Exh. RMM-1T
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

PACIFICORP

DIRECT TESTIMONY OF ROBERT M. MEREDITH

March 2023 (REFILED April 19, 2023)

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Q. Please state your name, business address, and current position with PacifiCorp d/b/a Pacific Power & Light Company (PacifiCorp or Company).

A. My name is Robert M. Meredith. My business address is 825 NE Multnomah Street, Suite 2000, Portland, Oregon 97232. My present position is Director, Pricing and Tariff Policy.

I. QUALIFICATIONS

Q. Please describe your education and professional experience.

A. I have a Bachelor of Science degree in Business Administration and a minor in Economics from Oregon State University. In addition to my formal education, I have attended various industry-related seminars. I have worked for the Company for 18 years in various roles of increasing responsibility in the Customer Service, Regulation, and Integrated Resource Planning departments. I have over 12 years of experience preparing cost of service and pricing related analyses for all of the six states that PacifiCorp serves. In March 2016, I became Manager, Pricing and Cost of Service. In February 2022, I assumed my current position.

Q. Have you appeared as a witness in previous regulatory proceedings?

A. Yes. I have testified for the Company in regulatory proceedings in Washington, California, Idaho, Oregon, Utah, and Wyoming.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your direct testimony?

A. The purpose of my testimony is to present the Company's functionalized class cost of service study, proposed revenue allocation of the requested revenue increase and proposed rates.

Q. What is the proposed change in rates requested by the Company in this case?

A. The Company is requesting a $26.8 million or 6.6 percent increase to rates for the first year of its rate plan with pricing becoming effective March 1, 2024. For the second year of the rate plan, the Company is requesting an additional $27.9 million or 6.5 percent increase to rates with pricing becoming effective March 1, 2025.

Q. How is your testimony organized?

A. My testimony is organized as follows:

- First, I present the results of the cost of service study, including a description of the procedures used in the preparation of the study.
- Second, I present the Company's proposed rate spread, which is the allocation of the rate increase to the customer rate schedules.
- Third, I propose elimination of the Company's decoupling mechanism.
- Fourth, I propose an interim successor customer generator program for net metering.
- Fifth, I introduce proposed revisions to the tariffs.
- Lastly, I explain the Company's calculation of normalized present revenues, which are used for the calculation of the revenue requirement.

III. CLASS COST OF SERVICE STUDY

Q. What are the results from the class cost of service study?

A. Exhibit No. RMM-2 shows the results from the embedded class cost of service study. The study is based on the Company's annual results of operations for Washington presented in the direct testimony and exhibits of Company witness Sherona L. Cheung for the proposed first year of the rate plan. A cost of service study was not

prepared for the second year of the rate plan. Exhibit No. RMM-2 summarizes, both by customer group and function, the results of the study for the 12 months ended June 30, 2022. Page17 shows the results at the Company's earned rate of return for that period. Page 18 shows the results using the target rate of return based on the requested $26.8 million revenue requirement increase for the first year of the rate plan.

Exhibit No. RMM-3 shows the cost of service results in more detail by class and function. Pages 1 and 2 summarize the total cost of service by class, pages 3 through 16 contain summaries by class for each major function, and pages 17 through 19 contain a summary by class and major function on a unit cost basis.

Exhibit No. RMM-4 shows the detailed results of the cost of service study using the methodology approved by the Washington Utilities and Transportation Commission (Commission) in the investigation into electric cost of service studies, docket UE-170002 (COS Rulemaking) and consistent with the rules resulting from that proceeding, Washington Administrative Code (WAC) Chapter 480-85. The cost of service model is also generally consistent with the cost of service study that the Company used in the Company's last general rate case, docket UE-191024 (2020 Rate Case).

A. Description of Procedures

Q. Please explain how the cost of service study was developed.

A. In accordance with WAC 480-85-060, the study employs a three-step process generally referred to as functionalization, classification, and allocation. These three steps recognize the way a utility provides electric service and assigns cost

responsibility to the customer groups for whom those costs are incurred. A detailed description of the Company's functionalization, classification, and allocation procedures and the supporting calculations for allocation factors are contained in pages 1 through 9 of Exhibit No. RMM-4.

Q. Please describe functionalization and how it is used in the cost of service study.

A. Functionalization is the process of separating expenses and rate base items according to five utility functions—generation, transmission, distribution, customer, and common.

- The generation function consists of the costs associated with power generation, including wholesale purchases and sales.
- The transmission function includes the costs associated with the high voltage system used for the bulk transmission of power from the generation source and interconnected utilities to the load centers.
- The distribution function includes the costs associated with all the facilities that are necessary to connect individual customers to the transmission system. This includes distribution substations, poles and wires, line transformers, service drops, and meters.
- The customer function includes the costs of meter reading, billing, collections, and customer service.
- The common function includes administrative and general costs along with cash working capital.

Q. Describe how the classification process is used in the cost of service study.

A. Classification identifies the component of utility service being provided. The

Company provides service that includes at least three different cost components: demand-related, energy-related, and customer-related. Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. Energy-related costs vary with the output of kilowatt hours (kWh). Customer-related costs are driven by the number of customers served.

Q. Please describe how the Company determines cost responsibility among customer classes.

A. After costs have been functionalized and classified, the next step is to allocate them among the customer classes. This is achieved by the use of allocation factors that specify each class's share of a particular cost driver, such as system peak demand, Washington distribution system peak demand, energy consumed, or number of customers. The appropriate allocation factor is then applied to the respective cost element to determine each class's share of the costs.

Q. How are generation costs classified between demand and energy?

A. The Company's generation-related resources must provide the capacity to meet peak load (demand) and the energy needs of its customers throughout the year. The Company uses the Renewable Future Peak Credit method to determine the proportion of fixed generation costs that are demand related. In this proceeding, the calculation results in 74 percent of generation costs classified as demand-related and the remaining 26 percent of costs classified as energy-related. The variable costs within the generation function, which include costs such as fuel, purchased power, and sales for resale, are classified as energy related.

Q. Please describe how the Renewable Future Peak Credit value was developed.

A. Exhibit No. RMM-5 shows the calculation of the Renewable Future Peak Credit value. The Renewable Future Peak Credit value was developed by calculating the costs of the lowest cost renewable energy generation source and storage resource considered in the Company's 2021 integrated resource plan (IRP). Accordingly, to determine the demand component of the Renewable Future Peak Credit method, the lowest cost storage resource of a 50 megawatt (MW), 200 megawatt hour (MWh) lithium-ion battery system was used. The cost to charge the system, including losses due to system efficiency, was used to determine the fixed cost per kW attributed to the demand cost of the credit.

The lowest cost renewable energy generation source is a 200 MW, 43.6 percent capacity factor wind resource located in Wyoming. To determine the energy component, the fixed cost per kW of the Wyoming wind resource was first multiplied by the quotient of the PacifiCorp system load factor and output capacity factor. This quotient is listed as the total kW capacity required, since this is the quantity of nameplate capacity that would be needed to produce the same energy as one kilowatt of PacifiCorp system load on an annual basis. The portion of cost attributed to capacity contribution, which is based on the cost of storage, was subtracted from the total fixed costs to yield the total energy related cost. Dividing the total energy cost and demand cost by the sum of both costs gives the demand and energy components of the Renewable Futures Peak Credit to be used in the classification of fixed Generation function costs. The calculation results in a classification of fixed generation costs of 74 percent to demand and 26 percent to energy.

Q. How are generation costs allocated?

A. The demand-related portion is allocated using class loads coincident with the Company's highest 12 monthly retail system peak loads net of renewable output. The energy-related portion is allocated using class annual MWh adjusted for losses.

Q. How are transmission costs classified and allocated?

A. Transmission costs are classified as demand-related and are allocated using class loads coincident with the Company's 12 monthly PacifiCorp system peaks.

Q. How are distribution costs classified and allocated?

A. Distribution costs are classified as either demand-related or customer-related. In this study, meters, services, and transformers are considered customer-related, with all other costs considered demand-related. Distribution substations and primary lines are allocated on class loads coincident with the Company's highest Washington distribution system peak in the summer and winter seasons. Distribution line transformers are allocated based on the cost to install new transformers multiplied by the number of transformers serving each customer class. For the Street and Area Lighting class, line transformers are allocated on non-coincident peak since assignment of transformers to this class is challenging with the datasets available to the Company. The costs of secondary lines are allocated on 12 monthly non-coincident peaks, but are only allocated to residential, small general service, and street and area lighting customers where line transformers are jointly used by more than one customer. Services costs are allocated to secondary voltage delivery customers only. The allocation factor is developed using the installed cost of new services for different types of customers. Meter costs are allocated to all customers.

The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers.

Q. Please explain how customer accounting and customer service expenses are allocated.

A. Customer accounting expenses are allocated to classes using weighted customer factors. The weightings reflect the resources required to perform activities such as meter reading, billing, and collections for different types of customers. Other customer service expenses are allocated based on the number of customers in each class.

Q. How does the Company allocate administrative and general expenses, general plant, and intangible plant?

A. Most general plant and intangible plant are functionalized and allocated to classes based on generation, transmission, and distribution plant. Administrative and general expenses are functionalized to the Common function. Costs identified as supporting customer systems are considered part of the customer function and have been allocated using customer factors. Coal mine plant is allocated consistent with generation resources.

Q. How are other revenues treated in the cost of service study?

A. Other electric revenues are treated as revenue credits. Revenue credits reduce the revenue requirement that is to be collected from retail customers.

Q. Does the cost of service study include results for partial requirements service on Schedule 47T (customers 1,000 kW and over)?

A. No. Customers on Schedule 47T are not included in the embedded cost of service

study because large commercial or industrial partial requirements customers typically have very sporadic loads that vary from day to day and from year to year, producing volatile cost of service results depending on whether or not service has been required during actual peak hours. The Company's practice is to derive prices for this service from rates for full requirements service. Revenue from customers on Schedule 47T is allocated back to other classes as a revenue credit.

IV. RATE SPREAD

Q. How is the Company proposing to allocate the revenue increase to customer classes?

A. Based on the direct testimony and exhibits of Company witness Cheung, the Company's requested base revenue requirement increase in this case is $26.8 million, or 6.6 percent in the first year of the rate plan and $27.9 million, or 6.5 percent in the second year of the rate plan. For the first year of the rate plan, the Company proposes a rate spread that allocates the revenue requirement change to rate schedule classes guided by the results of the cost of service study. Specifically for the first year of the rate plan, the Company proposes to: (1) have no increase for Schedule 24 whose cost of service results indicate it needs a slight decrease; (2) increase rates by half of the average increase (3.3 percent) for Schedule 36 whose cost of service results support a below-average increase; and (3) spread the remaining increase equally to the rest of the rate schedules whose cost of service results support an above-average increase (9.1 percent). For the second year of the increase, the Company proposes applying the 6.5 percent increase on an equal percentage basis to all classes. Table 1 shows the

Company's proposed rate spread compared to the cost of service study results as adjusted upward for the second year increase of the rate plan.

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 of Earned Cost of Service	Proposed Price Change	Proposed Revenue as a Percent of Adjusted Target Cost of Service
16,17,19	Residential	15.5%	98.8%	16.2%	100.6%
24	General - Small	6.3%	107.0%	6.5%	100.2%
29,36	General	8.8%	103.7%	10.0%	101.1%
47,48T	General - Large	15.4%	97.8%	16.2%	100.7%
48T-DF*	General - Large	21.3%	92.5%	16.3%	95.8%
40	Agricultural Pumping	20.8%	94.4%	16.2%	96.2%
15,51,53,54	Lighting	20.4%	96.1%	16.2%	96.6%
All		13.5%	100.0%	13.5%	100.0%

*Dedicated Facilities (DF)

Column C shows the percentage increase required from the adjusted cost of service study. Column D shows each rate schedule's current revenues as a percentage of adjusted cost of service. Column E shows the Company's proposed rate spread for the requested increase over both years of the rate plan. Column F shows each rate schedule's proposed revenues as a percentage of adjusted cost of service. Table 1 demonstrates that the proposed rate spread minimizes price impacts on customers while fairly reflecting cost of service and moving each class closer to its cost of service.

Q. Please explain Exhibit No. RMM-6.

A. Page 1 of Exhibit No. RMM-6 shows the effect of the proposed base rate increase, and displays rate schedule numbers and descriptions, customer counts during the test year, MWh of energy consumption during the test year, normalized present revenues for the test year, proposed revenues for both years of the rate plan, and the associated revenue changes expressed in both percentage and dollar terms. Page 2 of Exhibit No.

RMM-6 shows the same information, but broken out by revenue class (residential, commercial, industrial, irrigation, and lighting).

V. RATE DESIGN

Q. What is the Company's rate design goal in this proceeding?

A. The Company's goal for this proceeding is to design rates that are fair, just, reasonable, reflect cost causation principles and promote equitable outcomes for the Company's customers.

Q. How does the Company propose to design rates to implement the proposed revenue increase?

A. The Company's rate design proposals are guided by the cost of service study to reflect costs and to recover the proposed revenue requirement. Pages 1 through 72 of Exhibit No. RMM-6 contain typical bills calculated using both present and proposed prices, as well as the test year units used to calculate the proposed prices for both years of the rate plan.

A. Residential Rate Design

Q. Please describe the Company's proposed rate design for residential customers.

A. The Company proposes splitting the Basic Charge into two separate charges for customers living in single-family and multi-family dwellings. The Company proposes increasing the basic charge from its current level of $7.75 per month to $10.00 for customers who live in single-family dwellings and retaining the current $7.75 per month for customers who live in multi-family dwellings. The Company also proposes to eliminate the inclining tier block structure and replace it with seasonal energy charges. The Company proposes gradually making these structural changes over the

two years of the rate plan. The Company also proposes replacing Schedule 18 with a phase-differentiated basic charge.

Q. Has the Company previewed these concepts with its Equity Advisory Group?

A. Yes. In January, the Company shared in-concept the structural changes it was considering for residential customers, including charging a separate basic charge for single-family and multi-family customers, and replacing tiered energy charges with seasonal energy charges. While the Company received feedback in support of the proposed changes, there was a concern raised that eliminating a tiered rate structure could benefit larger homes at the expense of others. I believe the Company's residential pricing proposals, taken as a whole, better align with cost causation and will be more equitable for customers. From an energy usage perspective, a larger home may be very similar to a multi-generational household with a large number of people living together using electric space heating. As discussed later in my testimony, the combination of residential pricing structural changes that the Company proposes will result in a lower increase for customers who receive low-income bill assistance.

Q. Why is the Company proposing an increase in its basic charge for most residential customers?

A. At $7.75 per month, the Company's present basic charge falls far short of recovering the fixed costs of local distribution infrastructure and customer service. Making movement towards a cost-based basic charge helps the Company keep energy charges more affordable for its customers. Given a fixed level of revenue to be collected from

all residential customers, an increase in the basic charge will correspondingly lower energy charges.

Q. What costs should be reflected in the residential basic charge?

A. The residential basic charge should include the fixed costs associated with customer service, billing, and the local infrastructure that is located geographically close to the customer and is dedicated to serving one or a small number of customers. Specifically, it is appropriate for the residential basic charge to recover the full costs as shown in the cost of service study for the Customer function and the portions of the Distribution function that are related to meters, services or service drops and line transformers.

Q. What is the basis for a multi-family basic charge that is lower than the basic charge for single-family customers?

A. The Company used the difference in the cost of line transformers between single- and multi-family customers to inform the difference in its proposed residential basic charge. Transformer costs are largely driven by the number of customers on average who utilize a shared transformer. On average for the entire residential class, 3.3 customers are served from a transformer. This value is significantly different for multi-family and single-family customers. On average, 2.9 single-family residential customers are served by a transformer compared to 9.1 multi-family customers per transformer. In general, customers who dwell in multi-family buildings live in more dense habitations and there are economies of scale related to the cost of stepping down voltages to a level they can use relative to single-family where more equipment must be installed to serve a less dense population.

Q. What basic charge does the Company propose for single- and multi-family customers?

A. The Company proposes increasing the single-family basic charge to $10.00 per month and leaving the multi-family basic charge at its current level of $7.75 per month. The support for these basic charges can be found on Exhibit No. RMM-7. Exhibit No. RMM-7 shows a breakout per customer for each of the cost categories I identified as belonging in the basic charge. It shows these values in total and also separate breakouts for single-family and multi-family customers with different line transformer costs that reflect the difference in the customers per transformer for these two groups. While a basic charge of $13.40 could be justified for single-family customers, the Company is only proposing $10.00 for this proceeding. With keeping the multi-family basic charge at $7.75, the $2.25 differential is very close to the $2.26 difference in cost.

Q. Is recovering line transformers in the basic charge appropriate?

A. Yes. There are several reasons why the cost of line transformers should be recovered in the basic charge. First, the cost of line transformers is unaffected by changes in customer energy usage. Transformers are usually set at the time of construction and are designed to provide a sufficient level of capacity for the needs of a small group of customers that are located close-by. Transformers come in standard sizes and are not available in a continuous and granular range of capacities. For example, the smallest sized transformer is 10 KVA. The next largest size is 25 KVA or two and a half times larger. The next largest single-phase transformer is 50 KVA, or twice as large. When designing the electric infrastructure for a community of residential homes,

appropriately sized transformers are selected to ensure that ample capacity is available to serve the different customers connected to them including some level of potential load growth. While a customer's conservation efforts may lessen the strain on upstream utility facilities and consequently could defer the need to re-conductor a line, upgrade a substation, or build new generating plants, these conservation efforts would not lower the Company's cost of line transformers.

Second, the cost of a transformer does not increase proportionately to overall customer 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. Because of these economies of scale, a large factor in the overall cost of the Company's line transformers is the total number of transformers deployed. The cost to provide this equipment is consequently not driven entirely by size, but by the number of customers and their geographic dispersion.

For the residential class, customer size may be particularly unimportant in driving the Company's cost of line transformers. This is due to the way line extension allowances work. When service is provided to residential customers, the portion, if any, of the cost to connect to the Company's system for which they are responsible, otherwise known as the line extension allowance, is a fixed dollar amount. If the cost to connect a residential customer exceeds their line extension allowance,[1] they will pay for that additional cost. For a very large residential customer who requires a much larger than average transformer, that customer would likely not have had a

[5] *See* Rule 14 of the Company's tariffs. The line extension allowance for residential customers is currently set at $3,150.

sufficiently large line extension allowance and would have paid for the incremental cost of the larger transformer serving it upfront.

Finally, line transformers typically serve a small number of customers and are located geographically close to the customers they serve. On average, 3.3 residential customers are served by a transformer. Line transformers should not be lumped together with generation, transmission and upstream distribution costs that are often included in the energy charge for residential customers. Generation, transmission, and upstream distribution facilities are used by many customers, are often located far away from a customer's location and are consequently a more fungible resource that can more flexibly serve customers as they come and go and as loads rise and fall. Line transformers are more similar to meters and service drops, because they serve only one or a very small number of customers and are located close to customers. They are inflexible and cannot be easily redeployed to other customers as loads fluctuate.

Q. What is the effect of increasing the basic charge?

A. Given a fixed level of revenue to be collected from all residential customers, an increase in the basic charge will correspondingly lower energy charges.

Q. How does the Company's basic charge compare to other utilities in the state?

A. Table 2 below shows how the Company's current basic charge compares with the other electric investor-owned utilities (IOUs) in the state as well as nearby local publicly owned utilities.

Table 2. Residential Basic Charges from Other Utilities

Utility Name	Residential Basic Charge
Avista (Washington)	$9.00
Benton PUD	$19.16
Chelan County PUD	$12.95
Columbia REA	$47.00
Franklin PUD	$34.00
Grant County PUD	$16.73
Klickitat County PUD	$22.33
Puget Sound Energy	$7.49
Average Single-Family Rate	**$21.08**

The Company's current basic charge is well below the $21.08 average of the other eight utilities examined in Table 2. Even with the Company's proposed $10.00 basic charge for single-family customers, only two other utilities would have lower basic charges.

Q. Distinguishing between residential customers who dwell in single and multi-family homes is a new feature for the Company's tariffs. How will this difference be defined?

A. The Company's proposed definition of a multi-family home will be the same as defined in its Electric Service Requirements Manual (ESR), which is a resource that clarifies electric service requirements for the Company's customers prior to and during construction. The ESR defines a multi-family dwelling as "a building that contains three or more dwelling units."[2] On tariff Rule 1 - Definitions, multi-family home will be defined as "a residential building that contains three or more dwelling units", and single-family home will be defined as "a residential building that contains less than three dwelling units."

[2] *See* PacifiCorp's 2022 Electric Service Requirements Manual at xii, available at https://www.pacificpower.net/working-with-us/builders-contractors/electric-service-requirements.html.

Q. How are residential energy charges currently structured?

A. Residential energy charges use what is called an inclining block or tiered rate structure where energy usage up to a specific threshold per month receives a lower price and successive energy consumption is priced at a higher rate. Presently, the first 600 kWh in a month are 8.276 cents per kilowatt hour and all additional kWh are 11.198 cents per kilowatt hour.

Q. What are the potential benefits of an inclining block structure?

A. The inclining block rate structure is often referred to as a tool for encouraging customers to save energy. The theory is that the first block covers some basic level of usage at a lower rate to help keep the overall bill affordable for customers and a second and possibly third block with a higher rate makes incremental energy usage more expensive. For a customer with usage in the higher tiers, making energy efficient choices like installing a heat pump water heater will yield greater savings than would have been achieved under a flat energy charge rate design. Inclining blocks are also sometimes considered more progressive for low-income users, who theoretically have lower usage and would consequently pay a lower average price.

Q. Is the inclining block structure still an appropriate rate design for residential customers?

A. No, not in light of changes in the electric industry and the likelihood of further evolution in the energy landscape of the future. While well intentioned, tiered rates produce more problems than they solve. Tiered rates are unfair, are not economically justified, and create perverse incentives. In addition, tiered rate structures can be a source of confusion for residential customers.

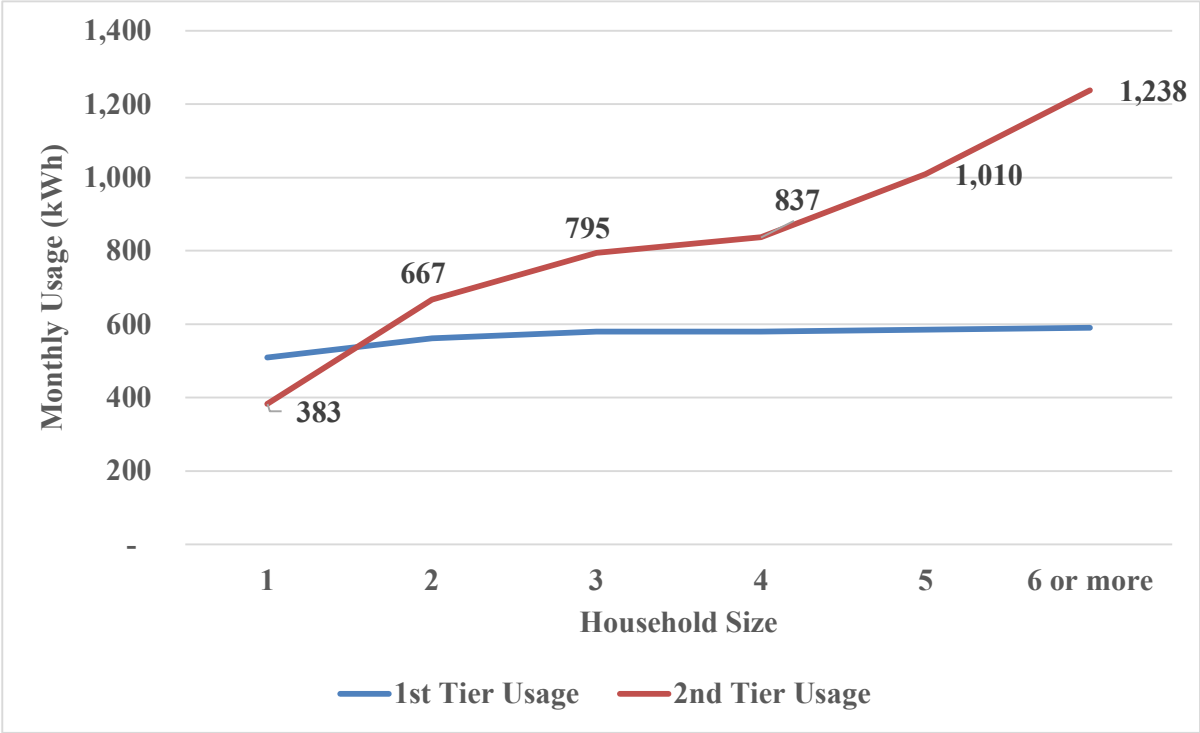
Q. How are tiered rates unfair?

A. Charging higher prices for greater usage in a given month arbitrarily benefits some customers at the expense of others. Customers who heat their home with natural gas or a woodstove benefit and those who choose to heat their home with electricity or otherwise do not have access to natural gas pay more. A bustling, multi-generational household with a large number of people living under one roof will have a higher power bill and the person living alone in an apartment will pay less. A customer who chooses to buy an electric vehicle and charge it from home is likely to fall into the second block and pay more to fuel that vehicle and another customer who keeps their internal combustion engine vehicle will pay a lower average price. Effectively, inclining block rates unfairly reward some customers and punish others, often for reasons outside the customer's control or in ways that incentivize behaviors that are at odds with changes in energy policy.

Q. Do you have any evidence that larger households and customers who heat their homes with electricity end up with more usage priced at the higher cost second block?

A. Yes. In 2021, the Company conducted an email survey of its customers and collected end use and demographic information from participants. From examining the data from the Company's 2021 residential customer survey, the average usage that occurred in the second block was higher for larger households. Figure 1 below shows these differences:

Figure 1: Average Monthly Tier Usage by Household Size from PacifiCorp's 2021 Residential Customer Survey



The Company's survey results also showed that customers who used electricity as their primary fuel for heating their home had almost double the usage in the second block on average. Table 3 below shows how usage compares for survey respondents who answered that they use electricity as the fuel for their main source of heating equipment and those who use other fuels:

Table 3: Average Monthly Usage by Primary Heating Fuel from PacifiCorp's 2021 Residential Customer Survey

Primary Heating Fuel	Average First Tier Usage (kWh)	Average Second Tier Usage (kWh)
Electricity	567	836
Other (natural gas, propane, oil, wood/pellets)	542	464

Q. Please describe why tiered rates are not economically justified.

A. There is no reason why after using 600 kWh in a given month that the next kilowatt hour consumed by a customer should cost more. The timing of energy consumption, both seasonally and during different hours, can affect the utility's cost of providing kilowatt hours to the customer. The load factor or the effective utilization of kilowatt hour consumption relative to peak kilowatt demand can also change the average cost of providing energy. However, there is nothing special about additional overall usage in a monthly billing period that makes it more expensive for the utility to produce that next kilowatt hour of electricity.

Q. How do tiered rates create perverse incentives?

A. Relative to a flat energy charge rate structure, inclining block prices encourage customers to switch fuels to natural gas. Cascade Natural Gas Corporation (Cascade), the natural gas provider who is located in and around the Company's service area and is the most likely to serve the Company's customers, does not use an inclining block rate structure for its residential customers for volumetric gas consumption. In other words, the price for each therm that a Cascade customer purchases is flat and does not become more expensive with greater usage within a monthly billing period. As the result of its rate structure, PacifiCorp customers are sent an inaccurate price signal with respect to the actual incremental cost difference of heating their home with natural gas versus electricity. Such outcome is inconsistent with the Washington's

decarbonization policies, including the Climate Commitment Act that requires steep reduction in greenhouse gas emission for natural gas companies.[3]

Another unfavorable result of tiered rates is that they make residential transportation electrification less attractive. While a customer can at this time still experience "fuel" savings with charging their electric vehicle at the higher second tier price relative to purchasing gasoline, as more costs get pushed into the customer's incremental cost of energy on the second tier, the economic rationale to choose an electric car is weakened.

Q. Do tiered rates help low-income customers by making a modest level of usage tied to a customer's basic needs more affordable?

A. Not necessarily. It is true that overall average monthly usage tends to increase with income, but it is also true that the overwhelming majority of PacifiCorp's lower income customers use more than 600 kWh a month on average. Table 4 below highlights some of the Company's findings regarding energy usage and income from its 2021 residential survey:

[3] RCW 70A.45.020; *see also In the Matter of Chair Danner's Motion to Consider Whether Natural Gas Utilities Should Continue to Use the Perpetual Net Present Value Methodology*, Docket No. UG-210729, Order 01 ¶ 25 (October 29, 2021) ("In 2021, the legislature amended RCW 80.28.074 to clarify that advancing the availability of natural gas services to Washington residents is no longer state policy. Additionally, as several commenters noted, the legislature directed that Washington's energy code be revised to make new construction more efficient, which will result in new homes and buildings using less natural gas than existing structures currently use.").

Table 4. Usage Characteristics and Household Income from PacifiCorp's 2021 Residential Customer Survey

	Income Level		
Average Monthly Usage Level	**Below $60,000**	**$60,000 to $74,999[1]**	**$75,000 and greater**
0 - 600 kWh	18%	12%	11%
601 - 1,200 kWh	43%	42%	37%
1,201 kWh and over	39%	46%	52%
Average Monthly Usage (kWh)	1,129	1,233	1,347

	Income Level		
	Below $60,000	**$60,000 to $74,999[1]**	**$75,000 and greater**
Natural Gas Used as Main Fuel for Heating	27%	37%	43%
Sample Size	1,242	296	882

Note - The median household income in Yakima, WA in 2021 was $61,012.
https://www.deptofnumbers.com/income/washington/yakima/

According to the Company's survey results, about 82 percent of customers with household incomes less than $60,000 per year have average monthly usage greater than 600 kWh a month. The survey results also show that lower income households are much less likely to use natural gas as their main fuel for heating. Customers who heat their homes with electricity will have a much harder time staying warm and keeping kilowatt hour consumption in the winter below the 600 kWh monthly threshold than customers who use gas. Table 4 shows that only 27 percent of PacifiCorp households making less than $60,000 per year use natural gas as their main fuel for heating. In contrast, customers making $75,000 and greater are far more likely to use gas with 43 percent reporting that they use natural gas as their main fuel to heat their homes. The tiered rate structure makes energy bills less affordable for many lower income customers, particularly when they use electricity to heat their home. The average monthly usage for survey respondents making less than $60,000 per year who do not use natural gas as their primary heating fuel during the peak

heating season in the billing months of December, January, and February, was 1,821 kWh—nearly three times the 600 kWh first tier threshold.

Q. What does the Company propose for residential customers instead of the inclining tiered rate structure?

A. In light of the inequities that the tiered rate structure presents, and the need for residential price signals to support the state's decarbonization goals, the Company proposes replacing the inclining block tiered rate structure with seasonal pricing. As opposed to tiered rates that make energy prices vary based upon monthly household usage, seasonal rates would make energy rates lower in winter months and higher in summer months. This structure for residential charges would better reflect the economics of energy consumption and would treat customers more fairly, regardless of household size or heating fuel used. The Company proposes that the differential between the energy pricing in the summer season months of June through September be 1.921 cents per kWh higher than energy pricing during the winter season months of October through May. Specifically, the Company proposes that the tiered rate differential be gradually reduced and transitioned to seasonal rates over the two-year rate plan with a 50 percent flattening occurring and half the proposed 1.921 cents per kWh seasonal differential being applied in the first year price change, and the remaining transition occurring in the second year of the rate plan.

Q. What is the cost justification for differentiating residential rates based upon season?

A. Seasonal pricing reflects the fact that wholesale market prices are often higher during the summer season. Examining the most recent official market price curve that was

used in this rate case (PacifiCorp's December 30, 2022, Official Forward Price Curve), the average price at the Mid-Columbia hub between the months of June through September is forecast to be about 3.842 cents per kWh higher during the two-year price effective period of the rate plan from March 2024 to February 2026 than during the months of October through May in this same period. The Company proposes using half this value, or a 1.921 cents per kWh differential, between its summer and winter residential energy charges.

Q. How will seasonal rates send better price signals that encourage wise use of the system?

A. By charging cost-based prices that vary by season of the year, the Company's proposed rate structure will encourage customers to prioritize energy efficiency in the higher cost of service summer period. This could include installing a heat pump water heater or choosing a high-efficiency air conditioner. At the same time, the Company's rates will no longer disincentivize heating homes with electricity as the current tiered rate structure does.

Q. How do customers' share of usage by season vary by income level?

A. From examining the results from the Company's 2021 Residential Email Survey, it found that lower income respondents tended to have a greater share of their overall usage occurring during the winter season months of October through May. Table 5 shows the winter season share of overall usage for different income levels:

Table 5. Winter Season Share of Usage and Household Income from PacifiCorp's 2021 Residential Customer Survey

	Income Level		
	Below $60,000	**$60,000 to $74,999[1]**	**$75,000 and greater**
Proportion of Usage in Winter (October-May) Months	70.3%	68.0%	66.3%

Note - The median household income in Yakima, WA in 2021 was $61,012.
https://www.deptofnumbers.com/income/washington/yakima/

Q. How will the Company's proposed prices impact residential customers?

A. Exhibit No. RMM-6 shows how the Company's proposed residential price change would affect the monthly bill for different customer usage levels.

Q. On average, how does the Company estimate that its proposed changes to the rate structure for residential customers will impact customers who are on its Schedule 17 Low Income Bill Assistance program?

A. The Company estimates that on average the base revenue from Schedule 17 before any discounts will increase by 15.7 percent under the Company's proposed residential pricing (by the second year of the rate plan). This compares to the 16.2 percent average increase the Company proposes for all residential customers.

Q. What rate design change does the Company propose for residential customers who receive three-phase service?

A. The Company proposes to replace Schedule 18 with a phase-differentiated basic charge on Schedules 16, 17, and 19. Under this new structure, three-phase customers would pay a basic charge that is $8 higher than what single-phase customers pay each month.

Q. Please describe Schedule 18.

A. Schedule 18 is a rider schedule applicable to all three-phase residential customers. It includes a $1.78 per kW demand charge and $3.50 demand charge minimum, each billed monthly.

Q. Why is the Company proposing to cancel Schedule 18 and charge three-phase residential customers a higher basic charge?

A. A higher basic charge instead of a demand charge and associated minimum charge is easier for customers to understand, simplifies metering, and better aligns with cost causation.

Q. What is the basis for a basic charge for three-phase residential customers that is $8 higher than the basic charge for single-phase customers?

A. Three-phase residential customers typically require the Company to install a three-phase instead of a single-phase transformer. Per Section II.D of the Company's Rule 14 – Line Extensions, customers requesting three-phase service pay for the initial additional capital cost for three-phase facilities. However, the Company must continue to maintain this equipment. $8 per month represents the Company's estimate of the incremental cost to maintain a three-phase transformer. Exhibit No. RMM-8 provides the details behind the Company's calculation.

Q. What is the estimated impact of this change on the Company's revenue from three-phase customers?

A. The Company determined there were 1,049 three-phase customer bills with monthly demands totaling 6,381 kW and monthly minimum bills totaling 596 during the test year. If the Company were to retain the $1.78 demand charge and $3.50 minimum

demand charge on Schedule 18, this would produce $13,446 of revenue annually. Replacing this with a $8 higher basic charge produces $8,390, or a decrease in revenue of $5,056.

B. Low Income Customers

Q. What does the Section (2) of the multi-year rate plan legislation, codified in RCW 80.28.425, require for utilities requesting a multi-year rate plan?

A. Section (2) requires the Commission to approve "an increase in the amount of low-income bill assistance to take effect in each year of the rate plan where there is a rate increase" that must at a minimum be double the increase, if any, in each year of the rate plan.

Q. To comply with this requirement of the multi-year rate plan legislation, what change does the Company propose for its Schedule 17 discounts?

A. The Company proposes to increase each of the three discount levels on Schedule 17 so that they will be exactly double the increase in each year. Since the Schedule 17 discounts are already structured as percentages to be applied to the customer's bill, the discount afforded will already naturally increase by 100 percent of the price change that takes effect. Exhibit No. RMM-9 shows how the Company proposes calculating the discount for both years, and Exhibit No. RMM-11 includes Schedule 17 tariff sheets that reflect the Company's proposal.

Q. Do you have any comments regarding the requirement of the multi-year rate plan legislation that low-income bill assistance be increased by double the approved increase?

A. Right now, PacifiCorp has a low-income program that provides for up to 70 percent

off a customer's bill. While the level of the discount provided can be increased by double the increase uniformly in this particular rate plan, this requirement could potentially become unsustainable, since there could be a point at which the Company runs out of room to expand its discounts. I do not have a solution for this longer term issue but wish to flag it and simply note that more creativity may be needed to meet this requirement at some point in the future.

C. Schedule 24 – Small General Service

Q. Please provide an overview of the current pricing structure for Small General Service Schedule 24.

A. Schedule 24 has a basic charge, three energy charges, and a demand charge that only applies to monthly usage in excess of 15 kilowatts. Schedule 24 has three declining block energy charges where the first 1,000 kWh is 11.906 cents, the next 8,000 kWh hours are 8.381 cents and all additional kilowatt hours are 7.860 cents. The much higher first tier is helpful at this time, because there is no demand charge for Schedule 24 customers who use less than 15 kilowatts of demand. This higher volumetric rate ensures an appropriate level of cost recovery from smaller Schedule 24 customers who do not have meters capable of recording a demand register.

Q. What changes do the Company propose for Small General Service Schedule 24?

A. The Company proposes changing the rate design in three ways. First, the Company proposes moving the different price components 10 percent closer to the proportions of cost that the cost of service study suggests should be in those categories in each year of the rate plan. Second, the Company proposes fully merging the second and third tier energy charges. In the 2020 Rate Case, the Company proposed and the

Commission approved a partial merging of these two charges. Third, the Company proposes implementing a seasonal energy price differential like the one it proposes for residential customers gradually over the two periods of the rate plan.

When determining the cost categories that should be included in different rate components for Schedules 24, 36, 40, and 48T, each cost component was increased to include an allocation of the Common function. For Schedule 24, the categories related to the basic charge were considered to be the full costs as shown in the cost of service study of the Customer function and the portions of the Distribution function that are related to meters and services. Transformers were not included in the determination of what should be included in the basic charge, because the Schedule 24 rate design has a demand charge that kicks-in after the first 15 kilowatts and a declining block energy charge where the first 1,000 kWh are significantly more expensive. These pricing components are intended to recover fixed costs like transformers. The basic charge was increased each year by a level sufficient to bring the revenue it recovers 10 percent closer to the adjusted cost of service for the Customer function and the portions of the Distribution function that are related to meters and services. All other costs are considered energy and demand charge related and were increased proportionately to make up the remaining revenue increase required.

Schedule 24 has three declining block energy charges. Like inclining block tiered rates used in the current residential rate structure, declining block tiered rates create additional complexity and send confusing price signals. As discussed previously, the much higher first tier is useful, because many smaller Schedule 24 customers do not have meters capable of recording a demand register. However, the

Company proposes eliminating the difference between the second and third tier prices.

The Company proposes applying the same 1.921 cent per kWh seasonal differential to energy charges that it recommends for residential customers over the two steps of the rate plan with half of the differential taking effect in the first year and the full differential taking effect in the second year. The Company proposes making this change for Schedule 24 for the same reasons it is proposing seasonal energy pricing for residential customers. Like the residential class, Schedule 24 is a relatively more temperature sensitive class. The Company is not at this time recommending seasonal pricing for other non-residential classes, because their loads are less driven by heating and cooling and because the Company is concerned about how such a change could impact industries in the Company's service area that are tied to agriculture.

Q. What other change does the Company propose for Small General Service Schedule 24?

A. The Company proposes adding a time of use option for Schedule 24 that would have the same on-peak period as residential time of use option Schedule 19 of 6am to 8am and 4pm to 10pm from October through May and 2pm to 10pm from June through September. This new time of use option would employ the same 3.060 cents per kWh surcharge for on-peak usage and credit of -2.245 cents per kWh for off-peak usage as Schedule 19, and would have a $2 per month fixed metering fee to recover the cost of a meter that can measure time-varying energy.

Q. What are the estimated bill impacts from the proposed rates?

A. Exhibit No. RMM-6 shows monthly billing comparisons for Schedule 24 customers with different consumption levels.

D. Schedule 36 – Large General Service Less than 1,000 kW

Q. What changes are proposed for General Service Schedule 36?

A. The Company proposes that the different rate components for Schedule 36 make a ten percent movement towards alignment with what the cost of service study indicates should be recovered in the different cost categories in each year of the rate plan. The categories related to the basic charge were considered to be the full costs as shown in the cost of service study of the Customer function and the portions of the Distribution function that are related to meters and services. The categories related to the load size charge were considered to be the full costs as shown in the cost of service study of the portions of the Distribution function that are related to poles and conductor, transformers, and substations, the demand-related component of the Transmission function, and approximately 11.5 percent of the Generation function. The rationale behind including about 11.5 percent of Generation function costs in the load size charge is discussed later in my testimony when I discuss the Schedule 48T rate design. The categories related to the demand charge were considered to be the full costs as shown in the cost of service study of demand-related Transmission function costs and the approximate remaining 88.5 percent of demand-related Generation function costs. All other costs are considered energy charge related. The Company also recommends that the first and second tier energy prices be eliminated.

Q. What are the estimated bill impacts from the proposed rates?

A. Exhibit No. RMM-6 shows monthly billing comparisons for Schedule 36 customers with different consumption levels.

E. Schedule 40 – Agricultural Pumping Service

Q. What changes are proposed for General Service Schedule 40?

A. The Company proposes that the different rate components for Schedule 40 make a ten percent movement towards alignment with what the cost of service study indicates should be recovered in different cost categories in each year of the rate plan. The categories related to the annual load size charge were considered to be the full costs as shown in the cost of service study of the Customer function, the portions of the Distribution function that are related to meters, services, transformers, poles and conductor and substations and the Generation and Transmission function that are related to demand. All other costs are considered energy charge related.

Q. What are the estimated bill impacts from the proposed rates?

A. Exhibit No. RMM-6 shows annual billing comparisons for Schedule 40 customers with different consumption levels.

F. Schedule 48T – Large General Service – 1,000 kW and Over

Q. What changes does the Company propose for General Service Schedule 48T?

A. The Company proposes that the different rate components for Schedule 48T make a ten percent movement towards alignment with what the cost of service study indicates should be recovered in different cost categories in each year of the rate plan. The Company also proposes that a new category of prices be added to the tariff that would

be applicable to any large customers that would take service from the Company at the transmission voltage level.

Q. How were the proposed prices for Schedule 48T set?

A. The Company proposes that the different rate components for Schedule 48T make a ten percent movement towards alignment with what the cost of service study indicates should be recovered in different cost categories in each year of the rate plan. The categories related to the fixed component of the load size charge are considered to be the costs as shown in the cost of service study of the Customer function and the portions of the Distribution function that are related to meters and services. The categories related to the per kilowatt load size charge are considered to be the full costs as shown in the cost of service study of demand-related Transmission function costs, approximately 11.5 percent of demand-related Generation function costs, and the portions of the Distribution function that are related to poles and conductor, transformers, and substations. The approximate 11.5 percent of demand-related Generation function costs that were assigned to the load size charge represent the proportion of fixed costs that are related to the Company's planning reserve margin. In the Company's long-term planning that takes place through its integrated resource plan process, the Company plans for its peak load plus a 13 percent planning reserve margin to account for uncertain events and operating reserve requirements.[4] Recovering a portion of fixed Generation function costs based on the portion of capacity planning that is related to the planning reserve margin[5] through the load size

[4] *See* PacifiCorp's 2021 Integrated Resource Plan, Volume 1 at page 135 and 152. Available at: https://www.pacificorp.com/content/dam/pcorp/documents/en/pacificorp/energy/integrated-resource-plan/2021-irp/Volume%20I%20-%209.15.2021%20Final.pdf

[5] Dividing 13 percent by 113 percent is approximately 11.5 percent.

charge is reasonable since unknown events can potentially cause times that would otherwise be considered off-peak to become operationally critical for the Company, and the load size charge is a more stable demand-based charge that is not bound by on-peak times.

The categories related to the demand charge were considered to be the full costs as shown in the cost of service study of approximately the remaining 88.5 percent of the Generation function that are related to demand. All other costs are considered energy charge related. The existing 0.933 cents per kilowatt hour differential between the prices for the on- and off-peak were used to set the time-of-use energy charges.

Q. Why is the Company proposing to include pricing for transmission voltage delivery within its Schedule 48T tariff?

A. Presently, Schedule 48T only includes pricing for secondary voltage delivery, primary voltage delivery, and primary voltage delivery for customers with dedicated facilities whose load size is greater than 30 megawatts. While the Company does not presently have any transmission voltage delivery customers in its Washington service area, it is a potential option for prospective customers and the Company gets inquiries about service at this level. Including pricing for transmission voltage delivery will enhance transparency for prospective customers and help them make an informed decision about their service.

Q. How did the Company calculate pricing for Schedule 48T transmission delivery service?

A. To develop pricing for a transmission delivery voltage category, the Company took

the dollars that the Company proposes to allocate to the different cost categories for Schedule 48T secondary and primary, removed the cost of service for distribution substations, poles and conductor, transformer and service drop and adjusted the remaining costs down by the difference in line losses estimated for Schedule 48T and for transmission delivery voltage. The Company then set the basic charge at the same level as it proposes for Schedule 48T dedicated facilities. This adjustment sets a higher basic charge to better reflect the significant fixed costs associated with serving a large transmission delivery voltage customer. The other costs were then divided by Schedule 48T billing units to produce proposed transmission voltage pricing that is consistent with other Schedule 48T customers, but reflects the difference in cost from not requiring service from distribution facilities and experiencing lower line losses.

Q. Does the Company propose any changes to the language in the Schedule 48T tariff?

A. Yes. On the second page of Schedule 48T, there is a note that explains how the load size is calculated and reads "kW Load Size, for the determination of the Basic Charge, shall be the average of the two greatest non-zero monthly demands established any time." Previously, there had been a conclusion to this sentence that read "during the 12-month period which includes and ends with the current billing month." This ending was inadvertently omitted by the Company in a past tariff filing. The Company requests that a housekeeping change be made so that the clarifying language for the load size is added back into the tariff.

Q. What are the estimated bill impacts from the proposed rates?

A. Exhibit No. RMM-6 shows monthly billing comparisons for Schedule 48T customers with different consumption levels.

G. Schedule 47T – Large Partial Requirements Service

Q. What does the Company propose for Schedule 47T?

A. As in previous rate cases, the Company proposes that the prices for Schedule 47T continue to be based on Schedule 48T's prices.

H. Lighting Schedules

Q. What does the Company propose for the lighting class composed of Schedules 15, 51, 53, and 54?

A. The Company proposes an equal percentage increase to each of the prices in these schedules by the same price change requested for the class in each year of the rate plan. For Schedule 51, the Company proposes eliminating the Decorative Series lighting price and merging it with Functional Lighting, since only two lamps are presently on it. The Company also proposes removing listed per-lamp pricing for customer-owned street lighting service on Schedule 53 and moving these lamps to per-kWh charges for consistency.

I. Decoupling

Q. Please provide some background on the Company's decoupling mechanism.

A. The Company currently operates a decoupling mechanism for its Washington service area. The mechanism is a program that decouples a significant level of the Company's Washington revenue from its energy sales. The goal of the mechanism is to increase the stability of revenue by ensuring it stays at levels consistent with what the

Commission allowed in the most recent general rate case, even if energy sales fluctuate. The mechanism is currently the only one the Company has in its six-state service area. The Company proposed its decoupling mechanism in its limited-issue rate case filed on November 25, 2015 (docket UE-152253). In the Company's general rate case filed in 2014, docket UE-140762, the Commission invited a proposal from PacifiCorp to implement a decoupling mechanism similar to those implemented by Puget Sound Energy and Avista Corporation.[6] The rationale for the proposed decoupling mechanism was to provide the Company better fixed cost recovery in light of changes in usage due to weather or energy efficiency.

The Commission ultimately approved a pilot mechanism with a duration of five years. The Commission ordered the Company to, at the end of the third year, evaluate the effectiveness of the mechanism. In its 2020 Rate Case, the Company proposed and the Commission approved some refinements to the mechanism that took effect on January 1, 2021. In August 2021, the Company filed its decoupling mechanism evaluation, which is included in this proceeding as Exhibit No. RMM-10. The evaluation made some recommendations to improve the mechanism that the Commission ultimately approved. When the Commission was considering these recommendations during the public meeting held on December 9, 2021, Public Counsel recommended eliminating the mechanism, and the Company indicated that it did not oppose this. The Commission declined to eliminate the mechanism, but indicated that this could occur in a general rate case.[7]

[6] *WUTC v. PacifiCorp*, Docket No. UE-140762 et al., Order 08 at 94, ¶ 222 (March 25, 2015).
[7] Recording of open meeting available at: https://www.utc.wa.gov/documents-and-proceedings/open-meeting.

Q. Does the Company propose eliminating its decoupling mechanism?

A. Yes. The Company proposes eliminating the decoupling mechanism effective March 1, 2024. The Company proposes that the decoupling mechanism deferral period that began on January 1, 2023, would be extended to February 29, 2024, with no further deferrals booked after that time. The earnings test for this elongated period would be the Commission Basis Report for the 12-month period ending December 2023, and a final Schedule 93 rate adjustment that takes into account all triggers and caps would take effect from June 1, 2024, until May 31, 2025. Any residual balances at the end of this time would be erased and Schedule 93 would be cancelled.

Q. Why is the Company proposing to eliminate the decoupling mechanism?

A. One of the primary reasons for enacting decoupling mechanisms has been to remove a perceived revenue throughput disincentive for conservation from the utility, with the idea being that a coupling of earnings and sales creates a disincentive for the utility to pursue reductions in sales that come from energy efficiency efforts. However, in Washington, the Company is already required to pursue all cost-effective conservation measures per I-937, and must meet biennial goals or face penalties. A decoupling mechanism is therefore unnecessary for the Company given this dynamic. Also, given the state's decarbonization goals, a reduction in energy sales is now not always a desired outcome. While cost effective energy efficiency will reduce sales, electrification of transportation and heating will raise sales. Therefore, a decoupling mechanism could in theory be a disincentive for utilities to support electrification efforts. Finally, the passage of the multi-year rate plan legislation ushered in a new era for Washington of performance-based ratemaking for investor-owned utilities.

While specific policies for performance-based ratemaking are still under review in docket U-210590, the Company expects that these policies will better advance Washington state's policy objectives than decoupling. For all of these reasons, the Company believes that the decoupling mechanism has outlived its usefulness and should be eliminated.

J. Interim Net Metering Successor Program

Q. Please provide a summary of the Company's proposal for an interim net metering successor program.

A. The Company proposes Schedule 138, Net Billing Service as a successor program to Schedule 135, Net Metering Service. Schedule 138 will allow customer generators to continue to receive credit for all energy exported to the grid from their generation systems. The Company's current net metering Rate Schedule 135 allows participation until June 30, 2029, or the first date upon which the cumulative generating capacity of net metering systems equals four percent of the utility's peak demand during 1996, or 37.2 Megawatts of capacity. As of January 10, 2023, the capacity of net metering systems in Washington is approximately 29.9 Megawatts and it is anticipated that the generating capacity of net metering systems will exceed the 37.2 Megawatts of capacity within the proposed two-year rate plan. The Company seeks an interim tariff solution to allow for continued customer-generator participation once the cap is reached.

Q. What does the Company want to accomplish with its proposal?

A. The Company's main objective is to put in place an interim Net Billing program structure that will allow customer-generators to continue to participate in generating

power and being credited for exporting it back to the grid until a more permanent solution can be implemented.

The Net Billing program would require residential and small commercial customers to take time-of-use service to ensure participants are subject to more accurate price signals. This will help customers make a more informed decision whether to invest in onsite generation facilities and will encourage customers to build and operate their systems in ways that are the most beneficial to the power grid.

The Net Billing program structure will have exported energy credited at 100 percent of the customer's standard retail rate.

Q. Please present the Company's proposed Net Billing tariff.

A. The Company's proposed Net Billing program is set forth in the proposed tariff Schedule 138, Net Billing Service, which is provided in Exhibit No. RMM-11. Energy charges for exported energy to the grid from the customer's generating facility would be credited at 100 percent of retail energy charges and usage taken from the grid would be billed at the rates in the customer's applicable tariff.

Q. How is the Company's proposed Schedule 138, Net Billing Service, different than Schedule 135, Net Metering Service?

A. The Company's proposed Schedule 138 requires residential and small general service customer-generators participating in Net Billing take service on a rate schedule that has time-of-use prices. Differentiated pricing encourages customers to shift their export of energy from the low usage, middle of the day, to the higher value, early evening period. This shift encourages energy production during costly periods when the demand for energy increases rapidly from diminishing solar production and

increasing net residential usage. The higher compensation for exported energy during the on-peak periods will encourage customers to find innovative solutions to their energy needs such as building west facing systems which generate more energy later in the day. Along with building generation systems that produce more during on-peak periods, customer generators can achieve more value from their system by shifting consumption to use more of their energy production during high output off-peak periods.

Schedule 138 also provides more definition around the annualized billing period for exported customer-generated energy credits, provides for termination of customer participation on the Schedule under specific conditions, provides more detail on customer aggregation for additional customer meters, and requires a disconnect switch for renewable generating facilities of ten kilowatts or greater and are not inverter-based.

Q. Please describe how the proposed Schedule 138, Net Billing Service, is similar to Schedule 135, Net Metering Service.

A. Schedule 138 contains similar provisions related to safely interconnecting to customer systems. It also grants the customer-generator to aggregate meters and allows for multi-family facilities to distribute benefits to tenants of the facility.

Q. Under the Company's proposed Net Billing program, will export credits ever expire?

A. Yes. The Company's proposed Net Billing program is for customers to offset some or all of their energy bill with onsite generation, not for a customer to become a power producer. To encourage customers to appropriately size their generation systems to

match actual usage at the site of the system, the Company proposes that export energy continues to roll over until March of each year. This proposal allows customers a reasonable opportunity to accumulate and use energy to offset actual energy use at the location of the generation system.

Q. Will the exported customer-generated energy offset a customer's entire monthly bill?

A. No. All customers, including those with onsite generation, should be responsible for paying basic charges which are designed to reflect some of the fixed aspects of service like having a meter and getting a bill that are not avoided regardless of how much a customer generates.

Q. Will the Company credit or charge customers for kilowatt-hours that are generated by the customer and consumed on-site?

A. No. Kilowatt-hours generated and consumed on-site will lower the customer generator's imported energy needs from the Company, thereby lowering their electric bill from the standard tariff. There will be no other charges or credits for these kilo-watt-hours under the proposed Net Billing program.

Q. What changes does the Company propose for existing Schedule 135, Net Metering Service?

A. To efficiently transition to the new Net Billing Service successor tariff, the Company proposes to revise Schedule 135 to close it to new applications for service 30 days after the level of accepted applications exceeds the cap and to provide customers with a 12-month period to interconnect with a 6-month extension available upon request for Large Non-Residential Customers. Exhibit No. RMM-11 shows proposed tariff

revisions for Schedule 135 with language describing when it will be closed to new applications and this timing. After the cap is reached the Company would provide notice on its customer-generation website and would make a compliance filing reflecting the actual date Schedule 135 would no longer accept new applications. After providing this notice, the Company would accept applications for Schedule 135 up to 30 days following the date that approved applications and installed facilities exceed the cap, with all new applications after the 30-day deadline falling under the interim Schedule 138 program.

The Company also proposes to add a Special Condition to Schedule 135 clarifying that "A Residential Customer submitting an application for service under this Schedule has 12 months from the Customer's receipt of confirmation that the interconnection request is approved to interconnect. Large Non-Residential Customers will be allowed a 6-month extension from the interconnection request to interconnect." This provision will give customers a reasonable amount of time to interconnect their customer generation system after they submit their application and still qualify for Schedule 135.

Q. Should the Schedule 138 program structure remain in place indefinitely?

A. No. The structure of providing credits for exported energy at 100 percent of full retail energy charges is not sustainable long-term and that in the future a more detailed study of the value of exported energy should be conducted that would inform a future export credit rate. The Company therefore proposes that customers only be allowed to submit applications to interconnect under Schedule 138 for a two-year period beginning when Schedule 135 is closed to new applications.

Q. Please summarize your testimony on the proposed interim Net Billing Service.

A. The Company's proposed Net Billing Service will provide customers with the continued opportunity to interconnect renewable generating facilities to the Company's system and be compensated for the energy they provide to the grid. The Net Billing program is fair, just, in the public interest, and provides compensation to customer generators for their output.

K. Proposed Tariffs

Q. Have you included the Company's proposed revised Washington electric tariff schedules in this filing?

A. Yes. Exhibit No. RMM-11 contains revised tariff sheets incorporating the changes proposed for approval in this proceeding. It also includes a housekeeping update to Schedule 80 to add Rider Schedule 99[8] and remove Rider Schedule 94[9].

VI. NORMALIZED REVENUES

Q. Please explain how the Company prepared normalized revenues for the test period in this case.

A. Normalized revenues are the 12-month revenues for the test period with certain adjustments applied to establish a 12-month base period on which to determine revenue requirement. Normalized revenues are developed using the actual billing units for the 12 months in the test period. Billing units include the number of customers, demand measurements (kW), both maximum and by time period such as on-peak, where applicable, energy measurements by block (kWh), and excess kilovolt-amperes reactive (kVar). The Company removes any out of period billing

[8] See Docket No. UE-220441.
[9] See Docket No. UE-210532.

adjustments from historical billing units and revenues then applies temperature adjustments. Current rates are then applied to all billing units to calculate annualized revenues. Using a full 12-month period for billing units is necessary to capture seasonal variations in customers and usage and to be consistent with the cost of service study that allocates costs using the same 12-month period. This calculation is consistent with the Commission's long-established practice.

Q. Does this conclude your direct testimony?

A. Yes.

Exh. RMM-2
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service by Rate Schedule - Summaries

March 2023 (REFILED April 19, 2023)

A	B			C	D	E	F	G	H	I
Line No.			FERC Acct #	Total Company CBR/ROO	Total Washington CBR/ROO	Total Restating adjustments	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
1		**Adjustment number**				Sum of restating adjustments	**Sum of proforma adjustments**	**D+E**	**C+F**	**RR Input and revenue sensitive items**	**G+H**
2		Residential Sales	440	1,977,126,052	169,412,086	9,378,245	-	9,378,245	178,790,330	14,881,307	193,671,637
3		Commercial & Industrial Sales	442	2,877,396,746	203,636,332	22,025,617	-	22,025,617	225,661,949	11,766,024	237,427,973
4		Public Street & Highway Lighting	444	14,371,008	503,198	68,839	-	68,839	572,037	115,869	687,905
5		Other Sales to Public Authority	445	-	-	-	-	-	-		-
6		Interdepartmental	448	-	-	-	-	-	-		-
7		**Total Sales to Ultimate Customers**		**4,868,893,805**	**373,551,616**	**31,472,700**	**-**	**31,472,700**	**405,024,316**	**26,763,219**	**431,787,515**
8		Sales for Resale-Non NPC	447	13,530,635	-	-	-	-	-		-
9	**Electric operating revenues**	Sales for Resale-NPC	447NPC	1,285,829	1,285,829	-	19,148,484	19,148,484	20,434,313		20,434,313
10		Provision for Rate Refund	449	3,239,918	258,506	-	-	-	258,506		258,506
11		**Total Sales from Electricity**		**18,056,381**	**1,544,335**	**-**	**19,148,484**	**19,148,484**	**20,692,819**	**-**	**20,692,819**
12		Forfeited Discounts & Interest	450	6,670,645	(884)	-	-	-	(884)		(884)
13		Misc Electric Revenue	451	7,994,256	168,976	-	-	-	168,976		168,976
14		Water Sales	453	9,345	746	-	-	-	746		746
15		Rent of Electric Property	454	18,410,538	1,457,079	-	-	-	1,457,079		1,457,079
16		Other Electric Revenue	456	229,906,023	18,127,503	(21,607)	664,042	642,435	18,769,938		18,769,938
17		**Total Other Electric Revenues**		**262,990,807**	**19,753,418**	**(21,607)**	**664,042**	**642,435**	**20,395,854**	**-**	**20,395,854**
18		**Total Electric Operating Revenues**		**5,149,940,994**	**394,849,369**	**31,451,094**	**19,812,526**	**51,263,620**	**446,112,988**	**26,763,219**	**472,876,188**
19		Gain on Sale of Utility Plant - CR	41160	-	-	-	-	-	-		-
20		Loss on Sale of Utility Plant	41170	-	-	-	-	-	-		-
21		Gain from Emission Allowances	4118	(100)	(8)	-	-	-	(8)		(8)
22		Gain from Disposition of NOX Credits	41181	-	-	-	-	-	-		-
23	**Miscellaneous revenues and expenses**	Impact Housing Interest Income	4194	-	-	-	-	-	-		-
24		(Gain) / Loss on Sale of Utility Plant	421	(2,197,040)	(180,127)	79,538	-	79,538	(100,588)		(100,588)
25		**Total Miscellaneous Revenues**		**(2,197,140)**	**(180,134)**	**79,538**	**-**	**79,538**	**(100,596)**	**-**	**(100,596)**
26		Interest on Customer Deposits	4311	-	-	2,337	-	2,337	2,337		2,337
27		**Total Miscellaneous Expenses**		**-**	**-**	**2,337**	**-**	**2,337**	**2,337**	**-**	**2,337**
28		**Net Miscellaneous Revenue and Expense**		**(2,197,140)**	**(180,134)**	**81,875**	**-**	**81,875**	**(98,259)**	**-**	**(98,259)**
29		Operation Supervision & Engineering	500	13,806,869	2,883,703	24,767	105,339	130,106	3,013,809		3,013,809
30		Fuel Related	501	18,226,137	835,386	2,076,813	405	2,077,218	2,912,604		2,912,604
31		Fuel Related	501NPC	41,439,815	41,439,815	-	(1,938,441)	(1,938,441)	39,501,373		39,501,373
32		Steam Expenses	502	77,220,163	4,919,939	(53,777)	-	(53,777)	4,866,162		4,866,162
33		Steam From Other Sources	503	-	-	-	-	-	-		-
34		Steam From Other Sources-NPC	503NPC	362,935	362,935	-	(33,649)	(33,649)	329,287		329,287
35		Electric Expenses	505	766,576	(19,986)	11,599	-	11,599	(8,388)		(8,388)
36		Misc. Steam Expense	506	30,022,210	(2,533,507)	(400,000)	-	(400,000)	(2,933,507)		(2,933,507)
37		Rents	507	1,074,411	66,405	-	-	-	66,405		66,405
38		**Total steam power generation operation expenses**		**182,919,116**	**47,954,690**	**1,659,402**	**(1,866,346)**	**(206,944)**	**47,747,745**	**-**	**47,747,745**
39		Maint Supervision & Engineering	510	4,848,661	196,363	(41,147)	-	(41,147)	155,216		155,216
40		Maintenance of Structures	511	21,659,167	1,802,665	(6,362)	-	(6,362)	1,796,303		1,796,303
41		Maintenance of Boiler Plant	512	74,460,479	5,818,639	(303,227)	202,584	(100,643)	5,717,996		5,717,996
42		Maintenance of Electric Plant	513	40,892,808	3,065,692	(206,351)	-	(206,351)	2,859,340		2,859,340
43		Maintenance of Misc. Steam Plant	514	8,202,086	561,909	(6,989)	-	(6,989)	554,921		554,921
44		**Total steam power generation maintenance expenses**		**150,063,202**	**11,445,268**	**(564,076)**	**202,584**	**(361,492)**	**11,083,776**	**-**	**11,083,776**
45		**Generation - Steam production expenses**		**332,982,318**	**59,399,958**	**1,095,326**	**(1,663,762)**	**(568,436)**	**58,831,521**	**-**	**58,831,521**
46		Operation Super & Engineering	517	-	-	-	-	-	-		-
47		Nuclear Fuel Expense	518	-	-	-	-	-	-		-
48		Coolants and Water	519	-	-	-	-	-	-		-
49		Steam Expenses	520	-	-	-	-	-	-		-
50		Electric Expenses	523	-	-	-	-	-	-		-
51		Misc. Nuclear Expenses	524	-	-	-	-	-	-		-
52		**Total nuclear power generation operation expenses**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
53		Maintenance Super & Engineering	528	-	-	-	-	-	-		-
54		Maintenance of Structures	529	-	-	-	-	-	-		-
55		Maintenance of Reactor Plant	530	-	-	-	-	-	-		-
56		Maintenance of Electric Plant	531	-	-	-	-	-	-		-
57		Maintenance of Misc Nuclear	532	-	-	-	-	-	-		-
58		**Total nuclear power generation maintenance expenses**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
59		**Generation - Nuclear production expenses**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
60	**Generattion production expenses**	Operation Super & Engineering	535	10,506,425	838,284	(233,228)	98,173	(135,056)	703,228		703,228
61		Water For Power	536	164,926	13,159	-	-	-	13,159		13,159
62		Hydraulic Expenses	537	4,630,286	369,440	-	-	-	369,440		369,440
63		Electric Expenses	538	-	-	-	-	-	-		-
64		Misc. Hydro Expenses	539	18,954,286	1,512,320	-	-	-	1,512,320		1,512,320
65		Rents (Hydro Generation)	540	2,231,110	178,015	-	-	-	178,015		178,015
66		**Total hydraulic power generation operation expenses**		**36,487,034**	**2,911,219**	**(233,228)**	**98,173**	**(135,056)**	**2,776,163**	**-**	**2,776,163**
67		Maint Supervision & Engineering	541	381	30	-	-	-	30		30
68		Maintenance of Structures	542	877,913	70,047	-	-	-	70,047		70,047
69		Maintenance of Dams & Waterways	543	916,940	73,161	-	-	-	73,161		73,161
70		Maintenance of Electric Plant	544	1,245,988	99,415	-	-	-	99,415		99,415
71		Maintenance of Misc. Hydro Plant	545	(21,331,413)	(1,701,986)	2,009,268	118,516	2,127,784	425,798		425,798
72		**Total hydraulic power generation maintenance expenses**		**(18,290,191)**	**(1,459,334)**	**2,009,268**	**118,516**	**2,127,784**	**668,450**	**-**	**668,450**
73		**Generation - Hydraulic production expenses**		**18,196,844**	**1,451,886**	**1,776,039**	**216,689**	**1,992,728**	**3,444,614**	**-**	**3,444,614**
74		Operation Super & Engineering	546	367,347	34,386	-	-	-	34,386		34,386
75		Fuel	547	-	-	-	-	-	-		-
76		Fuel-NPC	547NPC	31,464,377	31,464,377	-	35,643,330	35,643,330	67,107,706		67,107,706
77		Generation Expense	548	17,638,935	1,641,212	8,652	41,574	50,226	1,691,439		1,691,439
78		Miscellaneous Other	549	9,089,451	754,840	-	131,856	131,856	886,696		886,696
79		Rents	550	10,837,833	834,745	-	-	-	834,745		834,745
80		**Total other power generation operation expenses**		**69,397,942**	**34,729,561**	**8,652**	**35,816,760**	**35,825,412**	**70,554,973**	**-**	**70,554,973**
81		Maint Supervision & Engineering	551	-	-	-	-	-	-		-
82		Maintenance of Structures	552	3,692,117	4,480	-	-	-	4,480		4,480
83		Maint of Generation & Electric Plant	553	24,990,995	2,373,424	2,285	10,982	13,267	2,386,691		2,386,691
84		Maintenance of Misc. Other	554	1,408,042	95,670	-	-	-	95,670		95,670
85		**Total other power generation maintenance expenses**		**30,091,154**	**2,473,574**	**2,285**	**10,982**	**13,267**	**2,486,841**	**-**	**2,486,841**
86		**Generation - Other power production expenses**		**99,489,096**	**37,203,135**	**10,937**	**35,827,741**	**35,838,679**	**73,041,814**	**-**	**73,041,814**
87		Purchased Power	555	(89,327,925)	-	-	-	-	-		-
88		Purchased Power-NPC	555NPC	84,296,523	84,296,523	(7,141,821)	22,979,495	15,837,675	100,134,198		100,134,198
89		System Control & Load Dispatch	556	1,089,056	86,893	-	-	-	86,893		86,893
90		Other Expenses	557	40,580,402	2,637,031	(40,929)	245,431	204,502	2,841,533		2,841,533
91		**Generation - Other power supply expenses**		**36,638,057**	**87,020,448**	**(7,182,749)**	**23,224,926**	**16,042,177**	**103,062,624**	**-**	**103,062,624**
92		**Total power generation production expenses**		**487,306,314**	**185,075,426**	**(4,300,447)**	**57,605,594**	**53,305,147**	**238,380,573**	**-**	**238,380,573**
93		Operation Supervision & Engineering	560	11,487,085	916,529	22,235	106,844	129,080	1,045,609		1,045,609
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	565NPC	12,723,339	12,723,339	-	702,553	702,553	13,425,892		13,425,892
100		Misc. Transmission Expense	566	2,272,352	181,306	-	-	-	181,306		181,306
101	**Transmission expenses**	Rents - Transmission	567	2,590,491	206,690	-	-	-	206,690		206,690
102		**Total transmission operation expenses**		**50,727,896**	**15,755,638**	**22,235**	**809,397**	**831,633**	**16,587,271**	**-**	**16,587,271**
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	14,852	466,947	481,799	1,773,602		1,773,602
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**	**14,852**	**466,947**	**481,799**	**3,394,835**	**-**	**3,394,835**
110		**Total transmission expenses**		**87,237,705**	**18,668,675**	**37,087**	**1,276,344**	**1,313,431**	**19,982,106**	**-**	**19,982,106**
111		Operation Supervision & Engineering	580	11,771,714	757,070	52,281	419,193	471,474	1,228,545		1,228,545
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	**Distribution expenses**	**Total distribution operation expenses**		**66,928,320**	**4,478,149**	**52,281**	**419,193**	**471,474**	**4,949,623**	**-**	**4,949,623**
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	114,649,203	6,191,187	97,036	3,927,093	4,024,128	10,215,315		10,215,315
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**	**97,036**	**3,927,093**	**4,024,128**	**13,641,267**	**-**	**13,641,267**
132		**Total distribution expenses**		**246,240,225**	**14,095,288**	**149,317**	**4,346,286**	**4,495,602**	**18,590,890**	**-**	**18,590,890**
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 account expenses**	Customer Receipts & Collections	903	40,223,862	3,069,872	31,668	225,351	257,019	3,326,891		3,326,891
136		Uncollectible Accounts	904	16,946,032	2,309,276	(229,407)	-	(229,407)	2,079,869	149,762	2,229,631
137		Misc. Customer Accounts Expense	905	2,304	157	-	-	-	157		157
138		**Total customer account expenses**		**73,955,733**	**6,726,005**	**(197,739)**	**225,351**	**27,612**	**6,753,617**	**149,762**	**6,903,379**
139		Supervision	907	570	38	-	-	-	38		38
140	**Customer service and informational expenses**	Customer Assistance	908	124,975,121	352,425	4,768	22,913	27,681	380,106		380,106
141		Informational & Instructional Adv	909	3,726,452	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**	**21,803**	**22,913**	**44,716**	**709,693**	**-**	**709,693**
144		Supervision	911	-	-	-	-	-	-		-
145	**Sales expenses**	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	25,549	124,555	150,104	5,340,935		5,340,935
150		Office Supplies & expenses	921	12,968,809	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	(3,758,205)	(3,094,217)	4,430,609		4,430,609
155	**Administrative and general expenses**	Employee Pensions & Benefits	926	129,439,269	8,645,544	(194,940)	(414,531)	(609,472)	8,036,072		8,036,072
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	25,867,559	1,891,094	1,924	9,246	11,171	1,902,265		1,902,265
162		**Total administrative and general expenses**		**258,556,981**	**17,574,535**	**1,397,512**	**(3,774,965)**	**(2,377,453)**	**15,197,082**	**-**	**15,197,082**
163		**Total O&M Expense**		**1,282,000,847**	**242,804,906**	**(2,892,467)**	**59,701,522**	**56,809,056**	**299,613,962**	**149,762**	**299,763,723**
164		Steam Depreciation	403SP	342,084,577	19,860,121	-	(15,789,501)	(15,789,501)	4,070,621		4,070,621
165		Nuclear Depreciation	403NP	-	-	-	-	-	-		-
166		Hydro Depreciation	403HP	31,024,496	2,475,375	-	342,680	342,680	2,818,056		2,818,056
167		Other Production Depreciation	403OP	218,926,486	16,160,816	-	324,485	324,485	16,485,302		16,485,302
168		Transmission Depreciation	403TP	136,429,973	10,890,418	-	1,023,777	1,023,777	11,914,195		11,914,195
169	**Depreciation expenses**	Distribution Depreciation	4033*	199,926,386	15,106,942	-	1,445,435	1,445,435	16,552,377		16,552,377
170		General Depreciation	403GP	45,073,350	3,124,251	-	654,735	654,735	3,778,986		3,778,986
171		General Vehicles	403GV0	-	-	-	-	-	-		-
172		Mining Depreciation	403MP	-	-	-	-	-	-		-
173		Experimental Plant Depreciation	403EP	-	-	-	-	-	-		-
174		ARO Depreciation	4031	-	-	-	-	-	-		-
175		**Total depreciation expenses**		**973,465,268**	**67,617,925**	**-**	**(11,998,389)**	**(11,998,389)**	**55,619,536**	**-**	**55,619,536**
176		Amort of LT Plant - Capital Lease Gen	404GP	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	-	615,882	615,882	4,550,091		4,550,091
179		Amort of LT Plant - Mining Plant	404MP	-	-	-	-	-	-		-
180	**Amortization expenses**	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	7,087,455	10,788,037	10,793,732		10,793,732
185		**Total amortization expenses**		**77,413,343**	**4,068,762**	**3,700,583**	**7,703,314**	**11,403,896**	**15,472,659**	**-**	**15,472,659**
186	**Taxes other than income**	Taxes Other Than Income	408	219,483,507	26,622,827	1,214,411	1,060,922	2,275,333	28,898,160	1,143,699	30,041,859
187		**Total taxes other than income**		**219,483,507**	**26,622,827**	**1,214,411**	**1,060,922**	**2,275,333**	**28,898,160**	**1,143,699**	**30,041,859**
188	**Deferred investment tax credit**	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	(5,002,404)	2,629,900	(2,372,504)	25,536,109		25,536,109
192		Amortization of Debt Disc & Exp	428	5,087,193	350,210	-	-	-	350,210		350,210
193	**Interest deductions for tax**	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
195		AFUDC - Borrowed	432	(23,890,736)	(1,644,673)	-	-	-	(1,644,673)		(1,644,673)
196		**Total interest deductions for tax**		**405,943,652**	**27,945,750**	**(5,002,404)**	**2,629,900**	**(2,372,504)**	**25,573,246**	**-**	**25,573,246**
197	**Interest and dividends**	Interest & Dividends	419	(52,821,007)	(3,636,275)	-	-	-	(3,636,275)		(3,636,275)
198		**Total operating deductions for tax**		**(52,821,007)**	**(3,636,275)**	**-**	**-**	**-**	**(3,636,275)**	**-**	**(3,636,275)**

199	**Deferred income taxes**	Deferred Income Tax - Federal-DR	41010	415,044,755	26,135,798	350,076	1,476,858	1,826,935	27,962,733		27,962,733
200		Deferred Income Tax - Federal-CR	41110	(362,984,455)	(28,536,824)	161,903	(2,299,566)	(2,137,663)	(30,674,487)		(30,674,487)
201			**Total deferred income taxes**	**52,060,300**	**(2,401,026)**	**511,980**	**(822,708)**	**(310,728)**	**(2,711,755)**	**-**	**(2,711,755)**
202		Additions - Flow Through	SCHMAF	-	-	-	-	-	-		-
203		Additions - Permanent	SCHMAP	1,199,454	101,720	-	(1,400)	(1,400)	100,320		100,320
204		Additions - Temporary	SCHMAT	1,105,677,880	75,066,762	1,370,030	25,894,746	27,264,776	102,331,538		102,331,538
205	**Schedule M**		**Total Schedule M Additions**	**1,106,877,334**	**75,168,483**	**1,370,030**	**25,893,346**	**27,263,376**	**102,431,859**	**-**	**102,431,859**
206		Deductions - Flow Through	SCHMDF	-	-	-	-	-	-		-
207		Deductions - Permanent	SCHMDP	6,427,738	1,354,480	-	(1,347,051)	(1,347,051)	7,429		7,429
208		Deductions - Temporary	SCHMDT	1,688,093,296	106,300,985	1,328,870	6,006,761	7,335,631	113,636,616		113,636,616
209			**Total Schedule M Deductions**	**1,694,521,034**	**107,655,465**	**1,328,870**	**4,659,711**	**5,988,581**	**113,644,046**	**-**	**113,644,046**
210			**Total schedule - m adjustments**	**(587,643,700)**	**(32,486,982)**	**41,160**	**21,233,635**	**21,274,795**	**(11,212,187)**	**-**	**(11,212,187)**
211	**State income taxes**	State Income Taxes	40911	75,787,081	-	-	-	-	-		-
212			**Total state taxes**	**75,787,081**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
213		Federal Income Tax - Calculated	40910	332,476,566	(605,089)	7,221,954	(3,803,944)	3,418,010	2,826,132		2,826,132
214	**Federal income taxes**	Federal Income Tax	40910	(137,407,897)	(10,979,455)	10,953,810	(16,979,716)	(6,025,906)	(17,018,573)	5,348,649	(11,669,924)
215			**Federal income tax**	**195,068,669**	**(11,584,544)**	**18,175,764**	**(20,783,660)**	**(2,607,897)**	**(14,192,441)**	**5,348,649**	**(8,843,792)**
216			**Total operating expenses**	**2,871,856,270**	**326,948,715**	**20,792,146**	**34,861,000**	**55,653,146**	**382,601,861**	**6,642,110**	**389,243,972**
217			**Operating Revenue for Return**	**2,278,084,723**	**67,900,654**	**10,658,948**	**(15,048,474)**	**(4,389,527)**	**63,511,127**	**20,121,109**	**83,632,216**
218		Land and Land Rights	310	91,600,385	3,947,895	-	-	-	3,947,895		3,947,895
219		Structures and Improvements	311	1,000,500,948	49,424,839	239,507	-	239,507	49,664,346		49,664,346
220		Boiler Plant Equipment	312	4,352,069,014	257,490,984	(374,758,826)	304,789,597	(69,969,229)	187,521,756		187,521,756
221		Turbogenerator Units	314	948,987,794	57,755,075	110,207	-	110,207	57,865,282		57,865,282
222		Accessory Electric Equipment	315	424,266,429	16,645,513	66,187	-	66,187	16,711,700		16,711,700
223		Misc Power Plant Equipment	316	31,214,277	1,493,894	60,587	-	60,587	1,554,481		1,554,481
224		Steam Plant ARO	317	-	-	-	-	-	-		-
225		Unclassified Steam Plant - Account 106	SP	58,439,871	6,661,654	1,416,729	-	1,416,729	8,078,383		8,078,383
226			**Steam production plant**	**6,907,078,717**	**393,419,854**	**(372,865,608)**	**304,789,597**	**(68,076,011)**	**325,343,843**	**-**	**325,343,843**
227		Land and Land Rights	320	-	-	-	-	-	-		-
228		Structures and Improvements	321	-	-	-	-	-	-		-
229		Reactor Plant Equipment	322	-	-	-	-	-	-		-
230		Turbogenerator Units	323	-	-	-	-	-	-		-
231		Land and Land Rights	324	-	-	-	-	-	-		-
232		Misc. Power Plant Equipment	325	-	-	-	-	-	-		-
233		Unclassified Nuclear Plant - Acct 106	NP	-	-	-	-	-	-		-
234			**Nuclear production plant**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
235		Land and Land Rights	330	38,910,141	3,104,554	(421,971)	-	(421,971)	2,682,583		2,682,583
236		Structures and Improvements	331	290,935,231	23,213,075	273,166	-	273,166	23,486,241		23,486,241
237		Reservoirs, Dams & Waterways	332	535,649,829	42,738,308	438,412	14,060,147	14,498,559	57,236,866		57,236,866
238		Water Wheel, Turbines, & Generators	333	147,073,776	11,734,689	71,053	-	71,053	11,805,743		11,805,743
239		Accessory Electric Equipment	334	86,656,815	6,914,154	68,366	-	68,366	6,982,521		6,982,521
240		Misc. Power Plant Equipment	335	2,563,391	204,527	(357)	-	(357)	204,170		204,170
241		Roads, Railroads & Bridges	336	26,354,832	2,102,793	14,089	-	14,089	2,116,882		2,116,882
242		Hydro Plant ARO	337	-	-	-	-	-	-		-
243		Unclassified Hydro Plant - Acct 106	HP	-	-	-	-	-	-		-
244			**Hydraulic production plant**	**1,128,144,015**	**90,012,100**	**442,759**	**14,060,147**	**14,502,906**	**104,515,006**	**-**	**104,515,006**
245		Land and Land Rights	340	51,118,654	1,943,801	13,388	-	13,388	1,957,189		1,957,189
246		Structures and Improvements	341	272,384,156	16,057,901	59,081	-	59,081	16,116,982		16,116,982
247		Fuel Holders, Producers & Accessories	342	16,398,675	402,698	-	-	-	402,698		402,698
248		Prime Movers	343	4,019,101,899	303,853,984	802,872	13,657,002	14,459,874	318,313,858		318,313,858
249		Generators	344	590,654,359	38,535,055	61,195	-	61,195	38,596,249		38,596,249
250		Accessory Electric Plant	345	455,420,587	29,926,514	27,005	-	27,005	29,953,520		29,953,520
251		Misc. Power Plant Equipment	346	24,419,439	1,709,589	6,275	-	6,275	1,715,864		1,715,864
252		Other Production ARO	347	-	-	-	-	-	-		-
253		Unclassified Other Prod Plant-Acct 106	OP	-	-	-	-	-	-		-
254			**Other production plant**	**5,429,497,768**	**392,429,542**	**969,816**	**13,657,002**	**14,626,818**	**407,056,360**	**-**	**407,056,360**
255		Experimental Plant	103	-	-	-	-	-	-		-
256			**Experimental plant**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
257		Land and Land Rights	350	317,236,747	25,311,614	1,578,047	-	1,578,047	26,889,661		26,889,661
258		Structures and Improvements	352	343,853,358	27,435,294	2,362,496	-	2,362,496	29,797,791		29,797,791
259		Station Equipment	353	2,487,192,157	198,726,948	(230,532)	3,637,813	3,407,281	202,134,229		202,134,229
260		Towers and Fixtures	354	1,423,145,554	113,549,617	6,170,812	-	6,170,812	119,720,429		119,720,429
261		Poles and Fixtures	355	1,187,970,712	94,785,539	(13,840,864)	91,013,922	77,173,059	171,958,598		171,958,598
262		Clearing and Grading	356	1,516,382,804	120,988,809	8,335,779	-	8,335,779	129,324,588		129,324,588
263	**Electric plant in-service**	Underground Conduit	357	3,857,984	307,820	2	-	2	307,822		307,822
264		Underground Conductors	358	9,080,617	724,522	-	-	-	724,522		724,522
265		Roads and Trails	359	12,141,658	968,756	(15)	-	(15)	968,741		968,741
266		Unclassified Trans Plant - Acct 106	TP	575,546,931	45,922,011	(29,106,453)	-	(29,106,453)	16,815,557		16,815,557
267		Unclassified Trans Sub Plant - Acct 300	TS0	-	-	-	-	-	-		-
268			**Transmission plant**	**7,876,408,522**	**628,720,930**	**(24,730,728)**	**94,651,736**	**69,921,008**	**698,641,937**	**-**	**698,641,937**
269		Land and Land Rights	360	67,529,478	1,881,604	6,563	365,401	371,965	2,253,569		2,253,569
270		Structures and Improvements	361	132,942,689	8,205,735	225,766	707,524	933,290	9,139,025		9,139,025
271		Station Equipment	362	1,092,667,887	84,069,206	2,996,049	5,854,752	8,850,801	92,920,006		92,920,006
272		Storage Battery Equipment	363	-	-	-	-	-	-		-
273		Poles, Towers & Fixtures	364	1,403,211,649	121,009,827	1,888,593	7,193,165	9,081,757	130,091,585		130,091,585
274		Overhead Conductors	365	880,141,945	85,858,395	2,147,228	4,499,286	6,646,514	92,504,909		92,504,909
275		Underground Conduit	366	438,961,381	21,636,076	1,220,214	2,265,099	3,485,313	25,121,389		25,121,389
276		Underground Conductors	367	1,019,236,609	34,290,323	1,020,848	5,222,696	6,243,544	40,533,867		40,533,867
277		Line Transformers	368	1,532,991,706	124,866,844	1,441,153	7,779,824	9,220,977	134,087,822		134,087,822
278		Services	369	956,325,884	74,998,970	1,559,891	4,895,534	6,455,425	81,454,395		81,454,395
279		Meters	370	262,272,913	14,776,143	442,823	1,327,970	1,770,793	16,546,936		16,546,936
280		Installations on Customers' Premises	371	8,800,611	517,599	6,233	43,865	50,098	567,697		567,697
281		Leased Property	372	-	-	-	-	-	-		-
282		Street Lights	373	62,927,265	4,000,689	44,229	314,384	358,613	4,359,303		4,359,303
283		Unclassified Dist Plant - Acct 106	DP	139,265,522	6,987,978	4,314,349	-	4,314,349	11,302,326		11,302,326
284		Unclassified Dist Sub Plant - Acct 300	DS0	-	-	-	-	-	-		-
285			**Distribution plant**	**7,997,275,538**	**583,099,389**	**17,313,938**	**40,469,502**	**57,783,440**	**640,882,829**	**-**	**640,882,829**
286		Land and Land Rights	389	23,821,241	1,714,270	-	-	-	1,714,270		1,714,270
287		Structures and Improvements	390	265,595,471	23,039,899	368,611	-	368,611	23,408,511		23,408,511
288		Office Furniture & Equipment	391	80,845,799	5,473,061	648,811	-	648,811	6,121,872		6,121,872
289		Transportation Equipment	392	138,873,070	8,250,696	217,795	-	217,795	8,468,491		8,468,491
290		Stores Equipment	393	15,657,325	1,097,707	23,488	-	23,488	1,121,195		1,121,195
291		Tools, Shop & Garage Equipment	394	61,217,911	3,897,318	28,516	-	28,516	3,925,835		3,925,835
292		Laboratory Equipment	395	36,627,836	2,152,602	8,511	-	8,511	2,161,112		2,161,112
293		Power Operated Equipment	396	215,397,141	13,016,947	(213,355)	-	(213,355)	12,803,592		12,803,592
294		Communication Equipment	397	476,327,605	32,833,064	468,942	5,836,058	6,305,000	39,138,064		39,138,064
295		Misc. Equipment	398	8,322,106	466,072	716	-	716	466,788		466,788
296		Coal Mine	399	1,822,901	-	38,950,354	1,121,906	40,072,259	40,072,259		40,072,259
297			MP	-	-	-	-	-	-		-
298		WIDCO Capital Lease	399L	-	-	-	-	-	-		-
299		General Capital Leases	1011390	11,557,281	537,862	-	-	-	537,862		537,862

300		General Vehicles Capital Leases	1011392	-	-	-	-	-	-		-
301		Unclassified Gen Plant - Acct 106	GP	66,694,958	4,725,058	(3,873)	-	(3,873)	4,721,185		4,721,185
302		Unclassified Gen Plant - Acct 300	399G	-	-	-	-	-	-		-
303			**General plant**	**1,391,203,364**	**96,666,695**	**40,498,517**	**6,957,964**	**47,456,481**	**144,123,176**	**-**	**144,123,176**
304		Organization	301	-	-	-	-	-	-		-
305		Franchise & Consent	302	170,143,275	16,055,254	149	(41,444)	(41,295)	16,013,960		16,013,960
306		Miscellaneous Intangible Plant	303	884,449,560	63,143,182	974,109	7,847,287	8,821,396	71,964,578		71,964,578
307		Unclassified Intangible Plant - Acct 106	IP	-	-	-	-	-	-		-
308			**Intangible plant**	**1,054,592,835**	**79,198,436**	**974,258**	**7,805,843**	**8,780,101**	**87,978,537**	**-**	**87,978,537**
309			**Electric plant in service**	**31,784,200,759**	**2,263,546,946**	**(337,397,047)**	**482,391,790**	**144,994,742**	**2,408,541,689**	**-**	**2,408,541,689**
310	**Plant Helf for Future Use**	Plant Held For Future Use	105	19,148,374	467,185	-	-	-	467,185		467,185
311			**Total Plant Held For Future Use**	**19,148,374**	**467,185**	**-**	**-**	**-**	**467,185**	**-**	**467,185**
312	**Electric Plant Acquistion**	Electric Plant Acquisition Adjustments	114	154,931,754	158,118	-	-	-	158,118		158,118
313			**Total Electric Plant Acquisition Adjustments**	**154,931,754**	**158,118**	**-**	**-**	**-**	**158,118**	**-**	**158,118**
314	**Accum Provision for Asset Acq**	Accum Provision for Asset Acquisition Adjustments	115	(142,894,276)	(42,273)	-	-	-	(42,273)		(42,273)
315			**Total Accum Provision for Asset Acq. Adj.**	**(142,894,276)**	**(42,273)**	**-**	**-**	**-**	**(42,273)**	**-**	**(42,273)**
316	**Pensions**	Pensions	128	-	-	-	-	-	-		-
317			**Total pensions**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
318		Weatherization	124	604,411	3,312	-	-	-	3,312		3,312
319	**Weatherization**	Weatherization	182W	202,390,509	-	-	-	-	-		-
320		Weatherization	186W	-	-	-	-	-	-		-
321			**Total weatherization loans**	**202,994,921**	**3,312**	**-**	**-**	**-**	**3,312**	**-**	**3,312**
322		Fuel Stock	151	192,798,541	9,196,315	(9,196,315)	-	(9,196,315)	-		-
323			**Total Fuel Stock**	**192,798,541**	**9,196,315**	**(9,196,315)**	**-**	**(9,196,315)**	**-**	**-**	**-**
324		Fuel Stock - Undistributed	152	-	-	-	-	-	-		-
325	**Fuel Stock**	DG&T Working Capital Deposit	25316	(2,946,250)	-	-	-	-	-		-
326		DG&T Working Capital Deposit	25317	(2,644,215)	-	-	-	-	-		-
327		Provo Working Capital Deposit	25319	-	-	-	-	-	-		-
328			**Total Fuel Stock deferred**	**(5,590,465)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
329			**Total Fuel Stock (Net)**	**187,208,076**	**9,196,315**	**(9,196,315)**	**-**	**(9,196,315)**	**-**	**-**	**-**
330		Materials and Supplies	154	284,144,630	12,260,467	(12,260,467)	-	(12,260,467)	0		0
331	**Materials and Supplies**	Stores Expense Undistributed	163	-	-	-	-	-	-		-
332		Provo Working Capital Deposit	25318	(273,000)	-	-	-	-	-		-
333			**Total Materials & Supplies (Net)**	**283,871,630**	**12,260,467**	**(12,260,467)**	**-**	**(12,260,467)**	**0**	**-**	**0**
334	**Prepayments**	Prepayments	165	76,694,073	3,284,761	(3,284,761)	-	(3,284,761)	0		0
335			**Total Prepayments**	**76,694,073**	**3,284,761**	**(3,284,761)**	**-**	**(3,284,761)**	**0**	**-**	**0**
336	**Miscellaneous Deferred Debits**	Misc Regulatory Assets	182M	483,358,646	659,643	(659,643)	392,247	(267,396)	392,247		392,247
337		Misc Deferred Debits	186M	114,791,541	9,300,171	(9,300,171)		(9,300,171)	-		-
338			**Total Misc. Deferred Debits**	**598,150,187**	**9,959,814**	**(9,959,814)**	**392,247**	**(9,567,567)**	**392,247**	**-**	**392,247**
339		Cash Working Capital	CWC	-	-	29,873,668	-	29,873,668	29,873,668		29,873,668
340		Other Work. Cap.	OWC	-	-	-	-	-	-		-
341		Cash	131	-	-	-	-	-	-		-
342		Working Funds	135	-	-	-	-	-	-		-
343	**Working Capital**	Other A/R	141	-	-	-	-	-	-		-
344		Other A/R	143	49,060,066	3,475,700	(3,475,700)	-	(3,475,700)	-		-
345		A/P	232	(13,141,296)	(728,541)	728,541	-	728,541	-		-
346		Other Msc. Df. Crd.	2533	(8,411,097)	-	-	-	-	-		-
347		Asset Retir. Oblig.	230	(2,341,736)	-	-	-	-	-		-
348		ARO Reg Liability	254105	-	-	-	-	-	-		-
349			**Total Working Capital**	**25,165,938**	**2,747,159**	**27,126,509**	**-**	**27,126,509**	**29,873,668**	**-**	**29,873,668**
350		Unrec Plant & Reg Study Costs	18221	-	-	-	-	-	-		-
351	**Miscellaneous Rate Base**	Nuclear Plant - Trojan	18222	-	-	-	-	-	-		-
352		Misc Deferred Debits-Trojan	1869	-	-	-	-	-	-		-
353			**TOTAL MISCELLANEOUS RATE BASE**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
354			**TOTAL RATE BASE ADDITIONS**	**1,405,270,676**	**38,034,856**	**(7,574,647)**	**392,247**	**(7,182,601)**	**30,852,256**	**-**	**30,852,256**
355			**Total Electric Plant**	**33,189,471,435**	**2,301,581,803**	**(344,971,694)**	**482,784,036**	**137,812,142**	**2,439,393,945**	**-**	**2,439,393,945**
356	**Customer Service Deposits**	Customer Service Deposits	235	-	-	(408,391)	-	(408,391)	(408,391)		(408,391)
357			**Total Customer Service Deposits**	**-**	**-**	**(408,391)**	**-**	**(408,391)**	**(408,391)**	**-**	**(408,391)**
358		Prop Ins	2281	(5,651,178)	(42,006)	50,182	-	50,182	8,176		8,176
359	**Insurance and Misc Accumulation Provisions**	Inj & Dam	2282	(156,072,745)	(10,145,356)	10,145,356	-	10,145,356	-		-
360		Pen & Ben	2283	(2,068,053)	(146,513)	-	-	-	(146,513)		(146,513)
361		Accum Misc Oper Provisions - Other	22841	(234,884)	(52,057)	-	-	-	(52,057)		(52,057)
362			**Total Insurance and Misc Accum Provisions**	**(164,026,861)**	**(10,385,933)**	**10,195,538**	**-**	**10,195,538**	**(190,394)**	**-**	**(190,394)**
363	**Regulatory Liabilities**	Regulatory Liability	25335	(115,119,099)	-	-	-	-	-		-
364		Regulatory Liability	254	(1,719,330,506)	(160,361,701)	35,285,349	36,396,648	71,681,997	(88,679,705)		(88,679,705)
365			**Total Regulatory Liabilities**	**(1,834,449,605)**	**(160,361,701)**	**35,285,349**	**36,396,648**	**71,681,997**	**(88,679,705)**	**-**	**(88,679,705)**
366	**Customer Adv for Construction**	Customer Advances for Construction	252	(119,222,098)	(6,092,042)	(1,733,115)	-	(1,733,115)	(7,825,157)		(7,825,157)
367			**Total Customer Advances for Constr.**	**(119,222,098)**	**(6,092,042)**	**(1,733,115)**	**-**	**(1,733,115)**	**(7,825,157)**	**-**	**(7,825,157)**
368	**Other Deferred Credits**	SO2 Emissions	25398	-	-	-	-	-	-		-
369		Other Deferred Credits	25399	(97,116,106)	(6,461,096)	-	-	-	(6,461,096)		(6,461,096)
370			**Total Other deferred credits**	**(97,116,106)**	**(6,461,096)**	**-**	**-**	**-**	**(6,461,096)**	**-**	**(6,461,096)**
371		Accumulated Deferred Income Taxes	190	522,887,709	43,859,903	(8,675,413)	(14,740,154)	(23,415,567)	20,444,336		20,444,336
372	**Accumulated Deferred Income Taxes**	Accumulated Deferred Income Taxes	281	(143,593,227)	(11,456,984)	-	11,456,984	11,456,984	(0)		(0)
373		Accumulated Deferred Income Taxes	282	(2,816,480,659)	(192,188,048)	5,251,629	2,309,778	7,561,407	(184,626,641)		(184,626,641)
374		Accumulated Deferred Income Taxes	283	(204,295,747)	(2,091,724)	1,273,328	44,792	1,318,120	(773,603)		(773,603)
375			**TOTAL ACCUM DEF INCOME TAX**	**(2,641,481,924)**	**(161,876,853)**	**(2,150,456)**	**(928,600)**	**(3,079,055)**	**(164,955,908)**	**-**	**(164,955,908)**
376	**Accum Investment Tax Credit**	Accumulated Investment Tax Credit	255	(2,403,507)	(14,943)	-	-	-	(14,943)		(14,943)
377			**Total Accumulated Investment Tax Credit**	**(2,403,507)**	**(14,943)**	**-**	**-**	**-**	**(14,943)**	**-**	**(14,943)**
378		Steam Prod Plant Accumulated Depr	108SP	(3,544,367,566)	(195,880,294)	187,726,543	(311,620,280)	(123,893,737)	(319,774,032)		(319,774,032)
379		Nuclear Prod Plant Accumulated Depr	108NP	-	-	-	-	-	-		-
380		Hydraulic Prod Plant Accum Depr	108HP	(509,720,395)	(40,781,396)	(995,168)	(4,257,142)	(5,252,310)	(46,033,707)		(46,033,707)
381		Other Production Plant - Accum Depr	108OP	(217,955,390)	(27,708,726)	(7,799,258)	(31,532,261)	(39,331,519)	(67,040,246)		(67,040,246)
382		Experimental Plant - Accum Depr	108EP	-	-	-	-	-	-		-
383			**TOTAL PRODUCTION PLANT DEPR**	**(4,272,043,351)**	**(264,370,417)**	**178,932,117**	**(347,409,684)**	**(168,477,567)**	**(432,847,984)**	**-**	**(432,847,984)**
384		Transmission Plant Accumulated Depr	108TP	(2,049,807,317)	(163,658,322)	1,135,977	(21,467,523)	(20,331,545)	(183,989,868)		(183,989,868)
385			**TOTAL TRANS PLANT ACCUM DEPR**	**(2,049,807,317)**	**(163,658,322)**	**1,135,977**	**(21,467,523)**	**(20,331,545)**	**(183,989,868)**	**-**	**(183,989,868)**
386		Land and Land Rights	108360	(10,165,828)	(203,994)	(3,409)	(209,241)	(212,650)	(416,644)		(416,644)
387		Structures and Improvements	108361	(34,062,627)	(1,431,821)	(69,888)	(405,153)	(475,041)	(1,906,861)		(1,906,861)
388		Station Equipment	108362	(360,580,732)	(27,911,109)	(553,501)	(3,352,633)	(3,906,134)	(31,817,242)		(31,817,242)
389		Storage Battery Equipment	108363	-	-	-	-	-	-		-
390		Poles, Towers & Fixtures	108364	(689,252,175)	(77,126,825)	(1,081,214)	(4,119,054)	(5,200,268)	(82,327,093)		(82,327,093)
391		Overhead Conductors	108365	(354,672,283)	(37,936,697)	(484,384)	(2,576,446)	(3,060,830)	(40,997,527)		(40,997,527)
392		Underground Conduit	108366	(182,889,758)	(11,310,929)	(228,181)	(1,297,074)	(1,525,255)	(12,836,184)		(12,836,184)
393		Underground Conductors	108367	(387,848,044)	(13,887,512)	(329,046)	(2,990,696)	(3,319,741)	(17,207,254)		(17,207,254)
394		Line Transformers	108368	(614,948,422)	(65,900,797)	(748,935)	(4,454,995)	(5,203,930)	(71,104,727)		(71,104,727)
395		Services	108369	(370,797,077)	(33,665,109)	(708,262)	(2,803,351)	(3,511,613)	(37,176,722)		(37,176,722)
396		Meters	108370	(109,244,734)	(8,328,629)	(325,711)	(760,442)	(1,086,153)	(9,414,781)		(9,414,781)
397		Installations on Customers' Premises	108371	(7,299,880)	(428,138)	3,211	(25,118)	(21,907)	(450,045)		(450,045)
398		Leased Property	108372	-	-	-	-	-	-		-
399		Street Lights	108373	(34,145,825)	(1,786,574)	(20,923)	(180,027)	(200,950)	(1,987,524)		(1,987,524)
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**		**(3,149,559,226)**	**(279,437,104)**	**(4,729,268)**	**(23,174,230)**	**(27,903,498)**	**(307,340,602)**	**-**	**(307,340,602)**
404		General Plant Accumulated Depr	108GP	(538,694,282)	(42,629,144)	(692,110)	(3,262,002)	(3,954,113)	(46,583,257)		(46,583,257)
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)**	**(5,544,757)**	**(38,693,509)**	**(81,322,653)**	**-**	**(81,322,653)**
409		**Total accumulated provision for depreciation of electric utility plant**		**(10,010,104,176)**	**(750,094,987)**	**142,190,073**	**(397,596,192)**	**(255,406,119)**	**(1,005,501,106)**	**-**	**(1,005,501,106)**
410	**Accumulated Provisions for Amortization of Electric Utility Plant**	Accum Prov for Amort-Other	111OP	(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)	(7,232,850)	(8,714,091)	(62,357,180)		(62,357,180)
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)**	**(7,490,521)**	**(9,036,197)**	**(64,932,897)**	**-**	**(64,932,897)**
416		**TOTAL RATE BASE DEDUCTIONS**		**(15,578,316,026)**	**(1,151,184,256)**	**181,833,323**	**(369,618,665)**	**(187,785,342)**	**(1,338,969,598)**	**-**	**(1,338,969,598)**
417		**Total Rate Base**		**17,611,155,409**	**1,150,397,547**	**(163,138,571)**	**113,165,371**	**(49,973,201)**	**1,100,424,347**	**-**	**1,100,424,347**
		Revenue Requirement Impact			25,976,377	(30,668,882)	31,455,724	786,842	26,763,219		46
		Change in Rate Base			-	(163,138,571)	113,165,371	(49,973,201)	(49,973,201)		1,847,154,542
		ROR			6.98%	4.01%	-3.35%	-0.26%	6.72%		10.29%

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%

A	B		FERC Acct #	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
Line No.											
1											
2		Residential sales	440	176,071,754.90	-	-	-	-	-	-	176,071,754.90
3		Commercial and industrial sales	442	-	58,004,210.24	84,757,248.95	31,760,598.39	38,671,305.32	14,475,016.40	-	227,668,379.31
4		Public street and highway lighting	444	-	-	-	-	-	-	888,616.74	888,616.74
5		Other sales to public authorities	445	-	-	-	-	-	-	-	-
6		Sales to railroads and railways	446	-	-	-	-	-	-	-	-
7		Interdepartmental sales	448	-	-	-	-	-	-	-	-
8		**Total sales to ultimate customers**		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
9		Sales for resale	447	7,979,097.44	2,678,980.88	4,559,882.29	1,836,297.61	2,598,540.29	747,509.54	34,005.00	20,434,313.04
10		**Total sales of electricity**		183,720,742.77	60,872,833.14	89,601,249.20	33,668,520.55	41,309,743.53	15,375,283.79	910,256.48	425,458,629.45
11		Provision for rate refunds	449.1	113,563.24	32,223.16	53,183.42	21,075.15	28,405.64	9,765.15	290.08	258,505.85
12	**Electric operating revenues**	**Total revenues net of provision for rate refunds**		(330,109.57)	189,642.02	284,117.97	71,624.55	39,897.91	152,757.85	(12,365.26)	395,565.46
13		Forfeited discounts	450	(641.98)	(82.99)	(106.00)	(27.91)	(17.92)	(6.71)	(0.66)	(884.17)
14		Miscellaneous service revenues	451	133,160.15	25,027.85	1,287.29	79.90	1.20	6,181.58	3,237.56	168,975.52
15		Sales of water and water power	453	311.27	97.14	159.88	64.22	84.38	27.50	1.22	745.62
16		Rent from electric property	454	774,271.65	189,163.05	226,211.70	86,755.15	109,962.02	65,489.15	5,225.95	1,457,078.67
17		Interdepartmental rents	455	-	-	-	-	-	-	-	-
18		Other electric revenues	456	12,775,227.93	2,681,321.66	1,269,162.35	475,058.31	616,726.12	688,550.69	263,890.76	18,769,937.82
19		Revenues from transmission of electricity of others	456.1	13,795,892.26	2,927,749.87	1,549,898.65	583,004.82	755,161.44	770,007.36	272,644.91	20,654,359.31
20		Regional transmission service revenues	457.1	-	-	-	-	-	-	-	-
21		Miscellaneous revenues	457.2	-	-	-	-	-	-	-	-
22		**Total other operating revenues**		13,795,892.26	2,927,749.87	1,549,898.65	583,004.82	755,161.44	770,007.36	272,644.91	20,654,359.31
23		**Total electric operating revenues**		197,516,635.03	63,800,583.01	91,151,147.85	34,251,525.37	42,064,904.97	16,145,291.15	1,182,901.38	446,112,988.76
24		Operation supervision and engineering	500	1,323,985.38	375,676.10	620,042.86	245,706.20	331,169.25	113,847.67	3,381.92	3,013,809.38
25		Fuel	501	17,698,917.08	5,942,409.00	10,114,549.81	4,073,202.44	5,763,978.89	1,658,095.98	75,428.53	45,326,581.73
26		Steam expenses	502	2,137,735.30	606,574.71	1,001,134.55	396,722.52	534,713.00	183,820.91	5,460.53	4,866,161.53
27		Steam from other sources	503	128,578.36	43,170.17	73,479.76	29,590.83	41,873.92	12,045.67	547.97	329,286.68
28		Steam transferred—credit	504	-	-	-	-	-	-	-	-
29		Electric expenses	505	(3,684.86)	(1,045.57)	(1,725.68)	(683.84)	(921.70)	(316.86)	(9.41)	(8,387.91)
30		Miscellaneous steam power expenses	506	(1,288,708.13)	(365,666.30)	(603,521.98)	(239,159.42)	(322,345.33)	(110,814.23)	(3,291.81)	(2,933,507.21)
31		Rents	507	29,172.21	8,277.51	13,661.80	5,413.80	7,296.86	2,508.48	74.52	66,405.18
32		Operation supplies and expenses (non-major only)	508	-	-	-	-	-	-	-	-
33		**Total steam power generation operation expenses**		20,025,995.35	6,609,395.62	11,217,621.13	4,510,792.53	6,355,764.89	1,859,187.62	81,592.24	50,660,349.39
34		Maintenance supervision and engineering	510	68,187.42	19,347.93	31,933.22	12,654.27	17,055.76	5,863.34	174.17	155,216.12
35		Maintenance of structures	511	789,127.03	223,911.96	369,560.41	146,446.79	197,384.81	67,855.94	2,015.71	1,796,302.65
36		Maintenance of boiler plant	512	2,511,951.75	712,757.29	1,176,385.91	466,169.89	628,315.99	215,999.26	6,416.41	5,717,996.48
37		Maintenance of electric plant	513	1,256,126.19	356,421.29	588,263.35	233,112.84	314,195.59	108,012.56	3,208.59	2,859,340.40
38		Maintenance of miscellaneous steam plant	514	243,780.09	69,171.72	114,165.99	45,240.89	60,976.86	20,962.31	622.70	554,920.56
39		**Total steam power generation maintenance expenses**		4,869,172.47	1,381,610.20	2,280,308.88	903,624.68	1,217,929.01	418,693.42	12,437.58	11,083,776.22
40		**Generation - steam production expenses**		23,757,867.42	7,609,157.37	12,847,987.34	5,152,680.59	7,203,311.04	2,171,334.79	89,182.92	58,831,521.47
41		Operation supervision and engineering	535	308,932.66	87,658.53	144,677.95	57,331.95	77,273.51	26,564.69	789.12	703,228.42
42		Water for power	536	5,780.86	1,640.30	2,707.27	1,072.82	1,445.97	497.09	14.77	13,159.07
43		Hydraulic expenses	537	162,297.42	46,051.31	76,006.40	30,119.28	40,595.55	13,955.73	414.56	369,440.25
44		Electric expenses	538	-	-	-	-	-	-	-	-
45		Miscellaneous hydraulic power generation expenses	539	664,371.81	188,513.12	311,135.61	123,294.62	166,179.72	57,128.41	1,697.04	1,512,320.33
46		Rents	540	78,203.26	22,189.89	36,623.80	14,513.02	19,561.03	6,724.59	199.76	178,015.34
47		**Total hydraulic power generation operation expenses**		1,219,586.01	346,053.15	571,151.02	226,331.69	305,055.77	104,870.52	3,115.25	2,776,163.41
48	**Generation production expenses**	Maintenance supervision and engineering	541	13.35	3.79	6.25	2.48	3.34	1.15	0.03	30.40
49		Maintenance of structures	542	30,771.97	8,731.44	14,410.99	5,710.69	7,697.01	2,646.04	78.60	70,046.73
50		Maintenance of reservoirs, dams and waterways	543	32,139.92	9,119.59	15,051.62	5,964.55	8,039.18	2,763.67	82.10	73,160.62
51		Maintenance of electric plant	544	43,673.45	12,392.18	20,452.95	8,104.95	10,924.07	3,755.42	111.56	99,414.58
52		Maintenance of miscellaneous hydraulic plant	545	187,055.76	53,076.40	87,601.11	34,713.95	46,788.37	16,084.67	477.81	425,798.06
53		**Total hydraulic power generation maintenance expenses**		293,654.45	83,323.40	137,522.93	54,496.61	73,451.96	25,250.94	750.10	668,450.39
54		**Generation - hydraulic power production expenses**		1,513,240.46	429,376.55	708,673.95	280,828.30	378,507.74	130,121.46	3,865.35	3,444,613.80
55		Operation supervision and engineering	546	15,106.16	4,286.32	7,074.45	2,803.41	3,778.51	1,298.96	38.59	34,386.41
56		Fuel	547	26,203,911.38	8,797,959.67	14,974,970.82	6,030,529.17	8,533,787.19	2,454,873.36	111,674.78	67,107,706.37
57		Generation expenses	548	14,697.39	4,170.33	6,883.02	2,727.55	3,676.27	1,263.81	37.54	33,455.91
58		Operation of energy storage equipment	548.1	728,362.17	206,670.15	341,103.29	135,170.00	182,185.66	62,630.86	1,860.49	1,657,982.63
59		Miscellaneous other power generation expenses	549	389,531.19	110,528.07	182,423.49	72,289.49	97,433.67	33,495.25	995.00	886,696.15
60		Rents	550	366,708.92	104,052.34	171,735.47	68,054.12	91,725.12	31,532.79	936.70	834,745.46
61		**Total other power generation operation expenses**		27,718,317.21	9,227,666.89	15,684,190.53	6,311,573.74	8,912,586.42	2,585,095.03	115,543.10	70,554,972.93
62		Maintenance supervision and engineering	551	-	-	-	-	-	-	-	-
63		Maintenance of structures	552	1,968.21	558.47	921.75	365.26	492.31	169.24	5.03	4,480.28
64		Maintenance of generating and electric plant	553	1,310,230.45	297,504.81	491,023.34	194,579.26	262,259.02	90,158.07	2,678.21	2,648,433.15
65		Maintenance of energy storage equipment	553.1	1,076,460.62	472,895.91	134,182.52	221,464.48	87,760.38	118,285.74	40,663.67	2,151,713.31
66		Maintenance of miscellaneous other power generation plant	554	42,028.23	11,925.36	19,682.47	7,799.63	10,512.55	3,613.95	107.35	95,669.55
67		**Total other power generation maintenance expenses**		2,430,687.52	782,884.55	645,810.08	424,208.63	361,024.25	212,227.00	43,454.26	4,900,296.28
68		**Generation - other production expenses**		28,810,802.03	9,537,655.53	16,195,818.09	6,514,317.89	9,185,850.30	2,679,036.29	118,333.69	73,041,813.83
69		Purchased power	555	39,099,945.29	13,127,801.30	22,344,776.38	8,998,403.22	12,733,618.56	3,663,018.58	166,634.58	100,134,197.91

70		Power purchased for storage operations	555.1	-	-	-	-	-	-	-	-
71		System control and load dispatching	556	38,172.81	10,831.40	17,876.92	7,084.14	9,548.19	3,282.43	97.51	86,893.38
72		Other expenses	557	1,248,303.28	354,201.57	584,599.76	231,661.06	312,238.84	107,339.88	3,188.60	2,841,533.00
73		**Generation - other power supply expenses**		40,386,421.38	13,492,834.27	22,947,253.05	9,237,148.42	13,055,405.59	3,773,640.88	169,920.69	103,062,624.29
74		**Total power generation production expenses**		94,468,331.30	31,069,023.72	52,699,732.43	21,184,975.20	29,823,074.67	8,754,133.42	381,302.65	238,380,573.38
75		Operation supervision and engineering	560	436,512.64	136,227.10	224,202.32	90,057.92	118,324.66	38,569.27	1,714.69	1,045,608.61
76		Load dispatch—reliability	561.1	567,880.41	177,224.42	291,675.64	117,160.70	153,934.27	50,176.63	2,230.73	1,360,282.80
77		Load dispatch—monitor and operate transmission system	561.2	-	-	-	-	-	-	-	-
78		Load dispatch—transmission service and scheduling	561.3	-	-	-	-	-	-	-	-
79		Scheduling, system control and dispatch services	561.4	-	-	-	-	-	-	-	-
80		Reliability planning and standards development	561.5	-	-	-	-	-	-	-	-
81		Transmission service studies	561.6	-	-	-	-	-	-	-	-
82		Generation interconnection studies	561.7	-	-	-	-	-	-	-	-
83		Reliability planning and standards development services	561.8	-	-	-	-	-	-	-	-
84		Station expenses	562	114,042.94	35,590.58	58,574.92	23,528.46	30,913.40	10,076.58	447.98	273,174.86
85		Overhead line expense	563	39,374.74	12,288.09	20,223.72	8,123.49	10,673.24	3,479.06	154.67	94,317.02
86		Underground line expenses	564	-	-	-	-	-	-	-	-
87		Transmission of electricity by others	565	5,604,938.28	1,749,192.18	2,878,817.30	1,156,367.63	1,519,320.05	495,239.69	22,017.11	13,425,892.24
88	**Transmission expenses**	Miscellaneous transmission expenses	566	75,690.18	23,621.43	38,876.11	15,615.82	20,517.20	6,687.81	297.32	181,305.88
89		Rents	567	86,287.15	26,928.54	44,318.95	17,802.10	23,389.70	7,624.14	338.95	206,689.53
90		**Total transmission operation expenses**		6,924,726.35	2,161,072.35	3,556,688.94	1,428,656.12	1,877,072.51	611,853.18	27,201.46	16,587,270.92
91		Maintenance supervision and engineering	568	36,617.81	11,427.70	18,807.70	7,554.70	9,925.92	3,235.47	143.84	87,713.14
92		Maintenance of structures	569	205,831.85	64,236.12	105,719.68	42,465.64	55,794.45	18,186.84	808.54	493,043.12
93		Maintenance of computer hardware	569.1	-	-	-	-	-	-	-	-
94		Maintenance of computer software	569.2	-	-	-	-	-	-	-	-
95		Maintenance of communication equipment	569.3	-	-	-	-	-	-	-	-
96		Maintenance of miscellaneous regional transmission plant	569.4	-	-	-	-	-	-	-	-
97		Maintenance of station equipment	570	426,434.27	133,081.84	219,025.85	87,978.63	115,592.73	37,678.77	1,675.10	1,021,467.19
98		Maintenance of overhead lines	571	740,429.74	231,073.71	380,300.70	152,759.75	200,706.89	65,422.70	2,908.53	1,773,602.03
99		Maintenance of underground lines	572	3,855.16	1,203.12	1,980.09	795.37	1,045.01	340.63	15.14	9,234.53
100		Maintenance of miscellaneous transmission plant	573	4,080.80	1,273.54	2,095.99	841.92	1,106.17	360.57	16.03	9,775.01
101		**Total transmission maintenance expenses**		1,417,249.63	442,296.03	727,930.00	292,396.01	384,171.18	125,224.98	5,567.19	3,394,835.02
102			**Total transmission expenses**	8,341,975.98	2,603,368.38	4,284,618.95	1,721,052.13	2,261,243.69	737,078.16	32,768.64	19,982,105.94
103		Operation supervision and engineering	580	743,880.56	185,881.94	163,224.52	60,881.74	21,659.10	46,227.83	6,788.88	1,228,544.56
104		Load dispatching	581	470,033.91	118,840.00	160,538.49	61,235.54	75,573.63	46,154.41	744.56	933,120.53
105		Station expenses	582	313,240.92	79,197.58	106,986.37	40,808.71	40,042.33	30,758.31	496.19	611,530.42
106		Overhead line expenses	583	208,533.83	47,669.17	51,510.39	19,648.04	-	14,809.11	325.64	342,496.18
107		Underground line expenses	584	-	-	-	-	-	-	-	-
108		Street lighting and signal system expenses	585	-	-	-	-	-	-	18,034.55	18,034.55
109		Meter expenses	586	161,547.45	42,122.22	18,387.77	2,552.93	1,601.30	12,951.32	-	239,163.00
110		Customer installations expenses	587	719,231.49	181,845.32	245,651.07	93,700.75	115,640.45	70,624.06	1,139.31	1,427,832.46
111		Miscellaneous distribution expenses	588	43,955.78	10,983.73	9,644.91	3,597.49	1,279.83	2,731.59	401.15	72,594.49
112		Rents	589	46,203.76	11,545.46	10,138.17	3,781.47	1,345.29	2,871.29	421.67	76,307.12
113	**Distribution expenses**	**Total distribution operation expenses**		2,706,627.70	678,085.43	766,081.69	286,206.69	257,141.93	227,127.92	28,351.95	4,949,623.31
114		Maintenance supervision and engineering	590	200,835.65	50,185.10	44,067.96	16,437.08	5,847.60	12,480.76	1,832.89	331,687.05
115		Maintenance of structures	591	47,295.61	11,957.88	16,153.66	6,161.62	7,604.35	4,644.14	74.92	93,892.18
116		Maintenance of station equipment	592	351,862.30	88,962.34	120,177.37	45,840.27	44,979.39	34,550.69	557.37	686,929.72
117		Maintenance of Energy Storage Equipment	592.2	-	-	-	-	-	-	-	-
118		Maintenance of overhead lines	593	6,464,118.23	1,621,725.04	1,282,862.15	481,043.14	-	357,701.01	7,865.48	10,215,315.05
119		Maintenance of underground lines	594	1,021,815.61	240,487.24	144,153.89	50,914.75	-	28,784.78	1,101.62	1,487,257.88
120		Maintenance of line transformers	595	39,578.24	15,243.61	4,317.74	557.80	-	7,694.58	80.01	67,471.98
121		Maintenance of street lighting and signal systems	596	-	-	-	-	-	-	59,079.09	59,079.09
122		Maintenance of meters	597	9,423.13	2,457.01	1,072.57	148.91	93.40	755.46	-	13,950.48
123		Maintenance of miscellaneous distribution plant	598	415,179.48	103,745.64	91,099.93	33,979.72	12,088.52	25,800.98	3,789.05	685,683.32
124		**Total distribution maintenance expenses**		8,550,108.26	2,134,763.85	1,703,905.28	635,083.29	70,613.27	472,412.38	74,380.43	13,641,266.76
125			**Total distribution expenses**	11,256,735.96	2,812,849.28	2,469,986.97	921,289.98	327,755.19	699,540.30	102,732.39	18,590,890.07
126		Supervision	901	124,900.69	19,876.59	4,166.82	1,628.62	1,498.93	3,290.57	1,442.29	156,804.51
127		Meter reading expenses	902	963,617.00	181,114.72	10,030.62	4,208.55	1,061.79	29,863.49	-	1,189,896.16
128	**Customer account expenses**	Customer records and collection expenses	903	2,574,338.62	538,880.13	30,169.97	13,556.00	204.02	109,065.83	60,676.11	3,326,890.67
129		Uncollectible accounts	904	1,716,528.69	116,199.35	135,094.63	50,750.46	61,793.12	(497.43)	-	2,079,868.83
130		Miscellaneous customer accounts expenses	905	124.88	19.87	4.17	1.63	1.50	3.29	1.44	156.77
131			**Total customer account expenses**	5,379,509.88	856,090.66	179,466.20	70,145.26	64,559.36	141,725.75	62,119.84	6,753,616.95
132		Supervision	907	30.31	5.70	0.29	0.02	0.00	1.41	0.74	38.46
133		Customer assistance expenses	908	299,540.42	56,299.52	2,895.74	179.72	2.70	13,905.30	7,282.80	380,106.21
134	**Customer service and informational expenses**	Informational and instructional advertising expenses	909	259,621.62	48,796.67	2,509.83	155.77	2.34	12,052.18	6,312.25	329,450.67
135		Miscellaneous customer service and informational expenses	910	77.23	14.52	0.75	0.05	0.00	3.59	1.88	98.00
136			**Total customer service and informational expenses**	559,269.58	105,116.40	5,406.61	335.56	5.05	25,962.48	13,597.67	709,693.34
137		Administrative and general salaries	920	2,580,038.10	742,661.85	966,378.22	375,070.13	436,708.71	221,546.03	18,532.28	5,340,935.31
138		Office supplies and expenses	921	570,605.96	163,858.69	211,924.93	82,255.73	95,743.50	48,781.59	4,179.97	1,177,350.37
139		Administrative expenses transferred—credit	922	(1,368,503.53)	(393,922.62)	(512,586.23)	(198,944.66)	(231,638.98)	(117,512.42)	(9,829.89)	(2,832,938.33)
140		Outside services employed	923	1,165,952.37	324,920.20	387,283.29	150,409.88	174,303.51	94,192.43	10,607.59	2,307,669.27
141		Property insurance	924	742,907.20	213,845.23	278,263.08	107,999.30	125,747.77	63,792.91	5,336.26	1,537,891.74

142		Injuries and damages	925	2,140,287.82	616,080.09	801,665.50	311,141.93	362,274.62	183,784.99	15,373.58	4,430,608.53
143	**Administrative and general expenses**	Employee pensions and benefits	926	3,861,943.74	1,125,122.90	1,466,344.52	565,762.63	661,909.94	326,981.15	28,007.09	8,036,071.96
144		Franchise requirements	927	-	-	-	-	-	-	-	-
145		Regulatory commission expenses	928	946,117.39	313,314.93	457,860.05	171,375.66	208,399.49	78,748.04	4,716.46	2,180,532.02
146		Duplicate charges—credit	929	(4,354,907.38)	(1,268,740.91)	(1,653,518.28)	(637,980.26)	(746,400.43)	(368,719.16)	(31,582.10)	(9,061,848.52)
147		General advertising expenses	930.1	-	-	-	-	-	-	-	-
148		Miscellaneous general expenses	930.2	79,014.05	23,019.63	30,000.91	11,575.31	13,542.45	6,689.92	573.02	164,415.28
149		Rents	931	6,825.61	1,964.75	2,556.60	992.26	1,155.33	586.11	49.03	14,129.69
150		Maintenance of general plant	932	-	-	-	-	-	-	-	-
151			**Total administrative and general expenses**	6,697,415.65	1,953,310.44	2,546,056.27	981,830.82	1,149,179.59	566,325.30	48,612.02	13,942,730.08
152		Depreciation expense steam production plant	403, 403.1	1,788,249.20	507,409.29	837,464.80	331,864.63	447,295.84	153,769.08	4,567.82	4,070,620.64
153		Depreciation expense hydraulic production plant	403, 403.1	1,237,989.54	351,275.09	579,769.67	229,747.03	309,659.06	106,453.01	3,162.26	2,818,055.66
154		Depreciation expense other power generation production plant	403, 403.1	7,242,096.48	2,054,918.87	3,391,585.94	1,343,993.70	1,811,469.90	622,737.87	18,498.86	16,485,301.62
155	**Depreciation expenses**	Depreciation expense transmission	403, 403.1	4,973,846.35	1,552,240.66	2,554,674.86	1,026,165.61	1,348,251.15	439,477.83	19,538.08	11,914,194.55
156		Depreciation expense distribution	403, 403.1	10,030,844.26	2,744,716.46	1,928,821.08	657,660.93	166,008.54	860,277.42	164,048.35	16,552,377.04
157		Depreciation expense general plant	403, 403.1	1,879,393.30	537,501.17	653,307.95	252,096.74	281,608.18	159,339.15	15,739.64	3,778,986.12
158		Depreciation expense common	403, 403.1	-	-	-	-	-	-	-	-
159			**Total depreciation expenses**	27,152,419.13	7,748,061.53	9,945,624.30	3,841,528.63	4,364,292.67	2,342,054.37	225,555.00	55,619,535.63
160		Intangible plant	404, 405	2,448,076.11	643,518.95	674,272.05	263,758.11	315,098.99	176,881.89	28,485.18	4,550,091.28
161		Amortization expense steam production plant	404, 405	-	-	-	-	-	-	-	-
162		Amortization expense hydraulic production plant	404, 405	-	-	-	-	-	-	-	-
163		Amortization expense other power generation production plant	404, 405	12,893.00	3,451.36	3,992.25	1,566.73	1,923.98	965.95	130.47	24,923.75
164		Amortization expense transmission	404, 405	-	-	-	-	-	-	-	-
165	**Amortization expenses**	Amortization expense distribution	404, 405	-	-	-	-	-	-	-	-
166		Amortization expense general plant	404, 405	43,866.72	13,599.54	22,033.68	8,832.20	11,529.13	3,866.78	183.50	103,911.55
167		Amortization expense common plant	404, 405	-	-	-	-	-	-	-	-
168		Amortization of electric plant acquisition adjustments	406	-	-	-	-	-	-	-	-
169		Amortization of property losses, unrecovered plant and regulatory costs	407	5,583,574.28	1,494,683.16	1,728,926.34	678,504.88	833,219.43	418,322.99	56,501.08	10,793,732.15
170			**Total amortization expenses**	8,088,410.12	2,155,253.01	2,429,224.32	952,661.92	1,161,771.53	600,037.61	85,300.22	15,472,658.73
171	**Regulatory debits and credits**	Regulatory debits and credits	407.3, 407.4	-	-	-	-	-	-	-	-
172			**Total regulatory debits and credits**	-	-	-	-	-	-	-	-
173		Taxes other than income	408.1	14,070,104.47	3,935,446.86	5,182,233.45	2,035,750.59	2,415,407.98	1,172,029.66	87,186.67	28,898,159.68
174		Income Taxes - federal taxes utility operating income	409.1	-	-	-	-	-	-	-	-
175		Income Taxes - other taxes utility operating income	409.1	(5,380,428.39)	(1,591,468.30)	(3,428,342.02)	(1,342,369.72)	(1,971,581.15)	(498,021.71)	19,770.60	(14,192,440.70)
176	**Taxes**	Provisions for deferred income taxes, utility operating income	410.1	(2,081,473.43)	(499,267.69)	(65,210.96)	(20,790.14)	137,129.97	(148,644.19)	(33,498.08)	(2,711,754.51)
177		Provision for deferred income taxes—credit, utility operating income	411.1	-	-	-	-	-	-	-	-
178		Investment Tax credit Adj.	411.4	-	1.00	2.00	3.00	4.00	5.00	6.00	21.00
179			**Total taxes**	6,608,202.65	1,844,711.86	1,688,682.46	672,593.74	580,960.80	525,368.77	73,465.19	11,993,985.48
180		Gains from disposition of utility plant	411.6	-	-	-	-	-	-	-	-
181		Losses from disposition of utility plant	411.7	-	-	-	-	-	-	-	-
182		Gains from disposition of allowances	411.8	(3.18)	(0.99)	(1.63)	(0.66)	(0.86)	(0.28)	(0.01)	(7.61)
183	**Various utility operating income items**	Losses from disposition of allowances	411.9	-	-	-	-	-	-	-	-
184		Revenues from electric plant leased to others	412	-	-	-	-	-	-	-	-
185		Expenses of electric plant leased to others	413	-	-	-	-	-	-	-	-
186		Other utility operating income	414	-	-	-	-	-	-	-	-
187			**Total various utility operating income items**	(3.18)	(0.99)	(1.63)	(0.66)	(0.86)	(0.28)	(0.01)	(7.61)
188			**Electric Operating Expenses**	-	-	-	-	-	-	-	-
189			**Net Operating Income = electric operating revenues - electric operating expenses**	(40,067.40)	(12,975.60)	(21,418.30)	(8,607.29)	(11,314.37)	(3,711.24)	(164.97)	(98,259.16)
190											-
192											-
193		Organization	301	-	-	-	-	-	-	-	-
194		Franchises and consents	302	6,972,611.63	2,012,270.74	3,319,455.55	1,318,725.91	1,769,052.75	602,392.83	19,450.16	16,013,959.57
195		Miscellaneous intangible plant	303	38,538,495.35	10,170,729.21	10,772,835.08	4,211,693.59	5,022,428.23	2,807,312.40	441,083.97	71,964,577.82
196			**Intangible plant**	45,511,106.98	12,182,999.94	14,092,290.63	5,530,419.50	6,791,480.98	3,409,705.23	460,534.13	87,978,537.39
197		Land and land rights	310	1,734,334.97	492,111.32	812,215.93	321,859.18	433,810.24	149,133.07	4,430.10	3,947,894.81
198		Structures and improvements	311	21,817,859.11	6,190,739.17	10,217,641.33	4,048,974.66	5,457,314.08	1,876,087.57	55,730.47	49,664,346.40
199		Boiler plant equipment	312	82,379,484.31	23,374,882.81	38,579,588.37	15,288,046.50	20,605,629.44	7,083,698.08	210,426.12	187,521,755.64
200		Engines and engine-driven generators	313	-	-	-	-	-	-	-	-
201		Turbogenerator units	314	25,420,581.61	7,212,998.74	11,904,852.07	4,717,570.61	6,358,465.21	2,185,880.70	64,933.09	57,865,282.03
202		Accessory electric equipment	315	7,341,554.87	2,083,139.83	3,438,163.85	1,362,451.26	1,836,347.49	631,290.16	18,752.91	16,711,700.37
203		Miscellaneous power plant equipment	316	682,893.17	193,768.48	319,809.45	126,731.83	170,812.47	58,721.04	1,744.35	1,554,480.78
204		Asset retirement costs for steam production plant	317	3,548,884.49	1,006,983.23	1,661,997.57	658,604.65	887,684.59	305,163.68	9,065.10	8,078,383.31
205			**Steam production plant**	142,925,592.54	40,554,623.58	66,934,268.57	26,524,238.69	35,750,063.52	12,289,974.31	365,082.13	325,343,843.34
206		Land and land rights	330	1,178,475.57	334,388.21	551,898.36	218,702.38	294,772.80	101,335.49	3,010.24	2,682,583.04
207		Structures and improvements	331	10,317,653.11	2,927,597.01	4,831,916.75	1,914,757.80	2,580,760.71	887,200.74	26,354.91	23,486,241.03
208		Reservoirs, dams, and waterways	332	25,144,514.70	7,134,665.74	11,775,565.66	4,666,337.90	6,289,412.43	2,162,142.09	64,227.92	57,236,866.43
209		Water wheels, turbines and generators	333	5,186,336.83	1,471,604.45	2,428,841.86	962,484.28	1,297,261.52	445,965.94	13,247.72	11,805,742.61
210		Accessory electric equipment	334	3,067,465.18	870,382.23	1,436,541.45	569,262.49	767,266.89	263,767.09	7,835.38	6,982,520.72
211		Miscellaneous power plant equipment	335	89,693.06	25,450.08	42,004.65	16,645.31	22,434.98	7,712.58	229.11	204,169.78
212		Roads, railroads and bridges	336	929,959.64	263,872.71	435,514.50	172,582.61	232,611.36	79,965.95	2,375.44	2,116,882.21
213		Asset retirement costs for hydraulic production plant	337	-	-	-	-	-	-	-	-

214			**Hydraulic production plant**	45,914,098.09	13,027,960.44	21,502,283.24	8,520,772.77	11,484,520.68	3,948,089.88	117,280.72	104,515,005.83
215		Land and land rights	340	859,805.40	243,966.69	402,660.19	159,563.33	215,063.64	73,933.48	2,196.24	1,957,188.97
216		Structures and improvements	341	7,080,291.45	2,009,007.27	3,315,810.14	1,313,965.80	1,770,997.51	608,824.48	18,085.55	16,116,982.20
217		Fuel holders, producers, and accessories	342	176,907.66	50,196.91	82,848.60	32,830.66	44,250.02	15,212.05	451.88	402,697.78
218		Prime movers	343	139,837,275.94	39,678,324.83	65,487,962.08	25,951,106.58	34,977,581.06	12,024,414.23	357,193.49	318,313,858.20
219		Generators	344	16,955,574.64	4,811,083.41	7,940,558.20	3,146,628.26	4,241,107.98	1,457,986.45	43,310.49	38,596,249.42
220		Accessory electric equipment	345	13,158,769.23	3,733,753.51	6,162,455.43	2,442,014.27	3,291,410.78	1,131,504.39	33,612.12	29,953,519.73
221		Miscellaneous power plant equipment	346	753,789.76	213,885.14	353,011.42	139,888.87	188,545.88	64,817.34	1,925.44	1,715,863.85
222		Asset retirement costs for other production plant	347	-	-	-	-	-	-	-	-
223		Energy Storage Equipment—production	348	-	-	-	-	-	-	-	-
224			**Other production plant**	178,822,414.07	50,740,217.77	83,745,306.05	33,185,997.76	44,728,956.86	15,376,692.42	456,775.21	407,056,360.14
225		Land and land rights	350	11,225,688.78	3,503,319.03	5,765,756.09	2,315,997.51	3,042,926.28	991,876.51	44,096.34	26,889,660.54
226		Structures and improvements	352	12,439,752.53	3,882,204.71	6,389,325.44	2,566,473.78	3,372,020.25	1,099,148.44	48,865.38	29,797,790.53
227		Station equipment	353	84,385,444.05	26,335,055.09	43,342,185.74	17,409,753.84	22,874,203.14	7,456,107.27	331,479.82	202,134,228.94
228	**Electric plant in service**	Towers and fixtures	354	49,979,964.34	15,597,774.34	25,670,788.63	10,311,480.68	13,547,974.65	4,416,116.78	196,329.47	119,720,428.88
229		Poles and fixtures	355	71,787,953.64	22,403,623.45	36,871,842.71	14,810,736.80	19,459,425.17	6,343,021.46	281,994.81	171,958,598.05
230		Overhead conductors and devices	356	53,989,435.06	16,849,052.13	27,730,139.34	11,138,683.75	14,634,814.32	4,770,384.56	212,079.32	129,324,588.48
231		Underground conduit	357	128,507.03	40,104.54	66,003.98	26,512.58	34,834.16	11,354.59	504.80	307,821.67
232		Underground conductors and devices	358	302,467.98	94,394.37	155,354.08	62,402.86	81,989.42	26,725.39	1,188.14	724,522.25
233		Roads and trails	359	404,422.44	126,212.37	207,720.09	83,437.32	109,626.03	35,733.85	1,588.64	968,740.74
234		Asset retirement costs for transmission plant	359.1	-	-	-	-	-	-	-	-
235			**Transmission plant**	291,663,665.45	91,022,554.69	149,804,754.87	60,173,797.47	79,060,719.60	25,770,742.82	1,145,702.54	698,641,937.44
236		Land and land rights	360	1,235,213.88	312,302.60	421,883.11	160,922.42	-	121,290.32	1,956.66	2,253,568.99
237		Structures and improvements	361	4,603,533.58	1,163,924.36	1,572,321.27	599,743.71	740,171.57	452,038.37	7,292.29	9,139,025.16
238		Station equipment	362	47,595,912.10	12,033,808.51	16,256,222.25	6,200,747.42	6,084,298.63	4,673,622.57	75,394.91	92,920,006.40
239		Storage battery equipment	363	-	-	-	-	-	-	-	-
240		Poles, towers and fixtures	364	76,154,467.58	18,076,183.73	21,415,678.51	8,168,762.17	-	6,156,953.13	119,539.55	130,091,584.66
241		Overhead conductors and devices	365	59,376,679.56	12,905,157.98	12,062,160.08	4,600,971.05	-	3,467,840.36	92,099.87	92,504,908.90
242		Underground conduit	366	17,687,981.49	3,520,076.22	2,328,547.64	888,197.49	-	669,451.53	27,134.93	25,121,389.29
243		Underground conductors and devices	367	28,046,738.13	5,674,840.65	4,055,983.18	1,547,107.74	-	1,166,084.85	43,112.78	40,533,867.33
244		Line transformers	368	78,654,268.60	30,293,787.53	8,580,697.60	1,108,530.51	-	15,291,531.46	159,006.14	134,087,821.83
245		Services	369	57,825,295.48	18,795,393.73	3,848,426.50	985,279.22	-	-	-	81,454,394.93
246		Meters	370	11,176,959.93	2,914,304.07	1,272,192.28	176,629.16	110,788.96	896,061.32	-	16,546,935.73
247		Installations on customers premises	371	-	-	-	-	-	-	567,696.80	567,696.80
248		Leased property on customers premises	372	-	-	-	-	-	-	-	-
249		Street lighting and signal systems	373	-	-	-	-	-	-	4,359,302.67	4,359,302.67
250		Asset retirement costs for distribution plant	374	-	-	-	-	-	-	-	-
251			**Distribution plant**	392,044,022.74	107,290,576.24	71,814,112.40	24,436,890.89	6,935,259.16	32,894,873.92	5,467,093.65	640,882,829.00
252		Land and land rights	389	929,156.80	259,157.70	254,369.68	95,530.09	89,051.78	76,611.04	10,393.33	1,714,270.41
253		Structures and improvements	390	12,442,464.95	3,504,748.10	3,612,621.94	1,362,557.23	1,313,072.44	1,042,389.86	130,656.40	23,408,510.93
254		Office furniture and equipment	391	3,040,338.06	858,315.68	1,059,368.98	410,870.76	475,318.20	252,424.16	25,236.34	6,121,872.20
255		Transportation equipment	392	4,469,845.90	1,269,718.23	1,326,884.19	499,463.51	476,219.39	380,931.21	45,428.75	8,468,491.18
256		Stores equipment	393	569,328.40	163,701.74	187,542.99	71,686.20	74,976.59	48,755.70	5,203.18	1,121,194.80
257		Tools, shop and garage equipment	394	2,045,007.93	580,776.65	630,178.58	238,460.21	237,286.99	174,376.85	19,747.55	3,925,834.76
258		Laboratory equipment	395	1,129,569.08	321,419.09	344,607.52	130,244.86	127,787.06	96,349.42	11,135.45	2,161,112.47
259		Power operated equipment	396	6,755,167.04	1,908,021.24	2,010,822.19	756,743.90	730,833.13	574,888.44	67,116.10	12,803,592.05
260		Communication equipment	397	19,204,066.22	5,542,786.11	6,910,068.50	2,671,624.22	3,009,916.22	1,646,836.86	152,765.76	39,138,063.89
261		Miscellaneous equipment	398	233,989.10	66,643.42	79,800.33	30,687.65	33,830.22	19,855.07	1,982.34	466,788.11
262		Other tangible property	399	17,603,995.08	4,995,070.38	8,244,223.54	3,266,962.61	4,403,297.77	1,513,743.22	44,966.78	40,072,259.39
263		Asset retirement costs for general plant	399.1	-	-	-	-	-	-	-	-
264			**General plant**	70,693,290.76	20,123,255.40	25,520,620.79	9,869,053.69	11,364,406.37	6,022,113.51	530,435.08	144,123,175.61
265			**Electric plant in service**	1,167,574,190.64	334,942,188.05	433,413,636.55	168,241,170.76	196,115,407.18	99,712,192.08	8,542,903.48	2,408,541,688.74
266		Intangible plant	101.1	-	-	-	-	-	-	-	-
267		Steam production plant	101.1	-	-	-	-	-	-	-	-
268		Hydraulic production plant	101.1	-	-	-	-	-	-	-	-
269	**Property under capital leases**	Other production plant	101.1	-	-	-	-	-	-	-	-
270		Transmission plant	101.1	-	-	-	-	-	-	-	-
271		Distribution plant	101.1	-	-	-	-	-	-	-	-
272		General plant	101.1	-	-	-	-	-	-	-	-
273			**Total property under capital leases**	-	-	-	-	-	-	-	-
274	**Electric plant purchased or sold**	Electric plant purchased or sold	102	-	-	-	-	-	-	-	-
275			**Total electric plant purchased or sold**	-	-	-	-	-	-	-	-
276		Intangible plant	104	-	-	-	-	-	-	-	-
277		Steam production plant	104	-	-	-	-	-	-	-	-
278		Hydraulic production plant	104	-	-	-	-	-	-	-	-
279	**Electric plant leased to others**	Other production plant	104	-	-	-	-	-	-	-	-
280		Transmission plant	104	-	-	-	-	-	-	-	-
281		Distribution plant	104	-	-	-	-	-	-	-	-
282		General plant	104	-	-	-	-	-	-	-	-
283			**Total electric plant leased to others**	-	-	-	-	-	-	-	-
284		Steam production plant	105	61,882.86	17,559.04	28,980.70	11,484.27	15,478.80	5,321.22	158.07	140,864.96
285		Hydraulic production plant	105	143,354.32	40,676.27	67,135.05	26,603.80	35,857.30	12,326.84	366.18	326,319.75
286	**Electric plant held for future use**	Other production plant	105	-	-	-	-	-	-	-	-

287	Electric plant held for future use	Transmission plant	105	-	-	-	-	-	-	-	-
288		Distribution plant	105	-	-	-	-	-	-	-	-
289		General plant	105	-	-	-	-	-	-	-	-
290			**Total electric plant for future use**	205,237.18	58,235.31	96,115.75	38,088.07	51,336.10	17,648.06	524.25	467,184.72
291	**Completed construction not classified**	Completed construction not classified	106	-	-	-	-	-	-	-	-
292			**Total completed construction not classified**	-	-	-	-	-	-	-	-
293	**Construction work in progress**	Steam production plant	107	-	-	-	-	-	-	-	-
294		Hydraulic production plant	107	-	-	-	-	-	-	-	-
295		Other production plant	107	-	-	-	-	-	-	-	-
296		Transmission plant	107	-	-	-	-	-	-	-	-
297		Distribution plant	107	-	-	-	-	-	-	-	-
298		General plant	107	-	-	-	-	-	-	-	-
299			**Total construction work in progress**	-	-	-	-	-	-	-	-
300	**Accumulated provision for depreciation of electric utility plant**	Steam production plant	108	(140,478,739.27)	(39,860,337.75)	(65,788,369.29)	(26,070,149.82)	(35,138,030.66)	(12,079,572.78)	(358,832.01)	(319,774,031.58)
301		Hydraulic production plant	108	(20,222,896.26)	(5,738,174.18)	(9,470,695.52)	(3,752,980.26)	(5,058,365.08)	(1,738,938.92)	(51,656.38)	(46,033,706.60)
302		Other production plant	108	(29,451,200.76)	(8,356,672.45)	(13,792,453.45)	(5,465,575.93)	(7,366,646.38)	(2,532,468.08)	(75,228.70)	(67,040,245.75)
303		Transmission plant	108	(76,810,675.54)	(23,971,117.22)	(39,451,621.11)	(15,846,986.03)	(20,820,924.92)	(6,786,817.83)	(301,724.89)	(183,989,867.55)
304		Distribution plant	108	(187,215,540.54)	(52,038,023.35)	(34,779,316.98)	(11,723,875.16)	(2,297,562.71)	(16,590,637.40)	(2,695,645.53)	(307,340,601.67)
305		General plant	108	(39,325,608.76)	(11,188,056.97)	(14,716,913.90)	(5,712,431.25)	(6,754,522.32)	(3,354,432.57)	(270,687.42)	(81,322,653.18)
306			**Total accumulated provision for depreciation of electric utility plant**	(493,504,661.13)	(141,152,381.91)	(177,999,370.25)	(68,571,998.46)	(77,436,052.07)	(43,082,867.58)	(3,753,774.92)	(1,005,501,106.32)
307	**Accumulated provision for amortization of electric utility plant**	Intangible plant	111	(32,924,287.53)	(8,677,544.40)	(9,588,041.32)	(3,769,831.40)	(4,648,500.64)	(2,387,252.33)	(361,722.68)	(62,357,180.31)
308		Steam production plant	111	-	-	-	-	-	-	-	-
309		Hydraulic production plant	111	(142,866.10)	(40,537.74)	(66,906.41)	(26,513.20)	(35,735.18)	(12,284.86)	(364.93)	(325,208.41)
310		Other production plant	111	-	-	-	-	-	-	-	-
311		Transmission plant	111	-	-	-	-	-	-	-	-
312		Distribution plant	111	-	-	-	-	-	-	-	-
313		General plant	111	(1,103,888.12)	(314,228.16)	(398,508.96)	(154,107.00)	(177,457.20)	(94,036.36)	(8,282.84)	(2,250,508.63)
314			**Total accumulated provision for amortization of electric utility plant**	(34,171,041.75)	(9,032,310.30)	(10,053,456.69)	(3,950,451.60)	(4,861,693.02)	(2,493,573.54)	(370,370.45)	(64,932,897.35)
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 Net Plant**	(527,419,574.61)	(150,112,016.74)	(187,932,878.11)	(72,474,917.58)	(82,233,679.58)	(45,554,417.01)	(4,123,491.13)	(1,069,850,974.76)
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	**Deferred debits**	Other regulatory assets	182.3	172,316.40	48,894.16	80,698.44	31,978.61	43,101.60	14,817.25	440.16	392,246.61
328		Miscellaneous deferred debits	186	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
329		Accumulated deferred income taxes	190	9,326,419.89	2,587,354.97	4,017,489.21	1,590,664.02	2,116,965.33	767,783.78	37,659.05	20,444,336.25
330			**Total deferred debits**	9,498,736.29	2,636,249.13	4,098,187.64	1,622,642.63	2,160,066.93	782,601.03	38,099.20	20,836,582.85
331	**Other non current liabilities**	Accumulated provision for property insurance	228.1	3,931.78	1,130.68	1,489.56	578.80	680.27	337.61	27.37	8,176.08
332		Accumulated provision for injuries and damages	228.2	-	-	-	-	-	-	-	-
333		Accumulated provision for pensions and benefits	228.3	(70,456.32)	(20,261.40)	(26,692.55)	(10,371.95)	(12,190.31)	(6,049.95)	(490.42)	(146,512.91)
334		Accumulated miscellaneous operating provisions	228.4	(22,869.11)	(6,489.03)	(10,709.96)	(4,244.07)	(5,720.26)	(1,966.48)	(58.42)	(52,057.32)
335		Asset retirement obligations	230	-	-	-	-	-	-	-	-
336			**Other non current liabilities**	-	-	-	-	-	-	-	-
337	**Customer deposits**	Customer deposits	235	(184,716.47)	(57,943.61)	(155,300.72)	-	-	(10,305.05)	(124.78)	(408,390.63)
338			**Total current and accrued liabilities**	9,224,626.17	2,552,685.76	3,906,973.98	1,608,605.41	2,142,836.63	764,617.16	37,452.96	20,237,798.07
339	**Deferred credits**	Deferred credits	253	(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)
340		Accumulated deferred income taxes—accelerated amortization property	281	(0.01)	(0.00)	(0.01)	(0.00)	(0.00)	(0.00)	(0.00)	(0.03)
341		Accumulated deferred income taxes—other property	282	(90,461,407.92)	(25,700,039.41)	(32,725,300.69)	(12,692,800.59)	(14,813,305.63)	(7,561,916.62)	(671,870.25)	(184,626,641.11)
342		Accumulated deferred income taxes—other	283	(364,963.51)	(102,828.41)	(145,477.86)	(56,992.96)	(70,896.61)	(30,433.89)	(2,010.23)	(773,603.46)
343		Accumulated deferred investment tax credits	255	(7,197.02)	(2,060.18)	(2,717.57)	(1,057.37)	(1,254.22)	(607.75)	(49.24)	(14,943.34)
344		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)
345		Other regulatory liabilities	254	(38,957,550.92)	(11,054,065.16)	(18,244,424.46)	(7,229,771.53)	(9,744,475.40)	(3,349,906.00)	(99,511.26)	(88,679,704.73)
346			**Total deferred credits**	(136,165,936.40)	(40,515,701.30)	(52,944,914.18)	(20,507,374.89)	(25,339,902.59)	(11,627,028.66)	(1,280,287.64)	(288,381,145.66)
347	**Working capital allowance**	Working capital allowance	N/A	14,356,569.62	4,182,584.30	5,451,057.45	2,103,192.36	2,460,614.85	1,215,534.98	104,114.86	29,873,668.42
348			**Total working capital allowance**	14,356,569.62	4,182,584.30	5,451,057.45	2,103,192.36	2,460,614.85	1,215,534.98	104,114.86	29,873,668.42
349			**Total rate base**	527,571,330.34	151,050,152.90	201,894,557.05	78,970,946.08	93,145,640.42	44,511,023.67	3,280,696.23	1,100,424,346.70
			Revenue Requirement Impact	14,881,306.65	(99,816.91)	1,865,796.56	2,652,819.55	5,400,471.52	1,946,753.12	115,868.62	26,763,199.12
			Change in rate base	190,953,061.55	57,904,393.33	86,623,045.51	34,413,417.95	44,071,776.85	16,421,769.52	1,004,485.36	431,391,950.07
			ROR	8.45%	-0.17%	2.20%	8.35%	13.97%	13.45%	13.04%	6.61%

Costs	Description	Acronym	Functionalization	Classification	Allocation	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
	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	0.000892	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	0.000306	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				0.479425	0.137265	0.183470	0.071764	0.084645	0.040449	0.002981	1
	Generation Rate Base	F101G				0.439309	0.124648	0.205734	0.081527	0.109885	0.037775	0.001122	1
	Transmission Rate Base	F101T				0.417384	0.130274	0.214468	0.086151	0.113205	0.036881	0.001637	1
	Distribution Rate Base	F101D				0.618731	0.160634	0.112113	0.039008	0.013743	0.048896	0.006875	1
	Retail Rate Base	F101C				0.921520	0.165131	(0.154279)	0.006844	0.001600	0.034346	0.024838	1
	Misc Rate Base	F101Co				0.480571	0.140007	0.182473	0.070404	0.082370	0.040689	0.003485	1
	SGP - System Gross Plant	F102				0.483069	0.139051	0.180938	0.070226	0.081766	0.041481	0.003470	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				0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGTP - System Gross Retail Plant	F102C				0.483069	0.139051	0.180938	0.070226	0.081766	0.041481	0.003470	1
	SGDP - System Gross Misc Plant	F102Co				0.483069	0.139051	0.180938	0.070226	0.081766	0.041481	0.003470	1
	SNP - System Net Plant	F104				0.478212	0.138074	0.183364	0.071533	0.085059	0.040457	0.003302	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				0.417384	0.130274	0.214468	0.086151	0.113205	0.036881	0.001637	1
	SNP - System Net Distribution Plant	F104D				0.614450	0.165904	0.110829	0.037985	0.013382	0.049104	0.008346	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				0.478212	0.138074	0.183364	0.071533	0.085059	0.040457	0.003302	1
	STP - System Prod & Trans Plant	F105				0.429372	0.127215	0.209687	0.083621	0.111376	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				0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGTP - System Gross Retail Plant	F105C				0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGDP - System Gross Misc Plant	F105Co				0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	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				0.510411	0.148047	0.165446	0.063165	0.064199	0.043796	0.004937	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				0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGTP - System Gross Retail Plant	F107C				0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGDP - System Gross Misc Plant	F107Co				0.611725	0.167411	0.112055	0.038130	0.010821	0.051327	0.008531	1
	SGP - System General Plant	F108				0.490506	0.139625	0.177075	0.068477	0.078852	0.041784	0.003680	1
	SIP - System Intangible Plant	F110				0.517298	0.138477	0.160179	0.062861	0.077195	0.038756	0.005235	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				0.512225	0.129507	0.174949	0.066732	0.065479	0.050297	0.000811	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				0.675470	0.176123	0.076884	0.010674	0.006695	0.054153	-	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	0.605497	0.151303	0.132860	0.049556	0.017630	0.037628	0.005526	1
	Account 364 + 365	F132	0.608865	0.139182	0.150397	0.057367	-	0.043239	0.000951	1
	Account 366 + 367	F133	0.696589	0.140048	0.097243	0.037092	-	0.027957	0.001070	1
	Account 364 + 365 + 369 (OH)	F134	0.632787	0.158754	0.125582	0.047090	-	0.035016	0.000770	1
	Account 366 + 367 + 369 (UG)	F135	0.687047	0.161698	0.096926	0.034234	-	0.019354	0.000741	1
	Account 902 + 903 + 904	F136	0.796538	0.126760	0.026573	0.010386	0.009559	0.020985	0.009198	1
	Total O & M Expense	F137	0.424911	0.132084	0.208309	0.083333	0.112573	0.036636	0.002154	1
	Generation O & M Exp	F137G	0.396304	0.130334	0.221068	0.088868	0.125103	0.036723	0.001600	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	0.605497	0.151303	0.132860	0.049556	0.017630	0.037628	0.005526	1
	Retail O & M Exp (Customer)	F137C	0.795737	0.128773	0.024787	0.009452	0.008659	0.022455	0.010137	1
	Misc & Customer O & M Exp	F137Co	0.480576	0.140009	0.182470	0.070403	0.082367	0.040689	0.003485	1
	GTD O&M Exp (less fuel, purchased p & wheeling)	F138	0.422088	0.131738	0.209589	0.083988	0.114095	0.036404	0.002097	1
	Generation O & M Exp (less fuel & purchased power)	F138G	0.444193	0.124006	0.203991	0.080692	0.108154	0.037895	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	0.605497	0.151303	0.132860	0.049556	0.017630	0.037628	0.005526	1
	Retail O & M Exp (Customer)	F138C	0.795737	0.128773	0.024787	0.009452	0.008659	0.022455	0.010137	1
	Common O & M Exp	F138Co	0.480576	0.140009	0.182470	0.070403	0.082367	0.040689	0.003485	1
	Revenue Requirement Before Rev Credits	F140	0.447346	0.134556	0.197499	0.078419	0.101320	0.038128	0.002732	1
	Revenue Requirement Before Rev Credits	F140G	0.402002	0.129589	0.219029	0.087893	0.123086	0.036863	0.001539	1
	Revenue Requirement Before Rev Credits	F140T	0.417439	0.130276	0.214442	0.086138	0.113183	0.036884	0.001638	1
	Revenue Requirement Before Rev Credits	F140D	0.597008	0.156316	0.125658	0.045430	0.023296	0.045269	0.007022	1
	Revenue Requirement Before Rev Credits	F140C	0.800501	0.134722	0.012573	0.008680	0.007256	0.024339	0.011929	1
	Revenue Requirement Before Rev Credits	F140Co	0.480575	0.140009	0.182471	0.070403	0.082368	0.040689	0.003485	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

			Washington Electric			
Column	Work paper reference	Description of Adjustment	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)	(297,094)	-	395,166	-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	1,523,409	-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)	(2,820,196)	0.29%
1.24	Exh. SLC-4, page 6.4	Decommissioning & Other Plant Closure Costs - Year 1	(5,113,595)	-	6,801,621	-0.87%
1.25	Exh. SLC-4, page 7.1	Interest True Up - Year 1	(1,050,505)	-	1,397,282	-0.18%
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	36,485	396,455	(8,453)	0.00%
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	2,689,946	-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%
1.35	Exh. SLC-4, page 8.1	End-of-Period Plant Balances - Historical	-	30,000,112	3,032,652	-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)	(175,197)	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)	(2,754,950)	0.28%

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

1.40	Exh. SLC-4, page 8.6	Customer Service Deposits	(1,846)	(408,391)	(38,828)	0.00%
1.41	Exh. SLC-4, page 8.7	Investor Supplied Working Capital	-	29,873,668	3,019,870	-0.29%
1.42	Exh. SLC-4, page 8.8	Labor Day Wildfire Restoration Capital Removal	-	(16,595,925)	(1,677,649)	0.17%
1.43	Exh. SLC-4, page 8.9	WIJAM Transmission Reallocation	-	(6,227,109)	(629,486)	0.06%
1.44	Exh. SLC-4, page 8.10	Klamath Hydroelectric Assets Transfer - Year 1	200,391	(336,077)	(300,514)	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)	(14,627,950)	1.66%
1.49	Exh. SLC-4, page 10.2	Jim Bridger SCRs Removal	15,009	(22,651,762)	(2,309,785)	0.23%
1.50	Exh. SLC-4, page 10.3	Colstrip Unit 3 Removal	918,036	(9,976,935)	(2,229,634)	0.26%
1.51	Exh. SLC-4, page 10.4	Jim Bridger Mine Rate Base - Year 1	-	6,493,711	656,436	-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	10,658,948	(163,138,571)	(30,668,882)	4.01%

Proforma Adjustments

			Washington Electric			
Column	Work paper reference	Description of Adjustment	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	(1,427,582)	-	1,898,835	-0.24%
2.07	Exh. SLC-4, page 4.4	Pension Related Non-Service Expense	327,480	-	(435,583)	0.06%
2.08	Exh. SLC-4, page 4.5	Insurance Expense	2,790,289	(2,506,736)	(3,964,780)	0.50%
2.09	Exh. SLC-4, page 4.6	Advertising	-	-	-	0.00%
2.10	Exh. SLC-4, page 4.7	Memberships & Subscriptions	-	-	-	0.00%
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	(29,331,180)	-	39,013,568	-4.97%
2.19	Exh. SLC-4, page 5.3	Pryor Mountain REC Revenues	209,962	-	(279,271)	0.04%
2.20	Exh. SLC-4, page 5.4	WRAP Fees	(90,171)	-	119,937	-0.02%

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

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	12,327,645	-	(16,397,070)	2.09%
2.23	Exh. SLC-4, page 6.2	Pro Forma Depreciation & Amortization Reserves - Year 1	-	(87,697,953)	(8,865,213)	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	498,746	(12,099,335)	(1,886,483)	0.21%
2.26	Exh. SLC-4, page 7.1	Interest True Up - Year 1	552,279	-	(734,589)	0.09%
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	16,979,716	-	(22,584,816)	2.88%
2.29	Exh. SLC-4, page 7.4	PowerTax ADIT Balance - Year 1	3,869,672	(33,187,109)	(8,501,892)	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	(123,664)	28,172,848	3,012,424	-0.30%
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	(8,451,411)	13,706,021	12,626,784	-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	(183,695)	-	244,334	-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	(4,858,991)	26,317,589	9,123,364	-1.06%
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	80,090	132,944,199	13,332,538	-1.18%
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	102,571	-0.01%
2.46	Exh. SLC-4, page 8.11	Confidential Pro Forma Capital Additions - Year 1	(180,796)	2,316,422	474,641	-0.05%
2.47	Exh. SLC-4, page 8.12	Major Transmission Capital Addtions - Year 1	(511,008)	37,655,293	4,486,193	-0.45%
2.48	Exh. SLC-4, page 9.1	Production Factor - Year 1	(842,671)	(2,801)	1,120,559	-0.14%
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)	(129,578)	0.01%
2.53	Exh. SLC-4, page 10.5	Existing Coal-Fired Generation Assets - Year 1	(2,226,611)	797,315	3,042,227	-0.39%
2.54	Exh. SLC-4, page 10.6	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	(45,557)	3,711,612	435,796	-0.04%
2.55	Exh. SLC-4, page 10.7	Pro Forma JB Units 1 & 2 Additions - Year 1	(35,986)	4,061,256	458,410	-0.05%
2.56	Exh. SLC-4, page 10.8	Fly Ash Revenues - Year 1	(806,454)	-	1,072,669	-0.14%
		Pro Forma Total	(15,048,475)	113,165,371	31,455,726	-3.35%
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	527,571,330.34	151,050,152.90	201,894,557.05	78,970,946.08	93,145,640.42	44,511,023.67	3,280,696.23	1,100,424,346.70
Proposed Rate of Return	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%	5.77%
Return Requirement	2,050,350.48	(3,773,477.29)	(3,044,440.34)	732,183.06	3,135,095.15	864,209.47	36,079.47	0.00
Total Operating Expenses (net of non-rate revenues)	169,118,140.87	51,309,227.45	76,454,338.16	30,425,890.51	39,824,087.95	14,440,541.38	1,029,635.06	382,601,861.37
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	6,953,614.03	6,694,982.79	8,302,910.79	1,334,707.89	(1,152,782.62)	34,475.02	(141,018.32)	22,026,889.58
Net Income Deficiency (Sufficiency)	(4,903,263.55)	(10,468,460.08)	(11,347,351.13)	(602,524.82)	4,287,877.77	829,734.45	177,097.78	(22,026,889.58)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,070,104.47	3,935,446.86	5,182,233.45	2,035,750.59	2,415,407.98	1,172,029.66	87,186.67	28,898,159.68
Total Cost/Revenue Requirement at Unity	0.93	0.94	0.94	0.94	0.95	0.93	0.92	0.94
Revenue-to-Cost Ratio at Present Rates	1.04	1.13	1.11	1.04	0.97	1.00	0.86	1.06
Parity Ratio at Present Rates	0.99	1.07	1.04	0.98	0.93	0.94	0.96	1.00
Proposed Rate Revenue Increase	14,881,306.65	(99,816.91)	1,865,796.56	2,652,819.55	5,400,471.52	1,946,753.12	115,868.62	26,763,199.12
Proposed Revenue from Rates	190,953,061.55	57,904,393.33	86,623,045.51	34,413,417.95	44,071,776.85	16,421,769.52	1,004,485.36	431,391,950.07
Variance from Unity	3.10	0.94	1.41	0.56	0.72	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.13	1.13	1.11	1.14	0.98	1.13
Parity Ratio at Proposed Rates	0.92	1.00	0.98	0.92	0.88	0.88	0.88	0.94

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2022
WCA
5.77% = 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	5.38%	0.93	178,122,105	99,102,149	20,465,729	42,754,382	7,570,609	8,229,237	2,050,350	1.16%
2	24	Small General Service	58,004,210	8.27%	1.43	54,230,733	32,083,205	7,501,069	11,027,417	1,220,686	2,398,356	(3,773,477)	-6.51%
3	36	Large General Service <1,000 kW	84,757,249	7.28%	1.26	81,712,809	54,719,653	15,037,154	8,697,916	143,870	3,114,216	(3,044,440)	-3.59%
4	48T	Large General Service >1,000 kW	31,760,598	4.84%	0.84	32,492,781	21,957,334	6,069,688	3,180,023	84,744	1,200,993	732,183	2.31%
5	48T	Dedicated Facilities	38,671,305	2.41%	0.42	41,806,400	30,749,509	7,982,425	1,607,154	66,074	1,401,240	3,135,095	8.11%
6	40	Agricultural Pumping Service	14,475,016	3.83%	0.66	15,339,226	9,151,526	2,184,698	3,092,764	213,643	696,595	864,209	5.97%
7	15,52,54,57	Street Lighting	888,617	4.67%	0.81	924,696	342,457	(102,667)	506,273	118,406	60,227	36,079	4.06%
12		Total Washington Jurisdiction	404,628,751	5.77%	1.00	404,628,751	248,105,833	59,138,095	70,865,928	9,418,032	17,100,863	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
7.60% = 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	5.38%	0.93	190,953,062	102,175,766	25,397,872	47,209,926	7,591,063	8,578,435	14,881,307	8.45%
2	24	Small General Service	58,004,210	8.27%	1.43	57,904,393	32,955,303	9,040,486	12,184,163	1,224,352	2,500,089	(99,817)	-0.17%
3	36	Large General Service <1,000 kW	84,757,249	7.28%	1.26	86,623,046	56,159,068	17,571,475	9,505,250	140,446	3,246,806	1,865,797	2.20%
4	48T	Large General Service >1,000 kW	31,760,598	4.84%	0.84	34,413,418	22,527,734	7,087,715	3,460,921	84,896	1,252,151	2,652,820	8.35%
5	48T	Dedicated Facilities	38,671,305	2.41%	0.42	44,071,777	31,518,313	9,320,142	1,706,120	66,109	1,461,093	5,400,472	13.97%
6	40	Agricultural Pumping Service	14,475,016	3.83%	0.66	16,421,770	9,415,818	2,620,513	3,444,873	214,406	726,160	1,946,753	13.45%
7	15,52,54,57	Street Lighting	888,617	4.67%	0.81	1,004,485	350,305	(83,317)	555,781	118,957	62,760	115,869	13.04%
12		Total Washington Jurisdiction	404,628,751	5.77%	1.00	431,391,950	255,102,308	70,954,886	78,067,033	9,440,228	17,827,495	26,763,199	6.61%

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 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.

Function Summary

Rocky Mountain Power
Cost Of Service - Function Summary
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Washington Jurisdiction Normalized	Generation Function	Transmission Function	Distribution Function	Customer Function	Common Function	Distribution Substations Function	Distribution Poles & Wires Function	Distribution Transformers Function	Distribution Meters Function	Distribution Services Function
14	Operating Expenses												
15	Operation & Maintenance Expenses		299,613,962	238,387,573	19,982,106	18,590,890	7,456,310	15,197,082	2,689,550	14,976,955	405,893	312,910	205,581
16	Depreciation Expense		55,619,536	24,443,843	13,236,523	17,883,493	55,677	-	2,509,608	8,937,391	3,493,009	833,175	2,110,310
17	Amortization Expense		15,472,659	1,898,728	985,093	11,595,487	993,350	-	2,710,774	8,552,962	191,667	23,652	116,432
18	Taxes Other Than Income		28,898,160	13,663,533	7,114,171	7,876,494	243,961	-	1,183,918	3,735,467	1,708,448	210,829	1,037,832
19	Income Taxes - Federal		(14,192,441)	(21,916,236)	3,067,189	3,704,451	493,817	458,338	755,609	1,694,275	685,898	76,740	491,929
20	Income Taxes - State		-	-	-	-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(2,711,755)	1,539,582	232,763	(4,218,143)	(265,956)	-	(596,462)	(2,275,034)	(772,248)	(107,288)	(467,110)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		(98,259)	(100,601)	3	2	2,337	-	0	1	1	0	0
24													
25	Total Operating Expenses		382,601,861	257,916,422	44,617,848	55,432,674	8,979,497	15,655,420	9,252,998	35,622,017	5,712,668	1,350,019	3,494,973
26													
27													
28	Rate Base :												
29	Electric Plant In Service		2,408,541,689	943,369,463	750,134,243	699,124,055	15,913,928	-	107,136,109	338,033,020	146,720,614	18,105,869	89,128,443
30	Plant Held For Future Use		467,185	467,185	-	-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		115,844	115,844	-	-	-	-	-	-	-	-	-
32	Pensions		-	-	-	-	-	-	-	-	-	-	-
33	Prepayments		0	0	0	0	-	-	0	0	0	0	0
34	Fuel Stock		0	0	-	-	-	-	-	-	-	-	-
35	Materials & Supplies		0	0	0	0	-	-	0	0	0	0	0
36	Misc Deferred Debits		392,247	392,247	-	-	-	-	-	-	-	-	-
37	Cash Working Capital		29,873,668	-	-	-	-	29,873,668	-	-	-	-	-
38	Weatherization Loans		3,312	-	-	-	-	3,312	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
40													
41	Total Rate Base Additions		2,439,393,945	944,344,738	750,134,243	699,124,055	15,913,928	29,876,980	107,136,109	338,033,020	146,720,614	18,105,869	89,128,443
42													
43	Rate Base Deductions :												
44	Accum Provision For Depreciation		(1,005,501,106)	(475,502,559)	(200,149,473)	(329,404,805)	(444,269)	-	(35,647,509)	(167,890,782)	(75,825,049)	(9,997,287)	(40,044,179)
45	Accum Provision For Amortization		(64,932,897)	(29,226,392)	(12,931,871)	(9,567,304)	(13,207,331)	-	(1,438,064)	(4,537,343)	(2,075,193)	(256,086)	(1,260,618)
46	Accum Deferred Income Taxes		(164,955,908)	(56,684,059)	(51,134,896)	(56,195,641)	(941,312)	-	(8,473,756)	(26,453,946)	(12,291,538)	(1,508,213)	(7,468,188)
47	Unamortized ITC		(14,943)	(6,269)	(4,500)	(4,174)	-	-	(627)	(1,979)	(905)	(112)	(550)
48	Customer Advance For Construction		(7,825,157)	-	-	(7,825,157)	-	-	(1,176,202)	(3,711,120)	(1,697,313)	(209,455)	(1,031,067)
49	Customer Service Deposits		(408,391)	-	-	-	(408,391)	-	-	-	-	-	-
50	Misc Rate Base Deductions		(95,331,195)	(95,250,896)	(41,661)	(38,638)	-	-	(5,808)	(18,324)	(8,381)	(1,034)	(5,091)
51													
52	Total Rate Base Deductions		(1,338,969,598)	(656,670,175)	(264,262,401)	(403,035,719)	(15,001,303)	-	(46,741,966)	(202,613,495)	(91,898,378)	(11,972,187)	(49,809,693)
53													
54	Total Rate Base		1,100,424,347	287,674,564	485,871,842	296,088,335	912,625	29,876,980	60,394,143	135,419,525	54,822,235	6,133,682	39,318,750
55													
56													
57	Return On Rate Base	5.77%	63,511,127	16,603,173	28,042,154	17,088,775	52,672	1,724,354	3,485,655	7,815,755	3,164,072	354,006	2,269,287
58	Total Operating Expenses		382,601,861	257,916,422	44,617,848	55,432,674	8,979,497	15,655,420	9,252,998	35,622,017	5,712,668	1,350,019	3,494,973
59	Revenue Credits		(41,484,238)	(26,413,763)	(13,521,906)	(1,655,521)	385,863	(278,911)	(285,342)	(773,649)	(337,495)	(40,197)	(218,838)
60													
61	Total Revenue Requirements		404,628,751	248,105,833	59,138,095	70,865,928	9,418,032	17,100,863	12,453,311	42,664,123	8,539,245	1,663,828	5,545,422
62													
63													
64	Return On Rate Base @ Target ROR	7.60%	83,632,236	21,863,263	36,926,254	22,502,710	69,359	2,270,650	4,589,954	10,291,882	4,166,489	466,160	2,988,224
65	Total Operating Expenses Adjusted for Taxes		389,243,952	259,652,808	47,550,539	57,219,844	8,985,006	15,835,755	9,617,533	36,439,400	6,043,571	1,387,041	3,732,299
66	Revenue Credits		(41,484,238)	(26,413,763)	(13,521,906)	(1,655,521)	385,863	(278,911)	(285,342)	(773,649)	(337,495)	(40,197)	(218,838)
67													
68	Total Target Revenue Requirements		431,391,950	255,102,308	70,954,886	78,067,033	9,440,228	17,827,495	13,922,144	45,957,634	9,872,566	1,813,004	6,501,686

Exh. RMM-3
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service by Rate Schedule – All Functions

March 2023 (REFILED April 19, 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
	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
13	Operating Revenues		446,112,989	197,516,635	63,800,583	91,151,148	34,251,525	42,064,905	16,145,291	1,182,901
14										
15	Operating Expenses									
16	Operation & Maintenance Expenses		299,613,962	127,309,176	39,574,178	62,412,227	24,967,717	33,728,381	10,976,797	645,486
17	Depreciation Expense		55,619,536	27,152,419	7,748,062	9,945,624	3,841,529	4,364,293	2,342,054	225,555
18	Amortization Expense		15,472,659	8,088,410	2,155,253	2,429,224	952,662	1,161,772	600,038	85,300
19	Taxes Other Than Income		28,898,160	14,070,104	3,935,447	5,182,233	2,035,751	2,415,408	1,172,030	87,187
20	Income Taxes - Federal		(14,192,441)	(5,380,428)	(1,591,468)	(3,428,342)	(1,342,370)	(1,971,581)	(498,022)	19,771
21	Income Taxes - State		-	-	-	-	-	-	-	-
22	Income Taxes Deferred		(2,711,755)	(2,081,473)	(499,268)	(65,211)	(20,790)	137,130	(148,644)	(33,498)
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		382,601,861	169,118,141	51,309,227	76,454,338	30,425,891	39,824,088	14,440,541	1,029,635
27										
28	Operating Revenue For Return		63,511,127	28,398,494	12,491,356	14,696,810	3,825,635	2,240,817	1,704,750	153,266
29										
30										
31	Rate Base :									
32	Electric Plant In Service		2,408,541,689	1,167,574,191	334,942,188	433,413,637	168,241,171	196,115,407	99,712,192	8,542,903
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		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
40	Cash Working Capital		29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
41	Weatherization Loans		3,312	1,455	413	681	270	364	125	4
42	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
43										
44	Total Rate Base Additions		2,439,393,945	1,182,360,660	339,246,755	439,066,023	170,424,144	198,683,553	100,964,694	8,648,116
45										
46	Rate Base Deductions :									
47	Accum Provision For Depreciation		(1,005,501,106)	(493,504,661)	(141,152,382)	(177,999,370)	(68,571,998)	(77,436,052)	(43,082,868)	(3,753,775)
48	Accum Provision For Amortization		(64,932,897)	(34,171,042)	(9,032,310)	(10,053,457)	(3,950,452)	(4,861,693)	(2,493,574)	(370,370)
49	Accum Deferred Income Taxes		(164,955,908)	(81,499,952)	(23,215,513)	(28,853,289)	(11,159,130)	(12,767,237)	(6,824,567)	(636,221)
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		(95,331,195)	(41,885,345)	(11,885,071)	(19,609,604)	(7,770,561)	(10,471,676)	(3,601,655)	(107,283)
54										
55	Total Rate Base Deductions		(1,338,969,598)	(654,789,330)	(188,196,602)	(237,171,466)	(91,453,198)	(105,537,913)	(56,453,670)	(5,367,420)
56										
57	Total Rate Base		1,100,424,347	527,571,330	151,050,153	201,894,557	78,970,946	93,145,640	44,511,024	3,280,696
58										

59	Calculated Return On Rate Base		5.77%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60										
61	Return On RB @ Jurisdictional Ave.	5.77%	63,511,127	30,448,845	8,717,878	11,652,369	4,557,818	5,375,912	2,568,959	189,346
62	Total Operating Expenses		382,601,861	169,118,141	51,309,227	76,454,338	30,425,891	39,824,088	14,440,541	1,029,635
63	Revenue Credits		(41,484,238)	(21,444,880)	(5,796,373)	(6,393,899)	(2,490,927)	(3,393,600)	(1,670,275)	(294,285)
64										
65	Total Revenue Requirements		404,628,751	178,122,105	54,230,733	81,712,809	32,492,781	41,806,400	15,339,226	924,696
66	Class Revenue		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
67										
68	Increase / (Decrease) Required to									
69	Earn Equal Rates of Return		-	2,050,350	(3,773,477)	(3,044,440)	732,183	3,135,095	864,209	36,079
70										
71	Percent %		0.00%	1.16%	-6.51%	-3.59%	2.31%	8.11%	5.97%	4.06%
72										
73										
74	Return On Rate Base @ Target ROR	7.60%	83,632,236	40,095,414	11,479,810	15,343,984	6,001,791	7,079,067	3,382,837	249,333
75	Total Operating Expenses Adjusted for Taxes		389,243,952	172,302,528	52,220,956	77,672,961	30,902,554	40,386,309	14,709,207	1,049,437
76	Revenue Credits		(41,484,238)	(21,444,880)	(5,796,373)	(6,393,899)	(2,490,927)	(3,393,600)	(1,670,275)	(294,285)
77										
78	Total Target Revenue Requirements		431,391,950	190,953,062	57,904,393	86,623,046	34,413,418	44,071,777	16,421,770	1,004,485
79	Class Revenue		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
80										
81	Increase / (Decrease) Required to									
82	Earn Target Rate of Return		26,763,199	14,881,307	(99,817)	1,865,797	2,652,820	5,400,472	1,946,753	115,869
83										
84	Percent %		6.61%	8.45%	-0.17%	2.20%	8.35%	13.97%	13.45%	13.04%

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
	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
13	Operating Expenses									
14	Operation & Maintenance Expenses		238,387,573	94,473,848	31,070,061	52,699,786	21,184,979	29,823,075	8,754,389	381,437
15	Depreciation Expense		24,443,843	10,738,334	3,046,964	5,028,928	1,992,828	2,685,986	923,374	27,429
16	Amortization Expense		1,898,728	842,454	238,156	385,767	152,803	205,148	71,830	2,570
17	Taxes Other Than Income		13,663,533	6,002,519	1,703,135	2,811,056	1,113,945	1,501,412	516,141	15,326
18	Income Taxes - Federal		(21,916,236)	(9,628,009)	(2,731,820)	(4,508,920)	(1,786,761)	(2,408,256)	(827,887)	(24,583)
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		1,539,582	676,353	191,906	316,745	125,517	169,176	58,158	1,727
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
23										
24	Total Operating Expenses		257,916,422	103,063,500	33,505,295	56,711,791	22,774,646	31,965,156	9,492,295	403,741
25										
26										
27	Rate Base :									
28	Electric Plant In Service		943,369,463	414,428,126	117,592,493	194,083,110	76,909,883	103,661,154	35,636,102	1,058,595
29	Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
30	Electric Plant Acquisition Adj		115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
31	Pensions		-	-	-	-	-	-	-	-
32	Prepayments		0	0	0	0	0	0	0	0
33	Fuel Stock		0	0	0	0	0	0	0	0
34	Materials & Supplies		0	0	0	0	0	0	0	0
35	Misc Deferred Debits		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
36	Cash Working Capital		-	-	-	-	-	-	-	-
37	Weatherization Loans		-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
39										
40	Total Rate Base Additions		944,344,738	414,856,571	117,714,062	194,283,757	76,989,394	103,768,321	35,672,944	1,059,689
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		(475,502,559)	(208,891,259)	(59,272,144)	(97,827,012)	(38,766,197)	(52,250,095)	(17,962,271)	(533,582)
44	Accum Provision For Amortization		(29,226,392)	(12,841,620)	(3,643,783)	(6,011,583)	(2,382,152)	(3,210,128)	(1,104,216)	(32,910)
45	Accum Deferred Income Taxes		(56,684,059)	(24,898,481)	(7,066,051)	(11,663,030)	(4,621,838)	(6,229,869)	(2,141,166)	(63,625)
46	Unamortized ITC		(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)	(7)
47	Customer Advance For Construction		-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(95,250,896)	(41,844,316)	(11,873,175)	(19,596,341)	(7,765,500)	(10,466,544)	(3,598,135)	(106,885)
50										
51	Total Rate Base Deductions		(656,670,175)	(288,478,430)	(81,855,935)	(135,099,256)	(53,536,197)	(72,157,324)	(24,806,024)	(737,009)
52										
53	Total Rate Base		287,674,564	126,378,141	35,858,127	59,184,502	23,453,197	31,610,997	10,866,920	322,681
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	16,603,173	7,293,930	2,069,556	3,415,841	1,353,604	1,824,433	627,186	18,624
58	Total Operating Expenses		257,916,422	103,063,500	33,505,295	56,711,791	22,774,646	31,965,156	9,492,295	403,741
59	Revenue Credits		(26,413,763)	(11,255,281)	(3,491,646)	(5,407,978)	(2,170,916)	(3,040,080)	(967,954)	(79,908)
60										
61	Total Revenue Requirements		248,105,833	99,102,149	32,083,205	54,719,653	21,957,334	30,749,509	9,151,526	342,457
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	21,863,263	9,604,737	2,725,217	4,498,021	1,782,443	2,402,435	825,886	24,524
65	Total Op. exp. Adjusted for Taxes		259,652,808	103,826,310	33,721,732	57,069,024	22,916,208	32,155,958	9,557,887	405,689
66	Revenue Credits		(26,413,763)	(11,255,281)	(3,491,646)	(5,407,978)	(2,170,916)	(3,040,080)	(967,954)	(79,908)
67										
68	Total Target Revenue Requirements		255,102,308	102,175,766	32,955,303	56,159,068	22,527,734	31,518,313	9,415,818	350,305

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		47,558,389	21,480,210	6,478,015	10,128,577	3,579,995	4,183,621	1,666,112	41,861
83	Operating Expenses									
84	Operation & Maintenance Expenses		20,994,710	9,586,547	2,569,374	4,189,331	1,649,472	2,178,428	801,921	19,639
85	Depreciation Expense		18,068,589	8,235,328	2,212,955	3,611,160	1,422,252	1,880,095	689,827	16,972
86	Amortization Expense		1,403,517	625,238	175,711	284,260	112,523	150,756	53,157	1,872
87	Taxes Other Than Income		10,099,917	4,436,988	1,258,937	2,077,898	823,414	1,109,825	381,525	11,329
88	Income Taxes - Federal		(16,200,214)	(7,116,906)	(2,019,328)	(3,332,938)	(1,320,752)	(1,780,154)	(611,964)	(18,172)
89	Income Taxes - State		-	-	-	-	-	-	-	-
90	Income Taxes Deferred		1,138,040	499,952	141,855	234,134	92,781	125,053	42,990	1,277
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		35,430,196	16,236,102	4,329,814	7,047,900	2,773,284	3,655,588	1,354,713	32,794
95										
96										
97	Rate Base :									
98	Electric Plant In Service		697,327,160	317,509,229	85,447,515	139,480,687	54,944,010	72,672,254	26,614,929	658,536
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		289,944	127,374	36,142	59,651	23,638	31,860	10,953	325
106	Cash Working Capital		-	-	-	-	-	-	-	-
107	Weatherization Loans		-	-	-	-	-	-	-	-
108	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
109										
110	Total Rate Base Additions		698,048,071	317,833,356	85,536,397	139,626,355	55,001,516	72,748,843	26,642,343	659,263
111										
112	Rate Base Deductions :									
113	Accum Provision For Depreciation		(351,485,671)	(160,364,905)	(43,026,589)	(70,188,803)	(27,638,823)	(36,515,097)	(13,423,132)	(328,322)
114	Accum Provision For Amortization		(21,603,791)	(9,496,510)	(2,692,893)	(4,442,212)	(1,760,151)	(2,371,421)	(816,324)	(24,281)
115	Accum Deferred Income Taxes		(41,900,163)	(18,404,652)	(5,223,139)	(8,621,169)	(3,416,406)	(4,605,043)	(1,582,724)	(47,031)
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		(70,408,296)	(32,143,152)	(8,616,356)	(14,053,021)	(5,533,184)	(7,307,683)	(2,689,347)	(65,552)
120										
121	Total Rate Base Deductions		(485,402,555)	(220,411,255)	(59,559,554)	(97,306,158)	(38,348,941)	(50,799,754)	(18,511,702)	(465,191)
122										
123	Total Rate Base		212,645,516	97,422,101	25,976,842	42,320,196	16,652,575	21,949,089	8,130,642	194,071
124										
125	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
126										
127	Return On Rate Base	5.77%	12,272,862	5,622,729	1,499,257	2,442,515	961,105	1,266,794	469,261	11,201
128	Total Operating Expenses		35,430,196	16,236,102	4,329,814	7,047,900	2,773,284	3,655,588	1,354,713	32,794
129	Revenue Credits		(4,419,936)	(2,429,154)	(599,729)	(624,249)	(246,076)	(323,748)	(163,132)	(33,848)
130										
131	Total Revenue Requirements		43,283,122	19,429,677	5,229,342	8,866,166	3,488,314	4,598,635	1,660,841	10,147
132										
133										
134	Return On Rate Base @ Target ROR	7.60%	16,161,056	7,404,078	1,974,240	3,216,334	1,265,595	1,668,130	617,929	14,749
135	Total Op. exp. Adjusted for Taxes		36,713,711	16,824,136	4,486,609	7,303,342	2,873,798	3,788,072	1,403,789	33,965
136	Revenue Credits		(4,419,936)	(2,429,154)	(599,729)	(624,249)	(246,076)	(323,748)	(163,132)	(33,848)
137										
138	Total Target Revenue Requirements		48,454,831	21,799,061	5,861,119	9,895,427	3,893,318	5,132,454	1,858,585	14,867

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
	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		226,762,362	88,386,064	29,992,631	50,891,519	20,330,808	28,542,005	8,242,380	376,956
153	Operating Expenses									
154	Operation & Maintenance Expenses		217,392,863	84,887,300	28,500,687	48,510,455	19,535,507	27,644,647	7,952,469	361,798
155	Depreciation Expense		6,375,253	2,503,005	834,009	1,417,768	570,576	805,890	233,547	10,458
156	Amortization Expense		495,212	217,216	62,445	101,506	40,281	54,392	18,673	698
157	Taxes Other Than Income		3,563,617	1,565,530	444,199	733,158	290,530	391,587	134,616	3,997
158	Income Taxes - Federal		(5,716,023)	(2,511,103)	(712,492)	(1,175,981)	(466,009)	(628,103)	(215,923)	(6,412)
159	Income Taxes - State		-	-	-	-	-	-	-	-
160	Income Taxes Deferred		401,542	176,401	50,051	82,611	32,736	44,123	15,168	450
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		222,486,226	86,827,397	29,175,481	49,663,891	20,001,361	28,309,567	8,137,582	370,947
165										
166										
167	Rate Base :									
168	Electric Plant In Service		246,042,303	96,918,897	32,144,978	54,602,423	21,965,873	30,988,900	9,021,173	400,059
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		102,303	44,942	12,752	21,047	8,340	11,241	3,865	115
176	Cash Working Capital		-	-	-	-	-	-	-	-
177	Weatherization Loans		-	-	-	-	-	-	-	-
178	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
179										
180	Total Rate Base Additions		246,296,667	97,023,215	32,177,666	54,657,403	21,987,878	31,019,478	9,030,600	400,427
181										
182	Rate Base Deductions :									
183	Accum Provision For Depreciation		(124,016,888)	(48,526,354)	(16,245,555)	(27,638,208)	(11,127,374)	(15,734,998)	(4,539,139)	(205,259)
184	Accum Provision For Amortization		(7,622,601)	(3,345,110)	(950,890)	(1,569,371)	(622,002)	(838,706)	(287,892)	(8,629)
185	Accum Deferred Income Taxes		(14,783,896)	(6,493,829)	(1,842,913)	(3,041,861)	(1,205,432)	(1,624,826)	(558,442)	(16,594)
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		(24,842,600)	(9,701,164)	(3,256,819)	(5,543,320)	(2,232,315)	(3,158,861)	(908,788)	(41,333)
190										
191	Total Rate Base Deductions		(171,267,619)	(68,067,175)	(22,296,381)	(37,793,097)	(15,187,256)	(21,357,571)	(6,294,322)	(271,817)
192										
193	Total Rate Base		75,029,047	28,956,040	9,881,285	16,864,305	6,800,622	9,661,908	2,736,278	128,609
194										
195	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
196										
197	Return On Rate Base	5.77%	4,330,311	1,671,201	570,300	973,325	392,499	557,638	157,925	7,423
198	Total Operating Expenses		222,486,226	86,827,397	29,175,481	49,663,891	20,001,361	28,309,567	8,137,582	370,947
199	Revenue Credits		(21,993,827)	(8,826,127)	(2,891,917)	(4,783,729)	(1,924,840)	(2,716,332)	(804,822)	(46,060)
200										
201	Total Revenue Requirements		204,822,710	79,672,472	26,853,864	45,853,487	18,469,020	26,150,874	7,490,684	332,310
202										
203										
204	Return On Rate Base @ Target ROR	7.60%	5,702,207	2,200,659	750,978	1,281,687	516,847	734,305	207,957	9,774
205	Total Op. exp. Adjusted for Taxes		222,939,097	87,002,174	29,235,123	49,765,683	20,042,409	28,367,886	8,154,098	371,723
206	Revenue Credits		(21,993,827)	(8,826,127)	(2,891,917)	(4,783,729)	(1,924,840)	(2,716,332)	(804,822)	(46,060)
207										
208	Total Target Revenue Requirements		206,647,477	80,376,706	27,094,184	46,263,640	18,634,416	26,385,859	7,557,233	335,438

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
	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
13	Operating Expenses									
14	Operation & Maintenance Expenses		19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
15	Depreciation Expense		13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
16	Amortization Expense		985,093	412,183	128,102	210,855	84,649	111,336	36,375	1,593
17	Taxes Other Than Income		7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
18	Income Taxes - Federal		3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		3	1	0	1	0	0	0	0
23										
24	Total Operating Expenses		44,617,848	18,626,733	5,812,678	9,567,181	3,842,945	5,049,399	1,645,791	73,121
25										
26										
27	Rate Base :									
28	Electric Plant In Service		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
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		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		(200,149,473)	(83,556,863)	(26,076,471)	(42,916,609)	(17,238,807)	(22,649,601)	(7,382,896)	(328,225)
44	Accum Provision For Amortization		(12,931,871)	(5,445,984)	(1,690,876)	(2,748,707)	(1,102,388)	(1,441,200)	(480,188)	(22,528)
45	Accum Deferred Income Taxes		(51,134,896)	(21,342,890)	(6,661,532)	(10,966,795)	(4,405,323)	(5,788,721)	(1,885,906)	(83,730)
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		(264,262,401)	(110,365,008)	(34,434,893)	(56,642,009)	(22,750,494)	(29,884,746)	(9,750,692)	(434,559)
52										
53	Total Rate Base		485,871,842	202,795,269	63,296,336	104,203,870	41,858,319	55,003,020	17,919,443	795,586
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	28,042,154	11,704,354	3,653,156	6,014,139	2,415,858	3,174,506	1,034,223	45,917
58	Total Operating Expenses		44,617,848	18,626,733	5,812,678	9,567,181	3,842,945	5,049,399	1,645,791	73,121
59	Revenue Credits		(13,521,906)	(9,865,358)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
60										
61	Total Revenue Requirements		59,138,095	20,465,729	7,501,069	15,037,154	6,069,688	7,982,425	2,184,698	(102,667)
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	36,926,254	15,412,437.76	4,810,521	7,919,493	3,181,232	4,180,229	1,361,877	60,465
65	Total Op. exp. Adjusted for Taxes		47,550,539	19,850,792.27	6,194,730	10,196,149	4,095,599	5,381,394	1,753,952	77,923
66	Revenue Credits		(13,521,906)	(9,865,358.06)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
67										
68	Total Target Revenue Requirements		70,954,886	25,397,872	9,040,486	17,571,475	7,087,715	9,320,142	2,620,513	(83,317)

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		72,428,381	29,542,010	11,047,319	17,153,019	5,870,908	6,372,754	2,332,059	110,311
83	Operating Expenses									
84	Operation & Maintenance Expenses		19,982,105	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
85	Depreciation Expense		13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
86	Amortization Expense		985,093	411,249	128,343	211,226	84,846	111,477	36,337	1,615
87	Taxes Other Than Income		7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
88	Income Taxes - Federal		3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
89	Income Taxes - State		-	-	-	-	-	-	-	-
90	Income Taxes Deferred		232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
91	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92	Misc Revenues & Expense		3	1	0	1	0	0	0	0
93										
94	Total Operating Expenses		44,617,847	18,625,799	5,812,918	9,567,552	3,843,142	5,049,539	1,645,753	73,143
95										
96										
97	Rate Base :									
98	Electric Plant In Service		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
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		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
111										
112	Rate Base Deductions :									
113	Accum Provision For Depreciation		(200,149,473)	(83,556,863)	(26,076,471)	(42,916,609)	(17,238,807)	(22,649,601)	(7,382,896)	(328,225)
114	Accum Provision For Amortization		(12,931,871)	(5,445,984)	(1,690,876)	(2,748,707)	(1,102,388)	(1,441,200)	(480,188)	(22,528)
115	Accum Deferred Income Taxes		(51,134,896)	(21,342,890)	(6,661,532)	(10,966,795)	(4,405,323)	(5,788,721)	(1,885,906)	(83,730)
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		(264,262,401)	(110,365,008)	(34,434,893)	(56,642,009)	(22,750,494)	(29,884,746)	(9,750,692)	(434,559)
122										
123	Total Rate Base		485,871,842	202,795,269	63,296,336	104,203,870	41,858,319	55,003,020	17,919,443	795,586
124										
125	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
126										
127	Return On Rate Base	5.77%	28,042,154	11,704,354	3,653,156	6,014,139	2,415,858	3,174,506	1,034,223	45,917
128	Total Operating Expenses		44,617,847	18,625,799	5,812,918	9,567,552	3,843,142	5,049,539	1,645,753	73,143
129	Revenue Credits		(13,521,906)	(9,865,358)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
130										
131	Total Revenue Requirements		59,138,094	20,464,795	7,501,309	15,037,525	6,069,884	7,982,565	2,184,660	(102,645)
132										
133										
134	Return On Rate Base @ Target ROR	7.60%	36,926,254	15,412,438	4,810,521	7,919,493	3,181,232	4,180,229	1,361,877	60,465
135	Total Op. exp. Adjusted for Taxes		47,550,538	19,849,858	6,194,971	10,196,520	4,095,796	5,381,534	1,753,914	77,945
136	Revenue Credits		(13,521,906)	(9,865,358)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
137										
138	Total Target Revenue Requirements		70,954,885	25,396,938	9,040,727	17,571,847	7,087,912	9,320,282	2,620,475	(83,295)

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			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
196										
197	Return On Rate Base	5.77%	-	-	-	-	-	-	-	-
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	7.60%	-	-	-	-	-	-	-	-
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
	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
13	Operating Expenses									
14	Operation & Maintenance Expenses		18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732
15	Depreciation Expense		17,883,493	10,845,121	2,967,559	2,077,979	708,416	180,413	928,600	175,404
16	Amortization Expense		11,595,487	6,065,122	1,628,095	1,823,594	711,162	845,226	459,268	63,020
17	Taxes Other Than Income		7,876,494	4,873,427	1,265,236	883,055	307,244	108,248	385,132	54,152
18	Income Taxes - Federal		3,704,451	2,292,057	595,063	415,316	144,502	50,911	181,134	25,469
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		(4,218,143)	(2,609,894)	(677,579)	(472,907)	(164,540)	(57,971)	(206,252)	(29,000)
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		2	1	0	1	0	0	0	0
23										
24	Total Operating Expenses		55,432,674	32,722,570	8,591,223	7,197,024	2,628,075	1,454,583	2,447,423	391,776
25										
26										
27	Rate Base :									
28	Electric Plant In Service		699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
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		699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		(329,404,805)	(200,712,765)	(55,731,805)	(37,251,721)	(12,565,184)	(2,536,329)	(17,723,136)	(2,883,866)
44	Accum Provision For Amortization		(9,567,304)	(5,663,642)	(1,558,366)	(1,173,396)	(412,096)	(209,556)	(476,193)	(74,056)
45	Accum Deferred Income Taxes		(56,195,641)	(34,533,717)	(9,330,131)	(6,217,450)	(2,128,997)	(749,969)	(2,764,979)	(470,399)
46	Unamortized ITC		(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)	(35)
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)	(23,636)	(6,468)	(4,330)	(1,473)	(418)	(1,983)	(330)
50										
51	Total Rate Base Deductions		(403,035,719)	(244,472,741)	(69,478,784)	(45,145,086)	(15,107,909)	(3,496,327)	(21,406,591)	(3,928,281)
52										
53	Total Rate Base		296,088,335	183,198,893	47,561,990	33,195,245	11,549,723	4,069,184	14,477,656	2,035,643
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	17,088,775	10,573,347	2,745,046	1,915,868	666,594	234,853	835,580	117,487
58	Total Operating Expenses		55,432,674	32,722,570	8,591,223	7,197,024	2,628,075	1,454,583	2,447,423	391,776
59	Revenue Credits		(1,655,521)	(541,535)	(308,853)	(414,976)	(114,645)	(82,283)	(190,238)	(2,991)
60										
61	Total Revenue Requirements		70,865,928	42,754,382	11,027,417	8,697,916	3,180,023	1,607,154	3,092,764	506,273
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	22,502,710	13,923,113	3,614,711	2,522,838	877,779	309,258	1,100,302	154,709
65	Total Op. exp. Adjusted for Taxes		57,219,844	33,828,347	8,878,305	7,397,389	2,697,788	1,479,144	2,534,809	404,063
66	Revenue Credits		(1,655,521)	(541,535)	(308,853)	(414,976)	(114,645)	(82,283)	(190,238)	(2,991)
67										
68	Total Target Revenue Requirements		78,067,033	47,209,926	12,184,163	9,505,250	3,460,921	1,706,120	3,444,873	555,781

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
	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		12,730,104	6,654,803	1,897,155	2,219,650	748,940	641,527	539,047	28,982
83	Operating Expenses									
84	Operation & Maintenance Expenses		2,689,550	1,410,137	355,751	449,434	170,943	170,101	128,963	4,222
85	Depreciation Expense		2,509,608	1,305,264	332,564	426,425	161,732	153,622	126,420	3,581
86	Amortization Expense		2,710,774	1,412,318	378,745	429,134	167,735	201,759	106,543	14,539
87	Taxes Other Than Income		1,183,918	732,526	190,178	132,732	46,182	16,271	57,889	8,140
88	Income Taxes - Federal		755,609	467,519	121,377	84,713	29,475	10,384	36,947	5,195
89	Income Taxes - State		-	-	-	-	-	-	-	-
90	Income Taxes Deferred		(596,462)	(369,049)	(95,812)	(66,871)	(23,267)	(8,197)	(29,165)	(4,101)
91	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92	Misc Revenues & Expense		0	0	0	0	0	0	0	0
93										
94	Total Operating Expenses		9,252,998	4,958,715	1,282,802	1,455,568	552,800	543,940	427,597	31,575
95										
96										
97	Rate Base :									
98	Electric Plant In Service		107,136,109	56,687,588	14,239,892	17,717,113	6,717,612	6,357,165	5,260,936	155,803
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		107,136,109	56,687,588	14,239,892	17,717,113	6,717,612	6,357,165	5,260,936	155,803
111										
112	Rate Base Deductions :									
113	Accum Provision For Depreciation		(35,647,509)	(18,584,702)	(4,740,517)	(6,030,647)	(2,285,234)	(2,155,923)	(1,796,312)	(54,174)
114	Accum Provision For Amortization		(1,438,064)	(851,304)	(234,238)	(176,374)	(61,942)	(31,498)	(71,577)	(11,131)
115	Accum Deferred Income Taxes		(8,473,756)	(5,207,105)	(1,406,496)	(938,130)	(321,347)	(113,204)	(416,620)	(70,855)
116	Unamortized ITC		(627)	(385)	(104)	(70)	(24)	(8)	(31)	(5)
117	Customer Advance For Construction		(1,176,202)	(531,560)	(428,583)	(74,813)	-	-	(66,151)	(75,094)
118	Customer Service Deposits		-	-	-	-	-	-	-	-
119	Misc Rate Base Deductions		(5,808)	(3,553)	(972)	(651)	(221)	(63)	(298)	(50)
120										
121	Total Rate Base Deductions		(46,741,966)	(25,178,608)	(6,810,911)	(7,220,685)	(2,668,768)	(2,300,696)	(2,350,988)	(211,309)
122										
123	Total Rate Base		60,394,143	31,508,980	7,428,981	10,496,428	4,048,844	4,056,469	2,909,947	(55,506)
124										
125	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
126										
127	Return On Rate Base	5.77%	3,485,655	1,818,545	428,765	605,803	233,680	234,120	167,948	(3,204)
128	Total Operating Expenses		9,252,998	4,958,715	1,282,802	1,455,568	552,800	543,940	427,597	31,575
129	Revenue Credits		(285,342)	(83,188)	(56,266)	(76,164)	(20,158)	(12,803)	(36,256)	(510)
130										
131	Total Revenue Requirements		12,453,311	6,694,072	1,655,301	1,985,207	766,322	765,257	559,290	27,862
132										
133										
134	Return On Rate Base @ Target ROR	7.60%	4,589,954	2,394,682	564,602	797,728	307,712	308,292	221,156	(4,218)
135	Total Op. exp. Adjusted for Taxes		9,617,533	5,148,901	1,327,643	1,518,924	577,239	568,425	445,162	31,240
136	Revenue Credits		(285,342)	(83,188)	(56,266)	(76,164)	(20,158)	(12,803)	(36,256)	(510)
137										
138	Total Target Revenue Requirements		13,922,144	7,460,396	1,835,980	2,240,488	864,793	863,914	630,062	26,512

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
	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		43,612,019	25,795,780	6,683,551	6,136,799	2,169,439	845,952	1,564,909	415,589
153	Operating Expenses									
154	Operation & Maintenance Expenses		14,976,955	9,281,371	2,308,648	1,918,951	718,059	145,632	527,134	77,159
155	Depreciation Expense		8,937,391	5,442,220	1,240,461	1,237,767	469,220	16,043	367,920	163,760
156	Amortization Expense		8,552,962	4,456,109	1,195,005	1,353,994	529,234	636,586	336,161	45,873
157	Taxes Other Than Income		3,735,467	2,311,248	600,045	418,793	145,712	51,337	182,651	25,682
158	Income Taxes - Federal		1,694,275	1,048,300	272,159	189,950	66,090	23,285	82,844	11,648
159	Income Taxes - State		-	-	-	-	-	-	-	-
160	Income Taxes Deferred		(2,275,034)	(1,407,633)	(365,449)	(255,060)	(88,744)	(31,266)	(111,241)	(15,641)
161	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
162	Misc Revenues & Expense		1	0	0	0	0	0	0	0
163										
164	Total Operating Expenses		35,622,017	21,131,615	5,250,869	4,864,394	1,839,571	841,617	1,385,469	308,481
165										
166										
167	Rate Base :									
168	Electric Plant In Service		338,033,020	209,951,683	47,136,835	44,471,734	16,835,837	860,939	13,313,404	5,462,588
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		338,033,020	209,951,683	47,136,835	44,471,734	16,835,837	860,939	13,313,404	5,462,588
181										
182	Rate Base Deductions :									
183	Accum Provision For Depreciation		(167,890,782)	(102,669,405)	(23,322,564)	(23,275,029)	(8,830,390)	(228,956)	(6,888,763)	(2,675,676)
184	Accum Provision For Amortization		(4,537,343)	(2,686,011)	(739,063)	(556,489)	(195,439)	(99,383)	(225,837)	(35,121)
185	Accum Deferred Income Taxes		(26,453,946)	(16,258,434)	(4,395,037)	(2,922,468)	(999,919)	(352,201)	(1,303,888)	(222,000)
186	Unamortized ITC		(1,979)	(1,216)	(328)	(219)	(75)	(26)	(97)	(17)
187	Customer Advance For Construction		(3,711,120)	(1,677,164)	(1,352,254)	(236,049)	-	-	(208,717)	(236,936)
188	Customer Service Deposits		-	-	-	-	-	-	-	-
189	Misc Rate Base Deductions		(18,324)	(11,209)	(3,068)	(2,053)	(699)	(198)	(941)	(156)
190										
191	Total Rate Base Deductions		(202,613,495)	(123,303,439)	(29,812,314)	(26,992,308)	(10,026,521)	(680,765)	(8,628,242)	(3,169,906)
192										
193	Total Rate Base		135,419,525	86,648,244	17,324,521	17,479,426	6,809,316	180,175	4,685,162	2,292,681
194										
195	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
196										
197	Return On Rate Base	5.77%	7,815,755	5,000,914	999,887	1,008,827	393,001	10,399	270,405	132,322
198	Total Operating Expenses		35,622,017	21,131,615	5,250,869	4,864,394	1,839,571	841,617	1,385,469	308,481
199	Revenue Credits		(773,649)	(256,262)	(143,377)	(192,464)	(53,450)	(38,886)	(87,810)	(1,400)
200										
201	Total Revenue Requirements		42,664,123	25,876,267	6,107,379	5,680,757	2,179,121	813,130	1,568,064	439,404
202										
203										
204	Return On Rate Base @ Target ROR	7.60%	10,291,882	6,585,265	1,316,663	1,328,436	517,508	13,693	356,072	174,244
205	Total Op. exp. Adjusted for Taxes		36,439,400	21,654,619	5,355,439	4,969,898	1,880,672	842,705	1,413,749	322,319
206	Revenue Credits		(773,649)	(256,262)	(143,377)	(192,464)	(53,450)	(38,886)	(87,810)	(1,400)
207										
208	Total Target Revenue Requirements		45,957,634	27,983,622	6,528,725	6,105,870	2,344,729	817,512	1,682,011	495,164

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
	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		8,984,191	5,152,971	2,169,080	724,239	139,178	32,366	749,452	16,905
223	Operating Expenses									
224	Operation & Maintenance Expenses		405,893	244,492	66,448	49,280	17,329	5,966	20,429	1,950
225	Depreciation Expense		3,493,009	2,056,214	772,263	237,405	37,500	3,124	380,240	6,263
226	Amortization Expense		191,667	113,638	31,397	23,379	8,200	3,976	9,569	1,507
227	Taxes Other Than Income		1,708,448	1,057,069	274,436	191,539	66,643	23,479	83,537	11,746
228	Income Taxes - Federal		685,898	424,386	110,179	76,898	26,755	9,426	33,538	4,716
229	Income Taxes - State		-	-	-	-	-	-	-	-
230	Income Taxes Deferred		(772,248)	(477,814)	(124,050)	(86,579)	(30,124)	(10,613)	(37,760)	(5,309)
231	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
232	Misc Revenues & Expense		1	0	0	0	0	0	0	0
233										
234	Total Operating Expenses		5,712,668	3,417,985	1,130,673	491,923	126,303	35,359	489,553	20,872
235										
236										
237	Rate Base :									
238	Electric Plant In Service		146,720,614	86,382,063	32,408,651	9,996,265	1,590,219	136,705	15,939,940	266,771
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		146,720,614	86,382,063	32,408,651	9,996,265	1,590,219	136,705	15,939,940	266,771
251										
252	Rate Base Deductions :									
253	Accum Provision For Depreciation		(75,825,049)	(44,596,698)	(16,854,565)	(5,079,149)	(767,823)	(51,081)	(8,351,148)	(124,586)
254	Accum Provision For Amortization		(2,075,193)	(1,228,470)	(338,017)	(254,515)	(89,386)	(45,454)	(103,288)	(16,063)
255	Accum Deferred Income Taxes		(12,291,538)	(7,552,552)	(2,039,248)	(1,362,204)	(466,866)	(164,478)	(603,591)	(102,598)
256	Unamortized ITC		(905)	(556)	(150)	(100)	(34)	(12)	(44)	(8)
257	Customer Advance For Construction		(1,697,313)	(767,065)	(618,465)	(107,959)	-	-	(95,458)	(108,365)
258	Customer Service Deposits		-	-	-	-	-	-	-	-
259	Misc Rate Base Deductions		(8,381)	(5,127)	(1,403)	(939)	(320)	(91)	(430)	(71)
260										
261	Total Rate Base Deductions		(91,898,378)	(54,150,468)	(19,851,849)	(6,804,867)	(1,324,428)	(261,115)	(9,153,961)	(351,690)
262										
263	Total Rate Base		54,822,235	32,231,594	12,556,802	3,191,398	265,791	(124,410)	6,785,979	(84,919)
264										
265	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
266										
267	Return On Rate Base	5.77%	3,164,072	1,860,250	724,717	184,192	15,340	(7,180)	391,654	(4,901)
268	Total Operating Expenses		5,712,668	3,417,985	1,130,673	491,923	126,303	35,359	489,553	20,872
269	Revenue Credits		(337,495)	(116,403)	(61,169)	(81,852)	(23,136)	(17,590)	(36,731)	(613)
270										
271	Total Revenue Requirements		8,539,245	5,161,833	1,794,222	594,262	118,506	10,588	844,476	15,358
272										
273										
274	Return On Rate Base @ Target ROR	7.60%	4,166,489	2,449,601	954,317	242,546	20,200	(9,455)	515,734	(6,454)
275	Total Op. exp. Adjusted for Taxes		6,043,571	3,612,533	1,206,465	511,186	127,907	34,608	530,513	20,359
276	Revenue Credits		(337,495)	(116,403)	(61,169)	(81,852)	(23,136)	(17,590)	(36,731)	(613)
277										
278	Total Target Revenue Requirements		9,872,566	5,945,731	2,099,613	671,879	124,971	7,563	1,009,516	13,292

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
	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		5,911,694	3,869,746	1,457,580	386,888	105,154	20,723	65,280	6,324
293	Operating Expenses									
294	Operation & Maintenance Expenses		205,581	124,479	31,105	27,314	10,188	3,624	7,736	1,136
295	Depreciation Expense		2,110,310	1,480,909	475,840	111,071	30,093	1,898	9,002	1,496
296	Amortization Expense		116,432	69,032	19,073	14,202	4,981	2,415	5,813	915
297	Taxes Other Than Income		1,037,832	642,138	166,712	116,354	40,483	14,263	50,746	7,135
298	Income Taxes - Federal		491,929	304,371	79,021	55,151	19,189	6,761	24,054	3,382
299	Income Taxes - State		-	-	-	-	-	-	-	-
300	Income Taxes Deferred		(467,110)	(289,015)	(75,034)	(52,369)	(18,221)	(6,420)	(22,840)	(3,211)
301	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
302	Misc Revenues & Expense		0	0	0	0	0	0	0	0
303										
304	Total Operating Expenses		3,494,973	2,331,914	696,716	271,724	86,713	22,542	74,511	10,854
305										
306										
307	Rate Base :									
308	Electric Plant In Service		89,128,443	62,519,702	20,080,111	4,708,342	1,277,891	83,044	393,889	65,464
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		89,128,443	62,519,702	20,080,111	4,708,342	1,277,891	83,044	393,889	65,464
321										
322	Rate Base Deductions :									
323	Accum Provision For Depreciation		(40,044,179)	(28,146,224)	(9,058,476)	(2,077,779)	(559,029)	(31,030)	(147,179)	(24,461)
324	Accum Provision For Amortization		(1,260,618)	(746,259)	(205,335)	(154,610)	(54,299)	(27,612)	(62,745)	(9,758)
325	Accum Deferred Income Taxes		(7,468,188)	(4,588,825)	(1,239,001)	(827,690)	(283,679)	(99,941)	(366,718)	(62,333)
326	Unamortized ITC		(550)	(338)	(91)	(61)	(21)	(7)	(27)	(5)
327	Customer Advance For Construction		(1,031,067)	(465,969)	(375,699)	(65,582)	-	-	(57,988)	(65,828)
328	Customer Service Deposits		-	-	-	-	-	-	-	-
329	Misc Rate Base Deductions		(5,091)	(3,114)	(852)	(570)	(194)	(55)	(261)	(43)
330										
331	Total Rate Base Deductions		(49,809,693)	(33,950,731)	(10,879,456)	(3,126,293)	(897,222)	(158,645)	(634,919)	(162,428)
332										
333	Total Rate Base		39,318,750	28,568,972	9,200,655	1,582,049	380,669	(75,601)	(241,029)	(96,964)
334										
335	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
336										
337	Return On Rate Base	5.77%	2,269,287	1,648,862	531,017	91,308	21,970	(4,363)	(13,911)	(5,596)
338	Total Operating Expenses		3,494,973	2,331,914	696,716	271,724	86,713	22,542	74,511	10,854
339	Revenue Credits		(218,838)	(71,389)	(40,884)	(54,943)	(15,162)	(10,850)	(25,214)	(395)
340										
341	Total Revenue Requirements		5,545,422	3,909,387	1,186,848	308,088	93,521	7,328	35,386	4,862
342										
343										
344	Return On Rate Base @ Target ROR	7.60%	2,988,224	2,171,241	699,250	120,236	28,931	(5,746)	(18,318)	(7,369)
345	Total Op. exp. Adjusted for Taxes		3,732,299	2,504,355	752,251	281,273	89,011	22,085	73,056	10,268
346	Revenue Credits		(218,838)	(71,389)	(40,884)	(54,943)	(15,162)	(10,850)	(25,214)	(395)
347										
348	Total Target Revenue Requirements		6,501,686	4,604,208	1,410,616	346,565	102,780	5,489	29,524	2,504

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
	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		1,712,671	1,110,633	317,080	145,879	24,873	11,908	83,222	19,077
363	Operating Expenses									
364	Operation & Maintenance Expenses		312,910	196,258	50,898	25,009	4,771	2,431	15,278	18,265
365	Depreciation Expense		833,175	560,514	146,431	65,311	9,872	5,725	45,018	304
366	Amortization Expense		23,652	14,023	3,875	2,885	1,012	491	1,181	186
367	Taxes Other Than Income		210,829	130,446	33,866	23,637	8,224	2,897	10,309	1,449
368	Income Taxes - Federal		76,740	47,482	12,327	8,604	2,993	1,055	3,752	528
369	Income Taxes - State		-	-	-	-	-	-	-	-
370	Income Taxes Deferred		(107,288)	(66,383)	(17,234)	(12,028)	(4,185)	(1,474)	(5,246)	(738)
371	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
372	Misc Revenues & Expense		0	0	0	0	0	0	0	0
373										
374	Total Operating Expenses		1,350,019	882,340	230,163	113,417	22,688	11,125	70,292	19,995
375										
376										
377	Rate Base :									
378	Electric Plant In Service		18,105,869	12,130,598	3,175,286	1,446,879	236,071	127,659	976,077	13,299
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		18,105,869	12,130,598	3,175,286	1,446,879	236,071	127,659	976,077	13,299
391										
392	Rate Base Deductions :									
393	Accum Provision For Depreciation		(9,997,287)	(6,715,736)	(1,755,682)	(789,117)	(122,708)	(69,340)	(539,734)	(4,969)
394	Accum Provision For Amortization		(256,086)	(151,598)	(41,713)	(31,408)	(11,031)	(5,609)	(12,746)	(1,982)
395	Accum Deferred Income Taxes		(1,508,213)	(926,801)	(250,348)	(166,957)	(57,186)	(20,145)	(74,162)	(12,613)
396	Unamortized ITC		(112)	(69)	(19)	(12)	(4)	(1)	(5)	(1)
397	Customer Advance For Construction		(209,455)	(94,659)	(76,321)	(13,323)	-	-	(11,780)	(13,373)
398	Customer Service Deposits		-	-	-	-	-	-	-	-
399	Misc Rate Base Deductions		(1,034)	(633)	(173)	(116)	(39)	(11)	(53)	(9)
400										
401	Total Rate Base Deductions		(11,972,187)	(7,889,495)	(2,124,255)	(1,000,934)	(190,969)	(95,107)	(638,481)	(32,947)
402										
403	Total Rate Base		6,133,682	4,241,104	1,051,031	445,945	45,102	32,552	337,597	(19,649)
404										
405	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
406										
407	Return On Rate Base	5.77%	354,006	244,776	60,660	25,738	2,603	1,879	19,484	(1,134)
408	Total Operating Expenses		1,350,019	882,340	230,163	113,417	22,688	11,125	70,292	19,995
409	Revenue Credits		(40,197)	(14,293)	(7,157)	(9,553)	(2,739)	(2,153)	(4,228)	(73)
410										
411	Total Revenue Requirements		1,663,828	1,112,822	283,666	129,602	22,552	10,850	85,548	18,787
412										
413										
414	Return On Rate Base @ Target ROR	7.60%	466,160	322,324	79,878	33,892	3,428	2,474	25,657	(1,493)
415	Total Op. exp. Adjusted for Taxes		1,387,041	907,939	236,507	116,108	22,960	11,321	72,330	19,876
416	Revenue Credits		(40,197)	(14,293)	(7,157)	(9,553)	(2,739)	(2,153)	(4,228)	(73)
417										
418	Total Target Revenue Requirements		1,813,004	1,215,969	309,228	140,447	23,649	11,642	93,759	18,310

Customer Summary

PacifiCorp
Cost Of Service By Rate Schedule - Customer Function
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
13	Operating Expenses									
14	Operation & Maintenance Expenses		7,456,310	5,933,263	960,170	184,819	70,478	64,564	167,432	75,583
15	Depreciation Expense		55,677	43,083	9,018	505	227	3	1,825	1,015
16	Amortization Expense		993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
17	Taxes Other Than Income		243,961	224,815	40,286	(37,638)	1,670	390	8,379	6,060
18	Income Taxes - Federal		493,817	455,063	81,545	(76,186)	3,379	790	16,960	12,266
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		(265,956)	(245,084)	(43,918)	41,031	(1,820)	(426)	(9,134)	(6,606)
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		2,337	1,929	131	152	57	69	(1)	-
23										
24	Total Operating Expenses		8,979,497	7,181,720	1,208,132	121,692	78,038	65,453	218,027	106,435
25										
26										
27	Rate Base :									
28	Electric Plant In Service		15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240
29	Plant Held For Future Use		-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
31	Pensions		-	-	-	-	-	-	-	-
32	Prepayments		-	-	-	-	-	-	-	-
33	Fuel Stock		-	-	-	-	-	-	-	-
34	Materials & Supplies		-	-	-	-	-	-	-	-
35	Misc Deferred Debits		-	-	-	-	-	-	-	-
36	Cash Working Capital		-	-	-	-	-	-	-	-
37	Weatherization Loans		-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
39										
40	Total Rate Base Additions		15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
44	Accum Provision For Amortization		(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
45	Accum Deferred Income Taxes		(941,312)	(724,864)	(157,799)	(6,014)	(2,973)	1,322	(32,516)	(18,468)
46	Unamortized ITC		-	-	-	-	-	-	-	-
47	Customer Advance For Construction		-	-	-	-	-	-	-	-
48	Customer Service Deposits		(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
49	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
50										
51	Total Rate Base Deductions		(15,001,303)	(11,473,150)	(2,426,989)	(285,115)	(58,599)	485	(490,363)	(267,571)
52										
53	Total Rate Base		912,625	841,002	150,703	(140,799)	6,246	1,461	31,345	22,668
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	52,672	48,539	8,698	(8,126)	360	84	1,809	1,308
58	Total Operating Expenses		8,979,497	7,181,720	1,208,132	121,692	78,038	65,453	218,027	106,435
59	Revenue Credits		385,863	340,350	3,857	30,304	6,346	536	(6,193)	10,663
60										
61	Total Revenue Requirements		9,418,032	7,570,609	1,220,686	143,870	84,744	66,074	213,643	118,406
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	69,359	63,916	11,453	(10,701)	475	111	2,382	1,723
65	Total Op. exp. Adjusted for Taxes		8,985,006	7,186,797	1,209,041	120,842	78,076	65,462	218,216	106,572
66	Revenue Credits		385,863	340,350	3,857	30,304	6,346	536	(6,193)	10,663
67										
68	Total Target Revenue Requirements		9,440,228	7,591,063	1,224,352	140,446	84,896	66,109	214,406	118,957

Generation Demand Summary

Common Summary

PacifiCorp
Cost Of Service By Rate Schedule - Common Function
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
13	Operating Expenses									
14	Operation & Maintenance Expenses		15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
15	Depreciation Expense		-	-	-	-	-	-	-	-
16	Amortization Expense		-	-	-	-	-	-	-	-
17	Taxes Other Than Income		-	-	-	-	-	-	-	-
18	Income Taxes - Federal		458,338	220,264	64,171	83,634	32,269	37,753	18,649	1,597
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		-	-	-	-	-	-	-	-
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		-	-	-	-	-	-	-	-
23										
24	Total Operating Expenses		15,655,420	7,523,618	2,191,900	2,856,650	1,102,187	1,289,497	637,006	54,562
25										
26										
27	Rate Base :									
28	Electric Plant In Service		-	-	-	-	-	-	-	-
29	Plant Held For Future Use		-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
31	Pensions		-	-	-	-	-	-	-	-
32	Prepayments		-	-	-	-	-	-	-	-
33	Fuel Stock		-	-	-	-	-	-	-	-
34	Materials & Supplies		-	-	-	-	-	-	-	-
35	Misc Deferred Debits		-	-	-	-	-	-	-	-
36	Cash Working Capital		29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
37	Weatherization Loans		3,312	1,455	413	681	270	364	125	4
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
39										
40	Total Rate Base Additions		29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		-	-	-	-	-	-	-	-
44	Accum Provision For Amortization		-	-	-	-	-	-	-	-
45	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
46	Unamortized ITC		-	-	-	-	-	-	-	-
47	Customer Advance For Construction		-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
50										
51	Total Rate Base Deductions		-	-	-	-	-	-	-	-
52										
53	Total Rate Base		29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	1,724,354	828,675	241,422	314,648	121,402	142,036	70,162	6,009
58	Total Operating Expenses		15,655,420	7,523,618	2,191,900	2,856,650	1,102,187	1,289,497	637,006	54,562
59	Revenue Credits		(278,911)	(123,056)	(34,966)	(57,082)	(22,596)	(30,293)	(10,573)	(344)
60										
61	Total Revenue Requirements		17,100,863	8,229,237	2,398,356	3,114,216	1,200,993	1,401,240	696,595	60,227
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	2,270,650	1,091,210	317,908	414,332	159,863	187,034	92,390	7,913
65	Total Op. exp. Adjusted for Taxes		15,835,755	7,610,282	2,217,148	2,889,557	1,114,884	1,304,351	644,344	55,190
66	Revenue Credits		(278,911)	(123,056)	(34,966)	(57,082)	(22,596)	(30,293)	(10,573)	(344)
67										
68	Total Target Revenue Requirements		17,827,495	8,578,435	2,500,089	3,246,806	1,252,151	1,461,093	726,160	62,760

Generation Demand Summary

Unit Costs @ Target ROR

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
7.60% = 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
14	**UNITS**								
15	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
16	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
17	Average Customers	140,527.30	110,741.70	20,814.24	1,070.57	66.44	1.00	5,140.86	2,692.49
18	Load Factor	0.28	0.17	0.34	0.55	0.66	0.91	0.30	0.47
19									
20	**GTDCCO TOTAL**	1.00	0.44	0.13	0.20	0.08	0.10	0.04	0.00
21	Revenue Requirement	431,391,950.07	190,952,127.85	57,904,634.23	86,623,417.08	34,413,614.78	44,071,917.09	16,421,731.53	1,004,507.50
22	Per NCP kW	21.24	14.22	26.09	36.97	44.33	54.08	23.35	49.77
23	Per KWH	0.10	0.12	0.11	0.09	0.09	0.08	0.11	0.14
24	Per Customer	3,069.81	1,724.30	2,781.97	80,913.40	517,930.66	44,071,917.09	3,194.35	373.08
25									
26	**GENERATION-TOTAL**	1.00	0.40	0.13	0.22	0.09	0.12	0.04	0.00
27	Revenue Requirement	255,102,307.76	102,175,766.24	32,955,303.49	56,159,067.69	22,527,734.40	31,518,313.25	9,415,817.82	350,304.86
28	Per NCP kW	12.56	7.61	14.85	23.97	29.02	38.68	13.39	17.35
29	Per KWH	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.05
30	Per Customer	1,815.32	922.65	1,583.31	52,457.19	339,046.17	31,518,313.25	1,831.56	130.10
31									
32	**GENERATION-DEMAND**	1.00	0.45	0.12	0.20	0.08	0.11	0.04	0.00
33	Revenue Requirement	48,454,831.12	21,799,060.52	5,861,119.19	9,895,427.21	3,893,317.98	5,132,454.44	1,858,585.15	14,866.64
34	Per NCP kW	2.39	1.62	2.64	4.22	5.02	6.30	2.64	0.74
35	Per KWH	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00
36	Per Customer	344.81	196.85	281.59	9,243.14	58,595.09	5,132,454.44	361.53	5.52
37									
38	**GENERATION-ENERGY**	1.00	0.39	0.13	0.22	0.09	0.13	0.04	0.00
39	Revenue Requirement	206,647,476.64	80,376,705.72	27,094,184.30	46,263,640.48	18,634,416.42	26,385,858.81	7,557,232.68	335,438.23
40	Per NCP kW	10.18	5.98	12.21	19.75	24.01	32.38	10.75	16.62
41	Per KWH	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
42	Per Customer	1,470.51	725.80	1,301.71	43,214.05	280,451.08	26,385,858.81	1,470.03	124.58
43									
44	**TRANSMISSION-TOTAL**	1.00	0.36	0.13	0.25	0.10	0.13	0.04	(0.00)
45	Revenue Requirement	70,954,886.37	25,396,938.26	9,040,726.98	17,571,846.92	7,087,912.11	9,320,282.56	2,620,474.87	(83,295.34)
46	Per NCP kW	3.49	1.89	4.07	7.50	9.13	11.44	3.73	(4.13)
47	Per KWH	0.02	0.02	0.02	0.02	0.02	0.02	0.02	(0.01)
48	Per Customer	504.92	229.33	434.35	16,413.55	106,674.26	9,320,282.56	509.73	(30.94)
49									
50	**TRANSMISSION-DEMAND**	1.00	0.36	0.13	0.25	0.10	0.13	0.04	(0.00)
51	Revenue Requirement	70,954,885.32	25,396,937.82	9,040,726.85	17,571,846.70	7,087,912.02	9,320,282.44	2,620,474.83	(83,295.34)
52	Per NCP kW	3.49	1.89	4.07	7.50	9.13	11.44	3.73	(4.13)
53	Per KWH	0.02	0.02	0.02	0.02	0.02	0.02	0.02	(0.01)
54	Per Customer	504.92	229.33	434.35	16,413.55	106,674.26	9,320,282.44	509.73	(30.94)
55									

56	**TRANSMISSION-ENERGY**	1.00	0.42	0.13	0.21	0.09	0.11	0.04	0.00
57	Revenue Requirement	1.05	0.44	0.14	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	0.60	0.16	0.12	0.04	0.02	0.04	0.01
63	Revenue Requirement	78,067,033.25	47,209,925.56	12,184,162.58	9,505,250.40	3,460,921.32	1,706,119.56	3,444,872.66	555,781.17
64	Per NCP kW	3.84	3.51	5.49	4.06	4.46	2.09	4.90	27.53
65	Per KWH	0.02	0.03	0.02	0.01	0.01	0.00	0.02	0.08
66	Per Customer	555.53	426.31	585.38	8,878.69	52,087.44	1,706,119.56	670.10	206.42
67									
68	**DISTRIBUTION-SUBSTATION**	1.00	0.54	0.13	0.16	0.06	0.06	0.05	0.00
69	Revenue Requirement	13,922,144.50	7,460,395.63	1,835,979.72	2,240,488.44	864,793.10	863,913.80	630,061.88	26,511.93
70	Per NCP kW	0.69	0.56	0.83	0.96	1.11	1.06	0.90	1.31
71	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	Per Customer	99.07	67.37	88.21	2,092.80	13,015.28	863,913.80	122.56	9.85
73									
74	**DISTRIBUTION- P & C**	1.00	0.61	0.14	0.13	0.05	0.02	0.04	0.01
75	Revenue Requirement	45,957,633.67	27,983,621.69	6,528,725.47	6,105,870.31	2,344,729.34	817,512.01	1,682,011.29	495,163.56
76	Per NCP kW	2.26	2.08	2.94	2.61	3.02	1.00	2.39	24.53
77	Per KWH	0.01	0.02	0.01	0.01	0.01	0.00	0.01	0.07
78	Per Customer	327.04	252.69	313.67	5,703.39	35,288.57	817,512.01	327.18	183.91
79									
80	**DISTRIBUTION-TRANSFORMER**	1.00	0.60	0.21	0.07	0.01	0.00	0.10	0.00
81	Revenue Requirement	9,872,565.57	5,945,731.24	2,099,613.42	671,879.33	124,970.52	7,562.66	1,009,515.96	13,292.42
82	Per NCP kW	0.49	0.44	0.95	0.29	0.16	0.01	1.44	0.66
83	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
84	Per Customer	70.25	53.69	100.87	627.59	1,880.83	7,562.66	196.37	4.94
85									
86	**DISTRIBUTION-METER**	1.00	0.67	0.17	0.08	0.01	0.01	0.05	0.01
87	Revenue Requirement	1,813,003.99	1,215,969.42	309,228.20	140,447.29	23,648.76	11,641.68	93,759.10	18,309.54
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	131.19	355.92	11,641.68	18.24	6.80
91									
92	**DISTRIBUTION-SERVICE**	1.00	0.71	0.22	0.05	0.02	0.00	0.00	0.00
93	Revenue Requirement	6,501,685.52	4,604,207.59	1,410,615.76	346,565.02	102,779.59	5,489.41	29,524.44	2,503.72
94	Per NCP kW	0.32	0.34	0.64	0.15	0.13	0.01	0.04	0.12
95	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	Per Customer	46.27	41.58	67.77	323.72	1,546.85	5,489.41	5.74	0.93
97									
98	**CUSTOMER-TOTAL**	1.00	0.80	0.13	0.01	0.01	0.01	0.02	0.01
99	Revenue Requirement	9,440,228.13	7,591,062.52	1,224,351.69	140,445.71	84,896.09	66,109.03	214,405.82	118,957.27
100	Per NCP kW	0.46	0.57	0.55	0.06	0.11	0.08	0.30	5.89
101	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
102	Per Customer	67.18	68.55	58.82	131.19	1,277.70	66,109.03	41.71	44.18
103									
104	**COMMON-TOTAL**	1.00	0.48	0.14	0.18	0.07	0.08	0.04	0.00
105	Revenue Requirement	17,827,494.56	8,578,435.27	2,500,089.49	3,246,806.36	1,252,150.86	1,461,092.69	726,160.36	62,759.53
106	Per NCP kW	0.88	0.64	1.13	1.39	1.61	1.79	1.03	3.11
107	Per KWH	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.01
108	Per Customer	126.86	77.46	120.11	3,032.78	18,845.08	1,461,092.69	141.25	23.31

Exh. RMM-4
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service Study

March 2023 (REFILED April 19, 2023)

PACIFICORP

COST OF SERVICE

FUNCTIONALIZATION, CLASSIFICATION & ALLOCATION PROCEDURES

INTRODUCTION

The Class Cost of Service Study is based on PacifiCorp's normalized results of operations. It employs a three-step process referred to as functionalization, classification, and allocation. These three steps recognize the way a utility provides electrical service and assigns cost responsibility to the groups of customers for whom the costs are incurred.

Functionalization

Functionalization recognizes the different roles played by the various facilities in the electric utility system. It is the process of separating expenses and rate base items to determine a separate revenue requirement for each of five major electric utility functions; Generation, Transmission, Distribution (Poles and Wires), Customer and Common hereafter referred to as G, T, D (or DPW), C, and Co.

The generation function consists of the costs associated with power generation, including coal mining, renewable resources and wholesale purchases.

The transmission function includes the costs associated with the high voltage system utilized for the bulk transmission of power from the generation source and interconnected utilities to the load centers.

The distribution function includes the radial distribution system that connects the customer to the transmission system. This includes distribution substations, poles and wires, line transformers, service drops and meters.

The customer function includes the retail activities associated with customer service including meter reading, customer accounting, customer service activities and sales.

The common function includes administrative and other general expenses which include some miscellaneous expenses that are not readily grouped into one of the other four functions.

Classification

Classification identifies the component of utility service being provided. The Company provides, and customers purchase service that includes at least three different components: demand-related, energy-related, and customer-related components.

Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. The maximum demand influences the size of these facilities, and correspondingly, the amount of Company investment and related expenses. Energy-related costs vary with the output of a kWh of electricity. Typical energy-related costs include fuel, maintenance that occurs on the generating unit due to running of the unit, purchased energy and other costs that are impacted by the decision to supply energy.

Customer-related costs are driven by the number of customers served. Once the Company makes a commitment to serve a customer, these costs continue, even if the customer uses little or no electricity. At a minimum, they consist of the costs associated with meters, service drops, meter reading, billing, and customer service related expenses.

Allocation

After the costs have been functionalized and classified, the next step is to allocate them among the customer classes. Some utility plant and expenses can be identified as serving one or a small group of customers and can be directly assigned to those customers. In most cases, however, utility plant and expenses are used to serve multiple classes of customers. As such, those costs must be equitably shared among the customer classes. This is achieved by the use of allocation factors which specify each class' share of a particular cost driver such as control area peak demand, energy consumed, or number of customers. The appropriate allocation factor is then applied to the respective cost element to determine each class' share of cost. Factors with two digits (i.e. F30 - MWH) identify allocation factors that are calculated using cost driver information that is external to the cost study.

Many expense and rate base items track plant investment or some other value in the cost of service study. The allocation factors for these items are internally generated within the cost of service model. Internally identified factors are identified with three digits (i.e. F102 – Gross Plant). Many plant related allocation factors are identified by function and are so identified (F102G – Generation Plant, F102T – Transmission Plant, F102D – Distribution Plant and so on).

FUNCTIONALIZATION PROCEDURES

For regulatory reporting purposes costs are collected into the Business Warehouse (BW) database. Each account balance in the BW database is assigned a functional identification or FUNC Factor. Account balances captured in the BW database that are directly related to one of the primary business functions: G, T, D (or DPW), C, or Co are so designated. The functional designation is generally driven by the location code associated with an asset or transaction. In some cases, the customer service system for example, the business purpose of the asset or transaction is used rather than the physical location. Assets and expenses that support more than one of the five functions are apportioned between the functions. Those items that are considered plant related are split between functions in the same portion as generation, transmission, and distribution plant (PTD FUNC factor). Those items that are considered directly related to employee compensation are split in the same portion as company labor (LABOR FUNC factor).

In the Results of Operations Model (Jurisdictional Allocation Model or JAM), account balances from BW are aggregated by FERC account and by West Control Area (WCA) jurisdictional allocation factor and roll up to a single line item. Each of these line items is also assigned or allocated to one or more of the functions using a series of functionalization factors (FUNC Factors). When all, or essentially all, of the account balance associated with one FERC account and WCA factor have the same functional designation, that FUNC factor is used. For example, any item allocated to a jurisdiction using the SE factor is generally fuel related and assigned to the generation function using the "G" FUNC factor.

When the various account balances from BW that roll up to one line in the JAM have more than one functional designation, a new FUNC factor is developed. An example of this is the SCHMAT-SO FUNC factor. Within the Schedule M additions temporary account balances allocated on the SO factor, some

are labor related, some are directly associated with generation and some are overall plant related. Each of these account balances is assigned or apportioned to the appropriate function. The SCHMAT-SO FUNC factor is derived from the summation of the account balances by function. The Schedule M Additions Temporary balance allocated to a state using the SO factor is then assigned to functions using the SCHMAT-SO FUNC factor.

Some FUNC factors, such as the Generation, Transmission and Distribution (PTD) factor or the Cash Working Capital (CWC) factor are calculated within the JAM model.

Operating Revenues:
General Business Revenue: Account 440-445. Residential Revenues, and Account 442, Retail - Commercial and Industrial Revenues, are not functionalized. The dollar amounts assigned to GTDCCo for retail revenues have been derived to produce an equal jurisdictional normalized ROE for each function.

Interdepartmental: Account 448. Interdepartmental Sales, is allocated to Distribution Poles & Conductor (DPW) and Gross Plant (GP).

Special Sales: Account 447. Firm Wholesale Sales (sometime referred to as Sales for Resale), are allocated to Production (P).

Other Operating Revenue: Accounts 450 to 456. Other Revenues, is functionalized on the "OTHREV" factors. The majority of revenue in this line item is associated with account 456 and has been functionalized using the "OTHSGR" factor. These factors are developed by identifying each specific revenue item as GTDCCo.

Operating Expenses:
Production: Accounts 500-557. Generation expense includes all generation maintenance expenses as well as fuel and purchased power expenses. All of these costs are assigned to P.

Transmission: Accounts 560-573. Transmission costs, including wheeling expenses, are assigned to T.

Distribution: Accounts 580-598. Maintenance and operation expenses are assigned to DPW.

Customer Accounts & Sales: Accounts 901-916. Customer Accounts and Sales are assigned to CUST.

Administrative & General: Accounts 920-935. A&G expenses are functionalized on the COMMON factor.

Depreciation: Account 403. The functionalization of depreciation matches the functionalization of rate base. For example, the functionalization of General Plant Depreciation expense matches the functionalization of General Plant rate base.

Amortization: Accounts 404-407. Account 404, Amortization of Limited Term Electric Plant is functionalized based on analysis of the items being amortized to this account with the majority of the money being functionalized by PTD or CUST. Account 405, Other Electric Plant Amortization is allocated on the "GP" factor. Account 406, Plant Acquisition Adjustment Amortization and Account 407, Amortization of Un-recovered Plant are assigned to P.

Taxes Other Than Income: Account 408. Property tax, Excise and Super-fund taxes are functionalized to G, T, D & C using the "GP" factor. The "GP" factor is different than the "PTD" factor in that the "GP" includes General and Intangible plant balances in the calculation. Generation Taxes and Idaho kWh tax are assigned to P. The Washington Business Tax and other situs taxes are functionalized using the "GP" factor.

Income Taxes - Federal: The federal income tax calculations for GTDCCo are based on the functionalized breakdown of revenues and expenses as described above. In addition to the above expense deductions, Account 427, Interest Expense, is functionalized to GTDCCo using the "GP" factor and deducted from GTDCCo revenue. Schedule M Additions and Deductions are functionalized and netted against GTDCCo operating revenues to arrive at total taxable income before state income tax.

Schedule M items that can be specifically identified with G, T, D or C are so assigned. Those items that are salary or benefit related are functionalized using the "LABOR" factor. Items associated with bond refinancing are functionalized using the "PTD" factor. The reversal of book deprecation is functionalized according to book depreciation.

Income Taxes - State: Account 409.11. The total income before state taxes is calculated for GTDCCo in the same manner as is done for Federal income taxes. This amount is multiplied by Washington's state tax rate to arrive at functionalized state income taxes for each function.

Income Taxes Deferred - Net: Accounts 410 & 411. The Tax Department determines whether the plant deferred income taxes are production, transmission, distribution or general plant related. These items are functionalized into GTDCCo accordingly, using the "DITEXP" factor. Deferred taxes associated with employee benefits are functionalized using the "LABOR" factor. Items associated with property taxes are functionalized using the "GP" factor. Items that can be directly associated with a function are directly functionalized using "P" or "PT" factors.

Investment Tax Credit Adjustment: Accounts 411.40 & 411.41. The Federal deferred investment tax credit was functionalized on the "PTD" factor.

Miscellaneous Revenue & Expense: Accounts 411.8, 421 & 431.1. The gains and losses arising from the sale of utility property are identified and assigned to P, T, or D. Emission allowances are assigned to P. The interest expense associated with customer deposits in Account 431.1 is assigned to R.

Rate Base

Electric Plant in Service: Production plant rate base, Accounts 310 - 346, is assigned to P. Likewise, transmission plant accounts are assigned to T. Distribution plant accounts are split between D and R based upon asset utilization.

General and Intangible Plant: General plant rate base accounts, except coal mine plant which is assigned to P, are functionalized using functionalization factors. The General Plant factors were developed using the functional identification in the Business Warehouse (BW) reports of general plant. BW identifies investments by accounting location, such as steam, hydro, transmission, distribution, general office, or the customer service system. The identified generation items are assigned to P, known

transmission items to T. General plant items that are assigned situs because they are associated with distribution property are assigned to that function.

The general office items within the BW listing are functionalized on the "PTD" factor and those items associated with the customer service system are functionalized to R. A separate General Plant functionalization factor is developed to correspond to each allocation factor.

Intangible plant is functionalized in the same manner.

Plant Held for Future Use: BW tracks Account 105 transactions to generation, transmission, general and mining totals. Generation and mining are assigned to P, and transmission to T. The general amount is functionalized using the "G" factor.

Deferred Debits: The BW database tracks and collects deferred debits that are related to generation. These costs are assigned to P directly. Situs and system overhead debits are functionalized using the "DEFSG", "DDSO2" and "DDSO6" functionalization factors. These three factors were developed by generating a detailed listing of BW debits to situs and system overhead.

Electric Plant Acquisition Adjustments: Account 114. All Electric Plant Acquisition Adjustments are assigned to P.

Prepayments: Account 165. Situs prepayments for franchise taxes and regulatory commission fees are assigned to R. Fuel related prepayments are assigned to P. Property insurance was functionalized using "PTD". Other prepayments are functionalized using the "PT" functionalization factor.

Fuel Stock: Account 151 assigned to P.

Materials & Supplies: Accounts 154, 163 & 253.18. Materials and Supplies are functionalized using the "MSS" factor. This functionalization factor was developed using FERC form 1 data.

Working Capital: Account CWC. Cash Working Capital is calculated according to the 1/8 of O&M formula. This methodology divides total Washington allocated operation and maintenance expenses (less fuel costs and purchased power expenses) by eight, the approximate number of 45-day periods in a year. This formula is used by BPA in the calculation of average system costs for investor-owned utilities. This amount is functionalized using the "CWC" factor. The "CWC" factor is internally calculated by adding O&M expenses, Taxes Other than Income, and State and Federal Income Taxes, for each function and dividing by the total.

Weatherization: Accounts 124, 182, 186. Weatherization loans and other deferred debits related to conservation and DSM programs are assigned to COMMON.

Other Miscellaneous Rate Base: Accounts 182.22 & 141. Other misc. rate base includes the deferred debits related to the Trojan Nuclear Plant which are assigned to P.

Accumulated Provision for Depreciation & Amortization: Accounts 108 & 111. The functionalization of the accumulated depreciation matches the functionalization of rate base. For example, accumulated

depreciation for production plant is assigned to P, and the accumulated depreciation for general plant is functionalized in the same manner as described above.

Accumulated Deferred Income Taxes: Accounts 190, 281-283. The largest component of accumulated deferred income taxes is due to timing differences between book depreciation and tax depreciation. This timing difference is functionalized on the "ACCMDIT" factor. The percentage for G in the "ACCMDIT" factor, for example, is developed by taking the total of generation items as determined by the Tax Department and dividing it by the total of all GTDCCo items. This includes the accumulated deferred income taxes arising from general plant which are functionalized using the "G" factor for the purposes of developing the "ACCMDIT" factor.

Unamortized Investment Tax Credits: Account 255. The accumulated investment tax credits are functionalized using the "PTD" factor.

Customer Advances for Construction: Account 252. State situs customer advances for construction are assigned to D. System allocated advances are assigned to T.

Customer Service Deposits: Account 235. Customer service deposits are assigned to CUST.

Other Miscellaneous Rate Base Deductions: Account 228. All items are functionalized using the "PTD" factor.

CLASSIFICATION AND ALLOCATION PROCEDURES

Generation and Transmission Costs
The methodology used in this study to classify generation and transmission costs is the Renewable Future Peak Credit method. The demand-related component is calculated by analyzing the cost of a renewable storage resource including loses due to inefficiencies and charging costs. The energy portion was calculated from the cost of renewable generation minus a portion of the cost that contributes to load capacity. This calculation produces classifications of 74% demand-related and 26% energy-related for generation and transmission costs. All data used in this calculation is contained in the electronic version of the class cost of service study.

The demand-related portion is allocated using class loads coincident with the PacifiCorp's 12 monthly retail peak loads net of renewables. The energy portion is allocated using class annual megawatt hours adjusted for losses to the generation level. This produces the Company's allocation factor, F10.

Transmission plant is classified to demand and allocated using class loads coincident with PacifiCorp's 12 monthly peaks.

Distribution Costs
All distribution costs are classified as either demand related or customer related. There are no significant energy-related costs associated with the distribution system. In this study only meters and services are considered customer related with all other costs considered demand related.

To understand how demand-related costs are treated it is first necessary to understand the concept of diversity. Diversity is the characteristic whereby individual customer peak demands usually occur at

different times. Because of this, a piece of equipment, such as a power plant or a substation that is used by many customers does not need to be large enough to meet the sum of the individual customer peak demands (non-coincident or billing demands). Rather it needs to be just large enough to meet the coincident peak demand (demand that occurs at the same time) of those customers.

The demand-related costs fall into two sub-classifications: those that vary with changes in overall system load (system costs) and those that are established at the time customers are connected to the distribution network and seldom vary after that time (facilities costs). PacifiCorp's distribution system is primarily a set of radial lines extending from substations connected to the transmission system. As you move through these radial branches from the substation to the meter, the number of customers using each piece of equipment declines, and with that decline the amount of diversity in the load on each piece of equipment also declines. While the transition between system costs and facilities costs occurs gradually over the distribution system, it becomes necessary in a cost study to draw a line between equipment that is judged to fit best into each of the categories.

Substations and Primary Lines
Distribution substations and primary lines fall into the system costs category. Distribution substations and primary lines are allocated using class loads coincident with the Company's highest Washington distribution system peak in the summer and winter seasons (F20A) to all customer classes except rate Schedule 48T (demand > 30,000 kW with dedicated substation facilities). Following detailed analysis of engineering data and discussion with company personnel, it was determined that this particular level of service under Schedule 48T does not share substation and primary line costs. Exceptions include Account 361 (Structures and Improvements) which are allocated to all customer classes using factor (F20) and Account 362 (Station Equipment) which has a portion of its costs directly assigned to the new Schedule 48T level of service.

Line Transformers
Distribution line transformers are used either by only one or by a small number of customers. As such, they are considered part of the facilities category. For all classes except Street and Area Lighting, costs are based on average cost per customer. For the Street and Area Lighting class, non-coincident peak is used in determining allocation share.

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is calculated by assigning average costs per transformers to each class. This is done by totaling the new install costs of transformers used by customers in each class then dividing that costs by total customers. In cases were a single transformer is used by multiple customers from different classes, the estimated non-coincident peak of the particular class is used to divide up the transformer cost.

Secondary Lines
Distribution secondary lines operate as an extension of the line transformer. They are allocated using the weighted NCP method. Only customer classes where transformers are shared by more than one customer are allocated the costs of distribution secondary lines. (F22).

Services and Meters
Services costs are allocated to secondary voltage delivery customers only. The allocation factor is developed using the installed cost of newly installed services for different types of customers. (F70)

Meter costs are allocated to all customer classes with the exception of service offered under Schedule 48T (primary demand greater than 30,000 kW with dedicated facilities) which are directly assigned. This direct assignment of meter costs is based on results obtained from the Company's distribution plant analysis. The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers. (F60A)

Customer Accounting, Customer Services & Sales
Customer accounting, customer service, and sales expenses are considered customer-related costs. They are allocated to customers using weighted customer factors. The weightings reflect the resources required to perform such activities as meter reading, billing, and collections for different types of customers.

The customer weightings for Meter Reading expenses, Account 902, are determined by the typical cost to read meters for different classes of customers. (F41)

The customer weighting for Customer Accounting and Records expenses, Account 903, is a composite of factors, which includes the number of customers receiving manual bills and net write-offs by customer category. (F42)

Uncollectible Accounts expense is allocated based on class net write off history. (F80)

Customer service expenses are split between Demand Side Management (DSM) expenditures and other customer service expenses. The DSM expenditures are allocated on Factor F10. The other customer service expenses are allocated on number of customers (F40). Sales expenses are allocated on number of customers (F40).

General & Intangible Plant, Administrative & General Expenses
Most general plant, intangible plant, and administrative and general expenses are functionalized and allocated to classes based on generation, transmission, and distribution plant (F102). Coal mine plant is allocated consistent with generation and transmission resources (F10). Costs identified as supporting customer systems are considered part of the retail function and have been allocated using customer factors (F42). Regulatory Commission Expense is allocated on Revenue (F141).

Taxes
State and Federal Income Taxes are allocated on Rate Base (F101). An embedded cost of service study is designed to determine the revenues needed to provide an equal rate of return for all classes. At full cost of service, allocating income taxes on rate base produces the same result as allocating on income. This simplifies and reduces the size of the cost model by eliminating the need to allocate all of the taxable income adjustments.

Deferred Income Taxes are allocated primarily on Net Plant. Most deferred taxes are a result of plant investment. Deferred Income Taxes associated with bad debt are allocated using customer factors (F42). Deferred Income Taxes associated with employee benefits are allocated using labor (F138).

Taxes Other Than Income Taxes are allocated on Plant (F101). The bulk of taxes other than Income Taxes are property taxes. Property Taxes are assessed on plant investment.

Rate Base Additions and Deductions
Additions and deductions that relate to Generation and Transmission plant, fuel, coal mining, and weatherization are allocated accordingly (F10). Items that are associated with Distribution plant are allocated in a similar manner (F20). Accumulated Deferred Income Taxes are allocated consistent with Deferred Income Tax Expense (F104). Customer Advances for Construction are allocated based on recent history for Contributions in Aid of Construction (F50). Where applicable, Customer Deposits are allocated on recent deposit history (F51). All other additions and deductions are allocated on Plant (F102).

Revenue Credits
In the class COS study, no costs are assigned to wholesale transactions. The revenue from these sales is treated as a revenue credit and is allocated to customer groups using appropriate allocation factors. Other electric revenues are also treated as revenue credits. Revenue credits reduce the revenue requirement that is to be collected from firm retail customers.

Sales for Resale revenues are classified and allocated consistent with the treatment of purchased power (F10). Other Electric Operating Revenues are assigned as closely as possible to the specific customer classes providing the revenue.

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	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		446,112,989	197,516,635	63,800,583	91,151,148	34,251,525	42,064,905	16,145,291	1,182,901
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		299,613,962	127,309,176	39,574,178	62,412,227	24,967,717	33,728,381	10,976,797	645,486
16	Depreciation Expense		55,619,536	27,152,419	7,748,062	9,945,624	3,841,529	4,364,293	2,342,054	225,555
17	Amortization Expense		15,472,659	8,088,410	2,155,253	2,429,224	952,662	1,161,772	600,038	85,300
18	Taxes Other Than Income		28,898,160	14,070,104	3,935,447	5,182,233	2,035,751	2,415,408	1,172,030	87,187
19	Income Taxes - Federal		(14,192,441)	(5,380,428)	(1,591,468)	(3,428,342)	(1,342,370)	(1,971,581)	(498,022)	19,771
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(2,711,755)	(2,081,473)	(499,268)	(65,211)	(20,790)	137,130	(148,644)	(33,498)
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		382,601,861	169,118,141	51,309,227	76,454,338	30,425,891	39,824,088	14,440,541	1,029,635
26										
27	Operating Revenue For Return		63,511,127	28,398,494	12,491,356	14,696,810	3,825,635	2,240,817	1,704,750	153,266
28										
29										
30	Rate Base :									
31	Electric Plant In Service		2,408,541,689	1,167,574,191	334,942,188	433,413,637	168,241,171	196,115,407	99,712,192	8,542,903
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		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
39	Cash Working Capital		29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
40	Weatherization Loans		3,312	1,455	413	681	270	364	125	4
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		2,439,393,945	1,182,360,660	339,246,755	439,066,023	170,424,144	198,683,553	100,964,694	8,648,116
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(1,005,501,106.32)	(493,504,661.13)	(141,152,381.91)	(177,999,370.25)	(68,571,998.46)	(77,436,052.07)	(43,082,867.58)	(3,753,774.92)
47	Accum Provision For Amortization		(64,932,897.35)	(34,171,041.75)	(9,032,310.30)	(10,053,456.69)	(3,950,451.60)	(4,861,693.02)	(2,493,573.54)	(370,370.45)
48	Accum Deferred Income Taxes		(164,955,908.35)	(81,499,951.55)	(23,215,512.85)	(28,853,289.35)	(11,159,129.54)	(12,767,236.91)	(6,824,566.72)	(636,221.43)
49	Unamortized ITC		(14,943.34)	(7,197.02)	(2,060.18)	(2,717.57)	(1,057.37)	(1,254.22)	(607.75)	(49.24)
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		(95,331,195.23)	(41,885,344.76)	(11,885,070.77)	(19,609,604.17)	(7,770,561.18)	(10,471,676.42)	(3,601,654.93)	(107,283.00)
53			-	-	-	-	-	-	-	-
54	Total Rate Base Deductions		(1,338,969,598)	(654,789,330)	(188,196,602)	(237,171,466)	(91,453,198)	(105,537,913)	(56,453,670)	(5,367,420)
55										
56	Total Rate Base		1,100,424,347	527,571,330	151,050,153	201,894,557	78,970,946	93,145,640	44,511,024	3,280,696
57										
58										
59	Return On Rate Base		5.77%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60										
61	Return On Equity		6.57%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

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		1,100,424,347	527,571,330	151,050,153	201,894,557	78,970,946	93,145,640	44,511,024	3,280,696
80											
81											
82		Return On Ratebase ($$)	5.77%	63,511,127	30,448,845	8,717,878	11,652,369	4,557,818	5,375,912	2,568,959	189,346
83		Operating & Maintenance Expense		299,613,962	127,309,176	39,574,178	62,412,227	24,967,717	33,728,381	10,976,797	645,486
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		55,619,536	27,152,419	7,748,062	9,945,624	3,841,529	4,364,293	2,342,054	225,555
86		Amortization Expense		15,472,659	8,088,410	2,155,253	2,429,224	952,662	1,161,772	600,038	85,300
87		Taxes Other Than Income		28,898,160	14,070,104	3,935,447	5,182,233	2,035,751	2,415,408	1,172,030	87,187
88		Federal Income Taxes		(14,192,441)	(5,380,428)	(1,591,468)	(3,428,342)	(1,342,370)	(1,971,581)	(498,022)	19,771
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		(2,711,755)	(2,081,473)	(499,268)	(65,211)	(20,790)	137,130	(148,644)	(33,498)
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		(41,484,238)	(21,444,880)	(5,796,373)	(6,393,899)	(2,490,927)	(3,393,600)	(1,670,275)	(294,285)
96											
97		Total Revenue Requirements		404,628,751	178,122,105	54,230,733	81,712,809	32,492,781	41,806,400	15,339,226	924,696
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		-	2,050,350	(3,773,477)	(3,044,440)	732,183	3,135,095	864,209	36,079
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%	1.16%	-6.51%	-3.59%	2.31%	8.11%	5.97%	4.06%

Results of Operations - Gn+Tr+Dist+Cust+Comm - TOTAL Unbundled

	A	B	WCA Method 0	ELECTRIC REVENUES							
				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
120	440	Residential Sales	A	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	A	-	-	-	-	-	-	-	-
132		Demand	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									
141		Demand	F30	20,434,313	7,979,097	2,678,981	4,559,882	1,836,298	2,598,540	747,510	34,005
142		Energy	F30	-	-	-	-	-	-	-	-
143				20,434,313	7,979,097	2,678,981	4,559,882	1,836,298	2,598,540	747,510	34,005
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	148,447	44,651	65,538	26,023	33,622	12,652	907
149											
150	AGA Revenue		A	626,235	1,137	174,970	250,164	52,059	6,844	140,318	743
151											
152	Autopay Bill Credit		F40	(294,837)	(251,791)	(15,611)	(16,386)	(3,315)	(206)	(77)	(7,451)
153											
154	Paperless Bill Credit		F40	(267,673)	(227,903)	(14,368)	(15,198)	(3,142)	(362)	(136)	(6,564)
155											
156											
157	Total Sales from Electricity			425,458,629	183,720,743	60,872,833	89,601,249	33,668,521	41,309,744	15,375,284	910,256
158											
159	Other Electric Operating Revenues										
160	450	Forfeited Discounts & Interest	A	(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	168,973	133,158	25,027	1,287	80	1	6,181	3,238
165		Demand	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	A	915,932	461,376	116,651	157,581	60,108	74,182	45,304	731
172		Demand	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	F10	853	375	106	176	70	94	32	1
175		Customer	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	A	265,774	116,756	33,129	54,679	21,668	29,204	10,040	298
179		CAGE	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				18,769,938	12,775,228	2,681,322	1,269,162	475,058	616,726	688,551	263,891
189											
190	Total Other Electric Operating Revenues			20,654,359	13,795,892	2,927,750	1,549,899	583,005	755,161	770,007	272,645
191											
192	Total Electric Operating Revenues			446,112,989	197,516,635	63,800,583	91,151,148	34,251,525	42,064,905	16,145,291	1,182,901
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	(8)	(3)	(1)	(2)	(1)	(1)	(0)	(0)	
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	(100,588)	(41,993)	(13,105)	(21,568)	(8,664)	(11,383)	(3,710)	(165)	
201												
202	Total Miscellaneous Revenues			(100,596)	(41,996)	(13,106)	(21,570)	(8,664)	(11,384)	(3,711)	(165)	
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			(98,259)	(40,067)	(12,976)	(21,418)	(8,607)	(11,314)	(3,711)	(165)	
208												
209	Distribution - METER - Unbundled											
210								STEAM POWER GENERATION				
211												
212	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	
213	ACCT	DESCRIPTION	COS Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57	
214	500	Operation Suprvn & Engineering	F10	14,680	6,449	1,830	3,020	1,197	1,613	555	16	
		JBG	F10									
216		CAGW	F10	(2,509)	(1,102)	(313)	(516)	(205)	(276)	(95)	(3)	
217		Total 500		3,013,809	1,323,985	375,676	620,043	245,706	331,169	113,848	3,382	
218												
219	501	Fuel Related	F10	(6,314)	(2,466)	(828)	(1,409)	(567)	(803)	(231)	(11)	
220		S	F10	2,233,092	871,968	292,763	498,311	200,673	283,972	81,689	3,716	
221		SE	F10	-	-	-	-	-	-	-	-	
222		CAGW	F10	138,514	54,086	18,159	30,909	12,447	17,614	5,067	231	
223		CAGE	F10	-	-	-	-	-	-	-	-	
224		CAEW	F10	-	-	-	-	-	-	-	-	
225		CAEE	F10	-	-	-	-	-	-	-	-	
226		JBE	F10	547,313	213,712	71,754	122,132	49,183	69,599	20,021	911	
227		CAEE	F10	-	-	-	-	-	-	-	-	
228		JBG	F10	-	-	-	-	-	-	-	-	
229		Total 501		2,912,604	1,137,300	381,848	649,943	261,737	370,383	106,546	4,847	
230												
231	501NPC	Fuel Related - NPC										
232		S	F30	39,501,373	15,424,316	5,178,712	8,814,664	3,549,729	5,023,213	1,445,003	65,735	
233		CAEW	F30	-	-	-	-	-	-	-	-	
234		Total Fuel Related		42,413,978	16,561,617	5,560,561	9,464,607	3,811,466	5,393,596	1,551,550	70,582	
235												
236												
237	502	Steam Expenses	F10	6,807	2,990	848	1,400	555	748	257	8	
238		SE/CAEW/CAEE	F10	47,638	20,928	5,938	9,801	3,884	5,235	1,800	53	
239		JBG	F10	4,811,716	2,113,817	599,788	989,933	392,284	528,730	181,764	5,399	
240		Total 502		4,866,162	2,137,735	606,575	1,001,135	396,723	534,713	183,821	5,461	
241												
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-	
243												
244	503NPC	Steam From Other Sources-NPC										
245		S	F30	-	-	-	-	-	-	-	-	
246		SE	F30	329,287	128,578	43,170	73,480	29,591	41,874	12,046	548	
247		CAEE	F30	-	-	-	-	-	-	-	-	
248		Total Steam From Other Sources		329,287	128,578	43,170	73,480	29,591	41,874	12,046	548	
249												
250	505	Electric Expenses	F10	(10,275)	(4,514)	(1,281)	(2,114)	(838)	(1,129)	(388)	(12)	
251		JBG	F10	1,887	829	235	388	154	207	71	2	
252		Total 505		(8,388)	(3,685)	(1,046)	(1,726)	(684)	(922)	(317)	(9)	
253												
254	506	Misc. Steam Expense	F10	1,458,852	640,883	181,848	300,135	118,935	160,304	55,109	1,637	
255		SE	F10	144,174	63,336	17,971	29,661	11,754	15,842	5,446	162	
256		JBG	F10	(4,536,532)	(1,992,927)	(565,486)	(933,319)	(369,849)	(498,492)	(171,369)	(5,091)	
257		Total 506		(2,933,507)	(1,288,708)	(365,666)	(603,522)	(239,159)	(322,345)	(110,814)	(3,292)	
258												
259	507	Rents	F10	603	265	75	124	49	66	23	1	
260		CAGW	F10	-	-	-	-	-	-	-	-	
261		CAGE	F10	65,802	28,907	8,202	13,538	5,365	7,231	2,486	74	
262		JBG	F10	-	-	-	-	-	-	-	-	
263		CAGE	F10	66,405	29,172	8,278	13,662	5,414	7,297	2,508	75	
264		Total 507		66,405	29,172	8,278	13,662	5,414	7,297	2,508	75	
265												
266	510	Maint Supervision & Engineering	F10	36,450	16,013	4,544	7,499	2,972	4,005	1,377	41	
267		JBG	F10	118,766	52,175	14,804	24,434	9,683	13,050	4,486	133	
268		Total 510		155,216	68,187	19,348	31,933	12,654	17,056	5,863	174	

269											
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	7,130	3,132	889	1,467	581	784	269	8
278		CAGW	F10	300,658	132,081	37,478	61,856	24,512	33,038	11,357	337
279		JBG	F10	5,410,208	2,376,738	674,391	1,113,063	441,077	594,495	204,372	6,071
280		Total 512		5,717,996	2,511,952	712,757	1,176,386	466,170	628,316	215,999	6,416
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			58,831,521	23,757,867	7,609,157	12,847,987	5,152,681	7,203,311	2,171,335	89,183
297											
298											
299							NUCLEAR POWER GENERATION				
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											

Distribution - METER - Unbundled

A	B	C	D	E	F	G	H	I	J	K
						HYDRAULIC POWER GENERATION				
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
535	Operation Super & Engineering									
	DGP	F10	-	-	-	-	-	-	-	-
	CN	F10	-	-	-	-	-	-	-	-
	SG	F10	(253,659)	(111,434)	(31,619)	(52,186)	(20,680)	(27,873)	(9,582)	(285)
	SG-P	F10	723,009	317,623	90,124	148,748	58,945	79,447	27,312	811
	SG-U	F10	233,878	102,744	29,153	48,117	19,067	25,699	8,835	262
536	Water For Power	F10	13,159	5,781	1,640	2,707	1,073	1,446	497	15
537	Hydraulic Expenses	F10	369,440	162,297	46,051	76,006	30,119	40,596	13,956	415
538	Electric Expenses	F10	-	-	-	-	-	-	-	-
539	Misc. Hydro Expenses	F10	1,512,320	664,372	188,513	311,136	123,295	166,180	57,128	1,697
540	Rents (Hydro Generation)	F10	178,015	78,203	22,190	36,624	14,513	19,561	6,725	200
541	Maint Supervision & Engineering	F10	30	13	4	6	2	3	1	0
542	Maintenance of Structures	F10	70,047	30,772	8,731	14,411	5,711	7,697	2,646	79
543	Maint of Dams & Waterways	F10	73,161	32,140	9,120	15,052	5,965	8,039	2,764	82
544	Maintenance of Electric Plant	F10	99,415	43,673	12,392	20,453	8,105	10,924	3,755	112
545	Maint of Misc. Hydro Plant	F10								
	SG	F10	106,382	46,734	13,261	21,886	8,673	11,690	4,019	119
	SG-P	F10	248,158	109,017	30,933	51,055	20,232	27,269	9,374	278
	SG-U	F10	71,258	31,304	8,882	14,660	5,809	7,830	2,692	80
	CAGW	F10	-	-	-	-	-	-	-	-
	CAGE	F10	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation			3,444,614	1,513,240	429,377	708,674	280,828	378,508	130,121	3,865
						OTHER POWER GENERATION				
546	Operation Super & Engineering	F10	34,386	15,106	4,286	7,074	2,803	3,779	1,299	39
547	Fuel	F30	-	-	-	-	-	-	-	-
	CAEW/CAEE	F30	-	-	-	-	-	-	-	-
547NPC	Fuel-NPC	F30								
	CAEW	F30	-	-	-	-	-	-	-	-
	S	F30	67,107,706	26,203,911	8,797,960	14,974,971	6,030,529	8,533,787	2,454,873	111,675
	Total 547		67,107,706	26,203,911	8,797,960	14,974,971	6,030,529	8,533,787	2,454,873	111,675
548	Generation Expense	F10	33,456	14,697	4,170	6,883	2,728	3,676	1,264	38
	CAGW	F10	1,657,983	728,362	206,670	341,103	135,170	182,186	62,631	1,860
	Total 548		1,691,439	743,060	210,840	347,986	137,898	185,862	63,895	1,898
549	Miscellaneous Other	F10	656,528	288,417	81,837	135,070	53,525	72,142	24,801	737
	CAGE/CAGW	F10	230,168	101,114	28,691	47,353	18,765	25,292	8,695	258
550/551	Maint Supervision & Engineering									
	CAGW	F10	-	-	-	-	-	-	-	-
	SG	F10	834,745	366,709	104,052	171,735	68,054	91,725	31,533	937
	Total 550		834,745	366,709	104,052	171,735	68,054	91,725	31,533	937
552	Maintenance of Structures	F10	4,480	1,968	558	922	365	492	169	5
553	Maint of Generation & Elect Plant	F10	1,310,230	575,592	163,322	269,559	106,819	143,973	49,494	1,470
	CAGW	F10	1,076,461	472,896	134,183	221,464	87,760	118,286	40,664	1,208
	Total 553		2,386,691	1,048,488	297,505	491,023	194,579	262,259	90,158	2,678
554	Maintenance of Misc. Other	F10	95,670	42,028	11,925	19,682	7,800	10,513	3,614	107
	CAGW	F10	-	-	-	-	-	-	-	-
	Total 554		95,670	42,028	11,925	19,682	7,800	10,513	3,614	107
Total Other Power Generation			73,041,814	28,810,802	9,537,656	16,195,818	6,514,318	9,185,850	2,679,036	118,334

405												
406								OTHER POWER SUPPLY				
407												
408												
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-	
410		SG	F10	-	-	-	-	-	-	-	-	
411		SE	F10	-	-	-	-	-	-	-	-	
412												
413	555NPC	Purchased Power-NPC										
414		CAGW	F30	-	-	-	-	-	-	-	-	
415		CAEW	F30	-	-	-	-	-	-	-	-	
416		DGP	F30	-	-	-	-	-	-	-	-	
417		DGP	F30	100,134,198	39,099,945	13,127,801	22,344,776	8,998,403	12,733,619	3,663,019	166,635	
418		Total 555		100,134,198	39,099,945	13,127,801	22,344,776	8,998,403	12,733,619	3,663,019	166,635	
419												
420												
421	556	System Control & Load Dispatch	F10	86,893	38,173	10,831	17,877	7,084	9,548	3,282	98	
422												
423	557	Other Expenses	F10	2,841,533	1,248,303	354,202	584,600	231,661	312,239	107,340	3,189	
424												
425												
426	Embedded Cost Differentials											
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	
		Mid-C Contract	F10	-	-	-	-	-	-	-	-	
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-	
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-	
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-	
433				-	-	-	-	-	-	-	-	
434												
435	Total Other Power Supply			103,062,624	40,386,421	13,492,834	22,947,253	9,237,148	13,055,406	3,773,641	169,921	
436												
437	TOTAL GENERATION EXPENSE			238,380,573	94,468,331	31,069,024	52,699,732	21,184,975	29,823,075	8,754,133	381,303	
438												

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

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
560	Operation Supervision & Eng	F12	1,045,609	436,513	136,227	224,202	90,058	118,325	38,569	1,715
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	13,425,892	5,604,938	1,749,192	2,878,817	1,156,368	1,519,320	495,240	22,017
	SE	F12	-	-	-	-	-	-	-	-
			13,425,892	5,604,938	1,749,192	2,878,817	1,156,368	1,519,320	495,240	22,017
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	1,773,602	740,430	231,074	380,301	152,760	200,707	65,423	2,909
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			19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

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
580	Operation Supervision & Eng	F131	1,228,545	743,881	185,882	163,225	60,882	21,659	46,228	6,789
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	313,241	79,198	106,986	40,809	40,042	30,758	496
583	Overhead Line Expenses	F132	342,496	208,534	47,669	51,510	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	161,547	42,122	18,388	2,553	1,601	12,951	-
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	43,956	10,984	9,645	3,597	1,280	2,732	401
589	Rents	F131	76,307	46,204	11,545	10,138	3,781	1,345	2,871	422
590	Maint Supervision & Engineering	F131	331,687	200,836	50,185	44,068	16,437	5,848	12,481	1,833
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	351,862	88,962	120,177	45,840	44,979	34,551	557
593	Maintenance of Overhead Lines	F134	10,215,315	6,464,118	1,621,725	1,282,862	481,043	-	357,701	7,865
594	Maint of Underground Lines	F135	1,487,258	1,021,816	240,487	144,154	50,915	-	28,785	1,102
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	415,179	103,746	91,100	33,980	12,089	25,801	3,789
TOTAL DISTRIBUTION EXPENSE			18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732

CUSTOMER ACCOUNTS EXPENSE

901	Supervision	F136	156,805	124,901	19,877	4,167	1,629	1,499	3,291	1,442
902	Meter Reading Expense	F41	1,189,896	963,617	181,115	10,031	4,209	1,062	29,863	-
903	Customer Receipts & Collections	F42	3,326,891	2,574,339	538,880	30,170	13,556	204	109,066	60,676
904	Uncollectible Accounts	F80	2,079,869	1,716,529	116,199	135,095	50,750	61,793	(497)	-
905	Misc. Customer Accounts Exp	F136	157	125	20	4	2	1	3	1
TOTAL CUSTOMER ACCOUNTS EXPENSE			6,753,617	5,379,510	856,091	179,466	70,145	64,559	141,726	62,120

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	380,106	299,540	56,300	2,896	180	3	13,905	7,283
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			709,693	559,270	105,116	5,407	336	5	25,962	13,598

SALES EXPENSE

911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-

578	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
579											
580											
581						ADMINISTRATION & GENERAL EXPENSE					
582											
583											
584	920	Administrative & General Salaries	F102	(545)	(263)	(76)	(99)	(38)	(45)	(23)	(2)
585		Customer - System	F42	-	-	-	-	-	-	-	-
586		System Overheads	F102	5,341,481	2,580,302	742,738	966,477	375,108	436,753	221,569	18,534
587		Administrative & General Salaries		5,340,935	2,580,038	742,662	966,378	375,070	436,709	221,546	18,532
588											
589	921	Office Supplies & expenses	F102	44,744	21,614	6,222	8,096	3,142	3,659	1,856	155
590		Customer - System	F42	6,415	4,964	1,039	58	26	0	210	117
591		System Overheads	F102	1,126,191	544,028	156,598	203,771	79,087	92,085	46,715	3,908
592		Office Supplies & expenses		1,177,350	570,606	163,859	211,925	82,256	95,744	48,782	4,180
593											
594	922	A&G Expenses Transferred	F102	(2,832,938)	(1,368,504)	(393,923)	(512,586)	(198,945)	(231,639)	(117,512)	(9,830)
595											
596	923	Outside Services	F102	15,404	7,441	2,142	2,787	1,082	1,260	639	53
597		Customer - System	F42	176,074	136,246	28,520	1,597	717	11	5,772	3,211
598		System Overheads	F102	2,116,191	1,022,265	294,258	382,899	148,611	173,033	87,781	7,343
599		JBG	F102	-	-	-	-	-	-	-	-
600		System Overheads	F102	-	-	-	-	-	-	-	-
601		Outside Services		2,307,669	1,165,952	324,920	387,283	150,410	174,304	94,192	10,608
602											
603	924	Property Insurance									
604		S	F102	1,254,352	605,938	174,419	226,960	88,088	102,564	52,031	4,352
605		CAGW	F102	-	-	-	-	-	-	-	-
606		SO	F102	283,540	136,969	39,426	51,303	19,912	23,184	11,761	984
607											
608	925	Injuries & Damages	F102	4,430,609	2,140,288	616,080	801,666	311,142	362,275	183,785	15,374
609		Injuries & Damages	F102	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F138	8,036,072	3,861,944	1,125,123	1,466,345	565,763	661,910	326,981	28,007
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	F138	(9,061,849)	(4,354,907)	(1,268,741)	(1,653,518)	(637,980)	(746,400)	(368,719)	(31,582)
619											
620	930	Misc General Expenses									
621		Situs	F138	18,887	9,077	2,644	3,446	1,330	1,556	768	66
622		Customer	F138	-	-	-	-	-	-	-	-
623		Labor	F138	145,528	69,937	20,375	26,555	10,246	11,987	5,921	507
624		Labor	F138	-	-	-	-	-	-	-	-
625		Customer	F138	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102	14,130	6,826	1,965	2,557	992	1,155	586	49
628											
629	935	Maintenance of General Plant	F108	1,902,265	933,072	265,604	336,844	130,260	149,997	79,485	7,001
630											
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			15,197,082	6,697,416	1,953,310	2,546,056	981,831	1,149,180	566,325	48,612
632											
633											
634	TOTAL O & M EXPENSE			299,613,962	127,309,176	39,574,178	62,412,227	24,967,717	33,728,381	10,976,797	645,486
635											
636	Distribution - METER - Unbundled					DEPRECIATION EXPENSE					
637											
638	A	B	C	D	E	F	G	H	I	J	K
639	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
640	403SP	Steam Depreciation	F10	4,070,621	1,788,249	507,409	837,465	331,865	447,296	153,769	4,568
641											
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
643											
644	403HP	Hydro Depreciation	F10	2,818,056	1,237,990	351,275	579,770	229,747	309,659	106,453	3,162
645											
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
647		SG	F10	496,136	217,955	61,844	102,072	40,448	54,517	18,742	557
648		CAGW	F10	4,520,283	1,985,789	563,460	929,976	368,524	496,707	170,755	5,072
649		CAGE	F10	-	-	-	-	-	-	-	-
650		SG	F10	11,468,883	5,038,352	1,429,614	2,359,538	935,021	1,260,246	433,241	12,870
651		CAGE	F10	-	-	-	-	-	-	-	-
652		Total 403OP		16,485,302	7,242,096	2,054,919	3,391,586	1,343,994	1,811,470	622,738	18,499
653											
654	403TP	Transmission Depreciation	F106	11,914,195	4,973,846	1,552,241	2,554,675	1,026,166	1,348,251	439,478	19,538

655											
656	403	Distribution Depreciation									
657		Land Rights	F118	20,793	11,397	2,882	3,893	1,485	-	1,119	18
658		Structures	F119	149,789	75,452	19,077	25,770	9,830	12,131	7,409	120
659		Station Equip	F120	2,268,474	1,161,968	293,784	396,866	151,380	148,537	114,098	1,841
660		Poles & Towers	F121	4,309,861	2,522,955	598,854	709,489	270,626	-	203,976	3,960
661		OH Conductors	F122	2,224,034	1,427,554	310,270	290,002	110,618	-	83,375	2,214
662		UG Conduit	F123	583,549	410,877	81,768	54,090	20,632	-	15,551	630
663		UG Conductor	F124	908,630	628,712	127,210	90,921	34,681	-	26,140	966
664		Line Transformer	F125	3,204,284	1,879,594	723,928	205,052	26,490	-	365,420	3,800
665		Services	F126	1,934,918	1,373,618	446,477	91,418	23,405	-	-	-
666		Meters	F127	797,545	538,718	140,466	61,318	8,513	5,340	43,189	-
667		Inst Cust Premises	F128	21,783	-	-	-	-	-	-	21,783
668		Leased Property	F129	-	-	-	-	-	-	-	-
669		Street Lighting	F130	128,716	-	-	-	-	-	-	128,716
670		Total Distribution Expense		16,552,377	10,030,844	2,744,716	1,928,821	657,661	166,009	860,277	164,048
671											
672	403GP	General Depreciation									
673		S	F107	1,165,112	647,766	182,637	164,790	60,478	46,833	54,973	7,635
674		DGP	F105	-	-	-	-	-	-	-	-
675		DGU	F105	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	55,677	43,083	9,018	505	227	3	1,825	1,015
678		SG/CAGW/CAGE	F105	76,997	32,842	9,851	16,232	6,485	8,608	2,869	110
679		SO	F102	1,791,675	861,595	247,772	326,418	126,836	149,073	73,984	5,997
680		CAEW	F105	602,085	256,811	77,035	126,929	50,707	67,314	22,431	858
681		JBG	F105	87,440	37,296	11,188	18,434	7,364	9,776	3,258	125
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		3,778,986	1,879,393	537,501	653,308	252,097	281,608	159,339	15,740
684											
685	403GV0	General Vehicles	F105	-	-	-	-	-	-	-	-
686											
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
688											
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690											
691											
692	TOTAL DEPRECIATION EXPENSE			55,619,536	27,152,419	7,748,062	9,945,624	3,841,529	4,364,293	2,342,054	225,555
693											
694							AMORTIZATION EXPENSE				
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		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		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	284,459	123,856	35,744	58,964	23,425	31,424	10,700	345
713		SO	F102	2,848,993	1,370,047	393,990	519,046	201,686	237,045	117,643	9,536
714		CN	F42	993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
715		SG-P	F10	213,794	93,921	26,650	43,985	17,430	23,493	8,076	240
716		SG-U	F10	25,743	11,309	3,209	5,296	2,099	2,829	972	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		4,550,091	2,448,076	643,519	674,272	263,758	315,099	176,882	28,485
727											

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	12,893	3,451	3,992	1,567	1,924	966	130
	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
	407	Amort of Prop Losses, Unrec Plant,	F110	10,793,732	5,583,574	1,494,683	1,728,926	678,505	833,219	418,323	56,501
	TOTAL AMORTIZATION EXPENSE			15,472,659	8,088,410	2,155,253	2,429,224	952,662	1,161,772	600,038	85,300
						TAX OTHER THAN INCOME					
	408	Total Taxes Other Than Income	F101	28,898,160	14,070,104	3,935,447	5,182,233	2,035,751	2,415,408	1,172,030	87,187
						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	27,962,733	12,951,903	3,693,466	5,388,948	2,115,979	2,648,989	1,102,208	61,240
	41011	Deferred Income Tax - State-DR	F101	-	-	-	-	-	-	-	-
	41110	Deferred Income Tax - Federal-CR	F101	(30,674,487)	(15,033,376)	(4,192,734)	(5,454,159)	(2,136,769)	(2,511,859)	(1,250,852)	(94,738)
	41111	Deferred Income Tax - State-CR	F101	-	-	-	-	-	-	-	-
	TOTAL DEFERRED INCOME TAXES			(2,711,755)	(2,081,473)	(499,268)	(65,211)	(20,790)	137,130	(148,644)	(33,498)
	40911	State Income Taxes	F101	-	-	-	-	-	-	-	-
	40910	Federal Income Tax	F101	(14,192,441)	(5,380,428)	(1,591,468)	(3,428,342)	(1,342,370)	(1,971,581)	(498,022)	19,771
	TOTAL OPERATING EXPENSES			382,601,861	169,118,141	51,309,227	76,454,338	30,425,891	39,824,088	14,440,541	1,029,635

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
792	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
794		JBG	F10	264,573	116,229	32,979	54,432	21,570	29,072	9,994	297
795		Total 310		3,947,895	1,734,335	492,111	812,216	321,859	433,810	149,133	4,430
797	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
799		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
800		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
802	312	Boiler Plant Equipment									
803		SG	F10	4,928,433	2,165,091	614,337	1,013,946	401,799	541,556	186,173	5,530
804		S	F10	-	-	-	-	-	-	-	-
805		CAGW	F10	(902,709)	(396,566)	(112,524)	(185,718)	(73,595)	(99,193)	(34,100)	(1,013)
806		JBG	F10	183,496,032	80,610,959	22,873,070	37,751,360	14,959,842	20,163,267	6,931,625	205,909
807		Total 312		187,521,756	82,379,484	23,374,883	38,579,588	15,288,047	20,605,629	7,083,698	210,426
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
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 315		16,711,700	7,341,555	2,083,140	3,438,164	1,362,451	1,836,347	631,290	18,753
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
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
828	Total Steam Generation Plant			325,343,843	142,925,593	40,554,624	66,934,269	26,524,239	35,750,064	12,289,974	365,082

NUCLEAR GENERATION

834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
848	Total Nuclear Generation Plant			-	-	-	-	-	-	-	-

HYDRAULIC GENERATION PLANT

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
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
858	332	Reservoirs, Dams & Waterways	F10	57,236,866	25,144,515	7,134,666	11,775,566	4,666,338	6,289,412	2,162,142	64,228
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
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
864	335	Misc. Power Plant Equipment	F10	204,170	89,693	25,450	42,005	16,645	22,435	7,713	229
866	336	Roads, Railroads & Bridges	F10	2,116,882	929,960	263,873	435,515	172,583	232,611	79,966	2,375
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
870	Total Hydraulic Plant			104,515,006	45,914,098	13,027,960	21,502,283	8,520,773	11,484,521	3,948,090	117,281

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				Washington Jurisdiction		Small General	Large General	Large General	Large General	Agricultural	Street & Area
	FERC			Normalized	Residential	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
874	ACCT	DESCRIPTION	COSFactor		Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
875	340	Land and Land Rights	F10	1,957,189	859,805	243,967	402,660	159,563	215,064	73,933	2,196
876		Total 340		1,957,189	859,805	243,967	402,660	159,563	215,064	73,933	2,196
878	341	Structures and Improvements	F10	16,116,982	7,080,291	2,009,007	3,315,810	1,313,966	1,770,998	608,824	18,086
879		Total 341		16,116,982	7,080,291	2,009,007	3,315,810	1,313,966	1,770,998	608,824	18,086
881	342	Fuel Holders, Producers & Access	F10	402,698	176,908	50,197	82,849	32,831	44,250	15,212	452
882		Total 342		402,698	176,908	50,197	82,849	32,831	44,250	15,212	452
884	343	Prime Movers	F10	318,313,858	139,837,276	39,678,325	65,487,962	25,951,107	34,977,581	12,024,414	357,193
885		Total 343		318,313,858	139,837,276	39,678,325	65,487,962	25,951,107	34,977,581	12,024,414	357,193
887	344	Generators	F10	38,596,249	16,955,575	4,811,083	7,940,558	3,146,628	4,241,108	1,457,986	43,310
888		Total 344		38,596,249	16,955,575	4,811,083	7,940,558	3,146,628	4,241,108	1,457,986	43,310
890	345	Accessory Electric Plant	F10	29,953,520	13,158,769	3,733,754	6,162,455	2,442,014	3,291,411	1,131,504	33,612
891		Total 345		29,953,520	13,158,769	3,733,754	6,162,455	2,442,014	3,291,411	1,131,504	33,612
893	346	Misc. Power Plant Equipment	F10	1,715,864	753,790	213,885	353,011	139,889	188,546	64,817	1,925
895	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
897	Total Other Generation Plant			407,056,360	178,822,414	50,740,218	83,745,306	33,185,998	44,728,957	15,376,692	456,775
899	Experimental Plant										
900	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
902	TOTAL GENERATION PLANT			836,915,209	367,662,105	104,322,802	172,181,858	68,231,009	91,963,541	31,614,757	939,138

				TRANSMISSION PLANT							
904											
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	171,958,598	71,787,954	22,403,623	36,871,843	14,810,737	19,459,425	6,343,021	281,995
923		Direct Assigned	A	-	-	-	-	-	-	-	-
924				171,958,598	71,787,954	22,403,623	36,871,843	14,810,737	19,459,425	6,343,021	281,995
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			698,641,937	291,663,665	91,022,555	149,804,755	60,173,797	79,060,720	25,770,743	1,145,703

Distribution - METER - Unbundled

	A	B	C	DISTRIBUTION PLANT 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
360		Land and Land Rights									
		Demand Primary	F20A	2,253,569	1,235,214	312,303	421,883	160,922	-	121,290	1,957
		Assigned	A	-	-	-	-	-	-	-	-
				2,253,569	1,235,214	312,303	421,883	160,922	-	121,290	1,957
361		Structures and Improvements									
		Demand Primary	F20	9,139,025	4,603,534	1,163,924	1,572,321	599,744	740,172	452,038	7,292
		Assigned	A	-	-	-	-	-	-	-	-
				9,139,025	4,603,534	1,163,924	1,572,321	599,744	740,172	452,038	7,292
362		Station Equipment									
		Demand Primary	F20A	86,835,708	47,595,912	12,033,809	16,256,222	6,200,747	-	4,673,623	75,395
		Assigned	A	6,084,299	-	-	-	-	6,084,299	-	-
				92,920,006	47,595,912	12,033,809	16,256,222	6,200,747	6,084,299	4,673,623	75,395
364		Poles, Towers & Fixtures									
		Demand Primary	F20A	114,395,926	62,702,068	15,853,140	21,415,679	8,168,762	-	6,156,953	99,324
		Demand Secondary	F22	15,695,658	13,452,400	2,223,043	-	-	-	-	20,216
		Assigned	A	-	-	-	-	-	-	-	-
				130,091,585	76,154,468	18,076,184	21,415,679	8,168,762	-	6,156,953	119,540
365		Overhead Conductors									
		Demand Primary	F20A	64,432,326	35,316,293	8,929,118	12,062,160	4,600,971	-	3,467,840	55,943
		Demand Secondary	F22	28,072,583	24,060,386	3,976,040	-	-	-	-	36,157
		Assigned	A	-	-	-	-	-	-	-	-
				92,504,909	59,376,680	12,905,158	12,062,160	4,600,971	-	3,467,840	92,100
366		Underground Conduit									
		Demand Primary	F20A	12,438,381	6,817,657	1,723,727	2,328,548	888,197	-	669,452	10,800
		Demand Secondary	F22	12,683,009	10,870,324	1,796,349	-	-	-	-	16,335
		Assigned	A	-	-	-	-	-	-	-	-
				25,121,389	17,687,981	3,520,076	2,328,548	888,197	-	669,452	27,135
367		Underground Conductors									
		Demand Primary	F20A	21,665,807	11,875,343	3,002,476	4,055,983	1,547,108	-	1,166,085	18,811
		Demand Secondary	F22	18,868,061	16,171,395	2,672,364	-	-	-	-	24,301
		Assigned	A	-	-	-	-	-	-	-	-
				40,533,867	28,046,738	5,674,841	4,055,983	1,547,108	-	1,166,085	43,113
368		Line Transformers									
		Demand Secondary	F21	134,087,822	78,654,269	30,293,788	8,580,698	1,108,531	-	15,291,531	159,006
		Assigned	A	-	-	-	-	-	-	-	-
				134,087,822	78,654,269	30,293,788	8,580,698	1,108,531	-	15,291,531	159,006
369		Services									
		Customer	F70	81,454,395	57,825,295	18,795,394	3,848,426	985,279	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-
				81,454,395	57,825,295	18,795,394	3,848,426	985,279	-	-	-
370		Meters									
		Customer	F60A	16,436,147	11,176,960	2,914,304	1,272,192	176,629	-	896,061	-
		Assigned	A	110,789	-	-	-	-	110,789	-	-
				16,546,936	11,176,960	2,914,304	1,272,192	176,629	110,789	896,061	-
371		Install on Customers' Premises									
		Demand Primary	F20	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-
		Assigned	A	567,697	-	-	-	-	-	-	567,697
				567,697	-	-	-	-	-	-	567,697
372		Leased Property									
		Demand Primary	F20	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
373		Street Lights	A	4,359,303	-	-	-	-	-	-	4,359,303
D00		Unclassified Dist Plant - Acct 300	F22	11,302,326	9,686,972	1,600,797	-	-	-	-	14,557
DS0		Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT				640,882,829	392,044,023	107,290,576	71,814,112	24,436,891	6,935,259	32,894,874	5,467,094

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	F107	1,098,826	610,913	172,246	155,415	57,037	44,169	51,845	7,200
		CN	F42	76,095	58,882	12,326	690	310	5	2,495	1,388
		DGU	F105	-	-	-	-	-	-	-	-
		SG	F105	98	42	13	21	8	11	4	0
		CAGW	F105	-	-	-	-	-	-	-	-
		CAGE	F105	-	-	-	-	-	-	-	-
		SO	F102	539,251	259,320	74,574	98,244	38,175	44,867	22,267	1,805
		Total Land & Land Rights		1,714,270	929,157	259,158	254,370	95,530	89,052	76,611	10,393
390		Structures and Improvements									
		S	F107	14,293,983	7,947,012	2,240,646	2,021,704	741,962	574,567	674,427	93,665
		CAEE	F105	-	-	-	-	-	-	-	-
		SE	F105	-	-	-	-	-	-	-	-
		CN	F42	553,445	428,254	89,645	5,019	2,255	34	18,144	10,094
		SG/CAGE/CAGW	F105	912,504	389,216	116,752	192,370	76,850	102,020	33,996	1,300
		CAGW	F105	2,359	1,006	302	497	199	264	88	3
		CAGE	F105	-	-	-	-	-	-	-	-
		JBG	F105	-	-	-	-	-	-	-	-
		SO	F102	7,646,220	3,676,977	1,057,403	1,393,032	541,292	636,188	315,735	25,594
		Total Structures and Improvements		23,408,511	12,442,465	3,504,748	3,612,622	1,362,557	1,313,072	1,042,390	130,656
391		Office Furniture & Equipment									
		S	F107	432,210	240,295	67,751	61,131	22,435	17,373	20,393	2,832
		DGP	F105	-	-	-	-	-	-	-	-
		DGU	F105	-	-	-	-	-	-	-	-
		CN	F42	252,284	195,216	40,864	2,288	1,028	15	8,271	4,601
		SG	F105	83,193	35,485	10,644	17,538	7,006	9,301	3,099	119
		SE	F10	-	-	-	-	-	-	-	-
		SO	F102	5,240,182	2,519,942	724,670	954,686	370,963	435,999	216,383	17,540
		CAGW	F105	53,443	22,795	6,838	11,267	4,501	5,975	1,991	76
		CAGE	F105	-	-	-	-	-	-	-	-
		JBG	F105	60,560	26,604	7,549	12,459	4,937	6,655	2,288	68
		JBE	F10	-	-	-	-	-	-	-	-
		CAEE	F105	-	-	-	-	-	-	-	-
		CAGE	F105	-	-	-	-	-	-	-	-
		CAGE	F105	-	-	-	-	-	-	-	-
		Total Office Furniture & Equipment		6,121,872	3,040,338	858,316	1,059,369	410,871	475,318	252,424	25,236
392		Transportation Equipment									
		S	F107	6,362,058	3,537,107	997,281	899,833	330,237	255,732	300,178	41,689
		SO	F102	482,931	232,236	66,785	87,983	34,188	40,181	19,942	1,617
		SG	F105	948,038	404,372	121,298	199,861	79,843	105,993	35,320	1,351
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F105	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		DGP	F105	-	-	-	-	-	-	-	-
		CAGW	F105	47,379	20,209	6,062	9,988	3,990	5,297	1,765	68
		CAGE	F105	-	-	-	-	-	-	-	-
		JBG	F105	628,086	275,922	78,292	129,219	51,206	69,017	23,726	705
		CAEW	F105	-	-	-	-	-	-	-	-
		CAEE	F105	-	-	-	-	-	-	-	-
		CAGE	F105	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
		Total Transportation Equipment		8,468,491	4,469,846	1,269,718	1,326,884	499,464	476,219	380,931	45,429
393		Stores Equipment									
		S	F107	697,337	387,698	109,311	98,629	36,197	28,030	32,902	4,569
		DGP	F105	-	-	-	-	-	-	-	-
		DGU	F105	-	-	-	-	-	-	-	-
		SO	F102	15,458	7,433	2,138	2,816	1,094	1,286	638	52
		SG	F105	153,992	65,683	19,703	32,464	12,969	17,217	5,737	219
		CAGW	F105	41,130	17,543	5,262	8,671	3,464	4,598	1,532	59
		CAGE	F105	-	-	-	-	-	-	-	-
		JBG	F105	213,279	90,971	27,288	44,963	17,962	23,845	7,946	304
		CAGE	F105	-	-	-	-	-	-	-	-
		Total Stores Equipment		1,121,195	569,328	163,702	187,543	71,686	74,977	48,756	5,203
394		Tools, Shop & Garage Equipment									
		S	F107	2,747,537	1,527,545	430,689	388,604	142,617	110,441	129,636	18,004
		DGP	F105	-	-	-	-	-	-	-	-
		SG	F105	272,575	116,263	34,875	57,463	22,956	30,474	10,155	388
		SO	F102	129,965	62,499	17,973	23,678	9,201	10,813	5,367	435
		SE	F10	-	-	-	-	-	-	-	-
		DGU	F105	-	-	-	-	-	-	-	-
		CAGW	F105	164,009	69,956	20,984	34,576	13,813	18,337	6,110	234
		CAGE	F105	-	-	-	-	-	-	-	-
		JBG	F105	611,749	268,745	76,255	125,858	49,874	67,221	23,109	686
		CAEW	F105	-	-	-	-	-	-	-	-
		CAEE	F105	-	-	-	-	-	-	-	-
		CAGE	F105	-	-	-	-	-	-	-	-
		CAGE	F102	-	-	-	-	-	-	-	-
		Total Tools, Shop & Garage Equipment		3,925,835	2,045,008	580,777	630,179	238,460	237,287	174,377	19,748

1101	395	Laboratory Equipment									
1102		S	F107	1,440,732	801,002	225,841	203,773	74,784	57,912	67,977	9,441
1103		DGP	F105	-	-	-	-	-	-	-	-
1104		DGU	F105	-	-	-	-	-	-	-	-
1105		SO	F102	365,356	175,695	50,525	66,563	25,864	30,399	15,087	1,223
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105	193,116	82,371	24,709	40,712	16,264	21,591	7,195	275
1108		CAGW	F105	49,096	20,941	6,282	10,350	4,135	5,489	1,829	70
1109		CAGE	F105	-	-	-	-	-	-	-	-
1110		JBG	F105	112,812	49,559	14,062	23,209	9,197	12,396	4,262	127
1111		CAEW	F105	-	-	-	-	-	-	-	-
1112		CAEE	F105	-	-	-	-	-	-	-	-
1113		CAGE	F105	-	-	-	-	-	-	-	-
1114		CAGE	F102	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment		2,161,112	1,129,569	321,419	344,608	130,245	127,787	96,349	11,135
1116											
1117	396	Power Operated Equipment									
1118		S	F107	9,586,835	5,329,984	1,502,780	1,355,937	497,626	385,356	452,332	62,820
1119		DGP	F105	-	-	-	-	-	-	-	-
1120		DGU	F105	-	-	-	-	-	-	-	-
1121		SO	F102	302,635	145,534	41,852	55,136	21,424	25,180	12,497	1,013
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105	552,625	242,772	68,886	113,694	45,054	60,725	20,876	620
1124		CAGW	F105	42,474	18,117	5,434	8,954	3,577	4,749	1,582	61
1125		CAGE	F105	-	-	-	-	-	-	-	-
1126		JBG	F105	2,319,022	1,018,761	289,070	477,102	189,062	254,823	87,602	2,602
1127		CAEW	F105	-	-	-	-	-	-	-	-
1128		CAEE	F105	-	-	-	-	-	-	-	-
1129		CAGE	F105	-	-	-	-	-	-	-	-
1130		CAGE	F102	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment		12,803,592	6,755,167	1,908,021	2,010,822	756,744	730,833	574,888	67,116
1132											
1133	397	Communication Equipment									
1134		S	F107	14,950,906	8,312,241	2,343,622	2,114,617	776,061	600,973	705,423	97,970
1135		SGP	F105	-	-	-	-	-	-	-	-
1136		SGU	F105	-	-	-	-	-	-	-	-
1137		SO	F102	10,005,866	4,811,702	1,383,720	1,822,925	708,336	832,518	413,172	33,492
1138		CN	F42	73,374	56,777	11,885	665	299	4	2,405	1,338
1139		SG/CAGE/CAGW	F105	1,211,706	516,836	155,034	255,447	102,049	135,471	45,143	1,727
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105	455,288	200,011	56,752	93,668	37,118	50,029	17,199	511
		CAGE	F105	12,440,924	5,306,499	1,591,773	2,622,745	1,047,762	1,390,921	463,495	17,728
1143		CAGE	F105	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		39,138,064	19,204,066	5,542,786	6,910,068	2,671,624	3,009,916	1,646,837	152,766
1145											
1146	Distribution - METER - Unbundled						GENERAL PLANT				
1147											

1148	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
1149	FERC ACCT	DESCRIPTION	COSFactor								
1150	398	Misc. Equipment									
1151		S	F107	188,744	104,936	29,586	26,695	9,797	7,587	8,905	1,237
1152		SGP	F105	63,721	27,179	8,153	13,433	5,367	7,124	2,374	91
1153		SGU	F105	-	-	-	-	-	-	-	-
		CN	F42	5,304	4,104	859	48	22	0	174	97
1155		SO	F102	144,640	69,556	20,002	26,351	10,239	12,034	5,973	484
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105	5,334	2,275	682	1,125	449	596	199	8
1158		JBG	F105	59,044	25,939	7,360	12,147	4,814	6,488	2,230	66
1159		Total Misc. Equipment		466,788	233,989	66,643	79,800	30,688	33,830	19,855	1,982
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	F102	4,721,185	2,270,362	652,897	860,132	334,222	392,817	194,952	15,803
1176	GV0	Unclassified Gen Veh - Acct 300	F102	-	-	-	-	-	-	-	-
1177											
1178	TOTAL GENERAL PLANT			144,123,176	70,693,291	20,123,255	25,520,621	9,869,054	11,364,406	6,022,114	530,435
1179											
1180											
1181											

INTANGIBLE PLANT

1182											
1183											
1184	301	Organization									
1185		S	F107	-	-	-	-	-	-	-	-
1186		SO	F102	-	-	-	-	-	-	-	-
1187		SG/CAGE/CAGW	F105	-	-	-	-	-	-	-	-
1188		Total Organization		-	-	-	-	-	-	-	-
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	1,275
1193		DGP	F105	14,158,728	6,164,828	1,779,147	2,934,894	1,165,950	1,564,106	532,605	17,197
1194		DGU	F105	805,238	350,607	101,184	166,914	66,310	88,954	30,290	978
1195		Total Franchise & Consent		16,013,960	6,972,612	2,012,271	3,319,456	1,318,726	1,769,053	602,393	19,450
1196											
1197	303	Miscellaneous Intangible Plant									
1198		S	F107	2,036,986	1,202,560	332,696	251,186	88,423	44,969	101,318	15,833
1199		SG/CAGW	F105	6,485,497	2,823,839	814,950	1,344,347	534,071	716,449	243,963	7,877
1200		SO	F102	40,211,377	19,337,175	5,560,868	7,325,937	2,846,646	3,345,705	1,660,446	134,599
1201		SE	F105	7,693,439	3,349,788	966,737	1,594,735	633,543	849,890	289,402	9,344
1202		CN	F42	14,953,426	11,570,919	2,422,113	135,605	60,930	917	490,220	272,722
1203		DGU	F10	-	-	-	-	-	-	-	-
1204		DGP	F105	-	-	-	-	-	-	-	-
1205		JBG	F105	583,853	254,214	73,365	121,024	48,079	64,498	21,963	709
1206		Total Miscellaneous Intangible Plant		71,964,578	38,538,495	10,170,729	10,772,835	4,211,694	5,022,428	2,807,312	441,084
1207											
1208	I00	Unclass Intangible Plant - Acct 300	F102	-	-	-	-	-	-	-	-
1209											
1210	TOTAL INTANGIBLE PLANT			87,978,537	45,511,107	12,183,000	14,092,291	5,530,419	6,791,481	3,409,705	460,534
1211											
1212											
1213	TOTAL ELECTRIC PLANT IN SERVICE			2,408,541,689	1,167,574,191	334,942,188	433,413,637	168,241,171	196,115,407	99,712,192	8,542,903
1214											
1215											
1216	Distribution - METER - Unbundled										
1217											

MISC RATE BASE

1218	A	B	C	D	E	F	G	H	I	J	K
1219	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
1220	105	Plant Held For Future Use									
1221		S	F20	-	-	-	-	-	-	-	-
1222		SG	F10	140,865	61,883	17,559	28,981	11,484	15,479	5,321	158
1223		SG	F10	-	-	-	-	-	-	-	-
1224		SG	F10	-	-	-	-	-	-	-	-
1225		SE	F10	-	-	-	-	-	-	-	-
1226		SG	F10	-	-	-	-	-	-	-	-
1227		SG	F10	326,320	143,354	40,676	67,135	26,604	35,857	12,327	366
1228		CAGE	F102	-	-	-	-	-	-	-	-
1229		CAEW	F102	-	-	-	-	-	-	-	-
1230		CAEE	F102	-	-	-	-	-	-	-	-
1231		Total Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
1232											
1233	114	Electric Plant Acquisition Adjust	F10	158,118	69,462	19,710	32,530	12,891	17,375	5,973	177
1234											
1235	115	Accum Provision for Asset Acquisition Adjustments	F10	(42,273)	(18,571)	(5,269)	(8,697)	(3,446)	(4,645)	(1,597)	(47)
1236											
1237	128	Pensions	F102	-	-	-	-	-	-	-	-
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	0	0	0	0	0	0	0	0
1244		CAEE	F10	-	-	-	-	-	-	-	-
1245		JBE	F10	-	-	-	-	-	-	-	-
1246		CAEE	F10	-	-	-	-	-	-	-	-
1247		CAEE	F10	-	-	-	-	-	-	-	-
1248		Total Fuel Stock		0	0	0	0	0	0	0	0
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	F102	-	-	-	-	-	-	-	-
1259		SG	F102	-	-	-	-	-	-	-	-
1260		SE	F102	-	-	-	-	-	-	-	-
1261		SO	F102	-	-	-	-	-	-	-	-
1262		SNPPS	F102	-	-	-	-	-	-	-	-
1263		SNPPH	F102	-	-	-	-	-	-	-	-
1264		SNPD	F102	0	0	0	0	0	0	0	0
1265		SNPT	F102	-	-	-	-	-	-	-	-
1266		DGU	F102	-	-	-	-	-	-	-	-
1267		DGP	F102	-	-	-	-	-	-	-	-
1268		JBE	F10	-	-	-	-	-	-	-	-
1269		SNPP	F102	-	-	-	-	-	-	-	-
1270		CAGW	F102	-	-	-	-	-	-	-	-
1271		CAGE	F102	-	-	-	-	-	-	-	-
1272		JBG	F10	-	-	-	-	-	-	-	-
1273		CAEW	F102	-	-	-	-	-	-	-	-
1274		CAEE	F102	-	-	-	-	-	-	-	-
1275		CAGE	F102	-	-	-	-	-	-	-	-
1276		Total Materials and Supplies		0	0	0	0	0	0	0	0
1277											
1278	163	Stores Expense Undistributed	F102	-	-	-	-	-	-	-	-
1279											
1280	25318	Provo Working Capital Deposit	F102	-	-	-	-	-	-	-	-
1281											
1282	165	Prepayments	F102	-	-	-	-	-	-	-	-
1283		GPS	F42	-	-	-	-	-	-	-	-
1284		SG	F102	-	-	-	-	-	-	-	-
1285		SE	F102	-	-	-	-	-	-	-	-
1286		SO	F102	0	0	0	0	0	0	0	0
1287		Total Prepayments		0	0	0	0	0	0	0	0
1288											
1289	182	Misc Regulatory Assets	F102	49,361	21,685	6,153	10,155	4,024	5,424	1,865	55
1290		SG	F102	342,885	150,632	42,741	70,543	27,954	37,678	12,953	385
1291		CAGE	F102	-	-	-	-	-	-	-	-
1292		CAGE	F102	-	-	-	-	-	-	-	-
1293		CAGW	F102	-	-	-	-	-	-	-	-
1294		JBG	F102	-	-	-	-	-	-	-	-
1295		SE	F102	-	-	-	-	-	-	-	-
1296		CAEW	F102	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
1300											
1301	186	Misc Deferred Debits	F102	-	-	-	-	-	-	-	-
1302		CAEW	F102	-	-	-	-	-	-	-	-
1303		CAEE	F102	-	-	-	-	-	-	-	-
1304		SG	F102	0	0	0	0	0	0	0	0
1305		SO	F102	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1308		CAGE	F102	-	-	-	-	-	-	-	-
1309		CAEW	F102	-	-	-	-	-	-	-	-
1310		CAEE	F102	-	-	-	-	-	-	-	-
1311		JBE	F102	0	0	0	0	0	0	0	0
1312		EXCTAX	F102	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1314											
1315	CWC	Cash Working Capital	F137	29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
1316											
1317	OWC	Other Working Capital	F137	-	-	-	-	-	-	-	-
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			30,894,529	14,805,040	4,309,836	5,661,083	2,186,420	2,572,791	1,254,098	105,260
1326											

Distribution - METER - Unbundled

	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
1332	235	Customer Service Deposits	F51	(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
1334	2281	Accum Prov for Property Insurance	F102	8,176	3,932	1,131	1,490	579	680	338	27
1336	2282	Accum Prov for Injuries & Damages	F102	-	-	-	-	-	-	-	-
1338	2283	Accum Prov for Pension & Benefits	F102	(146,513)	(70,456)	(20,261)	(26,693)	(10,372)	(12,190)	(6,050)	(490)
1340	254	Reg Liabilities - Insurance Provision	F10	(88,679,705)	(38,957,551)	(11,054,065)	(18,244,424)	(7,229,772)	(9,744,475)	(3,349,906)	(99,511)
1342	22844	Accum Hydro Relicensing Obligation	F10	(52,057)	(22,869)	(6,489)	(10,710)	(4,244)	(5,720)	(1,966)	(58)
1345	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1347	252	Customer Advances for Const	F50	(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
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)
1353	190	Accum Deferred Income Taxes	F104	18,637,365	8,187,414	2,323,149	3,834,393	1,519,469	2,048,006	704,025	20,909
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	599,973	149,657	175,881	68,476	71,764	39,823	4,192
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	47,260	12,760	8,524	2,922	1,029	3,777	642
1363		Total Accum Deferred Income Taxes		20,444,336	9,326,420	2,587,355	4,017,489	1,590,664	2,116,965	767,784	37,659
1365	281	Accum Deferred Income Taxes	F104	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1367	282	Accum Deferred Income Taxes	F104	(205,105,242)	(99,471,003)	(28,251,031)	(36,933,844)	(14,360,701)	(17,059,940)	(8,333,905)	(694,817)
1368		SNP	F104	(23,399)	(10,279)	(2,917)	(4,814)	(1,908)	(2,571)	(884)	(26)
1369		CAGW	F104	1,278,160	561,497	159,323	262,965	104,206	140,453	48,282	1,434
1370		CN	F104	(26,066)	(12,560)	(3,514)	(4,760)	(1,849)	(2,251)	(1,056)	(76)
1371		JBG	F104	15,748,271	6,918,232	1,963,023	3,240,000	1,283,927	1,730,532	594,890	17,668
1372		CIAC	F104	-	-	-	-	-	-	-	-
1373		SNPD	F42	-	-	-	-	-	-	-	-
1374		SO	F138	294,090	158,994	39,659	46,609	18,146	19,018	10,553	1,111
1375		JBE	F104	(336,440)	(163,165)	(46,341)	(60,584)	(23,556)	(27,984)	(13,670)	(1,140)
1376		SE	F104	-	-	-	-	-	-	-	-
1377		SG	F104	3,543,985	1,556,876	441,758	729,128	288,934	389,438	133,874	3,976
1378		Total Accum Deferred Income Taxes		(184,626,641)	(90,461,408)	(25,700,039)	(32,725,301)	(12,692,801)	(14,813,306)	(7,561,917)	(671,870)
1381	283	Accum Deferred Income Taxes	F104	(33,086)	(16,046)	(4,557)	(5,958)	(2,317)	(2,752)	(1,344)	(112)
1382		SG/CAGW	F104	(136,437)	(59,937)	(17,007)	(28,070)	(11,123)	(14,993)	(5,154)	(153)
1383		SE	F104	(138,807)	(60,978)	(17,302)	(28,558)	(11,317)	(15,253)	(5,243)	(156)
1384		SO	F138	(45,224)	(24,450)	(6,099)	(7,167)	(2,791)	(2,924)	(1,623)	(171)
1385		GPS	F104	(372,213)	(180,514)	(51,268)	(67,025)	(26,061)	(30,959)	(15,124)	(1,261)
1386		SNP	F104	(47,834)	(23,038)	(6,595)	(8,699)	(3,385)	(4,015)	(1,945)	(158)
1387		TROJD	F104	-	-	-	-	-	-	-	-
1388		SNPD	F104	-	-	-	-	-	-	-	-
1389		JBE	F104	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(773,603)	(364,964)	(102,828)	(145,478)	(56,993)	(70,897)	(30,434)	(2,010)
1392	255	Accum Investment Tax Credit	F104	(14,943)	(7,197)	(2,060)	(2,718)	(1,057)	(1,254)	(608)	(49)
1393	TOTAL RATE BASE DEDUCTIONS			(268,535,594)	(127,113,627)	(38,011,910)	(49,118,639)	(18,930,748)	(23,240,168)	(10,877,229)	(1,243,275)

						ACCUMULATED DEPRECIATION GENERATION PLANT				
108SP	Steam Prod Accumulated Depr	F10	(319,774,032)	(140,478,739)	(39,860,338)	(65,788,369)	(26,070,150)	(35,138,031)	(12,079,573)	(358,832)
108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Accum Depr	F10	(46,033,707)	(20,222,896)	(5,738,174)	(9,470,696)	(3,752,980)	(5,058,365)	(1,738,939)	(51,656)
108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
	DGU	F10	-	-	-	-	-	-	-	-
	DGP	F10	-	-	-	-	-	-	-	-
	SG	F10	(28,755,159)	(12,632,322)	(3,584,376)	(5,915,912)	(2,344,316)	(3,159,730)	(1,086,236)	(32,267)
	CAGW	F10	(64,592,619)	(28,375,943)	(8,051,572)	(13,288,894)	(5,266,029)	(7,097,691)	(2,440,008)	(72,482)
	CAGE	F10	-	-	-	-	-	-	-	-
	SG	F10	26,307,532	11,557,064	3,279,275	5,412,352	2,144,769	2,890,775	993,776	29,521
	Total Other Generation - Accum Depr		(67,040,246)	(29,451,201)	(8,356,672)	(13,792,453)	(5,465,576)	(7,366,646)	(2,532,468)	(75,229)
108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT DEPRECIATION			(432,847,984)	(190,152,836)	(53,955,184)	(89,051,518)	(35,288,706)	(47,563,042)	(16,350,980)	(485,717)
						TRANSMISSION PLANT				
108TP	Transmission Plant Accum Depr	F106	(183,989,868)	(76,810,676)	(23,971,117)	(39,451,621)	(15,846,986)	(20,820,925)	(6,786,818)	(301,725)
						DISTRIBUTION PLANT				
108360	Land and Land Rights	F118	(416,644)	(228,369)	(57,739)	(77,999)	(29,752)	-	(22,424)	(362)
108361	Structures and Improvements	F119	(1,906,861)	(960,529)	(242,853)	(328,065)	(125,137)	(154,437)	(94,318)	(1,522)
108362	Station Equipment	F120	(31,817,242)	(16,297,574)	(4,120,562)	(5,566,381)	(2,123,231)	(2,083,358)	(1,600,320)	(25,816)
Distribution - METER - Unbundled										

1435	A	B	C	D	E	F	G	H	I	J	K
1436	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
1437											
1438	108364	Poles, Towers & Fixtures	F121	(82,327,093)	(48,193,555)	(11,439,323)	(13,552,687)	(5,169,515)	-	(3,896,363)	(75,649)
1439											
1440	108365	Overhead Conductors	F122	(40,997,527)	(26,315,328)	(5,719,475)	(5,345,865)	(2,039,118)	-	(1,536,923)	(40,818)
1441											
1442	108366	Underground Conduit	F123	(12,836,184)	(9,037,963)	(1,798,640)	(1,189,809)	(453,839)	-	(342,067)	(13,865)
1443											
1444	108367	Underground Conductors	F124	(17,207,254)	(11,906,274)	(2,409,058)	(1,721,828)	(656,771)	-	(495,021)	(18,302)
1445											
1446	108368	Line Transformers	F125	(71,104,727)	(41,709,159)	(16,064,333)	(4,550,213)	(587,837)	-	(8,108,866)	(84,319)
1447											
1448	108369	Services	F126	(37,176,722)	(26,392,129)	(8,578,434)	(1,756,466)	(449,693)	-	-	-
1449											
1450	108370	Meters	F127	(9,414,781)	(6,359,403)	(1,658,164)	(723,845)	(100,497)	(63,036)	(509,836)	-
1451											
1452	108371	Install on Customers' Premises	F128	(450,045)	-	-	-	-	-	-	(450,045)
1453											
1454	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1455											
1456	108373	Street Lights	F130	(1,987,524)	-	-	-	-	-	-	(1,987,524)
1457											
1458	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1459											
1460	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1461											
1462	108D	Unclassified Dist Sub - Acct 300	F102	302,002	184,742	50,558	33,841	11,515	3,268	15,501	2,576
1463											
1464											
1465	TOTAL DISTRIBUTION PLANT DEPR			(307,340,602)	(187,215,541)	(52,038,023)	(34,779,317)	(11,723,875)	(2,297,563)	(16,590,637)	(2,695,646)
1466											
1467							GENERAL PLANT				
1468	108GP	General Plant Accumulated Depr									
1469		S	F107	(27,173,998)	(15,107,902)	(4,259,647)	(3,843,419)	(1,410,528)	(1,092,297)	(1,282,140)	(178,065)
1470		SG-P	F105	(7,214,677)	(3,077,318)	(923,093)	(1,520,969)	(607,613)	(806,616)	(268,788)	(10,281)
1471		SG-U	F105	-	-	-	-	-	-	-	-
1472		CAGW	F105	(392,957)	(167,610)	(50,277)	(82,842)	(33,094)	(43,933)	(14,640)	(560)
1473		CN	F42	(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
1474		SO	F102	(9,630,686)	(4,631,283)	(1,331,836)	(1,754,573)	(681,776)	(801,301)	(397,679)	(32,237)
1475		SE	F10	-	-	-	-	-	-	-	-
1476		JBG	F105	(1,726,670)	(736,486)	(220,921)	(364,010)	(145,418)	(193,045)	(64,328)	(2,460)
1477		CAGE	F105	-	-	-	-	-	-	-	-
1478		CAGE	F105	-	-	-	-	-	-	-	-
1479		Total General Plant Accumulated Depr		(46,583,257)	(24,064,374)	(6,857,736)	(7,569,841)	(2,880,240)	(2,937,221)	(2,042,140)	(231,705)
1480											
1481	108MP	Mining Plant Accumulated Depr.	F10	(34,739,396)	(15,261,235)	(4,330,321)	(7,147,073)	(2,832,191)	(3,817,302)	(1,312,293)	(38,983)
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			(81,322,653)	(39,325,609)	(11,188,057)	(14,716,914)	(5,712,431)	(6,754,522)	(3,354,433)	(270,687)
1491											
1492											
1493	TOTAL ACCUM DEPR - PLANT IN SERVICE			(1,005,501,106)	(493,504,661)	(141,152,382)	(177,999,370)	(68,571,998)	(77,436,052)	(43,082,868)	(3,753,775)
1494											
1495											

				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)	(1,051,772)	(299,393)	(379,695)	(146,831)	(169,079)	(89,597)	(7,892)
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	(106,250)	(52,116)	(14,835)	(18,814)	(7,276)	(8,378)	(4,440)	(391)
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(2,250,509)	(1,103,888)	(314,228)	(398,509)	(154,107)	(177,457)	(94,036)	(8,283)
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	(5,296,933)	(2,306,329)	(665,598)	(1,097,975)	(436,195)	(585,149)	(199,253)	(6,434)
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	(537,748)	(234,140)	(67,572)	(111,467)	(44,283)	(59,405)	(20,228)	(653)
1520		CN	F42	(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
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)	(288,890)	(83,077)	(109,447)	(42,528)	(49,984)	(24,806)	(2,011)
1526		SO	F102	(28,028,530)	(13,478,588)	(3,876,091)	(5,106,397)	(1,984,197)	(2,332,056)	(1,157,381)	(93,819)
1527		Total Accum Prov for Amort-Intangible		(62,357,180)	(32,924,288)	(8,677,544)	(9,588,041)	(3,769,831)	(4,648,501)	(2,387,252)	(361,723)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(64,932,897)	(34,171,042)	(9,032,310)	(10,053,457)	(3,950,452)	(4,861,693)	(2,493,574)	(370,370)

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		274,320,751	109,866,274	36,470,645	61,020,096	23,910,802	32,725,626	9,908,492	418,816
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		238,387,573	94,473,848	31,070,061	52,699,786	21,184,979	29,823,075	8,754,389	381,437
16		Depreciation Expense		24,443,843	10,738,334	3,046,964	5,028,928	1,992,828	2,685,986	923,374	27,429
17		Amortization Expense		1,898,728	842,454	238,156	385,767	152,803	205,148	71,830	2,570
18		Taxes Other Than Income		13,663,533	6,002,519	1,703,135	2,811,056	1,113,945	1,501,412	516,141	15,326
19		Income Taxes - Federal		(21,916,236)	(9,628,009)	(2,731,820)	(4,508,920)	(1,786,761)	(2,408,256)	(827,887)	(24,583)
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		1,539,582	676,353	191,906	316,745	125,517	169,176	58,158	1,727
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		257,916,422	103,063,500	33,505,295	56,711,791	22,774,646	31,965,156	9,492,295	403,741
26											
27		Operating Revenue For Return		16,404,329	6,802,775	2,965,350	4,308,305	1,136,157	760,470	416,198	15,075
28											
29											
30		Rate Base :									
31		Electric Plant In Service		943,369,463	414,428,126	117,592,493	194,083,110	76,909,883	103,661,154	35,636,102	1,058,595
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		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
39		Cash Working Capital		-	-	-	-	-	-	-	-
40		Weatherization Loans		-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		944,344,738	414,856,571	117,714,062	194,283,757	76,989,394	103,768,321	35,672,944	1,059,689
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(475,502,559)	(208,891,259)	(59,272,144)	(97,827,012)	(38,766,197)	(52,250,095)	(17,962,271)	(533,582)
47		Accum Provision For Amortization		(29,226,392)	(12,841,620)	(3,643,783)	(6,011,583)	(2,382,152)	(3,210,128)	(1,104,216)	(32,910)
48		Accum Deferred Income Taxes		(56,684,059)	(24,898,481)	(7,066,051)	(11,663,030)	(4,621,838)	(6,229,869)	(2,141,166)	(63,625)
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		(95,250,896)	(41,844,316)	(11,873,175)	(19,596,341)	(7,765,500)	(10,466,544)	(3,598,135)	(106,885)
53											
54		Total Rate Base Deductions		(656,670,175)	(288,478,430)	(81,855,935)	(135,099,256)	(53,536,197)	(72,157,324)	(24,806,024)	(737,009)
55											
56		Total Rate Base		287,674,564	126,378,141	35,858,127	59,184,502	23,453,197	31,610,997	10,866,920	322,681
57											
58											
59		Return On Rate Base		5.70%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.44%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

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		287,674,564	126,378,141	35,858,127	59,184,502	23,453,197	31,610,997	10,866,920	322,681
80										
81										
82	Return On Ratebase ($$)	5.77%	16,603,173	7,293,930	2,069,556	3,415,841	1,353,604	1,824,433	627,186	18,624
83	Operating & Maintenance Expense		238,387,573	94,473,848	31,070,061	52,699,786	21,184,979	29,823,075	8,754,389	381,437
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85	Depreciation Expense		24,443,843	10,738,334	3,046,964	5,028,928	1,992,828	2,685,986	923,374	27,429
86	Amortization Expense		1,898,728	842,454	238,156	385,767	152,803	205,148	71,830	2,570
87	Taxes Other Than Income		13,663,533	6,002,519	1,703,135	2,811,056	1,113,945	1,501,412	516,141	15,326
88	Federal Income Taxes		(21,916,236)	(9,628,009)	(2,731,820)	(4,508,920)	(1,786,761)	(2,408,256)	(827,887)	(24,583)
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90	State Income Taxes		-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		1,539,582	676,353	191,906	316,745	125,517	169,176	58,158	1,727
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		(26,413,763)	(11,255,281)	(3,491,646)	(5,407,978)	(2,170,916)	(3,040,080)	(967,954)	(79,908)
96										
97	Total Revenue Requirements		248,105,833	99,102,149	32,083,205	54,719,653	21,957,334	30,749,509	9,151,526	342,457
98	Operating Revenues		247,906,989	98,610,994	32,978,999	55,612,118	21,739,886	29,685,546	8,940,538	338,908
99										
100	Increase / (Decrease) Required to									
101	Earn Equal Rates of Return		198,844	491,155	(895,794)	(892,464)	217,447	1,063,963	210,988	3,549
102										
103	Existing Revenues		247,906,989	98,610,994	32,978,999	55,612,118	21,739,886	29,685,546	8,940,538	338,908
104	check		-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)									
106	Over Existing Rates To									
107	Equal Authorized RoE & RoR		0.08%	0.50%	-2.72%	-1.60%	1.00%	3.58%	2.36%	1.05%

Generation - Total - Unbundled

		A	B	WCA Method	ELECTRIC REVENUES							
					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
120	440		Residential Sales	A	98,610,994	98,610,994	-	-	-	-	-	-
121												
122	442		Commercial & Industrial Sales	A	127,217,200	-	32,978,999	55,612,118	-	29,685,546	8,940,538	-
123			Interruptible Demand	F10	-	-	-	-	-	-	-	-
124			Interruptible Energy	F10	-	-	-	-	-	-	-	-
125					127,217,200	-	32,978,999	55,612,118	-	29,685,546	8,940,538	-
126												
127	444		Public Street & Highway Lighting	A	22,078,795	-	-	-	21,739,886	-	-	338,908
128												
129	445		Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
130												
131	448		Interdepartmental	A	-	-	-	-	-	-	-	-
132			Demand	F10	-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				247,906,989	98,610,994	32,978,999	55,612,118	21,739,886	29,685,546	8,940,538	338,908
136												
137	447		Sales for Resale	F30	-	-	-	-	-	-	-	-
138					-	-	-	-	-	-	-	-
139												
140	447NPC		Sales for Resale - NPC									
141			Demand	F30	20,434,313	7,979,097	2,678,981	4,559,882	1,836,298	2,598,540	747,510	34,005
142			Energy	F30	-	-	-	-	-	-	-	-
143					20,434,313	7,979,097	2,678,981	4,559,882	1,836,298	2,598,540	747,510	34,005
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			F140G	204,201	82,089	26,462	44,726	17,948	25,134	7,527	314
149												
150	AGA Revenue			A	-	-	-	-	-	-	-	-
151												
152	Autopay Bill Credit			F40	-	-	-	-	-	-	-	-
153												
154	Paperless Bill Credit			F40	-	-	-	-	-	-	-	-
155												
156												
157	Total Sales from Electricity				268,545,502	106,672,180	35,684,442	60,216,726	23,594,132	32,309,221	9,695,574	373,228
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	746	311	97	160	64	84	28	1
170												
171	454		Rent of Electric Property	A	-	-	-	-	-	-	-	-
172			Demand	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	F10	853	375	106	176	70	94	32	1
175			Customer	F40	100,634	79,304	14,905	767	48	1	3,681	1,928
176					426,241	222,345	55,493	67,755	26,593	35,780	15,981	2,294
177												
178	456		Other Electric Revenue	A	-	-	-	-	-	-	-	-
179			CAGE	F12	-	-	-	-	-	-	-	-
180			CAGW	F12	-	-	-	-	-	-	-	-
181			SO	F12	-	-	-	-	-	-	-	-
182			SG	F40	1,978,137	1,558,859	292,992	15,070	935	14	72,366	37,901
183			JBG	F12	333,639	139,285	43,468	71,540	28,736	37,756	12,307	547
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					5,089,755	2,857,873	698,389	682,272	268,938	352,135	187,144	43,004
189												
190	Total Other Electric Operating Revenues				5,775,249	3,194,094	786,203	803,370	316,671	416,405	212,918	45,589
191												
192	Total Electric Operating Revenues				274,320,751	109,866,274	36,470,645	61,020,096	23,910,802	32,725,626	9,908,492	418,816
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	(8)	(3)	(1)	(2)	(1)	(1)	(0)	(0)
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	(100,593)	(41,995)	(13,106)	(21,570)	(8,664)	(11,383)	(3,711)	(165)
201											
202	Total Miscellaneous Revenues			(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
203											
204	Miscellaneous Expenses										
205	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
206											
207	Net Miscellaneous Revenues And Expense			(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
208											
209	Distribution - METER - Unbundled										
210							STEAM POWER GENERATION				
211											
212	A	B	C	D	E	F	G	H	I	J	K
213	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
214	500	Operation Suprvn & Engineering	F10	14,680	6,449	1,830	3,020	1,197	1,613	555	16
		JBG	F10	3,001,639	1,318,639	374,159	617,539	244,714	329,832	113,388	3,368
216		CAGW	F10	(2,509)	(1,102)	(313)	(516)	(205)	(276)	(95)	(3)
217		Total 500		3,013,809	1,323,985	375,676	620,043	245,706	331,169	113,848	3,382
218											
219	501	Fuel Related	F30	(6,314)	(2,466)	(828)	(1,409)	(567)	(803)	(231)	(11)
220		S	F30	2,233,092	871,968	292,763	498,311	200,673	283,972	81,689	3,716
221		SE	F30	-	-	-	-	-	-	-	-
222		CAGW	F30	138,514	54,086	18,159	30,909	12,447	17,614	5,067	231
223		CAGE	F30	-	-	-	-	-	-	-	-
224		CAEW	F30	-	-	-	-	-	-	-	-
225		CAEE	F30	-	-	-	-	-	-	-	-
226		JBE	F30	547,313	213,712	71,754	122,132	49,183	69,599	20,021	911
227		CAEE	F30	-	-	-	-	-	-	-	-
228		JBG	F30	-	-	-	-	-	-	-	-
229		Total 501		2,912,604	1,137,300	381,848	649,943	261,737	370,383	106,546	4,847
230											
231	501NPC	Fuel Related - NPC									
232		S	F30	39,501,373	15424316.3	5,178,712	8,814,664	3,549,729	5,023,213	1,445,003	65,735
233		CAEW	F30	-	0	-	-	-	-	-	-
234		Total Fuel Related		42,413,978	16,561,617	5,560,561	9,464,607	3,811,466	5,393,596	1,551,550	70,582
235											
236											
237	502	Steam Expenses	F10	6,807	2,990	848	1,400	555	748	257	8
238		SE/CAEW/CAEE	F10	47,638	20,928	5,938	9,801	3,884	5,235	1,800	53
239		JBG	F10	4,811,716	2,113,817	599,788	989,933	392,284	528,730	181,764	5,399
240		Total 502		4,866,162	2,137,735	606,575	1,001,135	396,723	534,713	183,821	5,461
241											
242	503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-
243											
244	503NPC	Steam From Other Sources-NPC									
245		S	F30	-	-	-	-	-	-	-	-
246		SE	F30	329,287	128,578	43,170	73,480	29,591	41,874	12,046	548
247		CAEE	F30	-	-	-	-	-	-	-	-
248		Total Steam From Other Sources		329,287	128,578	43,170	73,480	29,591	41,874	12,046	548
249											
250	505	Electric Expenses	F10	(10,275)	(4,514)	(1,281)	(2,114)	(838)	(1,129)	(388)	(12)
251		JBG	F10	1,887	829	235	388	154	207	71	2
252		Total 505		(8,388)	(3,685)	(1,046)	(1,726)	(684)	(922)	(317)	(9)
253											
254	506	Misc. Steam Expense	F10	1,458,852	640,883	181,848	300,135	118,935	160,304	55,109	1,637
255		SE	F10	144,174	63,336	17,971	29,661	11,754	15,842	5,446	162
256		JBG	F10	(4,536,532)	(1,992,927)	(565,486)	(933,319)	(369,849)	(498,492)	(171,369)	(5,091)
257		Total 506		(2,933,507)	(1,288,708)	(365,666)	(603,522)	(239,159)	(322,345)	(110,814)	(3,292)
258											
259	507	Rents	F10	603	265	75	124	49	66	23	1
260		CAGW	F10	-	-	-	-	-	-	-	-
261		CAGE	F10	65,802	28,907	8,202	13,538	5,365	7,231	2,486	74
262		JBG	F10	-	-	-	-	-	-	-	-
263		CAGE	F10	66,405	29,172	8,278	13,662	5,414	7,297	2,508	75
264		Total 507		66,405	29,172	8,278	13,662	5,414	7,297	2,508	75
265											
266	510	Maint Supervision & Engineering	F10	36,450	16,013	4,544	7,499	2,972	4,005	1,377	41
267		JBG	F10	118,766	52,175	14,804	24,434	9,683	13,050	4,486	133
268		Total 510		155,216	68,187	19,348	31,933	12,654	17,056	5,863	174
269											

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	7,130	3,132.44	889	1,467	581	784	269	8
278			F10	300,658	132,081.10	37,478	61,856	24,512	33,038	11,357	337
279		JBG	F10	5,410,208	2,376,738	674,391	1,113,063	441,077	594,495	204,372	6,071
280		Total 512		5,717,996	2,511,952	712,757	1,176,386	466,170	628,316	215,999	6,416
281											
282	513	Maintenance of Electric Plant	F10	19,557	8,591.70	2,438	4,024	1,594	2,149	739	22
283		CAGW	F10	182,795	80,303.13	22,786	37,607	14,903	20,086	6,905	205
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	2,656,988	1,167,231.36	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			58,831,521	23,757,867	7,609,157	12,847,987	5,152,681	7,203,311	2,171,335	89,183
297											
298											
299							NUCLEAR POWER GENERATION				
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											
327											
328	Distribution - METER - Unbundled						HYDRAULIC POWER GENERATION				
329											
330	A	B	C	D	E	F	G	H	I	J	K
331	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
332	535	Operation Super & Engineering									
333		DGP	F10	-	-	-	-	-	-	-	-
334		CN	F10	-	-	-	-	-	-	-	-
335		SG	F10	(253,659)	(111,434)	(31,619)	(52,186)	(20,680)	(27,873)	(9,582)	(285)
336		SG-P	F10	723,009	317,623	90,124	148,748	58,945	79,447	27,312	811
337		SG-U	F10	233,878	102,744	29,153	48,117	19,067	25,699	8,835	262
338											
339	536	Water For Power	F10	13,159	5,781	1,640	2,707	1,073	1,446	497	15
340											
341	537	Hydraulic Expenses	F10	369,440	162,297	46,051	76,006	30,119	40,596	13,956	415
342											
343	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
344											
345	539	Misc. Hydro Expenses	F10	1,512,320	664,372	188,513	311,136	123,295	166,180	57,128	1,697
346											
347	540	Rents (Hydro Generation)	F10	178,015	78,203	22,190	36,624	14,513	19,561	6,725	200
348											
349	541	Maint Supervision & Engineering	F10	30	13	4	6	2	3	1	0

350											
351	542	Maintenance of Structures	F10	70,047	30,772	8,731	14,411	5,711	7,697	2,646	79
352											
353	543	Maint of Dams & Waterways	F10	73,161	32,140	9,120	15,052	5,965	8,039	2,764	82
354											
355	544	Maintenance of Electric Plant	F10	99,415	43,673	12,392	20,453	8,105	10,924	3,755	112
356											
357	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	106,382	46,734.30	13,260.69	21,886.40	8,672.99	11,689.68	4,018.62	119.38
		SG-P	F10	248,158	109,017.33	30,933.28	51,054.50	20,231.52	27,268.57	9,374.25	278.47
		SG-U	F10	71,258	31,304.13	8,882.44	14,660.21	5,809.44	7,830.12	2,691.80	79.96
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
363											
364	Total Hydraulic Power Generation			3,444,614	1,513,240	429,377	708,674	280,828	378,508	130,121	3,865
365											
366											
367							OTHER POWER GENERATION				
368											
369											
370	546	Operation Super & Engineering	F10	34,386	15,106	4,286	7,074	2,803	3,779	1,299	39
371											
372	547	Fuel	F30	-	-	-	-	-	-	-	-
373		CAEW/CAEE	F30	-	-	-	-	-	-	-	-
374											
375											
376	547NPC	Fuel-NPC	F30								
377		CAEW	F30	-	-	-	-	-	-	-	-
378		S	F30	67,107,706	26,203,911	8,797,960	14,974,971	6,030,529	8,533,787	2,454,873	111,675
379		Total 547		67,107,706	26,203,911	8,797,960	14,974,971	6,030,529	8,533,787	2,454,873	111,675
380											
381	548	Generation Expense	F10	33,456	14,697	4,170	6,883	2,728	3,676	1,264	38
382		CAGW	F10	1,657,983	728,362	206,670	341,103	135,170	182,186	62,631	1,860
383		Total 548		1,691,439	743,060	210,840	347,986	137,898	185,862	63,895	1,898
384											
385	549	Miscellaneous Other	F10	656,528	288,417	81,837	135,070	53,525	72,142	24,801	737
386		CAGE/CAGW	F10	230,168	101,114	28,691	47,353	18,765	25,292	8,695	258
387											
388	550/551	Maint Supervision & Engineering									
389		CAGW	F10	-	-	-	-	-	-	-	-
390		SG	F10	834,745	366,709	104,052	171,735	68,054	91,725	31,533	937
391		Total 550		834,745	366,709	104,052	171,735	68,054	91,725	31,533	937
392											
393	552	Maintenance of Structures	F10	4,480	1,968	558	922	365	492	169	5
394											
395	553	Maint of Generation & Elect Plant	F10	1,310,230	575,592	163,322	269,559	106,819	143,973	49,494	1,470
396		CAGW	F10	1,076,461	472,896	134,183	221,464	87,760	118,286	40,664	1,208
397		Total 553		2,386,691	1,048,488	297,505	491,023	194,579	262,259	90,158	2,678
398											
399	554	Maintenance of Misc. Other	F10	95,670	42,028	11,925	19,682	7,800	10,513	3,614	107
400		CAGW	F10	-	-	-	-	-	-	-	-
401		Total 554		95,670	42,028	11,925	19,682	7,800	10,513	3,614	107
402											
403	Total Other Power Generation			73,041,814	28,810,802	9,537,656	16,195,818	6,514,318	9,185,850	2,679,036	118,334
404											
405											
406							OTHER POWER SUPPLY				
407											
408											
409	555	Purchased Power	F30	-	-	-	-	-	-	-	-
410		SG	F30	-	-	-	-	-	-	-	-
411		SE	F30	-	-	-	-	-	-	-	-
412											
413	555NPC	Purchased Power-NPC									
414		CAGW	F30	-	-	-	-	-	-	-	-
415		CAEW	F30	-	-	-	-	-	-	-	-
416		DGP	F30	-	-	-	-	-	-	-	-
417		DGP	F30	100,134,198	39,099,945	13,127,801	22,344,776	8,998,403	12,733,619	3,663,019	166,635
418		Total 555		100,134,198	39,099,945	13,127,801	22,344,776	8,998,403	12,733,619	3,663,019	166,635
419											
420											
421	556	System Control & Load Dispatch	F10	86,893	38,172.81	10,831	17,877	7,084	9,548	3,282	98
422											
423	557	Other Expenses	F10	2,841,533	1,248,303	354,202	584,600	231,661	312,239	107,340	3,189
424											
425											
426	Embedded Cost Differentials										
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-

433				-	-	-	-	-	-	-	-
434											
435	Total Other Power Supply			103,062,624	40,386,421	13,492,834	22,947,253	9,237,148	13,055,406	3,773,641	169,921
436											
437	TOTAL GENERATION EXPENSE			238,380,573	94,468,331	31,069,024	52,699,732	21,184,975	29,823,075	8,754,133	381,303
438											

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	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-

516	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
517													
518	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
519													
520	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
521													
522	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
523													
524	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
525													
526	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
527													
528	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
529													
530	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
531													
532	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
533													
534	TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-
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	Distribution - METER - Unbundled						CUSTOMER SERVICE EXPENSE						
553													
554	A	B	C	D	E	F	G	H	I	J	K
555	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
556	907	Supervision	F40	-	-	-	-	-	-	-	-
557											
558	908	Customer Assistance	F40	7,000	5,516	1,037	53	3	0	256	134
559											
560	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
561											
562	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
563											
564	TOTAL CUSTOMER SERVICE EXPENSE			7,000	5,516	1,037	53	3	0	256	134
565											
566											
567							SALES EXPENSE				
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											

				ADMINISTRATION & GENERAL EXPENSE							
920	Administrative & General Salaries	F102G	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102G	-	-	-	-	-	-	-	-
	Administrative & General Salaries		-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102G	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102G	-	-	-	-	-	-	-	-
	Office Supplies & expenses		-	-	-	-	-	-	-	-
922	A&G Expenses Transferred	F102G	-	-	-	-	-	-	-	-
923	Outside Services	F102G	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	System Overheads	F102G	-	-	-	-	-	-	-	-
	JBG	F102G	-	-	-	-	-	-	-	-
	System Overheads	F102G	-	-	-	-	-	-	-	-
	Outside Services		-	-	-	-	-	-	-	-
924	Property Insurance									
	S	F102G	-	-	-	-	-	-	-	-
	CAGW	F102G	-	-	-	-	-	-	-	-
	SO	F102G	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102G	-	-	-	-	-	-	-	-
	Injuries & Damages	F102G	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
	Regulatory Expense	F141	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138G	-	-	-	-	-	-	-	-
930	Misc General Expenses									
	Situs	F138G	-	-	-	-	-	-	-	-
	Customer	F138G	-	-	-	-	-	-	-	-
	Labor	F138G	-	-	-	-	-	-	-	-
	Labor	F138G	-	-	-	-	-	-	-	-
	Customer	F138G	-	-	-	-	-	-	-	-
931	Rents	F102G	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-
TOTAL O & M EXPENSE			238,387,573	94,473,848	31,070,061	52,699,786	21,184,979	29,823,075	8,754,389	381,437
Distribution - METER - Unbundled										
				DEPRECIATION 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
403SP	Steam Depreciation	F10	4,070,621	1,788,249	507,409	837,465	331,865	447,296	153,769	4,568
403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
403HP	Hydro Depreciation	F10	2,818,056	1,237,990	351,275	579,770	229,747	309,659	106,453	3,162
403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
	SG	F10	496,136	217,955	61,844	102,072	40,448	54,517	18,742	557
	CAGW	F10	4,520,283	1,985,789	563,460	929,976	368,524	496,707	170,755	5,072
	CAGE	F10	-	-	-	-	-	-	-	-
	SG	F10	11,468,883	5,038,352	1,429,614	2,359,538	935,021	1,260,246	433,241	12,870
	CAGE	F10	-	-	-	-	-	-	-	-
	Total 403OP		16,485,302	7,242,096	2,054,919	3,391,586	1,343,994	1,811,470	622,738	18,499
403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
403	Distribution Depreciation									
	Land Rights	F118	-	-	-	-	-	-	-	-
	Structures	F119	-	-	-	-	-	-	-	-
	Station Equip	F120	-	-	-	-	-	-	-	-
	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	F107G	-	-	-	-	-	-	-	-
674		DGP	F105G	-	-	-	-	-	-	-	-
675		DGU	F105G	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	-	-	-	-	-	-	-	-
678		SG/CAGW/CAGE	F105G	31,962	14,041	3,984	6,576	2,606	3,512	1,207	36
679		SO	F102G	751,676	330,216	93,698	154,645	61,282	82,597	28,395	843
680		CAEW	F105G	249,930	109,796	31,154	51,419	20,376	27,463	9,441	280
681		JBG	F105G	36,297	15,946	4,525	7,468	2,959	3,988	1,371	41
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		1,069,865	469,998	133,360	220,108	87,223	117,561	40,415	1,201
684											
685	403GV0	General Vehicles	F105G	-	-	-	-	-	-	-	-
686											
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
688											
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690											
691											
692	TOTAL DEPRECIATION EXPENSE			24,443,843	10,738,334	3,046,964	5,028,928	1,992,828	2,685,986	923,374	27,429
693											
694							AMORTIZATION EXPENSE				
695											
696											
697	404CLG	Amort of LT Plant - Cap. Lease Gen									
698		S	F12	-	-	-	-	-	-	-	-
699		SG/CAGW	F10	-	-	-	-	-	-	-	-
700		SO	F102G	3,219	1,414	401	662	262	354	122	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		3,219	1,414	401	662	262	354	122	4
706											
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107G	-	-	-	-	-	-	-	-
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105G	233,676	102,655	29,128	48,075	19,051	25,677	8,827	262
713		SO	F102G	1,195,260	525,085	148,991	245,906	97,446	131,340	45,151	1,341
714		CN	F42	-	-	-	-	-	-	-	-
715		SG-P	F10	175,627	77,154	21,892	36,132	14,318	19,299	6,634	197
716		SG-U	F10	21,147	9,290	2,636	4,351	1,724	2,324	799	24
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105G	-	-	-	-	-	-	-	-
719		CAGE	F105G	-	-	-	-	-	-	-	-
720		CAGW	F105G	94,987	41,728	11,840	19,542	7,744	10,437	3,588	107
721		CAGE	F105G	-	-	-	-	-	-	-	-
722		JBG	F105G	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		1,788,694	785,784	222,964	367,995	145,826	196,549	67,569	2,007
727											

Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

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
404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	24,924	12,893	3,451	3,992	1,567	1,924	966	130
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F110	81,892	42,362	11,340	13,117	5,148	6,322	3,174	429
TOTAL AMORTIZATION EXPENSE			1,898,728	842,454	238,156	385,767	152,803	205,148	71,830	2,570
						TAX OTHER THAN INCOME				
408	Total Taxes Other Than Income	F101G	13,663,533	6,002,519	1,703,135	2,811,056	1,113,945	1,501,412	516,141	15,326
						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	16,114,619	7,079,304	2,008,659	3,315,329	1,313,774	1,770,748	608,730	18,076
41011	Deferred Income Tax - State-DR	F101G	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101G	(14,575,037)	(6,402,951)	(1,816,753)	(2,998,584)	(1,188,257)	(1,601,572)	(550,573)	(16,349)
41111	Deferred Income Tax - State-CR	F101G	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			1,539,582	676,353	191,906	316,745	125,517	169,176	58,158	1,727
40911	State Income Taxes	F101G	-	-	-	-	-	-	-	-
40910	Federal Income Tax	F101G	(21,916,236)	(9,628,009)	(2,731,820)	(4,508,920)	(1,786,761)	(2,408,256)	(827,887)	(24,583)
TOTAL OPERATING EXPENSES			257,916,422	103,063,500	33,505,295	56,711,791	22,774,646	31,965,156	9,492,295	403,741

Distribution - METER - Unbundled

STEAM GENERATION PLANT

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
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	4,928,433	2,165,091	614,337	1,013,946	401,799	541,556	186,173	5,530
	S	F10	-	-	-	-	-	-	-	-

805		CAGW	F10	(902,709)	(396,566)	(112,524)	(185,718)	(73,595)	(99,193)	(34,100)	(1,013)
806		JBG	F10	183,496,032	80,610,959	22,873,070	37,751,360	14,959,842	20,163,267	6,931,625	205,909
807		Total 312		187,521,756	82,379,484	23,374,883	38,579,588	15,288,047	20,605,629	7,083,698	210,426
808											
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			325,343,843	142,925,593	40,554,624	66,934,269	26,524,239	35,750,064	12,289,974	365,082
829											
830											
831							NUCLEAR GENERATION				
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							HYDRAULIC GENERATION PLANT				
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	57,236,866	25,144,515	7,134,666	11,775,566	4,666,338	6,289,412	2,162,142	64,228
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			104,515,006	45,914,098	13,027,960	21,502,283	8,520,773	11,484,521	3,948,090	117,281
871											

Distribution - METER - Unbundled

	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
340		Land and Land Rights	F10	1,957,189	859,805	243,967	402,660	159,563	215,064	73,933	2,196
		Total 340		1,957,189	859,805	243,967	402,660	159,563	215,064	73,933	2,196
341		Structures and Improvements	F10	16,116,982	7,080,291	2,009,007	3,315,810	1,313,966	1,770,998	608,824	18,086
		Total 341		16,116,982	7,080,291	2,009,007	3,315,810	1,313,966	1,770,998	608,824	18,086
342		Fuel Holders, Producers & Access	F10	402,698	176,908	50,197	82,849	32,831	44,250	15,212	452
		Total 342		402,698	176,908	50,197	82,849	32,831	44,250	15,212	452
343		Prime Movers	F10	318,313,858	139,837,276	39,678,325	65,487,962	25,951,107	34,977,581	12,024,414	357,193
		Total 343		318,313,858	139,837,276	39,678,325	65,487,962	25,951,107	34,977,581	12,024,414	357,193
344		Generators	F10	38,596,249	16,955,575	4,811,083	7,940,558	3,146,628	4,241,108	1,457,986	43,310
		Total 344		38,596,249	16,955,575	4,811,083	7,940,558	3,146,628	4,241,108	1,457,986	43,310
345		Accessory Electric Plant	F10	29,953,520	13,158,769	3,733,754	6,162,455	2,442,014	3,291,411	1,131,504	33,612
		Total 345		29,953,520	13,158,769	3,733,754	6,162,455	2,442,014	3,291,411	1,131,504	33,612
346		Misc. Power Plant Equipment	F10	1,715,864	753,790	213,885	353,011	139,889	188,546	64,817	1,925
O00		Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
Total Other Generation Plant				407,056,360	178,822,414	50,740,218	83,745,306	33,185,998	44,728,957	15,376,692	456,775
Experimental Plant											
103		Experimental Plant	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT				836,915,209	367,662,105	104,322,802	172,181,858	68,231,009	91,963,541	31,614,757	939,138
							TRANSMISSION PLANT				
350		Land and Land Rights									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
352		Structures and Improvements									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
353		Station Equipment									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
354		Towers and Fixtures									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
355		Poles and Fixtures									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
356		Overhead Conductors									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
357		Underground Conduit									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
358		Underground Conductors									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
359		Roads and Trails									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
T00		Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
TS0		Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
							DISTRIBUTION PLANT				
	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

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													

Distribution - METER - Unbundled

	A	B	C	GENERAL PLANT							
				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	F107G	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F105G	-	-	-	-	-	-	-	-
		SG	F105G	41	18	5	8	3	4	2	0
		CAGW	F105G	-	-	-	-	-	-	-	-
		CAGE	F105G	-	-	-	-	-	-	-	-
		SO	F102G	226,236	99,387	28,201	46,544	18,444	24,860	8,546	254
		Total Land & Land Rights		226,277	99,405	28,206	46,553	18,448	24,864	8,548	254
390		Structures and Improvements									
		S	F107G	-	-	-	-	-	-	-	-
		CAEE	F105G	-	-	-	-	-	-	-	-
		SE	F105G	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105G	378,787	166,404	47,216	77,929	30,881	41,623	14,309	425
		CAGW	F105G	979	430	122	201	80	108	37	1
		CAGE	F105G	-	-	-	-	-	-	-	-
		JBG	F105G	-	-	-	-	-	-	-	-
		SO	F102G	3,207,879	1,409,241	399,867	659,970	261,528	352,494	121,179	3,600
		Total Structures and Improvements		3,587,645	1,576,075	447,206	738,100	292,489	394,225	135,525	4,026
391		Office Furniture & Equipment									
		S	F107G	-	-	-	-	-	-	-	-
		DGP	F105G	-	-	-	-	-	-	-	-
		DGU	F105G	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SG	F105G	34,534	15,171	4,305	7,105	2,815	3,795	1,305	39
		SE	F10	-	-	-	-	-	-	-	-
		SO	F102G	2,198,455	965,795	274,041	452,297	179,233	241,575	83,047	2,467
		CAGW	F105G	22,185	9,746	2,765	4,564	1,809	2,438	838	25
		CAGE	F105G	-	-	-	-	-	-	-	-
		JBG	F105G	60,560	26,604	7,549	12,459	4,937	6,655	2,288	68
		JBE	F10	-	-	-	-	-	-	-	-
		CAEE	F105G	-	-	-	-	-	-	-	-
		CAGE	F105G	-	-	-	-	-	-	-	-
		CAGE	F105G	-	-	-	-	-	-	-	-
		Total Office Furniture & Equipment		2,315,734	1,017,316	288,660	476,425	188,794	254,462	87,478	2,599
392		Transportation Equipment									
		S	F107G	-	-	-	-	-	-	-	-
		SO	F102G	202,608	89,007	25,255	41,683	16,518	22,263	7,654	227
		SG	F105G	393,538	172,884	49,055	80,964	32,084	43,243	14,866	442
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F105G	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		DGP	F105G	-	-	-	-	-	-	-	-
		CAGW	F105G	19,668	8,640	2,452	4,046	1,603	2,161	743	22
		CAGE	F105G	-	-	-	-	-	-	-	-
		JBG	F105G	628,086	275,922	78,292	129,219	51,206	69,017	23,726	705
		CAEW	F105G	-	-	-	-	-	-	-	-
		CAEE	F105G	-	-	-	-	-	-	-	-
		CAGE	F105G	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
		Total Transportation Equipment		1,243,899	546,453	155,054	255,912	101,411	136,684	46,989	1,396
393		Stores Equipment									
		S	F107G	-	-	-	-	-	-	-	-
		DGP	F105G	-	-	-	-	-	-	-	-
		DGU	F105G	-	-	-	-	-	-	-	-
		SO	F102G	6,485	2,849	808	1,334	529	713	245	7
		SG	F105G	63,923	28,082	7,968	13,151	5,211	7,024	2,415	72
		CAGW	F105G	17,073	7,500	2,128	3,513	1,392	1,876	645	19
		CAGE	F105G	-	-	-	-	-	-	-	-
		JBG	F105G	88,534	38,893	11,036	18,214	7,218	9,728	3,344	99
		CAGE	F105G	-	-	-	-	-	-	-	-
		Total Stores Equipment		176,015	77,325	21,941	36,212	14,350	19,341	6,649	198
394		Tools, Shop & Garage Equipment									
		S	F107G	-	-	-	-	-	-	-	-
		DGP	F105G	-	-	-	-	-	-	-	-
		SG	F105G	113,148	49,707	14,104	23,278	9,225	12,433	4,274	127
		SO	F102G	54,525	23,953	6,797	11,218	4,445	5,991	2,060	61
		SE	F10	-	-	-	-	-	-	-	-
		DGU	F105G	-	-	-	-	-	-	-	-

1092		CAGW	F105G	68,081	29,909	8,486	14,007	5,550	7,481	2,572	76
1093		CAGE	F105G	-	-	-	-	-	-	-	-
1094		JBG	F105G	611,749	268,745	76,255	125,858	49,874	67,221	23,109	686
1095		CAEW	F105G	-	-	-	-	-	-	-	-
1096		CAEE	F105G	-	-	-	-	-	-	-	-
1097		CAGE	F105G	-	-	-	-	-	-	-	-
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	4,197,839	1,844,137	523,267	863,638	342,236	461,275	158,575	4,711
1138		CN	F42	-	-	-	-	-	-	-	-
1139		SG/CAGE/CAGW	F105G	502,989	220,966	62,698	103,482	41,007	55,270	19,001	564
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105G	455,288	200,011	56,752	93,668	37,118	50,029	17,199	511
		CAGE	F105G	5,164,324	2,268,720	643,741	1,062,477	421,031	567,476	195,084	5,795
1143		CAGE	F105G	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		10,320,440	4,533,834	1,286,459	2,123,265	841,392	1,134,051	389,858	11,581
1145											
1146	Distribution - METER - Unbundled						GENERAL PLANT				
1147											
1148	A	B	C	D	E	F	G	H	I	J	K
1149	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
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	-	-	-	-	-	-	-	-
		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	246,899	407,500	161,481	217,649	74,822	2,223
1176	GV0	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-
1177											
1178	TOTAL GENERAL PLANT			64,301,764	28,248,168	8,015,316	13,229,055	5,242,316	7,065,731	2,429,021	72,156

							INTANGIBLE PLANT					
	301	Organization										
		S	F107G	-	-	-	-	-	-	-	-	
		SO	F102G	-	-	-	-	-	-	-	-	
		SG/CAGE/CAGW	F105G	-	-	-	-	-	-	-	-	
		Total Organization		-	-	-	-	-	-	-	-	
	302	Franchise & Consent										
		S	F107G	-	-	-	-	-	-	-	-	
		SG/CAGE/CAGW	F105G	862,543	378,921	107,517	177,454	70,320	94,780	32,583	968	
		DGP	F105G	11,631,026	5,109,583	1,449,826	2,392,897	948,240	1,278,063	439,366	13,052	
		DGU	F105G	661,482	290,593	82,455	136,089	53,928	72,686	24,988	742	
		Total Franchise & Consent		13,155,050	5,779,096	1,639,798	2,706,440	1,072,489	1,445,529	496,936	14,762	
	303	Miscellaneous Intangible Plant										
		S	F107G	-	-	-	-	-	-	-	-	
		SG/CAGW	F105G	5,327,667	2,340,477	664,102	1,096,082	434,348	585,425	201,254	5,978	
		SO	F102G	16,870,194	7,411,182	2,102,896	3,470,771	1,375,373	1,853,763	637,277	18,931	
		SE	F105G	6,319,960	2,776,398	787,793	1,300,230	515,246	694,462	238,739	7,092	
		CN	F42	-	-	-	-	-	-	-	-	
		DGU	F10	-	-	-	-	-	-	-	-	
		DGP	F105G	-	-	-	-	-	-	-	-	
		JBG	F105G	479,620	210,700	59,785	98,674	39,102	52,703	18,118	538	
		Total Miscellaneous Intangible Plant		28,997,440	12,738,757	3,614,577	5,965,757	2,364,068	3,186,353	1,095,388	32,539	
	I00	Unclass Intangible Plant - Acct 300	F102G	-	-	-	-	-	-	-	-	
	TOTAL INTANGIBLE PLANT			42,152,490	18,517,853	5,254,374	8,672,198	3,436,557	4,631,882	1,592,325	47,301	
	TOTAL ELECTRIC PLANT IN SERVICE			943,369,463	414,428,126	117,592,493	194,083,110	76,909,883	103,661,154	35,636,102	1,058,595	

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				MISC RATE BASE							
	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
	105	Plant Held For Future Use									
		S	F20	-	-	-	-	-	-	-	-
		SG	F10	140,865	61,883	17,559	28,981	11,484	15,479	5,321	158
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	326,320	143,354	40,676	67,135	26,604	35,857	12,327	366
		CAGE	F102	-	-	-	-	-	-	-	-
		CAEW	F102	-	-	-	-	-	-	-	-
		CAEE	F102	-	-	-	-	-	-	-	-
		Total Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
	114	Electric Plant Acquisition Adjust	F10	158,118	69,462	19,710	32,530	12,891	17,375	5,973	177
	115	Accum Provision for Asset Acquisition Adjustments	F10	(42,273)	(18,571)	(5,269)	(8,697)	(3,446)	(4,645)	(1,597)	(47)
	128	Pensions	F102G	-	-	-	-	-	-	-	-
	124	Weatherization	F10	-	-	-	-	-	-	-	-
	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		CAEW	F10	0	0	0	0	0	0	0	0
		CAEE	F10	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		Total Fuel Stock		0	0	0	0	0	0	0	0
	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	154	Materials and Supplies	F102G	-	-	-	-	-	-	-	-
		SG	F102G	-	-	-	-	-	-	-	-
		SE	F102G	-	-	-	-	-	-	-	-
		SO	F102G	-	-	-	-	-	-	-	-
		SNPPS	F102G	-	-	-	-	-	-	-	-
		SNPPH	F102G	-	-	-	-	-	-	-	-
		SNPD	F102G	0	0	0	0	0	0	0	0
		SNPT	F102G	-	-	-	-	-	-	-	-
		DGU	F102G	-	-	-	-	-	-	-	-
		DGP	F102G	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		SNPP	F102G	-	-	-	-	-	-	-	-
		CAGW	F102G	-	-	-	-	-	-	-	-
		CAGE	F102G	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		CAEW	F102G	-	-	-	-	-	-	-	-
		CAEE	F102G	-	-	-	-	-	-	-	-
		CAGE	F102G	-	-	-	-	-	-	-	-
		Total Materials and Supplies		0	0	0	0	0	0	0	0
	163	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-
	25318	Provo Working Capital Deposit	F102G	-	-	-	-	-	-	-	-
	165	Prepayments	F102G	-	-	-	-	-	-	-	-
		GPS	F42	-	-	-	-	-	-	-	-
		SG	F102G	-	-	-	-	-	-	-	-
		SE	F102G	-	-	-	-	-	-	-	-
		SO	F102G	0	0	0	0	0	0	0	0
		Total Prepayments		0	0	0	0	0	0	0	0
	182	Misc Regulatory Assets	F102G	49,361	21,685	6,153	10,155	4,024	5,424	1,865	55
		SG	F102G	342,885	150,632	42,741	70,543	27,954	37,678	12,953	385
		CAGE	F102G	-	-	-	-	-	-	-	-
		CAGE	F102G	-	-	-	-	-	-	-	-
		CAGW	F102G	-	-	-	-	-	-	-	-
		JBG	F102G	-	-	-	-	-	-	-	-
		SE	F102G	-	-	-	-	-	-	-	-

1296		CAEW	F102G	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102G	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
1300											
1301	186	Misc Deferred Debits	F102G	-	-	-	-	-	-	-	-
1302		CAEW	F102G	-	-	-	-	-	-	-	-
1303		CAEE	F102G	-	-	-	-	-	-	-	-
1304		SG	F102G	0	0	0	0	0	0	0	0
1305		SO	F102G	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CAGE	F102G	-	-	-	-	-	-	-	-
		CAEW	F102G	-	-	-	-	-	-	-	-
		CAEE	F102G	-	-	-	-	-	-	-	-
		JBE	F102G	0	0	0	0	0	0	0	0
1312		EXCTAX	F102G	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1314											
1315	CWC	Cash Working Capital	F137G	-	-	-	-	-	-	-	-
1316											
1317	OWC	Other Working Capital	F137G	-	-	-	-	-	-	-	-
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			1,017,549	447,016	126,839	209,344	82,958	111,812	38,438	1,142
1326											
1327	Distribution - METER - Unbundled										
1328											

1329	A	B	C	D	E	F	G	H	I	J	K
1330	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
1331											
1332	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1333											
1334	2281	Accum Prov for Property Insurance	F102G	3,430	1,507	428	706	280	377	130	4
1335											
1336	2282	Accum Prov for Injuries & Damages	F102G	-	-	-	-	-	-	-	-
1337											
1338	2283	Accum Prov for Pension & Benefits	F102G	(61,468)	(27,003)	(7,662)	(12,646)	(5,011)	(6,754)	(2,322)	(69)
1339											
1340	254	Reg Liabilities - Insurance Provision	F10	(88,679,705)	(38,957,551)	(11,054,065)	(18,244,424)	(7,229,772)	(9,744,475)	(3,349,906)	(99,511)
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	-	-	-	-	-	-	-	-
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	F104G	18,637,365	8,187,414	2,323,149	3,834,393	1,519,469	2,048,006	704,025	20,909
1354		SG/CAGW	F104G	109,043	47,903	13,592	22,434	8,890	11,982	4,119	122
1355		DOP	F138G	482,029	214,114	59,774	98,330	38,896	52,134	18,266	515
1356		CN	F104G	-	-	-	-	-	-	-	-
1357		BADDEBT	F42	-	-	-	-	-	-	-	-
1358		JBG	F104G	-	-	-	-	-	-	-	-
1359		JBE	F104G	(157,098)	(69,013)	(19,582)	(32,321)	(12,808)	(17,263)	(5,934)	(176)
1360		SE/CAEW	F104G	-	-	-	-	-	-	-	-
1361		SNP	F104G	12,799	5,623	1,595	2,633	1,043	1,406	483	14
1362		SNPD	F104G	-	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		19,084,137	8,386,040	2,378,528	3,925,469	1,555,491	2,096,265	720,960	21,384
1364											
1365	281	Accum Deferred Income Taxes	F104G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1366											
1367	282	Accum Deferred Income Taxes	F104G	(95,762,387)	(42,068,519)	(11,936,787)	(19,701,851)	(7,807,327)	(10,523,050)	(3,617,418)	(107,434)
1368		SNP	F104G	(23,399)	(10,279)	(2,917)	(4,814)	(1,908)	(2,571)	(884)	(26)
1369		CAGW	F104G	1,278,160	561,497	159,323	262,965	104,206	140,453	48,282	1,434
1370		CN	F104G	(19,294)	(8,476)	(2,405)	(3,970)	(1,573)	(2,120)	(729)	(22)
1371		JBG	F104G	15,748,271	6,918,232	1,963,023	3,240,000	1,283,927	1,730,532	594,890	17,668
1372		CIAC	F104G	-	-	-	-	-	-	-	-
1373		SNPD	F42	-	-	-	-	-	-	-	-
1374		SO	F138G	127,739	56,741	15,840	26,058	10,308	13,815	4,841	136
1375		JBE	F104G	(157,082)	(69,006)	(19,580)	(32,317)	(12,807)	(17,261)	(5,934)	(176)

1376	SE		-	-	-	-	-	-	-	-	-	-	-
1377	SG		3,543,985	1,556,876	441,758	729,128	288,934	389,438	133,874	3,976			
1378	Total Accum Deferred Income Taxes		(75,264,008)	(33,062,935)	(9,381,745)	(15,484,803)	(6,136,239)	(8,270,764)	(2,843,078)	(84,444)			
1379		F104G											
		F104G											

1380												
1381	283	Accum Deferred Income Taxes	F104G	(15,448)	(6,786)	(1,926)	(3,178)	(1,259)	(1,698)	(584)	(17)	
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		(504,189)	(221,587)	(62,834)	(103,696)	(41,089)	(55,370)	(19,048)	(565)	
1391												
1392	255	Accum Investment Tax Credit	F104G	(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)	(7)	
1393	TOTAL RATE BASE DEDUCTIONS			(151,941,224)	(66,745,551)	(18,940,007)	(31,260,661)	(12,387,848)	(16,697,102)	(5,739,538)	(170,517)	
1394												
1395							ACCUMULATED DEPRECIATION					
1396							GENERATION PLANT					
1397												
1398	108SP	Steam Prod Accumulated Depr	F10	(319,774,032)	(140,478,739)	(39,860,338)	(65,788,369)	(26,070,150)	(35,138,031)	(12,079,573)	(358,832)	
1399												
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	
1401												
1402	108HP	Hydraulic Prod Accum Depr	F10	(46,033,707)	(20,222,896)	(5,738,174)	(9,470,696)	(3,752,980)	(5,058,365)	(1,738,939)	(51,656)	
1403												
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-	
1405		DGU	F10	-	-	-	-	-	-	-	-	
1406		DGP	F10	-	-	-	-	-	-	-	-	
1407		SG	F10	(28,755,159)	(12,632,322)	(3,584,376)	(5,915,912)	(2,344,316)	(3,159,730)	(1,086,236)	(32,267)	
1408		CAGW	F10	(64,592,619)	(28,375,943)	(8,051,572)	(13,288,894)	(5,266,029)	(7,097,691)	(2,440,008)	(72,482)	
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		(67,040,246)	(29,451,201)	(8,356,672)	(13,792,453)	(5,465,576)	(7,366,646)	(2,532,468)	(75,229)	
1412												
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	
1414												
1415												
1416												
1417	TOTAL GENERATION PLANT DEPRECIATION			(432,847,984)	(190,152,836)	(53,955,184)	(89,051,518)	(35,288,706)	(47,563,042)	(16,350,980)	(485,717)	

A FERC ACCT	B DESCRIPTION	C 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
	TRANSMISSION PLANT									
108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT									
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
108362	Station Equipment	F120	-	-	-	-	-	-	-	-
Distribution - METER - Unbundled										
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
108368	Line Transformers	F125	-	-	-	-	-	-	-	-
108369	Services	F126	-	-	-	-	-	-	-	-
108370	Meters	F127	-	-	-	-	-	-	-	-
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
108372	Leased Property	F129	-	-	-	-	-	-	-	-
108373	Street Lights	F130	-	-	-	-	-	-	-	-
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102G	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
	GENERAL PLANT									
108GP	General Plant Accumulated Depr									
	S	F107G	-	-	-	-	-	-	-	-
	SG-P	F105G	(2,994,868)	(1,315,664)	(373,315)	(616,146)	(244,162)	(329,088)	(113,132)	(3,361)
	SG-U	F105G	-	-	-	-	-	-	-	-
	CAGW	F105G	(163,119)	(71,659)	(20,333)	(33,559)	(13,299)	(17,924)	(6,162)	(183)
	CN	F42	-	-	-	-	-	-	-	-
	SO	F102G	(4,040,437)	(1,774,989)	(503,647)	(831,255)	(329,404)	(443,979)	(152,629)	(4,534)
	SE	F10	-	-	-	-	-	-	-	-
	JBG	F105G	(716,754)	(314,875)	(89,345)	(147,461)	(58,435)	(78,760)	(27,076)	(804)
	CAGE	F105G	-	-	-	-	-	-	-	-
	CAGE	F105G	-	-	-	-	-	-	-	-
	Total General Plant Accumulated Depr		(7,915,179)	(3,477,188)	(986,640)	(1,628,421)	(645,299)	(869,751)	(298,999)	(8,882)
108MP	Mining Plant Accumulated Depr.	F10	(34,739,396)	(15,261,235)	(4,330,321)	(7,147,073)	(2,832,191)	(3,817,302)	(1,312,293)	(38,983)
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			(42,654,575)	(18,738,423)	(5,316,960)	(8,775,494)	(3,477,491)	(4,687,053)	(1,611,291)	(47,865)
TOTAL ACCUM DEPR - PLANT IN SERVICE			(475,502,559)	(208,891,259)	(59,272,144)	(97,827,012)	(38,766,197)	(52,250,095)	(17,962,271)	(533,582)

ACCUMULATED AMORTIZATION

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	(44,576)	(21,865)	(6,224)	(7,893)	(3,052)	(3,515)	(1,863)	(164)
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(44,576)	(21,865)	(6,224)	(7,893)	(3,052)	(3,515)	(1,863)	(164)
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	(4,351,292)	(1,911,550)	(542,395)	(895,208)	(354,747)	(478,137)	(164,372)	(4,883)
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	(441,746)	(194,062)	(55,064)	(90,882)	(36,014)	(48,541)	(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	(11,759,029)	(5,165,815)	(1,465,781)	(2,419,231)	(958,676)	(1,292,128)	(444,201)	(13,195)
1527		Total Accum Prov for Amort-Intangible		(28,856,607)	(12,676,889)	(3,597,022)	(5,936,783)	(2,352,587)	(3,170,878)	(1,090,068)	(32,381)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(29,226,392)	(12,841,620)	(3,643,783)	(6,011,583)	(2,382,152)	(3,210,128)	(1,104,216)	(32,910)

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	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		72,428,382	29,542,945	11,047,078	17,152,647	5,870,712	6,372,614	2,332,097	110,289
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
16		Depreciation Expense		13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
17		Amortization Expense		985,093	412,183	128,102	210,855	84,649	111,336	36,375	1,593
18		Taxes Other Than Income		7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
19		Income Taxes - Federal		3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		3	1	0	1	0	0	0	0
24											
25		Total Operating Expenses		44,617,848	18,626,733	5,812,678	9,567,181	3,842,945	5,049,399	1,645,791	73,121
26											
27		Operating Revenue For Return		27,810,534	10,916,212	5,234,401	7,585,467	2,027,767	1,323,215	686,306	37,168
28											
29											
30		Rate Base :									
31		Electric Plant In Service		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
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		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(200,149,473)	(83,556,863)	(26,076,471)	(42,916,609)	(17,238,807)	(22,649,601)	(7,382,896)	(328,225)
47		Accum Provision For Amortization		(12,931,871)	(5,445,984)	(1,690,876)	(2,748,707)	(1,102,388)	(1,441,200)	(480,188)	(22,528)
48		Accum Deferred Income Taxes		(51,134,896)	(21,342,890)	(6,661,532)	(10,966,795)	(4,405,323)	(5,788,721)	(1,885,906)	(83,730)
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		(264,262,401)	(110,365,008)	(34,434,893)	(56,642,009)	(22,750,494)	(29,884,746)	(9,750,692)	(434,559)
55											
56		Total Rate Base		485,871,842	202,795,269	63,296,336	104,203,870	41,858,319	55,003,020	17,919,443	795,586
57											
58											
59		Return On Rate Base		5.72%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.48%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

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			485,871,842	202,795,269	63,296,336	104,203,870	41,858,319	55,003,020	17,919,443	795,586
80											
81											
82	Return On Ratebase ($$)		5.77%	28,042,154	11,704,354	3,653,156	6,014,139	2,415,858	3,174,506	1,034,223	45,917
83	Operating & Maintenance Expense			19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
84	Bad Debt to Produce ROR		F80	-	-	-	-	-	-	-	-
85	Depreciation Expense			13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
86	Amortization Expense			985,093	412,183	128,102	210,855	84,649	111,336	36,375	1,593
87	Taxes Other Than Income			7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
88	Federal Income Taxes			3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
89	FIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
90	State Income Taxes			-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes			232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
93	Investment Tax Credit			-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses			3	1	0	1	0	0	0	0
95	Revenue Credits			(13,521,906)	(9,865,358)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
96											
97	Total Revenue Requirements			59,138,095	20,465,729	7,501,069	15,037,154	6,069,688	7,982,425	2,184,698	(102,667)
98	Operating Revenues			58,906,476	19,677,587	9,082,314	16,608,481	5,681,596	6,131,134	1,836,780	(111,416)
99											
100	Increase / (Decrease) Required to										
101	Earn Equal Rates of Return			231,619	788,142	(1,581,245)	(1,571,327)	388,091	1,851,291	347,917	8,749
102											
103	Existing Revenues			58,906,476	19,677,587	9,082,314	16,608,481	5,681,596	6,131,134	1,836,780	(111,416)
104		check		-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)										
106	Over Existing Rates To										
107	Equal Authorized RoE & RoR			0.39%	4.01%	-17.41%	-9.46%	6.83%	30.19%	18.94%	-7.85%

Transmission - Total - Unbundled

	A	B	WCA Method		ELECTRIC REVENUES							
					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
120	440	Residential Sales	A		19,677,587	19,677,587	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		33,658,709	-	9,082,314	16,608,481	-	6,131,134	1,836,780	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					33,658,709	-	9,082,314	16,608,481	-	6,131,134	1,836,780	-
126												
127	444	Public Street & Highway Lighting	A		5,570,180	-	-	-	5,681,596	-	-	(111,416)
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				58,906,476	19,677,587	9,082,314	16,608,481	5,681,596	6,131,134	1,836,780	(111,416)
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		F140T		54,048	22,562	7,041	11,590	4,656	6,117	1,994	89
149												
150	AGA Revenue		A	-	-	-	-	-	-	-	-	-
151												
152	Autopay Bill Credit		F40	-	-	-	-	-	-	-	-	-
153												
154	Paperless Bill Credit		F40	-	-	-	-	-	-	-	-	-
155												
156												
157	Total Sales from Electricity				58,960,524	19,700,148	9,089,355	16,620,072	5,686,252	6,137,251	1,838,774	(111,328)
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	-	-	-	-	-	-	-	-	-
172		Demand	F10		-	-	-	-	-	-	-	-
173		Demand	F10		-	-	-	-	-	-	-	-
174		Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
175		Customer	F40		53,658	42,285	7,948	409	25	0	1,963	1,028
176					53,658	42,285	7,948	409	25	0	1,963	1,028
177												
178	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
179		CAGE	F12		-	-	-	-	-	-	-	-
180		CAGW	F12		167,324	69,853	21,800	35,878	14,412	18,935	6,172	274
181		SO	F12		-	-	-	-	-	-	-	-
182		SG	F40		11,335,065	8,932,530	1,678,896	86,353	5,359	81	414,667	217,179
183		JBG	F12		1,911,811	798,128	249,080	409,936	164,664	216,347	70,521	3,135
184		WRG	F12		-	-	-	-	-	-	-	-
185		WRE	F12		-	-	-	-	-	-	-	-
186		CN	F12		-	-	-	-	-	-	-	-
187		SE	F12		-	-	-	-	-	-	-	-
188					13,414,200	9,800,511	1,949,776	532,167	184,435	235,363	491,360	220,588
189												
190	Total Other Electric Operating Revenues				13,467,858	9,842,796	1,957,724	532,576	184,460	235,363	493,323	221,617
191												

192	Total Electric Operating Revenues			72,428,382	29,542,945	11,047,078	17,152,647	5,870,712	6,372,614	2,332,097	110,289
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	3	1	0	1	0	0	0	0
201											
202	Total Miscellaneous Revenues			3	1	0	1	0	0	0	0
203											
204	Miscellaneous Expenses										
205	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
206											
207	Net Miscellaneous Revenues And Expense			3	1	0	1	0	0	0	0
208											
209	Distribution - METER - Unbundled										
210								STEAM POWER GENERATION			
211											
212	A	B	C	D	E	F	G	H	I	J	K
213	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
214	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
216		CAGW	F10	-	-	-	-	-	-	-	-
217		Total 500		-	-	-	-	-	-	-	-
218											
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											
237	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
238		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
239		JBG	F10	-	-	-	-	-	-	-	-
240		Total 502		-	-	-	-	-	-	-	-
241											
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
243											
244	503NPC	Steam From Other Sources-NPC									
245		S	F30	-	-	-	-	-	-	-	-
246		SE	F30	-	-	-	-	-	-	-	-
247		CAEE	F30	-	-	-	-	-	-	-	-
248		Total Steam From Other Sources		-	-	-	-	-	-	-	-
249											
250	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
251		JBG	F10	-	-	-	-	-	-	-	-
252		Total 505		-	-	-	-	-	-	-	-
253											
254	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
255		SE	F10	-	-	-	-	-	-	-	-
256		JBG	F10	-	-	-	-	-	-	-	-
257		Total 506		-	-	-	-	-	-	-	-
258											
259	507	Rents	F10	-	-	-	-	-	-	-	-
260		CAGW	F10	-	-	-	-	-	-	-	-
261		CAGE	F10	-	-	-	-	-	-	-	-
262		JBG	F10	-	-	-	-	-	-	-	-
263		CAGE	F10	-	-	-	-	-	-	-	-
264		Total 507		-	-	-	-	-	-	-	-

265														
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							NUCLEAR POWER GENERATION							
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														
327														

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				HYDRAULIC POWER GENERATION							
	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
	535	Operation Super & Engineering									
		DGP	F10	-	-	-	-	-	-	-	-
		CN	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-	-
	536	Water For Power	F10	-	-	-	-	-	-	-	-
	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
							OTHER POWER GENERATION				
	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
	547	Fuel	F30	-	-	-	-	-	-	-	-
		CAEW/CAEE	F30	-	-	-	-	-	-	-	-
	547NPC	Fuel-NPC	F30								
		CAEW	F30	-	-	-	-	-	-	-	-
		S	F30	-	-	-	-	-	-	-	-
		Total 547		-	-	-	-	-	-	-	-
	548	Generation Expense	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		Total 548		-	-	-	-	-	-	-	-
	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
	550/551	Maint Supervision & Engineering									
		CAGW	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		Total 550		-	-	-	-	-	-	-	-
	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		Total 553		-	-	-	-	-	-	-	-
	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		Total 554		-	-	-	-	-	-	-	-
	Total Other Power Generation			-	-	-	-	-	-	-	-

405													
406													
407							OTHER POWER SUPPLY						
408													
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-		
410		SG	F10	-	-	-	-	-	-	-	-		
411		SE	F10	-	-	-	-	-	-	-	-		
412													
413	555NPC	Purchased Power-NPC											
414		CAGW	F30	-	-	-	-	-	-	-	-		
415		CAEW	F30	-	-	-	-	-	-	-	-		
416		DGP	F30	-	-	-	-	-	-	-	-		
417		DGP	F30	-	-	-	-	-	-	-	-		
418		Total 555		-	-	-	-	-	-	-	-		
419													
420													
421	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-		
422													
423	557	Other Expenses	F10	-	-	-	-	-	-	-	-		
424													
425													
426	Embedded Cost Differentials												
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-		
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-		
		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
433				-	-	-	-	-	-	-	-		
434													
435	Total Other Power Supply			-	-	-	-	-	-	-	-		
436													
437	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-		
438													

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	1,045,609	436,513	136,227	224,202	90,058	118,325	38,569	1,715
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	13,425,892	5,604,938	1,749,192	2,878,817	1,156,368	1,519,320	495,240	22,017
		SE	F12	-	-	-	-	-	-	-	-
				13,425,892	5,604,938	1,749,192	2,878,817	1,156,368	1,519,320	495,240	22,017
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	1,773,602	740,430	231,074	380,301	152,760	200,707	65,423	2,909
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				19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769

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	-	-	-	-	-	-	-	-			
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-			
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-			
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-			
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-			
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-			
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-			
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-			
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-			
TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-			

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			-	-	-	-	-	-	-	-			

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	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-

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							
581											
582											
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	F138T	-	-	-	-	-	-	-	-
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			19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
635											
636	Distribution - METER - Unbundled						DEPRECIATION EXPENSE				
637											
638	A	B	C	D	E	F	G	H	I	J	K
639	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
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	11,914,195	4,973,846	1,552,241	2,554,675	1,026,166	1,348,251	439,478	19,538
655											
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	F107T	334,419	139,611	43,570	71,707	28,803	37,844	12,336	548
674		DGP	F105T	-	-	-	-	-	-	-	-
675		DGU	F105T	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	-	-	-	-	-	-	-	-
678		SG/CAGW/CAGE	F105T	45,035	18,801	5,867	9,656	3,879	5,096	1,661	74
679		SO	F102T	539,576	225,258	70,299	115,697	46,474	61,060	19,903	885
680		CAEW	F105T	352,155	147,015	45,880	75,510	30,331	39,851	12,990	577
681		JBG	F105T	51,143	21,351	6,663	10,966	4,405	5,788	1,887	84
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		1,322,329	552,036	172,280	283,537	113,892	149,639	48,777	2,168
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			13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
693											
694							AMORTIZATION EXPENSE				
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	50,783	21,201	6,616	10,889	4,374	5,747	1,873	83
713		SO	F102T	857,995	358,189	111,784	183,974	73,899	97,094	31,649	1,407
714		CN	F42	-	-	-	-	-	-	-	-
715		SG-P	F10	38,168	16,767	4,758	7,852	3,112	4,194	1,442	43
716		SG-U	F10	4,596	2,019	573	946	375	505	174	5
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105T	-	-	-	-	-	-	-	-
719		CAGE	F105T	-	-	-	-	-	-	-	-
720		CAGW	F105T	20,643	8,618	2,689	4,426	1,778	2,336	761	34
721		CAGE	F105T	-	-	-	-	-	-	-	-
722		JBG	F105T	-	-	-	-	-	-	-	-
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		972,199	406,800	126,422	208,090	83,538	109,877	35,899	1,572
727											

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,	F110	-	-	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSE			985,093	412,183	128,102	210,855	84,649	111,336	36,375	1,593
						TAX OTHER THAN INCOME					
	408	Total Taxes Other Than Income	F101T	7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
						DEFERRED ITC					
	41140	Deferred I T C - Federal	F101T	-	-	-	-	-	-	-	-
	41141	Deferred I T C - Idaho	F101T	-	-	-	-	-	-	-	-
	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
						DEFERRED INCOME TAXES					
	41010	Deferred Income Tax - Federal-DR	F101T	7,188,468	3,000,354	936,469	1,541,695	619,293	813,769	265,118	11,771
	41011	Deferred Income Tax - State-DR	F101T	-	-	-	-	-	-	-	-
	41110	Deferred Income Tax - Federal-CR	F101T	(6,955,705)	(2,903,202)	(906,146)	(1,491,775)	(599,241)	(787,419)	(256,533)	(11,390)
	41111	Deferred Income Tax - State-CR	F101T	-	-	-	-	-	-	-	-
	TOTAL DEFERRED INCOME TAXES			232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
	40911	State Income Taxes	F101T	-	-	-	-	-	-	-	-
	40910	Federal Income Tax	F101T	3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
	TOTAL OPERATING EXPENSES			44,617,848	18,626,733	5,812,678	9,567,181	3,842,945	5,049,399	1,645,791	73,121

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	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total 310		-	-	-	-	-	-	-	-
	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total 311		-	-	-	-	-	-	-	-

802	312	Boiler Plant Equipment										
803		SG	F10	-	-	-	-	-	-	-	-	
804		S	F10	-	-	-	-	-	-	-	-	
805		CAGW	F10	-	-	-	-	-	-	-	-	
806		JBG	F10	-	-	-	-	-	-	-	-	
807		Total 312		-	-	-	-	-	-	-	-	
808												
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	
810			F10	-	-	-	-	-	-	-	-	
811		JBG	F10	-	-	-	-	-	-	-	-	
812		Total 314		-	-	-	-	-	-	-	-	
813												
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	
			F10	-	-	-	-	-	-	-	-	
816		JBG	F10	-	-	-	-	-	-	-	-	
817		Total 316		-	-	-	-	-	-	-	-	
818												
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
			F10	-	-	-	-	-	-	-	-	
821		JBG	F10	-	-	-	-	-	-	-	-	
822		Total 316		-	-	-	-	-	-	-	-	
823												
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
825												
826												
827												
828	Total Steam Generation Plant			-	-	-	-	-	-	-	-	
829												
830												
831							NUCLEAR GENERATION					
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							HYDRAULIC GENERATION PLANT					
852												
853												
854	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
855												
856	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
857												
858	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	
859												
860	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	
861												
862	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	
863												
864	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
865												
866	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	
867												
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
869												
870	Total Hydraulic Plant			-	-	-	-	-	-	-	-	
871												

872	Distribution - METER - Unbundled												
873	A	B	C		D	E	F	G	H	I	J	K	
874	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	
875	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-	
876		Total 340			-	-	-	-	-	-	-	-	
877													
878	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-	
879		Total 341			-	-	-	-	-	-	-	-	
880													
881	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-	
882		Total 342			-	-	-	-	-	-	-	-	
883													
884	343	Prime Movers	F10		-	-	-	-	-	-	-	-	
885		Total 343			-	-	-	-	-	-	-	-	
886													
887	344	Generators	F10		-	-	-	-	-	-	-	-	
888		Total 344			-	-	-	-	-	-	-	-	
889													
890	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-	
891		Total 345			-	-	-	-	-	-	-	-	
892													
893	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-	
894													
895	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-	
896													
897	Total Other Generation Plant				-	-	-	-	-	-	-	-	
898													
899	Experimental Plant												
900	103	Experimental Plant	F10		-	-	-	-	-	-	-	-	
901													
902	TOTAL GENERATION PLANT				-	-	-	-	-	-	-	-	
903													
904								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	1.00	-	-	-	-	-	-	-	-	
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	1.00	-	-	-	-	-	-	-	-	
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	1.00	-	-	-	-	-	-	-	-	
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	1.00	-	-	-	-	-	-	-	-	
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		171,958,598	71,787,954	22,403,623	36,871,843	14,810,737	19,459,425	6,343,021	281,995	
923		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	
924					171,958,598	71,787,954	22,403,623	36,871,843	14,810,737	19,459,425	6,343,021	281,995	
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	1.00	-	-	-	-	-	-	-	-	
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	1.00	-	-	-	-	-	-	-	-	
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	1.00	-	-	-	-	-	-	-	-	
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	1.00	-	-	-	-	-	-	-	-	
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	F12		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	F12		-	-	-	-	-	-	-	-	
944													
945	TOTAL TRANSMISSION PLANT				698,641,937	291,663,665	91,022,555	149,804,755	60,173,797	79,060,720	25,770,743	1,145,703	
946	Distribution - METER - Unbundled							DISTRIBUTION PLANT					
947	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
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												
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												

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
1016	389	Land and Land Rights									
1017		S	F107T	315,394	131,668	41,091	67,628	27,165	35,691	11,634	517
1018		CN	F42	-	-	-	-	-	-	-	-
1019		DGU	F105T	-	-	-	-	-	-	-	-
1020		SG	F105T	57	24	7	12	5	6	2	0
1021		CAGW	F105T	-	-	-	-	-	-	-	-
1022		CAGE	F105T	-	-	-	-	-	-	-	-
1023		SO	F102T	162,400	67,797	21,158	34,822	13,987	18,378	5,990	266
1024		Total Land & Land Rights		477,850	199,489	62,257	102,462	41,157	54,075	17,626	784
1025											
1026	390	Structures and Improvements									
1027		S	F107T	4,102,769	1,712,793	534,529	879,727	353,370	464,283	151,338	6,728
1028		CAEE	F105T	-	-	-	-	-	-	-	-
1029		SE	F105T	-	-	-	-	-	-	-	-
1030		CN	F42	-	-	-	-	-	-	-	-
1031		SG/CAGE/CAGW	F105T	533,716	222,812	69,535	114,441	45,969	60,397	19,687	875
1032		CAGW	F105T	1,380	576	180	296	119	156	51	2
1033		CAGE	F105T	-	-	-	-	-	-	-	-
1034		JBG	F105T	-	-	-	-	-	-	-	-
1035		SO	F102T	2,302,716	961,320	300,009	493,755	198,332	260,583	84,940	3,776
1036											
1037		Total Structures and Improvements		6,940,582	2,897,501	904,254	1,488,219	597,790	785,420	256,017	11,382
1038											
1039	391	Office Furniture & Equipment									
1040		S	F107T	124,056	51,790	16,163	26,600	10,685	14,039	4,576	203
1041		DGP	F105T	-	-	-	-	-	-	-	-
1042		DGU	F105T	-	-	-	-	-	-	-	-
1043		CN	F42	-	-	-	-	-	-	-	-
1044		SG	F105T	48,659	20,314	6,340	10,434	4,191	5,506	1,795	80
1045		SE	F10	-	-	-	-	-	-	-	-
1046		SO	F102T	1,578,120	658,821	205,605	338,385	135,923	178,585	58,212	2,588
1047		CAGW	F105T	31,258	13,050	4,073	6,703	2,692	3,537	1,153	51
1048		CAGE	F105T	-	-	-	-	-	-	-	-
1049		JBG	F105T	-	-	-	-	-	-	-	-
1050		JBE	F10	-	-	-	-	-	-	-	-
1051		CAEE	F105T	-	-	-	-	-	-	-	-
1052		CAGE	F105T	-	-	-	-	-	-	-	-
1053		CAGE	F105T	-	-	-	-	-	-	-	-
1054		Total Office Furniture & Equipment		1,782,094	743,975	232,180	382,121	153,491	201,668	65,736	2,922
1055											
1056	392	Transportation Equipment									
1057		S	F107T	1,826,087	762,341	237,912	391,555	157,280	206,646	67,359	2,995
1058		SO	F102T	145,438	60,716	18,948	31,185	12,527	16,458	5,365	239
1059		SG	F105T	554,500	231,488	72,243	118,897	47,759	62,749	20,454	909
1060		CN	F42	-	-	-	-	-	-	-	-
1061		DGU	F105T	-	-	-	-	-	-	-	-
1062		SE	F10	-	-	-	-	-	-	-	-
1063		DGP	F105T	-	-	-	-	-	-	-	-
1064		CAGW	F105T	27,712	11,569	3,610	5,942	2,387	3,136	1,022	45
1065		CAGE	F105T	-	-	-	-	-	-	-	-
1066		JBG	F105T	-	-	-	-	-	-	-	-
1067		CAEW	F105T	-	-	-	-	-	-	-	-
1068		CAEE	F105T	-	-	-	-	-	-	-	-
1069		CAGE	F105T	-	-	-	-	-	-	-	-
1070		CAGE	F10	-	-	-	-	-	-	-	-
1071		Total Transportation Equipment		2,553,737	1,066,114	332,714	547,579	219,952	288,990	94,199	4,188
1072											
1073	393	Stores Equipment									
1074		S	F107T	200,155	83,559	26,077	42,918	17,239	22,650	7,383	328
1075		DGP	F105T	-	-	-	-	-	-	-	-
1076		DGU	F105T	-	-	-	-	-	-	-	-
1077		SO	F102T	4,655	1,943	606	998	401	527	172	8
1078		SG	F105T	90,069	37,601	11,735	19,313	7,758	10,192	3,322	148
1079		CAGW	F105T	24,056	10,043	3,134	5,158	2,072	2,722	887	39
1080		CAGE	F105T	-	-	-	-	-	-	-	-
1081		JBG	F105T	124,745	52,078	16,252	26,748	10,744	14,117	4,601	205
1082		CAGE	F105T	-	-	-	-	-	-	-	-
1083		Total Stores Equipment		443,680	185,224	57,805	95,135	38,214	50,208	16,366	728
1084											
1085	394	Tools, Shop & Garage Equipment									
1086		S	F107T	788,619	329,227	102,745	169,098	67,924	89,243	29,090	1,293
1087		DGP	F105T	-	-	-	-	-	-	-	-
1088		SG	F105T	159,427	66,556	20,771	34,185	13,731	18,041	5,881	261

1089		SO	F102T	39,140	16,340	5,099	8,393	3,371	4,429	1,444	64
1090		SE	F10	-	-	-	-	-	-	-	-
1091		DGU	F105T	-	-	-	-	-	-	-	-
1092		CAGW	F105T	95,927	40,047	12,498	20,569	8,262	10,855	3,538	157
1093		CAGE	F105T	-	-	-	-	-	-	-	-
1094		JBG	F105T	-	-	-	-	-	-	-	-
1095		CAEW	F105T	-	-	-	-	-	-	-	-
1096		CAEE	F105T	-	-	-	-	-	-	-	-
1097		CAGE	F105T	-	-	-	-	-	-	-	-
1098		CAGE	F102T	-	-	-	-	-	-	-	-
1099		Total Tools, Shop & Garage Equipment		1,083,114	452,170	141,113	232,244	93,288	122,569	39,953	1,776
1100											
1101	395	Laboratory Equipment									
1102		S	F107T	413,530	172,637	53,877	88,670	35,617	46,796	15,254	678
1103		DGP	F105T	-	-	-	-	-	-	-	-
1104		DGU	F105T	-	-	-	-	-	-	-	-
1105		SO	F102T	110,030	45,934	14,335	23,593	9,477	12,451	4,059	180
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105T	112,952	47,154	14,716	24,219	9,729	12,782	4,166	185
1108		CAGW	F105T	28,716	11,988	3,741	6,157	2,473	3,250	1,059	47
1109		CAGE	F105T	-	-	-	-	-	-	-	-
1110		JBG	F105T	-	-	-	-	-	-	-	-
1111		CAEW	F105T	-	-	-	-	-	-	-	-
1112		CAEE	F105T	-	-	-	-	-	-	-	-
1113		CAGE	F105T	-	-	-	-	-	-	-	-
1114		CAGE	F102T	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment		665,228	277,714	86,669	142,640	57,296	75,279	24,538	1,091
1116											
1117	396	Power Operated Equipment									
1118		S	F107T	2,751,687	1,148,753	358,504	590,025	237,002	311,390	101,501	4,512
1119		DGP	F105T	-	-	-	-	-	-	-	-
1120		DGU	F105T	-	-	-	-	-	-	-	-
1121		SO	F102T	91,141	38,049	11,874	19,543	7,850	10,314	3,362	149
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105T	-	-	-	-	-	-	-	-
1124		CAGW	F105T	24,843	10,371	3,237	5,327	2,140	2,811	916	41
1125		CAGE	F105T	-	-	-	-	-	-	-	-
1126		JBG	F105T	-	-	-	-	-	-	-	-
1127		CAEW	F105T	-	-	-	-	-	-	-	-
1128		CAEE	F105T	-	-	-	-	-	-	-	-
1129		CAGE	F105T	-	-	-	-	-	-	-	-
1130		CAGE	F102T	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment		2,867,671	1,197,173	373,614	614,894	246,992	324,516	105,780	4,703
1132											
1133	397	Communication Equipment									
1134		S	F107T	4,291,325	1,791,509	559,095	920,158	369,610	485,621	158,294	7,037
1135		SGP	F105T	-	-	-	-	-	-	-	-
1136		SGU	F105T	-	-	-	-	-	-	-	-
1137		SO	F102T	3,013,341	1,257,986	392,593	646,129	259,538	341,000	111,153	4,942
1138		CN	F42	-	-	-	-	-	-	-	-
1139		SG/CAGE/CAGW	F105T	708,717	295,870	92,335	151,965	61,042	80,201	26,142	1,162
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105T	-	-	-	-	-	-	-	-
		CAGE	F105T	7,276,600	3,037,779	948,032	1,560,269	626,731	823,445	268,411	11,933
1143		CAGE	F105T	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		15,289,983	6,383,144	1,992,055	3,278,521	1,316,921	1,730,267	564,000	25,074
1145											
1146	Distribution - METER - Unbundled						GENERAL PLANT				
1147											

1148	A	B	C	D	E	F	G	H	I	J	K
1149	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
1150	398	Misc. Equipment									
1151		S	F107T	54,175	22,616	7,058	11,616	4,666	6,131	1,998	89
1152		SGP	F105T	37,270	15,559	4,856	7,992	3,210	4,218	1,375	61
1153		SGU	F105T	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
1155		SO	F102T	43,559	18,185	5,675	9,340	3,752	4,929	1,607	71
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105T	3,120	1,302	406	669	269	353	115	5
1158		JBG	F105T	-	-	-	-	-	-	-	-
1159		Total Misc. Equipment		138,124	57,663	17,996	29,617	11,897	15,631	5,095	227
1160											
1161	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1164											
1165	390L	General Capital Lease									

1166		S	F10	-	-	-	-	-	-	-	-
1167		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			33,663,883	14,053,739	4,385,898	7,218,304	2,899,459	3,809,520	1,241,757	55,205
1179											
1180											
1181											

				INTANGIBLE PLANT							
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	143,756	60,014	18,729	30,825	12,382	16,268	5,303	236
1195		Total Franchise & Consent		2,858,909	1,193,515	372,473	613,015	246,237	323,524	105,456	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	12,109,956	5,055,571	1,577,745	2,596,650	1,043,026	1,370,404	446,699	19,859
1201		SE	F105T	1,373,479	573,390	178,944	294,505	118,297	155,428	50,663	2,252
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		14,969,514	6,249,358	1,950,303	3,209,805	1,289,319	1,694,002	552,179	24,548
1207											
1208	I00	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-
1209											
1210	TOTAL INTANGIBLE PLANT			17,828,423	7,442,873	2,322,776	3,822,820	1,535,556	2,017,526	657,635	29,237
1211											
1212											
1213	TOTAL ELECTRIC PLANT IN SERVICE			750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
1214											
1215											
1216	Distribution - METER - Unbundled			MISC RATE BASE							
1217											
1218	A	B	C	D	E	F	G	H	I	J	K
1219	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
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	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

1277														
1278	163	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-			
1279														
1280	25318	Provo Working Capital Deposit	F102T	-	-	-	-	-	-	-	-			
1281														
1282	165	Prepayments	F102T	-	-	-	-	-	-	-	-			
1283		GPS	F42	-	-	-	-	-	-	-	-			
1284		SG	F102T	-	-	-	-	-	-	-	-			
1285		SE	F102T	-	-	-	-	-	-	-	-			
1286		SO	F102T	0	0	0	0	0	0	0	0			
1287		Total Prepayments		0	0	0	0	0	0	0	0			
1288														
1289	182	Misc Regulatory Assets	F102T	-	-	-	-	-	-	-	-			
1290		SG	F102T	-	-	-	-	-	-	-	-			
1291		CAGE	F102T	-	-	-	-	-	-	-	-			
1292		CAGE	F102T	-	-	-	-	-	-	-	-			
1293		CAGW	F102T	-	-	-	-	-	-	-	-			
1294		JBG	F102T	-	-	-	-	-	-	-	-			
1295		SE	F102T	-	-	-	-	-	-	-	-			
1296		CAEW	F102T	-	-	-	-	-	-	-	-			
1297		CAEE	F10	-	-	-	-	-	-	-	-			
1298		SO	F102T	-	-	-	-	-	-	-	-			
1299		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-			
1300														
1301	186	Misc Deferred Debits	F102T	-	-	-	-	-	-	-	-			
1302		CAEW	F102T	-	-	-	-	-	-	-	-			
1303		CAEE	F102T	-	-	-	-	-	-	-	-			
1304		SG	F102T	-	-	-	-	-	-	-	-			
1305		SO	F102T	-	-	-	-	-	-	-	-			
1306		SE	F10	-	-	-	-	-	-	-	-			
1307		CAGW	F102T	-	-	-	-	-	-	-	-			
		CAGE	F102T	-	-	-	-	-	-	-	-			
		CAEW	F102T	-	-	-	-	-	-	-	-			
		CAEE	F102T	-	-	-	-	-	-	-	-			
		JBE	F102T	-	-	-	-	-	-	-	-			
1312		EXCTAX	F102T	-	-	-	-	-	-	-	-			
1313		Total Misc Deferred Debits		-	-	-	-	-	-	-	-			
1314														
1315	CWC	Cash Working Capital	F137T	-	-	-	-	-	-	-	-			
1316														
1317	OWC	Other Working Capital	F137T	-	-	-	-	-	-	-	-			
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			0	0	0	0	0	0	0	0			
1326														
1327	Distribution - METER - Unbundled													
1328														

1329	A	B	C	D	E	F	G	H	I	J	K
1330	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
1331											
1332	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1333											
1334	2281	Accum Prov for Property Insurance	F102T	2,462	1,028	321	528	212	279	91	4
1335											
1336	2282	Accum Prov for Injuries & Damages	F102T	-	-	-	-	-	-	-	-
1337											
1338	2283	Accum Prov for Pension & Benefits	F102T	(44,123)	(18,420)	(5,749)	(9,461)	(3,800)	(4,993)	(1,628)	(72)
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	F104T	-	-	-	-	-	-	-	-

1354		SG/CAGW	F104T	-	-	-	-	-	-	-	-	
1355		DOP	F138T	101,949	42,561	13,282	21,860	8,781	11,537	3,761	167	
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	167	
1364												
1365	281	Accum Deferred Income Taxes	F104T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1366												
1367	282	Accum Deferred Income Taxes	F104T	(51,060,245)	(21,311,743)	(6,651,808)	(10,950,779)	(4,398,889)	(5,780,265)	(1,883,153)	(83,608)	
1368			F104T	-	-	-	-	-	-	-	-	
1369			F104T	-	-	-	-	-	-	-	-	
1370			F104T	(403)	(168)	(53)	(86)	(35)	(46)	(15)	(1)	
1371			F104T	-	-	-	-	-	-	-	-	
1372		DITBAL	F104T	-	-	-	-	-	-	-	-	
1373		DGP	F42	-	-	-	-	-	-	-	-	
1374		SO	F138T	27,017	11,279	3,520	5,793	2,327	3,057	997	44	
1375		JBE	F104T	(83,755)	(34,958)	(10,911)	(17,963)	(7,216)	(9,482)	(3,089)	(137)	
1376		SE	F104T	-	-	-	-	-	-	-	-	
1377		SG	F104T	-	-	-	-	-	-	-	-	
1378		Total Accum Deferred Income Taxes		(51,117,387)	(21,335,591)	(6,659,252)	(10,963,036)	(4,403,812)	(5,786,735)	(1,885,261)	(83,702)	
1379												
1380												
1381	283	Accum Deferred Income Taxes	F104T	(8,237)	(3,438)	(1,073)	(1,767)	(710)	(932)	(304)	(13)	
1382		SG/CAGW	F104T	-	-	-	-	-	-	-	-	
1383		SE	F104T	-	-	-	-	-	-	-	-	
1384		SO	F138T	(4,155)	(1,734)	(541)	(891)	(358)	(470)	(153)	(7)	
1385		GPS	F104T	(92,661)	(38,675)	(12,071)	(19,873)	(7,983)	(10,490)	(3,417)	(152)	
1386		SNP	F104T	(14,406)	(6,013)	(1,877)	(3,090)	(1,241)	(1,631)	(531)	(24)	
1387		TROJD	F104T	-	-	-	-	-	-	-	-	
1388		SNPD	F104T	-	-	-	-	-	-	-	-	
1389		JBE	F104T	-	-	-	-	-	-	-	-	
1390		Total Accum Deferred Income Taxes		(119,458)	(49,860)	(15,562)	(25,620)	(10,291)	(13,523)	(4,406)	(196)	
1391												
1392	255	Accum Investment Tax Credit	F104T	(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)	(7)	
1393	TOTAL RATE BASE DEDUCTIONS			(51,181,058)	(21,362,161)	(6,667,546)	(10,976,694)	(4,409,298)	(5,793,945)	(1,887,608)	(83,806)	
1394												
1395							ACCUMULATED DEPRECIATION					
1396							GENERATION PLANT					
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					
108TP	Transmission Plant Accum Depr	F106	(183,989,868)	(76,810,676)	(23,971,117)	(39,451,621)	(15,846,986)	(20,820,925)	(6,786,818)	(301,725)		
							DISTRIBUTION PLANT					
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-		
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-		
108362	Station Equipment	F120	-	-	-	-	-	-	-	-		
Distribution - METER - Unbundled												
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		
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-		
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-		
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-		
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-		
108368	Line Transformers	F125	-	-	-	-	-	-	-	-		
108369	Services	F126	-	-	-	-	-	-	-	-		
108370	Meters	F127	-	-	-	-	-	-	-	-		
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-		
108372	Leased Property	F129	-	-	-	-	-	-	-	-		
108373	Street Lights	F130	-	-	-	-	-	-	-	-		
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-		
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-		
108D	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-		
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-		
							GENERAL PLANT					
108GP	General Plant Accumulated Depr											
	S	F107T	(7,799,691)	(3,256,155)	(1,016,183)	(1,672,431)	(671,785)	(882,640)	(287,706)	(12,791)		
	SG-P	F105T	(4,219,808)	(1,761,653)	(549,778)	(904,823)	(363,451)	(477,528)	(155,656)	(6,920)		
	SG-U	F105T	-	-	-	-	-	-	-	-		
	CAGW	F105T	(229,837)	(95,951)	(29,944)	(49,282)	(19,796)	(26,009)	(8,478)	(377)		
	CN	F42	-	-	-	-	-	-	-	-		
	SO	F102T	(2,900,353)	(1,210,817)	(377,872)	(621,902)	(249,806)	(328,214)	(106,985)	(4,756)		
	SE	F10	-	-	-	-	-	-	-	-		
	JBG	F105T	(1,009,916)	(421,612)	(131,577)	(216,549)	(86,984)	(114,286)	(37,253)	(1,656)		
	CAGE	F105T	-	-	-	-	-	-	-	-		
	CAGE	F105T	-	-	-	-	-	-	-	-		
	Total General Plant Accumulated Depr		(16,159,605)	(6,746,188)	(2,105,354)	(3,464,988)	(1,391,821)	(1,828,676)	(596,078)	(26,500)		
108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-		
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-		
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-		
	SE	F10	-	-	-	-	-	-	-	-		
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-		
TOTAL GENERAL PLANT ACCUM DEPR			(16,159,605)	(6,746,188)	(2,105,354)	(3,464,988)	(1,391,821)	(1,828,676)	(596,078)	(26,500)		
TOTAL ACCUM DEPR - PLANT IN SERVICE			(200,149,473)	(83,556,863)	(26,076,471)	(42,916,609)	(17,238,807)	(22,649,601)	(7,382,896)	(328,225)		

				ACCUMULATED AMORTIZATION							
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1500	111CLG	Accum Prov for Amort-General									
1501		S	F108	(615,462)	(301,888)	(85,934)	(108,983)	(42,145)	(48,530)	(25,717)	(2,265)
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	(31,998)	(15,695)	(4,468)	(5,666)	(2,191)	(2,523)	(1,337)	(118)
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(647,460)	(317,583)	(90,402)	(114,649)	(44,336)	(51,054)	(27,054)	(2,383)
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
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	(945,641)	(394,779)	(123,203)	(202,767)	(81,448)	(107,012)	(34,882)	(1,551)
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	(96,002)	(40,078)	(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	(8,441,001)	(3,523,884)	(1,099,736)	(1,809,943)	(727,021)	(955,213)	(311,362)	(13,842)
1527		Total Accum Prov for Amort-Intangible		(12,284,411)	(5,128,401)	(1,600,474)	(2,634,058)	(1,058,052)	(1,390,146)	(453,134)	(20,145)
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(12,931,871)	(5,445,984)	(1,690,876)	(2,748,707)	(1,102,388)	(1,441,200)	(480,188)	(22,528)

DistributionTotal - **Distribution - 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		72,950,680	42,583,934	12,524,445	9,613,455	3,187,584	1,552,476	3,001,910	486,877
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732
16		Depreciation Expense		17,883,493	10,845,121	2,967,559	2,077,979	708,416	180,413	928,600	175,404
17		Amortization Expense		11,595,487	6,065,122	1,628,095	1,823,594	711,162	845,226	459,268	63,020
18		Taxes Other Than Income		7,876,494	4,873,427	1,265,236	883,055	307,244	108,248	385,132	54,152
19		Income Taxes - Federal		3,704,451	2,292,057	595,063	415,316	144,502	50,911	181,134	25,469
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		(4,218,143)	(2,609,894)	(677,579)	(472,907)	(164,540)	(57,971)	(206,252)	(29,000)
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		2	1	0	1	0	0	0	0
24											
25		Total Operating Expenses		55,432,674	32,722,570	8,591,223	7,197,024	2,628,075	1,454,583	2,447,423	391,776
26											
27		Operating Revenue For Return		17,518,006	9,861,364	3,933,222	2,416,431	559,510	97,893	554,487	95,100
28											
29											
30		Rate Base :									
31		Electric Plant In Service		699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
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		699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(329,404,805)	(200,712,765)	(55,731,805)	(37,251,721)	(12,565,184)	(2,536,329)	(17,723,136)	(2,883,866)
47		Accum Provision For Amortization		(9,567,304)	(5,663,642)	(1,558,366)	(1,173,396)	(412,096)	(209,556)	(476,193)	(74,056)
48		Accum Deferred Income Taxes		(56,195,641)	(34,533,717)	(9,330,131)	(6,217,450)	(2,128,997)	(749,969)	(2,764,979)	(470,399)
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)	(23,636)	(6,468)	(4,330)	(1,473)	(418)	(1,983)	(330)
53											
54		Total Rate Base Deductions		(403,035,719)	(244,472,741)	(69,478,784)	(45,145,086)	(15,107,909)	(3,496,327)	(21,406,591)	(3,928,281)
55											
56		Total Rate Base		296,088,335	183,198,893	47,561,990	33,195,245	11,549,723	4,069,184	14,477,656	2,035,643
57											
58											
59		Return On Rate Base		5.92%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.85%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

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			296,088,335	183,198,893	47,561,990	33,195,245	11,549,723	4,069,184	14,477,656	2,035,643
80												
81												
82		Return On Ratebase ($$)		5.77%	17,088,775	10,573,347	2,745,046	1,915,868	666,594	234,853	835,580	117,487
83		Operating & Maintenance Expense			18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732
84		Bad Debt to Produce ROR		F80	-	-	-	-	-	-	-	-
85		Depreciation Expense			17,883,493	10,845,121	2,967,559	2,077,979	708,416	180,413	928,600	175,404
86		Amortization Expense			11,595,487	6,065,122	1,628,095	1,823,594	711,162	845,226	459,268	63,020
87		Taxes Other Than Income			7,876,494	4,873,427	1,265,236	883,055	307,244	108,248	385,132	54,152
88		Federal Income Taxes			3,704,451	2,292,057	595,063	415,316	144,502	50,911	181,134	25,469
89		FIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
90		State Income Taxes			-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes			(4,218,143)	(2,609,894)	(677,579)	(472,907)	(164,540)	(57,971)	(206,252)	(29,000)
93		Investment Tax Credit			-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses			2	1	0	1	0	0	0	0
95		Revenue Credits			(1,655,521)	(541,535)	(308,853)	(414,976)	(114,645)	(82,283)	(190,238)	(2,991)
96												
97		Total Revenue Requirements			70,865,928	42,754,382	11,027,417	8,697,916	3,180,023	1,607,154	3,092,764	506,273
98		Operating Revenues			71,295,160	42,042,399	12,215,592	9,198,479	3,072,939	1,470,193	2,811,672	483,886
99												
100		Increase / (Decrease) Required to										
101		Earn Equal Rates of Return			(429,231)	711,983	(1,188,175)	(500,563)	107,084	136,961	281,093	22,387
102												
103		Existing Revenues			71,295,160	42,042,399	12,215,592	9,198,479	3,072,939	1,470,193	2,811,672	483,886
104			check		-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)										
106		Over Existing Rates To										
107		Equal Authorized RoE & RoR			-0.60%	1.69%	-9.73%	-5.44%	3.48%	9.32%	10.00%	4.63%

Distribution - Total - Unbundled

				WCA Method		ELECTRIC REVENUES							
	A		B	0		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
120	440		Residential Sales	A		42,042,399	42,042,399	-	-	-	-	-	-
121													
122	442		Commercial & Industrial Sales	A		25,695,936	-	12,215,592	9,198,479	-	1,470,193	2,811,672	-
123			Interruptible Demand	F10		-	-	-	-	-	-	-	-
124			Interruptible Energy	F10		-	-	-	-	-	-	-	-
125						25,695,936	-	12,215,592	9,198,479	-	1,470,193	2,811,672	-
126													
127	444		Public Street & Highway Lighting	A		3,556,825	-	-	-	3,072,939	-	-	483,886
128													
129	445		Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130													
131	448		Interdepartmental	A	-	-	-	-	-	-	-	-	-
132			Demand	F10		-	-	-	-	-	-	-	-
133						-	-	-	-	-	-	-	-
134													
135	Total Sales to Ultimate Customers					71,295,160	42,042,399	12,215,592	9,198,479	3,072,939	1,470,193	2,811,672	483,886
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		53,945	32,206	8,432	6,779	2,451	1,257	2,442	379
149													
150	AGA Revenue			A	1.00	626,235	1,137.00	174,970.00	250,164.00	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					71,975,340	42,075,741	12,398,995	9,455,421	3,127,449	1,478,294	2,954,432	485,008
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	157,581	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					72,950,680	42,583,934	12,524,445	9,613,455	3,187,584	1,552,476	3,001,910	486,877
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	2	1	0	1	0	0	0	0	
201												
202	Total Miscellaneous Revenues			2	1	0	1	0	0	0	0	
203												
204	Miscellaneous Expenses											
205	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	
206												
207	Net Miscellaneous Revenues And Expense			2	1	0	1	0	0	0	0	
208												
209	Distribution - METER - Unbundled											
210							STEAM POWER GENERATION					
211												
212	A	B	C	D	E	F	G	H	I	J	K	
213	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	
214	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	
		JBG	F10	-	-	-	-	-	-	-	-	
216		CAGW	F10	-	-	-	-	-	-	-	-	
217		Total 500		-	-	-	-	-	-	-	-	
218												
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												
237	502	Steam Expenses	F10	-	-	-	-	-	-	-	-	
238		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-	
239		JBG	F10	-	-	-	-	-	-	-	-	
240		Total 502		-	-	-	-	-	-	-	-	
241												
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-	
243												
244	503NPC	Steam From Other Sources-NPC										
245		S	F30	-	-	-	-	-	-	-	-	
246		SE	F30	-	-	-	-	-	-	-	-	
247		CAEE	F30	-	-	-	-	-	-	-	-	
248		Total Steam From Other Sources		-	-	-	-	-	-	-	-	
249												
250	505	Electric Expenses	F10	-	-	-	-	-	-	-	-	
251		JBG	F10	-	-	-	-	-	-	-	-	
252		Total 505		-	-	-	-	-	-	-	-	
253												
254	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-	
255		SE	F10	-	-	-	-	-	-	-	-	
256		JBG	F10	-	-	-	-	-	-	-	-	
257		Total 506		-	-	-	-	-	-	-	-	

258														
259	507	Rents	F10	-	-	-	-	-	-	-	-			
260		CAGW	F10	-	-	-	-	-	-	-	-			
261		CAGE	F10	-	-	-	-	-	-	-	-			
262		JBG	F10	-	-	-	-	-	-	-	-			
263		CAGE	F10	-	-	-	-	-	-	-	-			
264		Total 507		-	-	-	-	-	-	-	-			
265														
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														

NUCLEAR POWER GENERATION

517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
519	Coolants and Water	F10	-	-	-	-	-	-	-	-
520	Steam Expenses	F10	-	-	-	-	-	-	-	-
523	Electric Expenses	F10	-	-	-	-	-	-	-	-
524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
Total Nuclear Power Generation			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

HYDRAULIC POWER GENERATION

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
535	Operation Super & Engineering									
	DGP	F10	-	-	-	-	-	-	-	-
	CN	F10	-	-	-	-	-	-	-	-
	SG	F10	-	-	-	-	-	-	-	-
	SG-P	F10	-	-	-	-	-	-	-	-
	SG-U	F10	-	-	-	-	-	-	-	-
536	Water For Power	F10	-	-	-	-	-	-	-	-
537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
538	Electric Expenses	F10	-	-	-	-	-	-	-	-
539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
545	Maint of Misc. Hydro Plant	F10								
	SG	F10	-	-	-	-	-	-	-	-
	SG-P	F10	-	-	-	-	-	-	-	-
	SG-U	F10	-	-	-	-	-	-	-	-
	CAGW	F10	-	-	-	-	-	-	-	-
	CAGE	F10	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation			-	-	-	-	-	-	-	-

367													
368							OTHER POWER GENERATION						
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													
393	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-		
394													
395	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-		
396		CAGW	F10	-	-	-	-	-	-	-	-		
397		Total 553		-	-	-	-	-	-	-	-		
398													
399	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-		
400		CAGW	F10	-	-	-	-	-	-	-	-		
401		Total 554		-	-	-	-	-	-	-	-		
402													
403	Total Other Power Generation			-	-	-	-	-	-	-	-		
404													
405													
406							OTHER POWER SUPPLY						
407													
408													
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-		
410		SG	F10	-	-	-	-	-	-	-	-		
411		SE	F10	-	-	-	-	-	-	-	-		
412													
413	555NPC	Purchased Power-NPC											
414		CAGW	F30	-	-	-	-	-	-	-	-		
415		CAEW	F30	-	-	-	-	-	-	-	-		
416		DGP	F30	-	-	-	-	-	-	-	-		
417		DGP	F30	-	-	-	-	-	-	-	-		
418		Total 555		-	-	-	-	-	-	-	-		
419													
420													
421	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-		
422													
423	557	Other Expenses	F10	-	-	-	-	-	-	-	-		
424													
425													
426	Embedded Cost Differentials												
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-		
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-		
		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
433				-	-	-	-	-	-	-	-		
434													
435	Total Other Power Supply			-	-	-	-	-	-	-	-		
436													
437	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-		
438													

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				TRANSMISSION EXPENSE							
	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

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
580	Operation Supervision & Eng	F131	1,228,545	743,881	185,882	163,225	60,882	21,659	46,228	6,789
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	313,241	79,198	106,986	40,809	40,042	30,758	496
583	Overhead Line Expenses	F132	342,496	208,534	47,669	51,510	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	161,547	42,122	18,388	2,553	1,601	12,951	-
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	43,956	10,984	9,645	3,597	1,280	2,732	401
589	Rents	F131	76,307	46,204	11,545	10,138	3,781	1,345	2,871	422
590	Maint Supervision & Engineering	F131	331,687	200,836	50,185	44,068	16,437	5,848	12,481	1,833
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	351,862	88,962	120,177	45,840	44,979	34,551	557
593	Maintenance of Overhead Lines	F134	10,215,315	6,464,118	1,621,725	1,282,862	481,043	-	357,701	7,865
594	Maint of Underground Lines	F135	1,487,258	1,021,816	240,487	144,154	50,915	-	28,785	1,102
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	415,179	103,746	91,100	33,980	12,089	25,801	3,789
TOTAL DISTRIBUTION EXPENSE			18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732

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			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

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
907	Supervision	F40	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-

567												
568							SALES EXPENSE					
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							ADMINISTRATION & GENERAL EXPENSE					
582												
583												
584	920	Administrative & General Salaries	F102D	-	-	-	-	-	-	-	-	
585		Customer - System	F42	-	-	-	-	-	-	-	-	
586		System Overheads	F102D	-	-	-	-	-	-	-	-	
587		Administrative & General Salaries		-	-	-	-	-	-	-	-	
588												
589	921	Office Supplies & expenses	F102D	-	-	-	-	-	-	-	-	
590		Customer - System	F42	-	-	-	-	-	-	-	-	
591		System Overheads	F102D	-	-	-	-	-	-	-	-	
592		Office Supplies & expenses		-	-	-	-	-	-	-	-	
593												
594	922	A&G Expenses Transferred	F102D	-	-	-	-	-	-	-	-	
595												
596	923	Outside Services	F102D	-	-	-	-	-	-	-	-	
597		Customer - System	F42	-	-	-	-	-	-	-	-	
598		System Overheads	F102D	-	-	-	-	-	-	-	-	
599		JBG	F102D	-	-	-	-	-	-	-	-	
600		System Overheads	F102D	-	-	-	-	-	-	-	-	
601		Outside Services		-	-	-	-	-	-	-	-	
602												
603	924	Property Insurance										
604		S	F102D	-	-	-	-	-	-	-	-	
605		CAGW	F102D	-	-	-	-	-	-	-	-	
606		SO	F102D	-	-	-	-	-	-	-	-	
607												
608	925	Injuries & Damages	F102D	-	-	-	-	-	-	-	-	
609		Injuries & Damages	F102D	-	-	-	-	-	-	-	-	
610												
611	926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-	
612												
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
614												
615	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-	
617												
618	929	Duplicate Charges	F138D	-	-	-	-	-	-	-	-	
619												
620	930	Misc General Expenses										
621		Situs	F138D	-	-	-	-	-	-	-	-	
622		Customer	F138D	-	-	-	-	-	-	-	-	
623		Labor	F138D	-	-	-	-	-	-	-	-	
624		Labor	F138D	-	-	-	-	-	-	-	-	
625		Customer	F138D	-	-	-	-	-	-	-	-	
626												
627	931	Rents	F102D	-	-	-	-	-	-	-	-	
628												
629	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-	
630												
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-	
632												
633												
634	TOTAL O & M EXPENSE			18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732	

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
								DEPRECIATION EXPENSE			
	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
	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
		Total 403OP		-	-	-	-	-	-	-	-
	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
	403	Distribution Depreciation									
		Land Rights	F118	20,793	11,397	2,882	3,893	1,485	-	1,119	18
		Structures	F119	149,789	75,452	19,077	25,770	9,830	12,131	7,409	120
		Station Equip	F120	2,268,474	1,161,968	293,784	396,866	151,380	148,537	114,098	1,841
		Poles & Towers	F121	4,309,861	2,522,955	598,854	709,489	270,626	-	203,976	3,960
		OH Conductors	F122	2,224,034	1,427,554	310,270	290,002	110,618	-	83,375	2,214
		UG Conduit	F123	583,549	410,877	81,768	54,090	20,632	-	15,551	630
		UG Conductor	F124	908,630	628,712	127,210	90,921	34,681	-	26,140	966
		Line Transformer	F125	3,204,284	1,879,594	723,928	205,052	26,490	-	365,420	3,800
		Services	F126	1,934,918	1,373,618	446,477	91,418	23,405	-	-	-
		Meters	F127	797,545	538,718	140,466	61,318	8,513	5,340	43,189	-
		Inst Cust Premises	F128	21,783	-	-	-	-	-	-	21,783
		Leased Property	F129	-	-	-	-	-	-	-	-
		Street Lighting	F130	128,716	-	-	-	-	-	-	128,716
		Total Distribution Expense		16,552,377	10,030,844	2,744,716	1,928,821	657,661	166,009	860,277	164,048
	403GP	General Depreciation									
		S	F107D	830,692	508,155	139,067	93,083	31,674	8,989	42,637	7,086
		DGP	F105D	-	-	-	-	-	-	-	-
		DGU	F105D	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SG/CAGW/CAGE	F105D	-	-	-	-	-	-	-	-
		SO	F102D	500,423	306,121	83,776	56,075	19,081	5,415	25,685	4,269
		CAEW	F105D	-	-	-	-	-	-	-	-
		JBG	F105D	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		Total General Expense		1,331,116	814,277	222,843	149,158	50,756	14,405	68,323	11,355
	403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-
	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSE			17,883,493	10,845,121	2,967,559	2,077,979	708,416	180,413	928,600	175,404
								AMORTIZATION EXPENSE			
	404CLG	Amort of LT Plant - Cap. Lease Gen									
		S	F12	85,656	35,759	11,160	18,367	7,377	9,693	3,160	140
		SG/CAGW	F10	-	-	-	-	-	-	-	-
		SO	F102D	2,143	1,311	359	240	82	23	110	18
		DGU	F10								
		CN	F42	-	-	-	-	-	-	-	-
		DGP	F10	-	-	-	-	-	-	-	-
		SG	F10	0	0	0	0	0	0	0	0
		Total Amort. Cap. Lease General		87,798	37,070	11,518	18,607	7,459	9,716	3,270	159
	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-

708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107D	111	68	19	12	4	1	6	1
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105D	-	-	-	-	-	-	-	-
713		SO	F102D	795,737	486,772	133,215	89,166	30,341	8,611	40,843	6,788
714		CN	F42	-	-	-	-	-	-	-	-
715		SG-P	F10	-	-	-	-	-	-	-	-
716		SG-U	F10	-	-	-	-	-	-	-	-
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105D	-	-	-	-	-	-	-	-
719		CAGE	F105D	-	-	-	-	-	-	-	-
720		CAGW	F105D	-	-	-	-	-	-	-	-
721		CAGE	F105D	-	-	-	-	-	-	-	-
722		JBG	F105D	-	-	-	-	-	-	-	-
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		795,848	486,840	133,233	89,179	30,346	8,612	40,849	6,789
727											
728	Distribution - METER - Unbundled						AMORTIZATION EXPENSE (continued)				
729											
730											
731	A	B	C	D	E	F	G	H	I	J	K
732	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
733	404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
734											
735	404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
736											
737	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
738											
739	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
740											
741	407	Amort of Prop Losses, Unrec Plant,	F110	10,711,840	5,541,212	1,483,343	1,715,809	673,357	826,898	415,149	56,072
742											
743											
744	TOTAL AMORTIZATION EXPENSE			11,595,487	6,065,122	1,628,095	1,823,594	711,162	845,226	459,268	63,020
745											

							TAX OTHER THAN INCOME						
408	Total Taxes Other Than Income	F101D	7,876,494	4,873,427	1,265,236	883,055	307,244	108,248	385,132	54,152			
							DEFERRED ITC						
41140	Deferred I T C - Federal	F101D	-	-	-	-	-	-	-	-			
41141	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-			
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-			
							DEFERRED INCOME TAXES						
41010	Deferred Income Tax - Federal-DR	F101D	4,695,378	2,905,174	754,240	526,411	183,156	64,529	229,587	32,281			
41011	Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-	-			
41110	Deferred Income Tax - Federal-CR	F101D	(8,913,522)	(5,515,068)	(1,431,819)	(999,318)	(347,696)	(122,500)	(435,839)	(61,282)			
41111	Deferred Income Tax - State-CR	F101D	-	-	-	-	-	-	-	-			
TOTAL DEFERRED INCOME TAXES			(4,218,143)	(2,609,894)	(677,579)	(472,907)	(164,540)	(57,971)	(206,252)	(29,000)			
40911	State Income Taxes	F101D	-	-	-	-	-	-	-	-			
40910	Federal Income Tax	F101D	3,704,451	2,292,057	595,063	415,316	144,502	50,911	181,134	25,469			
TOTAL OPERATING EXPENSES			55,432,674	32,722,570	8,591,223	7,197,024	2,628,075	1,454,583	2,447,423	391,776			

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	-	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 310		-	-	-	-	-	-	-	-
311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-	-
	JBG	F10	-	-	-	-	-	-	-	-
	Total 311		-	-	-	-	-	-	-	-

801													
802	312	Boiler Plant Equipment											
803		SG	F10	-	-	-	-	-	-	-	-		
804		S	F10	-	-	-	-	-	-	-	-		
805		CAGW	F10	-	-	-	-	-	-	-	-		
806		JBG	F10	-	-	-	-	-	-	-	-		
807		Total 312		-	-	-	-	-	-	-	-		
808													
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-		
810			F10	-	-	-	-	-	-	-	-		
811		JBG	F10	-	-	-	-	-	-	-	-		
812		Total 314		-	-	-	-	-	-	-	-		
813													
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-		
			F10	-	-	-	-	-	-	-	-		
816		JBG	F10	-	-	-	-	-	-	-	-		
817		Total 316		-	-	-	-	-	-	-	-		
818													
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-		
			F10	-	-	-	-	-	-	-	-		
821		JBG	F10	-	-	-	-	-	-	-	-		
822		Total 316		-	-	-	-	-	-	-	-		
823													
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-		
825													
826													
827													
828	Total Steam Generation Plant			-	-	-	-	-	-	-	-		
829													
830													
831							NUCLEAR GENERATION						
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							HYDRAULIC GENERATION PLANT						
852													
853													
854	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-		
855													
856	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-		
857													
858	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-		
859													
860	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-		
861													
862	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-		
863													
864	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-		
865													
866	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-		
867													
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-		
869													
870	Total Hydraulic Plant			-	-	-	-	-	-	-	-		
871													

Distribution - METER - Unbundled

	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
340		Land and Land Rights	F10	-	-	-	-	-	-	-	-
		Total 340		-	-	-	-	-	-	-	-
341		Structures and Improvements	F10	-	-	-	-	-	-	-	-
		Total 341		-	-	-	-	-	-	-	-
342		Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
		Total 342		-	-	-	-	-	-	-	-
343		Prime Movers	F10	-	-	-	-	-	-	-	-
		Total 343		-	-	-	-	-	-	-	-
344		Generators	F10	-	-	-	-	-	-	-	-
		Total 344		-	-	-	-	-	-	-	-
345		Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
		Total 345		-	-	-	-	-	-	-	-
346		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
O00		Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
Total Other Generation Plant				-	-	-	-	-	-	-	-
Experimental Plant											
103		Experimental Plant	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT				-	-	-	-	-	-	-	-
							TRANSMISSION PLANT				
350		Land and Land Rights									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
352		Structures and Improvements									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
353		Station Equipment									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
354		Towers and Fixtures									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
355		Poles and Fixtures									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
356		Overhead Conductors									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
357		Underground Conduit									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
358		Underground Conductors									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
359		Roads and Trails									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
T00		Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
TS0		Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C		DISTRIBUTION PLANT 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
950	360	Land and Land Rights										
951		Demand Primary	F20A		2,253,569	1,235,214	312,303	421,883	160,922	-	121,290	1,957
952		Assigned	A	1.00	-	-	-	-	-	-	-	-
953					2,253,569	1,235,214	312,303	421,883	160,922	-	121,290	1,957
954	361	Structures and Improvements										
955		Demand Primary	F20		9,139,025	4,603,534	1,163,924	1,572,321	599,744	740,172	452,038	7,292
956		Assigned	A	1.00	-	-	-	-	-	-	-	-
957					9,139,025	4,603,534	1,163,924	1,572,321	599,744	740,172	452,038	7,292
958	362	Station Equipment										
959		Demand Primary	F20A		86,835,708	47,595,912	12,033,809	16,256,222	6,200,747	-	4,673,623	75,395
960		Assigned	A	1.00	6,084,299	-	-	-	-	6,084,299	-	-
961					92,920,006	47,595,912	12,033,809	16,256,222	6,200,747	6,084,299	4,673,623	75,395
962	364	Poles, Towers & Fixtures										
963		Demand Primary	F20A	1.00	114,395,926	62,702,068	15,853,140	21,415,679	8,168,762	-	6,156,953	99,324
964		Demand Secondary	F22	1.00	15,695,658	13,452,400	2,223,043	-	-	-	-	20,216
965		Assigned	A	1.00	-	-	-	-	-	-	-	-
966					130,091,585	76,154,468	18,076,184	21,415,679	8,168,762	-	6,156,953	119,540
967	365	Overhead Conductors										
968		Demand Primary	F20A	1.00	64,432,326	35,316,293	8,929,118	12,062,160	4,600,971	-	3,467,840	55,943
969		Demand Secondary	F22	1.00	28,072,583	24,060,386	3,976,040	-	-	-	-	36,157
970		Assigned	A	1.00	-	-	-	-	-	-	-	-
971					92,504,909	59,376,680	12,905,158	12,062,160	4,600,971	-	3,467,840	92,100
972	366	Underground Conduit										
973		Demand Primary	F20A	1.00	12,438,381	6,817,657	1,723,727	2,328,548	888,197	-	669,452	10,800
974		Demand Secondary	F22	1.00	12,683,009	10,870,324	1,796,349	-	-	-	-	16,335
975		Assigned	A	1.00	-	-	-	-	-	-	-	-
976					25,121,389	17,687,981	3,520,076	2,328,548	888,197	-	669,452	27,135
977	367	Underground Conductors										
978		Demand Primary	F20A	1.00	21,665,807	11,875,343	3,002,476	4,055,983	1,547,108	-	1,166,085	18,811
979		Demand Secondary	F22	1.00	18,868,061	16,171,395	2,672,364	-	-	-	-	24,301
980		Assigned	A	1.00	-	-	-	-	-	-	-	-
981					40,533,867	28,046,738	5,674,841	4,055,983	1,547,108	-	1,166,085	43,113
982	368	Line Transformers										
983		Demand Secondary	F21		134,087,822	78,654,269	30,293,788	8,580,698	1,108,531	-	15,291,531	159,006
984		Assigned	A	1.00	-	-	-	-	-	-	-	-
985					134,087,822	78,654,269	30,293,788	8,580,698	1,108,531	-	15,291,531	159,006
986	369	Services										
987		Customer	F70		81,454,395	57,825,295	18,795,394	3,848,426	985,279	-	-	-
988		Assigned	A	1.00	-	-	-	-	-	-	-	-
989					81,454,395	57,825,295	18,795,394	3,848,426	985,279	-	-	-
990	370	Meters										
991		Customer	F60A		16,436,147	11,176,960	2,914,304	1,272,192	176,629	-	896,061	-
992		Assigned	A	1.00	110,789	-	-	-	-	110,789	-	-
993					16,546,936	11,176,960	2,914,304	1,272,192	176,629	110,789	896,061	-
994	371	Install on Customers' Premises										
995		Demand Primary	F20	1.00	-	-	-	-	-	-	-	-
996		Demand Secondary	F22	1.00	-	-	-	-	-	-	-	-
997		Assigned	A	1.00	567,697	-	-	-	-	-	-	567,697
998					567,697	-	-	-	-	-	-	567,697
999	372	Leased Property										
1000		Demand Primary	F20	-	-	-	-	-	-	-	-	-
1001		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
1002		Assigned	A	-	-	-	-	-	-	-	-	-
1003					-	-	-	-	-	-	-	-
1004												
1005	373	Street Lights	A	1.00	4,359,303	-	-	-	-	-	-	4,359,303
1006												
1007												
1008	D00	Unclassified Dist Plant - Acct 300	F22		11,302,326	9,686,972	1,600,797	-	-	-	-	14,557
1009	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-
1010	TOTAL DISTRIBUTION PLANT				640,882,829	392,044,023	107,290,576	71,814,112	24,436,891	6,935,259	32,894,874	5,467,094
1011												

Distribution - METER - Unbundled

	A	B	C	GENERAL PLANT 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	F107D	783,433	479,245	131,155	87,788	29,872	8,478	40,212	6,683
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F105D	-	-	-	-	-	-	-	-
		SG	F105D	-	-	-	-	-	-	-	-
		CAGW	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
		SO	F102D	150,615	92,135	25,215	16,877	5,743	1,630	7,731	1,285
		Total Land & Land Rights		934,048	571,381	156,370	104,665	35,615	10,108	47,942	7,968
390		Structures and Improvements									
		S	F107D	10,191,214	6,234,220	1,706,117	1,141,976	388,591	110,283	523,089	86,937
		CAEE	F105D	-	-	-	-	-	-	-	-
		SE	F105D	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
		CAGW	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
		JBG	F105D	-	-	-	-	-	-	-	-
		SO	F102D	2,135,625	1,306,415	357,526	239,307	81,431	23,110	109,616	18,218
		Total Structures and Improvements		12,326,839	7,540,635	2,063,643	1,381,284	470,023	133,394	632,705	105,155
391		Office Furniture & Equipment									
		S	F107D	308,153	188,505	51,588	34,530	11,750	3,335	15,817	2,629
		DGP	F105D	-	-	-	-	-	-	-	-
		DGU	F105D	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SG	F105D	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		SO	F102D	1,463,608	895,325	245,023	164,005	55,807	15,838	75,123	12,485
		CAGW	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
		JBG	F105D	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		CAEE	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
		Total Office Furniture & Equipment		1,771,761	1,083,831	296,612	198,535	67,557	19,173	90,940	15,114
392		Transportation Equipment									
		S	F107D	4,535,971	2,774,767	759,370	508,278	172,957	49,086	232,820	38,694
		SO	F102D	134,885	82,512	22,581	15,115	5,143	1,460	6,923	1,151
		SG	F105D	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F105D	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		DGP	F105D	-	-	-	-	-	-	-	-
		CAGW	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
		JBG	F105D	-	-	-	-	-	-	-	-
		CAEW	F105D	-	-	-	-	-	-	-	-
		CAEE	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
		Total Transportation Equipment		4,670,856	2,857,279	781,951	523,393	178,100	50,545	239,743	39,845
393		Stores Equipment									
		S	F107D	497,182	304,138	83,233	55,712	18,958	5,380	25,519	4,241
		DGP	F105D	-	-	-	-	-	-	-	-
		DGU	F105D	-	-	-	-	-	-	-	-
		SO	F102D	4,317	2,641	723	484	165	47	222	37
		SG	F105D	-	-	-	-	-	-	-	-
		CAGW	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
		JBG	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
		Total Stores Equipment		501,499	306,779	83,956	56,195	19,122	5,427	25,741	4,278

1084											
1085	394	Tools, Shop & Garage Equipment									
1086		S	F107D	1,958,917	1,198,319	327,944	219,506	74,694	21,198	100,546	16,711
1087		DGP	F105D	-	-	-	-	-	-	-	-
1088		SG	F105D	-	-	-	-	-	-	-	-
1089		SO	F102D	36,300	22,206	6,077	4,068	1,384	393	1,863	310
1090		SE	F10	-	-	-	-	-	-	-	-
1091		DGU	F105D	-	-	-	-	-	-	-	-
1092		CAGW	F105D	-	-	-	-	-	-	-	-
1093		CAGE	F105D	-	-	-	-	-	-	-	-
1094		JBG	F105D	-	-	-	-	-	-	-	-
1095		CAEW	F105D	-	-	-	-	-	-	-	-
1096		CAEE	F105D	-	-	-	-	-	-	-	-
1097		CAGE	F105D	-	-	-	-	-	-	-	-
1098		CAGE	F102D	-	-	-	-	-	-	-	-
1099		Total Tools, Shop & Garage Equipment		1,995,217	1,220,524	334,021	223,574	76,078	21,591	102,409	17,020
1100											
1101	395	Laboratory Equipment									
1102		S	F107D	1,027,202	628,365	171,964	115,103	39,167	11,116	52,724	8,763
1103		DGP	F105D	-	-	-	-	-	-	-	-
1104		DGU	F105D	-	-	-	-	-	-	-	-
1105		SO	F102D	102,046	62,424	17,084	11,435	3,891	1,104	5,238	871
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105D	-	-	-	-	-	-	-	-
1108		CAGW	F105D	-	-	-	-	-	-	-	-
1109		CAGE	F105D	-	-	-	-	-	-	-	-
1110		JBG	F105D	-	-	-	-	-	-	-	-
1111		CAEW	F105D	-	-	-	-	-	-	-	-
1112		CAEE	F105D	-	-	-	-	-	-	-	-
1113		CAGE	F105D	-	-	-	-	-	-	-	-
1114		CAGE	F102D	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment		1,129,247	690,789	189,048	126,538	43,058	12,220	57,961	9,633
1116											
1117	396	Power Operated Equipment									
1118		S	F107D	6,835,148	4,181,231	1,144,276	765,912	260,624	73,966	350,831	58,308
1119		DGP	F105D	-	-	-	-	-	-	-	-
1120		DGU	F105D	-	-	-	-	-	-	-	-
1121		SO	F102D	84,528	51,708	14,151	9,472	3,223	915	4,339	721
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105D	-	-	-	-	-	-	-	-
1124		CAGW	F105D	-	-	-	-	-	-	-	-
1125		CAGE	F105D	-	-	-	-	-	-	-	-
1126		JBG	F105D	-	-	-	-	-	-	-	-
1127		CAEW	F105D	-	-	-	-	-	-	-	-
1128		CAEE	F105D	-	-	-	-	-	-	-	-
1129		CAGE	F105D	-	-	-	-	-	-	-	-
1130		CAGE	F102D	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment		6,919,675	4,232,938	1,158,427	775,384	263,848	74,881	355,169	59,029
1132											
1133	397	Communication Equipment									
1134		S	F107D	10,659,582	6,520,732	1,784,527	1,194,459	406,450	115,352	547,129	90,932
1135		SGP	F105D	-	-	-	-	-	-	-	-
1136		SGU	F105D	-	-	-	-	-	-	-	-
1137		SO	F102D	2,794,686	1,709,579	467,860	313,158	106,561	30,242	143,444	23,840
1138		CN	F42	-	-	-	-	-	-	-	-
1139		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
1143		CAGE	F105D	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		13,454,267	8,230,311	2,252,387	1,507,618	513,012	145,594	690,573	114,773
1145											
1146	Distribution - METER - Unbundled						GENERAL PLANT				
1147											
1148	A	B	C	D	E	F	G	H	I	J	K
1149	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
1150	398	Misc. Equipment									
1151		S	F107D	134,569	82,319	22,528	15,079	5,131	1,456	6,907	1,148
1152		SGP	F105D	-	-	-	-	-	-	-	-
1153		SGU	F105D	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
1155		SO	F102D	40,399	24,713	6,763	4,527	1,540	437	2,074	345
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105D	-	-	-	-	-	-	-	-
1158		JBG	F105D	-	-	-	-	-	-	-	-
1159		Total Misc. Equipment		174,968	107,032	29,291	19,606	6,672	1,893	8,981	1,493

1160											
1161	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1164											
1165	390L	General Capital Lease									
1166		S	F10	-	-	-	-	-	-	-	-
1167		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	F102D	1,318,649	806,651	220,756	147,761	50,280	14,270	67,683	11,249
1176	GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-
1177											
1178	TOTAL GENERAL PLANT			45,197,028	27,648,150	7,566,461	5,064,552	1,723,365	489,096	2,319,848	385,556
1179											
1180											
1181											
1182							INTANGIBLE PLANT				
1183											
1184	301	Organization									
1185		S	F107D	-	-	-	-	-	-	-	-
1186		SO	F102D	-	-	-	-	-	-	-	-
1187		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1188		Total Organization		-	-	-	-	-	-	-	-
1189											
1190	302	Franchise & Consent									
1191		S	F107D	-	-	-	-	-	-	-	-
1192		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1193		DGP	F105D	-	-	-	-	-	-	-	-
1194		DGU	F105D	-	-	-	-	-	-	-	-
1195		Total Franchise & Consent		-	-	-	-	-	-	-	-
1196											
1197	303	Miscellaneous Intangible Plant									
1198		S	F107D	1,812,971	1,109,039	303,510	203,152	69,129	19,619	93,055	15,466
1199		SG/CAGW	F105D	-	-	-	-	-	-	-	-
1200		SO	F102D	11,231,227	6,870,422	1,880,226	1,258,515	428,247	121,538	576,470	95,809
1201		SE	F105D	-	-	-	-	-	-	-	-
1202		CN	F42	-	-	-	-	-	-	-	-
1203		DGU	F10	-	-	-	-	-	-	-	-
1204		DGP	F105D	-	-	-	-	-	-	-	-
1205		JBG	F105D	-	-	-	-	-	-	-	-
1206		Total Miscellaneous Intangible Plant		13,044,198	7,979,461	2,183,737	1,461,667	497,376	141,157	669,525	111,274
1207											
1208	I00	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-
1209											
1210	TOTAL INTANGIBLE PLANT			13,044,198	7,979,461	2,183,737	1,461,667	497,376	141,157	669,525	111,274
1211											
1212											
1213	TOTAL ELECTRIC PLANT IN SERVICE			699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
1214											
1215											

Distribution - METER - Unbundled

	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
	105	Plant Held For Future Use									
		S	F20	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		CAGE	F102	-	-	-	-	-	-	-	-
		CAEW	F102	-	-	-	-	-	-	-	-
		CAEE	F102	-	-	-	-	-	-	-	-
		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
	115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
	128	Pensions	F102D	-	-	-	-	-	-	-	-
	124	Weatherization	F10	-	-	-	-	-	-	-	-
	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		CAEW	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		Total Fuel Stock		-	-	-	-	-	-	-	-
	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	154	Materials and Supplies	F102D	-	-	-	-	-	-	-	-
		SG	F102D	-	-	-	-	-	-	-	-
		SE	F102D	-	-	-	-	-	-	-	-
		SO	F102D	-	-	-	-	-	-	-	-
		SNPPS	F102D	-	-	-	-	-	-	-	-
		SNPPH	F102D	-	-	-	-	-	-	-	-
		SNPD	F102D	0	0	0	0	0	0	0	0
		SNPT	F102D	-	-	-	-	-	-	-	-
		DGU	F102D	-	-	-	-	-	-	-	-
		DGP	F102D	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		SNPP	F102D	-	-	-	-	-	-	-	-
		CAGW	F102D	-	-	-	-	-	-	-	-
		CAGE	F102D	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		CAEW	F102D	-	-	-	-	-	-	-	-
		CAEE	F102D	-	-	-	-	-	-	-	-
		CAGE	F102D	-	-	-	-	-	-	-	-
		Total Materials and Supplies		0	0	0	0	0	0	0	0
	163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-
	25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-
	165	Prepayments	F102D	-	-	-	-	-	-	-	-
		GPS	F42	-	-	-	-	-	-	-	-
		SG	F102D	-	-	-	-	-	-	-	-
		SE	F102D	-	-	-	-	-	-	-	-
		SO	F102D	0	0	0	0	0	0	0	0
		Total Prepayments		0	0	0	0	0	0	0	0

1288											
1289	182	Misc Regulatory Assets	F102D	-	-	-	-	-	-	-	-
1290		SG	F102D	-	-	-	-	-	-	-	-
1291		CAGE	F102D	-	-	-	-	-	-	-	-
1292		CAGE	F102D	-	-	-	-	-	-	-	-
1293		CAGW	F102D	-	-	-	-	-	-	-	-
1294		JBG	F102D	-	-	-	-	-	-	-	-
1295		SE	F102D	-	-	-	-	-	-	-	-
1296		CAEW	F102D	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102D	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1300											
1301	186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-
1302		CAEW	F102D	-	-	-	-	-	-	-	-
1303		CAEE	F102D	-	-	-	-	-	-	-	-
1304		SG	F102D	-	-	-	-	-	-	-	-
1305		SO	F102D	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102D	-	-	-	-	-	-	-	-
		CAGE	F102D	-	-	-	-	-	-	-	-
		CAEW	F102D	-	-	-	-	-	-	-	-
		CAEE	F102D	-	-	-	-	-	-	-	-
		JBE	F102D	-	-	-	-	-	-	-	-
1312		EXCTAX	F102D	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		-	-	-	-	-	-	-	-
1314											
1315	CWC	Cash Working Capital	F137D	-	-	-	-	-	-	-	-
1316											
1317	OWC	Other Working Capital	F137D	-	-	-	-	-	-	-	-
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			0	0	0	0	0	0	0	0
1326											
1327	Distribution - METER - Unbundled										
1328											

1329	A	B	C	D	E	F	G	H	I	J	K
1330	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
1331											
1332	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1333											
1334	2281	Accum Prov for Property Insurance	F102D	2,284	1,397	382	256	87	25	117	19
1335											
1336	2282	Accum Prov for Injuries & Damages	F102D	-	-	-	-	-	-	-	-
1337											
1338	2283	Accum Prov for Pension & Benefits	F102D	(40,922)	(25,033)	(6,851)	(4,585)	(1,560)	(443)	(2,100)	(349)
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	(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	-	-	-	-	-	-	-	-
1352											
1353	190	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-
1354		SG/CAGW	F104D	-	-	-	-	-	-	-	-
1355		DOP	F138D	394,719	239,001	59,722	52,442	19,561	6,959	14,853	2,181
1356		CN	F104D	-	-	-	-	-	-	-	-
1357		BADDEBT	F42	-	-	-	-	-	-	-	-
1358		JBG	F104D	-	-	-	-	-	-	-	-
1359		JBE	F104D	-	-	-	-	-	-	-	-
1360		SE/CAEW	F104D	-	-	-	-	-	-	-	-
1361		SNP	F104D	-	-	-	-	-	-	-	-
1362		SNPD	F104D	76,914	47,260	12,760	8,524	2,922	1,029	3,777	642
1363		Total Accum Deferred Income Taxes		471,633	286,261	72,482	60,967	22,482	7,988	18,629	2,823

1364											
1365	281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-
1366											
1367	282	Accum Deferred Income Taxes	F104D	(56,531,636)	(34,735,842)	(9,378,818)	(6,265,334)	(2,147,351)	(756,518)	(2,775,932)	(471,840)
1368			F104D	-	-	-	-	-	-	-	-
1369			F104D	-	-	-	-	-	-	-	-
1370			F104D	(6,354)	(3,904)	(1,054)	(704)	(241)	(85)	(312)	(53)
1371			F104D	-	-	-	-	-	-	-	-
1372		DITBAL	F104D	-	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-	-
1374		SO	F138D	104,601	63,336	15,826	13,897	5,184	1,844	3,936	578
1375		JBE	F104D	(92,730)	(56,978)	(15,384)	(10,277)	(3,522)	(1,241)	(4,553)	(774)
1376		SE	F104D	-	-	-	-	-	-	-	-
1377		SG	F104D	-	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		(56,526,119)	(34,733,389)	(9,379,430)	(6,262,418)	(2,145,931)	(756,000)	(2,776,862)	(472,089)
1379											
1380											
1381	283	Accum Deferred Income Taxes	F104D	(9,119)	(5,603)	(1,513)	(1,011)	(346)	(122)	(448)	(76)
1382		SG/CAGW	F104D	-	-	-	-	-	-	-	-
1383		SE	F104D	-	-	-	-	-	-	-	-
1384		SO	F138D	(16,085)	(9,740)	(2,434)	(2,137)	(797)	(284)	(605)	(89)
1385		GPS	F104D	(102,590)	(63,037)	(17,020)	(11,370)	(3,897)	(1,373)	(5,038)	(856)
1386		SNP	F104D	(13,360)	(8,209)	(2,217)	(1,481)	(507)	(179)	(656)	(112)
1387		TROJD	F104D	-	-	-	-	-	-	-	-
1388		SNPD	F104D	-	-	-	-	-	-	-	-
1389		JBE	F104D	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(141,155)	(86,589)	(23,183)	(15,998)	(5,548)	(1,957)	(6,747)	(1,133)
1391											
1392	255	Accum Investment Tax Credit	F104D	(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)	(35)
1393	TOTAL RATE BASE DEDUCTIONS			(64,063,610)	(38,096,334)	(12,188,614)	(6,719,969)	(2,130,629)	(750,443)	(3,207,261)	(970,360)
1394											
1395							ACCUMULATED DEPRECIATION				
1396							GENERATION PLANT				
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					
108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	
						DISTRIBUTION PLANT					
108360	Land and Land Rights	F118	(416,644)	(228,369)	(57,739)	(77,999)	(29,752)	-	(22,424)	(362)	
108361	Structures and Improvements	F119	(1,906,861)	(960,529)	(242,853)	(328,065)	(125,137)	(154,437)	(94,318)	(1,522)	
108362	Station Equipment	F120	(31,817,242)	(16,297,574)	(4,120,562)	(5,566,381)	(2,123,231)	(2,083,358)	(1,600,320)	(25,816)	
Distribution - METER - Unbundled											
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	
108364	Poles, Towers & Fixtures	F121	(82,327,093)	(48,193,555)	(11,439,323)	(13,552,687)	(5,169,515)	-	(3,896,363)	(75,649)	
108365	Overhead Conductors	F122	(40,997,527)	(26,315,328)	(5,719,475)	(5,345,865)	(2,039,118)	-	(1,536,923)	(40,818)	
108366	Underground Conduit	F123	(12,836,184)	(9,037,963)	(1,798,640)	(1,189,809)	(453,839)	-	(342,067)	(13,865)	
108367	Underground Conductors	F124	(17,207,254)	(11,906,274)	(2,409,058)	(1,721,828)	(656,771)	-	(495,021)	(18,302)	
108368	Line Transformers	F125	(71,104,727)	(41,709,159)	(16,064,333)	(4,550,213)	(587,837)	-	(8,108,866)	(84,319)	
108369	Services	F126	(37,176,722)	(26,392,129)	(8,578,434)	(1,756,466)	(449,693)	-	-	-	
108370	Meters	F127	(9,414,781)	(6,359,403)	(1,658,164)	(723,845)	(100,497)	(63,036)	(509,836)	-	
108371	Install on Customers' Premises	F128	(450,045)	-	-	-	-	-	-	(450,045)	
108372	Leased Property	F129	-	-	-	-	-	-	-	-	
108373	Street Lights	F130	(1,987,524)	-	-	-	-	-	-	(1,987,524)	
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	
108D	Unclassified Dist Sub - Acct 300	F102D	302,002	184,742	50,558	33,841	11,515	3,268	15,501	2,576	
TOTAL DISTRIBUTION PLANT DEPR			(307,340,602)	(187,215,541)	(52,038,023)	(34,779,317)	(11,723,875)	(2,297,563)	(16,590,637)	(2,695,646)	
						GENERAL PLANT					
108GP	General Plant Accumulated Depr										
	S	F107D	(19,374,308)	(11,851,747)	(3,243,464)	(2,170,988)	(738,743)	(209,657)	(994,434)	(165,274)	
	SG-P	F105D	-	-	-	-	-	-	-	-	
	SG-U	F105D	-	-	-	-	-	-	-	-	
	CAGW	F105D	-	-	-	-	-	-	-	-	
	CN	F42	-	-	-	-	-	-	-	-	
	SO	F102D	(2,689,896)	(1,645,477)	(450,317)	(301,416)	(102,566)	(29,108)	(138,065)	(22,946)	
	SE	F10	-	-	-	-	-	-	-	-	
	JBG	F105D	-	-	-	-	-	-	-	-	
	CAGE	F105D	-	-	-	-	-	-	-	-	
	CAGE	F105D	-	-	-	-	-	-	-	-	
	Total General Plant Accumulated Depr		(22,064,204)	(13,497,224)	(3,693,781)	(2,472,404)	(841,309)	(238,766)	(1,132,499)	(188,220)	
108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-	
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-	
	SE	F10	-	-	-	-	-	-	-	-	
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
TOTAL GENERAL PLANT ACCUM DEPR			(22,064,204)	(13,497,224)	(3,693,781)	(2,472,404)	(841,309)	(238,766)	(1,132,499)	(188,220)	
TOTAL ACCUM DEPR - PLANT IN SERVICE			(329,404,805)	(200,712,765)	(55,731,805)	(37,251,721)	(12,565,184)	(2,536,329)	(17,723,136)	(2,883,866)	

				ACCUMULATED AMORTIZATION							
1496											
1497											
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1499											
1500	111CLG	Accum Prov for Amort-General									
1501		S	F108	(1,528,797)	(749,884)	(213,459)	(270,712)	(104,687)	(120,549)	(63,880)	(5,627)
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	(29,676)	(14,556)	(4,144)	(5,255)	(2,032)	(2,340)	(1,240)	(109)
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(1,558,473)	(764,441)	(217,602)	(275,967)	(106,719)	(122,889)	(65,120)	(5,736)
1507											
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1509											
1510	111IP	Accum Prov for Amort-Intangible									
1511		S	F107D	(12,540)	(7,671)	(2,099)	(1,405)	(478)	(136)	(644)	(107)
1512		DGP	F105D	-	-	-	-	-	-	-	-
1513		DGU	F105D	-	-	-	-	-	-	-	-
1514		CAEW	F105D	-	-	-	-	-	-	-	-
1515		CAEE	F105D	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105D	-	-	-	-	-	-	-	-
1518		SG-P	F105D	-	-	-	-	-	-	-	-
1519		SG-U	F105D	-	-	-	-	-	-	-	-
1520		CN	F42	-	-	-	-	-	-	-	-
1521		CAGE	F105D	-	-	-	-	-	-	-	-
1522		CAGE	F105D	-	-	-	-	-	-	-	-
1523		CAGW	F105D	-	-	-	-	-	-	-	-
1524		CAGE	F105D	-	-	-	-	-	-	-	-
1525		JBG	F105D	(167,790)	(102,642)	(28,090)	(18,802)	(6,398)	(1,816)	(8,612)	(1,431)
1526		SO	F102D	(7,828,501)	(4,788,889)	(1,310,574)	(877,222)	(298,501)	(84,715)	(401,817)	(66,782)
1527		Total Accum Prov for Amort-Intangible		(8,008,831)	(4,899,202)	(1,340,763)	(897,429)	(305,377)	(86,667)	(411,073)	(68,320)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(9,567,304)	(5,663,642)	(1,558,366)	(1,173,396)	(412,096)	(209,556)	(476,193)	(74,056)

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		9,029,578	7,226,990	1,220,594	111,443	78,340	65,488	219,228	107,494
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		7,456,310	5,933,263	960,170	184,819	70,478	64,564	167,432	75,583
16		Depreciation Expense		55,677	43,083	9,018	505	227	3	1,825	1,015
17		Amortization Expense		993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
18		Taxes Other Than Income		243,961	224,815	40,286	(37,638)	1,670	390	8,379	6,060
19		Income Taxes - Federal		493,817	455,063	81,545	(76,186)	3,379	790	16,960	12,266
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		(265,956)	(245,084)	(43,918)	41,031	(1,820)	(426)	(9,134)	(6,606)
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		2,337	1,929	131	152	57	69	(1)	-
24											
25		Total Operating Expenses		8,979,497	7,181,720	1,208,132	121,692	78,038	65,453	218,027	106,435
26											
27		Operating Revenue For Return		50,080	45,270	12,463	(10,249)	303	35	1,200	1,059
28											
29											
30		Rate Base :									
31		Electric Plant In Service		15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240
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		15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
47		Accum Provision For Amortization		(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
48		Accum Deferred Income Taxes		(941,312)	(724,864)	(157,799)	(6,014)	(2,973)	1,322	(32,516)	(18,468)
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		(15,001,303)	(11,473,150)	(2,426,989)	(285,115)	(58,599)	485	(490,363)	(267,571)
55											
56		Total Rate Base		912,625	841,002	150,703	(140,799)	6,246	1,461	31,345	22,668
57											
58											
59		Return On Rate Base		5.49%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.02%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

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		912,625	841,002	150,703	(140,799)	6,246	1,461	31,345	22,668
80											
81											
82		Return On Ratebase ($$)	5.77%	52,672	48,539	8,698	(8,126)	360	84	1,809	1,308
83		Operating & Maintenance Expense		7,456,310	5,933,263	960,170	184,819	70,478	64,564	167,432	75,583
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		55,677	43,083	9,018	505	227	3	1,825	1,015
86		Amortization Expense		993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
87		Taxes Other Than Income		243,961	224,815	40,286	(37,638)	1,670	390	8,379	6,060
88		Federal Income Taxes		493,817	455,063	81,545	(76,186)	3,379	790	16,960	12,266
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		(265,956)	(245,084)	(43,918)	41,031	(1,820)	(426)	(9,134)	(6,606)
93		Investment Tax Credit		-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		2,337	1,929	131	152	57	69	(1)	-
95		Revenue Credits		385,863	340,350	3,857	30,304	6,346	536	(6,193)	10,663
96											
97		Total Revenue Requirements		9,418,032	7,570,609	1,220,686	143,870	84,744	66,074	213,643	118,406
98		Operating Revenues		9,415,441	7,567,340	1,224,451	141,747	84,686	66,024	213,035	118,157
99											
100		Increase / (Decrease) Required to									
101		Earn Equal Rates of Return		2,592	3,268	(3,765)	2,123	58	49	609	249
102											
103		Existing Revenues		9,415,441	7,567,340	1,224,451	141,747	84,686	66,024	213,035	118,157
104			check	-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)									
106		Over Existing Rates To									
107		Equal Authorized RoE & RoR		0.03%	0.04%	-0.31%	1.50%	0.07%	0.07%	0.29%	0.21%

Customer - Total - Unbundled

	A	B	WCA Method		ELECTRIC REVENUES							
					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
120	440	Residential Sales	A		7,567,340	7,567,340	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		1,645,257	-	1,224,451	141,747	-	66,024	213,035	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					1,645,257	-	1,224,451	141,747	-	66,024	213,035	-
126												
127	444	Public Street & Highway Lighting	A		202,843	-	-	-	84,686	-	-	118,157
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				9,415,441	7,567,340	1,224,451	141,747	84,686	66,024	213,035	118,157
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		F140C		6,719	5,378	905	84	58	49	164	80
149												
150	AGA Revenue		A	-	-	-	-	-	-	-	-	-
151												
152	Autopay Bill Credit		F40	1.00	(294,837)	(251,791.00)	(15,611.00)	(16,386.00)	(3,315.00)	(206.00)	(77.00)	(7,451.00)
153												
154	Paperless Bill Credit		F40	1.00	(267,673)	(227,903.00)	(14,368.00)	(15,198.00)	(3,142.00)	(362.00)	(136.00)	(6,564.00)
155												
156												
157	Total Sales from Electricity				8,859,649	7,093,024	1,195,377	110,247	78,288	65,505	212,985	104,222
158												

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				9,029,578	7,226,990	1,220,594	111,443	78,340	65,488	219,228	107,494		
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	Distribution - METER - Unbundled													
210								STEAM POWER GENERATION						
211														

212	A	B	C	D	E	F	G	H	I	J	K
213	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
214	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
216		CAGW	F10	-	-	-	-	-	-	-	-
217		Total 500		-	-	-	-	-	-	-	-
218											
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											
237	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
238		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
239		JBG	F10	-	-	-	-	-	-	-	-
240		Total 502		-	-	-	-	-	-	-	-
241											
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
243											
244	503NPC	Steam From Other Sources-NPC									
245		S	F30	-	-	-	-	-	-	-	-
246		SE	F30	-	-	-	-	-	-	-	-
247		CAEE	F30	-	-	-	-	-	-	-	-
248		Total Steam From Other Sources		-	-	-	-	-	-	-	-
249											
250	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
251		JBG	F10	-	-	-	-	-	-	-	-
252		Total 505		-	-	-	-	-	-	-	-
253											
254	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
255		SE	F10	-	-	-	-	-	-	-	-
256		JBG	F10	-	-	-	-	-	-	-	-
257		Total 506		-	-	-	-	-	-	-	-
258											
259	507	Rents	F10	-	-	-	-	-	-	-	-
260		CAGW	F10	-	-	-	-	-	-	-	-
261		CAGE	F10	-	-	-	-	-	-	-	-
262		JBG	F10	-	-	-	-	-	-	-	-
263		CAGE	F10	-	-	-	-	-	-	-	-
264		Total 507		-	-	-	-	-	-	-	-
265											

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						NUCLEAR POWER GENERATION					
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											

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
							HYDRAULIC POWER GENERATION				
	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
	535	Operation Super & Engineering									
		DGP	F10	-	-	-	-	-	-	-	-
		CN	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-	-
	536	Water For Power	F10	-	-	-	-	-	-	-	-
	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
							OTHER POWER GENERATION				
	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
	547	Fuel	F30	-	-	-	-	-	-	-	-
		CAEW/CAEE	F30	-	-	-	-	-	-	-	-
	547NPC	Fuel-NPC	F30								
		CAEW	F30	-	-	-	-	-	-	-	-
		S	F30	-	-	-	-	-	-	-	-
		Total 547		-	-	-	-	-	-	-	-
	548	Generation Expense	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		Total 548		-	-	-	-	-	-	-	-
	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
	550/551	Maint Supervision & Engineering									
		CAGW	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		Total 550		-	-	-	-	-	-	-	-

393	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-		
394													
395	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-		
396		CAGW	F10	-	-	-	-	-	-	-	-		
397		Total 553		-	-	-	-	-	-	-	-		
398													
399	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-		
400		CAGW	F10	-	-	-	-	-	-	-	-		
401		Total 554		-	-	-	-	-	-	-	-		
402													
403	Total Other Power Generation			-	-	-	-	-	-	-	-		
404													
405													
406							OTHER POWER SUPPLY						
407													
408													
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-		
410		SG	F10	-	-	-	-	-	-	-	-		
411		SE	F10	-	-	-	-	-	-	-	-		
412													
413	555NPC	Purchased Power-NPC											
414		CAGW	F30	-	-	-	-	-	-	-	-		
415		CAEW	F30	-	-	-	-	-	-	-	-		
416		DGP	F30	-	-	-	-	-	-	-	-		
417		DGP	F30	-	-	-	-	-	-	-	-		
418		Total 555		-	-	-	-	-	-	-	-		
419													
420													
421	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-		
422													
423	557	Other Expenses	F10	-	-	-	-	-	-	-	-		
424													
425													
426	Embedded Cost Differentials												
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-		
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-		
		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
433				-	-	-	-	-	-	-	-		
434													
435	Total Other Power Supply			-	-	-	-	-	-	-	-		
436													
437	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-		
438													

Distribution - METER - Unbundled

	A	B	C	TRANSMISSION EXPENSE							
				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
444	560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
446	561	Load Dispatching	F12	-	-	-	-	-	-	-	-
448	562	Station Expense	F12	-	-	-	-	-	-	-	-
450	563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
452	564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
454	565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
456	565NPC	Transmission of Electricity by Others-NPC									
457		CAGW	F12	-	-	-	-	-	-	-	-
458		SE	F12	-	-	-	-	-	-	-	-
459		SE	F12	-	-	-	-	-	-	-	-
460				-	-	-	-	-	-	-	-
462	566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
464	567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
466	568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
468	569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
470	570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
472	571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
474	572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
476	573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
479	TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				DISTRIBUTION EXPENSE							
	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
496	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
498	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
500	582	Station Expense	F120	-	-	-	-	-	-	-	-
502	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
504	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
506	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
508	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
510	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
512	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
514	589	Rents	F131	-	-	-	-	-	-	-	-
516	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
518	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
520	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
522	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
524	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
526	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
528	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
530	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
532	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
534	TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-
				CUSTOMER ACCOUNTS EXPENSE							
540	901	Supervision	F136	156,805	124,901	19,877	4,167	1,629	1,499	3,291	1,442
542	902	Meter Reading Expense	F41	1,189,896	963,617	181,115	10,031	4,209	1,062	29,863	-
544	903	Customer Receipts & Collections	F42	3,326,891	2,574,339	538,880	30,170	13,556	204	109,066	60,676
546	904	Uncollectible Accounts	F80	2,079,869	1,716,529	116,199	135,095	50,750	61,793	(497)	-
548	905	Misc. Customer Accounts Exp	F136	157	125	20	4	2	1	3	1
550	TOTAL CUSTOMER ACCOUNTS EXPENSE			6,753,617	5,379,510	856,091	179,466	70,145	64,559	141,726	62,120

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
							CUSTOMER SERVICE EXPENSE				
	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	373,106	294,024	55,263	2,842	176	3	13,649	7,149
	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			702,693	553,753	104,080	5,353	332	5	25,706	13,464
							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		-	-	-	-	-	-	-	-

603	924	Property Insurance										
604		S	F102C	-	-	-	-	-	-	-	-	
605		CAGW	F102C	-	-	-	-	-	-	-	-	
606		SO	F102C	-	-	-	-	-	-	-	-	
607												
608	925	Injuries & Damages	F102C	-	-	-	-	-	-	-	-	
609		Injuries & Damages	F102C	-	-	-	-	-	-	-	-	
610												
611	926	Employee Pensions & Benefits	F138C	-	-	-	-	-	-	-	-	
612												
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	
614												
615	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-	
617												
618	929	Duplicate Charges	F138C	-	-	-	-	-	-	-	-	
619												
620	930	Misc General Expenses										
621		Situs	F138C	-	-	-	-	-	-	-	-	
622		Customer	F138C	-	-	-	-	-	-	-	-	
623		Labor	F138C	-	-	-	-	-	-	-	-	
624		Labor	F138C	-	-	-	-	-	-	-	-	
625		Customer	F138C	-	-	-	-	-	-	-	-	
626												
627	931	Rents	F102C	-	-	-	-	-	-	-	-	
628												
629	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-	
630												
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-	
632												
633												
634	TOTAL O & M EXPENSE			7,456,310	5,933,263	960,170	184,819	70,478	64,564	167,432	75,583	
635												
636	Distribution - METER - Unbundled											
637												
638	A	B	C	D	E	F	G	H	I	J	K	
639	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	
				DEPRECIATION EXPENSE								
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	-	-	-	-	-	-	-	-	
655												

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	55,677	43,083	9,018	505	227	3	1,825	1,015	
678		SG/CAGW/CAGE	F105C	-	-	-	-	-	-	-	-	
679		SO	F102C	-	-	-	-	-	-	-	-	
680		CAEW	F105C	-	-	-	-	-	-	-	-	
681		JBG	F105C	-	-	-	-	-	-	-	-	
682		JBE	F10	-	-	-	-	-	-	-	-	
683		Total General Expense		55,677	43,083	9,018	505	227	3	1,825	1,015	
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			55,677	43,083	9,018	505	227	3	1,825	1,015	
693												
694						AMORTIZATION EXPENSE							
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	
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	993,350	768,652	160,900	9,008	4,048	61	32,565	18,117	
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		993,350	768,652	160,900	9,008	4,048	61	32,565	18,117	
727												

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,	F110	-	-	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSE			993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
						TAX OTHER THAN INCOME					
	408	Total Taxes Other Than Income	F101C	243,961	224,815	40,286	(37,638)	1,670	390	8,379	6,060
						DEFERRED ITC					
	41140	Deferred I T C - Federal	F101C	-	-	-	-	-	-	-	-
	41141	Deferred I T C - Idaho	F101C	-	-	-	-	-	-	-	-
	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
						DEFERRED INCOME TAXES					
	41010	Deferred Income Tax - Federal-DR	F101C	(35,733)	(32,929)	(5,901)	5,513	(245)	(57)	(1,227)	(888)
	41011	Deferred Income Tax - State-DR	F101C	-	-	-	-	-	-	-	-
	41110	Deferred Income Tax - Federal-CR	F101C	(230,223)	(212,155)	(38,017)	35,519	(1,576)	(368)	(7,907)	(5,718)
	41111	Deferred Income Tax - State-CR	F101C	-	-	-	-	-	-	-	-
	TOTAL DEFERRED INCOME TAXES			(265,956)	(245,084)	(43,918)	41,031	(1,820)	(426)	(9,134)	(6,606)
	40911	State Income Taxes	F101C	-	-	-	-	-	-	-	-
	40910	Federal Income Tax	F101C	493,817	455,063	81,545	(76,186)	3,379	790	16,960	12,266
	TOTAL OPERATING EXPENSES			8,979,497	7,181,720	1,208,132	121,692	78,038	65,453	218,027	106,435

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
							STEAM GENERATION PLANT				
	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	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total 310		-	-	-	-	-	-	-	-
	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total 311		-	-	-	-	-	-	-	-
	312	Boiler Plant Equipment									
		SG	F10	-	-	-	-	-	-	-	-
		S	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total 312		-	-	-	-	-	-	-	-
	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total 314		-	-	-	-	-	-	-	-
	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total 316		-	-	-	-	-	-	-	-
	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		Total 316		-	-	-	-	-	-	-	-
	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			-	-	-	-	-	-	-	-

				HYDRAULIC GENERATION PLANT							
330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
Total Hydraulic Plant			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

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
340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
	Total 340		-	-	-	-	-	-	-	-
341	Structures and Improvements	F10	-	-	-	-	-	-	-	-
	Total 341		-	-	-	-	-	-	-	-
342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
	Total 342		-	-	-	-	-	-	-	-
343	Prime Movers	F10	-	-	-	-	-	-	-	-
	Total 343		-	-	-	-	-	-	-	-
344	Generators	F10	-	-	-	-	-	-	-	-
	Total 344		-	-	-	-	-	-	-	-
345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
	Total 345		-	-	-	-	-	-	-	-
346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
Total Other Generation Plant			-	-	-	-	-	-	-	-
Experimental Plant										
103	Experimental Plant	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT			-	-	-	-	-	-	-	-

				TRANSMISSION PLANT								
904												
905	350	Land and Land Rights										
906		Demand	F12	-	-	-	-	-	-	-	-	-
907		Direct Assigned	A	-	-	-	-	-	-	-	-	-
908					-	-	-	-	-	-	-	-
909	352	Structures and Improvements										
910		Demand	F12		-	-	-	-	-	-	-	-
911		Direct Assigned	A	-	-	-	-	-	-	-	-	-
912					-	-	-	-	-	-	-	-
913	353	Station Equipment										
914		Demand	F12		-	-	-	-	-	-	-	-
915		Direct Assigned	A	-	-	-	-	-	-	-	-	-
916					-	-	-	-	-	-	-	-
917	354	Towers and Fixtures										
918		Demand	F12		-	-	-	-	-	-	-	-
919		Direct Assigned	A	-	-	-	-	-	-	-	-	-
920					-	-	-	-	-	-	-	-
921	355	Poles and Fixtures										
922		Demand	F12		-	-	-	-	-	-	-	-
923		Direct Assigned	A	-	-	-	-	-	-	-	-	-
924					-	-	-	-	-	-	-	-
925	356	Overhead Conductors										
926		Demand	F12		-	-	-	-	-	-	-	-
927		Direct Assigned	A	-	-	-	-	-	-	-	-	-
928					-	-	-	-	-	-	-	-
929	357	Underground Conduit										
930		Demand	F12		-	-	-	-	-	-	-	-
931		Direct Assigned	A	-	-	-	-	-	-	-	-	-
932					-	-	-	-	-	-	-	-
933	358	Underground Conductors										
934		Demand	F12		-	-	-	-	-	-	-	-
935		Direct Assigned	A	-	-	-	-	-	-	-	-	-
936					-	-	-	-	-	-	-	-
937	359	Roads and Trails										
938		Demand	F12		-	-	-	-	-	-	-	-
939		Direct Assigned	A	-	-	-	-	-	-	-	-	-
940					-	-	-	-	-	-	-	-
941												
942	T00	Unclassified Trans Plant - Acct 300	F10		-	-	-	-	-	-	-	-
943	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-
944												
945	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-

				DISTRIBUTION PLANT								
946	Distribution - METER - Unbundled											
947	A	B	C	D	E	F	G	H	I	J	K	
948	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	
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													
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													
1012	Distribution - METER - Unbundled												
1013													

1014	A	B	C		D	E	F	G	H	I	J	K
								GENERAL PLANT				
1015	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
1016	389	Land and Land Rights										
1017		S	F107C		-	-	-	-	-	-	-	-
1018		CN	F42		76,095	58,882	12,326	690	310	5	2,495	1,388
1019		DGU	F105C		-	-	-	-	-	-	-	-
1020		SG	F105C		-	-	-	-	-	-	-	-
1021		CAGW	F105C		-	-	-	-	-	-	-	-
1022		CAGE	F105C		-	-	-	-	-	-	-	-
1023		SO	F102C		-	-	-	-	-	-	-	-
1024		Total Land & Land Rights			76,095	58,882	12,326	690	310	5	2,495	1,388
1025												
1026	390	Structures and Improvements										
1027		S	F107C		-	-	-	-	-	-	-	-
1028		CAEE	F105C		-	-	-	-	-	-	-	-
1029		SE	F105C		-	-	-	-	-	-	-	-
1030		CN	F42		553,445	428,254	89,645	5,019	2,255	34	18,144	10,094
1031		SG/CAGE/CAGW	F105C		-	-	-	-	-	-	-	-
1032		CAGW	F105C		-	-	-	-	-	-	-	-
1033		CAGE	F105C		-	-	-	-	-	-	-	-
1034		JBG	F105C		-	-	-	-	-	-	-	-
1035		SO	F102C		-	-	-	-	-	-	-	-
1036												
1037		Total Structures and Improvements			553,445	428,254	89,645	5,019	2,255	34	18,144	10,094
1038												

1039	391	Office Furniture & Equipment											
1040		S	F107C	-	-	-	-	-	-	-	-		
1041		DGP	F105C	-	-	-	-	-	-	-	-		
1042		DGU	F105C	-	-	-	-	-	-	-	-		
1043		CN	F42	252,284	195,216	40,864	2,288	1,028	15	8,271	4,601		
1044		SG	F105C	-	-	-	-	-	-	-	-		
1045		SE	F10	-	-	-	-	-	-	-	-		
1046		SO	F102C	-	-	-	-	-	-	-	-		
1047		CAGW	F105C	-	-	-	-	-	-	-	-		
1048		CAGE	F105C	-	-	-	-	-	-	-	-		
1049		JBG	F105C	-	-	-	-	-	-	-	-		
1050		JBE	F10	-	-	-	-	-	-	-	-		
1051		CAEE	F105C	-	-	-	-	-	-	-	-		
1052		CAGE	F105C	-	-	-	-	-	-	-	-		
1053		CAGE	F105C	-	-	-	-	-	-	-	-		
1054		Total Office Furniture & Equipment		252,284	195,216	40,864	2,288	1,028	15	8,271	4,601		
1055													
1056	392	Transportation Equipment											
1057		S	F107C	-	-	-	-	-	-	-	-		
1058		SO	F102C	-	-	-	-	-	-	-	-		
1059		SG	F105C	-	-	-	-	-	-	-	-		
1060		CN	F42	-	-	-	-	-	-	-	-		
1061		DGU	F105C	-	-	-	-	-	-	-	-		
1062		SE	F10	-	-	-	-	-	-	-	-		
1063		DGP	F105C	-	-	-	-	-	-	-	-		
1064		CAGW	F105C	-	-	-	-	-	-	-	-		
1065		CAGE	F105C	-	-	-	-	-	-	-	-		
1066		JBG	F105C	-	-	-	-	-	-	-	-		
1067		CAEW	F105C	-	-	-	-	-	-	-	-		
1068		CAEE	F105C	-	-	-	-	-	-	-	-		
1069		CAGE	F105C	-	-	-	-	-	-	-	-		
1070		CAGE	F10	-	-	-	-	-	-	-	-		
1071		Total Transportation Equipment		-	-	-	-	-	-	-	-		
1072													
1073	393	Stores Equipment											
1074		S	F107C	-	-	-	-	-	-	-	-		
1075		DGP	F105C	-	-	-	-	-	-	-	-		
1076		DGU	F105C	-	-	-	-	-	-	-	-		
1077		SO	F102C	-	-	-	-	-	-	-	-		
1078		SG	F105C	-	-	-	-	-	-	-	-		
1079		CAGW	F105C	-	-	-	-	-	-	-	-		
1080		CAGE	F105C	-	-	-	-	-	-	-	-		
1081		JBG	F105C	-	-	-	-	-	-	-	-		
1082		CAGE	F105C	-	-	-	-	-	-	-	-		
1083		Total Stores Equipment		-	-	-	-	-	-	-	-		
1084													
1085	394	Tools, Shop & Garage Equipment											
1086		S	F107C	-	-	-	-	-	-	-	-		
1087		DGP	F105C	-	-	-	-	-	-	-	-		
1088		SG	F105C	-	-	-	-	-	-	-	-		
1089		SO	F102C	-	-	-	-	-	-	-	-		
1090		SE	F10	-	-	-	-	-	-	-	-		
1091		DGU	F105C	-	-	-	-	-	-	-	-		
1092		CAGW	F105C	-	-	-	-	-	-	-	-		
1093		CAGE	F105C	-	-	-	-	-	-	-	-		
1094		JBG	F105C	-	-	-	-	-	-	-	-		
1095		CAEW	F105C	-	-	-	-	-	-	-	-		
1096		CAEE	F105C	-	-	-	-	-	-	-	-		
1097		CAGE	F105C	-	-	-	-	-	-	-	-		
1098		CAGE	F102C	-	-	-	-	-	-	-	-		
1099		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-		
1100													

1101	395	Laboratory Equipment										
1102		S	F107C	-	-	-	-	-	-	-	-	
1103		DGP	F105C	-	-	-	-	-	-	-	-	
1104		DGU	F105C	-	-	-	-	-	-	-	-	
1105		SO	F102C	-	-	-	-	-	-	-	-	
1106		SE	F10	-	-	-	-	-	-	-	-	
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	73,374	56,777	11,885	665	299	4	2,405	1,338	
1139		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-	
1140		SE	F10	-	-	-	-	-	-	-	-	
1141		JBG	F105C	-	-	-	-	-	-	-	-	
		CAGE	F105C	-	-	-	-	-	-	-	-	
1143		CAGE	F105C	-	-	-	-	-	-	-	-	
1144		Total Communication Equipment		73,374	56,777	11,885	665	299	4	2,405	1,338	
1145												
1146	Distribution - METER - Unbundled											
1147												

GENERAL PLANT

1148	A	B	C	D	E	F	G	H	I	J	K
1149	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
1150	398	Misc. Equipment									
1151		S	F107C	-	-	-	-	-	-	-	-
1152		SGP	F105C	-	-	-	-	-	-	-	-
1153		SGU	F105C	-	-	-	-	-	-	-	-
		CN	F42	5,304	4,104	859	48	22	0	174	97
1155		SO	F102C	-	-	-	-	-	-	-	-
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105C	-	-	-	-	-	-	-	-
1158		JBG	F105C	-	-	-	-	-	-	-	-
1159		Total Misc. Equipment		5,304	4,104	859	48	22	0	174	97
1160											
1161	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1164											

1165	390L	General Capital Lease										
1166		S	F10	-	-	-	-	-	-	-	-	
1167		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	F102C	-	-	-	-	-	-	-	-	
1176	GV0	Unclassified Gen Veh - Acct 300	F102C	-	-	-	-	-	-	-	-	
1177												
1178	TOTAL GENERAL PLANT			960,502	743,234	155,579	8,710	3,914	59	31,488	17,518	
1179												
1180												
1181												
1182							INTANGIBLE PLANT					
1183												
1184	301	Organization										
1185		S	F107C	-	-	-	-	-	-	-	-	
1186		SO	F102C	-	-	-	-	-	-	-	-	
1187		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-	
1188		Total Organization		-	-	-	-	-	-	-	-	
1189												
1190	302	Franchise & Consent										
1191		S	F107C	-	-	-	-	-	-	-	-	
1192		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-	
1193		DGP	F105C	-	-	-	-	-	-	-	-	
1194		DGU	F105C	-	-	-	-	-	-	-	-	
1195		Total Franchise & Consent		-	-	-	-	-	-	-	-	
1196												
1197	303	Miscellaneous Intangible Plant										
1198		S	F107C	-	-	-	-	-	-	-	-	
1199		SG/CAGW	F105C	-	-	-	-	-	-	-	-	
1200		SO	F102C	-	-	-	-	-	-	-	-	
1201		SE	F105C	-	-	-	-	-	-	-	-	
1202		CN	F42	14,953,426	11,570,919	2,422,113	135,605	60,930	917	490,220	272,722	
1203		DGU	F10	-	-	-	-	-	-	-	-	
1204		DGP	F105C	-	-	-	-	-	-	-	-	
1205		JBG	F105C	-	-	-	-	-	-	-	-	
1206		Total Miscellaneous Intangible Plant		14,953,426	11,570,919	2,422,113	135,605	60,930	917	490,220	272,722	
1207												
1208	I00	Unclass Intangible Plant - Acct 300	F102C	-	-	-	-	-	-	-	-	
1209												
1210	TOTAL INTANGIBLE PLANT			14,953,426	11,570,919	2,422,113	135,605	60,930	917	490,220	272,722	
1211												
1212												
1213	TOTAL ELECTRIC PLANT IN SERVICE			15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240	
1214												
1215												

Distribution - METER - Unbundled

	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
	105	Plant Held For Future Use									
		S	F20	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		CAGE	F102	-	-	-	-	-	-	-	-
		CAEW	F102	-	-	-	-	-	-	-	-
		CAEE	F102	-	-	-	-	-	-	-	-
		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
	115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
	128	Pensions	F102C	-	-	-	-	-	-	-	-
	124	Weatherization	F10	-	-	-	-	-	-	-	-
	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		CAEW	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		Total Fuel Stock		-	-	-	-	-	-	-	-
	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	154	Materials and Supplies	F102C	-	-	-	-	-	-	-	-
		SG	F102C	-	-	-	-	-	-	-	-
		SE	F102C	-	-	-	-	-	-	-	-
		SO	F102C	-	-	-	-	-	-	-	-
		SNPPS	F102C	-	-	-	-	-	-	-	-
		SNPPH	F102C	-	-	-	-	-	-	-	-
		SNPD	F102C	-	-	-	-	-	-	-	-
		SNPT	F102C	-	-	-	-	-	-	-	-
		DGU	F102C	-	-	-	-	-	-	-	-
		DGP	F102C	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		SNPP	F102C	-	-	-	-	-	-	-	-
		CAGW	F102C	-	-	-	-	-	-	-	-
		CAGE	F102C	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		CAEW	F102C	-	-	-	-	-	-	-	-
		CAEE	F102C	-	-	-	-	-	-	-	-
		CAGE	F102C	-	-	-	-	-	-	-	-
		Total Materials and Supplies		-	-	-	-	-	-	-	-
	163	Stores Expense Undistributed	F102C	-	-	-	-	-	-	-	-
	25318	Provo Working Capital Deposit	F102C	-	-	-	-	-	-	-	-

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
1330	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
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	104,297	16,878	3,249	1,239	1,135	2,943	1,329
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	611,558	123,062	9,194	3,910	1,175	24,434	13,285
1364												
1365	281	Accum Deferred Income Taxes	F104C	-	-	-	-	-	-	-	-
1366												
1367	282	Accum Deferred Income Taxes	F104C	(1,750,974)	(1,354,899)	(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	34,734	27,639	4,473	861	328	301	780	352
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		(1,719,128)	(1,329,494)	(279,613)	(15,044)	(6,818)	193	(56,717)	(31,635)
1379												
1380												
1381	283	Accum Deferred Income Taxes	F104C	(282)	(219)	(46)	(3)	(1)	(0)	(9)	(5)
1382		SG/CAGW	F104C	-	-	-	-	-	-	-	-
1383		SE	F104C	-	-	-	-	-	-	-	-
1384		SO	F138C	(5,341)	(4,250)	(688)	(132)	(50)	(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		(8,801)	(6,928)	(1,248)	(164)	(65)	(46)	(233)	(117)
1391												
1392	255	Accum Investment Tax Credit	F104C	-	-	-	-	-	-	-	-
1393	TOTAL RATE BASE DEDUCTIONS			(1,349,702)	(909,580)	(215,743)	(161,315)	(2,973)	1,322	(42,821)	(18,592)
1394												
1395						ACCUMULATED DEPRECIATION						
1396						GENERATION PLANT						
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							
108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-		
					DISTRIBUTION PLANT							
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-		
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-		
108362	Station Equipment	F120	-	-	-	-	-	-	-	-		
Distribution - METER - Unbundled												
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		
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-		
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-		
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-		
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-		
108368	Line Transformers	F125	-	-	-	-	-	-	-	-		
108369	Services	F126	-	-	-	-	-	-	-	-		
108370	Meters	F127	-	-	-	-	-	-	-	-		
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-		
108372	Leased Property	F129	-	-	-	-	-	-	-	-		
108373	Street Lights	F130	-	-	-	-	-	-	-	-		
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-		
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-		
108D	Unclassified Dist Sub - Acct 300	F102C	-	-	-	-	-	-	-	-		
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-		
					GENERAL PLANT							
108GP	General Plant Accumulated Depr											
	S	F107C	-	-	-	-	-	-	-	-		
	SG-P	F105C	-	-	-	-	-	-	-	-		
	SG-U	F105C	-	-	-	-	-	-	-	-		
	CAGW	F105C	-	-	-	-	-	-	-	-		
	CN	F42	(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)		
	SO	F102C	-	-	-	-	-	-	-	-		
	SE	F10	-	-	-	-	-	-	-	-		
	JBG	F105C	-	-	-	-	-	-	-	-		
	CAGE	F105C	-	-	-	-	-	-	-	-		
	CAGE	F105C	-	-	-	-	-	-	-	-		
	Total General Plant Accumulated Depr		(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)		

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			(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
1491												
1492												
1493	TOTAL ACCUM DEPR - PLANT IN SERVICE			(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
1494												
1495												
1496								ACCUMULATED AMORTIZATION				
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	(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
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		(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
1528												
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530												
1531												
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)

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		17,383,597	8,296,492	2,537,820	3,253,507	1,204,086	1,348,701	683,565	59,426
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
16		Depreciation Expense		-	-	-	-	-	-	-	-
17		Amortization Expense		-	-	-	-	-	-	-	-
18		Taxes Other Than Income		-	-	-	-	-	-	-	-
19		Income Taxes - Federal		458,338	220,264	64,171	83,634	32,269	37,753	18,649	1,597
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		-	-	-	-	-	-	-	-
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-
24											
25		Total Operating Expenses		15,655,420	7,523,618	2,191,900	2,856,650	1,102,187	1,289,497	637,006	54,562
26											
27		Operating Revenue For Return		1,728,178	772,874	345,920	396,857	101,899	59,204	46,559	4,864
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	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
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	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
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	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
57											
58											
59		Return On Rate Base		5.78%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.60%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

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			29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
80												
81												
82		Return On Ratebase ($$)		5.77%	1,724,354	828,675	241,422	314,648	121,402	142,036	70,162	6,009
83		Operating & Maintenance Expense			15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
84		Bad Debt to Produce ROR		F80	-	-	-	-	-	-	-	-
85		Depreciation Expense			-	-	-	-	-	-	-	-
86		Amortization Expense			-	-	-	-	-	-	-	-
87		Taxes Other Than Income			-	-	-	-	-	-	-	-
88		Federal Income Taxes			458,338	220,264	64,171	83,634	32,269	37,753	18,649	1,597
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			(278,911)	(123,056)	(34,966)	(57,082)	(22,596)	(30,293)	(10,573)	(344)
96												
97		Total Revenue Requirements			17,100,863	8,229,237	2,398,356	3,114,216	1,200,993	1,401,240	696,595	60,227
98		Operating Revenues			17,104,687	8,173,436	2,502,854	3,196,424	1,181,491	1,318,408	672,992	59,082
99												
100		Increase / (Decrease) Required to										
101		Earn Equal Rates of Return			(3,824)	55,801	(104,498)	(82,209)	19,502	82,832	23,603	1,145
102												
103		Existing Revenues			17,104,687	8,173,436	2,502,854	3,196,424	1,181,491	1,318,408	672,992	59,082
104			check		-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)										
106		Over Existing Rates To										
107		Equal Authorized RoE & RoR			-0.02%	0.68%	-4.18%	-2.57%	1.65%	6.28%	3.51%	1.94%

Common - Total - Unbundled

		A	B	WCA Method		ELECTRIC REVENUES							
				0		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
120		440	Residential Sales	A		8,173,436	8,173,436	-	-	-	-	-	-
121													
122		442	Commercial & Industrial Sales	A		7,690,678	-	2,502,854	3,196,424	-	1,318,408	672,992	-
123			Interruptible Demand	F10		-	-	-	-	-	-	-	-
124			Interruptible Energy	F10		-	-	-	-	-	-	-	-
125						7,690,678	-	2,502,854	3,196,424	-	1,318,408	672,992	-
126													
127		444	Public Street & Highway Lighting	A		1,240,573	-	-	-	1,181,491	-	-	59,082
128													
129		445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130													
131		448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132			Demand	F10		-	-	-	-	-	-	-	-
133						-	-	-	-	-	-	-	-
134													
135		Total Sales to Ultimate Customers				17,104,687	8,173,436	2,502,854	3,196,424	1,181,491	1,318,408	672,992	59,082
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		F140Co		12,928	6,213	1,810	2,359	910	1,065	526	45
149													
150		AGA Revenue		A	-	-	-	-	-	-	-	-	-
151													
152		Autopay Bill Credit		F40	-	-	-	-	-	-	-	-	-
153													
154		Paperless Bill Credit		F40	-	-	-	-	-	-	-	-	-
155													
156													
157		Total Sales from Electricity				17,117,614	8,179,649	2,504,664	3,198,783	1,182,401	1,319,473	673,518	59,127
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		-	-	-	-	-	-	-	-
167						-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-
176						-	-	-	-	-	-	-	-
177													

178	456	Other Electric Revenue	A	1.00	265,774	116,756	33,129	54,679	21,668	29,204	10,040	298
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					265,983	116,843	33,156	54,724	21,686	29,228	10,047	299
189												
190	Total Other Electric Operating Revenues				265,983	116,843	33,156	54,724	21,686	29,228	10,047	299
191												
192	Total Electric Operating Revenues				17,383,597	8,296,492	2,537,820	3,253,507	1,204,086	1,348,701	683,565	59,426
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	Distribution - METER - Unbundled											
210								STEAM POWER GENERATION				
211												
212	A	B	C		D	E	F	G	H	I	J	K
	FERC		COS		Washington Jurisdiction	Residential	Small General Service	Large General Service < 1,000 kW	Large General Service > 1,000 kW	Large General Dedicated Facilities	Agricultural Pumping	Street & Area Lighting Sch. 15, 51-54,
213	ACCT	DESCRIPTION	Factor		Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	57
214	500	Operation Suprvn & Engineering	F10		-	-	-	-	-	-	-	-
		JBG	F10		-	-	-	-	-	-	-	-
216		CAGW	F10		-	-	-	-	-	-	-	-
217		Total 500			-	-	-	-	-	-	-	-
218												
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												

237	502	Steam Expenses	F10	-	-	-	-	-	-	-	-		
238		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-		
239		JBG	F10	-	-	-	-	-	-	-	-		
240		Total 502		-	-	-	-	-	-	-	-		
241													
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-		
243													
244	503NPC	Steam From Other Sources-NPC											
245		S	F30	-	-	-	-	-	-	-	-		
246		SE	F30	-	-	-	-	-	-	-	-		
247		CAEE	F30	-	-	-	-	-	-	-	-		
248		Total Steam From Other Sources		-	-	-	-	-	-	-	-		
249													
250	505	Electric Expenses	F10	-	-	-	-	-	-	-	-		
251		JBG	F10	-	-	-	-	-	-	-	-		
252		Total 505		-	-	-	-	-	-	-	-		
253													
254	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-		
255		SE	F10	-	-	-	-	-	-	-	-		
256		JBG	F10	-	-	-	-	-	-	-	-		
257		Total 506		-	-	-	-	-	-	-	-		
258													
259	507	Rents	F10	-	-	-	-	-	-	-	-		
260		CAGW	F10	-	-	-	-	-	-	-	-		
261		CAGE	F10	-	-	-	-	-	-	-	-		
262		JBG	F10	-	-	-	-	-	-	-	-		
263		CAGE	F10	-	-	-	-	-	-	-	-		
264		Total 507		-	-	-	-	-	-	-	-		
265													
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													

					NUCLEAR POWER GENERATION							
517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
519	Coolants and Water	F10	-	-	-	-	-	-	-	-
520	Steam Expenses	F10	-	-	-	-	-	-	-	-
523	Electric Expenses	F10	-	-	-	-	-	-	-	-
524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
Total Nuclear Power Generation			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

HYDRAULIC POWER GENERATION

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
535	Operation Super & Engineering									
	DGP	F10	-	-	-	-	-	-	-	-
	CN	F10	-	-	-	-	-	-	-	-
	SG	F10	-	-	-	-	-	-	-	-
	SG-P	F10	-	-	-	-	-	-	-	-
	SG-U	F10	-	-	-	-	-	-	-	-
536	Water For Power	F10	-	-	-	-	-	-	-	-
537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
538	Electric Expenses	F10	-	-	-	-	-	-	-	-
539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
545	Maint of Misc. Hydro Plant	F10								
	SG	F10	-	-	-	-	-	-	-	-
	SG-P	F10	-	-	-	-	-	-	-	-
	SG-U	F10	-	-	-	-	-	-	-	-
	CAGW	F10	-	-	-	-	-	-	-	-
	CAGE	F10	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation			-	-	-	-	-	-	-	-

				OTHER POWER GENERATION									
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													
393	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-		
394													
395	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-		
396		CAGW	F10	-	-	-	-	-	-	-	-		
397		Total 553		-	-	-	-	-	-	-	-		
398													
399	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-		
400		CAGW	F10	-	-	-	-	-	-	-	-		
401		Total 554		-	-	-	-	-	-	-	-		
402													
403	Total Other Power Generation			-	-	-	-	-	-	-	-		
404													
405													
406					OTHER POWER SUPPLY								
407													
408													
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-		
410		SG	F10	-	-	-	-	-	-	-	-		
411		SE	F10	-	-	-	-	-	-	-	-		
412													
413	555NPC	Purchased Power-NPC											
414		CAGW	F30	-	-	-	-	-	-	-	-		
415		CAEW	F30	-	-	-	-	-	-	-	-		
416		DGP	F30	-	-	-	-	-	-	-	-		
417		DGP	F30	-	-	-	-	-	-	-	-		
418		Total 555		-	-	-	-	-	-	-	-		
419													
420													
421	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-		
422													
423	557	Other Expenses	F10	-	-	-	-	-	-	-	-		
424													
425													
426	Embedded Cost Differentials												
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-		
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-		
		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-		
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-		
433				-	-	-	-	-	-	-	-		
434													
435	Total Other Power Supply			-	-	-	-	-	-	-	-		
436													
437	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-		
438													

Distribution - METER - Unbundled

	A	B	C	TRANSMISSION EXPENSE							
				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
444	560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
446	561	Load Dispatching	F12	-	-	-	-	-	-	-	-
448	562	Station Expense	F12	-	-	-	-	-	-	-	-
450	563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
452	564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
454	565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
456	565NPC	Transmission of Electricity by Others-NPC									
457		CAGW	F12	-	-	-	-	-	-	-	-
458		SE	F12	-	-	-	-	-	-	-	-
459		SE	F12	-	-	-	-	-	-	-	-
460				-	-	-	-	-	-	-	-
462	566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
464	567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
466	568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
468	569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
470	570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
472	571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
474	572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
476	573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
479	TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

A	B	C	DISTRIBUTION EXPENSE							
			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	-	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-

537												
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	Distribution - METER - Unbundled											
553												
554	A	B	C	D	E	F	G	H	I	J	K	
555	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	
556	907	Supervision	F40	-	-	-	-	-	-	-	-	
557												
558	908	Customer Assistance	F40	-	-	-	-	-	-	-	-	
559												
560	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	
561												
562	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	
563												
564	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-	
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	(545)	(263)	(76)	(99)	(38)	(45)	(23)	(2)	
585		Customer - System	F42	-	-	-	-	-	-	-	-	
586		System Overheads	F102Co	5,341,481	2,580,302	742,738	966,477	375,108	436,753	221,569	18,534	
587		Administrative & General Salaries		5,340,935	2,580,038	742,662	966,378	375,070	436,709	221,546	18,532	
588												
589	921	Office Supplies & expenses	F102Co	44,744	21,614	6,222	8,096	3,142	3,659	1,856	155	
590		Customer - System	F42	6,415	4,964	1,039	58	26	0	210	117	
591		System Overheads	F102Co	1,126,191	544,028	156,598	203,771	79,087	92,085	46,715	3,908	
592		Office Supplies & expenses		1,177,350	570,606	163,859	211,925	82,256	95,744	48,782	4,180	

CUSTOMER ACCOUNTS EXPENSE

CUSTOMER SERVICE EXPENSE

SALES EXPENSE

ADMINISTRATION & GENERAL EXPENSE

593											
594	922	A&G Expenses Transferred	F102Co	(2,832,938)	(1,368,504)	(393,923)	(512,586)	(198,945)	(231,639)	(117,512)	(9,830)
595											
596	923	Outside Services	F102Co	15,404	7,441	2,142	2,787	1,082	1,260	639	53
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	1,022,265	294,258	382,899	148,611	173,033	87,781	7,343
599		JBG	F102Co	-	-	-	-	-	-	-	-
600		System Overheads	F102Co	-	-	-	-	-	-	-	-
601		Outside Services		2,307,669	1,165,952	324,920	387,283	150,410	174,304	94,192	10,608
602											
603	924	Property Insurance									
604		S	F102Co	1,254,352	605,938	174,419	226,960	88,088	102,564	52,031	4,352
605		CAGW	F102Co	-	-	-	-	-	-	-	-
606		SO	F102Co	283,540	136,969	39,426	51,303	19,912	23,184	11,761	984
607											
608	925	Injuries & Damages	F102Co	4,430,609	2,140,288	616,080	801,666	311,142	362,275	183,785	15,374
609		Injuries & Damages	F102Co	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F138Co	8,036,072	3,861,944	1,125,123	1,466,345	565,763	661,910	326,981	28,007
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)	(4,354,907)	(1,268,741)	(1,653,518)	(637,980)	(746,400)	(368,719)	(31,582)
619											
620	930	Misc General Expenses									
621		Situs	F138Co	18,887	9,077	2,644	3,446	1,330	1,556	768	66
622		Customer	F138Co	-	-	-	-	-	-	-	-
623		Labor	F138Co	145,528	69,937	20,375	26,555	10,246	11,987	5,921	507
624		Labor	F138Co	-	-	-	-	-	-	-	-
625		Customer	F138Co	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102Co	14,130	6,826	1,965	2,557	992	1,155	586	49
628											
629	935	Maintenance of General Plant	F108	1,902,265	933,072	265,604	336,844	130,260	149,997	79,485	7,001
630											
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
632											
633											
634	TOTAL O & M EXPENSE			15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
635											
636	Distribution - METER - Unbundled						DEPRECIATION EXPENSE				
637											
638	A	B	C	D	E	F	G	H	I	J	K
639	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
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	-	-	-	-	-	-	-	-

655														
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	F107Co	-	-	-	-	-	-	-	-			
674		DGP	F105Co	-	-	-	-	-	-	-	-			
675		DGU	F105Co	-	-	-	-	-	-	-	-			
676		SE	F10	-	-	-	-	-	-	-	-			
677		CN	F42	-	-	-	-	-	-	-	-			
678		SG/CAGW/CAGE	F105Co	-	-	-	-	-	-	-	-			
679		SO	F102Co	-	-	-	-	-	-	-	-			
680		CAEW	F105Co	-	-	-	-	-	-	-	-			
681		JBG	F105Co	-	-	-	-	-	-	-	-			
682		JBE	F10	-	-	-	-	-	-	-	-			
683		Total General Expense		-	-	-	-	-	-	-	-			
684														
685	403GV0	General Vehicles	F105Co	-	-	-	-	-	-	-	-			
686														
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-			
688														
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-			
690														
691														
692	TOTAL DEPRECIATION EXPENSE			-	-	-	-	-	-	-	-			
693														
694								AMORTIZATION EXPENSE						
695														
696														
697	404CLG	Amort of LT Plant - Cap. Lease Gen												
698		S	F12	-	-	-	-	-	-	-	-			
699		SG/CAGW	F10	-	-	-	-	-	-	-	-			
700		SO	F102Co	-	-	-	-	-	-	-	-			
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		-	-	-	-	-	-	-	-			
706														
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-			
708														
709	404IP	Amort of LT Plant - Intangible Plant												
710		S	F107Co	-	-	-	-	-	-	-	-			
711		SE	F10	-	-	-	-	-	-	-	-			
712		SG	F105Co	-	-	-	-	-	-	-	-			
713		SO	F102Co	-	-	-	-	-	-	-	-			
714		CN	F42	-	-	-	-	-	-	-	-			
715		SG-P	F10	-	-	-	-	-	-	-	-			
716		SG-U	F10	-	-	-	-	-	-	-	-			
717		DGP	F10	-	-	-	-	-	-	-	-			
718		CAGE	F105Co	-	-	-	-	-	-	-	-			
719		CAGE	F105Co	-	-	-	-	-	-	-	-			
720		CAGW	F105Co	-	-	-	-	-	-	-	-			
721		CAGE	F105Co	-	-	-	-	-	-	-	-			
722		JBG	F105Co	-	-	-	-	-	-	-	-			
723		CAEW	F10	-	-	-	-	-	-	-	-			
724		CAEE	F10	-	-	-	-	-	-	-	-			
725		DGU	F10	-	-	-	-	-	-	-	-			
726		Total Amort. Intangible Plant		-	-	-	-	-	-	-	-			
727														

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,	F110	-	-	-	-	-	-	-	-
	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	458,338	220,264	64,171	83,634	32,269	37,753	18,649	1,597
	TOTAL OPERATING EXPENSES			15,655,420	7,523,618	2,191,900	2,856,650	1,102,187	1,289,497	637,006	54,562

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				STEAM GENERATION PLANT							
	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
792	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
793			F10	-	-	-	-	-	-	-	-
794		JBG	F10	-	-	-	-	-	-	-	-
795		Total 310		-	-	-	-	-	-	-	-
796											
797	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
798			F10	-	-	-	-	-	-	-	-
799		JBG	F10	-	-	-	-	-	-	-	-
800		Total 311		-	-	-	-	-	-	-	-
801											
802	312	Boiler Plant Equipment									
803		SG	F10	-	-	-	-	-	-	-	-
804		S	F10	-	-	-	-	-	-	-	-
805		CAGW	F10	-	-	-	-	-	-	-	-
806		JBG	F10	-	-	-	-	-	-	-	-
807		Total 312		-	-	-	-	-	-	-	-
808											
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
810			F10	-	-	-	-	-	-	-	-
811		JBG	F10	-	-	-	-	-	-	-	-
812		Total 314		-	-	-	-	-	-	-	-
813											
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
816		JBG	F10	-	-	-	-	-	-	-	-
817		Total 316		-	-	-	-	-	-	-	-
818											
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
821		JBG	F10	-	-	-	-	-	-	-	-
822		Total 316		-	-	-	-	-	-	-	-
823											
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
825											
826											
827											
828	Total Steam Generation Plant			-	-	-	-	-	-	-	-
829											

830													
831					NUCLEAR GENERATION								
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					HYDRAULIC GENERATION PLANT								
852													
853													
854	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-		
855													
856	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-		
857													
858	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-		
859													
860	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-		
861													
862	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-		
863													
864	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-		
865													
866	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-		
867													
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-		
869													
870	Total Hydraulic Plant			-	-	-	-	-	-	-	-		
871													

Distribution - METER - Unbundled

	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
340		Land and Land Rights	F10	-	-	-	-	-	-	-	-
		Total 340		-	-	-	-	-	-	-	-
341		Structures and Improvements	F10	-	-	-	-	-	-	-	-
		Total 341		-	-	-	-	-	-	-	-
342		Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
		Total 342		-	-	-	-	-	-	-	-
343		Prime Movers	F10	-	-	-	-	-	-	-	-
		Total 343		-	-	-	-	-	-	-	-
344		Generators	F10	-	-	-	-	-	-	-	-
		Total 344		-	-	-	-	-	-	-	-
345		Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
		Total 345		-	-	-	-	-	-	-	-
346		Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
O00		Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
Total Other Generation Plant				-	-	-	-	-	-	-	-
Experimental Plant											
103		Experimental Plant	F10	-	-	-	-	-	-	-	-
TOTAL GENERATION PLANT				-	-	-	-	-	-	-	-
							TRANSMISSION PLANT				
350		Land and Land Rights									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
352		Structures and Improvements									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
353		Station Equipment									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
354		Towers and Fixtures									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
355		Poles and Fixtures									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
356		Overhead Conductors									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
357		Underground Conduit									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
358		Underground Conductors									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
359		Roads and Trails									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
T00		Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-

943	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-
944													
945	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-
946	Distribution - METER - Unbundled							DISTRIBUTION PLANT					
947	A	B	C		D	E	F	G	H	I	J	K
948	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
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													
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													

Distribution - METER - Unbundled

	A	B	C	GENERAL PLANT							
				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	F107Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F105Co	-	-	-	-	-	-	-	-
		SG	F105Co	-	-	-	-	-	-	-	-
		CAGW	F105Co	-	-	-	-	-	-	-	-
		CAGE	F105Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		Total Land & Land Rights		-	-	-	-	-	-	-	-
390		Structures and Improvements									
		S	F107Co	-	-	-	-	-	-	-	-
		CAEE	F105Co	-	-	-	-	-	-	-	-
		SE	F105Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
		CAGW	F105Co	-	-	-	-	-	-	-	-
		CAGE	F105Co	-	-	-	-	-	-	-	-
		JBG	F105Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		Total Structures and Improvements		-	-	-	-	-	-	-	-
391		Office Furniture & Equipment									
		S	F107Co	-	-	-	-	-	-	-	-
		DGP	F105Co	-	-	-	-	-	-	-	-
		DGU	F105Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SG	F105Co	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		CAGW	F105Co	-	-	-	-	-	-	-	-
		CAGE	F105Co	-	-	-	-	-	-	-	-
		JBG	F105Co	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		CAEE	F105Co	-	-	-	-	-	-	-	-
		CAGE	F105Co	-	-	-	-	-	-	-	-
		CAGE	F105Co	-	-	-	-	-	-	-	-
		Total Office Furniture & Equipment		-	-	-	-	-	-	-	-
392		Transportation Equipment									
		S	F107Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SG	F105Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F105Co	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		DGP	F105Co	-	-	-	-	-	-	-	-
		CAGW	F105Co	-	-	-	-	-	-	-	-
		CAGE	F105Co	-	-	-	-	-	-	-	-
		JBG	F105Co	-	-	-	-	-	-	-	-
		CAEW	F105Co	-	-	-	-	-	-	-	-
		CAEE	F105Co	-	-	-	-	-	-	-	-
		CAGE	F105Co	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
		Total Transportation Equipment		-	-	-	-	-	-	-	-

1073	393	Stores Equipment											
1074		S	F107Co	-	-	-	-	-	-	-	-		
1075		DGP	F105Co	-	-	-	-	-	-	-	-		
1076		DGU	F105Co	-	-	-	-	-	-	-	-		
1077		SO	F102Co	-	-	-	-	-	-	-	-		
1078		SG	F105Co	-	-	-	-	-	-	-	-		
1079		CAGW	F105Co	-	-	-	-	-	-	-	-		
1080		CAGE	F105Co	-	-	-	-	-	-	-	-		
1081		JBG	F105Co	-	-	-	-	-	-	-	-		
1082		CAGE	F105Co	-	-	-	-	-	-	-	-		
1083		Total Stores Equipment		-	-	-	-	-	-	-	-		
1084													
1085	394	Tools, Shop & Garage Equipment											
1086		S	F107Co	-	-	-	-	-	-	-	-		
1087		DGP	F105Co	-	-	-	-	-	-	-	-		
1088		SG	F105Co	-	-	-	-	-	-	-	-		
1089		SO	F102Co	-	-	-	-	-	-	-	-		
1090		SE	F10	-	-	-	-	-	-	-	-		
1091		DGU	F105Co	-	-	-	-	-	-	-	-		
1092		CAGW	F105Co	-	-	-	-	-	-	-	-		
1093		CAGE	F105Co	-	-	-	-	-	-	-	-		
1094		JBG	F105Co	-	-	-	-	-	-	-	-		
1095		CAEW	F105Co	-	-	-	-	-	-	-	-		
1096		CAEE	F105Co	-	-	-	-	-	-	-	-		
1097		CAGE	F105Co	-	-	-	-	-	-	-	-		
1098		CAGE	F102Co	-	-	-	-	-	-	-	-		
1099		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-		
1100													
1101	395	Laboratory Equipment											
1102		S	F107Co	-	-	-	-	-	-	-	-		
1103		DGP	F105Co	-	-	-	-	-	-	-	-		
1104		DGU	F105Co	-	-	-	-	-	-	-	-		
1105		SO	F102Co	-	-	-	-	-	-	-	-		
1106		SE	F10	-	-	-	-	-	-	-	-		
1107		SG	F105Co	-	-	-	-	-	-	-	-		
1108		CAGW	F105Co	-	-	-	-	-	-	-	-		
1109		CAGE	F105Co	-	-	-	-	-	-	-	-		
1110		JBG	F105Co	-	-	-	-	-	-	-	-		
1111		CAEW	F105Co	-	-	-	-	-	-	-	-		
1112		CAEE	F105Co	-	-	-	-	-	-	-	-		
1113		CAGE	F105Co	-	-	-	-	-	-	-	-		
1114		CAGE	F102Co	-	-	-	-	-	-	-	-		
1115		Total Laboratory Equipment		-	-	-	-	-	-	-	-		
1116													
1117	396	Power Operated Equipment											
1118		S	F107Co	-	-	-	-	-	-	-	-		
1119		DGP	F105Co	-	-	-	-	-	-	-	-		
1120		DGU	F105Co	-	-	-	-	-	-	-	-		
1121		SO	F102Co	-	-	-	-	-	-	-	-		
1122		SE	F10	-	-	-	-	-	-	-	-		
1123		SG	F105Co	-	-	-	-	-	-	-	-		
1124		CAGW	F105Co	-	-	-	-	-	-	-	-		
1125		CAGE	F105Co	-	-	-	-	-	-	-	-		
1126		JBG	F105Co	-	-	-	-	-	-	-	-		
1127		CAEW	F105Co	-	-	-	-	-	-	-	-		
1128		CAEE	F105Co	-	-	-	-	-	-	-	-		
1129		CAGE	F105Co	-	-	-	-	-	-	-	-		
1130		CAGE	F102Co	-	-	-	-	-	-	-	-		
1131		Total Power Operated Equipment		-	-	-	-	-	-	-	-		
1132													
1133	397	Communication Equipment											
1134		S	F107Co	-	-	-	-	-	-	-	-		
1135		SGP	F105Co	-	-	-	-	-	-	-	-		
1136		SGU	F105Co	-	-	-	-	-	-	-	-		
1137		SO	F102Co	-	-	-	-	-	-	-	-		
1138		CN	F42	-	-	-	-	-	-	-	-		
1139		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-		
1140		SE	F10	-	-	-	-	-	-	-	-		
1141		JBG	F105Co	-	-	-	-	-	-	-	-		
		CAGE	F105Co	-	-	-	-	-	-	-	-		
1143		CAGE	F105Co	-	-	-	-	-	-	-	-		
1144		Total Communication Equipment		-	-	-	-	-	-	-	-		
1145													

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
							GENERAL PLANT				
	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
	398	Misc. Equipment									
		S	F107Co	-	-	-	-	-	-	-	-
		SGP	F105Co	-	-	-	-	-	-	-	-
		SGU	F105Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		SG	F105Co	-	-	-	-	-	-	-	-
		JBG	F105Co	-	-	-	-	-	-	-	-
		Total Misc. Equipment		-	-	-	-	-	-	-	-
	399	Coal Mine	F10	-	-	-	-	-	-	-	-
	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
	390L	General Capital Lease									
		S	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SO-U	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease		-	-	-	-	-	-	-	-
	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
	G00	Unclassified Gen Plant - Acct 300	F102Co	-	-	-	-	-	-	-	-
	GV0	Unclassified Gen Veh - Acct 300	F102Co	-	-	-	-	-	-	-	-
	TOTAL GENERAL PLANT			-	-	-	-	-	-	-	-
							INTANGIBLE PLANT				
	301	Organization									
		S	F107Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
		Total Organization		-	-	-	-	-	-	-	-
	302	Franchise & Consent									
		S	F107Co	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
		DGP	F105Co	-	-	-	-	-	-	-	-
		DGU	F105Co	-	-	-	-	-	-	-	-
		Total Franchise & Consent		-	-	-	-	-	-	-	-
	303	Miscellaneous Intangible Plant									
		S	F107Co	-	-	-	-	-	-	-	-
		SG/CAGW	F105Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SE	F105Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F10	-	-	-	-	-	-	-	-
		DGP	F105Co	-	-	-	-	-	-	-	-
		JBG	F105Co	-	-	-	-	-	-	-	-
		Total Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-
	I00	Unclass Intangible Plant - Acct 300	F102Co	-	-	-	-	-	-	-	-
	TOTAL INTANGIBLE PLANT			-	-	-	-	-	-	-	-
	TOTAL ELECTRIC PLANT IN SERVICE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	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
	105	Plant Held For Future Use									
		S	F20	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		CAGE	F102	-	-	-	-	-	-	-	-
		CAEW	F102	-	-	-	-	-	-	-	-
		CAEE	F102	-	-	-	-	-	-	-	-
		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
	115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
	128	Pensions	F102Co	-	-	-	-	-	-	-	-
	124	Weatherization	F10	3,312	1,455	413	681	270	364	125	4
	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		CAEW	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-	-
		Total Fuel Stock		-	-	-	-	-	-	-	-
	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
	154	Materials and Supplies	F102Co	-	-	-	-	-	-	-	-
		SG	F102Co	-	-	-	-	-	-	-	-
		SE	F102Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SNPPS	F102Co	-	-	-	-	-	-	-	-
		SNPPH	F102Co	-	-	-	-	-	-	-	-
		SNPD	F102Co	-	-	-	-	-	-	-	-
		SNPT	F102Co	-	-	-	-	-	-	-	-
		DGU	F102Co	-	-	-	-	-	-	-	-
		DGP	F102Co	-	-	-	-	-	-	-	-
		JBE	F10	-	-	-	-	-	-	-	-
		SNPP	F102Co	-	-	-	-	-	-	-	-
		CAGW	F102Co	-	-	-	-	-	-	-	-
		CAGE	F102Co	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
		CAEW	F102Co	-	-	-	-	-	-	-	-
		CAEE	F102Co	-	-	-	-	-	-	-	-
		CAGE	F102Co	-	-	-	-	-	-	-	-
		Total Materials and Supplies		-	-	-	-	-	-	-	-
	163	Stores Expense Undistributed	F102Co	-	-	-	-	-	-	-	-
	25318	Provo Working Capital Deposit	F102Co	-	-	-	-	-	-	-	-

1282	165	Prepayments	F102Co	-	-	-	-	-	-	-	-		
1283		GPS	F42	-	-	-	-	-	-	-	-		
1284		SG	F102Co	-	-	-	-	-	-	-	-		
1285		SE	F102Co	-	-	-	-	-	-	-	-		
1286		SO	F102Co	-	-	-	-	-	-	-	-		
1287		Total Prepayments		-	-	-	-	-	-	-	-		
1288													
1289	182	Misc Regulatory Assets	F102Co	-	-	-	-	-	-	-	-		
1290		SG	F102Co	-	-	-	-	-	-	-	-		
1291		CAGE	F102Co	-	-	-	-	-	-	-	-		
1292		CAGE	F102Co	-	-	-	-	-	-	-	-		
1293		CAGW	F102Co	-	-	-	-	-	-	-	-		
1294		JBG	F102Co	-	-	-	-	-	-	-	-		
1295		SE	F102Co	-	-	-	-	-	-	-	-		
1296		CAEW	F102Co	-	-	-	-	-	-	-	-		
1297		CAEE	F10	-	-	-	-	-	-	-	-		
1298		SO	F102Co	-	-	-	-	-	-	-	-		
1299		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-		
1300													
1301	186	Misc Deferred Debits	F102Co	-	-	-	-	-	-	-	-		
1302		CAEW	F102Co	-	-	-	-	-	-	-	-		
1303		CAEE	F102Co	-	-	-	-	-	-	-	-		
1304		SG	F102Co	-	-	-	-	-	-	-	-		
1305		SO	F102Co	-	-	-	-	-	-	-	-		
1306		SE	F10	-	-	-	-	-	-	-	-		
1307		CAGW	F102Co	-	-	-	-	-	-	-	-		
		CAGE	F102Co	-	-	-	-	-	-	-	-		
		CAEW	F102Co	-	-	-	-	-	-	-	-		
		CAEE	F102Co	-	-	-	-	-	-	-	-		
		JBE	F102Co	-	-	-	-	-	-	-	-		
1312		EXCTAX	F102Co	-	-	-	-	-	-	-	-		
1313		Total Misc Deferred Debits		-	-	-	-	-	-	-	-		
1314													
1315	CWC	Cash Working Capital	F137Co	29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115		
1316													
1317	OWC	Other Working Capital	F137Co	-	-	-	-	-	-	-	-		
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			29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119		
1326													
1327	Distribution - METER - Unbundled												
1328													
1329	A	B	C	D	E	F	G	H	I	J	K		
1330	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		
1331													
1332	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-		
1333													
1334	2281	Accum Prov for Property Insurance	F102Co	-	-	-	-	-	-	-	-		
1335													
1336	2282	Accum Prov for Injuries & Damages	F102Co	-	-	-	-	-	-	-	-		
1337													
1338	2283	Accum Prov for Pension & Benefits	F102Co	-	-	-	-	-	-	-	-		
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	F104Co	-	-	-	-	-	-	-	-			
1354		SG/CAGW	F104Co	-	-	-	-	-	-	-	-			
1355		DOP	F138Co	-	-	-	-	-	-	-	-			
1356		CN	F104Co	-	-	-	-	-	-	-	-			
1357		BADDEBT	F42	-	-	-	-	-	-	-	-			
1358		JBG	F104Co	-	-	-	-	-	-	-	-			
1359		JBE	F104Co	-	-	-	-	-	-	-	-			
1360		SE/CAEW	F104Co	-	-	-	-	-	-	-	-			
1361		SNP	F104Co	-	-	-	-	-	-	-	-			
1362		SNPD	F104Co	-	-	-	-	-	-	-	-			
1363		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-			
1364														
1365	281	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-			
1366														
1367	282	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-			
1368			F104Co	-	-	-	-	-	-	-	-			
1369			F104Co	-	-	-	-	-	-	-	-			
1370			F104Co	-	-	-	-	-	-	-	-			
1371			F104Co	-	-	-	-	-	-	-	-			
1372		DITBAL	F104Co	-	-	-	-	-	-	-	-			
1373		DGP	F42	-	-	-	-	-	-	-	-			
1374		SO	F138Co	-	-	-	-	-	-	-	-			
1375		JBE	F104Co	-	-	-	-	-	-	-	-			
1376		SE	F104Co	-	-	-	-	-	-	-	-			
1377		SG	F104Co	-	-	-	-	-	-	-	-			
1378		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-			
1379														
1380														
1381	283	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-			
1382		SG/CAGW	F104Co	-	-	-	-	-	-	-	-			
1383		SE	F104Co	-	-	-	-	-	-	-	-			
1384		SO	F138Co	-	-	-	-	-	-	-	-			
1385		GPS	F104Co	-	-	-	-	-	-	-	-			
1386		SNP	F104Co	-	-	-	-	-	-	-	-			
1387		TROJD	F104Co	-	-	-	-	-	-	-	-			
1388		SNPD	F104Co	-	-	-	-	-	-	-	-			
1389		JBE	F104Co	-	-	-	-	-	-	-	-			
1390		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-			
1391														
1392	255	Accum Investment Tax Credit	F104Co	-	-	-	-	-	-	-	-			
1393	TOTAL RATE BASE DEDUCTIONS			-	-	-	-	-	-	-	-			
1394														
1395							ACCUMULATED DEPRECIATION							
1396							GENERATION PLANT							
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							
108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-		
					DISTRIBUTION PLANT							
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-		
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-		
108362	Station Equipment	F120	-	-	-	-	-	-	-	-		
Distribution - METER - Unbundled												
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		
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-		
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-		
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-		
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-		
108368	Line Transformers	F125	-	-	-	-	-	-	-	-		
108369	Services	F126	-	-	-	-	-	-	-	-		
108370	Meters	F127	-	-	-	-	-	-	-	-		
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-		
108372	Leased Property	F129	-	-	-	-	-	-	-	-		
108373	Street Lights	F130	-	-	-	-	-	-	-	-		
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-		
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-		
108D	Unclassified Dist Sub - Acct 300	F102Co	-	-	-	-	-	-	-	-		
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-		
					GENERAL PLANT							
108GP	General Plant Accumulated Depr											
	S	F107Co	-	-	-	-	-	-	-	-		
	SG-P	F105Co	-	-	-	-	-	-	-	-		
	SG-U	F105Co	-	-	-	-	-	-	-	-		
	CAGW	F105Co	-	-	-	-	-	-	-	-		
	CN	F42	-	-	-	-	-	-	-	-		
	SO	F102Co	-	-	-	-	-	-	-	-		
	SE	F10	-	-	-	-	-	-	-	-		
	JBG	F105Co	-	-	-	-	-	-	-	-		
	CAGE	F105Co	-	-	-	-	-	-	-	-		
	CAGE	F105Co	-	-	-	-	-	-	-	-		
	Total General Plant Accumulated Depr		-	-	-	-	-	-	-	-		

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							ACCUMULATED AMORTIZATION						
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			-	-	-	-	-	-	-	-		

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	P
COS Factor	DESCRIPTION	F10 Dmd / Eng Split		F10 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			0.47943	0.13727	0.18347	0.07176	0.08465	0.04045	0.00298	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			0.41738	0.13027	0.21447	0.08615	0.11320	0.03688	0.00164	1.00000000
F101D	Distribution Rate Base			0.61873	0.16063	0.11211	0.03901	0.01374	0.04890	0.00688	1.00000000
F101C	Retail Rate Base			0.92152	0.16513	(0.15428)	0.00684	0.00160	0.03435	0.02484	1.00000000
F101Co	Misc Rate Base			0.48057	0.14001	0.18247	0.07040	0.08237	0.04069	0.00348	1.00000000
F102	SGP - System Gross Plant			0.48307	0.13905	0.18094	0.07023	0.08177	0.04148	0.00347	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			0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F102C	SGTP - System Gross Retail Plant			0.48307	0.13905	0.18094	0.07023	0.08177	0.04148	0.00347	1.00000000
F102Co	SGDP - System Gross Misc Plant			0.48307	0.13905	0.18094	0.07023	0.08177	0.04148	0.00347	1.00000000
F104	SNP - System Net Plant			0.47821	0.13807	0.18336	0.07153	0.08506	0.04046	0.00330	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			0.61445	0.16590	0.11083	0.03798	0.01338	0.04910	0.00835	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			0.47821	0.13807	0.18336	0.07153	0.08506	0.04046	0.00330	1.00000000
F105	STP - System Prod & Trans Plant			0.42937	0.12721	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		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F105C	SGTP - System Gross Retail Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F105Co	SGDP - System Gross Misc Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	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		0.51041	0.14805	0.16545	0.06316	0.06420	0.04380	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		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F107C	SGTP - System Gross Retail Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F107Co	SGDP - System Gross Misc Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F108	SGP - System General Plant		0.49051	0.13963	0.17708	0.06848	0.07885	0.04178	0.00368	1.00000000
F110	SIP - System Intangible Plant		0.51730	0.13848	0.16018	0.06286	0.07719	0.03876	0.00523	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		0.51222	0.12951	0.17495	0.06673	0.06548	0.05030	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		0.67547	0.17612	0.07688	0.01067	0.00670	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		0.60550	0.15130	0.13286	0.04956	0.01763	0.03763	0.00553	1.00000000
F132	Account 364 + 365		0.60886	0.13918	0.15040	0.05737	-	0.04324	0.00095	1.00000000
F133	Account 366 + 367		0.69659	0.14005	0.09724	0.03709	-	0.02796	0.00107	1.00000000
F134	Account 364 + 365 + 369 (OH)		0.63279	0.15875	0.12558	0.04709	-	0.03502	0.00077	1.00000000
F135	Account 366 + 367 + 369 (UG)		0.68705	0.16170	0.09693	0.03423	-	0.01935	0.00074	1.00000000
F136	Account 902 + 903 + 904		0.79654	0.12676	0.02657	0.01039	0.00956	0.02099	0.00920	1.00000000
F137	Total O & M Expense		0.42491	0.13208	0.20831	0.08333	0.11257	0.03664	0.00215	1.00000000
F137G	Generation O & M Exp		0.39630	0.13033	0.22107	0.08887	0.12510	0.03672	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		0.60550	0.15130	0.13286	0.04956	0.01763	0.03763	0.00553	1.00000000
F137C	Retail O & M Exp (Customer)		0.79574	0.12877	0.02479	0.00945	0.00866	0.02246	0.01014	1.00000000
F137Co	Misc & Customer O & M Exp		0.48058	0.14001	0.18247	0.07040	0.08237	0.04069	0.00349	1.00000000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)		0.42209	0.13174	0.20959	0.08399	0.11409	0.03640	0.00210	1.00000000
F138G	Generation O & M Exp (less fuel & purchased power)		0.44419	0.12401	0.20399	0.08069	0.10815	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		0.60550	0.15130	0.13286	0.04956	0.01763	0.03763	0.00553	1.00000000
F138C	Retail O & M Exp (Customer)		0.79574	0.12877	0.02479	0.00945	0.00866	0.02246	0.01014	1.00000000
F138Co	Common O & M Exp		0.48058	0.14001	0.18247	0.07040	0.08237	0.04069	0.00349	1.00000000
F140	Revenue Requirement Before Rev Credits		0.44735	0.13456	0.19750	0.07842	0.10132	0.03813	0.00273	1.00000000
F140G	Revenue Requirement Before Rev Credits		0.40200	0.12959	0.21903	0.08789	0.12309	0.03686	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		0.59701	0.15632	0.12566	0.04543	0.02330	0.04527	0.00702	1.00000000
F140C	Revenue Requirement Before Rev Credits		0.80050	0.13472	0.01257	0.00868	0.00726	0.02434	0.01193	1.00000000
F140Co	Revenue Requirement Before Rev Credits		0.48058	0.14001	0.18247	0.07040	0.08237	0.04069	0.00349	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

	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	3,074,170	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	Residential														
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	3,074,370
3															
4	General Service														
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	Irrigation														
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	Street Lights														
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	Residential														
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	General Service														
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	Irrigation														
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	Street Lights														
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 Renenwables

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month : Peak Date: Peak Time:	COS Sch	Jul-21 6 Jan-00	Aug-21 16 Jan-00	Sep-21 9 Jan-00	Oct-21 4 Jan-00	Nov-21 24 Jan-00	Dec-21 28 Jan-00	Jan-22 5 Jan-00	Feb-22 25 Jan-00	Mar-22 9 Jan-00	Apr-22 22 Jan-00	May-22 26 Jan-00	Jun-22 27 Jan-00	Sum Of 12 CPs
1	Residential														
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	General Service														
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	Irrigation														
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	Street Lights														
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 Renenwables

	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	Residential														
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	General Service														
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	Irrigation														
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	Street Lights														
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	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	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								

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	Residential														
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	General Service														
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	Irrigation														
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	Street Lights														
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 16	Aug-21 11 16	Sep-21 08 17	Oct-21 12 7	Nov-21 22 18	Dec-21 28 18	Jan-22 04 9	Feb-22 23 8	Mar-22 10 7	Apr-22 14 7	May-22 26 15	Jun-22 27 16	Sum of 12 Dist Peaks	Avg of S/W Dist Peaks
1	Residential															
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	General Service															
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	Irrigation															
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	Street Lights															
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	Residential															
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	General Service															
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	Irrigation															
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	Street Lights															
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
12 Months Ending June 2022
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	Residential															
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	General Service															
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	Irrigation															
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	Street Lights															
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
Cost Of Service By Rate Schedule
State of Washington
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	Residential															
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	General Service															
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	Irrigation															
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	Street Lights															
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
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
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	Residential															
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	General Service															
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	Irrigation															
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	Street Lights															
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**

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

	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	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	Energy								
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
State of Washington
WCA
12 Months Ending June 2022
Energy Factor

	A	B	C
	Rate Schedules	**Voltage level**	**MWH @ Sales (Inc Unbilled)**
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**		**4,192,488**
	Sch 47 - partial requirements		1,689
	Total mWh including Sch 47		4,194,177

mWh by month @ INPUT		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
Residential														
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
General Service														
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
Irrigation														
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
Street Lights														
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**

mWh by month @ SALES		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
Residential														
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
General Service														
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
Irrigation														
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
Street Lights														
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
12 Months Ending June 2022
Weighted Customer Factors

	A	B	C	D	E	F	G	H	I	J
	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										
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
State of Washington
WCA
12 Months Ending June 2022
Weighted Customer Factors

	A	B	C	D	E	F	G	H
	Description		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)
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
State of Washington
WCA
12 Months Ending June 2022
Customer Advances Factor

REFILED April 19, 2023

	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	**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

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

	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	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

	A		B	C	D	E	F	G		
	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						
0 - 10 kW						
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
10 - 100 kW						
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
100 kW+						
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
0 - 10 kW	14,171	68.08%	$160.22	109.08	$1,120.77	763.06
10 - 100 kW	6,548	31.46%	$243.18	76.50	$2,362.85	743.32
100 kW+	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						
0 - 100 kW						
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
100 - 300 kW						
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
300 - 1000 kW						
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

Line	Load Class	(A) Standard	(B) Installed Cost	(C) Percent Use	(D) Total Installed Cost / Service
	Residential				
1	Small Load	DM221A	$118.00	38.15%	$45.01
2	All Electric	DM221E	$152.00	61.85%	$94.02
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

Line	(A) Load Class	(B) Service Conductor	(C) Installed Cost	(D) Residental Percent Use	(E) Schedule 24 Percent Use	(F) 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**	**-**

50 - 100 kW						
1 Phase O/H	2 - 4/0 Triplex	$2,253.00	-	67.33%	27.04%	
1 Phase U/G	2 - 4/0 Triplex	$1,729.00	-	32.67%	72.96%	
Weighted Cost per Service			**-**	**$2,081.81**	**$1,870.69**	
3 Phase O/H	2-4/0 Quadruplex	$2,641.00	-	67.33%	27.04%	
3 Phase U/G	2-4/0 Quadruplex	$2,432.00	-	32.67%	72.96%	
Weighted Cost per Service			**-**	**$2,572.72**	**$2,488.51**	
100-300 kW						
1 Phase O/H	3-500 & 350N	$4,035.00	-	67.33%	27.04%	
1 Phase U/G	3-750 & 500N	$4,936.00	-	32.67%	72.96%	
Weighted Cost per Service			**-**	**$4,329.35**	**$4,692.37**	
3 Phase O/H	3-4/0 Quadruplex	$4,720.00	-	67.33%	27.04%	
3 Phase U/G	4-350 Quadruplex	$4,948.00	-	32.67%	72.96%	
Weighted Cost per Service			**-**	**$4,794.49**	**$4,886.35**	
300-1000 kW						
3 Phase O/H (sec)	3-750 kcmil Quad	$10,113.00	-	-	27.04%	
3 Phase U/G (sec)	4-750 kcmil Quad	$8,521.00	-	-	72.96%	
Weighted Cost per Service			**-**	**-**	**$8,951.47**	
1000 kW and Over						
3 Phase U/G (sec)	12-1000 kcmil Quad	$29,015.00				

Overhead % =		Residential	Schedule 24	Schedule 36	Schedule 48
% of Overhead Which Are Small Load=		28.90%			
% of Overhead Which Are All Electric=		37.51%			
Total % Overhead		66.41%	67.33%	27.04%	17.65%
Account 369 - Overhead	52,270,773	38,401,277	12,655,015	1,040,609	173,873
Underground % =					
% of Underground Which Are Small Load=		9.25%			
% of Underground Which Are All Electric=		24.34%			
Total % Underground		33.59%	32.67%	72.96%	82.35%
Account 369 - Underground	29,183,621	19,424,018	6,140,379	2,807,818	811,406

Uncollectables Factor (F80)

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

	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	**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									
14	**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 2019

Revenues

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

Line	A Customer Classes	B	C Residential Schedule 16	D Small General Service Schedule 24	E Large General Service < 1,000 kW Schedule 36	F Large General Service > 1,000 kW Schedule 48	G Large General Dedicated Facilities Schedule 48	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15, 51-54, 57	L 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

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

Line	A Customer Classes	B Residential Schedule 16	C Small General Service Schedule 24	D Large General Service < 1,000 kW Schedule 36	E Large General Service > 1,000 kW Schedule 48	F Large General Dedicated Facilities Schedule 48	G Agricultural Pumping Schedule 40	H Street & Area Lighting Sch. 15, 51-54, 57	I Total Firm Revenues
1	**Firm Revenues**								
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	**AGA Revenues**								
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	**Autopay Bill Credit**								
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	**Paperless Bill Credit**								
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

Line	A Customer Classes		B Total	C Residential Schedule 16	D Small General Service Schedule 24	E Large General Service < 1,000 kW Schedule 36	F Large General Service > 1,000 kW Schedule 48	G Large General Dedicated Facilities Schedule 48	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15, 51-54, 57
		Jim Bridger Generation Demand								
450	Forfeited Discounts & Int									
	257 Residential Discounts		(653)	(642)	(11)	-	-	-	-	(0)
	258 Commercial Discounts		(194)	-	(72)	(102)	(20)	-	-	(0)
	259 Industrial Discounts		(37)	-	(1)	(4)	(8)	(18)	(7)	(0)
	260 Other Discounts		-	-	-	-	-	-	-	-
	Total Account 450		**(884)**	**(642)**	**(83)**	**(106)**	**(28)**	**(18)**	**(7)**	**(1)**
451	Misc. Service Revenues									
	70 Returned Checks	F40	40,677	32,055	6,025	310	19	0	1,488	779
	72 Misc. Service Revenue	F40	85,596	67,453	12,678	652	40	1	3,131	1,640
	73 Temp. Service Connect	F40	39,718	31,299	5,883	303	19	0	1,453	761
	145 Connect Fee	F40	-	-	-	-	-	-	-	-
	146 Reconnect Fee	F40	2,982	2,350	442	23	1	0	109	57
	Total Account 451		**168,973**	**133,158**	**25,027**	**1,287**	**80**	**1**	**6,181**	**3,238**
454	Rent From Electric Prop									
	75 All Other	F20	915,932	461,376	116,651	157,581	60,108	74,182	45,304	731
	76 Temp Service Connect	F40	-	-	-	-	-	-	-	-
	Total Account 454		**915,932**	**461,376**	**116,651**	**157,581**	**60,108**	**74,182**	**45,304**	**731**
456	Other Electric Revenues									
	79 Other Electric Revenues	F10	265,774	116,756	33,129	54,679	21,668	29,204	10,040	298
	163 Billing Services	F40	-	-	-	-	-	-	-	-
	Total Account 456		**Error**	**116,756**	**33,129**	**54,679**	**21,668**	**29,204**	**10,040**	**298**

			305 Report *Jun 2022*		JAM Data	check	
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%	265,774		
	Billing Services	F40	-	0.00%	-		
	Total Account 456		775,335	100.00%	**265,774**	(0)	

STATE SPECIFIC REVENUE CREDIT	**Description**	**Amount**
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

	A	B	C	D	E	F	G	H	I
					Demand		Customer		Meters
Line	FERC Account	Total Distribution Investment	St Lighting	Schedule 48 Ded Facilities	Primary	Secondary	Primary	Secondary	
1	360	2,253,569	-	-	2,253,569	-	-	-	-
2	361	9,139,025	-	-	9,139,025	-	-	-	-
3	362	92,920,006	-	6,084,299	86,835,708	-	-	-	-
4	364	130,091,585	-	-	114,395,926	15,695,658	-	-	-
5	365	92,504,909	-	-	64,432,326	28,072,583	-	-	-
6	366	25,121,389	-	-	12,438,381	12,683,009	-	-	-
7	367	40,533,867	-	-	21,665,807	18,868,061	-	-	-
8	368	134,087,822	-	-	-	134,087,822	-	-	-
9	369	81,454,395	-	-	-	-	-	81,454,395	-
10	370	16,546,936	-	110,789	-	-	-	-	16,436,147
11	371	567,697	567,697	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-
13	373	4,359,303	4,359,303	-	-	-	-	-	-
14									
15	TOTAL	629,580,503	4,926,999	6,195,088	311,160,741	209,407,133	-	81,454,395	16,436,147

Exh. RMM-5
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Renewable Future Peak Credit Calculation

March 2023 (REFILED April 19, 2023)

PacifiCorp
State of Washington
Classification of Fixed Generation Costs

	Lithium-Ion Battery, 50 MW, 200 MWh		
1	Fixed Cost per kW-year[1]	$223.65	
2	Cost per MWh to Charge[2]	$75.83	
3	Hours of Operation	12	
4	Storage Efficiency[2]	85%	
5	Total Cost of Charging	$1.07	Line 2 / 1000 / Line 4 X Line 3
6	Total Cost 1 kW-year, 12 Hours	$224.72	Line 1 + Line 5
	Medicine Bow, WY, 200 MW Wind, CF: 43.6% (100%PTC)		
7	Fixed Cost per kW-year[3]	$120.28	
8	Average Output Requirement @ 65.0% Load Factor[4]	5,694	8,760 X 85.4%
9	Output @ 43.6% Capacity Factor[3]	3,819	8,760 X 43.6%
10	Total kW Capacity Required	1.49	Line 8 / Line 9
11	Total Fixed Costs	$179.32	Line 7 X Line 10
12	Demand Related Cost @ 30% Capacity Contribution[5]	$100.03	Line 10 X 30% X Line 1
13	Total Energy Related Cost	$79.29	Line 11 - Line 12
14	Demand Component	74%	Line 6 / (Line 6 + Line 13)
15	Energy Component	26%	100% - Line 14

Footnotes -

1 - See page 177 of PacifiCorp's 2021 Integrated Resource Plan, Volume I.

2 - See page 183 of PacifiCorp's 2021 Integrated Resource Plan, Volume I.

3 - See page 176 of PacifiCorp's 2021 Integrated Resource Plan, Volume I.

4 - 65.0% is the load factor for the PacifiCorp system for the 12 month period ended June 2022.

5 - See page 220 of PacifiCorp's 2021 Integrated Resource Plan, Volume II.

Exh. RMM-6
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Proposed Rate Spread, Rate Design, and Billing Comparisons

March 2023 (REFILED April 19, 2023)

Proposed Revenue Changes
Per Proposed Prices and Billing Units for the Twelve Months Ending June 2022

Service Schedule	Service Description	Billing Units: Average Monthly Customers	Billing Units: Megawatt Hours	Revenue ($000): First Year Present	First Year Proposed	First Year Change	First Year Percent Change	Second Year Present	Second Year Proposed	Second Year Change	Second Year Percent Change	Total Change	Total Percent Change
Schedule 16,17,19	Residential	110,742	1,631,467	176,072	192,166	16,094	9.1	192,166	204,579	12,413	6.5	28,507	16.2
Schedule 24	General - Small	20,814	547,765	58,004	58,004	(1)	(0.0)	58,004	61,758	3,754	6.5	3,754	6.5
Schedule 29,36	General	1,071	932,597	84,757	87,565	2,807	3.3	87,565	93,220	5,655	6.5	8,463	10.0
Schedule 47,48T	General - Large	67	378,386	32,092	35,024	2,932	9.1	35,024	37,302	2,278	6.5	5,210	16.2
Schedule 48T-DF	General - Large (Dedicated Facilities)	1	544,169	38,671	42,204	3,533	9.1	42,204	44,956	2,751	6.5	6,284	16.3
Schedule 40	Agricultural Pumping	5,141	152,841	14,475	15,792	1,317	9.1	15,792	16,825	1,033	6.5	2,350	16.2
Schedule 15	Outdoor Area Lighting	2,208	2,857	295	321	25	8.6	321	340	20	6.1	45	15.2
Schedule 51	Company-Owned Street Lighting	226	1,820	464	508	43	9.4	508	542	34	6.7	77	16.7
Schedule 53	Customer-Owned Street Lighting	233	1,961	108	118	10	9.4	118	126	8	6.7	18	16.7
Schedule 54	Recreational Field Lighting	26	314	21	23	2	8.7	23	25	1	6.2	3	15.4
Schedule 15,51,53,54	All Lighting	2,692	6,953	889	969	81	9.1	969	1,032	63	6.5	144	16.2
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	431,787	26,763	6.6	431,787	459,735	27,948	6.5	54,711	13.5

Proposed Revenue Changes
Per Proposed Prices and Billing Units for the Twelve Months Ending June 2022

Class	Service Schedule	Service Description	Billing Units		Revenue ($000)									
					First Year				Second Year				Total	
			Average Monthly Customers	Megawatt Hours	Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change	Change	Percent Change
Residential	Schedule 15	Outdoor Area Lighting	967	885	108	117	9	8.5	117	124	7	6.1	16	15.0
Residential	Schedule 16,17,19	Residential	110,742	1,631,467	176,072	192,166	16,094	9.1	192,166	204,579	12,413	6.5	28,507	16.2
Residential	Schedule 24	General - Small	3,498	21,789	2,885	2,819	(66)	(2.3)	2,819	2,939	120	4.3	54	1.9
Residential	Schedule 29,36	General	4	2,311	212	217	4	1.9	217	230	13	6.2	17	8.2
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	194,831	16,041	9.0	194,831	207,385	12,554	6.4	28,595	16.0
														-
Commercial	Schedule 15	Outdoor Area Lighting	1,191	1,849	177	193	15	8.6	193	205	12	6.2	27	15.3
Commercial	Schedule 24	General - Small	16,908	510,763	53,487	53,527	40	0.1	53,527	57,031	3,503	6.5	3,543	6.6
Commercial	Schedule 29,36	General	971	842,220	76,154	78,653	2,500	3.3	78,653	83,729	5,076	6.5	7,576	9.9
Commercial	Schedule 47,48T	General - Large	37	176,021	15,036	16,417	1,382	9.2	16,417	17,491	1,074	6.5	2,455	16.3
Commercial	Schedule 54	Recreational Field Lighting	26	314	21	23	2	8.7	23	25	1	6.2	3	15.4
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	149,227	3,939	2.7	149,227	158,893	9,666	6.5	13,605	9.4
														-
Industrial	Schedule 15	Outdoor Area Lighting	50	123	10	11	1	8.6	11	11	1	6.1	2	15.3
Industrial	Schedule 24	General - Small	408	15,212	1,632	1,657	25	1.5	1,657	1,788	131	7.9	156	9.5
Industrial	Schedule 29,36	General	96	88,066	8,391	8,695	304	3.6	8,695	9,260	566	6.5	869	10.4
Industrial	Schedule 47,48T	General - Large	30	202,365	17,057	18,607	1,550	9.1	18,607	19,811	1,205	6.5	2,755	16.2
Industrial	Schedule 48T-DF	General - Large (Dedicated Facilities)	1	544,169	38,671	42,204	3,533	9.1	42,204	44,956	2,751	6.5	6,284	16.3
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	71,184	5,413	8.2	71,184	75,837	4,653	6.5	10,066	15.3
														-
Irrigation	Schedule 40	Agricultural Pumping	5,141	152,841	14,475	15,792	1,317	9.1	15,792	16,825	1,033	6.5	2,350	16.2
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	15,919	1,317	9.0	15,919	16,951	1,033	6.5	2,350	16.1
														-
Lighting	Schedule 51	Company-Owned Street Lighting	226	1,820	464	508	43	9.4	508	542	34	6.7	77	16.7
Lighting	Schedule 53	Metered Outdoor Lighting	233	1,961	108	118	10	9.4	118	126	8	6.7	18	16.7
Lighting	Various	Annual Guarantee Adjustments	-	-	0	0	-	-	0	0	-	-	-	-
Lighting	All	All	459	3,782	572	626	54	9.4	626	667	42	6.7	95	16.7
														-
All	All	All	140,528	4,194,177	405,024	431,787	26,763	6.6	431,787	459,735	27,948	6.5	54,711	13.5

Schedule 16
Residential Service
Bill Comparisons

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	28.8	15	16	1	7.4
Single-Family	Summer	100	16	21	5	28.6	21	23	2	11.0
Single-Family	Summer	150	20	26	6	28.6	26	29	3	13.1
Single-Family	Summer	200	24	31	7	28.5	31	36	5	14.5
Single-Family	Summer	300	33	42	9	28.5	42	49	7	16.2
Single-Family	Summer	400	41	52	12	28.4	52	62	9	17.2
Single-Family	Summer	500	49	63	14	28.4	63	74	11	17.9
Single-Family	Summer	600	57	74	16	28.4	74	87	14	18.4
Single-Family	Summer	700	69	86	17	25.0	86	100	14	16.8
Single-Family	Summer	800	80	98	18	22.6	98	113	15	15.5
Single-Family	Summer	900	91	110	19	20.8	110	126	16	14.5
Single-Family	Summer	1,000	102	122	20	19.4	122	139	17	13.7
Single-Family	Summer	1,100	113	134	21	18.3	134	152	18	13.1
Single-Family	Summer	1,200	125	146	22	17.3	146	165	18	12.6
Single-Family	Summer	1,300	136	158	22	16.5	158	177	19	12.1
Single-Family	Summer	1,400	147	170	23	15.9	170	190	20	11.7
Single-Family	Summer	1,500	158	182	24	15.3	182	203	21	11.4
Single-Family	Summer	1,600	169	194	25	14.8	194	216	22	11.1
Single-Family	Summer	2,000	214	243	29	13.4	243	268	25	10.2
Single-Family	Summer	2,600	281	315	34	12.0	315	345	30	9.4

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

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	24.7	15	15	1	4.4
Single-Family	Winter	100	16	20	4	22.7	20	21	1	6.6
Single-Family	Winter	150	20	24	4	21.4	24	26	2	8.0
Single-Family	Winter	200	24	29	5	20.6	29	32	3	8.9
Single-Family	Winter	300	33	39	6	19.6	39	43	4	10.0
Single-Family	Winter	400	41	49	8	19.0	49	54	5	10.7
Single-Family	Winter	500	49	58	9	18.6	58	65	7	11.2
Single-Family	Winter	600	57	68	11	18.3	68	76	8	11.5
Single-Family	Winter	700	69	79	10	15.2	79	87	8	9.7
Single-Family	Winter	800	80	90	10	13.0	90	98	7	8.3
Single-Family	Winter	900	91	101	10	11.3	101	109	7	7.2
Single-Family	Winter	1,000	102	112	10	10.0	112	120	7	6.4
Single-Family	Winter	1,100	113	124	10	8.9	124	131	7	5.7
Single-Family	Winter	1,200	125	135	10	8.1	135	141	7	5.1
Single-Family	Winter	1,300	136	146	10	7.3	146	152	7	4.6
Single-Family	Winter	1,400	147	157	10	6.7	157	163	7	4.2
Single-Family	Winter	1,500	158	168	10	6.2	168	174	6	3.8
Single-Family	Winter	1,600	169	179	10	5.7	179	185	6	3.5
Single-Family	Winter	2,000	214	224	9	4.4	224	229	6	2.5
Single-Family	Winter	2,600	281	290	9	3.2	290	295	5	1.6

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

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	25.9	15	16	1	5.3
Single-Family	Annualized	100	16	20	4	24.4	20	22	2	7.9
Single-Family	Annualized	150	20	25	5	23.5	25	27	2	9.5
Single-Family	Annualized	200	24	30	6	22.9	30	33	3	10.6
Single-Family	Annualized	300	33	40	7	22.2	40	45	5	11.9
Single-Family	Annualized	400	41	50	9	21.7	50	56	6	12.7
Single-Family	Annualized	500	49	60	11	21.5	60	68	8	13.2
Single-Family	Annualized	600	57	70	12	21.3	70	79	9	13.6
Single-Family	Annualized	700	69	81	12	18.1	81	91	10	11.9
Single-Family	Annualized	800	80	92	13	15.8	92	102	10	10.5
Single-Family	Annualized	900	91	104	13	14.1	104	114	10	9.5
Single-Family	Annualized	1,000	102	115	13	12.7	115	125	10	8.7
Single-Family	Annualized	1,100	113	127	13	11.6	127	137	10	8.0
Single-Family	Annualized	1,200	125	138	13	10.7	138	148	10	7.4
Single-Family	Annualized	1,300	136	149	14	10.0	149	160	10	6.9
Single-Family	Annualized	1,400	147	161	14	9.4	161	171	10	6.5
Single-Family	Annualized	1,500	158	172	14	8.8	172	183	11	6.1
Single-Family	Annualized	1,600	169	184	14	8.4	184	194	11	5.8
Single-Family	Annualized	2,000	214	229	15	7.0	229	240	11	4.9
Single-Family	Annualized	2,600	281	298	16	5.7	298	309	12	4.0

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

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	9.8	13	14	1	8.7
Multi-Family	Summer	100	16	18	2	14.6	18	21	2	12.3
Multi-Family	Summer	150	20	24	4	17.4	24	27	3	14.3
Multi-Family	Summer	200	24	29	5	19.3	29	34	5	15.6
Multi-Family	Summer	300	33	40	7	21.6	40	46	7	17.1
Multi-Family	Summer	400	41	50	9	22.9	50	59	9	18.0
Multi-Family	Summer	500	49	61	12	23.8	61	72	11	18.6
Multi-Family	Summer	600	57	71	14	24.5	71	85	14	19.0
Multi-Family	Summer	700	69	84	15	21.8	84	98	14	17.2
Multi-Family	Summer	800	80	96	16	19.8	96	111	15	15.9
Multi-Family	Summer	900	91	108	17	18.3	108	124	16	14.8
Multi-Family	Summer	1,000	102	120	18	17.2	120	137	17	14.0
Multi-Family	Summer	1,100	113	132	18	16.3	132	149	18	13.3
Multi-Family	Summer	1,200	125	144	19	15.5	144	162	18	12.8
Multi-Family	Summer	1,300	136	156	20	14.9	156	175	19	12.3
Multi-Family	Summer	1,400	147	168	21	14.3	168	188	20	11.9
Multi-Family	Summer	1,500	158	180	22	13.9	180	201	21	11.5
Multi-Family	Summer	1,600	169	192	23	13.5	192	214	22	11.2
Multi-Family	Summer	2,000	214	241	26	12.3	241	265	25	10.3
Multi-Family	Summer	2,600	281	313	32	11.2	313	343	30	9.5

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

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	13	1	5.8	13	13	1	5.2
Multi-Family	Winter	100	16	17	1	8.6	17	19	1	7.5
Multi-Family	Winter	150	20	22	2	10.3	22	24	2	8.8
Multi-Family	Winter	200	24	27	3	11.4	27	30	3	9.6
Multi-Family	Winter	300	33	37	4	12.7	37	41	4	10.6
Multi-Family	Winter	400	41	46	6	13.5	46	52	5	11.2
Multi-Family	Winter	500	49	56	7	14.0	56	63	7	11.6
Multi-Family	Winter	600	57	66	8	14.4	66	73	8	11.9
Multi-Family	Winter	700	69	77	8	12.0	77	84	8	10.0
Multi-Family	Winter	800	80	88	8	10.2	88	95	7	8.5
Multi-Family	Winter	900	91	99	8	8.8	99	106	7	7.4
Multi-Family	Winter	1,000	102	110	8	7.8	110	117	7	6.5
Multi-Family	Winter	1,100	113	121	8	6.9	121	128	7	5.8
Multi-Family	Winter	1,200	125	132	8	6.3	132	139	7	5.2
Multi-Family	Winter	1,300	136	144	8	5.7	144	150	7	4.7
Multi-Family	Winter	1,400	147	155	8	5.2	155	161	7	4.2
Multi-Family	Winter	1,500	158	166	8	4.8	166	172	6	3.9
Multi-Family	Winter	1,600	169	177	7	4.4	177	183	6	3.5
Multi-Family	Winter	2,000	214	221	7	3.3	221	227	6	2.5
Multi-Family	Winter	2,600	281	288	7	2.4	288	293	5	1.6

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

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	7.0	13	14	1	6.2
Multi-Family	Annualized	100	16	18	2	10.3	18	19	2	8.9
Multi-Family	Annualized	150	20	23	2	12.3	23	25	2	10.5
Multi-Family	Annualized	200	24	28	3	13.7	28	31	3	11.4
Multi-Family	Annualized	300	33	38	5	15.3	38	42	5	12.6
Multi-Family	Annualized	400	41	47	7	16.2	47	54	6	13.3
Multi-Family	Annualized	500	49	57	8	16.9	57	65	8	13.8
Multi-Family	Annualized	600	57	67	10	17.3	67	77	9	14.1
Multi-Family	Annualized	700	69	79	10	14.8	79	88	10	12.2
Multi-Family	Annualized	800	80	90	10	13.0	90	100	10	10.8
Multi-Family	Annualized	900	91	102	11	11.6	102	111	10	9.7
Multi-Family	Annualized	1,000	102	113	11	10.5	113	123	10	8.8
Multi-Family	Annualized	1,100	113	124	11	9.6	124	134	10	8.1
Multi-Family	Annualized	1,200	125	136	11	8.9	136	146	10	7.5
Multi-Family	Annualized	1,300	136	147	11	8.3	147	157	10	7.0
Multi-Family	Annualized	1,400	147	159	12	7.8	159	169	10	6.6
Multi-Family	Annualized	1,500	158	170	12	7.4	170	180	11	6.2
Multi-Family	Annualized	1,600	169	181	12	7.0	181	192	11	5.9
Multi-Family	Annualized	2,000	214	227	13	5.9	227	238	11	4.9
Multi-Family	Annualized	2,600	281	295	14	4.9	295	307	12	4.0

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

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	190,936,644
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)	0.10617
First Year Proposed	$ Per	Schedule 16	All	kWh First Block (October - May)	0.09656
First Year Proposed	$ Per	Schedule 16	All	kWh Second Block (June - September)	0.12078
First Year Proposed	$ Per	Schedule 16	All	kWh Second Block (October - May)	0.11117
First Year Proposed	$ Per	Schedule 19	All	kWh On-Peak (June - September)	0.14490
First Year Proposed	$ Per	Schedule 19	All	kWh On-Peak (October - May)	0.13529
First Year Proposed	$ Per	Schedule 19	All	kWh Off-Peak (June - September)	0.09185
First Year Proposed	$ Per	Schedule 19	All	kWh Off-Peak (October - May)	0.08224
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)	24,675,766
First Year Proposed	$	Schedule 16,17,19	All	kWh First Block (October - May)	46,813,221
First Year Proposed	$	Schedule 16,17,19	All	kWh Second Block (June - September)	28,624,923
First Year Proposed	$	Schedule 16,17,19	All	kWh Second Block (October - May)	73,749,107
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	203,293,795
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)	0.12879
Second Year Proposed	$ Per	Schedule 16	All	kWh First Block (October - May)	0.10958
Second Year Proposed	$ Per	Schedule 16	All	kWh Second Block (June - September)	0.12879
Second Year Proposed	$ Per	Schedule 16	All	kWh Second Block (October - May)	0.10958
Second Year Proposed	$ Per	Schedule 19	All	kWh On-Peak (June - September)	0.15939
Second Year Proposed	$ Per	Schedule 19	All	kWh On-Peak (October - May)	0.14018
Second Year Proposed	$ Per	Schedule 19	All	kWh Off-Peak (June - September)	0.10634
Second Year Proposed	$ Per	Schedule 19	All	kWh Off-Peak (October - May)	0.08713
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)	29,933,050
Second Year Proposed	$	Schedule 16,17,19	All	kWh First Block (October - May)	53,125,443
Second Year Proposed	$	Schedule 16,17,19	All	kWh Second Block (June - September)	30,523,297
Second Year Proposed	$	Schedule 16,17,19	All	kWh Second Block (October - May)	72,694,317
Second Year Proposed	$	Schedule 16,17,19	All	Unbilled	5,660,946

Schedule 24
Small General Service
Bill Comparisons

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	495	527	32	6.5	527	597	70	13.3
Single	Summer	15	500	7,500	746	782	36	4.8	782	876	94	12.0
Single	Summer	15	700	10,500	990	1,037	47	4.7	1,037	1,155	118	11.4
Single	Summer	25	300	7,500	795	849	54	6.8	849	965	116	13.7
Single	Summer	25	500	12,500	1,196	1,274	78	6.5	1,274	1,430	156	12.3
Single	Summer	25	700	17,500	1,589	1,698	109	6.9	1,698	1,894	196	11.5
Single	Summer	50	300	15,000	1,514	1,653	139	9.2	1,653	1,884	231	14.0
Single	Summer	50	500	25,000	2,300	2,502	203	8.8	2,502	2,813	311	12.4
Single	Summer	50	700	35,000	3,086	3,351	266	8.6	3,351	3,742	391	11.7
Single	Summer	75	300	22,500	2,224	2,457	232	10.5	2,457	2,802	346	14.1
Single	Summer	75	500	37,500	3,403	3,731	327	9.6	3,731	4,196	466	12.5
Single	Summer	75	700	52,500	4,582	5,004	422	9.2	5,004	5,590	586	11.7
Single	Summer	100	300	30,000	2,935	3,261	326	11.1	3,261	3,721	460	14.1
Single	Summer	100	500	50,000	4,507	4,959	452	10.0	4,959	5,580	621	12.5
Single	Summer	100	700	70,000	6,079	6,657	578	9.5	6,657	7,438	781	11.7

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

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	495	484	(11)	(2.2)	484	511	27	5.5
Single	Winter	15	500	7,500	746	710	(36)	(4.9)	710	732	22	3.1
Single	Winter	15	700	10,500	990	936	(54)	(5.5)	936	953	17	1.8
Single	Winter	25	300	7,500	795	777	(18)	(2.3)	777	821	44	5.7
Single	Winter	25	500	12,500	1,196	1,153	(42)	(3.5)	1,153	1,189	36	3.1
Single	Winter	25	700	17,500	1,589	1,530	(59)	(3.7)	1,530	1,558	28	1.8
Single	Winter	50	300	15,000	1,514	1,509	(5)	(0.3)	1,509	1,595	87	5.7
Single	Winter	50	500	25,000	2,300	2,262	(38)	(1.6)	2,262	2,332	71	3.1
Single	Winter	50	700	35,000	3,086	3,015	(71)	(2.3)	3,015	3,070	55	1.8
Single	Winter	75	300	22,500	2,224	2,241	16	0.7	2,241	2,370	129	5.8
Single	Winter	75	500	37,500	3,403	3,370	(33)	(1.0)	3,370	3,476	105	3.1
Single	Winter	75	700	52,500	4,582	4,500	(82)	(1.8)	4,500	4,581	81	1.8
Single	Winter	100	300	30,000	2,935	2,972	37	1.3	2,972	3,144	172	5.8
Single	Winter	100	500	50,000	4,507	4,479	(28)	(0.6)	4,479	4,619	140	3.1
Single	Winter	100	700	70,000	6,079	5,985	(94)	(1.6)	5,985	6,093	108	1.8

Notes:
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Summer is June-September; Winter is May-October

Schedule 24
Small General Service
Bill Comparisons

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	495	499	4	0.9	499	541	42	8.4
Single	Annualized	15	500	7,500	746	735	(11)	(1.5)	735	783	47	6.4
Single	Annualized	15	700	10,500	990	972	(19)	(1.9)	972	1,024	53	5.4
Single	Annualized	25	300	7,500	795	802	7	0.9	802	871	69	8.6
Single	Annualized	25	500	12,500	1,196	1,196	(0)	(0.0)	1,196	1,274	78	6.5
Single	Annualized	25	700	17,500	1,589	1,589	0	0.0	1,589	1,676	87	5.5
Single	Annualized	50	300	15,000	1,514	1,559	46	3.0	1,559	1,697	137	8.8
Single	Annualized	50	500	25,000	2,300	2,346	47	2.0	2,346	2,501	155	6.6
Single	Annualized	50	700	35,000	3,086	3,133	48	1.5	3,133	3,306	173	5.5
Single	Annualized	75	300	22,500	2,224	2,317	92	4.2	2,317	2,522	205	8.9
Single	Annualized	75	500	37,500	3,403	3,497	94	2.8	3,497	3,729	232	6.6
Single	Annualized	75	700	52,500	4,582	4,677	95	2.1	4,677	4,936	259	5.5
Single	Annualized	100	300	30,000	2,935	3,074	139	4.7	3,074	3,347	274	8.9
Single	Annualized	100	500	50,000	4,507	4,648	141	3.1	4,648	4,957	309	6.7
Single	Annualized	100	700	70,000	6,079	6,222	143	2.3	6,222	6,566	345	5.5

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

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	500	532	32	6.5	532	603	70	13.2
Three	Summer	15	500	7,500	751	787	36	4.8	787	881	94	12.0
Three	Summer	15	700	10,500	995	1,042	47	4.7	1,042	1,160	118	11.4
Three	Summer	25	300	7,500	800	854	54	6.8	854	970	116	13.6
Three	Summer	25	500	12,500	1,201	1,278	78	6.5	1,278	1,435	156	12.2
Three	Summer	25	700	17,500	1,594	1,703	109	6.9	1,703	1,899	196	11.5
Three	Summer	50	300	15,000	1,518	1,658	139	9.2	1,658	1,889	231	13.9
Three	Summer	50	500	25,000	2,304	2,507	203	8.8	2,507	2,818	311	12.4
Three	Summer	50	700	35,000	3,090	3,356	266	8.6	3,356	3,747	391	11.7
Three	Summer	75	300	22,500	2,229	2,462	233	10.4	2,462	2,808	346	14.1
Three	Summer	75	500	37,500	3,408	3,735	327	9.6	3,735	4,202	466	12.5
Three	Summer	75	700	52,500	4,587	5,009	422	9.2	5,009	5,596	586	11.7
Three	Summer	100	300	30,000	2,940	3,266	326	11.1	3,266	3,726	461	14.1
Three	Summer	100	500	50,000	4,512	4,964	452	10.0	4,964	5,585	621	12.5
Three	Summer	100	700	70,000	6,084	6,662	578	9.5	6,662	7,444	781	11.7

Notes:
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Summer is June-September; Winter is May-October

Schedule 24
Small General Service
Bill Comparisons

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	500	489	(11)	(2.2)	489	516	27	5.6
Three	Winter	15	500	7,500	751	715	(36)	(4.8)	715	737	22	3.1
Three	Winter	15	700	10,500	995	941	(54)	(5.4)	941	958	18	1.9
Three	Winter	25	300	7,500	800	782	(18)	(2.3)	782	826	44	5.7
Three	Winter	25	500	12,500	1,201	1,158	(42)	(3.5)	1,158	1,195	36	3.1
Three	Winter	25	700	17,500	1,594	1,535	(59)	(3.7)	1,535	1,563	28	1.8
Three	Winter	50	300	15,000	1,518	1,514	(5)	(0.3)	1,514	1,601	87	5.7
Three	Winter	50	500	25,000	2,304	2,267	(38)	(1.6)	2,267	2,338	71	3.1
Three	Winter	50	700	35,000	3,090	3,020	(71)	(2.3)	3,020	3,075	55	1.8
Three	Winter	75	300	22,500	2,229	2,245	16	0.7	2,245	2,375	130	5.8
Three	Winter	75	500	37,500	3,408	3,375	(33)	(1.0)	3,375	3,481	106	3.1
Three	Winter	75	700	52,500	4,587	4,505	(82)	(1.8)	4,505	4,586	82	1.8
Three	Winter	100	300	30,000	2,940	2,977	37	1.3	2,977	3,150	173	5.8
Three	Winter	100	500	50,000	4,512	4,483	(28)	(0.6)	4,483	4,624	141	3.1
Three	Winter	100	700	70,000	6,084	5,990	(94)	(1.5)	5,990	6,098	109	1.8

Notes:
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Schedule 24
Small General Service
Bill Comparisons

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	500	504	4	0.9	504	547	42	8.4
Three	Annualized	15	500	7,500	751	740	(11)	(1.5)	740	788	48	6.4
Three	Annualized	15	700	10,500	995	976	(18)	(1.9)	976	1,029	53	5.4
Three	Annualized	25	300	7,500	800	807	7	0.9	807	877	70	8.6
Three	Annualized	25	500	12,500	1,201	1,201	(0)	(0.0)	1,201	1,279	78	6.5
Three	Annualized	25	700	17,500	1,594	1,594	0	0.0	1,594	1,681	87	5.5
Three	Annualized	50	300	15,000	1,518	1,564	46	3.0	1,564	1,702	138	8.8
Three	Annualized	50	500	25,000	2,304	2,351	47	2.0	2,351	2,507	155	6.6
Three	Annualized	50	700	35,000	3,090	3,138	48	1.5	3,138	3,311	173	5.5
Three	Annualized	75	300	22,500	2,229	2,322	92	4.1	2,322	2,527	206	8.9
Three	Annualized	75	500	37,500	3,408	3,502	94	2.8	3,502	3,734	232	6.6
Three	Annualized	75	700	52,500	4,587	4,682	95	2.1	4,682	4,941	259	5.5
Three	Annualized	100	300	30,000	2,940	3,079	139	4.7	3,079	3,353	274	8.9
Three	Annualized	100	500	50,000	4,512	4,653	141	3.1	4,653	4,962	309	6.7
Three	Annualized	100	700	70,000	6,084	6,226	143	2.3	6,226	6,571	345	5.5

Notes:
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Schedule 24
Small General Service
Units, Prices ($ Per), and Revenue ($)

		Class	Phase	Component	Quantity
Jul-21 - Jun-22	Units	Residential	Single	Bill	39,251
Jul-21 - Jun-22	Units	Residential	Three	Bill	2,738
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	2,055
Jul-21 - Jun-22	Units	Industrial	Three	Bill	2,886
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	39,930
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	321
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	3,077,009
First Year COS per Component Class - Load Size	$	All	All	All	21,087,383
First Year COS per Component Class - Demand	$	All	All	All	5,420,262
First Year COS per Component Class - Energy	$	All	All	All	28,315,273
First Year COS per Component	$	All	All	Bill	2,823,363
First Year COS per Component	$	All	All	Load Size kW	3,278,433
First Year COS per Component	$	All	All	kW	3,143,085
First Year COS per Component	$	All	All	kWh	47,699,134
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	9.94000
First Year Proposed	$ Per	All	Single	Annual Bill	119.28000
First Year Proposed	$ Per	All	Three	Bill	14.82000
First Year Proposed	$ Per	All	Three	Annual Bill	177.84000
First Year Proposed	$ Per	All	All	Load Size kW	2.55000
First Year Proposed	$ Per	All	All	Annual Load Size kW	30.60000
First Year Proposed	$ Per	All	All	kW	4.13000
First Year Proposed	$ Per	All	All	kWh First Block (June - September)	0.12002
First Year Proposed	$ Per	All	All	kWh First Block (October - May)	0.11041
First Year Proposed	$ Per	All	All	kWh Second Block (June - September)	0.08492
First Year Proposed	$ Per	All	All	kWh Second Block (October - May)	0.07531
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)	0.58000
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	390,257
First Year Proposed	$	Residential	Single	Annual Bill	-
First Year Proposed	$	Residential	Three	Bill	40,276
First Year Proposed	$	Residential	Three	Annual Bill	-
First Year Proposed	$	Residential	All	Load Size kW	62,610
First Year Proposed	$	Residential	All	Annual Load Size kW	-
First Year Proposed	$	Residential	All	kW	59,947
First Year Proposed	$	Residential	All	kWh First Block (June - September)	545,350
First Year Proposed	$	Residential	All	kWh First Block (October - May)	996,219
First Year Proposed	$	Residential	All	kWh Second Block (June - September)	230,067
First Year Proposed	$	Residential	All	kWh Second Block (October - May)	401,284
First Year Proposed	$	Residential	All	kVar (Excess)	66
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	1,366,619
First Year Proposed	$	Commercial	Single	Annual Bill	34
First Year Proposed	$	Commercial	Three	Bill	957,591
First Year Proposed	$	Commercial	Three	Annual Bill	11,288
First Year Proposed	$	Commercial	All	Load Size kW	3,029,091
First Year Proposed	$	Commercial	All	Annual Load Size kW	65,180
First Year Proposed	$	Commercial	All	kW	2,953,708
First Year Proposed	$	Commercial	All	kWh First Block (June - September)	4,880,631
First Year Proposed	$	Commercial	All	kWh First Block (October - May)	9,307,813
First Year Proposed	$	Commercial	All	kWh Second Block (June - September)	11,766,676
First Year Proposed	$	Commercial	All	kWh Second Block (October - May)	18,366,127
First Year Proposed	$	Commercial	All	kVar (Excess)	63,170
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	20,571
First Year Proposed	$	Industrial	Single	Annual Bill	-
First Year Proposed	$	Industrial	Three	Bill	41,734
First Year Proposed	$	Industrial	Three	Annual Bill	178
First Year Proposed	$	Industrial	All	Load Size kW	128,944
First Year Proposed	$	Industrial	All	Annual Load Size kW	1,714
First Year Proposed	$	Industrial	All	kW	135,693
First Year Proposed	$	Industrial	All	kWh First Block (June - September)	118,060
First Year Proposed	$	Industrial	All	kWh First Block (October - May)	215,656
First Year Proposed	$	Industrial	All	kWh Second Block (June - September)	336,203
First Year Proposed	$	Industrial	All	kWh Second Block (October - May)	618,018
First Year Proposed	$	Industrial	All	kVar (Excess)	8,380
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	3,276,320
Second Year COS per Component Class - Load Size	$	All	All	All	22,452,195
Second Year COS per Component Class - Demand	$	All	All	All	5,770,977
Second Year COS per Component Class - Energy	$	All	All	All	30,147,335
Second Year COS per Component	$	All	All	Bill	3,031,043
Second Year COS per Component	$	All	All	Load Size kW	5,358,153
Second Year COS per Component	$	All	All	kW	3,583,580
Second Year COS per Component	$	All	All	kWh	48,718,270
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	10.67000
Second Year Proposed	$ Per	All	Single	Annual Bill	128.04000
Second Year Proposed	$ Per	All	Three	Bill	15.91000
Second Year Proposed	$ Per	All	Three	Annual Bill	190.92000
Second Year Proposed	$ Per	All	All	Load Size kW	4.16000
Second Year Proposed	$ Per	All	All	Annual Load Size kW	49.92000
Second Year Proposed	$ Per	All	All	kW	4.71000
Second Year Proposed	$ Per	All	All	kWh First Block (June - September)	0.12845
Second Year Proposed	$ Per	All	All	kWh First Block (October - May)	0.10923
Second Year Proposed	$ Per	All	All	kWh Second Block (June - September)	0.09293
Second Year Proposed	$ Per	All	All	kWh Second Block (October - May)	0.07371
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)	0.58000
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	418,918
Second Year Proposed	$	Residential	Single	Annual Bill	-
Second Year Proposed	$	Residential	Three	Bill	43,238
Second Year Proposed	$	Residential	Three	Annual Bill	-
Second Year Proposed	$	Residential	All	Load Size kW	102,140
Second Year Proposed	$	Residential	All	Annual Load Size kW	-
Second Year Proposed	$	Residential	All	kW	68,366
Second Year Proposed	$	Residential	All	kWh First Block (June - September)	583,655
Second Year Proposed	$	Residential	All	kWh First Block (October - May)	985,572
Second Year Proposed	$	Residential	All	kWh Second Block (June - September)	251,768
Second Year Proposed	$	Residential	All	kWh Second Block (October - May)	392,758
Second Year Proposed	$	Residential	All	kVar (Excess)	66
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	1,466,984
Second Year Proposed	$	Commercial	Single	Annual Bill	327
Second Year Proposed	$	Commercial	Three	Bill	1,028,021
Second Year Proposed	$	Commercial	Three	Annual Bill	12,118
Second Year Proposed	$	Commercial	All	Load Size kW	4,941,576
Second Year Proposed	$	Commercial	All	Annual Load Size kW	106,334
Second Year Proposed	$	Commercial	All	kW	3,368,514
Second Year Proposed	$	Commercial	All	kWh First Block (June - September)	5,223,438
Second Year Proposed	$	Commercial	All	kWh First Block (October - May)	9,208,336
Second Year Proposed	$	Commercial	All	kWh Second Block (June - September)	12,876,557
Second Year Proposed	$	Commercial	All	kWh Second Block (October - May)	17,975,929
Second Year Proposed	$	Commercial	All	kVar (Excess)	63,170
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	22,029
Second Year Proposed	$	Industrial	Single	Annual Bill	-
Second Year Proposed	$	Industrial	Three	Bill	44,804
Second Year Proposed	$	Industrial	Three	Annual Bill	191
Second Year Proposed	$	Industrial	All	Load Size kW	210,355
Second Year Proposed	$	Industrial	All	Annual Load Size kW	2,796
Second Year Proposed	$	Industrial	All	kW	154,750
Second Year Proposed	$	Industrial	All	kWh First Block (June - September)	126,352
Second Year Proposed	$	Industrial	All	kWh First Block (October - May)	213,351
Second Year Proposed	$	Industrial	All	kWh Second Block (June - September)	367,915
Second Year Proposed	$	Industrial	All	kWh Second Block (October - May)	604,887
Second Year Proposed	$	Industrial	All	kVar (Excess)	8,380
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

Schedule 36
General Service
Bill Comparisons

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	2,824	(81)	(2.8)	2,824	2,921	98	3.5
Small	100	500	50,000	4,206	4,132	(74)	(1.8)	4,132	4,286	154	3.7
Small	100	700	70,000	5,457	5,440	(17)	(0.3)	5,440	5,650	210	3.9
Medium	200	300	60,000	5,666	5,776	110	1.9	5,776	6,146	370	6.4
Medium	200	500	100,000	8,168	8,392	225	2.7	8,392	8,875	482	5.7
Medium	200	700	140,000	10,669	11,008	339	3.2	11,008	11,603	595	5.4
Medium	300	300	90,000	8,352	8,619	267	3.2	8,619	9,173	554	6.4
Medium	300	500	150,000	12,105	12,543	439	3.6	12,543	13,267	723	5.8
Medium	300	700	210,000	15,857	16,467	610	3.8	16,467	17,360	893	5.4
Large	400	300	120,000	11,003	11,364	361	3.3	11,364	12,039	675	5.9
Large	400	500	200,000	16,006	16,596	590	3.7	16,596	17,496	901	5.4
Large	400	700	280,000	21,009	21,828	819	3.9	21,828	22,954	1,126	5.2
Large	600	300	180,000	16,311	16,956	645	4.0	16,956	17,968	1,012	6.0
Large	600	500	300,000	23,816	24,804	988	4.1	24,804	26,154	1,351	5.4
Large	600	700	420,000	31,321	32,652	1,331	4.2	32,652	34,341	1,689	5.2
Large	800	300	240,000	21,619	22,548	928	4.3	22,548	23,897	1,349	6.0
Large	800	500	400,000	31,626	33,012	1,386	4.4	33,012	34,812	1,801	5.5
Large	800	700	560,000	41,632	43,476	1,843	4.4	43,476	45,728	2,252	5.2
Large	1,000	300	300,000	26,928	28,140	1,212	4.5	28,140	29,826	1,687	6.0
Large	1,000	500	500,000	39,436	41,220	1,784	4.5	41,220	43,470	2,251	5.5
Large	1,000	700	700,000	51,944	54,300	2,356	4.5	54,300	57,114	2,815	5.2

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	7
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	Large	Bill	
Jul-21 - Jun-22	Units	Schedule 29,36	Residential	Medium	Load Size kW	5,283
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	1,255
Present	$	Schedule 29,36	Residential	Medium	Load Size kW	9,421
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	158,667

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	651,882
First Year COS per Component Class - Load Size	$	Schedule 29,36	All	All	All	28,803,916
First Year COS per Component Class - Demand	$	Schedule 29,36	All	All	All	9,096,825
First Year COS per Component Class - Energy	$	Schedule 29,36	All	All	All	48,062,623
First Year COS per Component	$	Schedule 36	All	All	Bill	1,531,372
First Year COS per Component	$	Schedule 36	All	All	Load Size kW	7,982,089
First Year COS per Component	$	Schedule 36	All	All	kW	15,734,185
First Year COS per Component	$	Schedule 36	All	All	kWh	59,910,860
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	240.82000
First Year Proposed	$ Per	Schedule 36	All	Medium	Bill	90.31000
First Year Proposed	$ Per	Schedule 36	All	Large	Bill	179.64000
First Year Proposed	$ Per	Schedule 36	All	Medium	Load Size kW	2.60000
First Year Proposed	$ Per	Schedule 36	All	Large	Load Size kW	2.13000
First Year Proposed	$ Per	Schedule 36	All	All	kW	6.21000
First Year Proposed	$ Per	Schedule 36	All	All	kWh	0.06540
First Year Proposed	$ Per	Schedule 36	All	All	kVar (Excess)	0.59000
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	16.77000
First Year Proposed	$ Per	Schedule 29	All	All	kWh First Block	0.20517
First Year Proposed	$ Per	Schedule 29	All	All	kWh Second Block	0.09045

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	3,341
First Year Proposed	$	Schedule 29,36	Residential	Large	Bill	1,257
First Year Proposed	$	Schedule 29,36	Residential	Medium	Load Size kW	13,750
First Year Proposed	$	Schedule 29,36	Residential	Large	Load Size kW	4,616
First Year Proposed	$	Schedule 29,36	Residential	All	kW	36,471
First Year Proposed	$	Schedule 29,36	Residential	All	kWh	149,838
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	55,747
First Year Proposed	$	Schedule 29,36	Commercial	Medium	Bill	722,796
First Year Proposed	$	Schedule 29,36	Commercial	Large	Bill	613,917
First Year Proposed	$	Schedule 29,36	Commercial	Medium	Load Size kW	3,612,451
First Year Proposed	$	Schedule 29,36	Commercial	Large	Load Size kW	3,598,823
First Year Proposed	$	Schedule 29,36	Commercial	All	kW	14,083,612
First Year Proposed	$	Schedule 29,36	Commercial	All	kWh	54,718,853
First Year Proposed	$	Schedule 29,36	Commercial	All	kVar (Excess)	190,316
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	11,262
First Year Proposed	$	Schedule 29,36	Industrial	Medium	Bill	58,756
First Year Proposed	$	Schedule 29,36	Industrial	Large	Bill	81,018
First Year Proposed	$	Schedule 29,36	Industrial	Medium	Load Size kW	306,074
First Year Proposed	$	Schedule 29,36	Industrial	Large	Load Size kW	534,532
First Year Proposed	$	Schedule 29,36	Industrial	All	kW	1,778,400
First Year Proposed	$	Schedule 29,36	Industrial	All	kWh	5,717,818
First Year Proposed	$	Schedule 29,36	Industrial	All	kVar (Excess)	48,031
First Year Proposed	$	Schedule 29,36	Industrial	All	Primary Metering $	(184)
First Year Proposed	$	Schedule 29,36	Industrial	All	Primary Delivery Load Size kW	(277)
First Year Proposed	$	Schedule 29,36	Industrial	All	Primary Metering and Delivery High Voltage	660
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	694,147
Second Year COS per Component Class - Load Size	$	Schedule 29,36	All	All	All	30,667,959
Second Year COS per Component Class - Demand	$	Schedule 29,36	All	All	All	9,685,604
Second Year COS per Component Class - Energy	$	Schedule 29,36	All	All	All	51,172,455
Second Year COS per Component	$	Schedule 36	All	All	Bill	1,537,453
Second Year COS per Component	$	Schedule 36	All	All	Load Size kW	10,674,582
Second Year COS per Component	$	Schedule 36	All	All	kW	16,036,207
Second Year COS per Component	$	Schedule 36	All	All	kWh	62,515,041
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	241.72000
Second Year Proposed	$ Per	Schedule 36	All	Medium	Bill	90.65000
Second Year Proposed	$ Per	Schedule 36	All	Large	Bill	180.31000
Second Year Proposed	$ Per	Schedule 36	All	Medium	Load Size kW	3.48000
Second Year Proposed	$ Per	Schedule 36	All	Large	Load Size kW	2.85000
Second Year Proposed	$ Per	Schedule 36	All	All	kW	6.33000
Second Year Proposed	$ Per	Schedule 36	All	All	kWh	0.06822
Second Year Proposed	$ Per	Schedule 36	All	All	kVar (Excess)	0.59000
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	17.59000
Second Year Proposed	$ Per	Schedule 29	All	All	kWh First Block	0.21143
Second Year Proposed	$ Per	Schedule 29	All	All	kWh Second Block	0.09671

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	483
Second Year Proposed	$	Schedule 29,36	Residential	Medium	Bill	3,354
Second Year Proposed	$	Schedule 29,36	Residential	Large	Bill	1,262
Second Year Proposed	$	Schedule 29,36	Residential	Medium	Load Size kW	18,320
Second Year Proposed	$	Schedule 29,36	Residential	Large	Load Size kW	6,176
Second Year Proposed	$	Schedule 29,36	Residential	All	kW	37,176
Second Year Proposed	$	Schedule 29,36	Residential	All	kWh	156,299
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	55,955
Second Year Proposed	$	Schedule 29,36	Commercial	Medium	Bill	725,517
Second Year Proposed	$	Schedule 29,36	Commercial	Large	Bill	616,207
Second Year Proposed	$	Schedule 29,36	Commercial	Medium	Load Size kW	4,835,127
Second Year Proposed	$	Schedule 29,36	Commercial	Large	Load Size kW	4,815,326
Second Year Proposed	$	Schedule 29,36	Commercial	All	kW	14,355,760
Second Year Proposed	$	Schedule 29,36	Commercial	All	kWh	57,078,290
Second Year Proposed	$	Schedule 29,36	Commercial	All	kVar (Excess)	190,316
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	11,304
Second Year Proposed	$	Schedule 29,36	Industrial	Medium	Bill	58,977
Second Year Proposed	$	Schedule 29,36	Industrial	Large	Bill	81,320
Second Year Proposed	$	Schedule 29,36	Industrial	Medium	Load Size kW	409,668
Second Year Proposed	$	Schedule 29,36	Industrial	Large	Load Size kW	715,219
Second Year Proposed	$	Schedule 29,36	Industrial	All	kW	1,812,765
Second Year Proposed	$	Schedule 29,36	Industrial	All	kWh	5,964,366
Second Year Proposed	$	Schedule 29,36	Industrial	All	kVar (Excess)	48,031
Second Year Proposed	$	Schedule 29,36	Industrial	All	Primary Metering $	(184)
Second Year Proposed	$	Schedule 29,36	Industrial	All	Primary Delivery Load Size kW	(277)
Second Year Proposed	$	Schedule 29,36	Industrial	All	Primary Metering and Delivery High Voltage	660
Second Year Proposed	$	Schedule 29,36	Industrial	All	Unbilled	158,607

Schedule 48T
Large General Service
Bill Comparisons

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	31,162	2,643	9.3	31,162	33,217	2,055	6.6
Secondary	Small	1	500	500	40,023	43,498	3,475	8.7	43,498	46,140	2,642	6.1
Secondary	Small	1	700	700	51,527	55,834	4,307	8.4	55,834	59,063	3,229	5.8
Secondary	Small	2	300	600	55,725	61,006	5,281	9.5	61,006	65,142	4,136	6.8
Secondary	Small	2	500	1,000	78,733	85,678	6,945	8.8	85,678	90,988	5,310	6.2
Secondary	Small	2	700	1,400	101,741	110,350	8,609	8.5	110,350	116,834	6,484	5.9
Secondary	Large	4	300	1,200	109,891	119,969	10,078	9.2	119,969	127,781	7,811	6.5
Secondary	Large	4	500	2,000	155,907	169,313	13,406	8.6	169,313	179,473	10,159	6.0
Secondary	Large	4	700	2,800	201,923	218,657	16,734	8.3	218,657	231,164	12,507	5.7
Secondary	Large	6	300	1,800	164,043	179,157	15,114	9.2	179,157	190,890	11,732	6.5
Secondary	Large	6	500	3,000	233,067	253,173	20,106	8.6	253,173	268,427	15,254	6.0
Secondary	Large	6	700	4,200	302,091	327,189	25,098	8.3	327,189	345,965	18,776	5.7

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

Schedule 48T
Large General Service
Bill Comparisons

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	29,941	2,090	7.5	29,941	31,428	1,487	5.0
Primary	Small	1	500	500	39,249	42,169	2,920	7.4	42,169	44,238	2,069	4.9
Primary	Small	1	700	700	50,647	54,397	3,750	7.4	54,397	57,048	2,651	4.9
Primary	Small	2	300	600	54,358	58,533	4,175	7.7	58,533	61,533	3,000	5.1
Primary	Small	2	500	1,000	77,154	82,989	5,835	7.6	82,989	87,153	4,163	5.0
Primary	Small	2	700	1,400	99,950	107,445	7,495	7.5	107,445	112,772	5,327	5.0
Primary	Large	4	300	1,200	107,206	115,152	7,946	7.4	115,152	120,772	5,620	4.9
Primary	Large	4	500	2,000	152,798	164,064	11,266	7.4	164,064	172,012	7,947	4.8
Primary	Large	4	700	2,800	198,390	212,976	14,586	7.4	212,976	223,251	10,275	4.8
Primary	Large	6	300	1,800	160,000	171,916	11,916	7.4	171,916	180,362	8,446	4.9
Primary	Large	6	500	3,000	228,388	245,284	16,896	7.4	245,284	257,221	11,937	4.9
Primary	Large	6	700	4,200	296,776	318,652	21,876	7.4	318,652	334,080	15,428	4.8

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

Schedule 48T
Large General Service
Bill Comparisons

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	-	29,174	29,174	100.0	29,174	31,459	2,285	7.8
Transmission	All	1	500	500	-	39,866	39,866	100.0	39,866	42,665	2,799	7.0
Transmission	All	1	700	700	-	50,558	50,558	100.0	50,558	53,871	3,313	6.6
Transmission	All	2	300	600	-	54,722	54,722	100.0	54,722	58,718	3,996	7.3
Transmission	All	2	500	1,000	-	76,106	76,106	100.0	76,106	81,130	5,024	6.6
Transmission	All	2	700	1,400	-	97,490	97,490	100.0	97,490	103,542	6,052	6.2
Transmission	All	4	300	1,200	-	105,818	105,818	100.0	105,818	113,236	7,418	7.0
Transmission	All	4	500	2,000	-	148,586	148,586	100.0	148,586	158,060	9,474	6.4
Transmission	All	4	700	2,800	-	191,354	191,354	100.0	191,354	202,884	11,530	6.0
Transmission	All	6	300	1,800	-	156,914	156,914	100.0	156,914	167,754	10,840	6.9
Transmission	All	6	500	3,000	-	221,066	221,066	100.0	221,066	234,990	13,924	6.3
Transmission	All	6	700	4,200	-	285,218	285,218	100.0	285,218	302,226	17,008	6.0

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	374
Jul-21 - Jun-22	Units	Commercial	Secondary	Small	Load Size kW	413,975
Jul-21 - Jun-22	Units	Commercial	Secondary	All	kW	291,889
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	2,548,167
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)	327
Present	$	Industrial	All	All	Unbilled	316,190

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	219,311
First Year COS per Component Class - Load Size	$	All	All	All	All	11,279,014
First Year COS per Component Class - Demand	$	All	All	All	All	3,575,062
First Year COS per Component Class - Energy	$	All	All	All	All	19,337,007
First Year COS per Component	$	All	All	All	Bill	1,057,600
First Year COS per Component	$	All	All	All	Load Size kW	2,277,205
First Year COS per Component	$	All	All	All	kW	7,579,525
First Year COS per Component	$	All	All	All	kWh	22,882,600
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	1,318.25000
First Year Proposed	$ Per	All	Secondary	Large	Bill	1,593.34000
First Year Proposed	$ Per	All	Secondary	Small	Load Size kW	2.34000
First Year Proposed	$ Per	All	Secondary	Large	Load Size kW	2.09000
First Year Proposed	$ Per	All	Secondary	All	kW	9.00000
First Year Proposed	$ Per	All	Secondary	All	kWh On-Peak	0.06735
First Year Proposed	$ Per	All	Secondary	All	kWh Off-Peak	0.05802
First Year Proposed	$ Per	All	Secondary	All	kVar (Excess)	0.57000
First Year Proposed	$ Per	All	Primary	Small	Bill	1,349.37000
First Year Proposed	$ Per	All	Primary	Large	Bill	1,624.47000
First Year Proposed	$ Per	All	Primary	Small	Load Size kW	1.17000
First Year Proposed	$ Per	All	Primary	Large	Load Size kW	0.96000
First Year Proposed	$ Per	All	Primary	All	kW	9.08000
First Year Proposed	$ Per	All	Primary	All	kWh On-Peak	0.06672
First Year Proposed	$ Per	All	Primary	All	kWh Off-Peak	0.05739
First Year Proposed	$ Per	All	Primary	All	kVar (Excess)	0.56000
First Year Proposed	$ Per	All	Transmission	All	Bill	3,625.57000
First Year Proposed	$ Per	All	Transmission	All	Load Size kW	1.66000
First Year Proposed	$ Per	All	Transmission	All	kW	7.85000
First Year Proposed	$ Per	All	Transmission	All	kWh On-Peak	0.05950
First Year Proposed	$ Per	All	Transmission	All	kWh Off-Peak	0.05017
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	466,271
First Year Proposed	$	Commercial	Secondary	Large	Bill	-
First Year Proposed	$	Commercial	Secondary	Small	Load Size kW	968,731
First Year Proposed	$	Commercial	Secondary	Large	Load Size kW	-
First Year Proposed	$	Commercial	Secondary	All	kW	2,626,914
First Year Proposed	$	Commercial	Secondary	All	kWh On-Peak	3,310,478
First Year Proposed	$	Commercial	Secondary	All	kWh Off-Peak	4,309,124
First Year Proposed	$	Commercial	Secondary	All	kVar (Excess)	17,939
First Year Proposed	$	Commercial	Primary	Small	Bill	112,897
First Year Proposed	$	Commercial	Primary	Large	Bill	19,494
First Year Proposed	$	Commercial	Primary	Small	Load Size kW	107,025
First Year Proposed	$	Commercial	Primary	Large	Load Size kW	52,230
First Year Proposed	$	Commercial	Primary	All	kW	1,064,206
First Year Proposed	$	Commercial	Primary	All	kWh On-Peak	1,379,606
First Year Proposed	$	Commercial	Primary	All	kWh Off-Peak	1,765,469
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	407,339
First Year Proposed	$	Industrial	Secondary	Large	Bill	43,020
First Year Proposed	$	Industrial	Secondary	Small	Load Size kW	947,684
First Year Proposed	$	Industrial	Secondary	Large	Load Size kW	219,874
First Year Proposed	$	Industrial	Secondary	All	kW	3,886,137
First Year Proposed	$	Industrial	Secondary	All	kWh On-Peak	5,200,272
First Year Proposed	$	Industrial	Secondary	All	kWh Off-Peak	7,053,877
First Year Proposed	$	Industrial	Secondary	All	kVar (Excess)	62,045
First Year Proposed	$	Industrial	Primary	Small	Bill	16,192
First Year Proposed	$	Industrial	Primary	Large	Bill	-
First Year Proposed	$	Industrial	Primary	Small	Load Size kW	1,264
First Year Proposed	$	Industrial	Primary	Large	Load Size kW	-
First Year Proposed	$	Industrial	Primary	All	kW	54,480
First Year Proposed	$	Industrial	Primary	All	kWh On-Peak	11,169
First Year Proposed	$	Industrial	Primary	All	kWh Off-Peak	15,289
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	233,566
Second Year COS per Component Class - Load Size	$	All	All	All	All	12,008,930
Second Year COS per Component Class - Demand	$	All	All	All	All	3,806,428
Second Year COS per Component Class - Energy	$	All	All	All	All	20,588,159
Second Year COS per Component	$	All	All	All	Bill	1,037,500
Second Year COS per Component	$	All	All	All	Load Size kW	3,368,406
Second Year COS per Component	$	All	All	All	kW	7,643,297
Second Year COS per Component	$	All	All	All	kWh	23,974,367
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	1,293.00000
Second Year Proposed	$ Per	All	Secondary	Large	Bill	1,562.82000
Second Year Proposed	$ Per	All	Secondary	Small	Load Size kW	3.46000
Second Year Proposed	$ Per	All	Secondary	Large	Load Size kW	3.09000
Second Year Proposed	$ Per	All	Secondary	All	kW	9.08000
Second Year Proposed	$ Per	All	Secondary	All	kWh On-Peak	0.07029
Second Year Proposed	$ Per	All	Secondary	All	kWh Off-Peak	0.06096
Second Year Proposed	$ Per	All	Secondary	All	kVar (Excess)	0.57000
Second Year Proposed	$ Per	All	Primary	Small	Bill	1,323.53000
Second Year Proposed	$ Per	All	Primary	Large	Bill	1,593.36000
Second Year Proposed	$ Per	All	Primary	Small	Load Size kW	1.73000
Second Year Proposed	$ Per	All	Primary	Large	Load Size kW	1.42000
Second Year Proposed	$ Per	All	Primary	All	kW	9.16000
Second Year Proposed	$ Per	All	Primary	All	kWh On-Peak	0.06963
Second Year Proposed	$ Per	All	Primary	All	kWh Off-Peak	0.06030
Second Year Proposed	$ Per	All	Primary	All	kVar (Excess)	0.56000
Second Year Proposed	$ Per	All	Transmission	All	Bill	4,199.93000
Second Year Proposed	$ Per	All	Transmission	All	Load Size kW	2.53000
Second Year Proposed	$ Per	All	Transmission	All	kW	7.92000
Second Year Proposed	$ Per	All	Transmission	All	kWh On-Peak	0.06208
Second Year Proposed	$ Per	All	Transmission	All	kWh Off-Peak	0.05274
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	457,251
Second Year Proposed	$	Commercial	Secondary	Large	Bill	-
Second Year Proposed	$	Commercial	Secondary	Small	Load Size kW	1,432,383
Second Year Proposed	$	Commercial	Secondary	Large	Load Size kW	-
Second Year Proposed	$	Commercial	Secondary	All	kW	2,650,264
Second Year Proposed	$	Commercial	Secondary	All	kWh On-Peak	3,454,989
Second Year Proposed	$	Commercial	Secondary	All	kWh Off-Peak	4,527,477
Second Year Proposed	$	Commercial	Secondary	All	kVar (Excess)	17,939
Second Year Proposed	$	Commercial	Primary	Small	Bill	110,735
Second Year Proposed	$	Commercial	Primary	Large	Bill	19,120
Second Year Proposed	$	Commercial	Primary	Small	Load Size kW	158,251
Second Year Proposed	$	Commercial	Primary	Large	Load Size kW	77,257
Second Year Proposed	$	Commercial	Primary	All	kW	1,073,583
Second Year Proposed	$	Commercial	Primary	All	kWh On-Peak	1,439,778
Second Year Proposed	$	Commercial	Primary	All	kWh Off-Peak	1,854,989
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	399,517
Second Year Proposed	$	Industrial	Secondary	Large	Bill	42,196
Second Year Proposed	$	Industrial	Secondary	Small	Load Size kW	1,401,226
Second Year Proposed	$	Industrial	Secondary	Large	Load Size kW	325,077
Second Year Proposed	$	Industrial	Secondary	All	kW	3,920,680
Second Year Proposed	$	Industrial	Secondary	All	kWh On-Peak	5,427,277
Second Year Proposed	$	Industrial	Secondary	All	kWh Off-Peak	7,411,313
Second Year Proposed	$	Industrial	Secondary	All	kVar (Excess)	62,045
Second Year Proposed	$	Industrial	Primary	Small	Bill	15,882
Second Year Proposed	$	Industrial	Primary	Large	Bill	-
Second Year Proposed	$	Industrial	Primary	Small	Load Size kW	1,868
Second Year Proposed	$	Industrial	Primary	Large	Load Size kW	-
Second Year Proposed	$	Industrial	Primary	All	kW	54,960
Second Year Proposed	$	Industrial	Primary	All	kWh On-Peak	11,656
Second Year Proposed	$	Industrial	Primary	All	kWh Off-Peak	16,064
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	873	87	11.1	873	945	72	8.3
30	500	15,000	1,124	1,234	110	9.8	1,234	1,322	88	7.1
30	700	21,000	1,462	1,594	133	9.1	1,594	1,698	104	6.5
40	300	12,000	1,047	1,163	116	11.1	1,163	1,259	96	8.3
40	500	20,000	1,497	1,644	146	9.8	1,644	1,761	117	7.1
40	700	28,000	1,948	2,125	177	9.1	2,125	2,263	138	6.5
50	300	15,000	1,308	1,453	145	11.1	1,453	1,573	120	8.2
50	500	25,000	1,871	2,054	183	9.8	2,054	2,200	146	7.1
50	700	35,000	2,434	2,655	221	9.1	2,655	2,828	173	6.5
60	300	18,000	1,569	1,743	174	11.1	1,743	1,886	144	8.2
60	500	30,000	2,245	2,464	219	9.8	2,464	2,639	175	7.1
60	700	42,000	2,921	3,185	265	9.1	3,185	3,393	207	6.5

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	86,094
First Year COS per Component Class - Load Size	$	All	11,995,359
First Year COS per Component Class - Demand	$	All	4,697,147
First Year COS per Component Class - Energy	$	All	27,289,153
First Year COS per Component	$	Bill	45,462
First Year COS per Component	$	Load Size kW	1,400,506
First Year COS per Component	$	kW	7,944,034
First Year COS per Component	$	kWh	33,934,234
First Year COS per Component	$	kVar (Excess)	12,561
First Year COS per Component	$	Unbilled	730,955
First Year Proposed	$ Per	Bill	3,625.57000
First Year Proposed	$ Per	Load Size kW	1.62000
First Year Proposed	$ Per	kW	9.33000
First Year Proposed	$ Per	kWh On-Peak	0.06581
First Year Proposed	$ Per	kWh Off-Peak	0.05648
First Year Proposed	$ Per	kVar (Excess)	0.53000
First Year Proposed	$	Bill	43,507
First Year Proposed	$	Load Size kW	1,340,689
First Year Proposed	$	kW	7,604,071
First Year Proposed	$	kWh On-Peak	13,830,919
First Year Proposed	$	kWh Off-Peak	18,642,128
First Year Proposed	$	kVar (Excess)	12,105
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	91,671
Second Year COS per Component Class - Load Size	$	All	12,771,556
Second Year COS per Component Class - Demand	$	All	5,001,130
Second Year COS per Component Class - Energy	$	All	29,054,830
Second Year COS per Component	$	Bill	52,631
Second Year COS per Component	$	Load Size kW	2,600,762
Second Year COS per Component	$	kW	8,114,091
Second Year COS per Component	$	kWh	35,408,644
Second Year COS per Component	$	kVar (Excess)	12,105
Second Year COS per Component	$	Unbilled	730,955
Second Year Proposed	$ Per	Bill	4,199.93000
Second Year Proposed	$ Per	Load Size kW	3.01000
Second Year Proposed	$ Per	kW	9.53000
Second Year Proposed	$ Per	kWh On-Peak	0.06846
Second Year Proposed	$ Per	kWh Off-Peak	0.05913
Second Year Proposed	$ Per	kVar (Excess)	0.51000
Second Year Proposed	$	Bill	50,399
Second Year Proposed	$	Load Size kW	2,491,034
Second Year Proposed	$	kW	7,767,074
Second Year Proposed	$	kWh On-Peak	14,387,855
Second Year Proposed	$	kWh Off-Peak	19,516,803
Second Year Proposed	$	kVar (Excess)	11,648
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	369,090
First Year Proposed	$ Per	Secondary	Small	Bill	1,318.25000
First Year Proposed	$ Per	Secondary	Small	Load Size kW	2.34000
First Year Proposed	$ Per	Secondary	All	kW	9.00000
First Year Proposed	$ Per	Secondary	All	kW Standby	4.50000
First Year Proposed	$ Per	Secondary	All	kWh On-Peak	0.06735
First Year Proposed	$ Per	Secondary	All	kWh Off-Peak	0.05802
First Year Proposed	$	Secondary	Small	Bill	15,819
First Year Proposed	$	Secondary	Small	Load Size kW	56,743
First Year Proposed	$	Secondary	All	kW	161,100
First Year Proposed	$	Secondary	All	kW Standby	27,450
First Year Proposed	$	Secondary	All	kWh On-Peak	50,513
First Year Proposed	$	Secondary	All	kWh Off-Peak	53,785
First Year Proposed	$	Secondary	All	Unbilled	6,272
Second Year COS	$	All	All	All	402,201
Second Year Proposed	$ Per	Secondary	Small	Bill	1,293.00000
Second Year Proposed	$ Per	Secondary	Small	Load Size kW	3.46000
Second Year Proposed	$ Per	Secondary	All	kW	9.08000
Second Year Proposed	$ Per	Secondary	All	kW Standby	4.54000
Second Year Proposed	$ Per	Secondary	All	kWh On-Peak	0.07029
Second Year Proposed	$ Per	Secondary	All	kWh Off-Peak	0.06096
Second Year Proposed	$	Secondary	Small	Bill	15,516
Second Year Proposed	$	Secondary	Small	Load Size kW	83,902
Second Year Proposed	$	Secondary	All	kW	162,532
Second Year Proposed	$	Secondary	All	kW Standby	27,694
Second Year Proposed	$	Secondary	All	kWh On-Peak	52,718
Second Year Proposed	$	Secondary	All	kWh Off-Peak	56,510
Second Year Proposed	$	Secondary	All	Unbilled	6,272

Schedule 40
Agricultural Pumping Service
Bill Comparisons

Phase	Load Size	Load Size kW	kWh Per kW	kWh	$ Per Year							
					First Year				Second Year			
					Present	Proposed	Change	Percent Change	Present	Proposed	Change	Percent Change
Single	Small	10	1,000	10,000	1,106	1,201	95	8.6	1,201	1,269	69	5.7
Single	Small	10	2,000	20,000	1,895	2,021	126	6.6	2,021	2,106	85	4.2
Single	Small	10	3,000	30,000	2,685	2,841	156	5.8	2,841	2,942	101	3.6
Three	Small	20	1,000	20,000	2,211	2,401	190	8.6	2,401	2,539	137	5.7
Three	Small	20	2,000	40,000	3,790	4,042	251	6.6	4,042	4,211	170	4.2
Three	Small	20	3,000	60,000	5,370	5,682	312	5.8	5,682	5,884	202	3.6
Three	Medium	100	1,000	100,000	10,543	11,714	1,171	11.1	11,714	12,800	1,086	9.3
Three	Medium	100	2,000	200,000	18,440	19,916	1,476	8.0	19,916	21,164	1,248	6.3
Three	Medium	100	3,000	300,000	26,337	28,118	1,781	6.8	28,118	29,528	1,410	5.0
Three	Medium	250	1,000	250,000	25,684	28,516	2,832	11.0	28,516	31,145	2,629	9.2
Three	Medium	250	2,000	500,000	45,427	49,021	3,594	7.9	49,021	52,055	3,034	6.2
Three	Medium	250	3,000	750,000	65,169	69,526	4,357	6.7	69,526	72,965	3,439	4.9
Three	Large	400	1,000	400,000	40,285	44,274	3,989	9.9	44,274	47,864	3,590	8.1
Three	Large	400	2,000	800,000	71,873	77,082	5,209	7.2	77,082	81,320	4,238	5.5
Three	Large	400	3,000	1,200,000	103,461	109,890	6,429	6.2	109,890	114,776	4,886	4.4
Three	Large	600	1,000	600,000	59,515	65,368	5,853	9.8	65,368	70,638	5,270	8.1
Three	Large	600	2,000	1,200,000	106,897	114,580	7,683	7.2	114,580	120,822	6,242	5.4
Three	Large	600	3,000	1,800,000	154,279	163,792	9,513	6.2	163,792	171,006	7,214	4.4

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

Schedule 40
Agricultural Pumping Service
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

Schedule 40
Agricultural Pumping Service
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	186,383
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)

Schedule 40
Agricultural Pumping Service
Units, Prices ($ Per), and Revenue ($)

		Phase	Load Size	Component	Quantity
First Year COS per Component Class - Customer	$	All	All	All	353,310
First Year COS per Component Class - Load Size	$	All	All	All	6,439,930
First Year COS per Component Class - Demand	$	All	All	All	1,720,645
First Year COS per Component Class - Energy	$	All	All	All	7,906,448
First Year COS per Component	$	All	All	Load Size	262,730
First Year COS per Component	$	All	All	Load Size kW	3,960,919
First Year COS per Component	$	All	All	kWh	13,884,464
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)

Schedule 40
Agricultural Pumping Service
Units, Prices ($ Per), and Revenue ($)

		Phase	Load Size	Component	Quantity
First Year Proposed	$ Per	Single	All	Load Size Minimum	114.15000
First Year Proposed	$ Per	Single	All	Load Size	-
First Year Proposed	$ Per	Three	Small	Load Size Minimum	228.30000
First Year Proposed	$ Per	Three	Small	Load Size	-
First Year Proposed	$ Per	Three	Medium	Load Size	513.17000
First Year Proposed	$ Per	Three	Large	Load Size	2,085.82000
First Year Proposed	$ Per	Three	Medium	Load Size kW	29.99000
First Year Proposed	$ Per	Three	Large	Load Size kW	23.45000
First Year Proposed	$ Per	All	Small	Load Size kW	38.05000
First Year Proposed	$ Per	All	All	kWh	0.08202
First Year Proposed	$ Per	All	All	kVar (Excess)	0.56000
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	58,095
First Year Proposed	$	Single	All	Load Size	-
First Year Proposed	$	Three	Small	Load Size Minimum	224,473
First Year Proposed	$	Three	Small	Load Size	-
First Year Proposed	$	Three	Medium	Load Size	226,544
First Year Proposed	$	Three	Large	Load Size	27,116
First Year Proposed	$	Three	Medium	Load Size kW	1,283,768
First Year Proposed	$	Three	Large	Load Size kW	134,275
First Year Proposed	$	All	Small	Load Size kW	2,123,434
First Year Proposed	$	All	All	kWh	13,403,584
First Year Proposed	$	All	All	kVar (Excess)	39,541
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)

Schedule 40
Agricultural Pumping Service
Units, Prices ($ Per), and Revenue ($)

		Phase	Load Size	Component	Quantity
Second Year COS per Component Class - Customer	$	All	All	All	376,196
Second Year COS per Component Class - Load Size	$	All	All	All	6,856,774
Second Year COS per Component Class - Demand	$	All	All	All	1,831,999
Second Year COS per Component Class - Energy	$	All	All	All	8,418,013
Second Year COS per Component	$	All	All	Load Size	291,630
Second Year COS per Component	$	All	All	Load Size kW	4,727,367
Second Year COS per Component	$	All	All	kWh	14,153,197
Second Year COS per Component	$	All	All	kVar (Excess)	39,541
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)

Schedule 40
Agricultural Pumping Service
Units, Prices ($ Per), and Revenue ($)

		Phase	Load Size	Component	Quantity
Second Year Proposed	$ Per	Single	All	Load Size Minimum	129.87000
Second Year Proposed	$ Per	Single	All	Load Size	-
Second Year Proposed	$ Per	Three	Small	Load Size Minimum	259.74000
Second Year Proposed	$ Per	Three	Small	Load Size	-
Second Year Proposed	$ Per	Three	Medium	Load Size	569.75000
Second Year Proposed	$ Per	Three	Large	Load Size	2,315.79000
Second Year Proposed	$ Per	Three	Medium	Load Size kW	38.66000
Second Year Proposed	$ Per	Three	Large	Load Size kW	30.23000
Second Year Proposed	$ Per	All	Small	Load Size kW	43.29000
Second Year Proposed	$ Per	All	All	kWh	0.08364
Second Year Proposed	$ Per	All	All	kVar (Excess)	0.54000
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	66,095
Second Year Proposed	$	Single	All	Load Size	-
Second Year Proposed	$	Three	Small	Load Size Minimum	255,386
Second Year Proposed	$	Three	Small	Load Size	-
Second Year Proposed	$	Three	Medium	Load Size	251,522
Second Year Proposed	$	Three	Large	Load Size	30,105
Second Year Proposed	$	Three	Medium	Load Size kW	1,654,901
Second Year Proposed	$	Three	Large	Load Size kW	173,097
Second Year Proposed	$	All	Small	Load Size kW	2,415,860
Second Year Proposed	$	All	All	kWh	13,668,322
Second Year Proposed	$	All	All	kVar (Excess)	38,129
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
Schedule 53 - Customer-Owned Street Lighting Service
Schedule 54 - Recreational Field Lighting Service
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
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 ($)

		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
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 ($)

		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
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 ($)

		Schedule	Class	Phase	Component	Quantity
First Year COS	$	All	All	All	All	1,004,465
First Year Proposed	$ Per	Schedule 15	All	All	Level 1 Lamp	9.46000
First Year Proposed	$ Per	Schedule 15	All	All	Level 2 Lamp	11.22000
First Year Proposed	$ Per	Schedule 15	All	All	Level 3 Lamp	13.95000
First Year Proposed	$ Per	Schedule 51	All	All	Level 1 Lamp	9.39000
First Year Proposed	$ Per	Schedule 51	All	All	Level 2 Lamp	10.30000
First Year Proposed	$ Per	Schedule 51	All	All	Level 3 Lamp	10.93000
First Year Proposed	$ Per	Schedule 51	All	All	Level 4 Lamp	11.57000
First Year Proposed	$ Per	Schedule 51	All	All	Level 5 Lamp	12.54000
First Year Proposed	$ Per	Schedule 51	All	All	Level 6 Lamp	15.40000
First Year Proposed	$ Per	Schedule 51	All	All	Level 1 Lamp (Customer Funded Conversion)	4.76000
First Year Proposed	$ Per	Schedule 51	All	All	Level 2 Lamp (Customer Funded Conversion)	5.36000
First Year Proposed	$ Per	Schedule 51	All	All	Level 3 Lamp (Customer Funded Conversion)	5.97000
First Year Proposed	$ Per	Schedule 51	All	All	Level 4 Lamp (Customer Funded Conversion)	6.57000
First Year Proposed	$ Per	Schedule 51	All	All	Level 5 Lamp (Customer Funded Conversion)	7.27000
First Year Proposed	$ Per	Schedule 51	All	All	Level 6 Lamp (Customer Funded Conversion)	8.99000
First Year Proposed	$ Per	Schedule 53	All	All	kWh	0.05944
First Year Proposed	$ Per	Schedule 54	All	Single	Bill	7.65000
First Year Proposed	$ Per	Schedule 54	All	Three	Bill	13.76000
First Year Proposed	$ Per	Schedule 54	All	All	kWh	0.06222

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 ($)

		Schedule	Class	Phase	Component	Quantity
First Year Proposed	$	Schedule 15	Residential	All	Level 1 Lamp	107,456
First Year Proposed	$	Schedule 15	Residential	All	Level 2 Lamp	5,905
First Year Proposed	$	Schedule 15	Residential	All	Level 3 Lamp	335
First Year Proposed	$	Schedule 15	Residential	All	Unbilled	3,473
First Year Proposed	$	Schedule 15	Commercial	All	Level 1 Lamp	125,746
First Year Proposed	$	Schedule 15	Commercial	All	Level 2 Lamp	51,242
First Year Proposed	$	Schedule 15	Commercial	All	Level 3 Lamp	13,296
First Year Proposed	$	Schedule 15	Commercial	All	Unbilled	2,500
First Year Proposed	$	Schedule 15	Industrial	All	Level 1 Lamp	5,239
First Year Proposed	$	Schedule 15	Industrial	All	Level 2 Lamp	4,847
First Year Proposed	$	Schedule 15	Industrial	All	Level 3 Lamp	502
First Year Proposed	$	Schedule 15	Industrial	All	Unbilled	188
First Year Proposed	$	Schedule 51	Lighting	All	Level 1 Lamp	3,596
First Year Proposed	$	Schedule 51	Lighting	All	Level 2 Lamp	36,650
First Year Proposed	$	Schedule 51	Lighting	All	Level 3 Lamp	7,326
First Year Proposed	$	Schedule 51	Lighting	All	Level 4 Lamp	27,044
First Year Proposed	$	Schedule 51	Lighting	All	Level 5 Lamp	36,876
First Year Proposed	$	Schedule 51	Lighting	All	Level 6 Lamp	18,892
First Year Proposed	$	Schedule 51	Lighting	All	Level 1 Lamp (Customer Funded Conversion)	126,516
First Year Proposed	$	Schedule 51	Lighting	All	Level 2 Lamp (Customer Funded Conversion)	110,113
First Year Proposed	$	Schedule 51	Lighting	All	Level 3 Lamp (Customer Funded Conversion)	5,874
First Year Proposed	$	Schedule 51	Lighting	All	Level 4 Lamp (Customer Funded Conversion)	122,587
First Year Proposed	$	Schedule 51	Lighting	All	Level 5 Lamp (Customer Funded Conversion)	17,739
First Year Proposed	$	Schedule 51	Lighting	All	Level 6 Lamp (Customer Funded Conversion)	27,833
First Year Proposed	$	Schedule 51	Lighting	All	Unbilled	(33,281)
First Year Proposed	$	Schedule 53	Lighting	All	kWh	125,531
First Year Proposed	$	Schedule 53	Lighting	All	Unbilled	(7,719)
First Year Proposed	$	Schedule 54	Commercial	Single	Bill	1,063
First Year Proposed	$	Schedule 54	Commercial	Three	Bill	2,312
First Year Proposed	$	Schedule 54	Commercial	All	kWh	19,438
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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Schedule 54 - Recreational Field Lighting Service
Units, Prices ($ Per), and Revenue ($)

		Schedule	Class	Phase	Component	Quantity
Second Year COS	$	All	All	All	All	1,069,488
Second Year Proposed	$ Per	Schedule 15	All	All	Level 1 Lamp	10.05000
Second Year Proposed	$ Per	Schedule 15	All	All	Level 2 Lamp	11.92000
Second Year Proposed	$ Per	Schedule 15	All	All	Level 3 Lamp	14.82000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 1 Lamp	9.98000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 2 Lamp	10.94000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 3 Lamp	11.61000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 4 Lamp	12.29000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 5 Lamp	13.33000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 6 Lamp	16.36000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 1 Lamp (Customer Funded Conversion)	5.06000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 2 Lamp (Customer Funded Conversion)	5.70000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 3 Lamp (Customer Funded Conversion)	6.34000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 4 Lamp (Customer Funded Conversion)	6.98000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 5 Lamp (Customer Funded Conversion)	7.73000
Second Year Proposed	$ Per	Schedule 51	All	All	Level 6 Lamp (Customer Funded Conversion)	9.55000
Second Year Proposed	$ Per	Schedule 53	All	All	kWh	0.06316
Second Year Proposed	$ Per	Schedule 54	All	Single	Bill	8.13000
Second Year Proposed	$ Per	Schedule 54	All	Three	Bill	14.62000
Second Year Proposed	$ Per	Schedule 54	All	All	kWh	0.06612

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 ($)

		Schedule	Class	Phase	Component	Quantity
Second Year Proposed	$	Schedule 15	Residential	All	Level 1 Lamp	114,157
Second Year Proposed	$	Schedule 15	Residential	All	Level 2 Lamp	6,274
Second Year Proposed	$	Schedule 15	Residential	All	Level 3 Lamp	356
Second Year Proposed	$	Schedule 15	Residential	All	Unbilled	3,473
Second Year Proposed	$	Schedule 15	Commercial	All	Level 1 Lamp	133,588
Second Year Proposed	$	Schedule 15	Commercial	All	Level 2 Lamp	54,439
Second Year Proposed	$	Schedule 15	Commercial	All	Level 3 Lamp	14,125
Second Year Proposed	$	Schedule 15	Commercial	All	Unbilled	2,500
Second Year Proposed	$	Schedule 15	Industrial	All	Level 1 Lamp	5,565
Second Year Proposed	$	Schedule 15	Industrial	All	Level 2 Lamp	5,149
Second Year Proposed	$	Schedule 15	Industrial	All	Level 3 Lamp	534
Second Year Proposed	$	Schedule 15	Industrial	All	Unbilled	188
Second Year Proposed	$	Schedule 51	Lighting	All	Level 1 Lamp	3,822
Second Year Proposed	$	Schedule 51	Lighting	All	Level 2 Lamp	38,927
Second Year Proposed	$	Schedule 51	Lighting	All	Level 3 Lamp	7,782
Second Year Proposed	$	Schedule 51	Lighting	All	Level 4 Lamp	28,727
Second Year Proposed	$	Schedule 51	Lighting	All	Level 5 Lamp	39,199
Second Year Proposed	$	Schedule 51	Lighting	All	Level 6 Lamp	20,070
Second Year Proposed	$	Schedule 51	Lighting	All	Level 1 Lamp (Customer Funded Conversion)	134,490
Second Year Proposed	$	Schedule 51	Lighting	All	Level 2 Lamp (Customer Funded Conversion)	117,098
Second Year Proposed	$	Schedule 51	Lighting	All	Level 3 Lamp (Customer Funded Conversion)	6,239
Second Year Proposed	$	Schedule 51	Lighting	All	Level 4 Lamp (Customer Funded Conversion)	130,237
Second Year Proposed	$	Schedule 51	Lighting	All	Level 5 Lamp (Customer Funded Conversion)	18,861
Second Year Proposed	$	Schedule 51	Lighting	All	Level 6 Lamp (Customer Funded Conversion)	29,567
Second Year Proposed	$	Schedule 51	Lighting	All	Unbilled	(33,281)
Second Year Proposed	$	Schedule 53	Lighting	All	kWh	133,387
Second Year Proposed	$	Schedule 53	Lighting	All	Unbilled	(7,719)
Second Year Proposed	$	Schedule 54	Commercial	Single	Bill	1,129
Second Year Proposed	$	Schedule 54	Commercial	Three	Bill	2,456
Second Year Proposed	$	Schedule 54	Commercial	All	kWh	20,657
Second Year Proposed	$	Schedule 54	Commercial	All	Unbilled	300

Exh. RMM-7
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Calculation of Costs Included in the Residential Basic Charge

March 2023 (REFILED April 19, 2023)

Pacific Power
State of Washington
Calculation of Costs Included in the Residential Basic Charge

	Total Residential	Single-Family	Multi-Family	Difference
Line Tranformers	$4.47	$3.30	$1.04	-$2.26
Service Drops	$3.46	$3.46	$3.46	$0.00
Meters	$0.92	$0.92	$0.92	$0.00
Customer Service	$5.71	$5.71	$5.71	$0.00
Total Cost	$14.57	$13.40	$11.14	-$2.26

Present Basic Charge		$7.75	$7.75	$0.00
Proposed Basic Charge		**$10.00**	**$7.75**	-$2.25

Exh. RMM-8
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Calculation of Three-Phase Basic Charge Differential

March 2023 (REFILED April 19, 2023)

Pacific Power
State of Washington
Calculation of Three-Phase Basic Charge Differential

Line No.	Description	Value	Source
1	Cost of 30 kVA Three-Phase Polemount Transformer	$7,657	Estimated cost of installation
2	Cost of 25 kVA Single-Phase Polemount Transformer	$3,713	Estimated cost of installation
3	Incremental Transformer Cost	$3,944	Line 1 - Line 2
4	Operations & Maintenance Cost	2.36%	PacifiCorp 2022 Use of Facilities Report
5	Incremental Operations & Maintenance Cost	$93.08	Line 3 * Line 4
6	Monthly Incremental Operations & Maintenance Cost	$7.76	Line 5 / 12
7	Proposed Monthly Three-Phase Charge	$8.00	Line 6 rounded to nearest whole number

Exh. RMM-9
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Calculation of Updated Low Income Bill Assistance Discounts

March 2023 (REFILED April 19, 2023)

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

Year 1 Requested Residential Increase
9.14%

Tier (A)	**Current Discount** (B)	**Discount on $100** (C)	**New Discount Needed** (D) (C) * [1 + 2 * 0.0914]	**Increase to $100 Bill** (E) $100 * [1 + 0.0914]	**New Discount** (F) (D) / (E)
1 - 0-75% of Federal Poverty Level	-70%	-$70.00	-$82.80	$109.14	**-76%**
2 - 76-100% of Federal Poverty Level	-35%	-$35.00	-$41.40	$109.14	**-38%**
3 - 101-150% of Federal Poverty Level or 80% of Area Median Income	-15%	-$15.00	-$17.74	$109.14	**-16%**

Year 2 Requested Residential Increase
6.46%

Tier (A)	**Current Discount** (B)	**Discount on $100** (C)	**New Discount Needed** (D) (C) * [1 + 2 * 0.0646]	**Increase to $100 Bill** (E) $100 * [1 + 0.0646]	**Incremental Discount Required** (F) (D) / (E) - (B)	**New Discount** (G) (F) + Y1 Discount
1 - 0-75% of Federal Poverty Level	-70%	-$70.00	-$79.04	$106.46	-4%	**-80%**
2 - 76-100% of Federal Poverty Level	-35%	-$35.00	-$39.52	$106.46	-2%	**-40%**
3 - 101-150% of Federal Poverty Level or 80% of Area Median Income	-15%	-$15.00	-$16.94	$106.46	-1%	**-17%**

Exh. RMM-10
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

PacifiCorp's 2021 Decoupling Mechanism Evaluation

March 2023 (REFILED April 19, 2023)

PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

August 10, 2021

VIA ELECTRONIC FILING

Mark L. Johnson
Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, WA 98503

RE: Docket UE-152253—Compliance Filing
PacifiCorp Decoupling Mechanism Evaluation

In accordance with Order 12 in the Company's 2015 limited-issue rate case in docket UE-152253, the Company submits its evaluation of the effectiveness of the decoupling mechanism.

Please direct all formal correspondence and data requests regarding this filing to:

By e-mail (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, Oregon, 97232

Please direct any informal inquiries regarding this filing to Ariel Son at (503) 813-5410.

Sincerely,

/s/
Shelley McCoy
Director, Regulation
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
(503) 813-5292
shelley.mccoy@pacificorp.com

Enclosures

152253-PPL-Attach-A-8-10-21.pdf
152253-PPL-COS-8-10-21.pdf

Rocky Mountain Power | Pacific Power

STATE OF WASHINGTON DECOUPLING MECHANISM

Three Year Evaluation

August 2021

Contents

Tables

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Section 1. Executive Summary

PacifiCorp (the Company) currently operates a decoupling mechanism for its Washington service area. The mechanism is a program that decouples a significant level of the Company's Washington revenue from its energy sales. The goal of the mechanism is to increase the stability of this revenue by ensuring it stays at levels consistent with what the Commission allowed in the most recent general rate case, even if energy sales fluctuate. The mechanism is currently the only one the Company has in its six-state service area.

The Company operates the mechanism by tracking the difference between actual revenue and allowed revenue monthly by customer class and recording the differences in balancing accounts that accrue interest at a rate published by the FERC. Each Fall, the Company files to adjust the rates on Schedule 93, Decoupling Revenue Adjustment, to collect or give-back the net deferral amounts for the period tracked. These amounts also include the results of the mechanism's earnings test, which requires a large share of any Company earnings above the Commission-authorized return on equity to be shared amongst decoupling participants.

This evaluation of the mechanism shows it is working well, with four important exceptions:

1) the timing of the mechanism's tracking periods can result in rate increases during Winter, which is a time when many customers are experiencing higher heating costs,

2) for certain customer classes, the mechanism has little effect on revenue stability,

3) tracking each customer class separately increases the volatility of the annual adjustment rates, and

4) the Company's interjurisdictional allocations can cause unique issues for the earnings test that can undermine the mechanism's revenue stability goals.

Section 2. Background

The Company proposed a decoupling mechanism in its limited issue rate case filed on November 25, 2015 (Docket UE-152253). In the previous rate case (Docket UE-140762), the Commission invited a proposal from PacifiCorp to implement a decoupling mechanism similar to those implemented by Puget Sound Energy (PSE) and Avista Corporation (Avista).[1] The rationale for the proposed decoupling mechanism was to provide the Company better fixed cost recovery in light of changes in usage due to weather or energy efficiency.

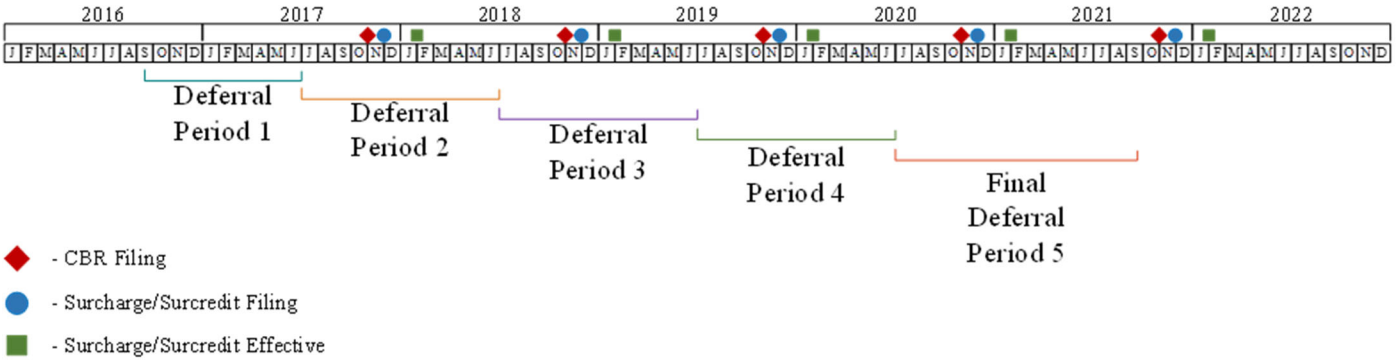
The Commission ultimately approved a mechanism with a duration of at least five years and included the following features:

- Revenue-per-customer mechanism like those approved for PSE and Avista, which compares actual non-weather adjusted revenues to allowed revenues
- Applicable to customers on Schedules 16, 17 and 18 (Residential), Schedule 24 (Small General Service), Schedule 36 (Large General Service under 1 MW), and Schedule 40 (Agricultural Pumping Service)
- Excludes customers on Schedule 48T (Large General Service over 1 MW), Schedule 47T (Partial Requirements Service), and Schedules 15, 51, 52, 53, 54 and 57 (Lighting)
- Deferral and recovery tracked separately by rate class
- Excludes basic charge and net power cost revenue embedded in base revenue
- Cap of five percent on surcharges with no floor on surcredits
- Trigger of 2.5 percent on both surcharges and surcredits
- Earnings test where 50 percent of any earnings above the Commission-authorized return on equity in the Commission Basis Report (CBR) without normalizing adjustments are shared amongst decoupling participants

The Company began tracking deferrals for the mechanism on September 15, 2016, the rate effective date of the limited issue rate case. To align the mechanism with the results from the CBR, the mechanism's first deferral period ended June 30, 2016. Subsequent deferral periods encompassed the twelve-month period ending June 30 with the final deferral period to be from July 1, 2020, through September 14, 2021. This timeline is illustrated in Figure 1.

[1] *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-140762 et al., Order 08 at 94, ¶ 222 (March 25, 2015)

Figure 1. Timeline



The Commission ordered the Company to, at the end of the third year, evaluate the effectiveness of the mechanism by providing an analysis of the following:

- Impact on conservation achievement;
- Impact on Company revenues (*i.e.*, whether there has been a stabilizing effect);
- Extent to which fixed costs are recovered in fixed charges for the customer classes excluded from the decoupling mechanism;
- Whether allowed revenues from the following rate classes are recovering their cost of service: residential class, non-residential classes, and customers not subject to decoupling; and
- The Company's proposal to separately track and true-up deferrals by rate class.

Since the first deferral period was not a complete twelve calendar months, the Company completed this analysis at the conclusion of the fourth period, which ended on June 30, 2020. The following sections contain the results of this analysis, additional analysis not ordered by the Commission, and recommendations for improvements to the mechanism.

Section 3. Impact on Conservation Achievement

After reviewing Company conservation both before and after the implementation of the mechanism, the Company found no evidence that decoupling had altered its conservation achievement. While decoupling is an important policy tool to remove conservation disincentives, the Company is already obligated by I-937 to pursue all cost-effective conservation measures. Table 1 shows that, in the years just before the implementation of decoupling and through the present period under which the Company has been decoupled, the Company has exceeded its biennial conservation targets. Table 2 and Figure 2 provide a breakdown of the Company's conservation achievement by year and class.[2]

Table 1. Company Conservation – Biennial Targets and Achieved MWh

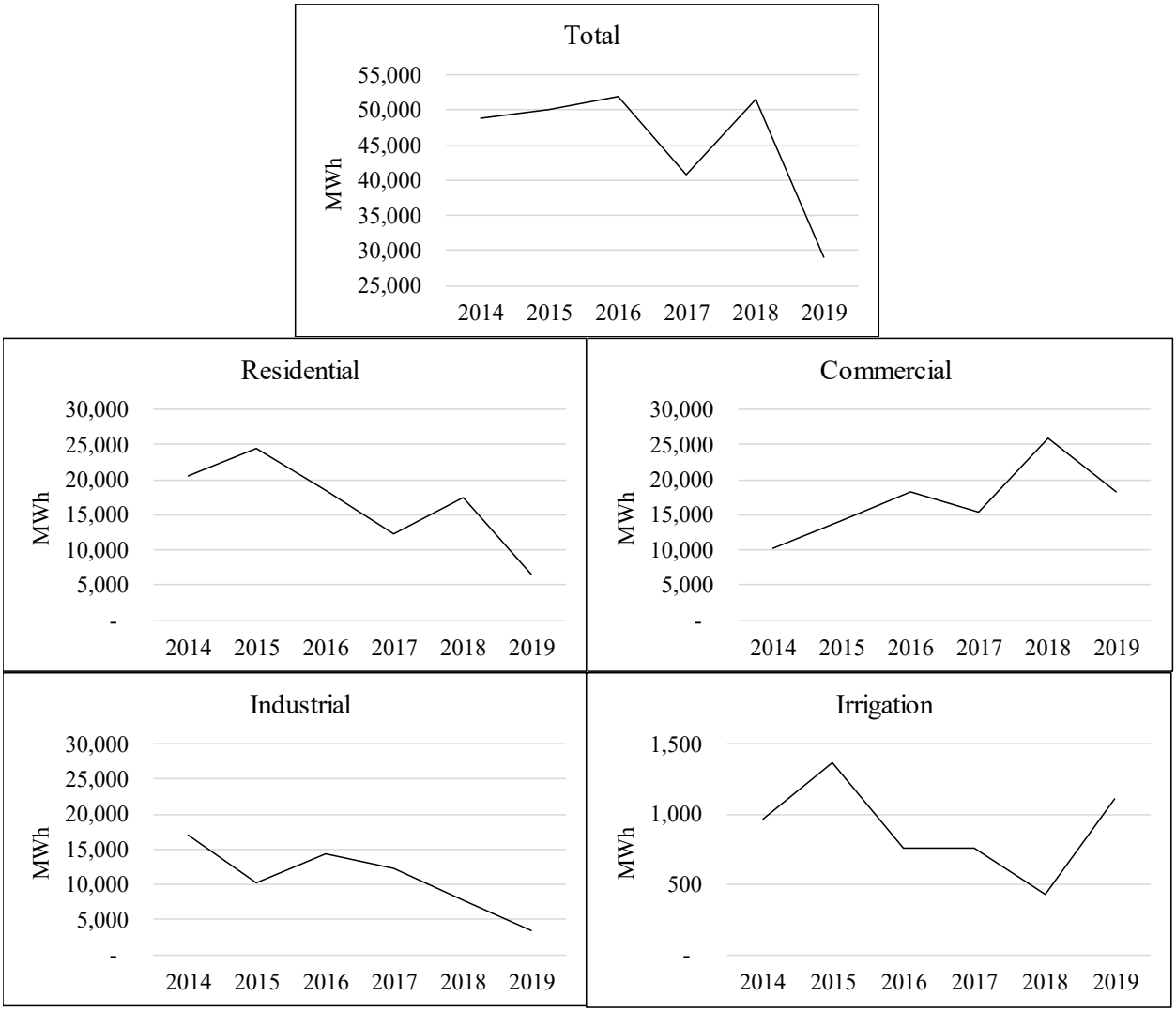
Biennium	Target	Achieved	Excess
2014-15	74,703	98,881	24,178
2016-17	90,009	92,727	2,718
2018-19	78,268	80,604	2,336

Table 2. Company Conservation – Annual Achieved MWh Savings by Class

Year	Total	Residential	Commercial	Industrial	Irrigation
2014	48,735	20,499	10,302	16,969	963
2015	50,146	24,384	14,191	10,204	1,367
2016	51,832	18,558	18,229	14,288	757
2017	40,895	12,350	15,472	12,310	763
2018	51,462	17,356	25,983	7,697	426
2019	29,142	6,415	18,220	3,396	1,111

[2] The data in Table 1, Table 2, and Figure 2 are from the Company's Washington Biennial Conservation Reports for 2014-2015 (filed July 27, 2016), 2016-2017 (filed July 6, 2018), and 2018-2019 (filed June 1, 2020).

Figure 2. Company Conservation – Annual Achieved MWh Savings by Class

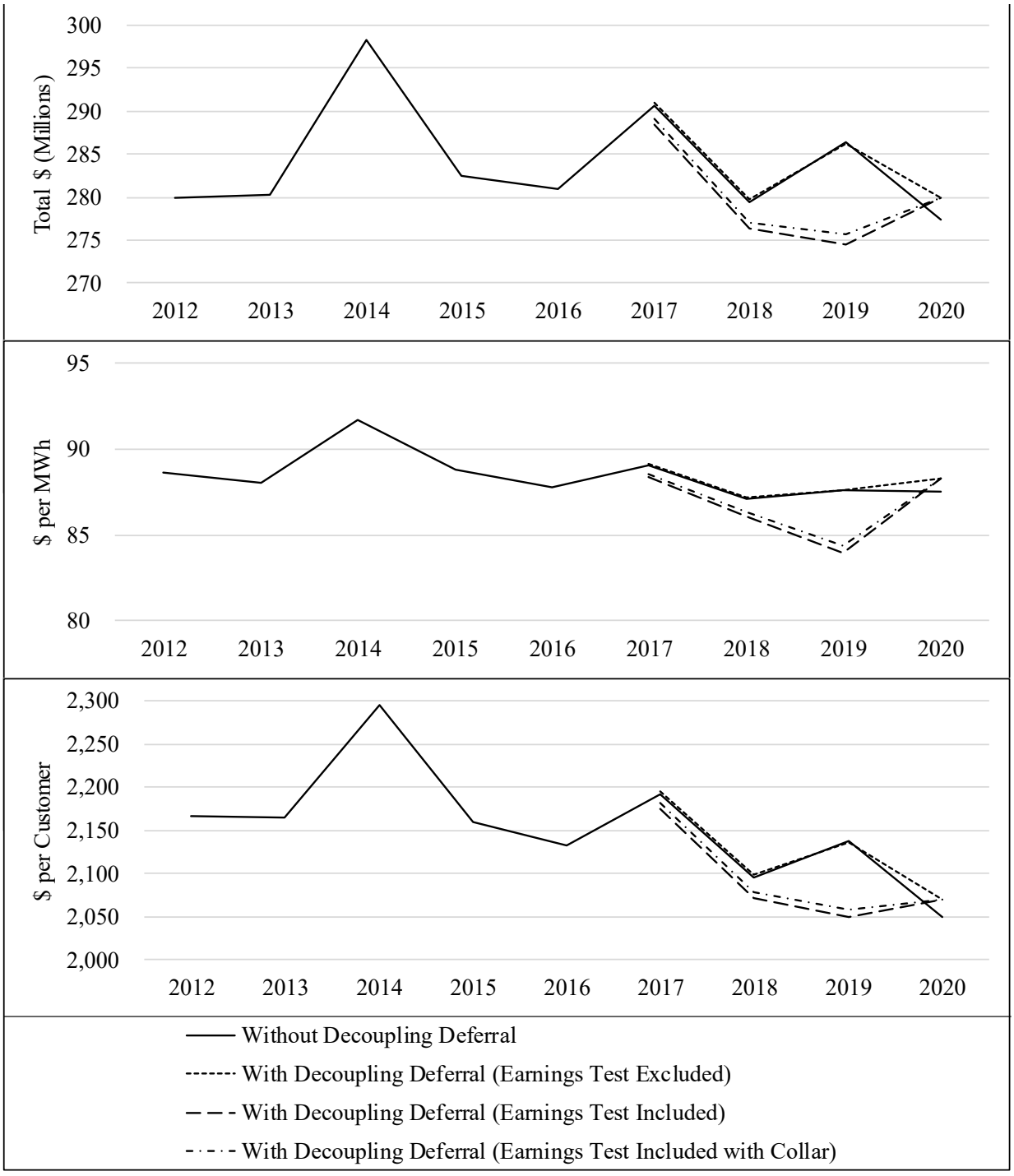


Section 4. Impact on Revenue Stability

To show the impact of the mechanism on its revenue stability, the Company prepared an analysis of its actual, non-temperature-normalized revenue for the past nine years.[3] This included an analysis of the effect of the decoupling deferral, the earnings test, and a hypothetical version of the earnings test assuming it was set at the Company's authorized ROE plus 50 basis points (a 50-basis point "collar"). The revenue from this analysis is shown on a total, per MWh, and per customer basis in Figure 3, which shows that, absent the earnings test, the mechanism helped to slightly stabilize revenue, but that this was significantly offset by a decrease in stability from the earnings test. This is particularly evident in the large impact of the earnings test on revenue for Deferral Period 3 (the twelve months ending June 2019).

[3] The analysis was for the twelve months ending June of 2012 through June of 2020. To put each annual revenue level on a comparable basis, the Company adjusted for base price changes to index the revenue to the rates that became effective on September 15, 2017 (the second-year price change from the Docket UE-152253 limited issues rate filing).

Figure 3. Revenue Stability – Total Dollars, Dollars per MWh, and Dollars per Customer



Section 5: Fixed Cost Recovery in Fixed Charges

One of the ways the mechanism can improve the Company's revenue stability is by ensuring the Company recovers its fixed costs even if its energy sales decline. To analyze how the mechanism is performing in this respect, the Company analyzed the fixed cost to fixed charge relationships of the non-decoupled classes.[4] Figure 4 provides the results of this analysis and shows this relationship for each customer class.[5] This relationship is very close for the Lighting class, since the recovery for a large share of costs for this class is in flat, per-lamp charges. However, this relationship is weaker for the other classes. This is particularly true for Residential and Small General Service (Schedule 24), which have cost recovery predominantly through energy charges. However, because the Company's revenue for these classes is decoupled from its energy sales to them, the Company recovers these costs even if energy sales decline. This is also true for Large General Service (Schedule 36) and Agricultural Pumping Service (Schedule 40), but to a lesser extent.

Figure 4. Fixed Costs and Fixed Charge Cost Recovery by Class

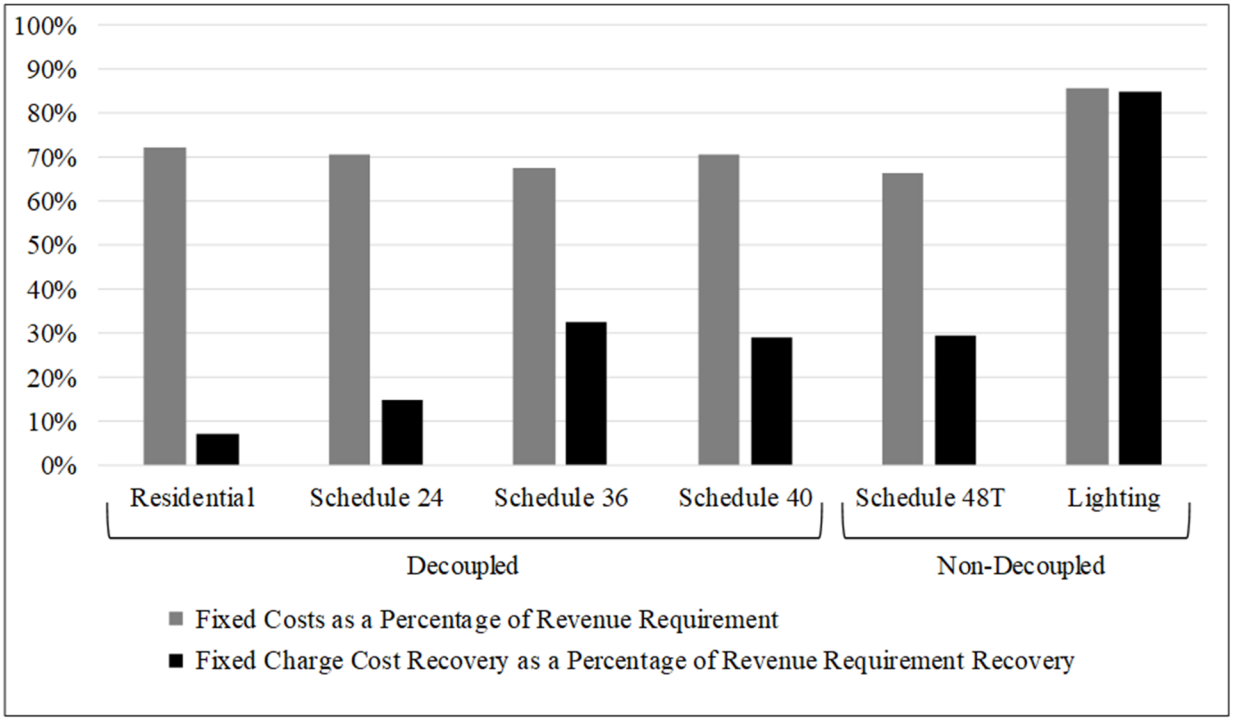


Figure 4 shows that the relationship between fixed costs and fixed charge cost recovery is similar for customers on Schedules 36, 40 and 48T, and that 48T is not currently decoupled. Due to the similarities in cost recovery for customers on these schedules, the Company is recommending removing customers on Schedules 36 and 40 from the mechanism. Additionally, the Company

[4] The Company examined the fixed charge to fixed cost relationship for each class using the rate design and cost of service study from its most recent general rate case (UE-191024)

[5] To produce this figure, the Company defined "fixed" costs as all costs in the cost of service study other than Net Power Costs, and "fixed charges" as all charges in the rate design other than Energy Charges.

recommends continuing to exclude Schedule 48T, since large swings in sales to large customers could introduce an unacceptably high level of volatility to the mechanism. Table 3 shows the difference in average annual energy sales for general service customers on Schedules 36 and 48T.

Table 3. Average Annual Energy Sales – Schedules 36 and 48T

	Customers	Annual kWh	Annual kWh per Customer
Schedule 36	1,076	950,741,261	883,495
Schedule 48T	65	871,440,857	13,309,059
		Largest Schedule 48T Customer	471,255,293

The typical Schedule 48T customer is about 15 times larger than the typical Schedule 36 customer. Significantly, the largest Schedule 48T customer comprises over half of the total annual energy sales for all of Schedule 48T. Given the size of the customers in this class, including them in the decoupling mechanism would risk introducing a level of volatility that could undermine the mechanism's revenue stability goals. For example, if Schedule 48T were included in the decoupling mechanism and the energy use of the largest Schedule 48T customer fell by only 10 percent, the Company estimates that rates would increase by 0.4 percent for all other customers.

Section 6. Allowed Revenue and Cost of Service

The Company prepared cost of service studies for the three full calendar year periods of the decoupling mechanism (the twelve months ended June 2018, June 2019, and June 2020) to analyze whether allowed revenues from the following classes are recovering their cost of service: Residential, Non-Residential (Schedules 24, 36, and 40), and Non-Decoupled (Schedule 48T and Lighting).[6] Since the mechanism tracks actual energy, the revenue and energy sales in these studies include no temperature normalization. Also, the revenue requirements the Company used for the studies are the unadjusted versions the Company used for the mechanism's earnings tests and include decoupling deferral revenue. Table 4 shows how allowed revenue compared to cost of service for the twelve months ended June 2018, June 2019, and June 2020 periods. The results of this analysis suggest that recovery compared to cost of service for each class is relatively stable from year to year.

Table 4. Allowed Revenue and Cost of Service

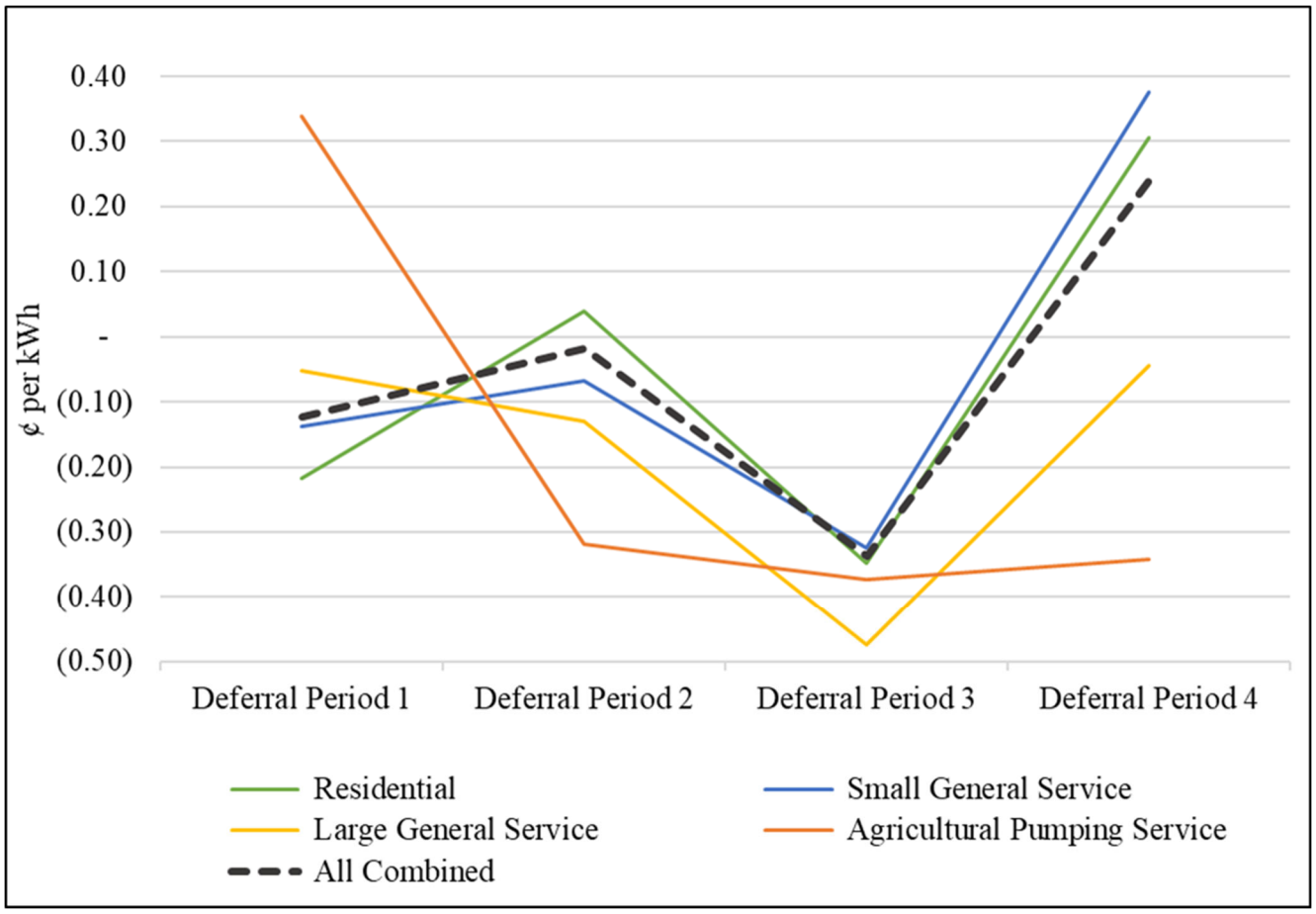
12 months ending June	Line	Description	Residential ($000)	Non-Residential ($000)	Non-Decoupled ($000)
2018	1	Allowed Revenue	147,036	141,093	57,742
	2	COS	157,314	131,770	56,791
	3=1/2	Allowed Revenue/COS	0.93	1.07	1.02
	4	Total Allowed Revenue	345,871	345,871	345,871
	5	Total COS	345,875	345,875	345,875
	6=4/5	Total Allowed Revenue/Total COS	1.00	1.00	1.00
	7=3/6	Parity Ratio	0.93	1.07	1.02
2019	1	Allowed Revenue	153,630	144,951	56,177
	2	COS	152,784	129,554	54,066
	3=1/2	Allowed Revenue/COS	1.01	1.12	1.04
	4	Total Allowed Revenue	354,758	354,758	354,758
	5	Total COS	336,403	336,403	336,403
	6=4/5	Total Allowed Revenue/Total COS	1.05	1.05	1.05
	7=3/6	Parity Ratio	0.95	1.06	0.99
2020	1	Allowed Revenue	148,881	138,467	58,045
	2	COS	170,519	140,642	66,315
	3=1/2	Allowed Revenue/COS	0.87	0.98	0.88
	4	Total Allowed Revenue	345,393	345,393	345,393
	5	Total COS	377,476	377,476	377,476
	6=4/5	Total Allowed Revenue/Total COS	0.92	0.92	0.92
	7=3/6	Parity Ratio	0.95	1.08	0.96

[6] During this timeframe, the Company had one rate case, which used a twelve-months ended June 2019 test period. This case followed the recently adopted electric cost of service rules approved in Docket No. UE-170002. The Company used the model for this case to prepare the models for the other periods, but with period-specific adjustments to revenue, energy sales, customer counts, and cost data.

Section 7. Rate Class Separation

To examine the Company's proposal to separately track and true-up deferrals by rate class, the Company prepared an analysis to show the annual adjustment rates and any resulting cost shifting that the mechanism would have produced if a single deferral had been used for all decoupled classes. Figure 5 shows the rates assuming a single deferral along with the rates produced from tracking the classes separately, and Table 5 shows the difference in the deferral that customers would have paid if all customers had been tracked as a single class.[7]

Figure 5. Annual Decoupling Adjustment Rates - Separate and Combined



[7] To set the revenue for this analysis on a comparable basis, the Company ignored the adjustments it made in its rate adjustment filings for Triggers, Caps, Carryover Balances, and Extended Amortizations.

Table 5. Deferral Change Assuming Single-Class Tracking

	Change ($000)				
	Period 1	Period 2	Period 3	Period 4	Annual Average
	9/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020	= Total / 46 * 12
Residential	1,177	(893)	180	(970)	(132)
Small General Service	66	268	(70)	(752)	(127)
Large General Service	(554)	1,042	1,282	2,709	1,168
Agricultural Pumping Service	(726)	484	58	961	203

Figure 5 shows that combining the tracking and true-up of the mechanism would have had a minimal impact on the Residential and Small General Service rates, a moderate impact on the Large General Service rates, and a more significant impact on the Agricultural Pumping Service rates. Table 5 shows that the average impact over the course of all deferral years would have been relatively negligible for each decoupled class. Due to the greater stability that will likely result from combined tracking, the Company recommends making a change to the mechanism such that the tracking and true-up for all decoupled customer classes be done as one class.

Section 8. Approved Modifications

In the recently completed general rate case (Docket UE-191024), the Commission approved changes to the mechanism, which became effective with the new rates on January 1, 2021. This included updating the Company's decoupled revenue to reflect new rate case values for total revenue and embedded net power cost and basic charge revenue. Also, for the monthly comparison between allowed and actual decoupled revenue, the Commission approved the Company's recommendation to improve its monthly estimate of actual decoupled revenue by changing the monthly calculation methodology. Prior to this change, the Company was estimating actual decoupled revenue each month by applying an average revenue-per-kilowatt hour rate from the previous rate case to its monthly kilowatt hour sales. However, the average rate a class pays each month could be different from what the class paid during the GRC Test Period, so the Company will now use actual monthly revenue, less estimates of embedded basic charge, net power cost, and rider[8] revenue.

Table 6 provides a comparison of the previous and new monthly deferral calculation methodologies for a hypothetical Residential monthly deferral calculation. Table 6 shows that, while the previous method requires fewer steps, using actual revenue each month makes the calculation more accurate.[9]

There are three main reasons why the average rate a class pays during a month can be different from what it paid during the GRC Test Period: 1) changes in load factor for classes with demand charges; 2) changes in the ratios of energy sales between the tiered pricing levels for the Residential class; and 3) participation in new time-varying rate options that were not present during the rate case test period. This third reason is new. As part of the recently completed general rate case, the Commission authorized the Company to implement time-varying rate options for all decoupled customers, with customers who choose these options being included in the decoupling mechanism. Conservation, or reduction in overall energy sales, has been an important goal for the state of Washington and the decoupling mechanism has been a tool to remove utility disincentives to its pursuit. Efficiency in terms of the timing of energy consumption, though, is also becoming very important and the changes to the Company's mechanism will ensure that potential disincentives to its pursuit likewise are eliminated. As required by the Commission, the Company will track the impact of the inclusion of time of use pilot rate schedules in the decoupling mechanism in its annual decoupling filings.[10]

[8] As of January 1, 2021, Schedules 93, 191, and 197
[9] For this hypothetical month, the new methodology improves the estimate accuracy by approximately $464,000 (the amount of the difference between Prior and New methodologies), or about 0.3 cents per kilowatt hour
[10] *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-191024 et al., Final Order 09/07/12 at 48, ¶ 121 (December 14, 2020)

Table 6. Monthly Deferral Calculation Methodologies - Prior and New

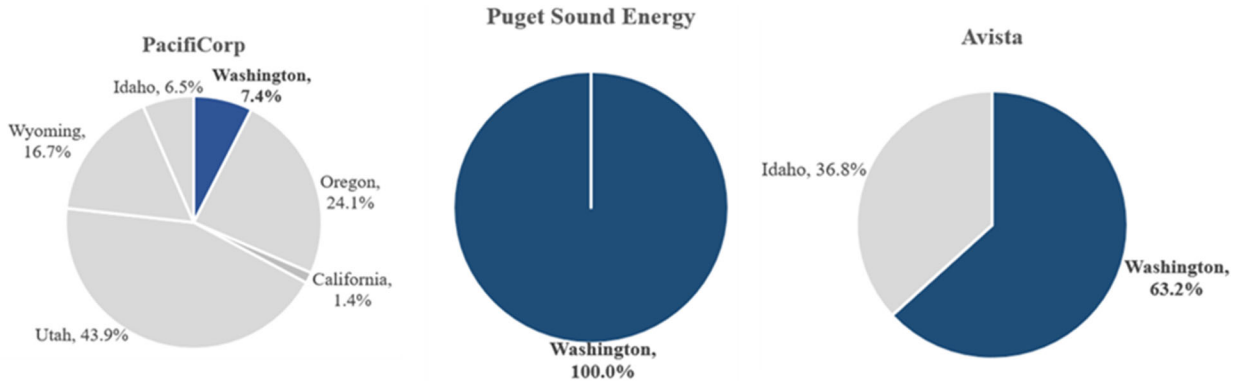
					Prior		New		
Period	Timeframe	Description	Units	Line	Source	Num. Example	Source	Num. Example	Δ
GRC Test	Annual	Actual	$000	1	GRC	148,456	= Prior	= Prior	
GRC Test	Annual	Basic Charge	$000	2	GRC	10,027	= Prior	= Prior	
GRC Test	Annual	Net Power Cost	$000	3	GRC	37,144	= Prior	= Prior	
GRC Test	Annual	Allowed Decoupled	$000	4	= Line 1 - (Lines 2 and 3)	101,285	= Prior	= Prior	
GRC Test	Annual	Average	Bills	5	GRC	107,790	= Prior	= Prior	
GRC Test	Monthly	Normalized	MWh	6	GRC	191,310	= Prior	= Prior	
GRC Test	Annual	Normalized	MWh	7	GRC	1,524,718	= Prior	= Prior	
Booked	Monthly	Actual	Bills	8	Booked Monthly Results	110,218	= Prior	= Prior	
Booked	Monthly	Allowed Decoupled	$000	9	= Line 4 / Line 5 * Line 6 / Line 7 * Line 8	12,995	= Prior	= Prior	
Booked	Monthly	Actual	MWh	10	Booked Monthly Results	188,230	= Prior	= Prior	
Booked	Monthly	Actual	$000	11			Booked Monthly Results	17,688	
Booked	Monthly	Embedded Riders	$000	12			Booked Monthly Results	(719)	
Booked	Monthly	Basic Charge	$000	13			= Line 2 / Line 5 / 12 * Line 8	854	
Booked	Monthly	Net Power Cost	$000	14			= Line 3 / Line 7 * Line 10	4,586	
Booked	Monthly	Actual Decoupled	$000	15	= Line 4 / Line 7 * Line 10	12,504	= Line 11 - (Lines 12 thru 14)	12,967	464
Booked	Monthly	Deferral	$000	16	= Line 15 - Line 9	(491)	= Line 15 - Line 9	(27)	464
					Booked Monthly Actual Decoupled ¢/kWh (Line 15 / Line 10 * 100):	6.6		6.9	0.3

Section 9. Earnings Test Evaluation

The rationale supporting decoupling mechanisms is that they can be an effective means of removing a utility's throughput incentive and thus decouple a utility's earnings from its energy sales. This can take away the disincentive a utility may have for pursuing cost-effective energy efficiency. One of the features of decoupling mechanisms in Washington is an earnings test under which the Company must return to its customers half of any unadjusted over-earnings in Washington during each decoupling deferral period. For the three full calendar year decoupling periods and the partial decoupling period which the Company has had, it has returned $17.8 million in over-earnings, or about $4.5 million on average per deferral period.

While an earnings test may generally be a reasonable component of decoupling mechanisms for investor-owned utilities in Washington, the nature of the Company's interjurisdictional allocations causes unique issues for the Company's earnings test. Unlike PSE and Avista, which have most, if not all, of their electric load in Washington, only about seven percent of PacifiCorp's retail electric energy sales occur in the state. Figure 6 demonstrates how loads in the state compare for these utilities and how PacifiCorp is uniquely situated.[11]

Figure 6. Washington Investor Owned Utilities – Energy Sales by State



To better understand the relative magnitude of the over-earnings in each of the utilities' decoupling mechanisms, the Company prepared Table 7, which shows a comparison of over-earnings with retail electric revenue for each utility's mechanism over the past several years and in total. Table 7 shows that over-earnings have been a much greater share of retail electric revenue for PacifiCorp. At about 2.6 percent of revenue, over-earnings for PacifiCorp are over five times greater than for the other utilities.

[11] PacifiCorp Source: Page 366 of Exhibit SEM-3C in Docket No. UE-191024
PSE Source: PCA Costs' tab of Exhibit BJD-04 in Docket No. UE-190259
Avista Source: Page 2 of Andrews Allocation Workpapers in Docket No. UE-200900

Table 7. Washington Investor Owned Utilities – Decoupling Mechanism Over-Earnings

Washington IOU	Data Description	Year								Total
		2013	2014	2015	2016	2017	2018	2019	2020	
PSE	Over-Earnings ($m)	-	-	23.9	23.9	24.8	-	-		72.6
	Electric Revenue ($m)	2,099.4	2,004.9	2,066.4	2,147.7	2,146.7	2,128.8	2,030.6		14,624.5
	Over-Earnings/Electric Revenue	0.0%	0.0%	1.2%	1.1%	1.2%	0.0%	0.0%		0.5%
Avista	Over-Earnings ($m)			1.8	5.0	2.9	-	-		9.6
	Electric Revenue ($m)			490.8	500.0	500.0	492.1	492.1		2,475.1
	Over-Earnings/Electric Revenue			0.4%	1.0%	0.6%	0.0%	0.0%		0.4%
PacifiCorp	Over-Earnings ($m)					6.5	7.0	23.5	-	36.9
	Electric Revenue ($m)					349.3	349.3	349.3	352.1	1,400.2
	Over-Earnings/Electric Revenue					1.9%	2.0%	6.7%	0.0%	2.6%

To investigate the cause of the Company's uniquely high over-earnings, which were particularly significant for the 2019 deferral period, the Company performed a cost analysis for each period. A key component of this analysis is the relative shares of energy sales and peak demand for the Company's Washington jurisdiction as compared to other Western Control Area jurisdictions (*i.e.*, Oregon and California). With the Company's current dynamic allocation factors, allocations of non-distribution costs are based upon the share of Washington energy, peak demand, and customer counts relative to other jurisdictions, meaning shifts in energy, peak demand, and customer counts in other states impact the allocation of non-distribution costs to Washington. Distribution costs are situs-assigned for each state. Under the 2020 Interjurisdictional Cost Allocation Protocol approved in the most recent general rate case, dynamic allocation factors will be in use through at least 2024. Table 8 provides the results of this analysis and shows that a significant driver of PacifiCorp's high 2019 over-earnings was the unique nature of its interjurisdictional allocations.

Table 8. PacifiCorp Cost Trends by Deferral Period

	12 Months Ended June 30			
	2017	2018	2019	2020
PacifiCorp Fixed Generation and Transmission Cost ($ million)	1,907.0	1,908.5	1,925.3	1,938.7
PacifiCorp WA Distribution Cost ($ million)	44.0	44.4	46.6	47.0
PacifiCorp WA Energy (GWh)	4,522	4,460	4,407	4,488
PacifiCorp OR and CA Energy (GWh)	15,292	15,088	15,100	15,000
PacifiCorp WA Coincident Peaks (MW for 12 mo)	8,515	8,374	7,845	8,353
PacifiCorp OR and CA Coincident Peaks (MW for 12 mo)	28,608	29,019	29,090	29,126
CAGW Interjuridictional Allocation Factor	22.909%	22.500%	21.577%	22.472%
Over-Earnings per Decoupling Mechanism ($ million)	6.5	7.0	23.5	-

Between the 2018 and 2019 deferral periods, both fixed generation and transmission cost, which are allocated across different states, and Washington allocated distribution cost, increased for PacifiCorp. However, during this period, loads decreased for PacifiCorp's Washington customers, while, at the same time, loads in Oregon and California increased. Consequently, the

Washington "CAGW" (Control Area Generation West) interjurisdictional factor, which allocates a large proportion of the generation fixed costs to PacifiCorp's Washington customers, declined from about 22.5 percent to about 21.6 percent, creating a substantial contribution to the over-earnings for the period. If PacifiCorp had been a single jurisdiction utility or a utility with most of its sales in Washington like the other Washington investor-owned utilities, this abnormally high over-earnings would not likely have occurred. In particular, dynamic allocation factors that shifted costs to Oregon and California as the result of increased load in those states amplified overearnings attributable to Washington in a way that a primarily single state utility would not experience. However, similar to a primarily single state utility, PacifiCorp does not have a mechanism to recover those increased costs from other states absent a rate case (the reverse is also true—PacifiCorp does not recover increased fixed costs from Washington as the result of an increased allocation factor absent a rate case).

Due to PacifiCorp's unique position, the over-earnings feature of its decoupling mechanism could undermine the mechanism's ultimate purpose of providing revenue stability. To partially remedy the impact of the earnings test on revenue stability, the Company recommends modifying the earnings test so that it is based only on earnings from the Company's decoupled customers.

Section 10. Recommendations

The Company finds that the mechanism should be continued at least in the near-term. In a future ratemaking proceeding, the Company may revisit the need for the mechanism in light of potential changes to the regulatory and policy landscape. At present, the Company recommends four important recommendations for improvement:

1) **Deferral Period six should begin September 15, 2021, and last until December 31, 2022, and each subsequent Deferral Period should be a calendar year. Also, the Company's deadline to file the annual Schedule 93 rate adjustment should change from December 1 to June 15, and the effective date of any adjustments associated with this filing should change from February 1 to September 1.** Changing the timing of the deferral periods to be calendar years will simplify the Company's annual Earnings Test calculations. Also, moving the rate change process forward by six months will mean that any Schedule 93 rate increases that customers experience will no longer occur during the typically higher heating cost month of February.

2) **Schedule 36 (Large General Service) and Schedule 40 (Agricultural Pumping Service) customers should be removed from the mechanism.** Limiting the mechanism to residential customers and customers on Schedule 24 (Small General Service) will focus the mechanism on those customers with rate designs that are at the greatest risk of producing unstable revenues.

3) **The tracking and true-up for all decoupled customers should be done as one class**. Separating decoupled customers into distinct classes creates unnecessary volatility in the mechanism's annual adjustment rates without clearly reducing cost-shifting.

4) **The Earnings Test should be based only on earnings from decoupled customers.** The Company's interjurisdictional allocations can cause unique issues for the Earnings Test that may undermine the mechanism's goal of increasing revenue stability. Modifying the Earnings Test to be based only on earnings from the Company's decoupled customers could help mitigate the effect of these allocations while still returning a portion of excess earnings to customers when earnings exceed a reasonable threshold.

CERTIFICATE OF SERVICE

Docket UE-152253

I hereby certify that I have this day served this document upon all parties of record in this proceeding by electronic mail.

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DATED at Portland, OR this 10th day of August, 2021.

/s/
Katie Savarin
Coordinator, Regulatory Operations

Exh. RMM-11r
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Revised Tariff Pages

March 2023 (REVISED April 4, 2023, REFILED April 19, 2023)

PACIFIC POWER
A DIVISION OF PACIFICORP

WN U-76

Third Revision of Sheet No. INDEX.2
Canceling Second Revision of Sheet No. INDEX.2

Tariff Index

(continued)

PACIFIC POWER
A DIVISION OF PACIFICORP

WN U-76

Fifth Revision of Sheet No. INDEX.3
Canceling Fourth Revision of Sheet No. INDEX.3

Tariff Index

NOTE: *No New Service

(continued)

PACIFIC POWER
A DIVISION OF PACIFICORP

WN U-76

Third Revision of Sheet No. 15.1
Canceling Second Revision of Sheet No. 15.1

Schedule 15
OUTDOOR AREA LIGHTING SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To all Customers for outdoor area lighting service furnished from dusk to dawn by means of presently-installed Company-owned luminaires which may be served by secondary voltage circuits from Company's existing overhead distribution system. Luminaires shall be mounted on Company-owned wood poles and served in accordance with Company's specifications as to equipment and installation. Luminaire installations on any pole except an existing distribution pole are closed to new service.

MONTHLY BILLING:
The Monthly Billing shall be the rate per luminaire as specified in the table below plus the applicable adjustments specified in Schedule 80.

Light Level	Level 1	Level 2	Level 3
LED Equivalent Lumens	≤5,500	5,501-12,000	>12,000
Monthly Energy (kWh)	19	34	57
Effective 3/1/2024-2/28/2025	$9.46	$11.22	$13.95
Effective 3/1/2025	$10.06	$11.93	$14.83

PROVISIONS:
1. Inoperable lights will be repaired as soon as reasonably possible, during regular business hours or as allowed by Company's operating schedule and requirements, provided the Company receives notification of inoperable lights from Customer or a member of the public by either notifying Pacific Power's customer service (1-888-221-7070) or www.Pacificpower.net/streetlights. Pacific Power's obligation to repair lights is limited to this tariff.
2. The Company reserves the right to contract for the maintenance of lighting service provided hereunder.
3. Temporary disconnection and subsequent reconnection of electrical service requested by the Customer shall be at the Customer's expense. The Customer may request temporary suspension of power for lighting by written notice. During such periods, the monthly rate will be reduced by the Company's estimated average monthly relamping and energy costs for the luminaire. The facilities may be considered idle and may be removed after 12 months of inactivity. The Company will not be required to reestablish such service under this rate schedule if service has been permanently discontinued by the Customer.
4. Pole re-painting, when requested by Customer and not required for safety reasons, shall be done at the Customer's expense, using the original pole color.
5. Glare or vandalism shielding, when requested by the Customer, shall be installed at the Customer's expense. In cases of repetitive vandalism, the Company may notify the Customer of the need to install vandal shields at the Customer's expense, or otherwise have the lighting remove.

TERM OF CONTRACT:
By written agreement for not less than three years.

RULES AND REGULATIONS:
Serrvice hereunder is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

PACIFIC POWER
A DIVISION OF PACIFICORP

WN U-76

Original Sheet No. 15.2

Schedule 15
OUTDOOR AREA LIGHTING SERVICE

PROVISIONS: (continued)

4. Pole re-painting, when requested by Customer and not required for safety reasons, shall be done at the Customer's expense, using the original pole color.
5. Glare or vandalism shielding, when requested by the Customer, shall be installed at the Customer's expense. In cases of repetitive vandalism, the Company may notify the Customer of the need to install vandal shields at the Customer's expense, or otherwise have the lighting removed.

TERM OF CONTRACT:
By written agreement for not less than three years.

RULES AND REGULATIONS:
Service hereunder is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

PACIFIC POWER
A DIVISION OF PACIFICORP

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Third Revision of Sheet No. 16.1
Canceling Second Revision of Sheet No. 16.1

Schedule 16
RESIDENTIAL SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To residential Customers only for all electric requirements when all service is supplied at one point of delivery.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic and Energy Charges. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge

Single-Phase, Single-Family Home:	$10.00
Single-Phase, Multi-Family Home:	$7.75
Three-Phase, Single-Family Home:	$18.00
Three-Phase, Multi-Family Home:	$15.75

Energy Charge, per kWh

	June-September	October-May
Effective 3/1/2024-2/28/2025		
for the first 600 kWh	10.617¢	9.656¢
for all additional kWh	12.078¢	11.117¢
Effective 3/1/2025		
for all kWh	12.879¢	10.958¢

MINIMUM CHARGE:
The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

CONTINUING SERVICE:
Except as specifically provided otherwise, the rates of this Tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

RULES AND REGULATIONS:
Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

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Fourth Revision of Sheet No. 17.1
Canceling Third Revision of Sheet No. 17.1

Schedule 17
LOW INCOME BILL ASSISTANCE PROGRAM—RESIDENTIAL SERVICE OPTIONAL FOR QUALIFYING CUSTOMERS

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To residential Customers only for all electric requirements when all service is supplied at one point of delivery.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic and Energy Charges and the Low Income Energy Credit. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge

Single-Phase, Single-Family Home:	$10.00
Single-Phase, Multi-Family Home:	$7.75
Three-Phase, Single-Family Home:	$18.00
Three-Phase, Multi-Family Home:	$15.75

Energy Charge, per kWh

	June-September	October-May
Effective 3/1/2024-2/28/2025		
for the first 600 kWh	10.617¢	9.656¢
for all additional kWh	12.078¢	11.117¢
Effective 3/1/2025		
for all kWh	12.879¢	10.958¢

LOW INCOME ENERGY CREDIT:
The credit amount shall be based on the qualification level for which the customer was certified.

0-75% of Federal Poverty Level
- Effective 3/1/2024-2/28/2025 - 76% of net bill
- Effective 3/1/2025 - 80% of net bill

76-100% of Federal Poverty Level
- Effective 3/1/2024-2/28/2025 - 38% of net bill
- Effective 3/1/2025 - 40% of net bill

101-200% of Federal Poverty Level or 80% of Area Median Income (whichever is greater)
- Effective 3/1/2024-2/28/2025 - 16% of net bill
- Effective 3/1/2025 - 17% of net bill

MINIMUM CHARGE:
The monthly minimum charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

(continued)

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Original Sheet No. 18.1

Schedule 18
THREE PHASE RESIDENTIAL SERVICE RIDER

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To residential Customers requiring three-phase service whose single-phase requirements are or will be supplied under any residential schedule contained in this Tariff. Three-phase service will be supplied only when service is available from Company's presently existing facilities, or where such facilities can be installed under Company's Line Extension Rules, and in any event, only when deliveries can be made by using one service for Customer's single-phase and three-phase requirements.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Demand Charge, and the Basic and Energy Charges of the Residential Schedule 16. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Demand Charge: Applicable only to Customer's three-phase Demand:

$1.78 for each kW of Demand, but not less than
$3.50 minimum demand charge.

MINIMUM CHARGE:
The monthly Minimum Charge shall be the Basic Charge specified on Residential Schedule 16, plus the demand charge herein. A higher minimum may be required under contract to cover special conditions.

DEMAND:
Applicable only to the Customer's three-phase demand.

The kW shown by or computed from the readings of Company's demand meter, for the 15-minute period of Customer's greatest use during the month, determined to the nearest whole kW.

SPECIAL CONDITIONS:
The customer shall so arrange his wiring as to make possible the separate metering of the three-phase demand at a location adjacent to the kWh meter. If, on October 11, 1975, any present customer's wiring was arranged only for combined single and three-phase demand measurement, and continues to be so arranged, such demands will be metered and billed hereunder except that the first 10 kW of such combined demand will be deducted before applying demand charges for three-phase service. No new combined demand installations will be allowed such a demand deduction.

(continued)

REVISED April 4, 2023, REFILED April 19, 2023

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Original Sheet No. 18.2

Schedule 18
THREE PHASE RESIDENTIAL SERVICE RIDER

CONTINUING SERVICE:
Except as specifically provided otherwise, the rates of this tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a seasonal customer from monthly minimum charges.

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

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Fourth Revision of Sheet No. 19.1
Canceling Third Revision of Sheet No. 19.1

Schedule 19
RESIDENTIAL SERVICE – TIME OF USE PILOT

AVAILABLE:
For up to 500 customers on a first-come, first-served basis in all territory served by Company in the State of Washington.

APPLICABLE:
To residential Customers only for all electric requirements when all service is supplied at one point of delivery.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic Charge, Time-of-Use (TOU) Metering Fee, and Energy Charge. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge

Single-Phase, Single-Family Home:	$10.00
Single-Phase, Multi-Family Home:	$7.75
Three-Phase, Single-Family Home:	$18.00
Three-Phase, Multi-Family Home:	$15.75

TOU Metering Fee
$2.00

Energy Charge, per kWh

	June-September	October-May
Effective 3/1/2024-2/28/2025		
On-Peak	14.490¢	13.529¢
Off-Peak	9.185¢	8.224¢
Effective 3/1/2025		
On-Peak	15.939¢	14.018¢
Off-Peak	10.634¢	8.713¢

LOW INCOME BILL ASSISTANCE PROGRAM:
In addition to the monthly billing specified on this tariff, customers whose income has been certified under the Low Income Bill Assistance Program described on Schedule 17 shall receive the Schedule 17 Low Income Energy Credit according to the qualification level for which the customer was certified. See Schedule 17 for details.

MINIMUM CHARGE:
The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

(continued)

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First Revision of Sheet No. 24.1
Canceling Original Sheet No. 24.1

Schedule 24
SMALL GENERAL SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To non-residential Customers whose entire requirements are supplied hereunder with electric service loads which have not exceeded 100 kW more than once in the preceding 12-month period, or with seven months or less of service, whose loads have not registered more than 100 kW. And to seasonal Customers, as defined in Rule 1 of this tariff, with electric service loads which have not exceeded 200 kW more than once in the preceding 12-month period, or with seven months or less of service, whose loads have not registered more than 200 kW. In the case that the motor nameplate horsepower rating is used to determine the seasonal Customer's annual load size, that load size will also be used to determine eligibility for this schedule.
The Company will not switch a Customer between General Service Schedules 24 and 36 more than once in a 12-month period, unless the following exception is met: In the event that a Customer's load increases due to changes in operations, the Company may, at its discretion, place the Customer on a schedule with a higher demand requirement, if so warranted.
Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.
Emergency, Seasonal, and Remote Service will be furnished by contract in accordance with Rule 2 of this Tariff.
This Schedule is not applicable to standby service.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic, Load Size, Demand, Energy, and Reactive Power Charges. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Single-Phase	$9.94	$10.67
Three-Phase	$14.82	$15.91

Load Size Charge, for all Load Size kW in excess of 15 Load Size kW[1]

Effective 3/1/2024-2/28/2025	Effective 3/1/2025
$1.04	$1.11

[1] Load Size kW shall be the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month.

(continued)

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Third Revision of Sheet No. 24.2
Canceling Second Revision of Sheet No. 24.2

Schedule 24
SMALL GENERAL SERVICE

MONTHLY BILLING: (Continued)

Optional Seasonal Service - Annual Basic Charge and Annual Load Size Charge:
Customers qualifying as Seasonal Service in accordance with Rule 1 of this Tariff have the option of the Company billing the Basic Charge and Load Size Charge annually with their November bill.

Annual Basic Charge

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Single-Phase	$119.28	$128.04
Three-Phase	$177.84	$190.92

Annual Load Size Charge, for all Annual Load Size kW in excess of 15 Annual Load Size kW[1]

Effective 3/1/2024-2/28/2025	Effective 3/1/2025
$12.48	$13.32

[1] Annual Load Size kW shall be the greater of:
1. The average of the two greatest non-zero monthly demands established anytime during the 12-month period which includes and ends with the November billing month; and
2. The result of applying the motor nameplate horsepower to the Billing Demand Table from Rule 10(a) of this Tariff.

Demand Charge, for all kW in excess of 15 kW

Effective 3/1/2024-2/28/2025	Effective 3/1/2025
$3.81	$4.06

Energy Charge, per kWh

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
June-September		
first 1,000 kWh	12.523¢	13.897¢
all additional kWh	8.853¢	10.022¢
October-May		
first 1,000 kWh	11.562¢	11.967¢
all additional kWh	7.892¢	8.101¢

MINIMUM CHARGE:
The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

REACTIVE POWER CHARGE:
The maximum 15-minute reactive demand for the month in kilovolt amperes in excess of 40% of the kilowatt demand for the same month will be billed, in addition to the above charges, at 58¢ per kvar of such excess reactive demand.

(continued)

PACIFIC POWER
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First Revision of Sheet No. 24.3
Canceling Original Sheet No. 24.3

Schedule 24
SMALL GENERAL SERVICE

PRIMARY VOLTAGE METERING AND DELIVERY ADJUSTMENTS:
The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary voltage.

Metering: For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above charges will be reduced by 1.0%.

Delivery: For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the total of the above charges will be reduced by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month. A High Voltage Charge of $60 per month will be added where such deliveries are metered at the delivery voltage.

The reductions of charges herein shall not operate to reduce the minimum charge.
When a new delivery or an increase in capacity for an existing delivery is, at request of Customer, made by means of Company-owned transformers at a voltage other than a locally standard distribution voltage, the above charges for any month will be increased by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month.
Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

OPTIONAL TIME OF USE PROGRAM:
Customers have the option of the Company including the following with the Monthly Billing:

Time of Use Metering Fee:	$2.00
On-Peak Energy Charge, per On-Peak kWh:	3.060¢
Off-Peak Energy Charge, per Off-Peak kWh:	-2.245¢

On-Peak Time Periods: October through May, inclusive
6:00 a.m. to 8:00 a.m., and 4:00 p.m. to 10:00 p.m., all days.
June through September, inclusive
2:00 p.m. to 10:00 p.m. all days
Off-Peak Time Periods: All other times.

Participants on the Time of Use program must agree to remain on the program for one year.

DEMAND:
The kW shown by or computed from the readings of Company's demand meter for the 15-minute period of the Customer's greatest use during the month determined to the nearest kW.

CONTINUING SERVICE:
Except as specifically provided otherwise, the rates of this Tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

RULES AND REGULATIONS:
Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

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Third Revision of Sheet No. 29.1
Canceling Second Revision of Sheet No. 29.1

Schedule 29
NON-RESIDENTIAL TIME OF USE PILOT

AVAILABLE:
For up to 100 Customers on a first-come, first-served basis in all territory served by Company in the State of Washington.

APPLICABLE:
To non-residential Customers with electric service loads which have not exceeded 999 kW more than once in any consecutive 18-month period. In the case that the motor nameplate horsepower rating is used to determine the seasonal Customer's load size, that load size will also be used to determine eligibility for this schedule.

Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.

This Schedule is not applicable to standby service.

Partial requirements service for loads of less than 1,000 kW will be provided only by application of the provisions of Schedule 33.

Customers operating on-site generation that take service from Schedule 135 – Net Metering Service are not eligible to receive service on this schedule.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Time of Use (TOU) Metering Fee, Basic Charge, and Energy Charge. All Monthly Billings shall be adjusted in accordance with Schedule 80.

TOU Metering Fee: $2.00

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Basic Charge	$16.77	$17.59
Energy Charge, per kWh		
for the first 50 kWh per kW	20.517¢	21.143¢
for all additional kWh	9.045¢	9.671¢
for all Off-Peak kWh	-1.866¢	-1.866¢

MINIMUM CHARGE:
The monthly minimum charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

(continued)

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PACIFIC POWER
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First Revision of Sheet No. 36.1
Canceling Original Sheet No. 36.1

Schedule 36
LARGE GENERAL SERVICE—LESS THAN 1,000 KW

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To non-residential Customers with electric service loads which have exceeded 100 kW more than once in the preceding 12-month period, but have not exceeded 999 kW more than once in any consecutive 18-month period. And to seasonal Customers, as defined in Rule 1 of this tariff, with electric service loads which have exceeded 200 kW more than once in the preceding 12-month period, but have not exceeded 999 kW more than once in any consecutive 18-month period. In the case that the motor nameplate horsepower rating is used to determine the seasonal Customer's load size, that load size will also be used to determine eligibility for this schedule.
The Company will not switch a Customer between General Service Schedules 24 and 36 more than once in a 12-month period, unless the following exception is met: In the event that a Customer's load increases due to changes in operations, the Company may, at its discretion, place the Consumer on a schedule with a higher demand requirement, if so warranted.
Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.
This Schedule is not applicable to standby service.
Partial requirements service for loads of less than 1,000 kW will be provided only by application of the provisions of Schedule 33.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic, Demand, Energy, and Reactive Power Charges; plus applicable Metering and Delivery Adjustments. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge

Load Size kW[1]	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
100 or less	$240.82	$241.72
101-300	$90.31, plus $2.60 per Load Size kW	$90.65, plus $3.48 per Load Size kW
Over 300	$179.64, plus $2.13 per Load Size kW	$180.31, plus $2.85 per Load Size kW

[1]Load Size kW shall be the average of the two greatest non-zero monthly Demands established any time during the 12-month period which includes and ends with the current billing month. For seasonal Customers, the Load Size kW will be the greater of this number or the number derived by applying the motor nameplate horsepower to the Billing Demand Table from Rule 10(a) in this tariff.

Demand Charge

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Per kW, for each kW of Demand	$6.21	$6.33

(continued)

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Third Revision of Sheet No. 36.2
Canceling Second Revision of Sheet No. 36.2

Schedule 36
LARGE GENERAL SERVICE—LESS THAN 1,000 KW

Energy Charge	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Per kWh, for all kWh	6.540¢	6.822¢

MINIMUM CHARGE:
The monthly minimum charge shall be the Basic Charge plus the Demand Charge. A higher minimum may be required under contract to cover special conditions.

REACTIVE POWER CHARGE:
The maximum 15-minute reactive demand for the month in kilovolt amperes in excess of 40% of the kilowatt demand for the same month will be billed, in addition to the above charges, at 59¢ per kvar of such excess reactive demand.

PRIMARY VOLTAGE METERING AND DELIVERY ADJUSTMENTS:
The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary voltage.

Metering: For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above charges will be reduced by 1.0%.

Delivery: For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the total of the above charges will be reduced by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month. A High Voltage Charge of $60 per month will be added where such deliveries are metered at the delivery voltage.

The reductions of charges herein shall not operate to reduce the minimum charge.
When a new delivery or an increase in capacity for an existing delivery is, at request of Customer, made by means of Company-owned transformers at a voltage other than a locally standard distribution voltage, the above charges for any month will be increased by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month.
Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

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Fourth Revision of Sheet No. 40.1
Canceling Third Revision of Sheet No. 40.1

Schedule 40
AGRICULTURAL PUMPING SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To Customers desiring service for irrigation and soil drainage pumping installations only. Service furnished under this Schedule will be metered and billed separately at each point of delivery.

MONTHLY BILLING:
For November, the monthly billing shall be the sum of the Load Size, Energy, and Reactive Power Charges. For all other months, the monthly billing shall be the sum of the Energy and Reactive Power Charges. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Load Size Charge[1]

Phase	Load Size kW[2]	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Single	Any	$38.05 per Load Size kW	$43.29 per Load Size kW
Three	50 or less	$38.05 per Load Size kW	$43.29 per Load Size kW
Three	51-300	$513.17, plus $29.99 per Load Size kW	$569.75, plus $38.66 per Load Size kW
Three	Over 300	$2,085.82, plus $23.45 per Load Size kW	$2,315.79, plus $30.23 per Load Size kW

[1]Effective 3/1/2024-2/28/2025, the Load Size Charge will not be less than $114.15 for Single-Phase and $228.30 for Three-Phase. Effective 3/1/2025, the Load Size Charge will not be less than $129.87 for Single-Phase and $259.74 for Three-Phase.

[2]Load Size kW is the average of the two greatest non-zero Monthly kW, as described on Sheet No. 40.2, established during the 12-month period which includes and ends with the November billing month.

Energy Charge

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
per kWh, for all kWh	8.202¢	8.364¢

Reactive Power Charge
The maximum 15-minute reactive takings for the billing month in kilovolt-amperes in excess of 40% of the Monthly kW, as described on Sheet No. 40.2, will be billed per kvar of such excess reactive takings according to the following:

Effective 3/1/2024-2/28/2025	Effective 3/1/2025
56¢	54¢

(continued)

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First Revision of Sheet No. 40.2
Canceling Original Sheet No. 40.2

Schedule 40
AGRICULTURAL PUMPING SERVICE

MONTHLY KW:
Monthly kW is the measured kW shown by or computed from the readings of Company's meter, or by appropriate test, for the 15-minute period of Customer's greatest takings during the billing month; provided, however, that for motors 10 hp or less, the Monthly kW may, subject to confirmation by test, be determined from the nameplate hp rating and the following table:

If Motor Size is:	Monthly kW is:
2 HP or less	2 kW
Over 2 through 3 HP	3 kW
Over 3 through 5 HP	5 kW
Over 5 through 7.5 HP	7 kW
Over 7.5 through 10 HP	9 kW

In no case shall the kW of Monthly kW be less than the average kW determined as:

$$\text{Average kW} = \frac{\text{kWh for billing month}}{\text{hours in billing month}}$$

PRIMARY VOLTAGE METERING AND DELIVERY ADJUSTMENTS:
The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary voltage.

Metering: For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above charges will be reduced by 1.0%.

Delivery: For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the total of the above charges will be reduced by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month. A High Voltage Charge of $60 per month will be added where such deliveries are metered at the delivery voltage.

The reductions of charges herein shall not operate to reduce the minimum charge.
When a new delivery or an increase in capacity for an existing delivery is, at request of Customer, made by means of Company-owned transformers at a voltage other than a locally standard distribution voltage, the above charges for any month will be increased by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month.
Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

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First Revision of Sheet No. 40.3
Canceling Original Sheet No. 40.3

Schedule 40
AGRICULTURAL PUMPING SERVICE

OPTIONAL TIME OF USE PILOT PROGRAM:
The Time-of-Use pilot program is available for up to 200 Customers on a first come, first served basis in all territory served by the Company in the State of Washington. Review of this pilot program will be conducted in accordance with the approved monitoring and reporting plan on file with the Commission. The monthly billing for participating Customers will include the following:

Time of Use Metering Fee: $2.00

Time of Use Energy Charge (only applicable June through September)
per all On-Peak kWh: 3.650¢
per all Off-Peak kWh: -1.282¢

On-Peak Time Periods: 2:00 p.m. to 10:00 p.m., all days
Off-Peak Time Periods: All other times.

SPECIAL CONDITIONS:
1) For new or terminating service, the Load Size Charge shall be prorated based upon the length of time the account is active during the 12-month period December through November; provided, however, that proration of the Load Size Charge will be available on termination only if a full Load Size Charge was paid for the delivery point for the preceding year.
2) For new service or for reestablishment of service, Company will require a written contract.
3) In the absence of a Customer or Applicant willing to contract for service, Company may remove its facilities.
4) Energy use may be carried forward and be billed in a subsequent billing month; provided, however, that energy will not be carried forward and be charged for at a higher rate than was applicable for the billing months during which the energy was used.

TERM OF CONTRACT:
Company may require the Customer to sign a written contract which shall have a term of not less than one year.

RULES AND REGULATIONS:
Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

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Third Revision of Sheet No. 48T.1
Canceling Second Revision of Sheet No. 48T.1

Schedule 48T
LARGE GENERAL SERVICE—METERED TIME OF USE 1,000 KW AND OVER

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
This Schedule is applicable to electric service loads which have exceeded 999 kW in more than one month of any consecutive 18-month period. This schedule will remain applicable until Customer fails to exceed 999 kW for a period of 36 consecutive months. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. Service for intermittent, partial requirements, or highly fluctuating loads, or where service is seasonally disconnected during any one-year period will be provided only by special contract for such service. Partial requirements service for loads of 1,000 kW and over will be provided only by application of the provisions of Schedule 47T.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic, Load Size, Demand, Energy, and Reactive Power Charges. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Delivery Service[1]	Load Size[2]	Charge	Effective 3/1/2024-2/28/2025	Effective 3/1/2025	Per
Secondary	Small	Basic	$1,318.25	$1,293.00	Month
Secondary	Small	Load Size	$2.34	$3.46	Load Size kW
Secondary	Large	Basic	$1,593.34	$1,562.82	Month
Secondary	Large	Load Size	$2.09	$3.09	Load Size kW
Secondary	Any	Demand, On-Peak	$9.00	$9.08	kW On-Peak
Secondary	Any	Energy, On-Peak	6.735¢	7.029¢	kWh On-Peak
Secondary	Any	Energy, Off-Peak	5.802¢	6.096¢	kWh Off-Peak
Secondary	Any	Reactive Power	$0.57	$0.57	kVar
Primary	Small	Basic	$1,349.37	$1,323.53	Month
Primary	Small	Load Size	$1.17	$1.73	Load Size kW
Primary	Large	Basic	$1,624.47	$1,593.36	Month
Primary	Large	Load Size	$0.96	$1.42	Load Size kW
Primary	Any	Demand, On-Peak	$9.08	$9.16	kW On-Peak
Primary	Any	Energy, On-Peak	6.672¢	6.963¢	kWh On-Peak
Primary	Any	Energy, Off-Peak	5.739¢	6.030¢	kWh Off-Peak
Primary	Any	Reactive Power	$0.56	$0.56	kVar
Primary-DF	Any	Basic	$3,625.57	$4,199.93	Month
Primary-DF	Any	Load Size	$1.62	$3.01	Load Size kW
Primary-DF	Any	Demand, On-Peak	$9.33	$9.53	kW On-Peak
Primary-DF	Any	Energy, On-Peak	6.581¢	6.846¢	kWh On-Peak
Primary-DF	Any	Energy, Off-Peak	5.648¢	5.913¢	kWh Off-Peak
Primary-DF	Any	Reactive Power	$0.53	$0.51	kVar
Transmission	Any	Basic	$3.625.57	$4,199.93	Month
Transmission	Any	Load Size	$1.66	$2.53	Load Size kW
Transmission	Any	Demand, On-Peak	$7.85	$7.92	kW On-Peak
Transmission	Any	Energy, On-Peak	5.950¢	6.208¢	kWh On-Peak
Transmission	Any	Energy, Off-Peak	5.017¢	5.275¢	kWh Off-Peak
Transmission	Any	Reactive Power	$0.57	$0.57	kVar

[1]Delivery Service "Primary-DF" is "Primary-Dedicated Facilities"

[2]Load Size is based on Load Size kW, which the Company shall calculate as the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month. Small Load Sizes are those less than or equal to 3,000 Load Size kW, and Large Load Sizes are those greater than 3,000 Load Size kW.

(continued)

REVISED April 4, 2023, REFILED April 19, 2023

PACIFIC POWER
A DIVISION OF PACIFICORP

WN U-76

First Revision of Sheet No. 48T.2
Canceling Original Sheet No. 48T.2

Schedule 48T
LARGE GENERAL SERVICE—METERED TIME OF USE 1,000 KW AND OVER

TIME PERIODS:

On-Peak:	October through May, inclusive 6:00 a.m. to 8:00 a.m. and 2:00 p.m. to 10:00 p.m. all days June through September, inclusive 2:00 p.m. to 10:00 p.m.
Off-Peak:	All other times

MINIMUM CHARGE:
The monthly minimum charge shall be the sum of the Basic, Load Size, and Demand Charges, unless a higher minimum is otherwise specified by contract.

REACTIVE POWER CHARGE:
The maximum 15-minute reactive demand for the billing month in kilovolt-amperes in excess of 40% of the maximum measured kilowatt demand for the billing month will be billed at the specific Delivery Service rate per kvar of such excess reactive demand.

DELIVERY SERVICE:

Secondary and Primary Service: Customers taking service when delivery and metering are at Company's standard secondary voltage shall be billed at the Secondary level. Customers taking service at Company's available primary distribution voltage of 11 kV to below 46 kV that do not qualify as a Primary Dedicated Facilities > 30,000 kW customer shall be billed at the Primary level. Customers that qualify as a Primary Dedicated Facilities > 30,000 kW customer shall be billed at that level.

Primary Dedicated Facilities > 30,000 kW: Customers that qualify for Primary Dedicated Facilities > 30,000 kW service must have a load size greater than 30,000 kW, take service at Company's available primary distribution voltage of 11 kV to below 46 kV, be served by a dedicated substation that serves only that particular customer, have point(s) of delivery inside the substation, and provide and own the land on which the substation and related facilities are located.

Transmission Service: Customers taking service when delivery and metering are at 46 kV or greater shall be billed at the Transmission level.

(continued)

PACIFIC POWER
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WN U-76

First Revision of Sheet No. 48T.3
Canceling Original Sheet No. 48T.3

Schedule 48T
LARGE GENERAL SERVICE—METERED TIME OF USE 1,000 KW AND OVER

VOLTAGE:
Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

DEMAND:
The kW shown by or computed from the readings of Company's demand meter for the 15-minute period of the Customer's greatest use during the month determined to the nearest kW.

ON-PEAK DEMAND:
The On-Peak Demand (kW On-Peak) shall be the greater of:

(a) The measured On-Peak Period kW shown by or computed from the readings of Company's demand meter for the 15-minute period of greatest deliveries to Customer during the billing month, determined to the nearest kW, or

(b) 500 kW

TERM OF CONTRACT:
Company may require the Customer to sign a written contract which shall have a term of not less than one year.

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

PACIFIC POWER
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WN U-76

Third Revision of Sheet No. 51.1
Canceling Second Revision of Sheet No. 51.1

Schedule 51
STREET LIGHTING SERVICE—COMPANY-OWNED SYSTEM

AVAILABLE:
In all territory served by the Company in the State of Washington.

APPLICABLE:
To unmetered lighting service provided to municipalities or agencies of municipal, county, state or federal governments for dusk to dawn illumination of public streets, highways and thoroughfares by means of Company owned, operated and maintained street lighting systems controlled by a photoelectric control or time switch.

MONTHLY BILLING:
The Monthly Billing shall be the rate per luminaire as specified in the table below plus the applicable adjustments specified in Schedule 80.

Light Level	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6
LED Equivalent Lumen Range	≤ 3,500	3,501-5,500	5,501-8,000	8,001-12,000	12,001-15,500	> 15,501
Monthly Energy (kWh)	8	15	25	34	44	57
Effective 3/1/2024-2/28/2025	$9.39	$10.30	$10.93	$11.57	$12.54	$15.40
Effective 3/1/2025	$9.98	$10.95	$11.62	$12.30	$13.33	$16.37
Customer-Funded Conversion Effective 3/1/2024-2/28/2025	$4.76	$5.36	$5.97	$6.57	$7.27	$8.99
Customer-Funded Conversion Effective 3/1/2025	$5.06	$5.70	$6.35	$6.98	$7.73	$9.56

Customer-Funded Conversion: Street lights that have been converted to LED from another lighting type and whose conversion was funded by the Customer.

(continued)

PACIFIC POWER
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Third Revision of Sheet No. 53.1
Canceling Second Revision of Sheet No. 53.1

Schedule 53
STREET LIGHTING SERVICE—CUSTOMER-OWNED SYSTEM

AVAILABLE:
In all territory served by the Company in the State of Washington.

APPLICABLE:
To lighting service provided to municipalities or agencies of municipal, county, state or federal governments for dusk to dawn illumination of public streets, highways and thoroughfares by means of Customer owned street lighting systems controlled by a photoelectric control or time switch.

MONTHLY BILLING:
The Monthly Billing shall be based on the product of all kilowatt-hours of use multiplied by the cents per kilowatt-hour listed below plus applicable adjustments as specified in Schedule 80.

Effective 3/1/2024-2/28/2025:	5.944¢
Effective 3/1/2025:	6.318¢

PROVISIONS:
1. The Company will not maintain new Customer owned street lights. Such maintenance will be the responsibility of the Customer; however the Company may install pole identification tags for the purposes of tracking unmetered Customer owned lights.
2. Customer owned lights, mounted to Company owned distribution poles, shall be installed, maintained, transferred or removed only by qualified personnel.
3. The entire system, including the design of facilities, installation of fixtures on Customer poles, and wiring suitable for connection to Company's system, will be furnished by the Customer. Electrical connections to Company facilities shall be performed by Company personnel or Company's contractors.
4. Customer must notify the Company in writing of any changes to the street lighting system which would affect billing, including new installations, removals or wattage changes. Standard notification procedure will be through online forms at www.pacificpower.net/streetlights.
5. All new underground-fed lights on this schedule will require a Customer installed means of disconnect acceptable to both the Company and the local electrical inspecting authority.
6. Temporary disconnection and subsequent reconnection of electrical service requested by the Customer shall be at the Customer's expense.
7. Where approved by the Company, all pole mounted outlets used for holiday or other decorations as well as traffic or other signal systems, will be supplied with service on a metered General Service rate schedule via a Customer-installed meter base.

TERM OF CONTRACT:
Not less than one (1) year for both new and replacement fixtures.

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is part and to those prescribed by regulatory authorities.

REVISED April 4, 2023, REFILED April 19, 2023

PACIFIC POWER
A DIVISION OF PACIFICORP

WN U-76

Original Sheet No. 53.2

Schedule 53
STREET LIGHTING SERVICE—CUSTOMER-OWNED SYSTEM

MAINTENANCE SERVICE : (No New Service)
Where the utility operates and maintains the system, a flat rate equal to one-twelfth the estimated annual cost for operation and maintenance will be added to the Energy Only Service rates listed above. Monthly Maintenance is only applicable for existing monthly maintenance service agreements in effect prior to April 15, 2008.

PROVISIONS:

1. The Company will not maintain new Customer owned street lights. Such maintenance will be the responsibility of the Customer; however the Company may install pole identification tags for the purposes of tracking unmetered Customer owned lights.

2. Customer owned lights, mounted to Company owned distribution poles, shall be installed, maintained, transferred or removed only by qualified personnel.

3. The entire system, including the design of facilities, installation of fixtures on Customer poles, and wiring suitable for connection to Company's system, will be furnished by the Customer. Electrical connections to Company facilities shall be performed by Company personnel or Company's contractors.

4. Customer must notify the Company in writing of any changes to the street lighting system which would affect billing, including new installations, removals or wattage changes. Standard notification procedure will be through online forms at www.pacificpower.net/streetlights.

5. All new underground-fed lights on this schedule will require a Customer installed means of disconnect acceptable to both the Company and the local electrical inspecting authority.

6. Temporary disconnection and subsequent reconnection of electrical service requested by the Customer shall be at the Customer's expense.

7. Where approved by the Company, all pole mounted outlets used for holiday or other decorations as well as traffic or other signal systems, will be supplied with service on a metered General Service rate schedule via a Customer-installed meter base.

TERM OF CONTRACT:
Not less than one (1) year for both new and replacement fixtures.

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is part and to those prescribed by regulatory authorities.

REVISED April 4, 2023, REFILED April 19, 2023

PACIFIC POWER
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WN U-76

Third Revision of Sheet No. 54.1
Canceling Second Revision of Sheet No. 54.1

Schedule 54
RECREATIONAL FIELD LIGHTING

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To schools, governmental agencies and non-profit organizations for service supplied through one meter at one point of delivery and used exclusively for annually recurring seasonal lighting of outdoor athletic or recreational fields. This Schedule is not applicable to any enterprise which is operated for profit. Service for purposes other than recreational field lighting may not be combined with such field lighting for billing purposes under this schedule. At the Customer's option service for recreational field lighting may be taken under Company's applicable General Service Schedule.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic and Energy Charges. All Monthly Billings shall be adjusted in accordance with Schedule 80.

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Single-Phase Basic Charge	$7.65	$8.13
Three-Phase Basic Charge	$13.76	$14.63
Energy Charge, per kWh for all kWh	6.222¢	6.614¢

MINIMUM CHARGE:
The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.
The Customer shall own all poles, wire and other distribution facilities beyond Company's point of delivery. Company will supply one transformer, or transformer bank, for each athletic or recreational field; any additional transformers required shall be supplied and owned by the Customer. All transformers owned by the Customer must be properly fused and of such types and characteristics as conform to Company's standards. When service is supplied to more than one transformer or transformer bank, Company may meter such an installation at primary voltage.

CONTINUING SERVICE:
Except as specifically provided otherwise, the rates of this tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

TERM OF CONTRACT:
Company may require the Customer to sign a written contract which shall have a term of not less than one year.

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

PACIFIC POWER
A DIVISION OF PACIFICORP

WN U-76

Original Sheet No. 54.2

Schedule 54
RECREATIONAL FIELD LIGHTING—RESTRICTED

TERM OF CONTRACT:
Company may require the Customer to sign a written contract which shall have a term of not less than one year.

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

PACIFIC POWER
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Third Revision of Sheet No. 80.1
Canceling Second Revision of Sheet No. 80.1

Schedule 80
SUMMARY OF EFFECTIVE RATE ADJUSTMENTS

The following summarizes the applicability of the Company's adjustment schedules.

Schedule	91*	92	93	97	98*	99	191	197
15	x	x		x	x	x	x	x
16	x	x	x	x	x	x	x	x
17		x	x	x	x	x	x	x
19	x	x	x	x	x	x	x	x
24	x	x	x	x	x	x	x	x
29	x	x	x	x	x	x	x	x
33	x	x		x	x	x	x	x
36	x	x	x	x	x	x	x	x
40	x	x	x	x	x	x	x	x
47T	x	x		x		x	x	x
48T	x	x		x	x	x	x	x
51	x	x		x		x	x	x
53	x	x		x		x	x	x
54	x	x		x		x	x	x

*Not applicable to all consumers. See Schedule for details.

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Third Revision of Sheet No. 91.1
Canceling Second Revision of Sheet No. 91.1

Schedule 91
SURCHARGE TO FUND LOW INCOME BILL ASSISTANCE PROGRAM

All bills calculated in accordance with the schedules listed below shall have applied the following Surcharge.

Schedule 15	$0.17 per month
Schedule 16	$2.00 per month
Schedule 19	$2.00 per month[1]
Schedule 24	$3.84 per month
Schedule 29	$103.19 per month
Schedule 33	$103.19 per month
Schedule 36	$103.19 per month
Schedule 40	$51.61 per year[2]
Schedule 47T	$300.00 per month
Schedule 48T	$300.00 per month
Schedule 51	$2.51 per month
Schedule 53	$2.51 per month
Schedule 54	$0.89 per month

[1]Only applicable to customers not qualifying for Schedule 17

[2]To be included in the bill for the November billing period.

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Second Revision of Sheet No. 92.1
Canceling First Revision of Sheet No. 92.1

Schedule 92
DEFERRAL ADJUSTMENTS

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-75 shall have applied an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	0.000 cents
Schedule 16	0.000 cents
Schedule 17	0.000 cents
Schedule 19	0.000 cents
Schedule 24	0.000 cents
Schedule 29	0.000 cents
Schedule 33	0.000 cents
Schedule 36	0.000 cents
Schedule 40	0.000 cents
Schedule 47T	0.000 cents
Schedule 48T	0.000 cents
Schedule 51	0.000 cents
Schedule 53	0.000 cents
Schedule 54	0.000 cents

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Sixth Revision of Sheet No. 93.1
Canceling Fifth Revision of Sheet No. 93.1

Schedule 93
DECOUPLING REVENUE ADJUSTMENT

PURPOSE:
This schedule implements an annual rate adjustment mechanism that decouples the recovery of the Company's Commission authorized revenues and establishes a balancing account for Schedules 16, 17, 19, and 24.

APPLICABLE:
To all retail customers taking service under Residential Schedules 16, 17, and 19, Small General Service Schedule 24, Non-Residential Time of Use Pilot Schedule 29, Large General Service Schedule 36, and Agricultural Pumping Service Schedule 40. This schedule does not apply to Large General Service Schedule 47T—Partial Requirement Service Metered Time of Use 1,000 KW and Over, Large General Service Schedule 48T—Metered Time of Use 1,000 KW and Over, or to Lighting Schedules 15 and 51 through 54. All bills calculated in accordance with the above applicable schedules contained in presently effective Tariff WN. No. U-76 shall have applied an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 16/17/19	0.362 cents
Schedule 24	0.464 cents
Schedule 29/36	0.000 cents
Schedule 40	-0.750 cents

DECOUPLING MECHANISM:
The decoupling mechanism includes a monthly deferral to capture the differences between the allowed and actual decoupled revenue. Decoupled revenue includes all revenue from the applicable rate schedules excluding net power costs and fixed monthly basic charges. The monthly allowed decoupled revenue per customer is determined as follows:

Calculation of Monthly Allowed Decoupled Revenue Per Customer:

Step 1 – Determine the Total Revenue – The Total Revenue will be the revenue for the 12-month period used to set rates for the applicable rate schedules.

Step 2 – Determine Net Power Cost Revenue – Total Net Power Cost Revenue is equal to the total net power cost in rates from the Company's latest general rate case.

Step 3 – Determine Fixed Basic Charge Revenue –Fixed Basic Charge Revenue is equal to the revenue for the fixed basic charge and the fixed minimum charge for the 12-month period used to set rates.

(continued)

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Third Revision of Sheet No. 97.1
Canceling Second Revision of Sheet No. 97.1

Schedule 97
POWER COST ADJUSTMENT MECHANISM ADJUSTMENT

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-76 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	1.048 cents
Schedule 16	0.319 cents
Schedule 17	0.319 cents
Schedule 19	0.319 cents
Schedule 24	0.312 cents
Schedule 29	0.311 cents
Schedule 33	0.311 cents
Schedule 36	0.311 cents
Schedule 40	0.298 cents
Schedule 47T	0.310 cents
Schedule 48T	0.310 cents
Schedule 51	1.048 cents
Schedule 53	0.306 cents
Schedule 54	0.312 cents

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First Revision of Sheet No. 99.1
Canceling Original Sheet No. 99.1

Schedule 99
PRODUCTION TAX CREDIT TRACKER ADJUSTMENT

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-76 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	0.135 cents
Schedule 16	0.084 cents
Schedule 17	0.084 cents
Schedule 19	0.084 cents
Schedule 24	0.074 cents
Schedule 29	0.073 cents
Schedule 33	0.073 cents
Schedule 36	0.073 cents
Schedule 40	0.074 cents
Schedule 47T	0.063 cents
Schedule 48T	0.063 cents
Schedule 51	0.135 cents
Schedule 53	0.040 cents
Schedule 54	0.040 cents

PACIFIC POWER
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First Revision to Sheet No. 135.1
Canceling Original Sheet No. 135.1

Schedule 135
NET METERING SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To eligible Customers on a first-come, first-served basis, until the earlier of June 30, 2029, or the first date upon which the cumulative generating capacity of net metering systems equals four percent of the utility's peak demand during 1996, or 37.2 Megawatts of capacity. This is a supplemental schedule available to Customers operating on-site generation meeting eligibility requirements as described below. Service under this Schedule shall be closed to new applications 30 days following the time at which the Company has approved applications that will result in the cumulative generating capacity exceeding its cap.

MONTHLY BILLING:
The Monthly Billing shall be the Electric Service Charge computed in accordance with the Monthly Billing in the applicable standard service tariff as modified herein.

DEFINITIONS:

"Aggregated meter" means an additional meter that is aggregated for billing purposes with the designated meter and is eligible to receive credits under a meter aggregation arrangement.
"Customer–generator" means a user of a net metering system.
"Designated meter" means the meter that is physically attached to the net metering system that is interconnected to the Company's distribution system**.**
"Meter aggregation" means the administrative combination of billing net energy consumption from a designated net meter and eligible aggregated meter.
"Net metering" means measuring the difference between the electricity supplied by the Company and the excess electricity generated by a Customer-generator's net metering system over the applicable billing period.
"Net metering system" means a fuel cell, a facility that produces electricity and used and useful thermal energy from a common fuel source, or a facility for the production of electrical energy that generates renewable energy.
"Renewable energy" means energy generated by a facility that uses water, wind, solar energy, or biogas as a fuel.

SPECIAL CONDITIONS:

1. A Residential Customer submitting an application for service under this Schedule has 12 months from the Customer's receipt of confirmation that the interconnection request is approved to interconnect. Non-Residential Customers will be allowed a 6-month extension from the interconnection request approval to interconnect.

2. Net metering is available on a first-come, first served basis to a Customer served by the Company that uses a Net Metering System that has an alternating current generating capacity of not more than one hundred kilowatts, is located on the Customer-generator's premises, operates in parallel with the Company's transmission and distribution facilities and is connected to the Company's distribution system, and is intended primarily to offset part or all of the Customer-generator's requirements for electricity.

3. If the energy supplied to the Company is less than the energy purchased from the Company, the prices specified in the Energy Charge section of the Monthly Billing of the applicable standard service tariff shall be applied to the positive balance owed to the Company.

(continued)

Schedule 135
NET METERING SERVICE

SPECIAL CONDITIONS: (continued)

4. If the energy purchased from the Company is less than the energy supplied to the Company, the Customer shall be billed for the appropriate monthly charges and shall be credited for such net energy with a kilowatt-hour credit appearing on the bill for the following billing period.

5. Any remaining unused kilowatt-hour credit accumulated through the March billing period each year shall be granted to the Company, without any compensation to the Customer.

6. A Net Metering System used by a Customer shall include, at the Customer's own expense, all equipment necessary to meet applicable safety, power quality, and interconnection requirements established by the National Electrical Code, National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, and Underwriters Laboratories.

7. The Company will review Customer's installation for applicability, safety, power quality, and operational impacts on the Company's system. Company may require additional metering or safety measures to be installed at Customer's expense: (1) if significant reactive energy is consumed; (2) if significant distortions to the voltage waveform are produced; or (3) if the facility is self-generating (self-excited).

8. Customer shall be required to execute and adhere to an Interconnection Agreement.

9. Upon the Customer's request, the Company shall aggregate for billing purposes the designated meter with the additional aggregated meter provided that the total capacity of the net metering system does not exceed one hundred kilowatts alternating current. For a meter to be an eligible aggregated meter it must be located on the same parcel as the designated meter or a parcel that is contiguous with the parcel where the designated meter is located. A parcel is considered contiguous if they share a common property boundary, but may be separated only by a road or rail corridor. A meter so aggregated shall not change rate schedules due to meter aggregation. For Customers who choose to participate in meter aggregation, kilowatt-hour credits earned by a net metering system during the billing period first shall be used to offset energy supplied to the designated meter by the Company. Any additional excess kilowatt-hour credits earned by the net metering system, during the same billing period, shall then be credited by the Company to the aggregated meter at the designated rate of the aggregated meter. The Customer shall be billed an Aggregation Basic Charge for each aggregated meter. The Aggregation Basic Charge shall consist of an additional basic charge or load size charge, as applicable, equal to the basic charge or load size charge in the schedule under which the aggregated meter is billed for all schedules.

(continued)

Schedule 135
NET METERING SERVICE

SPECIAL CONDITIONS: (continued)

10. The owner of a multifamily residential facility may install a net metering system that is assigned to a single designated meter located on the premises of the multifamily residential facility and may distribute any benefits of the net metering to tenants of the facility where the net metering system is located, if tenants are not individually metered customers of the Company. The distribution of benefits to tenants of such a system, if any, is the responsibility of the owner of the net metering system and not the responsibility of the Company.

11. Except when required under the federal public utility regulatory policies act (PURPA), the Company may not establish compensation arrangements or interconnection requirements, other than those permitted in RCW 80.60.040(4), for a Customer-generator that would have the effect of prohibiting or restricting the ability of a Customer-generator to generate or store electricity for consumption on its premises.

TERMS OF SERVICE:
Not less than one year.

RULES AND REGULATIONS:
Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

PACIFIC POWER
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WN U-76

Original Sheet No. 138.1

Schedule 138
NET BILLING SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To a customer that owns or leases a customer-operated renewable generating facility or, an eligible customer that purchases electricity from an independent energy producer operating a renewable generating facility, with a capacity of not more than one-hundred (100) kilowatts that is located on, or adjacent to the customers' premises, is interconnected and operates in parallel with the Company's existing distribution facilities, is intended primarily to offset part or all of the customer's own electrical requirements, is controlled by an inverter capable of enabling safe an efficient synchronous coupling with Pacific Power's electric system, and has executed an Interconnection Agreement for Transition Program Service with the Company. Applications under this Schedule shall be received after Schedule 135 is closed to new applications for a period of two years.

DEFINITIONS:

"Aggregated meter" means an additional meter that is aggregated for billing purposes with the designated meter and is eligible to receive credits under a meter aggregation arrangement.
"Annualized Billing Period" means the period commencing after the regularly scheduled meter reading for the month of March or for new Schedule 138 customers the date that the customer first takes service on Schedule 138 and ending on the regularly scheduled meter reading for the month of March. The Annualized Billing Period for Schedule 40 customers shall commence after the regularly scheduled meter reading for the month of October, or for new Schedule 40 customers beginning service on Schedule 138, the date the customer first takes service on Schedule 138 and ending on the regularly scheduled meter reading for the month of October.
"Customer–generator" means a user of a Renewable Generating Facility.
"Designated meter" means the meter that is physically attached to the net metering system that is interconnected to the Company's distribution system**.**
"Exported customer-generated energy" means the amount of customer-generated energy in excess of the customer's on-site consumption that is exported to the grid.
"Installed Capacity" is the nameplate capacity measured in watt direct current (DC).
"Inverter" means a device that converts direct current power into alternating current power that is compatible with power generated by the Company.
"Meter aggregation" means the administrative combination of billing net energy consumption from a designated net meter and eligible aggregated meter.
"Renewable energy" means energy generated by a facility that uses water, wind, solar energy, or biogas as a fuel.
"Renewable Generating Facility" means a facility that uses energy derived from water, wind, solar energy, or biogas as a fuel.

MONTHLY BILLING:
Energy charges for electricity consumption shall be computed in accordance with a Customer's applicable standard service tariff as modified herein. Credits for Exported Customer-Generated Energy, if any, shall be computed at the following rates. Regardless of whether the Customer exports net generation during the month, the Customer shall be billed the Basic Charge amount from the applicable standard service tariff. All other charges shall be calculated in accordance with the Customer's applicable service tariff.

Exported Customer-Generated Energy Credit Rate:
100% of the retail energy charge listed on the Customer's applicable standard service tariff.

(continued)

PACIFIC POWER
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WN U-76

Original Sheet No. 138.2

Schedule 138
NET BILLING SERVICE

SPECIAL CONDITIONS:

1. Energy Charges in the applicable standard service tariff shall be computed from the total purchased Energy for the billing period.

2. Exported Customer-Generated Energy Credits will be applied against all charges on the Customer's monthly bill, except the Basic Charge. Excess Exported Customer-Generated Energy kilowatt-hours will carry-over to the next monthly bill during the Annualized Billing Period.

3. All unused excess Exported Customer-Generated Energy Credits accumulated by the customer-generator shall expire with the regularly scheduled meter reading at the conclusion of the Annualized Billing Period.

4. The Customer shall execute an interconnection agreement with the Company prior to interconnection of the Renewable Generating Facility with the Company's system.

5. All residential customers and small general service customers on Schedule 24 are required to take service on a time-of-use schedule.

6. The customer-generator shall provide the interconnection at Customer's side of the meter. The customer-generator is responsible for all costs associated with the Renewable Generating Facility and interconnection facilities, including additional metering necessary for service under this schedule. At Customer's expense, the Company shall make reasonable modifications to the Company's system necessary to accommodate the Renewable Generating Facility. The payment for such modifications is due in advance of construction.

7. The customer-generator shall provide at the customer's expense all equipment necessary to meet applicable local and national standards regarding electrical and fire safety, power quality, and interconnection requirements established by the National Electrical Code, the Institute of Electrical and Electronics Engineers, and Underwriters Laboratories.

8. For Renewable Generating Facilities of 10 kilowatts or less that are inverter-based, a disconnect switch is not required. For all other generation systems, the customer-generator must install and maintain a manual disconnect switch that will disconnect the Renewable Generating Facility from the Company's distribution system. The disconnect switch mut be a lockable, load-break switch that plainly indicates whether it is in the open or closed position. The disconnect switch must be readily accessible to the Company at all times and located within ten (10) feet of the Company's meter.

9. The Customer shall be responsible for the design, installation, operation, and maintenance of the Renewable Generating Facility ensure that the customer generation system is in compliance with applicable codes. The Company shall not be held directly or indirectly liable for permitting or continuing to permit an interconnection of a Renewable Generating Facility, or for an act or omission of customer-generator in this program for loss, injury, or death to any third party. A Customer participating under this Schedule shall hold harmless and indemnify Pacific Power for all lost to third parties resulting from the operation of the Renewable Generating Facility.

(continued)

PACIFIC POWER
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Original Sheet No. 138.3

Schedule 138
NET BILLING SERVICE

10. The Company may test and inspect an interconnection at times that the electrical corporation considers necessary to ensure the safety of electrical workers and to preserve the integrity of the electric power grid.

11. Unless otherwise agreed to by a separate contract, the owner of the Renewable Generating Facility retains ownership of the non-energy attributes associated with electricity the facility generates.

12. Service to a Customer under this Schedule may be terminated if:

    a) the equipment approved for interconnection is affirmatively removed from service for any reason other than on a short-term basis for replacement of equipment, or repair of equipment or underlying structure;
    b) the Customer makes a material modification to increase the size of the customer's generation system after interconnection; or
    c) the Customer chooses to voluntarily change to another available customer generation program.

    If any of these conditions apply, the Customer must submit a new application for interconnection of the Renewable Generating Facility under the applicable rules and tariffs in effect at the time.

13. Upon the customer-generator's request and within thirty (30) days' notice to the Company, the Company shall aggregate for billing purposes the meter to which the Renewable Generating Facility is physically attached ("designated meter") with one or more meters ("additional meter") if the following conditions are met:

    a) the additional meter is located on or adjacent to premises of the customer-generator;
    b) the additional meter is used to measure only electricity used for the customer-generator's requirements;
    c) the designated meter and additional meter are subject to the same rate schedule; and
    d) the designated meter and the additional meter are served by the same primary feeder.

    At the time of notice to the Company, the customer-generator must identify the designated meter at which Exported Customer-Generator Energy will be measured and netted, and the specific aggregated meters and a rank order for the aggregated meters to which the computed export credit is to be applied. The Customer may change the designated meter and ranking once in a 12-month period. If a change in the designated meter requires installation of a new meter capable of measuring 15-minute intervals, a new meter fee may apply. The Customer shall be billed an Aggregation Basic Charge for each aggregated meter. The Aggregation Basic Charge shall consist of an additional basic charge or load size charge, as applicable, equal to the basic charge or load size charge in the schedule under which the aggregated meter is billed for all schedules.

(continued)

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Original Sheet No. 138.4

Schedule 138
NET BILLING SERVICE

14. The owner of a multifamily residential facility may install a Renewable Generating Facility that is assigned to a single designated meter located on the premises of the multifamily residential facility and may distribute any benefits of the Renewable Generating Facility to tenants of the facility where the Renewable Generating Facility is located, if tenants are not individually metered customers of the Company. The distribution of benefits to tenants of such a system, if any, is the responsibility of the owner of the Renewable Generation Facility and not the responsibility of the Company.

15. Except when required under the federal public utility regulatory policies act (PURPA), the Company may not establish compensation arrangements or interconnection requirements, other than those permitted in RCW 80.60.040(4), for a customer-generator that would have the effect of prohibiting or restricting the ability of a customer-generator to generate or store electricity for consumption on its premises.

RULES AND REGULATIONS

Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

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Third Revision of Sheet No. 191.1
Canceling Second Revision of Sheet No. 191.1

Schedule 191
SYSTEM BENEFITS CHARGE ADJUSTMENT

PURPOSE:
The System Benefits Charge is designed to recover costs incurred by the Company associated with providing demand side management services and programs to customers.

APPLICABLE:
All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-76 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	2.114 cents
Schedule 16	0.514 cents
Schedule 17	0.514 cents
Schedule 19	0.514 cents
Schedule 24	0.501 cents
Schedule 29	0.432 cents
Schedule 33	0.432 cents
Schedule 36	0.432 cents
Schedule 40	0.486 cents
Schedule 47T	0.362 cents
Schedule 48T	0.362 cents
Schedule 51	2.114 cents
Schedule 53	0.260 cents
Schedule 54	0.332 cents

(continued)

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Second Revision of Sheet No. 197.1
Canceling First Revision of Sheet No. 197.1

Schedule 197
FEDERAL TAX ACT ADJUSTMENT

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-76 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	-0.378 cents
Schedule 16	-0.359 cents
Schedule 17	-0.359 cents
Schedule 19	-0.359 cents
Schedule 24	-0.301 cents
Schedule 29	-0.255 cents
Schedule 33	-0.255 cents
Schedule 36	-0.255 cents
Schedule 40	-0.308 cents
Schedule 47T	-0.208 cents
Schedule 48T	-0.208 cents
Schedule 51	-0.378 cents
Schedule 53	-0.378 cents
Schedule 54	-0.378 cents

PACIFIC POWER
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First Revision of Sheet No. R1.2
Canceling Original Sheet No. R1.2

Rule 1
GENERAL RULES AND REGULATIONS—DEFINITIONS

Extension: A branch from, a continuation of, or an increase in the capacity of Company owned transmission or distribution lines or facilities, that have not been removed, at customer request, within the last five years. An Extension may be single-phase, three-phase, or a conversion from single-phase to three-phase. The Company will own, operate and maintain all Extensions made under these Rules.

Facilities: Company-owned electric infrastructure designed, built, and installed to provide service, including but not limited to transmission and distribution lines, service drops, transformers, poles, risers, conduit, vaults, and any other equipment dedicated to supply electricity. Facilities subject to Permanent Disconnection may be located on the Customer's property, in right of ways, or any other public or private property used to provide the departing Customer with electric service.

Intermittent Service: Service to equipment having high demands of short duration requiring that the Company provide additional or excess investment in transformers, services or other facilities. This includes, but is not limited to, service to furnaces, pelletizers, elevator or hoist motors, welders, and x-ray equipment.

Kilovar (kvar): A unit of reactive power equal to 1,000 reactive volt-amperes.

Kilovar-hours (kvarh): The amount of reactive flow in one hour, at a constant rate of kilovar.

Kilowatt (kW): A unit of power equal to 1,000 watts.

Kilowatt-hour (kWh): The amount of energy delivered in one hour, when delivery is at a constant rate of one kilowatt.

Meter Failure or Malfunction: A mechanical malfunction or failure that prevents the meter or any ancillary data collection or transmission device from registering or transmitting the actual amount of energy used. A meter failure or malfunction includes, but is not limited to, a stopped meter, a meter that is faster or slower than the metering tolerance specified in WAC 480-100-338, or an erratic meter.

Multi-Family Home: A residential building that contains three or more dwelling units.

Net Book Value: The installed cost of an asset less any accumulated depreciation as reflected in the Company's accounting records.

Permanent Disconnection: Disconnection of Facilities dedicated to serve the Customer when (1) the Customer has requested permanent disconnection from the Company's System; or (2) when a Customer obtains redundant service from another electric utility provider.

Premises: All of the real property and apparatus employed in a single enterprise on an integral parcel of land undivided by a dedicated street, highway or other public thoroughfare, or railway.

Redundant Service: When a Customer is receiving electric service from the Company and another utility provider has installed electric facilities to serve the Customer's same load without the Customer first disconnecting from the Company's Facilities.

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First Revision of Sheet No. R1.3
Canceling Original Sheet No. R1.3

Rule 1
GENERAL RULES AND REGULATIONS—DEFINITIONS

Remote Service: Service to distant or isolated locations which, in the Company's opinion, will not have sufficient annual Schedule Billings to cover the Company's annual incurred costs. A distant location is any location, or group of locations, more than one-half mile from the Company's existing distribution facilities. An isolated location is one where additional development is unlikely due to geographical constraints, and may be less than one-half mile from existing distribution facilities.

Salvage: Estimated resale value at the end of the Facilities' useful life as determined by the Company.

Schedule Billing: The total of charges for service, including minimums, computed in accordance with Company's applicable rate schedule.

Seasonal Service: Service for annually recurring periods of use where service is disconnected or curtailed during part of the year. This includes frost protection service and other services of a seasonal nature, both agricultural and non-agricultural.

Service: As used herein, usually refers to the availability of electric power and energy at the point of delivery for use by the Customer irrespective of whether power or energy is actually utilized. The word "Service" may also be used to refer to the wires between Company's supply and the Customer's entrance conductors.

Single-Family Home: A residential building that contains less than three dwelling units.

Standby Service: Service made available to a load which is served part or all of the time by another power source for reasons of increased reliability of supply through duplication of source.

Stranded Cost Recovery Fee: Charge to recover the stranded costs created by a Customer permanently disconnecting from the Company's system. The Stranded Cost Recovery Fee will be calculated on a case-by-case basis and will include the impact of a customer's departure on energy efficiency and low-income stranded costs. The Stranded Cost Recovery Fee is listed in Schedule 300, Rule 6, Sheet R6.3.

Supplementary Service: Service made available to a load which receives some degree of simultaneous supply from another power source for additional supply or greater economy of supply at peak or light load conditions.

Temporary Service: Service requested for a limited period of time or of questionable duration such as, but not limited to, service for construction power, seasonal sales lots, carnivals, rock crushers or paving plants. Temporary service does not include emergency, breakdown or standby service.

Unassigned Energy Usage Meter: A meter that is installed at a valid service address and accurately records energy usage during a period of time where there was no active electric service account at that premises.

Utility: PacifiCorp d/b/a Pacific Power & Light Company.

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~~Second~~ Third Revision of Sheet No. INDEX.2
Canceling ~~First~~ Second Revision of Sheet No. INDEX.2

Tariff Index

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PACIFIC POWER
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Fifth ~~Fourth~~ Revision of Sheet No. INDEX.3
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Tariff Index

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Fifth ~~Fourth~~ Revision of Sheet No. INDEX.3
Canceling Fourth~~Third~~ Revision of Sheet No. INDEX.3

Tariff Index

NOTE: *No New Service

(continued)

~~Second~~ Third Revision of Sheet No. 15.1
Canceling Second~~First~~ Revision of Sheet No. 15.1

Schedule 15
OUTDOOR AREA LIGHTING SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To all Customers for outdoor area lighting service furnished from dusk to dawn by means of presently-installed Company-owned luminaires which may be served by secondary voltage circuits from Company's existing overhead distribution system. Luminaires shall be mounted on Company-owned wood poles and served in accordance with Company's specifications as to equipment and installation. Luminaire installations on any pole except an existing distribution pole are closed to new service.

MONTHLY BILLING:
~~All~~ The Monthly Billing~~s~~ shall be the rate per luminaire as specified in the table below plus the applicable adjustments~~ed in accordance with~~ specified in Schedule 80.

Light Level	Level 1	Level 2	Level 3
LED Equivalent Lumens	≤5,500	5,501-12,000	>12,000
Monthly Energy (kWh)	19	34	57
~~Functional Lighting~~Effective 3/1/2024-2/28/2025	$~~89~~.46~~70~~	$1~~0~~1.22~~31~~	$13~~2~~.95~~82~~
Effective 3/1/2025	$10.06	$11.93	$14.83

PROVISIONS:

1. Inoperable lights will be repaired as soon as reasonably possible, during regular business hours or as allowed by Company's operating schedule and requirements, provided the Company receives notification of inoperable lights from Customer or a member of the public by either notifying Pacific Power's customer service (1-888-221-7070) or www.Pacificpower.net/streetlights. Pacific Power's obligation to repair lights is limited to this tariff.
2. The Company reserves the right to contract for the maintenance of lighting service provided hereunder.
3. Temporary disconnection and subsequent reconnection of electrical service requested by the Customer shall be at the Customer's expense. The Customer may request temporary suspension of power for lighting by written notice. During such periods, the monthly rate will be reduced by the Company's estimated average monthly relamping and energy costs for the luminaire. The facilities may be considered idle and may be removed after 12 months of inactivity. The Company will not be required to reestablish such service under this rate schedule if service has been permanently discontinued by the Customer.
4. Pole re-painting, when requested by Customer and not required for safety reasons, shall be done at the Customer's expense, using the original pole color.
5. Glare or vandalism shielding, when requested by the Customer, shall be installed at the Customer's expense. In cases of repetitive vandalism, the Company may notify the Customer of the need to install vandal shields at the Customer's expense, or otherwise have the lighting remove.

~~(continued)~~

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~~Second~~ Third Revision of Sheet No. 15.1
Canceling Second~~First~~ Revision of Sheet No. 15.1

Schedule 15
OUTDOOR AREA LIGHTING SERVICE

TERM OF CONTRACT:
By written agreement for not less than three years.

RULES AND REGULATIONS:
Serrvice hereunder is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

~~(continued)~~

PACIFIC POWER
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~~Second~~ Third Revision of Sheet No. 16.1
Canceling ~~First~~ Second Revision of Sheet No. 16.1

Schedule 16
RESIDENTIAL SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To ~~single-family~~ residential Customers only for all ~~single-phase~~ electric requirements when all service is supplied at one point of delivery. ~~For three-phase residential service see Schedule 18.~~

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic and Energy Charges. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge~~: $7.75~~

Single-Phase, Single-Family Home:	$10.00
Single-Phase, Multi-Family Home:	$7.75
Three-Phase, Single-Family Home:	$18.00
Three-Phase, Multi-Family Home:	$15.75

Energy Charge, per kWh

	June-September	October-May
Effective 3/1/2024-2/28/2025		
for the first 600 kWh	10.617¢	9.656¢
for all additional kWh	12.078¢	11.117¢
Effective 3/1/2025		
for all kWh	12.879¢	10.958¢

~~Base Rate~~
~~8.276¢ per kWh for the first 600 kWh~~
~~11.198¢ per kWh for all additional kWh~~

MINIMUM CHARGE:
The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

CONTINUING SERVICE:
Except as specifically provided otherwise, the rates of this Tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

RULES AND REGULATIONS:
Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

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FourthThird Revision of Sheet No. 17.1
Canceling SecondThird Revision of Sheet No. 17.1

Schedule 17
LOW INCOME BILL ASSISTANCE PROGRAM—RESIDENTIAL SERVICE OPTIONAL FOR QUALIFYING CUSTOMERS

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To residential Customers only for all single-phase electric requirements when all service is supplied at one point of delivery. For three-phase residential service see Schedule 18.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic and Energy Charges and the Low Income Energy Credit. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge: $7.75

Single-Phase, Single-Family Home:	$10.00
Single-Phase, Multi-Family Home:	$7.75
Three-Phase, Single-Family Home:	$18.00
Three-Phase, Multi-Family Home:	$15.75

Energy Charge, per kWh:

	June-September	October-May
Effective 3/1/2024-2/28/2025		
for the first 600 kWh	10.617¢	9.656¢
for all additional kWh	12.078¢	11.117¢
Effective 3/1/2025		
for all kWh	12.879¢	10.958¢

Base Rate
8.276¢ per kWh for the first 600 kWh
11.198¢ per kWh for all additional kWh

LOW INCOME ENERGY CREDIT:
The credit amount shall be based on the qualification level for which the customer was certified.

0-75% of Federal Poverty Level
- Effective 3/1/2024-2/28/2025 - 7076% of net bill
- Effective 3/1/2025 - 80% of net bill

76-100% of Federal Poverty Level
- Effective 3/1/2024-2/28/2025 - 3538% of net bill
- Effective 3/1/2025 - 40% of net bill

101-200% of Federal Poverty Level or 80% of Area Median Income (whichever is greater)
- Effective 3/1/2024-2/28/2025 - 1516% of net bill
- Effective 3/1/2025 - 17% of net bill

MINIMUM CHARGE:

(continued)

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FourthThird Revision of Sheet No. 17.1
Canceling SecondThird Revision of Sheet No. 17.1

Schedule 17
LOW INCOME BILL ASSISTANCE PROGRAM—RESIDENTIAL SERVICE OPTIONAL FOR QUALIFYING CUSTOMERS

The monthly minimum charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

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~~Third~~ Fourth Revision of Sheet No. 19.1
Canceling ~~Second~~ Third Revision of Sheet No. 19.1

Schedule 19
RESIDENTIAL SERVICE – TIME OF USE PILOT

AVAILABLE:
For up to 500 customers on a first-come, first-served basis in all territory served by Company in the State of Washington.

APPLICABLE:
To ~~single-family~~ residential Customers only for all ~~single-phase~~ electric requirements when all service is supplied at one point of delivery. ~~For three-phase residential service see Schedule 18.~~

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic Charge, Time-of-Use (TOU) Metering Fee, and Energy Charge. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge~~: $7.75~~

Single-Phase, Single-Family Home:	$10.00
Single-Phase, Multi-Family Home:	$7.75
Three-Phase, Single-Family Home:	$18.00
Three-Phase, Multi-Family Home:	$15.75

TOU Metering Fee
$2.00

Energy Charge, per kWh

	June-September	October-May
Effective 3/1/2024-2/28/2025		
On-Peak	14.490¢	13.529¢
Off-Peak	9.185¢	8.224¢
Effective 3/1/2025		
On-Peak	15.939¢	14.018¢
Off-Peak	10.634¢	8.713¢

~~12.980¢ per kWh for all On-Peak kWh~~
~~7.675¢ per kWh for all Off-Peak kWh~~

LOW INCOME BILL ASSISTANCE PROGRAM:
In addition to the monthly billing specified on this tariff, customers whose income has been certified under the Low Income Bill Assistance Program described on Schedule 17 shall receive the Schedule 17 Low Income Energy Credit according to the qualification level for which the customer was certified. See Schedule 17 for details. ~~following credit amounts:~~

~~0-75% of Federal Poverty Level~~	~~70% of net bill~~
~~76-100% of Federal Poverty Level~~	~~35% of net bill~~
~~101-200% of Federal Poverty Level or 80% of Area Median Income (whichever is greater)~~	~~15% of net bill~~

MINIMUM CHARGE:

(continued)

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~~Third~~ Fourth Revision of Sheet No. 19.1
Canceling ~~Second~~ Third Revision of Sheet No. 19.1

Schedule 19
RESIDENTIAL SERVICE – TIME OF USE PILOT

The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

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WN U-76

First Revision of Sheet No. 24.1
Canceling Original Sheet No. 24.1

Schedule 24
SMALL GENERAL SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To non-residential Customers whose entire requirements are supplied hereunder with electric service loads which have not exceeded 100 kW more than once in the preceding 12-month period, or with seven months or less of service, whose loads have not registered more than 100 kW. And to seasonal Customers, as defined in Rule 1 of this tariff, with electric service loads which have not exceeded 200 kW more than once in the preceding 12-month period, or with seven months or less of service, whose loads have not registered more than 200 kW. In the case that the motor nameplate horsepower rating is used to determine the seasonal Customer's annual load size, that load size will also be used to determine eligibility for this schedule.
The Company will not switch a Customer between General Service Schedules 24 and 36 more than once in a 12-month period, unless the following exception is met: In the event that a Customer's load increases due to changes in operations, the Company may, at its discretion, place the Customer on a schedule with a higher demand requirement, if so warranted.
Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.
Emergency, Seasonal, and Remote Service will be furnished by contract in accordance with Rule 2 of this Tariff.
This Schedule is not applicable to standby service.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic, Load Size, Demand, Energy, and Reactive Power Charges. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Single-Phase	$9.94	$10.67
Three-Phase	$14.82	$15.91

Load Size Charge, for all Load Size kW in excess of 15 Load Size kW[1]

Effective 3/1/2024-2/28/2025	Effective 3/1/2025
$1.04	$1.11

~~If Load Size* is: The Monthly Basic Charge* is:~~

	~~Single Phase~~	~~Three Phase~~
~~15 kW or less~~	~~$9.86~~	~~$14.70~~
~~Over 15 kW~~	~~$9.86 plus $1.04 per kW for each kW in excess of 15 kW.~~	~~$14.70 plus $1.04 per kW for each kW in excess of 15 kW.~~

~~*Note:~~ ~~kW[1]~~ Load Size kW~~,~~ ~~for the determination of the Basic Charge,~~ shall be the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month.

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~~Second~~ Third Revision of Sheet No. 24.2
Canceling ~~First~~ Second Revision of Sheet No. 24.2

Schedule 24
SMALL GENERAL SERVICE

MONTHLY BILLING: (Continued)

Optional Seasonal Service - Annual Basic Charge and Annual Load Size Charge: ~~(Optional)~~

Customers qualifying as Seasonal Service in accordance with Rule 1 of this Tariff~~,~~ have the option of the Company billing the Basic Charge and Load Size Charge annually with their November bill.

~~Annual Basic Charge~~Annual Basic Charge

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Single-Phase	$119.28	$128.04
Three-Phase	$177.84	$190.92

~~Effective 3/1/2024-2/28/2025~~ ~~Effective 3/1/2025~~

~~Single-Phase~~	~~$119.28~~	~~$128.04~~
~~Three-Phase~~	~~$177.84~~	~~$190.92~~

Annual Load Size Charge, for all Annual Load Size kW in excess of 15 Annual Load Size kW[1]

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
	~~$12.48~~	~~$13.32~~
	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
	$12.48	$13.32

~~If Annual Load Size* is:~~ ~~The Annual Basic Charge is:~~

~~Single-Phase Service, Annual Any size:~~ ~~$118.32 plus $12.48 per kW of Load Size in excess of 15 kW.~~

~~Three-Phase Service, Annual Any size:~~ ~~$176.40 plus $12.48 per kW of Load Size in excess of 15 kW.~~

[1] ~~Note:~~ Annual Load Size kW ~~is~~ shall be the greater of:

1. The average of the two greatest non-zero monthly demands established anytime during ~~g~~ the 12-month period which includes and ends with the November billing month; and~~or~~
2. ~~t~~The result of applying the motor nameplate horsepower to the Billing Demand Table from ~~m~~ Rule 10(a) of this Tariff.

Demand Charge, for all kW in excess of 15 kW

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
	$3.81	$4.06

~~Demand Charge:~~

~~No Charge for the first 15 kW of demand~~

~~$3.81 per kW for all kW in excess of 15 kW~~

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PACIFIC POWER
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~~Second~~ Third Revision of Sheet No. 24.2
Canceling ~~First~~ Second Revision of Sheet No. 24.2

Schedule 24
SMALL GENERAL SERVICE

Energy Charge, per kWh

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
June-September		
first 1,000 kWh	12.523¢	13.897¢
all additional kWh	8.853¢	10.022¢
October-May		
first 1,000 kWh	11.562¢	11.967¢
all additional kWh	7.892¢	8.101¢

~~Energy Charge:~~

~~Base Rate~~
~~11.906¢ per kWh for the first 1,000 kWh~~
~~8.381¢ per kWh for the next 8,000 kWh~~
~~7.860¢ per kWh for all additional kWh~~

MINIMUM CHARGE:
The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

REACTIVE POWER CHARGE:
The maximum 15-minute reactive demand for the month in kilovolt amperes in excess of 40% of the kilowatt demand for the same month will be billed, in addition to the above charges, at 58¢ per kvar of such excess reactive demand.

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PACIFIC POWER
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First Revision of Sheet No. 24.3
Canceling Original Sheet No. 24.3

Schedule 24
SMALL GENERAL SERVICE

PRIMARY VOLTAGE METERING AND DELIVERY ADJUSTMENTS:
The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary voltage.

Metering: For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above charges will be reduced by 1.0%.

Delivery: For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the total of the above charges will be reduced by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month. A High Voltage Charge of $60 per month will be added where such deliveries are metered at the delivery voltage.

The reductions of charges herein shall not operate to reduce the minimum charge.
When a new delivery or an increase in capacity for an existing delivery is, at request of Customer, made by means of Company-owned transformers at a voltage other than a locally standard distribution voltage, the above charges for any month will be increased by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month.
Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

OPTIONAL TIME OF USE PROGRAM:
Customers have the option of the Company including the following with the Monthly Billing:

Time of Use Metering Fee:	$2.00
On-Peak Energy Charge, per On-Peak kWh:	3.060¢
Off-Peak Energy Charge, per Off-Peak kWh:	-2.245¢

On-Peak Time Periods: October through May, inclusive
6:00 a.m. to 8:00 a.m., and 4:00 p.m. to 10:00 p.m., all days.
June through September, inclusive
2:00 p.m. to 10:00 p.m. all days
Off-Peak Time Periods: All other times.

Participants on the Time of Use program must agree to remain on the program for one year.

DEMAND:
The kW shown by or computed from the readings of Company's demand meter for the 15-minute period of the Customer's greatest use during the month determined to the nearest kW.

CONTINUING SERVICE:
Except as specifically provided otherwise, the rates of this Tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

RULES AND REGULATIONS:
Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

PACIFIC POWER
A DIVISION OF PACIFICORP

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~~Second~~ Third Revision of Sheet No. 29.1
Canceling Second~~First~~ Revision of Sheet No. 29.1

Schedule 29
NON-RESIDENTIAL TIME OF USE PILOT

AVAILABLE:
For up to 100 Customers on a first-come, first-served basis in all territory served by Company in the State of Washington.

APPLICABLE:
To non-residential Customers with electric service loads which have not exceeded 999 kW more than once in any consecutive 18-month period. In the case that the motor nameplate horsepower rating is used to determine the seasonal Customer's load size, that load size will also be used to determine eligibility for this schedule.

Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.

This Schedule is not applicable to standby service.

Partial requirements service for loads of less than 1,000 kW will be provided only by application of the provisions of Schedule 33.

Customers operating on-site generation that take service from Schedule 135 – Net Metering Service are not eligible to receive service on this schedule.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Time of Use (TOU) Metering Fee, Basic Charge, and Energy Charge~~s~~. All Monthly Billings shall be adjusted in accordance with Schedule 80.

TOU Metering Fee: $2.00

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Basic Charge	$16.77	$17.59
Energy Charge, per kWh		
for the first 50 kWh per kW	20.517¢	21.143¢
for all additional kWh	9.045¢	9.671¢
for all Off-Peak kWh	-1.866¢	-1.866¢

~~Basic Charge: $17.00~~

~~Time of Use Metering Fee: $2.00~~

~~Energy Charge:~~

~~20.258¢ per kWh for the first 50 kWh per kW~~
~~8.786¢ per kWh for all additional kWh~~
~~-1.866¢ per kWh for all Off-Peak kWh~~

MINIMUM CHARGE:

(continued)

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~~Second~~ Third Revision of Sheet No. 29.1
Canceling Second~~First~~ Revision of Sheet No. 29.1

Schedule 29
NON-RESIDENTIAL TIME OF USE PILOT

The monthly minimum charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

(continued)

Schedule 36
LARGE GENERAL SERVICE—LESS THAN 1,000 KW

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To non-residential Customers with electric service loads which have exceeded 100 kW more than once in the preceding 12-month period, but have not exceeded 999 kW more than once in any consecutive 18-month period. And to seasonal Customers, as defined in Rule 1 of this tariff, with electric service loads which have exceeded 200 kW more than once in the preceding 12-month period, but have not exceeded 999 kW more than once in any consecutive 18-month period. In the case that the motor nameplate horsepower rating is used to determine the seasonal Customer's load size, that load size will also be used to determine eligibility for this schedule.
The Company will not switch a Customer between General Service Schedules 24 and 36 more than once in a 12-month period, unless the following exception is met: In the event that a Customer's load increases due to changes in operations, the Company may, at its discretion, place the Consumer on a schedule with a higher demand requirement, if so warranted.
Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.
This Schedule is not applicable to standby service.
Partial requirements service for loads of less than 1,000 kW will be provided only by application of the provisions of Schedule 33.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic, Demand, Energy, and Reactive Power Charges; plus applicable Metering and Delivery Adjustments. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Basic Charge

Load Size kW[1]	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
100 or less	$240.82	$241.72
101-300	$90.31, plus $2.60 per Load Size kW	$90.65, plus $3.48 per Load Size kW
Over 300	$179.64, plus $2.13 per Load Size kW	$180.31, plus $2.85 per Load Size kW

~~Basic Charge:~~
~~If Load Size* is: The Monthly Basic Charge* is:~~
~~100 kW or less $248~~
~~101 kW - 300 kW $93 plus $1.80 per kW~~
~~Over 300 kW $185 plus $1.48 per kW~~

~~*Note: [1]kW~~ Load Size kW~~, for the determination of the Basic Charge,~~ shall be the average of the two greatest non-zero monthly ~~d~~Demands established any time during the 12-month period which includes and ends with the current billing month. For seasonal Customers, the Load Size kW will be the greater of this number or the number

(continued)

Schedule 36
LARGE GENERAL SERVICE—LESS THAN 1,000 KW

derived by applying the motor nameplate horsepower to the Billing Demand Table from Rule 10(a) in~~f~~ this tariff.

Demand Charge~~:~~

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Per kW, for each kW of Demand	$6.21	$6.33
~~$6.30 per kW for each kW of Billing Demand~~		

(continued)

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~~Second~~ Third Revision of Sheet No. 36.2
Canceling ~~First~~ Second Revision of Sheet No. 36.2

Schedule 36
LARGE GENERAL SERVICE—LESS THAN 1,000 KW

Energy Charge~~:~~

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Per kWh, for all kWh	6.540¢	6.822¢

~~Base Rate~~
~~6.756¢ per kWh for the first 40,000 kWh~~
~~6.254¢ per kWh for all additional kWh~~

MINIMUM CHARGE:
The monthly minimum charge shall be the Basic Charge plus the Demand Charge. A higher minimum may be required under contract to cover special conditions.

REACTIVE POWER CHARGE:
The maximum 15-minute reactive demand for the month in kilovolt amperes in excess of 40% of the kilowatt demand for the same month will be billed, in addition to the above charges, at ~~58~~59¢ per kvar of such excess reactive demand.

PRIMARY VOLTAGE METERING AND DELIVERY ADJUSTMENTS:
The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary voltage.

Metering: For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above charges will be reduced by 1.0%.

Delivery: For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the total of the above charges will be reduced by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month. A High Voltage Charge of $60 per month will be added where such deliveries are metered at the delivery voltage.

The reductions of charges herein shall not operate to reduce the minimum charge.
When a new delivery or an increase in capacity for an existing delivery is, at request of Customer, made by means of Company-owned transformers at a voltage other than a locally standard distribution voltage, the above charges for any month will be increased by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month.
Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

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Third Fourth Revision of Sheet No. 40.1
Canceling Second Third Revision of Sheet No. 40.1

Schedule 40
AGRICULTURAL PUMPING SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To Customers desiring service for irrigation and soil drainage pumping installations only. Service furnished under this Schedule will be metered and billed separately at each point of delivery.

MONTHLY BILLING:
For November, the monthly billing shall be the sum of the Load Size, Energy, and Reactive Power Charges. For all other monthsExcept for November, the monthly billing shall be the sum of the applicable Energy Charges and the Reactive Power Charges. For November, the billing shall be the sum of the Energy Charge, the Reactive Power Charge, and the Load Size Charge. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Load Size Charge[1]

Phase	Load Size kW[2]	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Single	Any	$38.05 per Load Size kW	$43.29 per Load Size kW
Three	50 or less	$38.05 per Load Size kW	$43.29 per Load Size kW
Three	51-300	$513.17, plus $29.99 per Load Size kW	$569.75, plus $38.66 per Load Size kW
Three	Over 300	$2,085.82, plus $23.45 per Load Size kW	$2,315.79, plus $30.23 per Load Size kW

[1]Effective 3/1/2024-2/28/2025, the Load Size Charge will not be less than $114.15 for Single-Phase and $228.30 for Three-Phase. Effective 3/1/2025, the Load Size Charge will not be less than $129.87 for Single-Phase and $259.74 for Three-Phase.

[2]Load Size kW is the average of the two greatest non-zero Monthly kW, as described on Sheet No. 40.2, established during the 12-month period which includes and ends with the November billing month.

Energy Charge

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
per kWh, for all kWh	8.202¢	8.364¢

Load Size Charge: All Customers (Billed once each year, and to be included in the bill for the November billing period.)

Reactive Power Charge
The maximum 15-minute reactive takings for the billing month in kilovolt-amperes in excess of 40% of the Monthly kW, as described on Sheet No. 40.2, will be billed per kvar of such excess reactive takings according to the following:

Effective 3/1/2024-2/28/2025	Effective 3/1/2025
56¢	54¢

(continued)

PACIFIC POWER
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~~Third~~ Fourth Revision of Sheet No. 40.1
Canceling ~~Second~~ Third Revision of Sheet No. 40.1

Schedule 40
AGRICULTURAL PUMPING SERVICE

~~If Load Size* is: Load Size* Charge is:~~
~~Single-phase service, any size: $31.58 per kW of Load Size but not less than $94.74~~

~~Three-phase service:~~
~~50 kW or less $31.58 per kW of Load Size but not less than $189.48~~
~~51 to 300 kW $449 plus $21.97 per kW of Load Size~~
~~Over 300 kW $1,825 plus $17.18 per kW of Load Size~~

~~*Load Size is the average of the two greatest non-zero Monthly kW, as described on Sheet No. 40.2, established during the 12-month period which includes and ends with the November billing month.~~

~~Energy Charge:~~

~~Base Rate~~
~~7.897¢ per kWh for all kWh~~

~~Customers Participating in Time of Use Pilot**~~

~~Time of Use Metering Fee: $2.00~~

~~Energy Charge: 11.547¢ per kWh for all On-Peak kWh~~
~~6.615¢ per kWh for all Off-Peak kWh~~

~~Time Period:~~
~~On-Peak: June through September inclusive~~
~~2:00 p.m. to 10:00 p.m. all days~~
~~Off-Peak: All other times~~

~~**For up to 200 Customers on a first come, first served basis on all territory served by Company in the State of Washington. Review of this pilot program will be conducted in accordance with the approved monitoring and reporting plan on file with the Commission.~~

(continued)

PACIFIC POWER
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First Revision of Sheet No. 40.2
Canceling Original Sheet No. 40.2

Schedule 40
AGRICULTURAL PUMPING SERVICE

MONTHLY KW:
Monthly kW is the measured kW shown by or computed from the readings of Company's meter, or by appropriate test, for the 15-minute period of Customer's greatest takings during the billing month; provided, however, that for motors 10 hp or less, the Monthly kW may, subject to confirmation by test, be determined from the nameplate hp rating and the following table:

If Motor Size is:	Monthly kW is:
2 HP or less	2 kW
Over 2 through 3 HP	3 kW
Over 3 through 5 HP	5 kW
Over 5 through 7.5 HP	7 kW
Over 7.5 through 10 HP	9 kW

In no case shall the kW of Monthly kW be less than the average kW determined as:

$$\text{Average kW} = \frac{\text{kWh for billing month}}{\text{hours in billing month}}$$

~~REACTIVE POWER CHARGE:~~
~~The maximum 15-minute reactive takings for the billing month in kilovolt-amperes in excess of 40% of the Monthly kW will be billed at 58¢ per kvar of such excess reactive takings.~~

PRIMARY VOLTAGE METERING AND DELIVERY ADJUSTMENTS:
The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary voltage.

Metering: For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above charges will be reduced by 1.0%.

Delivery: For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the total of the above charges will be reduced by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month. A High Voltage Charge of $60 per month will be added where such deliveries are metered at the delivery voltage.

The reductions of charges herein shall not operate to reduce the minimum charge.
When a new delivery or an increase in capacity for an existing delivery is, at request of Customer, made by means of Company-owned transformers at a voltage other than a locally standard distribution voltage, the above charges for any month will be increased by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month.
Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

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First Revision of Sheet No. 40.3
Canceling Original Sheet No. 40.3

Schedule 40
AGRICULTURAL PUMPING SERVICE

OPTIONAL TIME OF USE PILOT PROGRAM:
The Time-of-Use pilot program is available for up to 200 Customers on a first come, first served basis in all territory served by the Company in the State of Washington. Review of this pilot program will be conducted in accordance with the approved monitoring and reporting plan on file with the Commission. The monthly billing for participating Customers will include the following:

Time of Use Metering Fee: $2.00

Time of Use Energy Charge (only applicable June through September)
per all On-Peak kWh: 3.650¢
per all Off-Peak kWh: -1.282¢

On-Peak Time Periods: 2:00 p.m. to 10:00 p.m., all days
Off-Peak Time Periods: All other times.

SPECIAL CONDITIONS:

1) For new or terminating service, the Load Size Charge shall be prorated based upon the length of time the account is active during the 12-month period December through November; provided, however, that proration of the Load Size Charge will be available on termination only if a full Load Size Charge was paid for the delivery point for the preceding year.
2) For new service or for reestablishment of service, Company will require a written contract.
3) In the absence of a Customer or Applicant willing to contract for service, Company may remove its facilities.
4) Energy use may be carried forward and be billed in a subsequent billing month; provided, however, that energy will not be carried forward and be charged for at a higher rate than was applicable for the billing months during which the energy was used.

TERM OF CONTRACT:
Company may require the Customer to sign a written contract which shall have a term of not less than one year.

RULES AND REGULATIONS:
Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

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~~Second~~ Third Revision of Sheet No. 48T.1
Canceling ~~First~~ Second Revision of Sheet No. 48T.1

Schedule 48T
LARGE GENERAL SERVICE—METERED TIME OF USE 1,000 KW AND OVER

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
This Schedule is applicable to electric service loads which have exceeded 999 kW in more than one month of any consecutive 18-month period. This schedule will remain applicable until Customer fails to exceed 999 kW for a period of 36 consecutive months. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. Service for intermittent, partial requirements, or highly fluctuating loads, or where service is seasonally disconnected during any one-year period will be provided only by special contract for such service. Partial requirements service for loads of 1,000 kW and over will be provided only by application of the provisions of Schedule 47T.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic, Load Size, Demand, Energy, and Reactive Power Charges. All Monthly Billings shall be adjusted in accordance with Schedule 80.

Delivery Service[1]	Load Size[2]	Charge	Effective 3/1/2024-2/28/2025	Effective 3/1/2025	Per
Secondary	Small	Basic	$1,318.25	$1,293.00	Month
Secondary	Small	Load Size	$2.34	$3.46	Load Size kW
Secondary	Large	Basic	$1,593.34	$1,562.82	Month
Secondary	Large	Load Size	$2.09	$3.09	Load Size kW
Secondary	Any	Demand, On-Peak	$9.00	$9.08	kW On-Peak
Secondary	Any	Energy, On-Peak	6.735¢	7.029¢	kWh On-Peak
Secondary	Any	Energy, Off-Peak	5.802¢	6.096¢	kWh Off-Peak
Secondary	Any	Reactive Power	$0.57	$0.57	kVar
Primary	Small	Basic	$1,349.37	$1,323.53	Month
Primary	Small	Load Size	$1.17	$1.73	Load Size kW
Primary	Large	Basic	$1,624.47	$1,593.36	Month
Primary	Large	Load Size	$0.96	$1.42	Load Size kW
Primary	Any	Demand, On-Peak	$9.08	$9.16	kW On-Peak
Primary	Any	Energy, On-Peak	6.672¢	6.963¢	kWh On-Peak
Primary	Any	Energy, Off-Peak	5.739¢	6.030¢	kWh Off-Peak
Primary	Any	Reactive Power	$0.56	$0.56	kVar
Primary-DF	Any	Basic	$3,625.57	$4,199.93	Month
Primary-DF	Any	Load Size	$1.62	$3.01	Load Size kW
Primary-DF	Any	Demand, On-Peak	$9.33	$9.53	kW On-Peak
Primary-DF	Any	Energy, On-Peak	6.581¢	6.846¢	kWh On-Peak
Primary-DF	Any	Energy, Off-Peak	5.648¢	5.913¢	kWh Off-Peak
Primary-DF	Any	Reactive Power	$0.53	$0.51	kVar
Transmission	Any	Basic	$3.625.57	$4,199.93	Month
Transmission	Any	Load Size	$1.66	$2.53	Load Size kW
Transmission	Any	Demand, On-Peak	$7.85	$7.92	kW On-Peak
Transmission	Any	Energy, On-Peak	5.950¢	6.208¢	kWh On-Peak
Transmission	Any	Energy, Off-Peak	5.017¢	5.275¢	kWh Off-Peak
Transmission	Any	Reactive Power	$0.57	$0.57	kVar

[1]Delivery Service "Primary-DF" is "Primary-Dedicated Facilities"

[2]Load Size is based on Load Size kW, which the Company shall calculate as the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month. Small Load Sizes are those less than or equal to 3,000 Load Size kW, and Large Load Sizes are those greater than 3,000 Load Size kW.

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~~Second~~ Third Revision of Sheet No. 48T.1
Canceling ~~First~~ Second Revision of Sheet No. 48T.1

Schedule 48T
LARGE GENERAL SERVICE—METERED TIME OF USE 1,000 KW AND OVER

~~Basic Charge:~~	~~Delivery Service~~		
~~If Load Size* is:~~	~~Secondary~~	~~Primary~~	~~Primary Dedicated Facilities >30,000 kW~~
~~Load Size* ≤ 3,000 kW, per month~~	~~$1,313.00~~	~~$1,344.00~~	
~~Load Size* > 3,000 kW, per month~~	~~$1,587.00~~	~~$1,618.00~~	~~$2,999.00~~
~~Load Size Charge*~~			
~~≤3,000 kW, per kW Load Size~~	~~$1.22~~	~~$0.61~~	
~~>3,000 kW, per kW Load Size~~	~~$1.09~~	~~$0.50~~	~~$0.26~~
~~Demand Charge:~~			
~~Per kW for all kW of On-Peak kW Demand~~	~~$8.73~~	~~$8.80~~	~~$8.93~~
~~Energy Charge:~~			
~~Per kWh for all On-Peak kWh~~	~~6.318¢~~	~~6.258¢~~	~~6.197¢~~
~~Per kWh for all Off-Peak kWh~~	~~5.385¢~~	~~5.325¢~~	~~5.264¢~~

(continued)

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First Revision of Sheet No. 48T.2
Canceling Original Sheet No. 48T.2

Schedule 48T
LARGE GENERAL SERVICE—METERED TIME OF USE 1,000 KW AND OVER

~~Time Periods~~TIME PERIODS:~~:~~

~~—~~On-Peak:~~____ _____~~
~~_____~~October through May~~,~~ inclusive

~~_____ _____~~6:00 a.m. to 8:00 a.m. and 2:00 p.m. to 10:00 p.m. all days
~~_____ _____~~J~~J~~une through September~~,~~ inclusive
2:00 p.m. to 10:00 p.m.
Off-Peak:~~_____ _____~~All other times

~~Reactive Power Charge:~~ ~~Per kVar~~	~~$0.57~~	~~$0.56~~	~~$0.55~~

~~*Note: kW Load Size, for the determination of the Basic Charge, shall be the average of the two greatest non-zero monthly demands established any time~~

MINIMUM CHARGE:
The monthly minimum charge shall be the sum of the B~~b~~asic, Load Size, ~~-~~and ~~d~~Demand ~~c~~Charges, unless a higher minimum is otherwise specified by contract.

REACTIVE POWER CHARGE:
The maximum 15-minute reactive demand for the billing month in kilovolt-amperes in excess of 40% of the maximum measured kilowatt demand for the billing month will be billed at the specific Delivery Service rate per kvar of such excess reactive demand.

DELIVERY SERVICE:

Secondary and Primary Service: Customers taking service when delivery and metering are at Company's standard secondary voltage shall be billed at the Secondary level. Customers taking service at Company's available primary distribution voltage of 11 kV ~~or greater~~to below 46 kV that do not qualify as a Primary Dedicated Facilities > 30,000 kW customer shall be billed at the Primary level. Customers that qualify as a Primary Dedicated Facilities > 30,000 kW customer shall be billed at that level.

Primary Dedicated Facilities > 30,000 kW: Customers that qualify for Primary Dedicated Facilities > 30,000 kW service must have a load size greater than 30,000 kW, take service at Company's available primary distribution voltage of 11 kV ~~or greater~~to below 46 kV, be served by a dedicated substation that serves only that particular customer, have point(s) of delivery inside the substation, and provide and own the land on which the substation and related facilities are located.

Transmission Service: Customers taking service when delivery and metering are at 46 kV or greater shall be billed at the Transmission level.

(continued)

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First Revision of Sheet No. 48T.3
Canceling Original Sheet No. 48T.3

Schedule 48T
LARGE GENERAL SERVICE—METERED TIME OF USE 1,000 KW AND OVER

VOLTAGE:
Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

DEMAND:
The kW shown by or computed from the readings of Company's demand meter for the 15-minute period of the Customer's greatest use during the month determined to the nearest kW.

ON-PEAK ~~PERIOD BILLING~~ DEMAND:
The On-Peak ~~Billing~~ Demand (kW On-Peak) shall be the greater of:

(a) The measured On-Peak Period kW shown by or computed from the readings of Company's demand meter for the 15-minute period of greatest deliveries to Customer during the billing month, determined to the nearest kW, or
(b) 500 kW

TERM OF CONTRACT:
Company may require the Customer to sign a written contract which shall have a term of not less than one year.

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

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~~Second~~ Third Revision of Sheet No. 51.1
Canceling ~~First~~ Second Revision of Sheet No. 51.1

Schedule 51
STREET LIGHTING SERVICE—COMPANY-OWNED SYSTEM

AVAILABLE:
In all territory served by the Company in the State of Washington.

APPLICABLE:
To unmetered lighting service provided to municipalities or agencies of municipal, county, state or federal governments for dusk to dawn illumination of public streets, highways and thoroughfares by means of Company owned, operated and maintained street lighting systems controlled by a photoelectric control or time switch.

MONTHLY BILLING:
The Monthly Billing shall be the rate per luminaire as specified in the ~~rate~~ table~~s~~ below plus the applicable adjustments ~~as~~ specified in Schedule 80.

Light Level	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6
LED Equivalent Lumen Range	≤ 3,500	3,501-5,500	5,501-8,000	8,001-12,000	12,001-15,500	> 15,501
Monthly Energy (kWh)	8	15	25	34	44	57
~~Functional Lighting~~Effective 3/1/2024-2/28/2025	$~~8.63~~9.39	$10.30~~9.47~~	$10.9305	$110.576~~4~~	$1~~1~~2.534	$~~14~~15.40~~16~~
Effective 3/1/2025	$9.98	$10.95	$11.62	$12.30	$13.33	$16.37
~~Functional Lighting~~ (Customer-Funded Conversion~~)~~ ~~Effective 3/1/2024-2/28/2025~~	$4.7638	$54.936	$5.497	$6.5704	$67.2768	$8.9926
Customer-Funded Conversion Effective 3/1/2025	$5.06	$5.70	$6.35	$6.98	$7.73	$9.56
~~Decorative Series~~			~~$17.36~~			

~~* Existing fixtures only. Service is not available for new High Pressure Sodium Vapor Functional lighting under this schedule.~~

~~DEFINITIONS:~~

Customer-Funded Conversion: Street lights that have been converted to LED from another lighting type and whose conversion was funded by the Customer.

~~Functional Lighting: Common less expensive luminaires that may be mounted either on wood, fiberglass or non-decorative metal poles. The Company will maintain a list of functional light fixtures that are available.~~

(continued)

PACIFIC POWER
A DIVISION OF PACIFICORP

WN U-76

~~Second~~ Third Revision of Sheet No. 51.1
Canceling ~~First~~ Second Revision of Sheet No. 51.1

Schedule 51
STREET LIGHTING SERVICE—COMPANY-OWNED SYSTEM

~~Decorative Series Lighting: More stylish luminaires mounted vertically on decorative metal poles. The Company will maintain a listing of standard decorative street light fixtures that are available under this Electric Service Schedule.~~

(continued)

PACIFIC POWER
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~~Second~~ Third Revision of Sheet No. 53.1
Canceling ~~First~~ Second Revision of Sheet No. 53.1

Schedule 53
STREET LIGHTING SERVICE—CUSTOMER-OWNED SYSTEM

AVAILABLE:
In all territory served by the Company in the State of Washington.

APPLICABLE:
To lighting service provided to municipalities or agencies of municipal, county, state or federal governments for dusk to dawn illumination of public streets, highways and thoroughfares by means of Customer owned street lighting systems controlled by a photoelectric control or time switch.

MONTHLY BILLING:
~~Energy Only Service – Rate per Luminaire~~

~~Energy Only Service includes energy supplied from Company's overhead or underground circuits and does not include any maintenance to Customer's facilities. Maintenance service will be provided only as indicated in the Maintenance Service section below.~~

The Monthly Billing shall be based on the product of all kilowatt-hours of use multiplied by ~~the rate per luminaire as specified in the rate tables below~~ the cents per kilowatt-hour listed below plus applicable adjustments as specified in Schedule 80.

Effective 3/1/2024-2/28/2025: 5.944¢
Effective 3/1/2025: 6.318¢

~~High Pressure Sodium Vapor~~						
~~Lumen Rating~~	~~5,800~~	~~9,500~~	~~16,000~~	~~22,000~~	~~27,500~~	~~50,000~~
~~Watts~~	~~70~~	~~100~~	~~150~~	~~200~~	~~250~~	~~400~~
~~Monthly kWh~~	~~31~~	~~44~~	~~64~~	~~85~~	~~115~~	~~176~~
~~Energy Only Service~~	~~$1.69~~	~~$2.40~~	~~$3.50~~	~~$4.64~~	~~$6.28~~	~~$9.62~~

~~Metal Halide~~					
~~Lumen Rating~~	~~9,000~~	~~12,000~~	~~19,500~~	~~32,000~~	~~107,800~~
~~Watts~~	~~100~~	~~175~~	~~250~~	~~400~~	~~1000~~
~~Monthly kWh~~	~~39~~	~~68~~	~~94~~	~~149~~	~~354~~
~~Energy Only Service~~	~~$2.13~~	~~$3.72~~	~~$5.14~~	~~$8.14~~	~~$19.34~~

~~For non-listed luminaires, the cost will be calculated for 4167 annual hours of operation including applicable loss factors for ballasts and starting aids at the cost per kWh given below.~~

~~Non-Listed Luminaire~~	~~¢ per kWh~~
~~Energy Only Service~~	~~5.464¢~~

PROVISIONS:

~~(continued)~~

PACIFIC POWER
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~~Second~~ Third Revision of Sheet No. 53.1
Canceling ~~First~~ Second Revision of Sheet No. 53.1

Schedule 53
STREET LIGHTING SERVICE—CUSTOMER-OWNED SYSTEM

1. The Company will not maintain new Customer owned street lights. Such maintenance will be the responsibility of the Customer; however the Company may install pole identification tags for the purposes of tracking unmetered Customer owned lights.
2. Customer owned lights, mounted to Company owned distribution poles, shall be installed, maintained, transferred or removed only by qualified personnel.
3. The entire system, including the design of facilities, installation of fixtures on Customer poles, and wiring suitable for connection to Company's system, will be furnished by the Customer. Electrical connections to Company facilities shall be performed by Company personnel or Company's contractors.
4. Customer must notify the Company in writing of any changes to the street lighting system which would affect billing, including new installations, removals or wattage changes. Standard notification procedure will be through online forms at www.pacificpower.net/streetlights.
5. All new underground-fed lights on this schedule will require a Customer installed means of disconnect acceptable to both the Company and the local electrical inspecting authority.
6. Temporary disconnection and subsequent reconnection of electrical service requested by the Customer shall be at the Customer's expense.
7. Where approved by the Company, all pole mounted outlets used for holiday or other decorations as well as traffic or other signal systems, will be supplied with service on a metered General Service rate schedule via a Customer-installed meter base.

TERM OF CONTRACT:
Not less than one (1) year for both new and replacement fixtures.

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is part and to those prescribed by regulatory authorities.

~~(continued)~~

PACIFIC POWER
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~~Second~~ Third Revision of Sheet No. 54.1
Canceling ~~First~~ Second Revision of Sheet No. 54.1

Schedule 54
RECREATIONAL FIELD LIGHTING~~—RESTRICTED~~

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To schools, governmental agencies and non-profit organizations for service supplied through one meter at one point of delivery and used exclusively for annually recurring seasonal lighting of outdoor athletic or recreational fields. This Schedule is not applicable to any enterprise which is operated for profit. Service for purposes other than recreational field lighting may not be combined with such field lighting for billing purposes under this schedule. At the Customer's option service for recreational field lighting may be taken under Company's applicable General Service Schedule.

MONTHLY BILLING:
The Monthly Billing shall be the sum of the Basic and Energy Charges. All Monthly Billings shall be adjusted in accordance with Schedule 80.

	Effective 3/1/2024-2/28/2025	Effective 3/1/2025
Single-Phase Basic Charge	$7.65	$8.13
Three-Phase Basic Charge	$13.76	$14.63
Energy Charge, per kWh for all kWh	6.222¢	6.614¢

~~Basic Charge: $7.03 for single-phase service~~
~~$12.65 for three-phase service~~

~~Energy Charge:~~

~~Base~~
~~Rate~~
~~5.720¢ per kWh for all kWh~~

MINIMUM CHARGE:
The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.
The Customer shall own all poles, wire and other distribution facilities beyond Company's point of delivery. Company will supply one transformer, or transformer bank, for each athletic or recreational field; any additional transformers required shall be supplied and owned by the Customer. All transformers owned by the Customer must be properly fused and of such types and characteristics as conform to Company's standards. When service is supplied to more than one transformer or transformer bank, Company may meter such an installation at primary voltage.

CONTINUING SERVICE:
Except as specifically provided otherwise, the rates of this tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

TERM OF CONTRACT:
Company may require the Customer to sign a written contract which shall have a term of not less than one year.

~~(continued)~~

REVISED April 4, 2023, REFILED April 19, 2023

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~~Second~~ Third Revision of Sheet No. 54.1
Canceling ~~First~~ Second Revision of Sheet No. 54.1

Schedule 54
RECREATIONAL FIELD LIGHTING~~—RESTRICTED~~

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

~~(continued)~~

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~~Second~~ Third Revision of Sheet No. 80.1
Canceling ~~First~~ Second Revision of Sheet No. 80.1

Schedule 80
SUMMARY OF EFFECTIVE RATE ADJUSTMENTS

The following summarizes the applicability of the Company's adjustment schedules.

Schedule	91*	92	93	~~94~~	97	98*	99	191	197
15	x	x		~~x~~	x	x	x	x	x
16	x	x	x	~~x~~	x	x	x	x	x
17		x	x	~~x~~	x	x	x	x	x
~~18~~	~~x~~	~~x~~	~~x~~	~~x~~	~~x~~	~~x~~	~~x~~	~~x~~	~~x~~
19	x	x	x	~~x~~	x	x	x	x	x
24	x	x	x	~~x~~	x	x	x	x	x
29	x	x	x	~~x~~	x	x	x	x	x
33	x	x		~~x~~	x	x	x	x	x
36	x	x	x	~~x~~	x	x	x	x	x
40	x	x	x	~~x~~	x	x	x	x	x
47T	x	x		~~x~~	x		x	x	x
48T	x	x		~~x~~	x	x	x	x	x
51	x	x		~~x~~	x		x	x	x
53	x	x		~~x~~	x		x	x	x
54	x	x		~~x~~	x		x	x	x

*Not applicable to all consumers. See Schedule for details.

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Third ~~Second~~ Revision of Sheet No. 91.1
Canceling Second~~First~~ Revision of Sheet No. 91.1

Schedule 91
SURCHARGE TO FUND LOW INCOME BILL ASSISTANCE PROGRAM

All bills calculated in accordance with the schedules listed below shall have applied the following Surcharge.

Schedule 15	$0.17 per month
Schedule 16	$2.00 per month
~~Schedule 18~~	~~$2.00 per month~~
Schedule 19	$2.00 per month[1]
Schedule 24	$3.84 per month
Schedule 29	$103.19 per month
Schedule 33	$103.19 per month
Schedule 36	$103.19 per month
Schedule 40	$51.61 per year[2]
Schedule 47T	$300.00 per month
Schedule 48T	$300.00 per month
Schedule 51	$2.51 per month
Schedule 53	$2.51 per month
Schedule 54	$0.89 per month

[1]Only applicable to customers not qualifying for Schedule 17

[2]To be included in the bill for the November billing period.

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SecondFirst Revision of Sheet No. 92.1
Canceling First Revision ofOriginal Sheet No. 92.1

Schedule 92
DEFERRAL ADJUSTMENTS

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-75 shall have applied an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	0.000 cents
Schedule 16	0.000 cents
Schedule 17	0.000 cents
~~Schedule 18~~	~~0.000 cents~~
Schedule 19	0.000 cents
Schedule 24	0.000 cents
Schedule 29	0.000 cents
Schedule 33	0.000 cents
Schedule 36	0.000 cents
Schedule 40	0.000 cents
Schedule 47T	0.000 cents
Schedule 48T	0.000 cents
Schedule 51	0.000 cents
Schedule 53	0.000 cents
Schedule 54	0.000 cents

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Sixth ~~Fifth~~ Revision of Sheet No. 93.1
Canceling Fifth~~Fourth~~ Revision of Sheet No. 93.1

Schedule 93
DECOUPLING REVENUE ADJUSTMENT

PURPOSE:
This schedule implements an annual rate adjustment mechanism that decouples the recovery of the Company's Commission authorized revenues and establishes a balancing account for Schedules 16, 17, ~~18,~~ 19, and 24.

APPLICABLE:
To all retail customers taking service under Residential Schedules 16, 17, ~~18,~~ and 19, Small General Service Schedule 24, Non-Residential Time of Use Pilot Schedule 29, Large General Service Schedule 36, and Agricultural Pumping Service Schedule 40. This schedule does not apply to Large General Service Schedule 47T—Partial Requirement Service Metered Time of Use 1,000 KW and Over, Large General Service Schedule 48T—Metered Time of Use 1,000 KW and Over, or to Lighting Schedules 15 and 51 through 54. All bills calculated in accordance with the above applicable schedules contained in presently effective Tariff WN. No. U-76 shall have applied an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 16/17~~/18~~/19	0.362 cents
Schedule 24	0.464 cents
Schedule 29/36	0.000 cents
Schedule 40	-0.750 cents

DECOUPLING MECHANISM:
The decoupling mechanism includes a monthly deferral to capture the differences between the allowed and actual decoupled revenue. Decoupled revenue includes all revenue from the applicable rate schedules excluding net power costs and fixed monthly basic charges. The monthly allowed decoupled revenue per customer is determined as follows:

Calculation of Monthly Allowed Decoupled Revenue Per Customer:

Step 1 – Determine the Total Revenue – The Total Revenue will be the revenue for the 12-month period used to set rates for the applicable rate schedules.

Step 2 – Determine Net Power Cost Revenue – Total Net Power Cost Revenue is equal to the total net power cost in rates from the Company's latest general rate case.

Step 3 – Determine Fixed Basic Charge Revenue –Fixed Basic Charge Revenue is equal to the revenue for the fixed basic charge and the fixed minimum charge for the 12-month period used to set rates.

(continued)

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~~Second~~ Third Revision of Sheet No. 97.1
Canceling Second~~First~~ Revision of Sheet No. 97.1

Schedule 97
POWER COST ADJUSTMENT MECHANISM ADJUSTMENT

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-76 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	1.048 cents
Schedule 16	0.319 cents
Schedule 17	0.319 cents
~~Schedule 18~~	~~0.319 cents~~
Schedule 19	0.319 cents
Schedule 24	0.312 cents
Schedule 29	0.311 cents
Schedule 33	0.311 cents
Schedule 36	0.311 cents
Schedule 40	0.298 cents
Schedule 47T	0.310 cents
Schedule 48T	0.310 cents
Schedule 51	1.048 cents
Schedule 53	0.306 cents
Schedule 54	0.312 cents

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First Revision of Sheet No. 99.1
Canceling Original Sheet No. 99.1

Schedule 99
PRODUCTION TAX CREDIT TRACKER ADJUSTMENT

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-76 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	0.135 cents
Schedule 16	0.084 cents
Schedule 17	0.084 cents
~~Schedule 18~~	~~0.084 cents~~
Schedule 19	0.084 cents
Schedule 24	0.074 cents
Schedule 29	0.073 cents
Schedule 33	0.073 cents
Schedule 36	0.073 cents
Schedule 40	0.074 cents
Schedule 47T	0.063 cents
Schedule 48T	0.063 cents
Schedule 51	0.135 cents
Schedule 53	0.040 cents
Schedule 54	0.040 cents

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~~Original~~ First Revision to Sheet No. 135.1
Cancelling Original Sheet No. 135.1

Schedule 135
NET METERING SERVICE

AVAILABLE:
In all territory served by Company in the State of Washington.

APPLICABLE:
To eligible Customers on a first-come, first-served basis, until the earlier of June 30, 2029, or the first date upon which the cumulative generating capacity of net metering systems equals four percent of the utility's peak demand during 1996, or 37.2 Megawatts of capacity. This is a supplemental schedule available to Customers operating on-site generation meeting eligibility requirements as described below. Service under this Schedule shall be closed to new applications 30 days following the time at which the Company has approved applications that will result in the cumulative generating capacity exceeding its cap.

MONTHLY BILLING:
The Monthly Billing shall be the Electric Service Charge computed in accordance with the Monthly Billing in the applicable standard service tariff as modified herein.

DEFINITIONS:

"Aggregated meter" means an additional meter that is aggregated for billing purposes with the designated meter and is eligible to receive credits under a meter aggregation arrangement.
"Customer–generator" means a user of a net metering system.
"Designated meter" means the meter that is physically attached to the net metering system that is interconnected to the Company's distribution system**.**
"Meter aggregation" means the administrative combination of billing net energy consumption from a designated net meter and eligible aggregated meter.
"Net metering" means measuring the difference between the electricity supplied by the Company and the excess electricity generated by a Customer-generator's net metering system over the applicable billing period.
"Net metering system" means a fuel cell, a facility that produces electricity and used and useful thermal energy from a common fuel source, or a facility for the production of electrical energy that generates renewable energy.
"Renewable energy" means energy generated by a facility that uses water, wind, solar energy, or biogas as a fuel.

SPECIAL CONDITIONS:

1. A Residential Customer submitting an application for service under this Schedule has 12 months from the Customer's receipt of confirmation that the interconnection request is approved to interconnect. Non-Residential Customers will be allowed a 6-month extension from the interconnection request approval to interconnect.

~~1.~~ 2. Net metering is available on a first-come, first served basis to a Customer served by the Company that uses a Net Metering System that has an alternating current generating capacity of not more than one hundred kilowatts, is located on the Customer-generator's premises, operates in parallel with the Company's transmission and distribution facilities and is connected to the Company's distribution system, and is intended primarily to offset part or all of the Customer-generator's requirements for electricity.

~~2.~~ If the energy supplied to the Company is less than the energy purchased from the Company, the prices specified in the Energy Charge section of the Monthly Billing of the applicable standard service tariff shall be applied to the positive balance owed to the Company.

(continued)

Schedule 135
NET METERING SERVICE

~~3.~~

~~4. If the energy purchased from the Company is less than the energy supplied to the Company, the Customer shall be billed for the appropriate monthly charges and shall be credited for such net energy with a kilowatt-hour credit appearing on the bill for the following billing period.~~

~~5.~~

~~6.~~ 3. ~~Any remaining unused kilowatt-hour credit accumulated through the March billing period each year shall be granted to the Company, without any compensation to the Customer.~~

Schedule 135
NET METERING SERVICE

SPECIAL CONDITIONS: (continued)

4. ~~5.~~ If the energy purchased from the Company is less than the energy supplied to the Company, the Customer shall be billed for the appropriate monthly charges and shall be credited for such net energy with a kilowatt-hour credit appearing on the bill for the following billing period.

5. Any remaining unused kilowatt-hour credit accumulated through the March billing period each year shall be granted to the Company, without any compensation to the Customer.

6. A Net Metering System used by a Customer shall include, at the Customer's own expense, all equipment necessary to meet applicable safety, power quality, and interconnection requirements established by the National Electrical Code, National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, and Underwriters Laboratories.

7. The Company will review Customer's installation for applicability, safety, power quality, and operational impacts on the Company's system. Company may require additional metering or safety measures to be installed at Customer's expense: (1) if significant reactive energy is consumed; (2) if significant distortions to the voltage waveform are produced; or (3) if the facility is self-generating (self-excited).

8. Customer shall be required to execute and adhere to an Interconnection Agreement.

~~4.~~ 9. Upon the Customer's request, the Company shall aggregate for billing purposes the designated meter with the additional aggregated meter provided that the total capacity of the net metering system does not exceed one hundred kilowatts alternating current. For a meter to be an eligible aggregated meter it must be located on the same parcel as the designated meter or a parcel that is contiguous with the parcel where the designated meter is located. A parcel is considered contiguous if they share a common property boundary, but may be separated only by a road or rail corridor. A meter so aggregated shall not change rate schedules due to meter aggregation. For Customers who choose to participate in meter aggregation, kilowatt-hour credits earned by a net metering system during the billing period first shall be used to offset energy supplied to the designated meter by the Company. Any additional excess kilowatt-hour credits earned by the net metering system, during the same billing period, shall then be credited by the Company to the aggregated meter at the designated rate of the aggregated meter. The Customer shall be billed an Aggregation Basic Charge for each aggregated meter. The Aggregation Basic Charge shall consist of an additional basic charge or load size charge, as applicable, equal to the basic charge or load size charge in the schedule under which the aggregated meter is billed for all schedules.

~~5. The Company will review Customer's installation for applicability, safety, power quality, and operational impacts on the Company's system. Company may require additional metering or safety measures to be installed at Customer's expense: (1) if significant reactive energy is consumed; (2) if significant distortions to the voltage waveform are produced; or (3) if the facility is self-generating (self-excited).~~

~~5. The owner of a multifamily residential facility may install a net metering system that is assigned to a single designated meter located on the premises of the multifamily residential facility and may distribute any benefits of the net metering to tenants of the facility where the net metering system is located, if tenants are not individually metered customers of the Company. The distribution of~~

(continued)

Schedule 135
NET METERING SERVICE

~~benefits to tenants of such a system, if any, is the responsibility of the owner of the net metering system and not the responsibility of the Company.~~

6. ~~Except when required under the federal public utility regulatory policies act (PURPA), the Company may not establish compensation arrangements or interconnection requirements, other than those permitted in RCW 80.60.040(4), for a Customer-generator that would have the effect of prohibiting or restricting the ability of a Customer-generator to generate or store electricity for consumption on its premises.~~

~~TERMS OF SERVICE:~~
~~Not less than one year.~~

~~RULES AND REGULATIONS:~~
~~Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.~~

(continued)

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ThirdSecond Revision of Sheet No. 191.1
Canceling Second Revision of First Sheet No. 191.1

Schedule 191
SYSTEM BENEFITS CHARGE ADJUSTMENT

PURPOSE:
The System Benefits Charge is designed to recover costs incurred by the Company associated with providing demand side management services and programs to customers.

APPLICABLE:
All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-76 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	2.114 cents
Schedule 16	0.514 cents
Schedule 17	0.514 cents
~~Schedule 18~~	~~0.514 cents~~
Schedule 19	0.514 cents
Schedule 24	0.501 cents
Schedule 29	0.432 cents
Schedule 33	0.432 cents
Schedule 36	0.432 cents
Schedule 40	0.486 cents
Schedule 47T	0.362 cents
Schedule 48T	0.362 cents
Schedule 51	2.114 cents
Schedule 53	0.260 cents
Schedule 54	0.332 cents

(continued)

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SecondFirst Revision of Sheet No. 197.1
Canceling First Revision of Original Sheet No. 197.1

Schedule 197
FEDERAL TAX ACT ADJUSTMENT

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-76 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	-0.378 cents
Schedule 16	-0.359 cents
Schedule 17	-0.359 cents
~~Schedule 18~~	~~-0.359 cents~~
Schedule 19	-0.359 cents
Schedule 24	-0.301 cents
Schedule 29	-0.255 cents
Schedule 33	-0.255 cents
Schedule 36	-0.255 cents
Schedule 40	-0.308 cents
Schedule 47T	-0.208 cents
Schedule 48T	-0.208 cents
Schedule 51	-0.378 cents
Schedule 53	-0.378 cents
Schedule 54	-0.378 cents

PACIFIC POWER
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First Revision of Sheet No. R1.2
Cancelling Original Sheet No. R1.2

Rule 1
GENERAL RULES AND REGULATIONS—DEFINITIONS

Extension: A branch from, a continuation of, or an increase in the capacity of Company owned transmission or distribution lines or facilities, that have not been removed, at customer request, within the last five years. An Extension may be single-phase, three-phase, or a conversion from single-phase to three-phase. The Company will own, operate and maintain all Extensions made under these Rules.

Facilities: Company-owned electric infrastructure designed, built, and installed to provide service, including but not limited to transmission and distribution lines, service drops, transformers, poles, risers, conduit, vaults, and any other equipment dedicated to supply electricity. Facilities subject to Permanent Disconnection may be located on the Customer's property, in right of ways, or any other public or private property used to provide the departing Customer with electric service.

Intermittent Service: Service to equipment having high demands of short duration requiring that the Company provide additional or excess investment in transformers, services or other facilities. This includes, but is not limited to, service to furnaces, pelletizers, elevator or hoist motors, welders, and x-ray equipment.

Kilovar (kvar): A unit of reactive power equal to 1,000 reactive volt-amperes.

Kilovar-hours (kvarh): The amount of reactive flow in one hour, at a constant rate of kilovar.

Kilowatt (kW): A unit of power equal to 1,000 watts.

Kilowatt-hour (kWh): The amount of energy delivered in one hour, when delivery is at a constant rate of one kilowatt.

Meter Failure or Malfunction: A mechanical malfunction or failure that prevents the meter or any ancillary data collection or transmission device from registering or transmitting the actual amount of energy used. A meter failure or malfunction includes, but is not limited to, a stopped meter, a meter that is faster or slower than the metering tolerance specified in WAC 480-100-338, or an erratic meter.

Multi-Family Home: A residential building that contains three or more dwelling units.

Net Book Value: The installed cost of an asset less any accumulated depreciation as reflected in the Company's accounting records.

Permanent Disconnection: Disconnection of Facilities dedicated to serve the Customer when (1) the Customer has requested permanent disconnection from the Company's System; or (2) when a Customer obtains redundant service from another electric utility provider.

Premises: All of the real property and apparatus employed in a single enterprise on an integral parcel of land undivided by a dedicated street, highway or other public thoroughfare, or railway.

(continued)

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First Revision of Sheet No. R1.2
Cancelling Original Sheet No. R1.2

Rule 1
GENERAL RULES AND REGULATIONS—DEFINITIONS

Redundant Service: When a Customer is receiving electric service from the Company and another utility provider has installed electric facilities to serve the Customer's same load without the Customer first disconnecting from the Company's Facilities.

(continued)

PACIFIC POWER
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First Revision of Sheet No. R1.3
Cancelling Original Sheet No. R1.3

Rule 1
GENERAL RULES AND REGULATIONS—DEFINITIONS

Remote Service: Service to distant or isolated locations which, in the Company's opinion, will not have sufficient annual Schedule Billings to cover the Company's annual incurred costs. A distant location is any location, or group of locations, more than one-half mile from the Company's existing distribution facilities. An isolated location is one where additional development is unlikely due to geographical constraints, and may be less than one-half mile from existing distribution facilities.

Salvage: Estimated resale value at the end of the Facilities' useful life as determined by the Company.

Schedule Billing: The total of charges for service, including minimums, computed in accordance with Company's applicable rate schedule.

Seasonal Service: Service for annually recurring periods of use where service is disconnected or curtailed during part of the year. This includes frost protection service and other services of a seasonal nature, both agricultural and non-agricultural.

Service: As used herein, usually refers to the availability of electric power and energy at the point of delivery for use by the Customer irrespective of whether power or energy is actually utilized. The word "Service" may also be used to refer to the wires between Company's supply and the Customer's entrance conductors.

Single-Family Home: A residential building that contains less than three dwelling units.

Standby Service: Service made available to a load which is served part or all of the time by another power source for reasons of increased reliability of supply through duplication of source.

Stranded Cost Recovery Fee: Charge to recover the stranded costs created by a Customer permanently disconnecting from the Company's system. The Stranded Cost Recovery Fee will be calculated on a case-by-case basis and will include the impact of a customer's departure on energy efficiency and low-income stranded costs. The Stranded Cost Recovery Fee is listed in Schedule 300, Rule 6, Sheet R6.3.

Supplementary Service: Service made available to a load which receives some degree of simultaneous supply from another power source for additional supply or greater economy of supply at peak or light load conditions.

Temporary Service: Service requested for a limited period of time or of questionable duration such as, but not limited to, service for construction power, seasonal sales lots, carnivals, rock crushers or paving plants. Temporary service does not include emergency, breakdown or standby service.

Unassigned Energy Usage Meter: A meter that is installed at a valid service address and accurately records energy usage during a period of time where there was no active electric service account at that premises.

Utility: PacifiCorp d/b/a Pacific Power & Light Company.