

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 Line No.	B	C	D	E	F	G	H	I
1		Adjustment number						
2		Residential Sales	440	1,977,120,052	169,412,088	9,378,245	178,790,330	193,671,637
3		Commercial & Industrial Sales	442	2,877,936,746	203,636,332	22,025,617	225,661,949	237,427,973
4		Public Street & Highway Lighting	444	14,371,008	503,198	68,639	572,037	11,766,024
5		Other Sales to Public Authority	445	-	-	-	-	667,905
6		Interdepartmental	446	-	-	-	-	-
7		Total Sales to Ultimate Customers		4,888,933,805	373,551,616	31,472,700	405,024,316	26,763,219
8		Sales for Retail-Non NPC	447	13,530,635	-	-	-	-
9		Sales for Retail-NPC	447NFC	1,285,829	1,285,829	-	-	-
10		Provision for Rate Refund	449	3,239,919	299,506	-	-	-
11		Total Sales from Electricity		18,095,441	1,585,165	19,148,484	20,699,645	20,897,834
12		Forfeited Discounts & Interest	451	7,894,256	188,976	-	-	188,976
13		Misc Electric Revenue	453	9,345	746	-	-	746
14		Water Sales	454	18,410,538	1,457,079	-	-	1,457,079
15		Rent of Electric Property	454	229,806,023	19,127,503	654,042	18,769,938	18,769,938
16		Other Electric Revenue	456	19,128,616	1,457,079	654,042	18,769,938	18,769,938
17		Total Other Electric Revenues		51,666,887	4,149,423	1,318,124	4,467,574	26,763,219
18		Total Electric Operation Expenses		51,666,887	4,149,423	1,318,124	4,467,574	42,549,668
19		Gain on Sale of Utility Plant - CR	41160	-	-	-	-	-
20		Loss on Sale of Utility Plant	41170	-	-	-	-	-
21		Gain from Emission Allowances	4118	(100)	(100)	-	-	(8)
22		Gain from Disposition of NOx Credits	4101	-	-	-	-	-
23		Gain from Sale of Other Assets	4104	-	-	-	-	-
24		(Gain)/Loss on Sale of Utility Plant	421	(2,197,040)	(180,127)	79,538	(100,588)	(100,588)
25		Total Miscellaneous Revenues		(2,197,040)	(180,127)	79,538	(100,588)	(100,588)
26		Total Miscellaneous Revenues		(2,197,040)	(180,127)	79,538	(100,588)	(100,588)
27		Interest on Customer Deposits	431	2,337	2,337	-	-	2,337
28		Total Miscellaneous Revenues		(2,197,040)	(180,127)	79,538	(100,588)	(100,588)
29		Net Miscellaneous Revenues		(2,197,040)	(180,127)	79,538	(100,588)	(100,588)
30		Operation Supervision & Engineering	501	13,956,888	2,835,702	51,916	3,176,289	3,176,289
31		Fuel Related	501	18,226,137	835,386	105,339	105,339	105,339
32		501NFC	502	41,438,815	41,438,815	-	-	-
33		Steam Expenses	502	77,220,163	4,919,939	(53,777)	(53,777)	(53,777)
34		Steam From Other Sources-NPC	502C	862,635	862,635	-	-	-
35		Electric Expenses	506	766,576	(18,989)	(33,649)	(33,649)	(33,649)
36		Misc. Steam Expense	506	30,022,210	(2,533,507)	(400,000)	(2,933,507)	(2,933,507)
37		Rents	507	1,074,411	66,405	-	-	66,405
38		Total steam power generation operation expenses		182,919,116	47,959,602	(1,866,246)	47,747,745	47,747,745
39		Maint Supervision & Engineering	510	4,664,661	188,363	(41,147)	155,216	155,216
40		Maintenance of Electric Plant	510	7,660,479	518,639	202,584	7,179,662	7,179,662
41		Maintenance of Boiler Plant	512	40,892,808	3,065,692	(206,351)	3,859,340	3,859,340
42		Maintenance of Misc. Steam Plant	514	8,202,086	581,909	(6,989)	584,920	584,920
43		Total steam power generation maintenance expenses		150,055,202	11,445,268	(202,884)	11,089,776	11,089,776
44		Generation - Steam production expenses		332,974,318	59,399,958	(1,669,126)	58,837,521	58,837,521
45		Operation Super & Engineering	519	-	-	-	-	-
46		Nuclear Fuel Expense	519	-	-	-	-	-
47		Coolants and Water	520	-	-	-	-	-
48		Steam Expenses	523	-	-	-	-	-
49		Misc. Nuclear Expenses	523	-	-	-	-	-
50		Total nuclear power generation operation expenses		-	-	-	-	-
51		Maintenance Super & Engineering	529	-	-	-	-	-
52		Maintenance of Structures	530	-	-	-	-	-
53		Maintenance of Reactor Plant	531	-	-	-	-	-
54		Maintenance of Electric Plant	531	-	-	-	-	-
55		Maintenance of Misc. Nuclear	531	-	-	-	-	-
56		Total nuclear power generation maintenance expenses		-	-	-	-	-
57		Total nuclear power generation production expenses		-	-	-	-	-
58		Generation - Nuclear production expenses		-	-	-	-	-
59		Operation Super & Engineering	535	10,606,425	638,284	98,173	(135,056)	703,228
60		Water For Power	536	164,926	13,159	-	-	13,159
61		Freight Expenses	537	4,630,286	369,440	-	-	369,440
62		Misc. Hydro Expenses	539	18,954,286	1,512,320	-	-	1,512,320
63		Rents (Hydro Generation)	540	2,231,110	178,015	-	-	178,015
64		Total hydro power generation operation expenses		36,487,034	2,811,219	(37,128)	2,776,163	2,776,163
65		Maint Supervision & Engineering	541	877,430	70,420	-	-	70,420
66		Maintenance of Electric Plant	542	916,940	73,161	-	-	73,161
67		Maintenance of Dams & Waterways	544	1,245,998	99,415	-	-	99,415
68		Maintenance of Misc. Hydro Plant	545	(21,331,413)	(1,701,899)	118,516	(1,583,377)	(1,583,377)
69		Total hydro power generation maintenance expenses		(18,299,191)	(1,699,334)	2,099,288	669,460	669,460
70		Total hydro power generation production expenses		18,954,286	1,441,886	2,167,689	3,444,814	3,444,814
71		Operation Super & Engineering	547	361,347	34,366	-	-	34,366
72		Fuel-NPC	547NFC	31,464,377	31,464,377	-	-	-
73		Generation Expense	548	1,641,272	8,652	-	-	8,652
74		Miscellaneous Other	549	9,098,451	754,840	-	-	754,840
75		Rents	550	8,637,833	538,515	-	-	538,515
76		Total other power generation operation expenses		56,222,844	34,725,651	8,652	35,825,412	35,825,412
77		Maint Supervision & Engineering	552	3,692,117	4,480	-	-	4,480
78		Maintenance of Structures	553	24,990,995	13,267	-	-	13,267
79		Maint of Generation & Electric Plant	554	1,408,042	95,670	-	-	95,670
80		Maintenance of Misc. Other	554	1,037,215	10,367	-	-	10,367
81		Total other power generation maintenance expenses		28,128,411	2,166,824	10,367	2,177,201	2,177,201
82		Generation - Other power production expenses		84,351,325	37,853,135	10,367	79,045,814	79,045,814
83		Purchased Power	555	(89,327,929)	-	-	-	-
84		555NFC	555NFC	84,296,523	84,296,523	-	-	-
85		System Control & Load Dispatch	556	(40,590,402)	6,237,031	-	-	6,237,031
86		Other Events	557	4,890,402	5,165,584	-	-	5,165,584
87		Total generation production expenses		487,305,314	165,075,428	(4,300,447)	236,380,573	236,380,573
88		Operation Supervision & Engineering	560	17,047,085	916,529	-	-	916,529
89		Load Dispatching	561	17,047,085	1,380,283	-	-	1,380,283
90		Station Expense	562	3,423,768	273,175	-	-	273,175
91		Overhead Line Expense	563	1,192,099	94,317	-	-	94,317
92		Underground Line Expense	564	-	-	-	-	-

98	Transmission of Electricity by Others	655	12,723,339	-	-	702,553	-	13,425,892
99	Transmission of Electricity by Others-NPC	565	181,306	-	-	-	-	181,306
100	Misc. Transmission Expense	580	2,272,452	-	-	-	-	161,306
101	Partis - Transmission	208	208,000	-	-	-	-	16,562,271
102	Total transmission operation expenses	22,335	15,755,638	809,397	831,633	-	87,713	16,562,271
103	Maint Supervision & Engineering	668	1,099,331	-	-	-	-	87,713
104	Maintenance of Structures	569	6,179,432	-	-	-	-	489,043
105	Maintenance of Station Equipment	570	12,802,302	-	-	-	-	1,021,467
106	Maintenance of Overhead Lines	571	1,226,533	-	-	-	-	1,779,235
107	Maint. of Misc. Transmission Plant	573	16,115,733	-	-	-	-	1,779,235
108	Misc. Distribution Expenses	574	12,251,133	-	-	-	-	9,775
109	Total transmission maintenance expenses	36,039,809	2,813,036	466,947	481,739	-	3,394,835	3,394,835
110	Total transmission expenses	36,404,618	10,968,675	1,276,344	1,313,431	-	19,952,105	19,952,105
111	Operation Supervision & Engineering	580	11,771,714	-	-	-	-	1,228,545
112	Maintenance of Structures	581	1,099,331	-	-	-	-	1,099,331
113	Maintenance of Station Equipment	582	6,179,432	-	-	-	-	611,530
114	Maintenance of Overhead Lines	583	4,881,985	-	-	-	-	342,496
115	Overhead Line Expenses	584	9,855,361	-	-	-	-	342,496
116	Underground Line Expenses	585	-	-	-	-	-	-
117	Sheet Lighting & Signal Systems	586	287,907	-	-	-	-	18,035
118	Misc. Distribution Expenses	587	2,807,341	-	-	-	-	238,163
119	Maint. of Misc. Distribution Plant	588	16,744,698	-	-	-	-	1,487,775
120	Misc. Distribution Expenses	589	3,152,089	-	-	-	-	72,584
121	Total distribution operation expenses	66,828,320	4,478,148	419,193	471,474	-	76,307	76,307
122	Maint Supervision & Engineering	590	6,355,255	-	-	-	-	4,946,623
123	Maintenance of Structures	591	331,687	-	-	-	-	331,687
124	Maintenance of Station Equipment	592	1,099,331	-	-	-	-	1,099,331
125	Maintenance of Overhead Lines	593	6,885,830	-	-	-	-	688,590
126	Maintenance of Underground Lines	594	114,649,203	-	-	-	-	10,216,315
127	Maintenance of Line Transformers	595	1,487,258	-	-	-	-	1,487,258
128	Maint. of Misc. Distribution Plant	596	1,077,134	-	-	-	-	67,472
129	Maint. of Street Lighting & Signal Sys.	597	59,079	-	-	-	-	59,079
130	Misc. Distribution Expenses	598	685,683	-	-	-	-	685,683
131	Total distribution maintenance expenses	179,311,906	9,617,139	3,927,093	4,024,128	-	13,641,267	13,641,267
132	Total distribution expenses	179,980,226	14,095,288	4,346,286	4,495,602	-	18,590,890	18,590,890
133	Supervision	911	2,326,494	-	-	-	-	156,805
134	Meter Reading Expenses	912	14,457,041	-	-	-	-	1,198,896
135	Uncollectible Accounts	913	6,885,830	-	-	-	-	1,099,331
136	Misc. Customer Accounts Expense	914	16,946,032	-	-	-	-	2,079,869
137	Misc. Customer Accounts Expense	915	2,304	-	-	-	-	2,079,869
138	Total customer account expenses	73,957,733	27,612	225,351	257,019	-	157	157
139	Supervision	917	194,075,570	-	-	-	-	38
140	Customer Assistance	918	12,723,339	-	-	-	-	380,109
141	Misc. Customer Service	919	312,441	-	-	-	-	329,451
142	Misc. Customer Service	920	1,453	-	-	-	-	38
143	Total customer service and informational expenses	126,703,596	664,977	22,913	44,716	-	709,693	709,693
144	Supervision	911	-	-	-	-	-	-
145	Demonstration & Selling Expense	912	-	-	-	-	-	-
146	Misc. Sales Expense	913	-	-	-	-	-	-
147	Misc. Sales Expense	916	-	-	-	-	-	-
148	Total sales expenses	293	-	-	-	-	-	-
149	Administrative & General Expenses	920	73,448,852	25,549	124,555	-	5,340,535	5,340,535
150	Office Supplies & Expenses	921	1,047,434	-	-	-	-	1,177,350
151	AGG Expenses Transferred	922	(39,897,380)	-	-	-	-	(2,832,888)
152	Property Insurance	923	13,039,216	-	-	-	-	1,104,882
153	Liability & Damages	924	16,049,944	-	-	-	-	1,537,882
154	Injuries & Damages	925	107,012,761	-	-	-	-	4,430,609
155	Employee Retirements & Benefits	926	129,438,269	-	-	-	-	8,038,072
156	Franchise Requirements	927	70,897,277	-	-	-	-	2,189,529
157	Duplicate Submission Expense	928	(127,912,380)	-	-	-	-	(9,061,849)
158	Duplicate Submission Expense	929	105,820	-	-	-	-	164,415
159	Misc. Customer Expenses	831	(268,405)	-	-	-	-	14,130
160	Maintenance of General Plant	831	1,691,094	-	-	-	-	1,602,295
161	Supervision	831	25,887,559	-	-	-	-	1,902,295
162	Total administrative and general expenses	288,556,981	17,874,535	(3,774,965)	(3,377,453)	-	15,197,082	15,197,082
163	Total expenses	(2,824,467)	(16,789,501)	(15,788,501)	(15,788,501)	-	(4,070,621)	(4,070,621)
164	Steam Depreciation	403SP	342,084,577	-	-	-	-	28,180,656
165	Nuclear Depreciation	403NP	31,024,496	-	-	-	-	2,818,056
166	Other Production Depreciation	403OP	218,926,496	-	-	-	-	16,485,302
167	Transmission Depreciation	403TP	138,628,973	-	-	-	-	11,914,195
168	General Depreciation	403GP	1,433,125	-	-	-	-	119,556
169	General Vehicles	403GV	45,073,350	-	-	-	-	3,776,986
170	General Vehicles	403V	-	-	-	-	-	-
171	Mining Depreciation	403MP	-	-	-	-	-	-
172	Experimental Plant Depreciation	403EP	-	-	-	-	-	-
173	ARO Depreciation	403AP	-	-	-	-	-	-
174	ARO Depreciation	403AP	-	-	-	-	-	-
175	ARO Depreciation	403AP	-	-	-	-	-	-
176	ARO Depreciation	403AP	-	-	-	-	-	-
177	Amort of LT Plant - Capital Lease Gen	404GP	463,241	-	-	-	-	103,912
178	Amort of LT Plant - Cap Lease Steam	404SP	-	-	-	-	-	-
179	Amort of LT Plant - Intangible Plant	404IP	59,468,569	-	-	-	-	4,550,091
180	Amort of LT Plant - Mining Plant	404MP	-	-	-	-	-	-
181	Amortization of Other Electric Plant	404HP	311,932	-	-	-	-	24,924
182	Amortization of Other Electric Plant	405	-	-	-	-	-	-
183	Amortization of Plant Acquisition Adj	406	2,613,929	-	-	-	-	-
184	Amort of Prop. Leases, Urres Plant, etc	407	14,622,175	-	-	-	-	10,793,732
185	Total amortization expenses	3,900,883	28,698,252	7,087,455	10,793,732	-	16,024,658	16,024,658
186	Taxes other than income	408	1,214,411	-	-	-	-	30,041,889
187	Total taxes other than income	1,214,411	1,214,411	1,060,822	2,278,333	-	28,886,180	28,886,180
188	Deferred Investment Tax Credit - Fed	411A	-	-	-	-	-	-
189	Deferred Investment Tax Credit - Iuliao	411B	-	-	-	-	-	-
190	Total deferred ITC	(1,225,609)	(1,225,609)	-	-	-	-	-
191	Interest on Loans, Tax, Debt	429	405,489,216	-	-	-	-	25,638,169
192	Amortization of Debt Disc & Exp	429	3,859,214	-	-	-	-	369,210
193	Amortization of Premium on Debt	429	(54,871)	-	-	-	-	(378)
194	Other Interest Expense	431	19,348,476	-	-	-	-	1,331,977
195	AFUDC - Borrowed	432	(23,890,736)	-	-	-	-	(1,644,673)
196	Total interest deductions for tax	405,943,652	(27,985,750)	(6,022,049)	(3,372,504)	-	25,573,246	25,573,246
197	Interest & Dividends	433	1,143,169	-	-	-	-	1,143,169
198	Total operating deductions for tax	(8,821,407)	(8,821,407)	-	-	-	(8,821,407)	(8,821,407)

189	Deferred Income Tax - Federal/DR	410.10	26,135,798	350,076	1,476,658	27,962,733	27,962,733
200	Deferred Income Tax - Federal/CR	411.10	(28,536,455)	(91,890)	(2,299,624)	(2,137,653)	(2,137,653)
201	Total deferred income taxes	520.90	(2,400,657)	151,986	(822,966)	(370,920)	(370,920)
202	Debtors - Flow Through						
203	Debtors - Permanent						
204	Debtors - Temporary						
205	Total Schedule M Additions	1,190,454	101,720	(1,400)	100,320	100,320	100,320
206	Deductions - Flow Through						
207	Deductions - Permanent						
208	Deductions - Temporary						
209	Total Schedule M Deductions	(57,843,700)	(32,486,852)	41,160	21,233,635	(11,212,197)	(11,212,197)
210	State Income Taxes	491.11	(605,089)	(1,221,954)	(8,803,344)	(3,418,110)	(3,418,110)
211	Federal Income Tax - Calculated	409.10	32,470,566	11,721,954	(8,803,344)	23,389,176	23,389,176
212	Federal Income Tax						
213	Total Federal Income Tax	158,668,689	(11,584,544)	18,725,764	(20,783,660)	(7,453,884)	(7,453,884)
214	Total operating expenses	2,871,858,270	36,349,716	20,792,146	82,981,000	56,683,146	382,601,861
215	Operating Revenue for Return	2,278,084,723	67,800,654	10,688,848	(15,048,474)	(6,365,327)	63,511,127
216	Land and Land Rights	91,600,385	3,947,895	298,597	3,947,895	3,947,895	3,947,895
217	Structures and Improvements	311	49,424,689	298,597	49,424,689	49,424,689	49,424,689
218	Equipment	312	1,050,500,948	110,207	1,050,500,948	1,050,500,948	1,050,500,948
219	Turbogenerator Units	313	948,987,794	57,755,075	110,207	948,987,794	948,987,794
220	Accessories Electric Equipment	314	424,266,429	66,187	66,187	424,266,429	424,266,429
221	Misc Power Plant Equipment	315	31,214,277	1,493,894	60,587	31,214,277	31,214,277
222	Steam Plant ARO	316	69,430,871	6,661,654	1,416,729	69,430,871	69,430,871
223	Unclassified Steam Plant - Account 106	317	6,907,076,717	393,419,654	(372,855,689)	6,907,076,717	393,419,654
224	Land and Land Rights	320					
225	Structures and Improvements	321					
226	Reactor Plant Equipment	322					
227	Turbogenerator Units	323					
228	Equipment	324					
229	Misc Power Plant Equipment	325					
230	NP	326					
231	Unclassified Nuclear Plant - Acct 106	327					
232	Land and Land Rights	330	38,910,141	(421,971)		(421,971)	2,682,583
233	Structures and Improvements	331	23,213,215	73,286,261		73,286,261	73,286,261
234	Equipment	332	536,846,820	493,142		493,142	57,288,666
235	Water Wheel Turbines & Generators	333	147,073,776	71,053		71,053	11,805,743
236	Accessories Electric Equipment	334	86,656,815	68,366		68,366	6,982,521
237	Misc Power Plant Equipment	335	2,853,391	204,527		204,527	204,170
238	Roads, Railroads & Bridges	336	26,354,832	14,089		14,089	2,116,882
239	NP	337					
240	Unclassified Hydro Plant - Acct 106	338					
241	Land and Land Rights	340	1,128,114,015	90,012,100	14,000,147	14,000,147	14,000,147
242	Structures and Improvements	341	51,118,654	1,943,801	13,388	13,388	1,957,189
243	Equipment	342	272,394,156	16,057,801	59,081	59,081	16,116,982
244	Fuel Holders, Pumps & Accessories	343	4,038,675	303,689	892,672	46,693,724	462,888
245	Generators	344	580,854,389	38,535,055	61,195	61,195	39,598,249
246	Accessories Electric Plant	345	455,420,587	29,526,514	27,005	27,005	29,953,520
247	Misc Power Plant Equipment	346	24,419,439	1,709,589	6,275	6,275	1,715,864
248	Other Production ARO	347					
249	Unclassified Other Prod Plant Acct 106	348					
250	Experimental Plant	103	5,628,497,768	392,428,642	13,657,002	13,657,002	407,056,390
251	Experimental Plant	350	317,236,747	25,311,614	1,578,047	1,578,047	26,889,661
252	Structures and Improvements	351	343,853,358	2,362,488		2,362,488	29,797,791
253	Towers and Poles	352	1,423,145,554	6,170,812		6,170,812	119,720,420
254	Poles and Fixtures	353	1,187,970,712	94,785,539	13,840,864	77,173,059	171,958,588
255	Clearing and Grading	354	1,516,382,804	120,988,808	8,335,779	129,324,588	129,324,588
256	Underground Conduit	355	3,857,984	307,820		307,822	307,822
257	Underground Conductors	356	1,904,617	68,522		68,522	68,522
258	Underground Transformers	357	3,016,617	242,522		242,522	242,522
259	Services	358	575,546,931	45,922,011	(15)	(15)	666,567
260	Meters	359					
261	Installations on Customers' Premises	360					
262	Shared Property	361					
263	Unclassified Trans Sub Plant - Acct 300	362					
264	Land and Land Rights	363	67,676,408,622	628,720,830	94,651,736	94,651,736	688,641,937
265	Structures and Improvements	364	16,524,478	1,981,604	37,1965	37,1965	2,253,569
266	Storage Battery Equipment	365	1,082,867,887	84,089,206	8,663,801	8,663,801	92,920,066
267	Poles, Towers & Fixtures	366	1,403,211,649	121,009,827	7,183,165	9,081,757	130,091,585
268	Overhead Conductors	367	980,141,945	85,859,395	4,499,286	6,646,514	92,504,909
269	Underground Conduit	368	438,961,381	21,636,076	2,265,099	3,485,313	25,121,389
270	Underground Conductors	369	1,532,891,706	124,866,844	7,779,824	9,220,977	134,087,822
271	Line Transformers	370	956,925,884	74,599,891	4,895,534	6,455,425	81,454,395
272	Services	371	262,272,913	14,776,143	1,327,970	1,770,783	16,546,936
273	Meters	372					
274	Installations on Customers' Premises	373					
275	Shared Property	374					
276	Unclassified Dist Sub Plant - Acct 106	375					
277	Land and Land Rights	380	23,821,241	1,714,270	57,783,440	57,783,440	640,862,829
278	Structures and Improvements	381	80,845,799	5,673,061			1,714,270
279	Office Furniture & Equipment	382	138,873,070	8,250,696	217,795	648,811	8,612,872
280	Transportation Equipment	383	15,657,325	1,097,707	23,488	23,488	8,468,491
281	Tools, Shop & Garage Equipment	384	61,217,911	3,897,318	28,516	28,516	1,121,195
282	Laboratory Equipment	385	38,827,936	2,152,602			3,925,895
283	Communication Equipment	386	476,327,605	32,833,064	(21,551)	(21,551)	2,161,102
284	Misc. Equipment	387	8,322,106	466,072	5,838,058	6,305,000	12,161,102
285	Coal Mine	388					39,138,064
286	WIDCO Capital Losses	389					466,788
287	General Capital Losses	101390	11,557,281				40,072,259
288							
289							

401	Unclassified Dist Sub Plant - Acct 300	108DS	6,348,157	481,029	(179,027)	-	302,002	-
402	Unclassified Dist Sub Plant - Acct 300	108DP	-	(479,288)	(7,933,498)	-	(307,256,692)	(617,590,802)
403	General Plant Accumulated Depr	TOTAL DISTRIBUTION PLANT DEPR	(61,486,692,236)	(279,437,104)	(23,174,230)	(27,933,498)	(307,256,692)	(617,590,802)
404	General Plant Accumulated Depr	108AP	(336,894,262)	(42,828,144)	(2,282,754)	(34,739,396)	(34,739,396)	(34,739,396)
405	Mining Plant Accumulated Depr.	108MP	-	-	-	-	-	-
406	Accum Depr - Capital Lease	1081300	-	-	-	-	-	-
407	Accum Depr - Capital Lease	1081309	-	-	-	-	-	-
408	TOTAL GENERAL PLANT ACCUM DEPR	TOTAL GENERAL PLANT ACCUM DEPR	(638,694,232)	(42,829,144)	(5,644,757)	(38,693,699)	(61,322,653)	(61,322,653)
409	Total accumulated provision for depreciation of electric plant		(10,010,104,176)	(42,190,073)	(37,595,192)	(245,408,119)	(1,005,501,109)	(1,005,501,109)
410	Accum Prov for Amort-General	111GP	(13,325,368)	(1,900,701)	(207,823)	(258,808)	(2,250,509)	(2,250,509)
411	Accum Prov for Amort-Hydro	111HP	(3,295,121)	(282,910)	(12,451)	(62,298)	(325,208)	(325,208)
412	Accum Prov for Amort-Intangible Plant	111IP	(682,875,662)	(93,643,089)	(7,232,850)	(8,714,091)	(62,357,190)	(62,357,190)
413	Accum Amr - Capital Lease	111300	-	(1,481,241)	-	-	-	-
414	TOTAL accumulated provision for amortization of electric plant		(1,099,541,740)	(1,655,749)	(7,209,521)	(8,905,127)	(64,932,907)	(64,932,907)
415	TOTAL RATE BASE DEPRECIATIONS		(18,509,341,028)	(4,848,822)	(43,804,713)	(49,313,847)	(1,338,869,459)	(1,338,869,459)
416	Total Rate Base		17,811,458,409	1,190,397,647	113,165,371	(49,973,201)	1,100,424,347	1,100,424,347
417	Revenue Requirement Impact		25,976,377	(30,988,882)	31,455,724	786,842	26,763,219	1,847,154,536
418	Change in Rate Base		-	(163,198,371)	113,165,371	(49,973,201)	(49,973,201)	1,847,154,536
419	RCR		6.88%	-4.01%	-3.85%	-0.28%	6.72%	10.28%

DEBT %	Capital Structure	Embedded Cost	Weighted Cost
PREFERRED %	46.720%	4.770%	2.32%
COMMON %	0.010%	6.750%	0.00%
	51.270%	10.300%	5.29%
			7.60%

Net to Gross Bump-up Factor
Net Operating Income 75.18%

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	0.608665	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	0.125582	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	0.088688	0.125103	0.036723	0.001600		1
Transmission O & M Exp	F137T	0.474772	0.130285	0.274423	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	0.474739	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	0.006680	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

PacificCorp 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			ROR
			NOI	Rate Base	Revenue Requirement	
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	(1,019,512)	-	1,356,058	-0.17%
1.31	Exh. SLC-4, page 7.7	Washington Public Utility Tax Adjustment	-	-	-	0.00%
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	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	Prior 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	WUAM 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	(8,451,411)	(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 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

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Customer Cost of Service	K Common Cost of Service	L Increase (Decrease) to = ROR	M 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	2,184,688	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

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
	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	56,159,066	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.
- 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.

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	299,613,962	238,387,573	19,982,106	18,590,890	7,456,310	15,197,062	2,689,550	14,976,955	405,693	312,910	205,581	
15 Operation & Maintenance Expenses	55,619,536	24,443,843	13,236,523	17,883,493	55,677	8,937,391	2,509,608	8,937,391	3,493,009	833,175	2,110,310	
16 Depreciation Expense	15,472,659	1,898,728	985,093	11,695,487	993,350	2,710,774	2,710,774	8,552,982	191,667	23,652	116,432	
17 Amortization Expense	28,898,160	13,663,533	7,114,171	7,876,494	243,961	1,183,918	1,183,918	3,735,487	1,708,448	210,829	1,037,832	
18 Taxes Other Than Income	(14,192,441)	(21,916,236)	3,067,189	3,704,451	493,817	468,338	755,609	1,694,275	685,898	76,740	491,929	
19 Income Taxes - Federal	(2,711,755)	1,539,562	232,763	(4,218,143)	(285,956)	-	(696,462)	(2,275,034)	(772,248)	(107,288)	(467,110)	
20 Income Taxes - State	(98,259)	(100,601)	3	2	2,337	-	0	1	1	0	0	
21 Investment Tax Credit Adj	382,601,961	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	
22 Misc Revenues & Expense	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	
23 Total Operating Expenses	467,185	115,844	-	-	-	-	-	-	-	-	-	
24 Rate Base :	0	0	0	0	0	0	0	0	0	0	0	
25 Electric Plant In Service	392,247	392,247	-	-	-	29,873,668	-	-	-	-	-	
26 Plant Held For Future Use	29,873,668	-	-	-	-	-	-	-	-	-	-	
27 Electric Plant Acquisition Adj	3,312	-	-	-	-	3,312	-	-	-	-	-	
28 Pensions	-	-	-	-	-	-	-	-	-	-	-	
29 Prepayments	-	-	-	-	-	-	-	-	-	-	-	
30 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	
31 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	
32 Misc Deferred Debits	-	-	-	-	-	-	-	-	-	-	-	
33 Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	
34 Weatherization Capital	-	-	-	-	-	-	-	-	-	-	-	
35 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	
36 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	
37 Total Rate Base Additions	2,439,393,945	944,344,738	750,134,243	699,124,055	15,913,928	29,876,960	107,136,109	338,033,020	146,720,614	18,105,869	89,128,443	
38 Rate Base Deductions :	(1,005,501,106)	(475,502,559)	(200,149,473)	(329,404,805)	(444,269)	-	(35,647,509)	(167,890,792)	(75,825,049)	(9,997,287)	(40,044,179)	
39 Accum Provision For Depreciation	(64,932,897)	(29,226,392)	(12,931,871)	(9,567,304)	(13,207,331)	-	(1,436,064)	(4,537,343)	(2,075,193)	(256,086)	(1,260,618)	
40 Accum Provision For Amortization	(164,955,908)	(56,684,059)	(51,134,896)	(56,195,641)	(94,312)	-	(8,473,756)	(26,453,946)	(12,291,538)	(1,508,213)	(7,468,188)	
41 Unamortized ITC	(7,825,157)	-	(4,500)	(4,174)	-	-	(627)	(1,979)	(905)	(112)	(560)	
42 Customer Advance For Construction	(408,391)	-	-	(7,825,157)	-	-	(1,176,202)	(3,711,120)	(1,697,313)	(209,455)	(1,031,067)	
43 Misc Rate Base Deductions	(95,331,195)	(95,250,896)	(41,661)	(38,638)	(408,391)	-	(6,808)	(16,324)	(6,381)	(1,034)	(6,091)	
44 Total Rate Base Deductions	(1,338,969,998)	(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)	
45 Total Rate Base	1,100,424,347	287,674,564	485,871,842	296,088,335	912,625	29,876,960	60,394,143	135,419,525	54,822,235	6,133,682	39,316,750	
46 Return On Rate Base	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	
47 Total Operating Expenses	382,601,961	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	
48 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)	(218,538)	
49 Total Revenue Requirements	404,628,751	248,105,833	69,138,095	70,865,928	9,418,032	17,100,863	12,453,311	42,664,123	8,539,245	1,663,828	5,545,422	
50 Return On Rate Base @ Target ROR	83,632,236	21,863,263	36,926,254	22,502,710	69,359	2,270,650	4,589,954	10,291,862	4,166,489	466,160	2,989,224	
51 Total Operating Expenses Adjusted for Taxes	389,243,962	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	3,732,989	
52 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)	(218,538)	
53 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	