year Proposed	\$ Per	Schedule 36	All	All	Primary Metering \$	(0.01000)
Second Year Proposed	\$ Per	Schedule 36	All	All	Primary Delivery Load Size kW	(0.30000)
Second Year Proposed	\$ Per	Schedule 36	All	All	Primary Metering and Delivery High Voltage	60.00000
Second Year Proposed	\$ Per	Schedule 29	All	All	Bill	17.67000
Second Year Proposed	\$ Per	Schedule 29	All	All	kWh First Block	0.21075
Second Year Proposed	\$ Per	Schedule 29	All	All	kWh Second Block	0.09603

Schedules 29 and 36 General Service Units, Prices (\$ Per), and Revenue (\$)						
		Schedule	Class	Load Size	Component	Quantity
Second Year Proposed	\$	Schedule 29,36	Residential	Small	Bill	479
Second Year Proposed	\$	Schedule 29,36	Residential	Medium	Bill	3,326
Second Year Proposed	\$	Schedule 29,36	Residential	Large	Bill	1,252
Second Year Proposed	\$	Schedule 29,36	Residential	Medium	Load Size kW	18,245
Second Year Proposed	\$	Schedule 29,36	Residential	Large	Load Size kW	6,154
Second Year Proposed	\$	Schedule 29,36	Residential	All	kW	36,589
Second Year Proposed	\$	Schedule 29,36	Residential	All	kWh	153,802
Second Year Proposed	\$	Schedule 29,36	Residential	All	kVar (Excess)	-
Second Year Proposed	\$	Schedule 29,36	Residential	All	Primary Metering \$	-
Second Year Proposed	\$	Schedule 29,36	Residential	All	Primary Delivery Load Size kW	-
Second Year Proposed	\$	Schedule 29,36	Residential	All	Primary Metering and Delivery High Voltage	-
Second Year Proposed	\$	Schedule 29,36	Residential	All	Unbilled	6,831
Second Year Proposed	\$	Schedule 29,36	Commercial	Small	Bill	55,485
Second Year Proposed	\$	Schedule 29,36	Commercial	Medium	Bill	719,434
Second Year Proposed	\$	Schedule 29,36	Commercial	Large	Bill	611,046
Second Year Proposed	\$	Schedule 29,36	Commercial	Medium	Load Size kW	4,807,339
Second Year Proposed	\$	Schedule 29,36	Commercial	Large	Load Size kW	4,798,430
Second Year Proposed	\$	Schedule 29,36	Commercial	All	kW	14,128,970
Second Year Proposed	\$	Schedule 29,36	Commercial	All	kWh	56,166,309
Second Year Proposed	\$	Schedule 29,36	Commercial	All	kVar (Excess)	193,541
Second Year Proposed	\$	Schedule 29,36	Commercial	All	Primary Metering \$	(9,070)
Second Year Proposed	\$	Schedule 29,36	Commercial	All	Primary Delivery Load Size kW	(13,342)
Second Year Proposed	\$	Schedule 29,36	Commercial	All	Primary Metering and Delivery High Voltage	6,480
Second Year Proposed	\$	Schedule 29,36	Commercial	All	Unbilled	1,072,850
Second Year Proposed	\$	Schedule 29,36	Industrial	Small	Bill	11,210
Second Year Proposed	\$	Schedule 29,36	Industrial	Medium	Bill	58,482
Second Year Proposed	\$	Schedule 29,36	Industrial	Large	Bill	80,639
Second Year Proposed	\$	Schedule 29,36	Industrial	Medium	Load Size kW	407,314
Second Year Proposed	\$	Schedule 29,36	Industrial	Large	Load Size kW	712,709
Second Year Proposed	\$	Schedule 29,36	Industrial	All	kW	1,784,127
Second Year Proposed	\$	Schedule 29,36	Industrial	All	kWh	5,869,069
Second Year Proposed	\$	Schedule 29,36	Industrial	All	kVar (Excess)	48,845
Second Year Proposed	\$	Schedule 29,36	Industrial	All	Primary Metering \$	(184)
Second Year Proposed	\$	Schedule 29,36	Industrial	All	Primary Delivery Load Size kW	(257)
Second Year Proposed	\$	Schedule 29,36	Industrial	All	Primary Metering and Delivery High Voltage	600
Second Year Proposed	\$	Schedule 29,36	Industrial	All	Unbilled	158,607

Schedule 48T
Large General Service
Bill Comparisons

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Voltage	Load Size	Load Size MW	MWh Per MW	MWh	\$ Per Month							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Secondary	Small	1	300	300	28,519	29,832	1,313	4.6	29,832	31,410	1,577	5.3
Secondary	Small	1	500	500	40,023	41,638	1,615	4.0	41,638	43,626	1,988	4.8
Secondary	Small	1	700	700	51,527	53,444	1,917	3.7	53,444	55,842	2,398	4.5
Secondary	Small	2	300	600	55,725	58,401	2,676	4.8	58,401	61,594	3,193	5.5
Secondary	Small	2	500	1,000	78,733	82,013	3,280	4.2	82,013	86,027	4,013	4.9
Secondary	Small	2	700	1,400	101,741	105,625	3,884	3.8	105,625	110,459	4,833	4.6
Secondary	Large	4	300	1,200	109,891	114,843	4,952	4.5	114,843	120,819	5,975	5.2
Secondary	Large	4	500	2,000	155,907	162,067	6,160	4.0	162,067	169,683	7,616	4.7
Secondary	Large	4	700	2,800	201,923	209,291	7,368	3.6	209,291	218,548	9,257	4.4
Secondary	Large	6	300	1,800	164,043	171,501	7,458	4.5	171,501	180,487	8,986	5.2
Secondary	Large	6	500	3,000	233,067	242,337	9,270	4.0	242,337	253,784	11,447	4.7
Secondary	Large	6	700	4,200	302,091	313,173	11,082	3.7	313,173	327,081	13,908	4.4

Note: Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Schedule 48T
Large General Service
Bill Comparisons

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Voltage	Load Size	Load Size MW	MWh Per MW	MWh	\$ Per Month							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Primary	Small	1	300	300	27,851	28,656	805	2.9	28,656	29,704	1,048	3.7
Primary	Small	1	500	500	39,249	40,358	1,109	2.8	40,358	41,811	1,453	3.6
Primary	Small	1	700	700	50,647	52,060	1,413	2.8	52,060	53,917	1,857	3.6
Primary	Small	2	300	600	54,358	56,019	1,661	3.1	56,019	58,154	2,135	3.8
Primary	Small	2	500	1,000	77,154	79,423	2,269	2.9	79,423	82,367	2,944	3.7
Primary	Small	2	700	1,400	99,950	102,827	2,877	2.9	102,827	106,580	3,753	3.6
Primary	Large	4	300	1,200	107,206	110,169	2,963	2.8	110,169	114,110	3,941	3.6
Primary	Large	4	500	2,000	152,798	156,977	4,179	2.7	156,977	162,536	5,559	3.5
Primary	Large	4	700	2,800	198,390	203,785	5,395	2.7	203,785	210,962	7,177	3.5
Primary	Large	6	300	1,800	160,000	164,475	4,475	2.8	164,475	170,409	5,934	3.6
Primary	Large	6	500	3,000	228,388	234,687	6,299	2.8	234,687	243,048	8,361	3.6
Primary	Large	6	700	4,200	296,776	304,899	8,123	2.7	304,899	315,687	10,789	3.5

Note: Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

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Large General Service
Bill Comparisons

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Voltage	Load Size	Load Size MW	MWh Per MW	MWh	\$ Per Month							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Transmission	All	1	300	300	-	28,266	28,266	100.0	28,266	30,144	1,878	6.6
Transmission	All	1	500	500	-	38,638	38,638	100.0	38,638	40,878	2,240	5.8
Transmission	All	1	700	700	-	49,010	49,010	100.0	49,010	51,612	2,602	5.3
Transmission	All	2	300	600	-	52,984	52,984	100.0	52,984	56,195	3,211	6.1
Transmission	All	2	500	1,000	-	73,728	73,728	100.0	73,728	77,663	3,935	5.3
Transmission	All	2	700	1,400	-	94,472	94,472	100.0	94,472	99,131	4,659	4.9
Transmission	All	4	300	1,200	-	102,420	102,420	100.0	102,420	108,297	5,877	5.7
Transmission	All	4	500	2,000	-	143,908	143,908	100.0	143,908	151,233	7,325	5.1
Transmission	All	4	700	2,800	-	185,396	185,396	100.0	185,396	194,169	8,773	4.7
Transmission	All	6	300	1,800	-	151,856	151,856	100.0	151,856	160,399	8,543	5.6
Transmission	All	6	500	3,000	-	214,088	214,088	100.0	214,088	224,803	10,715	5.0
Transmission	All	6	700	4,200	-	276,320	276,320	100.0	276,320	289,207	12,887	4.7

Note: Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Schedule 48T Large General Service Units, Prices (\$ Per), and Revenue (\$)						
		Class	Voltage	Load Size	Component	Quantity
Jul-21 - Jun-22	Units	Commercial	Secondary	Small	Bill	354
Jul-21 - Jun-22	Units	Commercial	Secondary	Small	Load Size kW	413,975
Jul-21 - Jun-22	Units	Commercial	Secondary	All	kW	291,879
Jul-21 - Jun-22	Units	Commercial	Secondary	All	kWh On-Peak	49,153,350
Jul-21 - Jun-22	Units	Commercial	Secondary	All	kWh Off-Peak	74,269,629
Jul-21 - Jun-22	Units	Commercial	Secondary	All	kVar (Excess)	31,472
Jul-21 - Jun-22	Units	Commercial	Primary	Small	Bill	84
Jul-21 - Jun-22	Units	Commercial	Primary	Large	Bill	12
Jul-21 - Jun-22	Units	Commercial	Primary	Small	Load Size kW	91,475
Jul-21 - Jun-22	Units	Commercial	Primary	Large	Load Size kW	54,406
Jul-21 - Jun-22	Units	Commercial	Primary	All	kW	117,203
Jul-21 - Jun-22	Units	Commercial	Primary	All	kWh On-Peak	20,677,550
Jul-21 - Jun-22	Units	Commercial	Primary	All	kWh Off-Peak	30,762,665
Jul-21 - Jun-22	Units	Commercial	Primary	All	kVar (Excess)	9,250
Jul-21 - Jun-22	Units	Industrial	Secondary	Small	Bill	309
Jul-21 - Jun-22	Units	Industrial	Secondary	Large	Bill	27
Jul-21 - Jun-22	Units	Industrial	Secondary	Small	Load Size kW	404,993
Jul-21 - Jun-22	Units	Industrial	Secondary	Large	Load Size kW	105,203
Jul-21 - Jun-22	Units	Industrial	Secondary	All	kW	431,793
Jul-21 - Jun-22	Units	Industrial	Secondary	All	kWh On-Peak	77,212,654
Jul-21 - Jun-22	Units	Industrial	Secondary	All	kWh Off-Peak	121,576,649
Jul-21 - Jun-22	Units	Industrial	Secondary	All	kVar (Excess)	108,851
Jul-21 - Jun-22	Units	Industrial	Primary	Small	Bill	12
Jul-21 - Jun-22	Units	Industrial	Primary	Small	Load Size kW	1,080
Jul-21 - Jun-22	Units	Industrial	Primary	All	kW	6,000
Jul-21 - Jun-22	Units	Industrial	Primary	All	kWh On-Peak	167,400
Jul-21 - Jun-22	Units	Industrial	Primary	All	kWh Off-Peak	266,400
Jul-21 - Jun-22	Units	Industrial	Primary	All	kVar (Excess)	601

Schedule 48T Large General Service Units, Prices (\$ Per), and Revenue (\$)						
		Class	Voltage	Load Size	Component	Quantity
Present	\$ Per	All	Secondary	Small	Bill	1,313.00000
Present	\$ Per	All	Secondary	Small	Load Size kW	1.22000
Present	\$ Per	All	Secondary	Large	Bill	1,587.00000
Present	\$ Per	All	Secondary	Large	Load Size kW	1.09000
Present	\$ Per	All	Secondary	All	kW	8.73000
Present	\$ Per	All	Secondary	All	kWh On-Peak	0.06318
Present	\$ Per	All	Secondary	All	kWh Off-Peak	0.05385
Present	\$ Per	All	Secondary	All	kVar (Excess)	0.57000
Present	\$ Per	All	Primary	Small	Bill	1,344.00000
Present	\$ Per	All	Primary	Small	Load Size kW	0.61000
Present	\$ Per	All	Primary	Large	Bill	1,618.00000
Present	\$ Per	All	Primary	Large	Load Size kW	0.50000
Present	\$ Per	All	Primary	All	kW	8.80000
Present	\$ Per	All	Primary	All	kWh On-Peak	0.06258
Present	\$ Per	All	Primary	All	kWh Off-Peak	0.05325
Present	\$ Per	All	Primary	All	kVar (Excess)	0.56000

Schedule 48T Large General Service Units, Prices (\$ Per), and Revenue (\$)						
		Class	Voltage	Load Size	Component	Quantity
Present	\$	Commercial	Secondary	Small	Bill	464,364
Present	\$	Commercial	Secondary	Small	Load Size kW	505,049
Present	\$	Commercial	Secondary	All	kW	2,548,107
Present	\$	Commercial	Secondary	All	kWh On-Peak	3,105,509
Present	\$	Commercial	Secondary	All	kWh Off-Peak	3,999,420
Present	\$	Commercial	Secondary	All	kVar (Excess)	17,939
Present	\$	Commercial	Primary	Small	Bill	112,448
Present	\$	Commercial	Primary	Large	Bill	19,416
Present	\$	Commercial	Primary	Small	Load Size kW	55,800
Present	\$	Commercial	Primary	Large	Load Size kW	27,203
Present	\$	Commercial	Primary	All	kW	1,031,389
Present	\$	Commercial	Primary	All	kWh On-Peak	1,294,001
Present	\$	Commercial	Primary	All	kWh Off-Peak	1,638,112
Present	\$	Commercial	Primary	All	kVar (Excess)	5,180
Present	\$	Commercial	All	All	Unbilled	211,823
Present	\$	Industrial	Secondary	Small	Bill	405,717
Present	\$	Industrial	Secondary	Large	Bill	42,849
Present	\$	Industrial	Secondary	Small	Load Size kW	494,091
Present	\$	Industrial	Secondary	Large	Load Size kW	114,671
Present	\$	Industrial	Secondary	All	kW	3,769,553
Present	\$	Industrial	Secondary	All	kWh On-Peak	4,878,295
Present	\$	Industrial	Secondary	All	kWh Off-Peak	6,546,903
Present	\$	Industrial	Secondary	All	kVar (Excess)	62,045
Present	\$	Industrial	Primary	Small	Bill	16,128
Present	\$	Industrial	Primary	Small	Load Size kW	659
Present	\$	Industrial	Primary	All	kW	52,800
Present	\$	Industrial	Primary	All	kWh On-Peak	10,476
Present	\$	Industrial	Primary	All	kWh Off-Peak	14,186
Present	\$	Industrial	Primary	All	kVar (Excess)	337
Present	\$	Industrial	All	All	Unbilled	316,129

Schedule 48T Large General Service Units, Prices (\$ Per), and Revenue (\$)						
		Class	Voltage	Load Size	Component	Quantity
First Year COS per Component Class - Customer	\$	All	All	All	All	222,596
First Year COS per Component Class - Load Size	\$	All	All	All	All	11,061,303
First Year COS per Component Class - Demand	\$	All	All	All	All	3,384,027
First Year COS per Component Class - Energy	\$	All	All	All	All	18,601,838
First Year COS per Component	\$	All	All	All	Bill	1,022,943
First Year COS per Component	\$	All	All	All	Load Size kW	2,215,680
First Year COS per Component	\$	All	All	All	kW	7,316,603
First Year COS per Component	\$	All	All	All	kWh	22,101,085
First Year COS per Component	\$	All	All	All	kVar (Excess)	85,501
First Year COS per Component	\$	All	All	All	Unbilled	527,952
First Year Proposed	\$ Per	All	Secondary	Small	Bill	1,263.47000
First Year Proposed	\$ Per	All	Secondary	Large	Bill	1,527.13000
First Year Proposed	\$ Per	All	Secondary	Small	Load Size kW	2.25000
First Year Proposed	\$ Per	All	Secondary	Large	Load Size kW	2.01000
First Year Proposed	\$ Per	All	Secondary	All	kW	8.61000
First Year Proposed	\$ Per	All	Secondary	All	kWh On-Peak	0.06471
First Year Proposed	\$ Per	All	Secondary	All	kWh Off-Peak	0.05538
First Year Proposed	\$ Per	All	Secondary	All	kVar (Excess)	0.57000
First Year Proposed	\$ Per	All	Primary	Small	Bill	1,293.30000
First Year Proposed	\$ Per	All	Primary	Large	Bill	1,556.96000
First Year Proposed	\$ Per	All	Primary	Small	Load Size kW	1.13000
First Year Proposed	\$ Per	All	Primary	Large	Load Size kW	0.92000
First Year Proposed	\$ Per	All	Primary	All	kW	8.68000
First Year Proposed	\$ Per	All	Primary	All	kWh On-Peak	0.06409
First Year Proposed	\$ Per	All	Primary	All	kWh Off-Peak	0.05476
First Year Proposed	\$ Per	All	Primary	All	kVar (Excess)	0.56000
First Year Proposed	\$ Per	All	Transmission	All	Bill	3,548.08000
First Year Proposed	\$ Per	All	Transmission	All	Load Size kW	1.62000
First Year Proposed	\$ Per	All	Transmission	All	kW	7.54000
First Year Proposed	\$ Per	All	Transmission	All	kWh On-Peak	0.05742
First Year Proposed	\$ Per	All	Transmission	All	kWh Off-Peak	0.04809
First Year Proposed	\$ Per	All	Transmission	All	kVar (Excess)	0.57000

Schedule 48T Large General Service Units, Prices (\$ Per), and Revenue (\$)						
		Class	Voltage	Load Size	Component	Quantity
First Year Proposed	\$	Commercial	Secondary	Small	Bill	446,847
First Year Proposed	\$	Commercial	Secondary	Large	Bill	-
First Year Proposed	\$	Commercial	Secondary	Small	Load Size kW	931,444
First Year Proposed	\$	Commercial	Secondary	Large	Load Size kW	-
First Year Proposed	\$	Commercial	Secondary	All	kW	2,513,081
First Year Proposed	\$	Commercial	Secondary	All	kWh On-Peak	3,180,713
First Year Proposed	\$	Commercial	Secondary	All	kWh Off-Peak	4,113,052
First Year Proposed	\$	Commercial	Secondary	All	kVar (Excess)	17,939
First Year Proposed	\$	Commercial	Primary	Small	Bill	108,206
First Year Proposed	\$	Commercial	Primary	Large	Bill	18,684
First Year Proposed	\$	Commercial	Primary	Small	Load Size kW	103,366
First Year Proposed	\$	Commercial	Primary	Large	Load Size kW	50,054
First Year Proposed	\$	Commercial	Primary	All	kW	1,017,325
First Year Proposed	\$	Commercial	Primary	All	kWh On-Peak	1,325,224
First Year Proposed	\$	Commercial	Primary	All	kWh Off-Peak	1,684,564
First Year Proposed	\$	Commercial	Primary	All	kVar (Excess)	5,180
First Year Proposed	\$	Commercial	All	All	Unbilled	211,823

Schedule 48T Large General Service Units, Prices (\$ Per), and Revenue (\$)						
		Class	Voltage	Load Size	Component	Quantity
First Year Proposed	\$	Industrial	Secondary	Small	Bill	390,412
First Year Proposed	\$	Industrial	Secondary	Large	Bill	41,233
First Year Proposed	\$	Industrial	Secondary	Small	Load Size kW	911,234
First Year Proposed	\$	Industrial	Secondary	Large	Load Size kW	211,458
First Year Proposed	\$	Industrial	Secondary	All	kW	3,717,738
First Year Proposed	\$	Industrial	Secondary	All	kWh On-Peak	4,996,431
First Year Proposed	\$	Industrial	Secondary	All	kWh Off-Peak	6,732,915
First Year Proposed	\$	Industrial	Secondary	All	kVar (Excess)	62,045
First Year Proposed	\$	Industrial	Primary	Small	Bill	15,520
First Year Proposed	\$	Industrial	Primary	Large	Bill	-
First Year Proposed	\$	Industrial	Primary	Small	Load Size kW	1,220
First Year Proposed	\$	Industrial	Primary	Large	Load Size kW	-
First Year Proposed	\$	Industrial	Primary	All	kW	52,080
First Year Proposed	\$	Industrial	Primary	All	kWh On-Peak	10,729
First Year Proposed	\$	Industrial	Primary	All	kWh Off-Peak	14,588
First Year Proposed	\$	Industrial	Primary	All	kVar (Excess)	337
First Year Proposed	\$	Industrial	All	All	Unbilled	316,129

Schedule 48T Large General Service Units, Prices (\$ Per), and Revenue (\$)						
		Class	Voltage	Load Size	Component	Quantity
Second Year COS per Component Class - Customer	\$	All	All	All	All	234,147
Second Year COS per Component Class - Load Size	\$	All	All	All	All	11,634,716
Second Year COS per Component Class - Demand	\$	All	All	All	All	3,559,460
Second Year COS per Component Class - Energy	\$	All	All	All	All	19,565,983
Second Year COS per Component	\$	All	All	All	Bill	992,361
Second Year COS per Component	\$	All	All	All	Load Size kW	3,240,333
Second Year COS per Component	\$	All	All	All	kW	7,281,347
Second Year COS per Component	\$	All	All	All	kWh	22,866,812
Second Year COS per Component	\$	All	All	All	kVar (Excess)	85,501
Second Year COS per Component	\$	All	All	All	Unbilled	527,952
Second Year Proposed	\$ Per	All	Secondary	Small	Bill	1,225.69000
Second Year Proposed	\$ Per	All	Secondary	Large	Bill	1,481.47000
Second Year Proposed	\$ Per	All	Secondary	Small	Load Size kW	3.29000
Second Year Proposed	\$ Per	All	Secondary	Large	Load Size kW	2.94000
Second Year Proposed	\$ Per	All	Secondary	All	kW	8.57000
Second Year Proposed	\$ Per	All	Secondary	All	kWh On-Peak	0.06675
Second Year Proposed	\$ Per	All	Secondary	All	kWh Off-Peak	0.05742
Second Year Proposed	\$ Per	All	Secondary	All	kVar (Excess)	0.57000
Second Year Proposed	\$ Per	All	Primary	Small	Bill	1,254.63000
Second Year Proposed	\$ Per	All	Primary	Large	Bill	1,510.41000
Second Year Proposed	\$ Per	All	Primary	Small	Load Size kW	1.65000
Second Year Proposed	\$ Per	All	Primary	Large	Load Size kW	1.35000
Second Year Proposed	\$ Per	All	Primary	All	kW	8.64000
Second Year Proposed	\$ Per	All	Primary	All	kWh On-Peak	0.06611
Second Year Proposed	\$ Per	All	Primary	All	kWh Off-Peak	0.05678
Second Year Proposed	\$ Per	All	Primary	All	kVar (Excess)	0.56000
Second Year Proposed	\$ Per	All	Transmission	All	Bill	4,092.68000
Second Year Proposed	\$ Per	All	Transmission	All	Load Size kW	2.44000
Second Year Proposed	\$ Per	All	Transmission	All	kW	7.51000
Second Year Proposed	\$ Per	All	Transmission	All	kWh On-Peak	0.05923
Second Year Proposed	\$ Per	All	Transmission	All	kWh Off-Peak	0.04990
Second Year Proposed	\$ Per	All	Transmission	All	kVar (Excess)	0.57000

Schedule 48T Large General Service Units, Prices (\$ Per), and Revenue (\$)						
		Class	Voltage	Load Size	Component	Quantity
Second Year Proposed	\$	Commercial	Secondary	Small	Bill	433,486
Second Year Proposed	\$	Commercial	Secondary	Large	Bill	-
Second Year Proposed	\$	Commercial	Secondary	Small	Load Size kW	1,361,978
Second Year Proposed	\$	Commercial	Secondary	Large	Load Size kW	-
Second Year Proposed	\$	Commercial	Secondary	All	kW	2,501,406
Second Year Proposed	\$	Commercial	Secondary	All	kWh On-Peak	3,280,986
Second Year Proposed	\$	Commercial	Secondary	All	kWh Off-Peak	4,264,562
Second Year Proposed	\$	Commercial	Secondary	All	kVar (Excess)	17,939
Second Year Proposed	\$	Commercial	Primary	Small	Bill	104,971
Second Year Proposed	\$	Commercial	Primary	Large	Bill	18,125
Second Year Proposed	\$	Commercial	Primary	Small	Load Size kW	150,933
Second Year Proposed	\$	Commercial	Primary	Large	Load Size kW	73,448
Second Year Proposed	\$	Commercial	Primary	All	kW	1,012,637
Second Year Proposed	\$	Commercial	Primary	All	kWh On-Peak	1,366,993
Second Year Proposed	\$	Commercial	Primary	All	kWh Off-Peak	1,746,704
Second Year Proposed	\$	Commercial	Primary	All	kVar (Excess)	5,180
Second Year Proposed	\$	Commercial	All	All	Unbilled	211,823

Schedule 48T Large General Service Units, Prices (\$ Per), and Revenue (\$)						
		Class	Voltage	Load Size	Component	Quantity
Second Year Proposed	\$	Industrial	Secondary	Small	Bill	378,738
Second Year Proposed	\$	Industrial	Secondary	Large	Bill	40,000
Second Year Proposed	\$	Industrial	Secondary	Small	Load Size kW	1,332,427
Second Year Proposed	\$	Industrial	Secondary	Large	Load Size kW	309,297
Second Year Proposed	\$	Industrial	Secondary	All	kW	3,700,466
Second Year Proposed	\$	Industrial	Secondary	All	kWh On-Peak	5,153,945
Second Year Proposed	\$	Industrial	Secondary	All	kWh Off-Peak	6,980,931
Second Year Proposed	\$	Industrial	Secondary	All	kVar (Excess)	62,045
Second Year Proposed	\$	Industrial	Primary	Small	Bill	15,056
Second Year Proposed	\$	Industrial	Primary	Large	Bill	-
Second Year Proposed	\$	Industrial	Primary	Small	Load Size kW	1,782
Second Year Proposed	\$	Industrial	Primary	Large	Load Size kW	-
Second Year Proposed	\$	Industrial	Primary	All	kW	51,840
Second Year Proposed	\$	Industrial	Primary	All	kWh On-Peak	11,067
Second Year Proposed	\$	Industrial	Primary	All	kWh Off-Peak	15,126
Second Year Proposed	\$	Industrial	Primary	All	kVar (Excess)	337
Second Year Proposed	\$	Industrial	All	All	Unbilled	316,129

Schedule 48T-DF Large General Service - Dedicated Facilities Bill Comparisons										
Load Size MW	MWh Per MW	MWh	\$000 Per Month							
			First Year				Second Year			
			Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
30	300	9,000	786	844	58	7.4	844	902	58	6.8
30	500	15,000	1,124	1,193	69	6.2	1,193	1,262	68	5.7
30	700	21,000	1,462	1,542	80	5.5	1,542	1,622	79	5.1
40	300	12,000	1,047	1,124	78	7.4	1,124	1,201	77	6.8
40	500	20,000	1,497	1,590	92	6.2	1,590	1,681	91	5.7
40	700	28,000	1,948	2,055	107	5.5	2,055	2,161	106	5.1
50	300	15,000	1,308	1,405	97	7.4	1,405	1,500	96	6.8
50	500	25,000	1,871	1,986	115	6.2	1,986	2,100	114	5.7
50	700	35,000	2,434	2,568	134	5.5	2,568	2,700	132	5.1
60	300	18,000	1,569	1,685	116	7.4	1,685	1,800	115	6.8
60	500	30,000	2,245	2,383	138	6.2	2,383	2,519	136	5.7
60	700	42,000	2,921	3,081	160	5.5	3,081	3,239	158	5.1

Note: Excludes Rider Schedules 91, 92, 93, 97, 98, 99, 191, 197

Schedule 48T-DF Large General Service - Dedicated Facilities Units, Prices (\$ Per), and Revenue (\$)			
		Component	Quantity
Jul-21 - Jun-22	Units	Bill	12
Jul-21 - Jun-22	Units	Load Size kW	827,586
Jul-21 - Jun-22	Units	kW	815,013
Jul-21 - Jun-22	Units	kWh On-Peak	210,164,400
Jul-21 - Jun-22	Units	kWh Off-Peak	330,066,000
Jul-21 - Jun-22	Units	kVar (Excess)	22,839
Present	\$ Per	Bill	2,999.00000
Present	\$ Per	Load Size kW	0.26000
Present	\$ Per	kW	8.93000
Present	\$ Per	kWh On-Peak	0.06197
Present	\$ Per	kWh Off-Peak	0.05264
Present	\$ Per	kVar (Excess)	0.55000
Present	\$	Bill	35,988
Present	\$	Load Size kW	215,172
Present	\$	kW	7,278,066
Present	\$	kWh On-Peak	13,023,888
Present	\$	kWh Off-Peak	17,374,674
Present	\$	kVar (Excess)	12,561
Present	\$	Unbilled	730,955

Schedule 48T-DF Large General Service - Dedicated Facilities Units, Prices (\$ Per), and Revenue (\$)			
		Component	Quantity
First Year COS per Component Class - Customer	\$	All	87,234
First Year COS per Component Class - Load Size	\$	All	11,256,720
First Year COS per Component Class - Demand	\$	All	4,430,146
First Year COS per Component Class - Energy	\$	All	26,176,515
First Year COS per Component	\$	Bill	43,758
First Year COS per Component	\$	Load Size kW	1,316,120
First Year COS per Component	\$	kW	7,551,770
First Year COS per Component	\$	kWh	32,295,450
First Year COS per Component	\$	kVar (Excess)	12,561
First Year COS per Component	\$	Unbilled	730,955
First Year Proposed	\$ Per	Bill	3,548.08000
First Year Proposed	\$ Per	Load Size kW	1.55000
First Year Proposed	\$ Per	kW	9.02000
First Year Proposed	\$ Per	kWh On-Peak	0.06387
First Year Proposed	\$ Per	kWh Off-Peak	0.05454
First Year Proposed	\$ Per	kVar (Excess)	0.54000
First Year Proposed	\$	Bill	42,577
First Year Proposed	\$	Load Size kW	1,282,758
First Year Proposed	\$	kW	7,351,417
First Year Proposed	\$	kWh On-Peak	13,423,200
First Year Proposed	\$	kWh Off-Peak	18,001,800
First Year Proposed	\$	kVar (Excess)	12,333
First Year Proposed	\$	Unbilled	730,955

Schedule 48T-DF Large General Service - Dedicated Facilities Units, Prices (\$ Per), and Revenue (\$)			
		Component	Quantity
Second Year COS per Component Class - Customer	\$	All	91,761
Second Year COS per Component Class - Load Size	\$	All	11,840,175
Second Year COS per Component Class - Demand	\$	All	4,659,812
Second Year COS per Component Class - Energy	\$	All	27,533,262
Second Year COS per Component	\$	Bill	50,475
Second Year COS per Component	\$	Load Size kW	2,412,982
Second Year COS per Component	\$	kW	7,615,560
Second Year COS per Component	\$	kWh	33,302,704
Second Year COS per Component	\$	kVar (Excess)	12,333
Second Year COS per Component	\$	Unbilled	730,955
Second Year Proposed	\$ Per	Bill	4,092.68000
Second Year Proposed	\$ Per	Load Size kW	2.84000
Second Year Proposed	\$ Per	kW	9.09000
Second Year Proposed	\$ Per	kWh On-Peak	0.06568
Second Year Proposed	\$ Per	kWh Off-Peak	0.05635
Second Year Proposed	\$ Per	kVar (Excess)	0.53000
Second Year Proposed	\$	Bill	49,112
Second Year Proposed	\$	Load Size kW	2,350,344
Second Year Proposed	\$	kW	7,408,468
Second Year Proposed	\$	kWh On-Peak	13,803,598
Second Year Proposed	\$	kWh Off-Peak	18,599,219
Second Year Proposed	\$	kVar (Excess)	12,105
Second Year Proposed	\$	Unbilled	730,955

Schedule 47T Large Partial Requirements Service Units, Prices (\$ Per), and Revenue (\$)					
		Voltage	Load Size	Component	Quantity
Jul-21 - Jun-22	Units	Secondary	Small	Bill	12
Jul-21 - Jun-22	Units	Secondary	Small	Load Size kW	24,249
Jul-21 - Jun-22	Units	Secondary	All	kW	17,900
Jul-21 - Jun-22	Units	Secondary	All	kW Standby	6,100
Jul-21 - Jun-22	Units	Secondary	All	kWh On-Peak	750,000
Jul-21 - Jun-22	Units	Secondary	All	kWh Off-Peak	927,000
Present	\$ Per	Secondary	Small	Bill	1,313.00000
Present	\$ Per	Secondary	Small	Load Size kW	1.22000
Present	\$ Per	Secondary	All	kW	8.73000
Present	\$ Per	Secondary	All	kW Standby	4.37000
Present	\$ Per	Secondary	All	kWh On-Peak	0.06318
Present	\$ Per	Secondary	All	kWh Off-Peak	0.05385
Present	\$	Secondary	Small	Bill	15,756
Present	\$	Secondary	Small	Load Size kW	29,584
Present	\$	Secondary	All	kW	156,267
Present	\$	Secondary	All	kW Standby	26,657
Present	\$	Secondary	All	kWh On-Peak	47,385
Present	\$	Secondary	All	kWh Off-Peak	49,919
Present	\$	Secondary	All	Unbilled	6,272

Schedule 47T Large Partial Requirements Service Units, Prices (\$ Per), and Revenue (\$)					
		Voltage	Load Size	Component	Quantity
First Year COS	\$	All	All	All	357,051
First Year Proposed	\$ Per	Secondary	Small	Bill	1,263.47000
First Year Proposed	\$ Per	Secondary	Small	Load Size kW	2.25000
First Year Proposed	\$ Per	Secondary	All	kW	8.61000
First Year Proposed	\$ Per	Secondary	All	kW Standby	4.31000
First Year Proposed	\$ Per	Secondary	All	kWh On-Peak	0.06471
First Year Proposed	\$ Per	Secondary	All	kWh Off-Peak	0.05538
First Year Proposed	\$	Secondary	Small	Bill	15,162
First Year Proposed	\$	Secondary	Small	Load Size kW	54,560
First Year Proposed	\$	Secondary	All	kW	154,119
First Year Proposed	\$	Secondary	All	kW Standby	26,291
First Year Proposed	\$	Secondary	All	kWh On-Peak	48,533
First Year Proposed	\$	Secondary	All	kWh Off-Peak	51,337
First Year Proposed	\$	Secondary	All	Unbilled	6,272
Second Year COS	\$	All	All	All	384,464
Second Year Proposed	\$ Per	Secondary	Small	Bill	1,225.69000
Second Year Proposed	\$ Per	Secondary	Small	Load Size kW	3.29000
Second Year Proposed	\$ Per	Secondary	All	kW	8.57000
Second Year Proposed	\$ Per	Secondary	All	kW Standby	4.29000
Second Year Proposed	\$ Per	Secondary	All	kWh On-Peak	0.06675
Second Year Proposed	\$ Per	Secondary	All	kWh Off-Peak	0.05742
Second Year Proposed	\$	Secondary	Small	Bill	14,708
Second Year Proposed	\$	Secondary	Small	Load Size kW	79,779
Second Year Proposed	\$	Secondary	All	kW	153,403
Second Year Proposed	\$	Secondary	All	kW Standby	26,169
Second Year Proposed	\$	Secondary	All	kWh On-Peak	50,063
Second Year Proposed	\$	Secondary	All	kWh Off-Peak	53,228
Second Year Proposed	\$	Secondary	All	Unbilled	6,272

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Units, Prices (\$ Per), and Revenue (\$)

		Phase	Load Size	Component	Quantity
Jul-21 - Jun-22	Units	Single	All	Load Size Minimum	509
Jul-21 - Jun-22	Units	Single	All	Load Size	496
Jul-21 - Jun-22	Units	Three	Small	Load Size Minimum	983
Jul-21 - Jun-22	Units	Three	Small	Load Size	2,698
Jul-21 - Jun-22	Units	Three	Medium	Load Size	441
Jul-21 - Jun-22	Units	Three	Large	Load Size	13
Jul-21 - Jun-22	Units	Three	Medium	Load Size kW	42,807
Jul-21 - Jun-22	Units	Three	Large	Load Size kW	5,726
Jul-21 - Jun-22	Units	All	Small	Load Size kW	55,806
Jul-21 - Jun-22	Units	All	All	kWh	163,418,487
Jul-21 - Jun-22	Units	All	All	kVar (Excess)	70,609
Jul-21 - Jun-22	Units	All	All	Primary Metering \$	22,840
Jul-21 - Jun-22	Units	All	All	Primary Delivery Load Size kW	854
Jul-21 - Jun-22	Units	All	All	Primary Metering and Delivery High Voltage	12
Present	\$ Per	Single	All	Load Size Minimum	94.74000
Present	\$ Per	Single	All	Load Size	-
Present	\$ Per	Three	Small	Load Size Minimum	189.48000
Present	\$ Per	Three	Small	Load Size	-
Present	\$ Per	Three	Medium	Load Size	449.00000
Present	\$ Per	Three	Large	Load Size	1,825.00000
Present	\$ Per	Three	Medium	Load Size kW	21.97000
Present	\$ Per	Three	Large	Load Size kW	17.18000
Present	\$ Per	All	Small	Load Size kW	31.58000
Present	\$ Per	All	All	kWh	0.07897
Present	\$ Per	All	All	kVar (Excess)	0.58000
Present	\$ Per	All	All	Primary Metering \$	(0.01000)
Present	\$ Per	All	All	Primary Delivery Load Size kW	(0.30000)
Present	\$ Per	All	All	Primary Metering and Delivery High Voltage	60.00000

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Units, Prices (\$ Per), and Revenue (\$)

		Phase	Load Size	Component	Quantity
Present	\$	Single	All	Load Size Minimum	48,216
Present	\$	Single	All	Load Size	-
Present	\$	Three	Small	Load Size Minimum	186,303
Present	\$	Three	Small	Load Size	-
Present	\$	Three	Medium	Load Size	198,216
Present	\$	Three	Large	Load Size	23,725
Present	\$	Three	Medium	Load Size kW	940,460
Present	\$	Three	Large	Load Size kW	98,373
Present	\$	All	Small	Load Size kW	1,762,367
Present	\$	All	All	kWh	12,905,158
Present	\$	All	All	kVar (Excess)	40,953
Present	\$	All	All	Primary Metering \$	(228)
Present	\$	All	All	Primary Delivery Load Size kW	(256)
Present	\$	All	All	Primary Metering and Delivery High Voltage	730
Present	\$	All	All	Unbilled	(1,729,000)

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Units, Prices (\$ Per), and Revenue (\$)

		Phase	Load Size	Component	Quantity
First Year COS per Component Class - Customer	\$	All	All	All	362,242
First Year COS per Component Class - Load Size	\$	All	All	All	6,648,690
First Year COS per Component Class - Demand	\$	All	All	All	1,632,706
First Year COS per Component Class - Energy	\$	All	All	All	7,623,143
First Year COS per Component	\$	All	All	Load Size	261,873
First Year COS per Component	\$	All	All	Load Size kW	3,949,091
First Year COS per Component	\$	All	All	kWh	13,743,618
First Year COS per Component	\$	All	All	kVar (Excess)	40,953
First Year COS per Component	\$	All	All	Primary Metering \$	(228)
First Year COS per Component	\$	All	All	Primary Delivery Load Size kW	(256)
First Year COS per Component	\$	All	All	Primary Metering and Delivery High Voltage	730
First Year COS per Component	\$	All	All	Unbilled	(1,729,000)

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Units, Prices (\$ Per), and Revenue (\$)

		Phase	Load Size	Component	Quantity
First Year Proposed	\$ Per	Single	All	Load Size Minimum	111.45000
First Year Proposed	\$ Per	Single	All	Load Size	-
First Year Proposed	\$ Per	Three	Small	Load Size Minimum	222.90000
First Year Proposed	\$ Per	Three	Small	Load Size	-
First Year Proposed	\$ Per	Three	Medium	Load Size	500.92000
First Year Proposed	\$ Per	Three	Large	Load Size	2,036.02000
First Year Proposed	\$ Per	Three	Medium	Load Size kW	29.29000
First Year Proposed	\$ Per	Three	Large	Load Size kW	22.90000
First Year Proposed	\$ Per	All	Small	Load Size kW	37.15000
First Year Proposed	\$ Per	All	All	kWh	0.07952
First Year Proposed	\$ Per	All	All	kVar (Excess)	0.55000
First Year Proposed	\$ Per	All	All	Primary Metering \$	(0.01000)
First Year Proposed	\$ Per	All	All	Primary Delivery Load Size kW	(0.30000)
First Year Proposed	\$ Per	All	All	Primary Metering and Delivery High Voltage	60.00000
First Year Proposed	\$	Single	All	Load Size Minimum	56,721
First Year Proposed	\$	Single	All	Load Size	-
First Year Proposed	\$	Three	Small	Load Size Minimum	219,163
First Year Proposed	\$	Three	Small	Load Size	-
First Year Proposed	\$	Three	Medium	Load Size	221,136
First Year Proposed	\$	Three	Large	Load Size	26,468
First Year Proposed	\$	Three	Medium	Load Size kW	1,253,804
First Year Proposed	\$	Three	Large	Load Size kW	131,125
First Year Proposed	\$	All	Small	Load Size kW	2,073,209
First Year Proposed	\$	All	All	kWh	12,995,038
First Year Proposed	\$	All	All	kVar (Excess)	38,835
First Year Proposed	\$	All	All	Primary Metering \$	(228)
First Year Proposed	\$	All	All	Primary Delivery Load Size kW	(256)
First Year Proposed	\$	All	All	Primary Metering and Delivery High Voltage	730
First Year Proposed	\$	All	All	Unbilled	(1,729,000)

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Units, Prices (\$ Per), and Revenue (\$)

		Phase	Load Size	Component	Quantity
Second Year COS per Component Class - Customer	\$	All	All	All	381,040
Second Year COS per Component Class - Load Size	\$	All	All	All	6,993,444
Second Year COS per Component Class - Demand	\$	All	All	All	1,717,348
Second Year COS per Component Class - Energy	\$	All	All	All	8,018,253
Second Year COS per Component	\$	All	All	Load Size	288,646
Second Year COS per Component	\$	All	All	Load Size kW	4,678,673
Second Year COS per Component	\$	All	All	kWh	13,832,686
Second Year COS per Component	\$	All	All	kVar (Excess)	38,835
Second Year COS per Component	\$	All	All	Primary Metering \$	(228)
Second Year COS per Component	\$	All	All	Primary Delivery Load Size kW	(256)
Second Year COS per Component	\$	All	All	Primary Metering and Delivery High Voltage	730
Second Year COS per Component	\$	All	All	Unbilled	(1,729,000)

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Units, Prices (\$ Per), and Revenue (\$)

		Phase	Load Size	Component	Quantity
Second Year Proposed	\$ Per	Single	All	Load Size Minimum	125.82000
Second Year Proposed	\$ Per	Single	All	Load Size	-
Second Year Proposed	\$ Per	Three	Small	Load Size Minimum	251.64000
Second Year Proposed	\$ Per	Three	Small	Load Size	-
Second Year Proposed	\$ Per	Three	Medium	Load Size	552.08000
Second Year Proposed	\$ Per	Three	Large	Load Size	2,243.95000
Second Year Proposed	\$ Per	Three	Medium	Load Size kW	37.46000
Second Year Proposed	\$ Per	Three	Large	Load Size kW	29.29000
Second Year Proposed	\$ Per	All	Small	Load Size kW	41.94000
Second Year Proposed	\$ Per	All	All	kWh	0.08003
Second Year Proposed	\$ Per	All	All	kVar (Excess)	0.52000
Second Year Proposed	\$ Per	All	All	Primary Metering \$	(0.01000)
Second Year Proposed	\$ Per	All	All	Primary Delivery Load Size kW	(0.30000)
Second Year Proposed	\$ Per	All	All	Primary Metering and Delivery High Voltage	60.00000
Second Year Proposed	\$	Single	All	Load Size Minimum	64,034
Second Year Proposed	\$	Single	All	Load Size	-
Second Year Proposed	\$	Three	Small	Load Size Minimum	247,421
Second Year Proposed	\$	Three	Small	Load Size	-
Second Year Proposed	\$	Three	Medium	Load Size	243,721
Second Year Proposed	\$	Three	Large	Load Size	29,171
Second Year Proposed	\$	Three	Medium	Load Size kW	1,603,533
Second Year Proposed	\$	Three	Large	Load Size kW	167,715
Second Year Proposed	\$	All	Small	Load Size kW	2,340,521
Second Year Proposed	\$	All	All	kWh	13,078,382
Second Year Proposed	\$	All	All	kVar (Excess)	36,717
Second Year Proposed	\$	All	All	Primary Metering \$	(228)
Second Year Proposed	\$	All	All	Primary Delivery Load Size kW	(256)
Second Year Proposed	\$	All	All	Primary Metering and Delivery High Voltage	730
Second Year Proposed	\$	All	All	Unbilled	(1,729,000)

Schedule 15 - Outdoor Area Lighting Service
Schedule 51 - Company-Owned Street Lighting Service
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Schedule 54 - Recreational Field Lighting Service

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Units, Prices (\$ Per), and Revenue (\$)

		Schedule	Class	Phase	Component	Quantity
Jul-21 - Jun-22	Units	Schedule 15	Residential	All	Level 1 Lamp	11,359
Jul-21 - Jun-22	Units	Schedule 15	Residential	All	Level 2 Lamp	526
Jul-21 - Jun-22	Units	Schedule 15	Residential	All	Level 3 Lamp	24
Jul-21 - Jun-22	Units	Schedule 15	Commercial	All	Level 1 Lamp	13,292
Jul-21 - Jun-22	Units	Schedule 15	Commercial	All	Level 2 Lamp	4,567
Jul-21 - Jun-22	Units	Schedule 15	Commercial	All	Level 3 Lamp	953
Jul-21 - Jun-22	Units	Schedule 15	Industrial	All	Level 1 Lamp	554
Jul-21 - Jun-22	Units	Schedule 15	Industrial	All	Level 2 Lamp	432
Jul-21 - Jun-22	Units	Schedule 15	Industrial	All	Level 3 Lamp	36
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 1 Lamp	383
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 2 Lamp	3,558
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 3 Lamp	670
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 4 Lamp	2,337
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 5 Lamp	2,941
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 6 Lamp	1,227
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 1 Lamp (Customer Funded Conversion)	26,579
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 2 Lamp (Customer Funded Conversion)	20,543
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 3 Lamp (Customer Funded Conversion)	984
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 4 Lamp (Customer Funded Conversion)	18,659
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 5 Lamp (Customer Funded Conversion)	2,440
Jul-21 - Jun-22	Units	Schedule 51	Lighting	All	Level 6 Lamp (Customer Funded Conversion)	3,096
Jul-21 - Jun-22	Units	Schedule 53	Lighting	All	kWh	2,111,889
Jul-21 - Jun-22	Units	Schedule 54	Commercial	Single	Bill	139
Jul-21 - Jun-22	Units	Schedule 54	Commercial	Three	Bill	168
Jul-21 - Jun-22	Units	Schedule 54	Commercial	All	kWh	312,415

Schedule 15 - Outdoor Area Lighting Service
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Units, Prices (\$ Per), and Revenue (\$)

		Schedule	Class	Phase	Component	Quantity
Present	\$ Per	Schedule 15	All	All	Level 1 Lamp	8.70000
Present	\$ Per	Schedule 15	All	All	Level 2 Lamp	10.31000
Present	\$ Per	Schedule 15	All	All	Level 3 Lamp	12.82000
Present	\$ Per	Schedule 51	All	All	Level 1 Lamp	8.63000
Present	\$ Per	Schedule 51	All	All	Level 2 Lamp	9.47000
Present	\$ Per	Schedule 51	All	All	Level 3 Lamp	10.05000
Present	\$ Per	Schedule 51	All	All	Level 4 Lamp	10.64000
Present	\$ Per	Schedule 51	All	All	Level 5 Lamp	11.53000
Present	\$ Per	Schedule 51	All	All	Level 6 Lamp	14.16000
Present	\$ Per	Schedule 51	All	All	Level 1 Lamp (Customer Funded Conversion)	4.38000
Present	\$ Per	Schedule 51	All	All	Level 2 Lamp (Customer Funded Conversion)	4.93000
Present	\$ Per	Schedule 51	All	All	Level 3 Lamp (Customer Funded Conversion)	5.49000
Present	\$ Per	Schedule 51	All	All	Level 4 Lamp (Customer Funded Conversion)	6.04000
Present	\$ Per	Schedule 51	All	All	Level 5 Lamp (Customer Funded Conversion)	6.68000
Present	\$ Per	Schedule 51	All	All	Level 6 Lamp (Customer Funded Conversion)	8.26000
Present	\$ Per	Schedule 53	All	All	kWh	0.05464
Present	\$ Per	Schedule 54	All	Single	Bill	7.03000
Present	\$ Per	Schedule 54	All	Three	Bill	12.65000
Present	\$ Per	Schedule 54	All	All	kWh	0.05720

Schedule 15 - Outdoor Area Lighting Service
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Units, Prices (\$ Per), and Revenue (\$)

		Schedule	Class	Phase	Component	Quantity
Present	\$	Schedule 15	Residential	All	Level 1 Lamp	98,823
Present	\$	Schedule 15	Residential	All	Level 2 Lamp	5,426
Present	\$	Schedule 15	Residential	All	Level 3 Lamp	308
Present	\$	Schedule 15	Residential	All	Unbilled	3,473
Present	\$	Schedule 15	Commercial	All	Level 1 Lamp	115,644
Present	\$	Schedule 15	Commercial	All	Level 2 Lamp	47,086
Present	\$	Schedule 15	Commercial	All	Level 3 Lamp	12,219
Present	\$	Schedule 15	Commercial	All	Unbilled	2,500
Present	\$	Schedule 15	Industrial	All	Level 1 Lamp	4,818
Present	\$	Schedule 15	Industrial	All	Level 2 Lamp	4,454
Present	\$	Schedule 15	Industrial	All	Level 3 Lamp	462
Present	\$	Schedule 15	Industrial	All	Unbilled	188
Present	\$	Schedule 51	Lighting	All	Level 1 Lamp	3,305
Present	\$	Schedule 51	Lighting	All	Level 2 Lamp	33,697
Present	\$	Schedule 51	Lighting	All	Level 3 Lamp	6,737
Present	\$	Schedule 51	Lighting	All	Level 4 Lamp	24,870
Present	\$	Schedule 51	Lighting	All	Level 5 Lamp	33,905
Present	\$	Schedule 51	Lighting	All	Level 6 Lamp	17,371
Present	\$	Schedule 51	Lighting	All	Level 1 Lamp (Customer Funded Conversion)	116,416
Present	\$	Schedule 51	Lighting	All	Level 2 Lamp (Customer Funded Conversion)	101,279
Present	\$	Schedule 51	Lighting	All	Level 3 Lamp (Customer Funded Conversion)	5,402
Present	\$	Schedule 51	Lighting	All	Level 4 Lamp (Customer Funded Conversion)	112,698
Present	\$	Schedule 51	Lighting	All	Level 5 Lamp (Customer Funded Conversion)	16,299
Present	\$	Schedule 51	Lighting	All	Level 6 Lamp (Customer Funded Conversion)	25,573
Present	\$	Schedule 51	Lighting	All	Unbilled	(33,281)
Present	\$	Schedule 53	Lighting	All	kWh	115,394
Present	\$	Schedule 53	Lighting	All	Unbilled	(7,719)
Present	\$	Schedule 54	Commercial	Single	Bill	976
Present	\$	Schedule 54	Commercial	Three	Bill	2,125
Present	\$	Schedule 54	Commercial	All	kWh	17,870
Present	\$	Schedule 54	Commercial	All	Unbilled	300

Schedule 15 - Outdoor Area Lighting Service
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Units, Prices (\$ Per), and Revenue (\$)

		Schedule	Class	Phase	Component	Quantity
First Year COS	\$	All	All	All	All	1,043,177
First Year Proposed	\$ Per	Schedule 15	All	All	Level 1 Lamp	9.17000
First Year Proposed	\$ Per	Schedule 15	All	All	Level 2 Lamp	10.87000
First Year Proposed	\$ Per	Schedule 15	All	All	Level 3 Lamp	13.51000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 1 Lamp	9.10000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 2 Lamp	9.98000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 3 Lamp	10.59000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 4 Lamp	11.22000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 5 Lamp	12.15000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 6 Lamp	14.93000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 1 Lamp (Customer Funded Conversion)	4.62000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 2 Lamp (Customer Funded Conversion)	5.20000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 3 Lamp (Customer Funded Conversion)	5.79000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 4 Lamp (Customer Funded Conversion)	6.37000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 5 Lamp (Customer Funded Conversion)	7.04000
First Year Proposed	\$ Per	Schedule 51	All	All	Level 6 Lamp (Customer Funded Conversion)	8.71000
First Year Proposed	\$ Per	Schedule 53	All	All	kWh	0.05760
First Year Proposed	\$ Per	Schedule 54	All	Single	Bill	7.41000
First Year Proposed	\$ Per	Schedule 54	All	Three	Bill	13.34000
First Year Proposed	\$ Per	Schedule 54	All	All	kWh	0.06030

Schedule 15 - Outdoor Area Lighting Service
Schedule 51 - Company-Owned Street Lighting Service
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Schedule 54 - Recreational Field Lighting Service

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Units, Prices (\$ Per), and Revenue (\$)

		Schedule	Class	Phase	Component	Quantity
First Year Proposed	\$	Schedule 15	Residential	All	Level 1 Lamp	104,162
First Year Proposed	\$	Schedule 15	Residential	All	Level 2 Lamp	5,721
First Year Proposed	\$	Schedule 15	Residential	All	Level 3 Lamp	324
First Year Proposed	\$	Schedule 15	Residential	All	Unbilled	3,473
First Year Proposed	\$	Schedule 15	Commercial	All	Level 1 Lamp	121,891
First Year Proposed	\$	Schedule 15	Commercial	All	Level 2 Lamp	49,643
First Year Proposed	\$	Schedule 15	Commercial	All	Level 3 Lamp	12,877
First Year Proposed	\$	Schedule 15	Commercial	All	Unbilled	2,500
First Year Proposed	\$	Schedule 15	Industrial	All	Level 1 Lamp	5,078
First Year Proposed	\$	Schedule 15	Industrial	All	Level 2 Lamp	4,696
First Year Proposed	\$	Schedule 15	Industrial	All	Level 3 Lamp	486
First Year Proposed	\$	Schedule 15	Industrial	All	Unbilled	188
First Year Proposed	\$	Schedule 51	Lighting	All	Level 1 Lamp	3,485
First Year Proposed	\$	Schedule 51	Lighting	All	Level 2 Lamp	35,511
First Year Proposed	\$	Schedule 51	Lighting	All	Level 3 Lamp	7,098
First Year Proposed	\$	Schedule 51	Lighting	All	Level 4 Lamp	26,226
First Year Proposed	\$	Schedule 51	Lighting	All	Level 5 Lamp	35,729
First Year Proposed	\$	Schedule 51	Lighting	All	Level 6 Lamp	18,315
First Year Proposed	\$	Schedule 51	Lighting	All	Level 1 Lamp (Customer Funded Conversion)	122,795
First Year Proposed	\$	Schedule 51	Lighting	All	Level 2 Lamp (Customer Funded Conversion)	106,826
First Year Proposed	\$	Schedule 51	Lighting	All	Level 3 Lamp (Customer Funded Conversion)	5,697
First Year Proposed	\$	Schedule 51	Lighting	All	Level 4 Lamp (Customer Funded Conversion)	118,855
First Year Proposed	\$	Schedule 51	Lighting	All	Level 5 Lamp (Customer Funded Conversion)	17,178
First Year Proposed	\$	Schedule 51	Lighting	All	Level 6 Lamp (Customer Funded Conversion)	26,966
First Year Proposed	\$	Schedule 51	Lighting	All	Unbilled	(33,281)
First Year Proposed	\$	Schedule 53	Lighting	All	kWh	121,645
First Year Proposed	\$	Schedule 53	Lighting	All	Unbilled	(7,719)
First Year Proposed	\$	Schedule 54	Commercial	Single	Bill	1,029
First Year Proposed	\$	Schedule 54	Commercial	Three	Bill	2,241
First Year Proposed	\$	Schedule 54	Commercial	All	kWh	18,839
First Year Proposed	\$	Schedule 54	Commercial	All	Unbilled	300

Schedule 15 - Outdoor Area Lighting Service
Schedule 51 - Company-Owned Street Lighting Service
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Units, Prices (\$ Per), and Revenue (\$)

		Schedule	Class	Phase	Component	Quantity
Second Year COS	\$	All	All	All	All	1,097,276
Second Year Proposed	\$ Per	Schedule 15	All	All	Level 1 Lamp	9.63000
Second Year Proposed	\$ Per	Schedule 15	All	All	Level 2 Lamp	11.41000
Second Year Proposed	\$ Per	Schedule 15	All	All	Level 3 Lamp	14.18000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 1 Lamp	9.55000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 2 Lamp	10.48000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 3 Lamp	11.12000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 4 Lamp	11.78000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 5 Lamp	12.75000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 6 Lamp	15.67000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 1 Lamp (Customer Funded Conversion)	4.85000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 2 Lamp (Customer Funded Conversion)	5.46000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 3 Lamp (Customer Funded Conversion)	6.08000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 4 Lamp (Customer Funded Conversion)	6.69000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 5 Lamp (Customer Funded Conversion)	7.39000
Second Year Proposed	\$ Per	Schedule 51	All	All	Level 6 Lamp (Customer Funded Conversion)	9.14000
Second Year Proposed	\$ Per	Schedule 53	All	All	kWh	0.06046
Second Year Proposed	\$ Per	Schedule 54	All	Single	Bill	7.78000
Second Year Proposed	\$ Per	Schedule 54	All	Three	Bill	14.00000
Second Year Proposed	\$ Per	Schedule 54	All	All	kWh	0.06330

Schedule 15 - Outdoor Area Lighting Service
Schedule 51 - Company-Owned Street Lighting Service
Schedule 53 - Customer-Owned Street Lighting Service
Schedule 54 - Recreational Field Lighting Service
Units, Prices (\$ Per), and Revenue (\$)

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		Schedule	Class	Phase	Component	Quantity
Second Year Proposed	\$	Schedule 15	Residential	All	Level 1 Lamp	109,387
Second Year Proposed	\$	Schedule 15	Residential	All	Level 2 Lamp	6,005
Second Year Proposed	\$	Schedule 15	Residential	All	Level 3 Lamp	340
Second Year Proposed	\$	Schedule 15	Residential	All	Unbilled	3,473
Second Year Proposed	\$	Schedule 15	Commercial	All	Level 1 Lamp	128,005
Second Year Proposed	\$	Schedule 15	Commercial	All	Level 2 Lamp	52,109
Second Year Proposed	\$	Schedule 15	Commercial	All	Level 3 Lamp	13,515
Second Year Proposed	\$	Schedule 15	Commercial	All	Unbilled	2,500
Second Year Proposed	\$	Schedule 15	Industrial	All	Level 1 Lamp	5,333
Second Year Proposed	\$	Schedule 15	Industrial	All	Level 2 Lamp	4,929
Second Year Proposed	\$	Schedule 15	Industrial	All	Level 3 Lamp	510
Second Year Proposed	\$	Schedule 15	Industrial	All	Unbilled	188
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 1 Lamp	3,657
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 2 Lamp	37,290
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 3 Lamp	7,454
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 4 Lamp	27,535
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 5 Lamp	37,493
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 6 Lamp	19,223
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 1 Lamp (Customer Funded Conversion)	128,909
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 2 Lamp (Customer Funded Conversion)	112,167
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 3 Lamp (Customer Funded Conversion)	5,983
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 4 Lamp (Customer Funded Conversion)	124,826
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 5 Lamp (Customer Funded Conversion)	18,032
Second Year Proposed	\$	Schedule 51	Lighting	All	Level 6 Lamp (Customer Funded Conversion)	28,297
Second Year Proposed	\$	Schedule 51	Lighting	All	Unbilled	(33,281)
Second Year Proposed	\$	Schedule 53	Lighting	All	kWh	127,685
Second Year Proposed	\$	Schedule 53	Lighting	All	Unbilled	(7,719)
Second Year Proposed	\$	Schedule 54	Commercial	Single	Bill	1,081
Second Year Proposed	\$	Schedule 54	Commercial	Three	Bill	2,352
Second Year Proposed	\$	Schedule 54	Commercial	All	kWh	19,776
Second Year Proposed	\$	Schedule 54	Commercial	All	Unbilled	300

Exh. RMM-17
Docket UE-230172
Witness: Robert M. Meredith

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Docket UE-210852
(Consolidated)

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Calculation of Updated Low Income Bill Assistance Discounts

October 2023

**Pacific Power
State of Washington
Calculation of Proposed Schedule 17 Discount Levels**

Year 1 Requested Residential Increase
5.6%

Tier	Current Discount	Discount on \$100	New Discount Needed	Increase to \$100 Bill	New Discount
(A)	(B)	(C)	(D) (C) * [1 + 2 * 0.056]	(E) \$100 * [1 + 0.056]	(F) (D) / (E)
1 - 0-75% of Federal Poverty Level	-70%	-\$70.00	-\$77.84	\$105.60	-74%
2 - 76-100% of Federal Poverty Level	-35%	-\$35.00	-\$38.92	\$105.60	-37%
3 - 101-150% of Federal Poverty Level or 80% of Area Median Income	-15%	-\$15.00	-\$16.68	\$105.60	-16%

Year 2 Requested Residential Increase
5.2%

Tier	Current Discount	Discount on \$100	New Discount Needed	Increase to \$100 Bill	Incremental Discount Required	New Discount
(A)	(B)	(C)	(D) (C) * [1 + 2 * 0.052]	(E) \$100 * [1 + 0.052]	(F) (D) / (E) - (B)	(G) (F) + Y1 Discount
1 - 0-75% of Federal Poverty Level	-70%	-\$70.00	-\$77.28	\$105.20	-3%	-77%
2 - 76-100% of Federal Poverty Level	-35%	-\$35.00	-\$38.64	\$105.20	-2%	-39%
3 - 101-150% of Federal Poverty Level or 80% of Area Median Income	-15%	-\$15.00	-\$16.56	\$105.20	-1%	-17%

Exh. RMM-18
Docket UE-230172
Witness: Robert M. Meredith

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Docket UE-210852
(Consolidated)

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

UE-170002 Cost of Service Methodology Presentation

October 2023



Washington Cost of Service Collaborative Production and Transmission Classification Scenarios February 21, 2019



Classification Scenarios

1. Load Factor Peak Credit (Peak & Average)
2. EIM Price Allocation
3. Renewable Future Peak Credit
4. Thermal Peak Credit
5. Renewable Future Peak Credit w NPC Allocated on Energy
6. Renewable Future Peak Credit w NPC Allocated on EIM Prices

Scenario 1 – Load Factor Peak Credit

- Method Pacific Power currently uses
- Uses customers' load factor to define the component of production and transmission costs which are energy-related
- 43% demand 57% energy used for production and transmission split from last GRC
- Demand allocation to rate classes based on each class' percentage of the top 100 summer and top 100 winter hours for the western states
- Energy allocation to rate classes based on each class' percentage of annual MWH usage

Scenario 2 - EIM Price Allocation

- 8,760 average hourly EIM prices from CY 2017
- 8,760 Historic usage CY 2013
- EIM percentage allocation calculated by applying EIM hourly average rates to historical hourly usage for each rate class
- No consideration of demand

Scenario 3 - Renewable Future Peak Credit

- Based upon a hypothetical scenario where marginal load is served with batteries and wind
- Capacity need met with battery
- Energy need met with wind
- Wind cost reduced for its anticipated capacity contribution multiplied by the fixed cost of a battery
- Produces a classification of 71% demand and 29% energy

Scenario 3 - Renewable Future Peak Credit (continued)

PacifiCorp					
State of Washington					
Classification of Production and Transmission Costs					
Lithium Ion Battery Storage (7.2 MWh/day)					
1	Fixed Cost per KW			\$345.21	
2	Cost per MWH to Charge			\$22.02	
3	Hours of Operation			200	
4	Storage Efficiency			85%	
5	Total Cost of Charging			\$5.18	Line 2 / 1000 / Line 4 X Line 3
6	Total Cost 1 KW, 200 Hours			\$350.39	Line 1 + Line 5
2.0 MW Turbine 38% CF WA, 2022 (80% PTC)					
7	Fixed Cost per kW			\$141.70	
8	Average Output Requirement @ 53.6% Load Factor			4,695	8,760 X 53.6%
9	Output @ 38% Capacity Factor			3,329	8,760 X 38%
10	Total kW Capacity Required			1.41	Line 8 / Line 9
11	Total Fixed Costs			\$199.87	Line 7 X Line 10
12	Demand Related Cost @ 11.8% Capacity Contribution			\$57.46	Line 10 X 11.8% X Line 1
13	Total Energy Related Cost			\$142.41	Line 11 - Line 12
14	Demand Component			71%	Line 6 / (Line 6 + Line 13)
15	Energy Component			29%	100% - Line 14

Scenario 4 - Thermal Peak Credit

- Compares the costs for a simple cycle combustion turbine (SCCT) to a combined cycle combustion turbine (CCCT)
- Capacity defined as $\frac{1}{2}$ SCCT fixed cost plus fuel cost to operate for 200 hours
- Energy defined as fixed and fuel costs for CCCT
- Produces a classification of 32% demand and 68% energy

Scenario 4 - Thermal Peak Credit (continued)

PacifiCorp						
State of Washington						
Classification of Generation and Transmission Costs						
Simple Cycle Combustion Turbine						
1	Fixed Cost per kW @ 2.28% Capacity Factor		\$132.96			
2	One-half of SCCT Fixed Costs		\$66.48	Line 1 X 50%		
3	Fuel Cost per MWh		\$21.37			
4	Hours of Operation		200			
5	Total Fuel Costs		\$4,274	Line 3 X Line 4		
6	Total Cost 1 MW, 200 Hours		\$70,754	Line 2 X 1000 + Line 5		
Combined Cycle Combustion Turbine						
7	Fixed Cost per kW @ 72.1% Capacity Factor		\$121.69			
8	Fuel Cost per MWh		\$15.74			
9	Hours of Operation		6,316	Fixed Cost per kW @ 72.1% Capacity Factor		
10	Total Fuel Costs		\$99,396	Line 8 X Line 9		
11	Fixed Cost per kW @ 72.1% Capacity Factor		\$221,086	Line 7 X 1000 + Line 10		
12	Demand Component		32%	Line 6 / Line 11		
13	Energy Component		68%	100% - Line 12		

Scenario 5 - Renewable Future Peak Credit w NPC Allocated on Energy

- Same as Scenario 3 except NPC accounts are allocated on energy
- This includes
 - Account 447 – Sales for Resale
 - Account 501 and 547 – Fuel
 - Account 503 – Steam from Other Sources
 - Account 555 – Purchased Power
 - Account 565 – Transmission of Electricity by Others

Scenario 6 - Renewable Future Peak Credit w NPC Allocated on EIM

- Same as Scenario 5 except energy allocation is based upon average hourly EIM prices applied to class energy usage

Scenario Results

