

Exh. RMM-2  
Docket UE-23\_\_\_\_  
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-23\_\_\_\_

**PACIFICORP**

**EXHIBIT OF ROBERT M. MEREDITH**

**Cost of Service by Rate Schedule - Summaries**

**March 2023**



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		Rents - Transmission	567	2,590,491	206,690	-	-	-	-	206,690	-	206,690
102				<b>Total transmission operation expenses</b>	<b>50,727,896</b>	<b>15,755,638</b>	<b>22,235</b>	<b>809,397</b>	<b>831,633</b>	<b>16,587,271</b>	-	<b>16,587,271</b>
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	-	-	-	-	1,775,602	-	1,775,602
107		Maintenance of Underground Lines	572	115,739	9,235	-	14,852	466,947	481,799	9,235	-	9,235
108		Maint of Misc. Transmission Plant	573	122,513	9,775	-	-	-	-	9,775	-	9,775
109				<b>Total transmission maintenance expenses</b>	<b>36,509,809</b>	<b>2,913,036</b>	<b>14,852</b>	<b>466,947</b>	<b>481,799</b>	<b>3,394,835</b>	-	<b>3,394,835</b>
110				<b>Total transmission expenses</b>	<b>87,237,705</b>	<b>18,668,675</b>	<b>37,087</b>	<b>1,276,344</b>	<b>1,313,431</b>	<b>19,982,106</b>	-	<b>19,982,106</b>
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				<b>Total distribution operation expenses</b>	<b>66,928,320</b>	<b>4,478,149</b>	<b>52,281</b>	<b>419,193</b>	<b>471,474</b>	<b>4,949,623</b>	-	<b>4,949,623</b>
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	8,873,578	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				<b>Total distribution maintenance expenses</b>	<b>179,311,906</b>	<b>9,617,139</b>	<b>97,036</b>	<b>3,927,093</b>	<b>4,024,128</b>	<b>13,641,267</b>	-	<b>13,641,267</b>
132				<b>Total distribution expenses</b>	<b>246,240,225</b>	<b>14,095,288</b>	<b>149,317</b>	<b>4,346,286</b>	<b>4,495,602</b>	<b>18,590,890</b>	-	<b>18,590,890</b>
133		Supervision	901	2,326,494	156,805	-	-	-	-	156,805	-	156,805
134		Meter Reading Expense	902	14,457,041	1,189,896	-	-	-	-	1,189,896	-	1,189,896
135		Customer Receipts & Collections	903	40,223,862	3,069,872	31,668	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				<b>Total customer account expenses</b>	<b>73,955,733</b>	<b>6,726,005</b>	<b>(197,739)</b>	<b>225,351</b>	<b>27,612</b>	<b>6,753,617</b>	<b>149,762</b>	<b>6,903,379</b>
139		Supervision	907	570	38	-	-	-	-	38	-	38
140		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	-	-	-	329,451	-	329,451
142		Misc. Customer Service	910	1,453	98	-	-	-	-	98	-	98
143				<b>Total customer service and informational expenses</b>	<b>128,703,596</b>	<b>664,977</b>	<b>21,803</b>	<b>22,913</b>	<b>44,716</b>	<b>709,693</b>	-	<b>709,693</b>
144		Supervision	911	-	-	-	-	-	-	-	-	-
145		Demonstration & Selling Expense	912	-	-	-	-	-	-	-	-	-
146		Advertising Expense	913	293	-	-	-	-	-	-	-	-
147		Misc. Sales Expense	916	-	-	-	-	-	-	-	-	-
148				<b>Total sales expenses</b>	<b>293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
149		Administrative & General Salaries	920	73,448,852	5,190,832	25,549	124,555	150,104	5,340,935	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	-	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	2,186,530	121,039	-	121,039	2,307,669	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	-	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	-	4,430,609
155		Employee Pensions & Benefits	926	129,439,269	8,645,544	(194,940)	(414,531)	(609,472)	8,036,072	8,036,072	-	8,036,072
156		Franchise Requirements	927	-	-	-	-	-	-	-	-	-
157		Regulatory Commission Expense	928	27,087,237	1,480,008	700,526	-	700,526	2,180,532	2,180,532	-	2,180,532
158		Duplicate Charges	929	(127,912,380)	(9,062,056)	208	-	208	(9,061,849)	(9,061,849)	-	(9,061,849)
159		Misc General Expenses	930	2,420,879	165,820	(1,404)	-	-	164,415	164,415	-	164,415
160		Rents	931	(268,405)	14,130	-	-	-	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	-	1,902,265
162				<b>Total administrative and general expenses</b>	<b>268,556,981</b>	<b>17,874,635</b>	<b>1,397,512</b>	<b>(3,774,965)</b>	<b>(2,377,463)</b>	<b>15,197,082</b>	-	<b>15,197,082</b>
163		Total O&M Expense		123,210,047	24,237,436	(2,652,497)	5,701,172	5,830,253	254,313,272	254,313,272	149,762	254,463,034
164		Steam Depreciation	403SP	342,084,577	19,860,121	-	(15,789,501)	(15,789,501)	4,070,621	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	-	2,818,056
167		Other Production Depreciation	403OP	218,926,486	16,160,816	-	324,485	324,485	16,485,302	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	-	11,914,195
169		Distribution Depreciation	403D	199,926,386	15,106,942	-	1,445,435	1,445,435	16,552,377	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	-	3,778,986
171		General Vehicles	403GV0	-	-	-	-	-	-	-	-	-
172		Mining Depreciation	403MP	-	-	-	-	-	-	-	-	-
173		Experimental Plant Depreciation	403EP	-	-	-	-	-	-	-	-	-
174		ARO Depreciation	403I	-	-	-	-	-	-	-	-	-
175				<b>Total depreciation expenses</b>	<b>973,465,268</b>	<b>67,617,925</b>	<b>-</b>	<b>(11,998,389)</b>	<b>(11,998,389)</b>	<b>55,619,536</b>	-	<b>55,619,536</b>
176		Amort of LT Plant - Capital Lease Gen	404GP	463,241	103,970	-	(58)	(58)	103,912	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	-	4,550,091
179		Amort of LT Plant - Mining Plant	404MP	-	-	-	-	-	-	-	-	-
180		Amort of LT Plant - Other Plant	404OP	32,498	-	-	-	-	-	-	-	-
181		Amortization of Other Electric Plant	404HP	311,932	24,888	-	35	35	24,924	24,924	-	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	-	10,793,732
185				<b>Total amortization expenses</b>	<b>27,443,343</b>	<b>4,668,762</b>	<b>3,700,583</b>	<b>7,087,455</b>	<b>11,403,896</b>	<b>15,472,659</b>	-	<b>15,472,659</b>
186		Taxes Other Than Income	408	219,483,507	26,622,827	1,214,411	1,060,922	2,275,333	28,898,160	30,041,859	1,143,699	30,041,859
187				<b>Total taxes other than income</b>	<b>219,483,507</b>	<b>26,622,827</b>	<b>1,214,411</b>	<b>1,060,922</b>	<b>2,275,333</b>	<b>28,898,160</b>	<b>1,143,699</b>	<b></b>

199		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		<b>Total deferred income taxes</b>		<b>52,060,300</b>	<b>(2,401,026)</b>	<b>511,980</b>	<b>(822,708)</b>	<b>(310,728)</b>	<b>(2,711,755)</b>	<b>(2,711,755)</b>
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		<b>Total Schedule M Additions</b>		<b>1,106,877,334</b>	<b>75,168,483</b>	<b>1,370,030</b>	<b>25,893,346</b>	<b>27,263,376</b>	<b>102,431,859</b>	<b>102,431,859</b>
206		Deductions - Flow Through	SCHMDF	-	-	-	-	-	-	-
207		Deductions - Permanent	SCHMDT	6,427,738	1,354,480	-	(1,347,051)	(1,347,051)	7,429	7,429
208		Deductions - Temporary	SCHMDT	1,688,093,296	108,300,985	1,328,870	8,008,781	7,335,631	113,636,616	113,636,616
209		<b>Total Schedule M Deductions</b>		<b>1,694,521,034</b>	<b>107,655,465</b>	<b>1,328,870</b>	<b>4,658,711</b>	<b>5,988,581</b>	<b>113,644,046</b>	<b>113,644,046</b>
210		<b>Total schedule - m adjustments</b>		<b>(587,643,700)</b>	<b>(32,486,982)</b>	<b>41,160</b>	<b>21,233,635</b>	<b>21,274,795</b>	<b>(11,212,187)</b>	<b>(11,212,187)</b>
211		State income taxes	40911	75,787,081	-	-	-	-	-	-
212		<b>Total state taxes</b>		<b>75,787,081</b>	-	-	-	-	-	-
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 tax	40910	(137,407,897)	(10,979,455)	10,953,810	(15,979,716)	(6,025,306)	(17,018,573)	(17,018,573)
215		<b>Federal income tax</b>		<b>195,068,669</b>	<b>(11,584,544)</b>	<b>18,175,764</b>	<b>(20,783,660)</b>	<b>(2,607,297)</b>	<b>(14,192,441)</b>	<b>(14,192,441)</b>
216		Total operating expenses		2,871,856,270	328,948,715	34,861,000	55,653,448	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
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	(69,069,229)	187,521,756	
221		Turbogenerator Units	314	948,987,794	57,755,075	110,207	-	57,865,282	57,865,282	
222		Accessory Electric Equipment	315	424,266,429	16,645,513	66,187	-	16,711,700	16,711,700	
223		Misc Power Plant Equipment	316	3,214,277	1,493,894	60,587	-	1,554,481	1,554,481	
224		Steam Plant ARO	317	-	-	-	-	-	-	
225		Unclassified Steam Plant - Acct 106	SP	58,439,871	6,661,654	1,416,729	-	1,416,729	8,078,383	
226		<b>Steam production plant</b>		<b>6,907,078,717</b>	<b>393,419,854</b>	<b>(372,065,608)</b>	<b>304,789,597</b>	<b>(68,075,011)</b>	<b>325,343,843</b>	
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		<b>Nuclear production plant</b>		-	-	-	-	-	-	
235		Land and Land Rights	330	38,910,141	3,104,554	(421,971)	-	(421,971)	2,682,583	
236		Structures and Improvements	331	290,835,231	23,213,075	273,166	-	23,486,241	23,486,241	
237		Reservoirs, Dams & Waterways	332	5,487,192,157	198,726,948	438,412	14,060,147	14,498,559	57,234,229	
238		Water Wheel, Turbines, & Generators	333	147,073,776	11,734,689	71,053	-	11,805,743	11,805,743	
239		Accessory Electric Equipment	334	86,656,815	6,914,154	68,366	-	6,982,521	6,982,521	
240		Misc. Power Plant Equipment	335	2,563,391	204,527	(357)	-	204,170	204,170	
241		Roads, Railroads & Bridges	336	26,354,832	2,102,793	14,089	-	14,089	2,116,882	
242		Hydro Plant ARO	337	-	-	-	-	-	-	
243		Unclassified Hydro Plant - Acct 106	HP	-	-	-	-	-	-	
244		<b>Hydraulic production plant</b>		<b>1,128,144,015</b>	<b>90,012,100</b>	<b>442,759</b>	<b>14,060,147</b>	<b>14,502,906</b>	<b>104,515,006</b>	
245		Land and Land Rights	340	51,118,654	1,943,801	13,388	-	1,957,189	1,957,189	
246		Structures and Improvements	341	272,384,156	16,057,901	59,081	-	16,116,982	16,116,982	
247		Fuel Holders, Producers & Accessories	342	16,398,075	402,698	-	-	402,698	402,698	
248		Prime Movers	343	4,019,101,899	305,853,944	802,872	13,657,002	14,459,874	318,313,858	
249		Generators	344	590,654,359	38,535,055	61,195	-	38,596,249	38,596,249	
250		Accessory Electric Plant	345	455,420,587	29,926,514	27,005	-	29,953,520	29,953,520	
251		Misc. Power Plant Equipment	346	24,419,439	1,709,589	6,275	-	1,715,864	1,715,864	
252		Other Production ARO	347	-	-	-	-	-	-	
253		Unclassified Other Prod Plant-Acct 106	OP	-	-	-	-	-	-	
254		<b>Other production plant</b>		<b>5,429,497,768</b>	<b>392,429,542</b>	<b>969,816</b>	<b>13,657,002</b>	<b>14,626,818</b>	<b>407,056,360</b>	
255		Experimental Plant	103	-	-	-	-	-	-	
256		<b>Experimental plant</b>		-	-	-	-	-	-	
257		Land and Land Rights	350	317,236,747	25,311,614	1,578,047	-	1,578,047	26,889,661	
258		Structures and Improvements	352	343,853,358	27,435,294	2,362,496	-	2,362,496	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	
260		Towers and Fixtures	354	1,423,145,554	113,549,617	6,170,812	-	6,170,812	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	
262		Clearing and Grading	356	1,516,382,804	120,988,809	8,335,779	-	8,335,779	129,324,588	
263		Underground Conduit	357	3,857,984	307,820	-	-	2	307,822	
264		Underground Conductors	358	9,080,617	724,522	-	-	724,522	724,522	
265		Roads and Trails	359	12,141,658	988,756	(15)	-	(15)	988,741	
266		Unclassified Trans Plant - Acct 106	TP	575,546,931	45,922,011	(29,106,453)	-	(29,106,453)	16,815,557	
267		Unclassified Trans Sub Plant - Acct 300	TSO	-	-	-	-	-	-	
268		<b>Transmission plant</b>		<b>7,876,408,522</b>	<b>628,720,930</b>	<b>(24,730,728)</b>	<b>94,651,736</b>	<b>69,921,008</b>	<b>698,641,937</b>	
269		Land and Land Rights	360	67,529,478	1,881,604	6,563	-	365,401	2,253,569	
270		Structures and Improvements	361	132,942,689	8,205,735	225,766	-	9,139,025	9,139,025	
271		Station Equipment	362	1,092,667,887	84,069,208	2,996,049	5,854,752	8,850,801	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	
274		Overhead Conductors	365	880,141,945	85,858,395	2,147,228	4,694,286	92,504,909	92,504,909	
275		Underground Conduit	366	438,961,381	21,836,078	1,220,214	2,265,099	3,485,313	25,121,389	
276		Underground Conductors	367	1,029,236,808	39,530,323	5,222,868	-	5,222,868	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	
278		Services	369	956,325,884	74,998,970	1,559,891	4,895,534	6,455,425	81,454,395	
279		Meters	370	262,272,913	14,776,143	442,823	1,327,970	1,770,793	16,546,936	
280		Installations on Customers' Premises	371	8,800,611	517,599	6,233	43,865	50,098	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	
283		Unclassified Dist Plant - Acct 106	DP	139,265,522	6,987,978	4,314,349	-	4,314,349	11,302,326	
284		Unclassified Dist Sub Plant - Acct 300	DSO	-	-	-	-	-	-	
285		<b>Distribution plant</b>		<b>7,997,275,538</b>	<b>583,099,389</b>	<b>17,313,938</b>	<b>40,469,502</b>	<b>57,783,440</b>	<b>640,882,829</b>	
286		Land and Land Rights	389	23,821,241	1,714,270	-	-	1,714,270	1,714,270	
287		Structures and Improvements	390	265,695,471	23,099,899	368,611	-	368,611	23,408,511	
288		Office Furniture & Equipment	391	80,845,799	5,473,061	648,811	-	648,811	6,121,872	
289		Transportation Equipment	392	138,873,070	8,250,696	217,795	-	217,795	8,468,491	
290		Stores Equipment	393	15,657,325	1,097,707	23,488	-	23,488	1,121,195	
291		Tools, Shop & Garage Equipment	394	61,217,911	3,897,318	28,516	-	28,516	3,925,835	
292		Laboratory Equipment	395	36,627,836	2,152,602	8,511	-	8,511	2,161,112	
293		Power Operated Equipment	396	215,397,141	13,016,947	(213,355)	-	(213,355)	12,803,592	
294		Communication Equipment	397	476,327,605	32,833,064	468,942	5,836,058	6,305,000	39,138,064	
295		Misc. Equipment	398	8,322,106	466,072	716	-	716	466,788	
296		Coal Mine	399	1,822,901	-	38,950,354	1,121,906	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	

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	<b>General plant</b>		<b>1,391,203,364</b>	<b>96,666,695</b>	<b>40,498,517</b>	<b>6,957,964</b>	<b>47,486,481</b>	<b>144,123,176</b>	-	<b>144,123,176</b>
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	<b>Intangible plant</b>		<b>1,054,592,835</b>	<b>79,198,436</b>	<b>974,258</b>	<b>7,805,843</b>	<b>8,780,101</b>	<b>87,978,537</b>	-	<b>87,978,537</b>
309	<b>Electric plant in service</b>		<b>31,784,000,723</b>	<b>2,203,549,346</b>	<b>(337,937,347)</b>	<b>482,391,790</b>	<b>144,594,742</b>	<b>2,408,541,639</b>	-	<b>2,408,541,639</b>
310	<b>Plant Held for Future Use</b>		<b>19,148,374</b>	<b>467,185</b>	-	-	-	<b>467,185</b>	-	<b>467,185</b>
311	<b>Total Plant Held For Future Use</b>		<b>19,148,374</b>	<b>467,185</b>	-	-	-	<b>467,185</b>	-	<b>467,185</b>
312	<b>Electric Plant Acquisition</b>		<b>114</b>	<b>154,931,754</b>	<b>158,118</b>	-	-	<b>158,118</b>	-	<b>158,118</b>
313	<b>Total Electric Plant Acquisition Adjustments</b>		<b>154,931,754</b>	<b>158,118</b>	-	-	-	<b>158,118</b>	-	<b>158,118</b>
314	<b>Accum Provision for Asset Acq</b>		<b>115</b>	<b>(142,894,276)</b>	<b>(42,273)</b>	-	-	<b>(42,273)</b>	-	<b>(42,273)</b>
315	<b>Total Accum Provision for Asset Acq Adj.</b>		<b>(142,894,276)</b>	<b>(42,273)</b>	-	-	-	<b>(42,273)</b>	-	<b>(42,273)</b>
316	<b>Pensions</b>		<b>128</b>	-	-	-	-	-	-	-
317	<b>Total pensions</b>		<b>-</b>	-	-	-	-	-	-	-
318	<b>Weatherization</b>		<b>124</b>	<b>604,411</b>	<b>3,312</b>	-	-	<b>3,312</b>	-	<b>3,312</b>
319	Weatherization	182W	202,390,509	-	-	-	-	-	-	-
320	Weatherization	186W	-	-	-	-	-	-	-	-
321	<b>Total weatherization loans</b>		<b>202,994,921</b>	<b>3,312</b>	-	-	-	<b>3,312</b>	-	<b>3,312</b>
322	<b>Fuel Stock</b>		<b>151</b>	<b>192,798,541</b>	<b>9,196,315</b>	<b>(9,196,315)</b>	-	<b>(9,196,315)</b>	-	<b>9,196,315</b>
323	<b>Total Fuel Stock</b>		<b>152</b>	<b>192,798,541</b>	<b>9,196,315</b>	<b>(9,196,315)</b>	-	<b>(9,196,315)</b>	-	<b>9,196,315</b>
324	Fuel Stock - Undistributed	152	-	-	-	-	-	-	-	-
325	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	<b>Total Fuel Stock deferred</b>		<b>(5,590,465)</b>	-	-	-	-	-	-	-
329	<b>Total Fuel Stock (Net)</b>		<b>187,208,076</b>	<b>9,196,315</b>	<b>(9,196,315)</b>	-	-	<b>(9,196,315)</b>	-	<b>9,196,315</b>
330	<b>Materials and Supplies</b>		<b>154</b>	<b>284,144,630</b>	<b>12,260,467</b>	<b>(12,260,467)</b>	-	<b>(12,260,467)</b>	-	<b>0</b>
331	Stores Expense Undistributed	163	-	-	-	-	-	-	-	-
332	Provo Working Capital Deposit	25318	(273,000)	-	-	-	-	-	-	-
333	<b>Total Materials &amp; Supplies (Net)</b>		<b>283,871,630</b>	<b>12,260,467</b>	<b>(12,260,467)</b>	-	-	<b>(12,260,467)</b>	-	<b>0</b>
334	<b>Prepayments</b>		<b>165</b>	<b>76,694,073</b>	<b>3,284,761</b>	-	-	<b>(3,284,761)</b>	-	<b>0</b>
335	<b>Total Prepayments</b>		<b>166</b>	<b>76,694,073</b>	<b>3,284,761</b>	-	-	<b>(3,284,761)</b>	-	<b>0</b>
336	<b>Miscellaneous Deferred Debits</b>		<b>182M</b>	<b>483,358,646</b>	<b>659,643</b>	<b>392,247</b>	<b>(659,643)</b>	<b>392,247</b>	-	<b>392,247</b>
337	Misc Deferred Debits	188M	114,791,541	9,300,171	(9,300,171)	-	-	-	-	-
338	<b>Total Misc. Deferred Debits</b>		<b>598,150,187</b>	<b>9,959,814</b>	<b>(9,959,814)</b>	<b>392,247</b>	<b>(9,959,814)</b>	<b>392,247</b>	-	<b>392,247</b>
339	Cash Working Capital	CWC	-	-	29,873,668	-	29,873,668	-	-	29,873,668
340	Other Work. Cap.	OWC	-	-	-	-	-	-	-	-
341	Cash	131	-	-	-	-	-	-	-	-
342	Working Funds	135	-	-	-	-	-	-	-	-
343	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 Misc. Df. Crd.	2533	(8,411,097)	-	-	-	-	-	-	-
347	Asset Retir. Oblig.	230	(2,341,736)	-	-	-	-	-	-	-
348	ARO Req Liability	254105	-	-	-	-	-	-	-	-
349	<b>Total Working Capital</b>		<b>25,165,938</b>	<b>2,747,159</b>	<b>27,126,509</b>	-	<b>27,126,509</b>	<b>29,873,668</b>	-	<b>29,873,668</b>
350	<b>Miscellaneous Rate Base</b>		<b>18221</b>	-	-	-	-	-	-	-
351	Unrec Plant & Req Study Costs	18221	-	-	-	-	-	-	-	-
352	Nuclear Plant - Trojan	18222	-	-	-	-	-	-	-	-
353	Misc Deferred Debits-Trojan	1869	-	-	-	-	-	-	-	-
354	<b>TOTAL MISCELLANEOUS RATE BASE</b>		<b>1,405,270,876</b>	<b>38,034,856</b>	<b>(7,574,847)</b>	<b>392,247</b>	<b>(7,182,601)</b>	<b>30,652,256</b>	-	<b>30,652,256</b>
355	<b>TOTAL RATE BASE ADDITIONS</b>		<b>33,189,471,435</b>	<b>2,301,581,803</b>	<b>(344,971,634)</b>	<b>482,784,036</b>	<b>137,614,142</b>	<b>2,439,335,945</b>	-	<b>2,439,335,945</b>
356	<b>Customer Service Deposits</b>		<b>235</b>	-	-	-	-	<b>(408,391)</b>	-	<b>(408,391)</b>
357	<b>Total Customer Service Deposits</b>		<b>-</b>	-	-	-	-	<b>(408,391)</b>	-	<b>(408,391)</b>
358	<b>Insurance and Misc Accumulation Provisions</b>		<b>2281</b>	<b>(5,651,178)</b>	<b>(42,006)</b>	-	-	<b>50,182</b>	-	<b>8,176</b>
359	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	2284	(234,884)	(52,057)	-	-	-	(52,057)	-	(52,057)
362	<b>Total Insurance and Misc Accum Provisions</b>		<b>(164,026,861)</b>	<b>(10,385,933)</b>	<b>10,195,538</b>	-	-	<b>(190,394)</b>	-	<b>(190,394)</b>
363	<b>Regulatory Liabilities</b>		<b>25335</b>	<b>(115,119,099)</b>	-	-	-	-	-	-
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	<b>Total Regulatory Liabilities</b>		<b>(1,834,449,605)</b>	<b>(160,361,701)</b>	<b>35,285,349</b>	<b>36,396,648</b>	<b>71,681,997</b>	<b>(88,679,705)</b>	-	<b>(88,679,705)</b>
366	<b>Customer Adv for Construction</b>		<b>252</b>	<b>(119,222,098)</b>	<b>(6,092,042)</b>	-	-	<b>(1,733,115)</b>	-	<b>(7,825,157)</b>
367	<b>Total Customer Advances for Constr.</b>		<b>(119,222,098)</b>	<b>(6,092,042)</b>	<b>(1,733,115)</b>	-	-	<b>(7,825,157)</b>	-	<b>(7,825,157)</b>
368	<b>Other Deferred Credits</b>		<b>25398</b>	-	-	-	-	-	-	-
369	SO2 Emissions	25399	(97,116,106)	(6,461,096)	-	-	-	(6,461,096)	-	(6,461,096)
370	<b>Total Other deferred credits</b>		<b>(97,116,106)</b>	<b>(6,461,096)</b>	-	-	-	<b>(6,461,096)</b>	-	<b>(6,461,096)</b>
371	<b>Accumulated Deferred Income Taxes</b>		<b>190</b>	<b>522,887,709</b>	<b>43,859,903</b>	<b>(8,675,413)</b>	<b>(14,740,154)</b>	<b>(23,415,567)</b>	-	<b>20,444,336</b>
372	Accumulated Deferred Income Taxes	281	(143,593,227)	(11,456,984)	-	-	-	(0)	-	(0)
373	Accumulated Deferred Income Taxes	282	(2,816,480,658)	(192,198,048)	5,251,629	2,300,778	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	<b>TOTAL ACCUM DEF INCOME TAX</b>		<b>(2,641,481,924)</b>	<b>(161,876,853)</b>	<b>(2,150,456)</b>	<b>(928,600)</b>	<b>(3,079,055)</b>	<b>(164,955,908)</b>	-	<b>(164,955,908)</b>
376	<b>Accum Investment Tax Credit</b>		<b>255</b>	<b>(2,403,507)</b>	<b>(14,943)</b>	-	-	<b>(14,943)</b>	-	<b>(14,943)</b>
377	<b>Total Accumulated Investment Tax Credit</b>		<b>(2,403,507)</b>	<b>(14,943)</b>	-	-	-	<b>(14,943)</b>	-	<b>(14,943)</b>
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)	(5,292,310)	(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	<b>TOTAL PRODUCTION PLANT DEPR</b>		<b>(4,272,043,351)</b>	<b>(264,370,417)</b>	<b>178,932,117</b>	<b>(347,409,684)</b>	<b>(168,477,567)</b>	<b>(432,847,984)</b>	-	<b>(432,847,984)</b>
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	<b>TOTAL TRANS PLANT ACCUM DEPR</b>		<b>(2,049,807,317)</b>	<b>(163,658,322)</b>	<b>1,135,977</b>	<b>(21,467,523)</b>	<b>(20,331,545)</b>	<b>(183,989,868)</b>	-	<b>(183,989,868)</b>
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)	(33,865,109)	(708,262)	(2,803,351)	(3,511,813)	(37,176,722)	-	(37,176,722)
396	Meters									

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	<b>TOTAL DISTRIBUTION PLANT DEPR</b>		<b>(3,149,559,226)</b>	<b>(279,437,104)</b>	<b>(4,729,268)</b>	<b>(23,174,230)</b>	<b>(27,903,498)</b>	<b>(307,340,602)</b>	-	<b>(307,340,602)</b>
404	General Plant Accumulated Depr	108GP	(338,694,282)	(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	<b>TOTAL GENERAL PLANT ACCUM DEPR</b>		<b>(538,694,282)</b>	<b>(42,629,144)</b>	<b>(33,148,752)</b>	<b>(5,544,757)</b>	<b>(38,693,509)</b>	<b>(81,322,653)</b>	-	<b>(81,322,653)</b>
409	<b>Total accumulated provision for depreciation of electric utility plant</b>		<b>(10,010,104,176)</b>	<b>(750,094,987)</b>	<b>142,190,073</b>	<b>(397,596,192)</b>	<b>(255,406,119)</b>	<b>(1,005,501,106)</b>	-	<b>(1,005,501,106)</b>
410	Accum Prov for Amort-Other	1110P	(15,601)	-	-	-	-	-	-	-
411	Accum Prov for Amort-General	111GP	(13,325,366)	(1,990,701)	(51,985)	(207,823)	(259,808)	(2,250,509)	-	(2,250,509)
412	Accum Prov for Amort-Hydro	111HP	(3,295,121)	(262,910)	(12,451)	(49,847)	(62,298)	(325,208)	-	(325,208)
413	Accum Prov for Amort-Intangible Plant	111IP	(692,875,662)	(53,643,089)	(1,481,241)	(7,232,850)	(8,714,091)	(62,357,180)	-	(62,357,180)
414	Accum Amtr - Capital Lease	111390	-	-	-	-	-	-	-	-
415	<b>Total accumulated provision for amortization of electric utility plant</b>		<b>(709,511,749)</b>	<b>(55,896,700)</b>	<b>(1,545,676)</b>	<b>(7,490,521)</b>	<b>(9,036,197)</b>	<b>(64,932,897)</b>	-	<b>(64,932,897)</b>
416	<b>TOTAL RATE BASE DEDUCTIONS</b>		<b>(15,878,316,026)</b>	<b>(1,161,164,296)</b>	<b>181,833,323</b>	<b>(368,818,669)</b>	<b>(487,706,342)</b>	<b>(1,338,860,598)</b>	-	<b>(1,338,860,598)</b>
417	<b>Total Rate Base</b>		<b>17,611,155,409</b>	<b>1,150,397,547</b>	<b>(163,138,571)</b>	<b>113,165,371</b>	<b>(49,973,201)</b>	<b>1,100,424,347</b>	-	<b>1,100,424,347</b>
	Revenue Requirement Impact		25,976,377	(30,668,882)	31,455,724	796,842	26,763,219	-	46	
	Change in Rate Base		-	(163,138,571)	113,165,371	(49,973,201)	(49,973,201)	1,847,154,542	-	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%
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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		<b>Generation - other power supply expenses</b>		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		<b>Total power generation production expenses</b>		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		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		<b>Total transmission operation expenses</b>		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		<b>Total transmission maintenance expenses</b>		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		<b>Total transmission expenses</b>		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		<b>Total distribution operation expenses</b>		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		<b>Total distribution maintenance expenses</b>		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		<b>Total distribution expenses</b>		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	1,498.93	3,290.57	1,442.29	156,804.51	-	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 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		<b>Total customer account expenses</b>		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		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		<b>Total customer service and informational expenses</b>		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	-







287	Electric plant held for future use	Transmission plant	105	-	-	-	-	-	-	-	-	-	-
288		Distribution plant	105	-	-	-	-	-	-	-	-	-	-
289		General plant	105	-	-	-	-	-	-	-	-	-	-
290		<b>Total electric plant for future use</b>		205,237.18	58,235.31	96,115.75	38,088.07	51,336.10	17,648.06	524.25	467,184.72		
291	<b>Completed construction not classified</b>	Completed construction not classified	106	-	-	-	-	-	-	-	-	-	-
292		<b>Total completed construction not classified</b>		-	-	-	-	-	-	-	-	-	-
293	<b>Construction work in progress</b>	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		<b>Total construction work in progress</b>		-	-	-	-	-	-	-	-	-	-
300	<b>Accumulated provision for depreciation of electric utility plant</b>	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		<b>Total accumulated provision for depreciation of electric utility plant</b>		(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	<b>Accumulated provision for amortization of electric utility plant</b>	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		<b>Total accumulated provision for amortization of electric utility plant</b>		(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	<b>Electric plant acquisition adjustments</b>	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		<b>Total electric plant acquisition adjustments</b>		69,462.09	19,709.62	32,530.17	12,890.83	17,374.59	5,972.95	177.43	158,117.69		
317	<b>Accumulated provision for asset acquisition adjustments</b>	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		<b>Total accumulated provision for asset acquisition adjustments</b>		(18,571.01)	(5,269.46)	(8,697.09)	(3,446.42)	(4,645.18)	(1,596.90)	(47.44)	(42,273.49)		
319		<b>Total Net Plant</b>		(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	<b>Fuel stock</b>	Fuel stock	151	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
321		<b>Total Fuel Stock</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
322	<b>Plant materials and operating supplies</b>	Plant materials and operating supplies	154	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
323		<b>Total plant materials and operating supplies</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
324	<b>Prepayments</b>	Prepayments	165	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
325		<b>Total prepayments</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
326		<b>Total current and accrued assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
327	<b>Deferred debits</b>	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		<b>Total deferred debits</b>		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	<b>Other non current liabilities</b>	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	282	-	-	-	-	-	-	-	-		
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		<b>Other non current liabilities</b>		-	-	-	-	-	-	-	-		
337	<b>Customer deposits</b>	Customer deposits	235	(184,716.47)	(57,943.61)	(155,300.72)	-	-	(10,305.05)	(124.78)	(408,390.63)		
338		<b>Total current and accrued liabilities</b>		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	<b>Deferred credits</b>	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)	(0.00)	(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		<b>Total deferred credits</b>		(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	<b>Working capital allowance</b>	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		<b>Total working capital allowance</b>		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		<b>Total rate base</b>		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		
		<b>Revenue Requirement Impact</b>		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		
		<b>Change in rate base</b>		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		
		<b>ROR</b>		8.45%	-0.17%	2.20%	8.35%	13.97%	13.45%	13.04%	6.61%		

Costs	Description	Acronym	Functionalization	Classification	Allocation	Residential	Small General	Large	Large	Large	Agricultural	Street & Area	TOTAL
						Schedule 16	Service Schedule 24	General Service < 1,000 kW Schedule 36	General Service > 1,000 kW Schedule 48	General Dedicated Facilities Schedule 48	Pumping Schedule 40	Lighting Sch. 15, 51-54, 57	
	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	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**

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
1.00	Exh. SLC-4, page 3.1	Temperature Normalization	(1,770,024)	-	2,354,319	-0.30%
1.01	Exh. SLC-4, page 3.2	Revenue Normalizing	26,633,457	-	(35,425,311)	4.52%
1.02	Exh. SLC-4, page 3.3	Wheeling Revenue - Year 1	(17,069)	-	22,704	0.00%
1.03	Exh. SLC-4, page 4.1	Miscellaneous Expense & Revenue	(136,543)	-	181,616	-0.02%
1.04	Exh. SLC-4, page 4.2	General Wage Increase (Annualizing)	(297,094)	-	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 Additions - 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**

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
2.01	Exh. SLC-4, page 3.1	Temperature Normalization	-	-	-	0.00%
2.02	Exh. SLC-4, page 3.2	Revenue Normalizing	-	-	-	0.00%
2.03	Exh. SLC-4, page 3.3	Wheeling Revenue - Year 1	1,125,457	-	(1,496,976)	0.19%
2.04	Exh. SLC-4, page 4.1	Miscellaneous Expense & Revenue	-	-	-	0.00%
2.05	Exh. SLC-4, page 4.2	General Wage Increase (Annualizing)	-	-	-	0.00%
2.06	Exh. SLC-4, page 4.3	General Wage Increase(Pro Forma) - Year 1	(1,427,582)	-	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 Additions - 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%
		<b>Pro Forma Total</b>	<b>(15,048,475)</b>	<b>113,165,371</b>	<b>31,455,726</b>	<b>-3.35%</b>

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 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
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 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.

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	