

Attachment B

Merwin Project Amortization Calculation

PacifiCorp - State of Washington												
Washington Merwin Adjustment (part of Sch 92) - All Schedules												
	Pre-3/31/15	Post 3/31/15	Pre-3/31/15	Post 3/31/15								
	May-15	May-15	Jun-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	
Schedule	KWH	KWH	KWH	KWH	KWH	KWH	KWH	KWH	KWH	KWH	KWH	KWH
15	(31,197)	268,511	(1,166)	268,302	268,994	265,272	272,353	262,863	267,199	268,051	267,254	
16	62,943	84,268,709	32,033	97,054,639	130,671,518	117,983,964	97,070,515	80,733,780	104,709,518	179,736,333	198,154,852	
17	483	5,593,798	(596)	5,784,138	7,240,592	6,680,330	5,722,895	4,478,788	4,245,423	7,368,415	9,208,695	
18	270	176,718	0	197,812	262,370	234,879	199,691	158,556	178,044	258,405	277,444	
24	160,304	39,225,556	(28,032)	44,909,712	52,963,906	51,275,704	49,051,381	41,449,034	40,894,223	50,254,916	52,955,731	
36	1,258,770	68,256,097	6,925	75,327,713	88,353,295	77,039,500	94,091,304	89,138,653	83,401,297	81,757,432	80,085,697	
40	234,121	22,608,088	3,873	25,479,378	41,986,485	32,802,399	35,914,546	19,020,152	8,163,287	704,387	601,308	
47	0	134,000	0	136,000	174,000	108,000	173,000	183,000	182,000	284,000	156,000	
48T	353,265	32,265,185	0	32,818,740	39,881,530	33,566,802	39,399,420	37,560,180	36,537,510	31,887,140	30,927,710	
51	1,641	322,307	0	323,594	338,336	309,469	324,519	341,250	324,904	310,359	335,572	
52	4	17,523	0	16,957	14,148	14,060	14,104	14,148	14,104	14,060	14,129	
53	227	364,922	0	357,992	356,773	355,164	374,189	381,836	391,149	410,838	411,469	
54	0	11,538	0	23,049	31,934	22,857	20,933	26,136	32,180	18,045	14,981	
57	0	144,204	0	144,184	144,078	144,052	144,052	143,854	143,438	143,300	142,408	
48T-Dedicated Facilities	0	38,214,000	0	36,468,000	34,434,000	39,402,000	39,132,000	37,098,000	36,810,000	36,774,000	38,880,000	
Totals	2,040,832	291,871,155	13,037	319,310,209	397,101,959	360,204,452	361,904,902	310,990,230	316,294,276	390,189,681	412,433,250	

	Sch 92-M	Post 3/31/15	Pre-3/31/15	Post 3/31/15	Pre-3/31/15	Post 3/31/15	Pre-3/31/15	Post 3/31/15								
	Effective	Mar-15	Apr-15	Apr-15	May-15	May-15	Jun-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	Jan-16
	3/31/2015	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M	Sch 92-M
Schedule	per KWH	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge
15	\$0.00023	\$0	\$0	\$34	\$0	\$62	\$0	\$62	\$62	\$61	\$63	\$60	\$61	\$62	\$526	\$61
16	\$0.00015	\$19	\$0	\$7,197	\$0	\$12,640	\$0	\$14,558	\$19,601	\$17,698	\$14,561	\$12,110	\$15,706	\$26,960	\$141,050	\$29,723
17	\$0.00015	\$2	\$0	\$466	\$0	\$839	\$0	\$868	\$1,086	\$1,002	\$858	\$672	\$637	\$1,105	\$7,535	\$1,381
18	\$0.00015	\$0	\$0	\$13	\$0	\$27	\$0	\$30	\$39	\$35	\$30	\$24	\$27	\$39	\$263	\$42
24	\$0.00015	\$6	\$0	\$2,546	\$0	\$5,884	\$0	\$6,736	\$7,945	\$7,691	\$7,358	\$6,217	\$6,134	\$7,538	\$58,056	\$7,943
36	\$0.00012	\$13	\$0	\$3,915	\$0	\$8,191	\$0	\$9,039	\$10,602	\$9,245	\$11,291	\$10,697	\$10,008	\$9,811	\$82,812	\$9,610
40	\$0.00012	\$0	\$0	\$614	\$0	\$2,713	\$0	\$3,058	\$5,038	\$3,936	\$4,310	\$2,282	\$980	\$85	\$23,016	\$72
47	\$0.00010	\$0	\$0	\$0	\$0	\$13	\$0	\$14	\$17	\$11	\$17	\$18	\$18	\$28	\$138	\$16
48T	\$0.00010	\$8	\$0	\$1,962	\$0	\$3,227	\$0	\$3,282	\$3,986	\$3,357	\$3,940	\$3,756	\$3,654	\$3,189	\$30,359	\$3,093
51	\$0.00032	\$0	\$0	\$45	\$0	\$103	\$0	\$104	\$108	\$99	\$104	\$109	\$104	\$99	\$876	\$107
52	\$0.00028	\$0	\$0	\$2	\$0	\$5	\$0	\$5	\$4	\$4	\$4	\$4	\$4	\$4	\$35	\$4
53	\$0.00012	\$0	\$0	\$36	\$0	\$44	\$0	\$43	\$43	\$43	\$45	\$46	\$47	\$49	\$395	\$49
54	\$0.00014	\$0	\$0	\$1	\$0	\$2	\$0	\$3	\$4	\$3	\$3	\$4	\$5	\$3	\$27	\$2
57	\$0.00020	\$0	\$0	\$13	\$0	\$29	\$0	\$29	\$29	\$29	\$29	\$29	\$29	\$29	\$244	\$28
Dedicated Facilities	\$0.00010	\$0	\$0	\$128	\$0	\$3,821	\$0	\$3,647	\$3,443	\$3,940	\$3,913	\$3,710	\$3,681	\$3,677	\$29,961	\$3,888
Totals		\$50	\$0	\$16,972	\$0	\$37,599	\$0	\$41,476	\$52,009	\$47,154	\$46,525	\$39,738	\$41,094	\$52,678	\$375,295	\$56,021

PacifiCorp - State of Washington								
Merwin Deferral - All Schedules								
Schedule 92 Estimated Revenues								
					Sch. 92			
					Effective	Feb-16	Mar-16	Apr-16
Class	Schedule	Feb-15	Mar-15	Apr-15	7/1/2013	Sch. 92	Sch. 92	Sch. 92
		KWH	KWH	KWH	per KWH	Surcharge	Surcharge	Surcharge
Residential								
	15	85,690	85,451	85,035	\$0.00023		\$20	\$20
	16	143,435,864	114,406,969	93,867,766	\$0.00015	\$21,515	\$17,161	\$14,080
	17	9,843,122	7,934,837	6,392,230	\$0.00015	\$1,476	\$1,190	\$959
	18	210,407	205,913	164,411	\$0.00015	\$32	\$31	\$25
Residential Total		153,575,083	122,633,170	100,509,442		\$23,043	\$18,402	\$15,083
Commercial								
	15	175,968	172,786	173,255	\$0.00023	\$40	\$40	\$40
	24	43,833,156	39,552,055	37,163,914	\$0.00015	\$6,575	\$5,933	\$5,575
	36	66,267,233	60,643,117	59,334,814	\$0.00012	\$7,952	\$7,277	\$7,120
	48T	15,119,720	13,558,540	15,180,880	\$0.00010	\$1,512	\$1,356	\$1,518
	54	20,085	23,222	19,503	\$0.00014	\$3	\$3	\$3
Commercial Total		125,416,162	113,949,720	111,872,366		\$16,082	\$14,609	\$14,255
Industrial								
	15	12,336	10,685	12,263	\$0.00023	\$3	\$2	\$3
	24	1,470,762	1,391,064	1,259,865	\$0.00015	\$221	\$209	\$189
	36	8,274,780	7,838,918	7,760,454	\$0.00012	\$993	\$941	\$931
	47	455,000	165,000	148,000	\$0.00010	\$46	\$17	\$15
	48T	16,898,550	16,245,900	16,470,650	\$0.00010	\$1,690	\$1,625	\$1,647
	48T-Dedicated Facilities	40,248,000	35,928,000	39,636,000	\$0.00010	\$4,025	\$3,593	\$3,964
Industrial Total		67,359,428	61,579,567	65,287,232		\$6,977	\$6,386	\$6,749
Irrigation								
	40	420,275	3,030,809	7,969,708	\$0.00012	\$50	\$364	\$956
Irrigation Total		420,275	3,030,809	7,969,708		\$50	\$364	\$956
Public Street & Highway Lighting								
	51	337,758	309,100	322,836	\$0.00032	\$108	\$99	\$103
	52	17,571	17,483	17,527	\$0.00028	\$5	\$5	\$5
	53	406,515	388,155	377,691	\$0.00012	\$49	\$47	\$45
	57	144,452	144,452	144,450	\$0.00020	\$29	\$29	\$29
PS&H Lighting Total		906,296	859,190	862,504		\$191	\$179	\$182
Totals		347,677,244	302,052,456	286,501,252		\$46,343	\$39,939	\$37,226