

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Dockets UE-191024, UE-190750,
UE-190929, UE-190981, UE-180778
(*Consolidated*)

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Updated Cost of Service Results by Class and Function

April 2020

Class Summary

PacificCorp
Cost Of Service By Rate Schedule - All Functions
State of Washington
WCA
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 KW Schedule 36	Large General Service > 1,000 KW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	380,507,081	162,564,695	56,897,297	83,069,509	31,883,737	27,608,791	16,899,672	1,883,379	
Operating Expenses	184,437,447	82,139,068	24,909,464	39,052,294	15,927,464	14,584,644	7,214,422	610,091	
Depreciation & Maintenance Expenses	124,968,552	54,716,470	17,251,944	26,872,419	10,871,457	9,624,958	5,270,939	360,367	
Amortization Expense	7,953,282	4,047,960	1,100,093	1,400,264	564,656	505,305	289,397	45,607	
Taxes Other Than Income	24,634,547	11,461,865	3,480,109	4,907,351	1,962,415	1,634,359	1,084,371	104,077	
Income Taxes - Federal	2,033,984	596,139	239,176	602,988	255,845	295,877	52,646	(8,888)	
Income Taxes - State	(19,329,563)	(8,564,806)	(2,866,254)	(4,090,594)	(1,651,041)	(1,436,638)	(833,203)	(66,817)	
Investment Tax Credit Adj	65,435	48,615	4,980	6,442	2,491	2,198	703	6	
Misc Revenues & Expense	324,763,696	144,445,310	44,299,512	68,751,164	27,933,288	25,210,504	13,075,275	1,044,642	
Total Operating Expenses	55,743,385	18,119,385	12,897,785	14,318,345	3,950,449	2,398,287	3,520,397	838,737	
Operating Revenue For Return	2,094,412,724	978,022,348	300,875,266	413,341,922	165,182,634	134,418,602	93,076,631	9,495,321	
Rate Base :	34,943	14,615	4,670	7,924	3,230	3,055	1,392	56	
Plant Held For Future Use	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Electric Plant In Service	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Electric Plant Acquisition Adj	680,572	284,649	90,949	154,343	62,919	59,504	27,113	1,095	
Pensions	23,459,505	10,631,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016	
Fuel Stock	5,093	2,130	681	1,155	471	445	203	8	
Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Misc Deferred Debits	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Cash Working Capital	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Weatherization Loans	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Miscellaneous Rate Base	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Total Rate Base Additions	2,118,592,837	989,154,758	304,369,087	418,198,210	167,110,644	136,008,111	94,145,529	9,606,487	
Rate Base Deductions :	(759,204,375)	(360,905,918)	(112,139,389)	(145,687,219)	(57,772,889)	(42,479,410)	(36,072,437)	(4,147,113)	
Accum Provision For Depreciation	(61,873,797)	(31,236,368)	(8,578,574)	(11,026,967)	(4,443,625)	(3,952,564)	(2,289,925)	(345,575)	
Accum Provision For Amortization	(220,872,697)	(103,422,840)	(31,679,036)	(43,384,473)	(17,345,933)	(14,334,963)	(9,699,023)	(1,007,769)	
Accum Deferred Income Taxes	(19,597)	(9,146)	(2,822)	(3,862)	(1,543)	(1,261)	(872)	(91)	
Unamortized ITC	(2,479,813)	(1,006,691)	(1,407,465)	(50,327)	(19,331)	(118,377)	(1,074)	(89,065)	
Customer Advance For Construction	(2,829,106)	(2,146,222)	(312,193)	(203,626)	(47,613)	(4,838,422)	(2,204,671)	(89,065)	
Customer Service Deposits	(55,339,244)	(23,145,624)	(7,395,349)	(12,550,039)	(5,116,084)	(65,606,619)	(50,403,635)	(5,990,677)	
Misc Rate Base Deductions	(1,102,618,629)	(521,874,808)	(161,503,829)	(212,906,513)	(84,727,548)	(70,401,492)	(43,741,894)	4,015,619	
Total Rate Base Deductions	1,015,974,208	467,279,951	142,860,259	205,291,697	82,383,096	70,401,492	43,741,894	4,015,619	

PacificCorp
Cost Of Service By Rate Schedule - Generation-Energy Summary
State of Washington
WCA
12 Months Ending June 2019

DESCRIPTION	A	B	C	D	E	F	G	H	I	J
	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Service > 1,000 kW Schedule 48	Large General Service > 1,000 kW Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	174,479,696	69,174,626	24,447,504	40,788,723	16,488,050	15,882,081	7,212,695	486,017		
Operating Expenses										
153 Operation & Maintenance Expenses	123,061,012	50,628,788	16,540,686	28,117,284	11,535,907	11,079,859	4,927,896	230,583		
154 Depreciation Expense	39,459,442	14,364,410	5,444,935	9,326,917	3,935,208	4,026,301	1,617,573	122,089		
155 Amortization Expense	2,479,749	1,173,240	336,374	486,374	197,027	181,148	93,596	9,980		
156 Taxes Other Than Income	4,769,167	1,994,726	637,317	1,081,581	440,907	416,974	189,993	7,669		
157 Income Taxes - Federal	1,369,508	572,803	183,011	310,585	126,610	119,738	54,558	2,202		
158 Income Taxes - State										
159 Income Taxes Deferred	(6,642,538)	(2,775,272)	(887,661)	(1,506,436)	(614,099)	(580,765)	(264,624)	(10,662)		
160 Investment Tax Credit Adj										
161 Misc Revenues & Expense	2,413	1,077	320	513	208	204	89	3		
162 Total Operating Expenses	164,498,754	66,576,772	22,256,992	37,816,819	15,621,767	15,245,458	6,619,081	361,864		
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164										
165										
166										
167										
168 Rate Base :	379,862,193	145,302,621	52,297,463	89,524,900	37,683,837	38,378,305	15,540,249	1,134,798		
169 Electric Plant In Service	14,180	5,380	1,957	3,353	1,415	1,450	581	44		
170 Plant Held For Future Use										
171 Electric Plant Acquisition Adj										
172 Pensions										
173 Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
174 Fuel Stock										
175 Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
176 Misc Deferred Debits	276,180	115,512	36,908	62,633	25,533	24,147	11,003	444		
177 Cash Working Capital										
178 Weatherization Loans										
179 Miscellaneous Rate Base										
180 Total Rate Base Additions	380,152,553	145,423,512	52,336,348	89,590,886	37,710,785	38,403,902	15,551,833	1,135,287		
181										
182 Rate Base Deductions :										
183 Accum Provision For Depreciation	(125,124,143)	(47,584,024)	(17,257,835)	(29,558,037)	(12,465,304)	(12,747,257)	(5,127,181)	(384,505)		
184 Accum Provision For Amortization	(15,937,095)	(5,846,311)	(1,872,131)	(3,175,517)	(1,295,333)	(1,226,601)	(558,152)	(23,051)		
185 Accum Deferred Income Taxes	(39,399,866)	(16,475,933)	(5,285,493)	(8,936,135)	(3,643,106)	(3,446,008)	(1,569,705)	(63,466)		
186 Unamortized ITC	(3,894)	(1,629)	(520)	(883)	(360)	(340)	(155)	(6)		
187 Customer Advance For Construction										
188 Customer Service Deposits										
189 Misc Rate Base Deductions	(22,456,965)	(8,519,684)	(3,099,722)	(5,310,130)	(2,241,134)	(2,295,662)	(920,831)	(69,804)		
190										
191 Total Rate Base Deductions	(200,981,984)	(78,427,581)	(27,495,701)	(46,980,702)	(19,645,236)	(19,715,858)	(8,176,023)	(540,853)		
192										
193 Total Rate Base	179,170,569	66,995,932	24,840,647	42,610,184	18,065,549	18,688,044	7,375,810	594,434		
194										
195 Calculated Return On Rate Base		3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%		
196										
197 Return On Rate Base	9,830,539	3,675,861	1,362,930	2,337,890	981,201	1,025,354	404,688	32,615		
198 Total Operating Expenses	164,498,754	66,576,772	22,256,992	37,816,819	15,621,767	15,245,458	6,619,081	361,864		
199 Revenue Credits	(7,953,339)	(3,365,502)	(1,064,761)	(1,776,655)	(724,589)	(689,380)	(314,758)	(14,665)		
200										
201 Total Revenue Requirements	166,375,954	66,884,132	22,565,161	38,378,054	15,888,370	15,581,433	6,709,011	379,794		
202										
203										
204 Return On Rate Base @ Target ROR	13,786,888	5,155,218	1,911,444	3,278,778	1,390,112	1,438,010	587,555	45,741		
205 Total Op. exp. Adjusted for Taxes	165,795,464	67,061,641	22,436,771	38,125,201	15,762,513	15,380,709	6,672,462	366,166		
206 Revenue Credits	(7,953,339)	(3,365,502)	(1,064,761)	(1,776,655)	(724,589)	(689,380)	(314,758)	(14,665)		
207										
208 Total Target Revenue Requirements	171,628,983	68,848,368	23,283,464	39,627,325	16,418,026	16,129,339	6,925,259	397,222		

PacificCorp
Cost Of Service By Rate Schedule - Transmission-Demand Summary
State of Washington
WCA
12 Months Ending June 2019

DESCRIPTION	A	B	C	D	E	F	G	H	I	J
	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
Operating Revenues	51,602,345	20,855,620	8,293,034	12,030,334	4,273,580	3,819,744	2,212,978	117,056		
Operating Expenses										
84 Operation & Maintenance Expenses	16,000,059	7,139,885	2,123,728	3,400,206	1,376,807	1,350,879	589,944	18,611		
85 Depreciation Expense	11,543,805	5,151,321	1,532,238	2,453,198	993,346	974,639	425,636	13,428		
86 Amortization Expense	259,489	115,795	34,443	55,144	22,329	21,909	9,568	302		
87 Taxes Other Than Income	6,057,424	2,702,932	803,921	1,287,387	521,295	511,597	223,276	7,016		
88 Income Taxes - Federal	1,910	852	254	406	164	161	70	2		
89 Income Taxes - State	-	-	-	-	-	-	-	-		
90 Income Taxes Deferred	516,053	230,272	68,489	109,877	44,411	43,585	19,022	598		
91 Investment Tax Credit Adj	-	-	-	-	-	-	-	-		
92 Misc Revenues & Expense	81	36	11	17	7	7	3	0		
93										
94 Total Operating Expenses	34,379,821	15,341,093	4,563,093	7,306,035	2,959,359	2,902,776	1,267,518	39,957		
95										
96										
97 Rate Base :										
98 Electric Plant In Service	545,999,121	243,647,292	72,471,822	116,031,402	46,983,280	46,098,497	20,131,729	635,098		
99 Plant Held For Future Use	-	-	-	-	-	-	-	-		
100 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-		
101 Pensions	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
102 Prepayments	-	-	-	-	-	-	-	-		
103 Fuel Stock	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
104 Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
105 Misc Deferred Debits	0	0	0	0	0	0	0	0		
106 Cash Working Capital	0	0	0	0	0	0	0	0		
107 Weatherization Loans	-	-	-	-	-	-	-	-		
108 Miscellaneous Rate Base	-	-	-	-	-	-	-	-		
109										
110 Total Rate Base Additions	545,999,121	243,647,292	72,471,822	116,031,402	46,983,280	46,098,497	20,131,729	635,098		
111										
112 Rate Base Deductions :										
113 Accum Provision For Depreciation	(159,346,391)	(71,108,260)	(21,150,841)	(33,863,668)	(13,712,031)	(13,453,808)	(5,875,429)	(185,353)		
114 Accum Provision For Amortization	(9,414,018)	(4,209,660)	(1,255,500)	(1,993,660)	(806,767)	(784,182)	(351,435)	(12,808)		
115 Accum Deferred Income Taxes	(58,522,386)	(26,113,742)	(7,766,898)	(12,437,789)	(5,036,371)	(4,942,675)	(2,157,128)	(67,764)		
116 Unamortized ITC	(3,986)	(1,779)	(529)	(847)	(343)	(337)	(147)	(5)		
117 Customer Advance For Construction	-	-	-	-	-	-	-	-		
118 Customer Service Deposits	-	-	-	-	-	-	-	-		
119 Misc Rate Base Deductions	-	-	-	-	-	-	-	-		
120										
121 Total Rate Base Deductions	(227,289,781)	(101,433,442)	(30,173,768)	(48,295,970)	(19,555,513)	(19,181,002)	(8,384,138)	(265,949)		
122										
123 Total Rate Base	318,709,339	142,213,851	42,298,054	67,735,432	27,427,768	26,917,495	11,747,591	369,149		
124										
125 Calculated Return On Rate Base		3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%		
126										
127 Return On Rate Base	17,486,603	7,802,837	2,320,764	3,716,435	1,504,877	1,476,880	644,554	20,254		
128 Total Operating Expenses	34,379,821	15,341,093	4,563,093	7,306,035	2,959,359	2,902,776	1,267,518	39,957		
129 Revenue Credits	(10,791,536)	(4,948,510)	(1,433,611)	(2,273,620)	(920,371)	(903,017)	(397,949)	(14,459)		
130										
131 Total Revenue Requirements	41,073,868	18,295,421	5,450,236	8,748,851	3,542,865	3,476,640	1,514,124	45,751		
132										
133										
134 Return On Rate Base @ Target ROR	24,524,120	10,943,104	3,254,760	5,212,122	2,110,518	2,071,254	903,956	28,405		
135 Total Op. exp. Adjusted for Taxes	36,685,415	16,370,337	4,869,206	7,796,256	3,156,862	3,097,586	1,352,539	42,628		
136 Revenue Credits	(10,791,536)	(4,948,510)	(1,433,611)	(2,273,620)	(920,371)	(903,017)	(397,949)	(14,459)		
137										
138 Total Target Revenue Requirements	50,417,998	22,464,931	6,690,356	10,734,758	4,347,009	4,265,623	1,858,547	56,574		

PacificCorp
Cost Of Service By Rate Schedule - Distribution Substations Summary
State of Washington
WCA
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
Operating Revenues	6,963,536	2,763,596	1,144,626	1,608,068	580,314	385,331	459,001	22,611	
Operating Expenses									
83 Operation & Maintenance Expenses	1,819,972	820,053	245,515	365,622	154,682	127,989	97,817	7,684	
84 Depreciation Expense	2,062,700	934,335	285,348	423,877	161,631	127,658	116,289	5,362	
85 Amortization Expense	126,170	65,590	19,017	20,993	8,295	5,821	5,250	1,009	
86 Taxes Other Than Income	994,809	556,194	162,907	139,925	52,398	14,239	57,250	11,939	
87 Income Taxes - Federal	(320,471)	(179,174)	(52,479)	(45,076)	(16,866)	(4,987)	(18,443)	(3,846)	
88 Income Taxes - State	(515,601)	(288,271)	(94,433)	(72,522)	(27,136)	(7,380)	(29,672)	(6,188)	
89 Investment Tax Credit Adj	(151)	(68)	(20)	(32)	(13)	(13)	(6)	(0)	
90 Misc Revenues & Expense									
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Rate Base :									
Electric Plant In Service	90,752,208	41,232,445	12,450,694	18,470,055	7,799,953	5,466,313	5,092,933	239,815	
Plant Held For Future Use	-	-	-	-	-	-	-	-	
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
Pensions	-	-	-	-	-	-	-	-	
Prepayments	-	-	-	-	-	-	-	-	
Fuel Stock	-	-	-	-	-	-	-	-	
Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Misc Deferred Debits	0	0	0	0	0	0	0	0	
Cash Working Capital	-	-	-	-	-	-	-	-	
Weatherization Loans	-	-	-	-	-	-	-	-	
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
Total Rate Base Additions	90,752,208	41,232,445	12,450,694	18,470,055	7,799,953	5,466,313	5,092,933	239,815	
Rate Base Deductions :									
Accum Provision For Depreciation	(28,980,240)	(13,090,248)	(3,997,812)	(5,927,786)	(2,498,669)	(1,735,282)	(1,647,787)	(82,654)	
Accum Provision For Amortization	(1,104,696)	(583,621)	(181,689)	(168,426)	(63,876)	(23,149)	(62,360)	(11,575)	
Accum Deferred Income Taxes	(9,592,821)	(5,348,437)	(1,611,696)	(1,336,647)	(499,235)	(135,664)	(847,317)	(113,825)	
Unamortized ITC	(899)	(501)	(151)	(125)	(47)	(13)	(51)	(11)	
Customer Advance For Construction	(370,529)	(150,717)	(209,405)	(7,520)	-	-	(2,885)	-	
Customer Service Deposits	-	-	-	-	-	-	-	-	
Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
Total Rate Base Deductions	(40,049,185)	(19,183,523)	(6,000,752)	(7,440,505)	(3,051,827)	(1,894,108)	(2,260,404)	(208,065)	
Total Rate Base	50,703,023	22,048,922	6,449,942	11,029,550	4,738,126	3,572,205	2,832,529	31,750	
Calculated Return On Rate Base		3.88%	8.62%	6.97%	4.80%	3.41%	8.05%	20.89%	
Return On Rate Base	2,751,919	1,209,757	353,889	605,158	259,966	195,996	155,412	1,742	
Total Operating Expenses	4,187,027	1,908,620	575,854	838,787	353,110	263,641	231,036	15,979	
Revenue Credits	(721,446)	(299,970)	(125,929)	(143,565)	(48,688)	(20,567)	(76,218)	(6,509)	
Total Revenue Requirements	6,247,501	2,818,407	803,813	1,300,379	564,389	439,070	310,229	11,213	
Return On Rate Base @ Target ROR	3,901,508	1,696,626	496,312	848,704	364,590	274,875	217,968	2,443	
Total Op. exp. Adjusted for Taxes	4,553,990	2,068,195	622,534	918,611	387,401	289,494	251,535	16,209	
Revenue Credits	(721,446)	(299,970)	(125,929)	(143,565)	(48,688)	(20,567)	(76,218)	(6,509)	
Total Target Revenue Requirements	7,734,042	3,464,850	992,917	1,623,750	703,304	543,802	393,275	12,144	

PacificCorp
Cost Of Service By Rate Schedule - Distribution Poles & Wires
State of Washington
WCA
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
Operating Revenues	24,803,570	12,478,737	3,890,832	4,390,173	1,693,503	194,175	1,203,360	952,792	
Operating Expenses									
153 Operation & Maintenance Expenses	9,704,448	5,318,847	1,443,247	1,565,662	652,027	151,737	401,418	170,509	
154 Depreciation Expense	8,191,956	4,353,947	1,155,308	1,471,831	622,209	12,341	403,988	172,733	
155 Amortization Expense	395,503	205,479	59,611	65,905	25,877	17,321	18,245	3,164	
157 Taxes Other Than Income	3,118,401	1,743,488	510,659	438,620	164,119	44,634	179,459	37,423	
158 Income Taxes - Federal	(615,747)	(344,262)	(100,833)	(86,608)	(32,406)	(8,813)	(35,435)	(7,389)	
159 Income Taxes - State									
160 Income Taxes Deferred	(1,614,564)	(902,708)	(264,399)	(227,100)	(84,974)	(23,109)	(92,917)	(19,376)	
161 Investment Tax Credit Adj	(474)	(212)	(63)	(101)	(41)	(40)	(17)	(1)	
162 Misc Revenues & Expense									
163 Total Operating Expenses	19,179,503	10,374,179	2,803,531	3,223,109	1,346,811	194,070	874,741	357,063	
164									
165									
166									
167									
Rate Base :									
168 Electric Plant In Service	284,478,527	154,816,631	40,102,888	48,531,029	20,467,783	702,957	13,458,927	6,398,312	
169 Plant Held For Future Use	-	-	-	-	-	-	-	-	
170 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
171 Pensions	-	-	-	-	-	-	-	-	
172 Prepayments	-	-	-	-	-	-	-	-	
173 Fuel Stock	-	-	-	-	-	-	-	-	
174 Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
175 Misc Deferred Debits	0	0	0	0	0	0	0	0	
176 Cash Working Capital	0	0	0	0	0	0	0	0	
177 Weatherization Loans	-	-	-	-	-	-	-	-	
178 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
179									
180 Total Rate Base Additions	284,478,527	154,816,631	40,102,888	48,531,029	20,467,783	702,957	13,458,927	6,398,312	
181									
Rate Base Deductions :									
182 Accum Provision For Depreciation	(152,464,602)	(81,497,354)	(21,509,492)	(27,159,243)	(11,479,568)	(204,442)	(7,459,958)	(3,154,545)	
183 Accum Provision For Amortization	(3,462,862)	(1,860,807)	(569,534)	(527,961)	(200,232)	(72,565)	(195,479)	(36,283)	
184 Accum Deferred Income Taxes	(29,966,823)	(16,710,116)	(5,036,860)	(4,172,913)	(1,557,887)	(422,810)	(1,711,099)	(355,137)	
185 Unamortized ITC	(2,817)	(1,571)	(473)	(383)	(147)	(40)	(161)	(33)	
186 Customer Advance For Construction	(1,161,489)	(472,448)	(656,415)	(23,572)	-	-	(9,054)	-	
187 Customer Service Deposits	-	-	-	-	-	-	-	-	
188 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
189									
190									
191 Total Rate Base Deductions	(187,058,593)	(100,542,296)	(27,772,775)	(31,984,081)	(13,237,834)	(699,858)	(9,375,751)	(3,545,998)	
192									
193 Total Rate Base	97,419,933	54,274,335	12,330,113	16,546,947	7,229,950	3,100	4,083,176	2,852,313	
194									
Calculated Return On Rate Base									
195									
196									
197 Return On Rate Base	5.49%	3.89%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
198 Total Operating Expenses	19,179,503	2,977,866	676,515	913,367	396,685	170	224,031	156,498	
199 Revenue Credits	(1,537,576)	(648,026)	(262,017)	(303,146)	(105,101)	(51,709)	(154,431)	(13,147)	
200									
201 Total Revenue Requirements	22,987,060	12,704,019	3,218,030	3,839,330	1,638,395	142,531	944,341	500,414	
202									
203									
204 Return On Rate Base @ Target ROR	7.69%	4,176,314	948,780	1,280,953	556,332	239	314,193	219,480	
205 Total Op. exp. Adjusted for Taxes	19,884,560	10,766,978	2,892,768	3,349,588	1,399,136	194,092	904,292	377,706	
206 Revenue Credits	(1,537,576)	(648,026)	(262,017)	(303,146)	(105,101)	(51,709)	(154,431)	(13,147)	
207									
208 Total Target Revenue Requirements	25,843,275	14,295,267	3,579,631	4,327,395	1,850,367	142,621	1,064,054	584,039	

PacificCorp
Cost Of Service By Rate Schedule - Distribution Transformers
State of Washington
WCA
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	7,115,042	3,310,244	1,979,959	700,393	104,272	17,488	981,604	21,082	
Operating Expenses									
224 Operation & Maintenance Expenses	329,544	176,643	54,310	49,467	18,897	6,342	19,442	4,442	
225 Depreciation Expense	3,415,147	1,836,408	801,991	310,849	46,096	2,504	406,170	9,327	
226 Amortization Expense	190,372	98,906	28,693	31,675	12,456	8,337	8,782	1,523	
227 Taxes Other Than Income	1,501,015	839,213	245,801	211,126	78,997	21,484	86,381	18,013	
228 Income Taxes - Federal	(292,402)	(163,481)	(47,883)	(41,128)	(15,389)	(4,185)	(16,827)	(3,509)	
229 Income Taxes - State	(778,281)	(435,134)	(127,449)	(109,469)	(40,960)	(11,140)	(44,789)	(9,340)	
230 Income Taxes Deferred	(228)	(102)	(30)	(49)	(20)	(19)	(8)	(0)	
231 Investment Tax Credit Adj									
232 Misc Revenues & Expense									
233 Total Operating Expenses	4,365,167	2,352,452	955,435	452,271	100,079	23,323	461,151	20,456	
234									
235									
236									
237									
238 Rate Base :									
239 Electric Plant In Service	132,092,323	71,061,316	30,893,032	12,113,545	1,858,963	116,330	15,670,719	378,418	
240 Plant Held For Future Use	-	-	-	-	-	-	-	-	
241 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
242 Pensions	-	-	-	-	-	-	-	-	
243 Prepayments	-	-	-	-	-	-	-	-	
244 Fuel Stock	-	-	-	-	-	-	-	-	
245 Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
246 Misc Deferred Debits	0	0	0	0	0	0	0	0	
247 Cash Working Capital	-	-	-	-	-	-	-	-	
248 Weatherization Loans	-	-	-	-	-	-	-	-	
249 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
250 Total Rate Base Additions	132,092,323	71,061,316	30,893,032	12,113,545	1,858,963	116,330	15,670,719	378,418	
251									
252 Rate Base Deductions :									
253 Accum Provision For Depreciation	(69,109,081)	(37,156,419)	(16,249,762)	(6,270,328)	(920,466)	(47,496)	(8,278,732)	(185,877)	
254 Accum Provision For Amortization	(1,666,819)	(895,683)	(274,140)	(254,129)	(96,380)	(34,929)	(94,092)	(17,465)	
255 Accum Deferred Income Taxes	(14,493,917)	(8,080,594)	(2,434,727)	(2,020,058)	(754,619)	(205,165)	(826,690)	(172,064)	
256 Unamortized ITC	(1,356)	(756)	(228)	(189)	(71)	(19)	(77)	(16)	
257 Customer Advance For Construction	(559,072)	(227,409)	(315,960)	(11,346)	-	-	(4,355)	-	
258 Customer Service Deposits	-	-	-	-	-	-	-	-	
259 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
260									
261 Total Rate Base Deductions	(85,830,245)	(45,360,861)	(19,274,817)	(8,556,051)	(1,771,535)	(287,609)	(9,203,950)	(375,422)	
262									
263 Total Rate Base	46,262,078	24,700,455	11,618,215	3,557,494	87,429	(171,279)	6,466,769	2,996	
264									
265 Calculated Return On Rate Base		3.89%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
266									
267 Return On Rate Base	2,538,258	1,355,238	637,456	195,189	4,797	(9,398)	354,812	164	
268 Total Operating Expenses	4,365,167	2,352,452	955,435	452,271	100,079	23,323	461,151	20,456	
269 Revenue Credits	(732,683)	(308,928)	(124,760)	(144,412)	(50,103)	(24,759)	(73,469)	(6,254)	
270									
271 Total Revenue Requirements	6,170,742	3,398,763	1,468,131	503,048	54,774	(10,834)	742,484	14,367	
272									
273									
274 Return On Rate Base @ Target ROR	3,559,785	1,900,656	894,001	273,743	6,727	(13,180)	497,606	231	
275 Total Op. exp. Adjusted for Taxes	4,699,979	2,531,216	1,039,519	478,018	100,712	22,083	507,953	20,478	
276 Revenue Credits	(732,683)	(308,928)	(124,760)	(144,412)	(50,103)	(24,759)	(73,469)	(6,254)	
277									
278 Total Target Revenue Requirements	7,527,081	4,122,945	1,808,760	607,349	57,337	(15,855)	932,091	14,455	

PacificCorp
Cost Of Service By Rate Schedule - Distribution Meters
State of Washington
WCA
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	1,356,959	835,831	273,872	115,680	20,967	10,817	87,369	12,424	
Operating Expenses									
363 Operation & Maintenance Expenses	366,527	233,302	60,320	29,473	6,404	3,248	19,575	14,205	
364 Depreciation Expense	569,142	380,086	98,494	44,833	8,627	4,517	32,262	322	
365 Amortization Expense	22,307	11,569	3,362	3,711	1,489	977	1,029	178	
366 Taxes Other Than Income	175,880	99,334	28,801	24,738	9,256	2,517	10,122	2,111	
368 Income Taxes - Federal	(44,118)	(24,666)	(7,225)	(6,205)	(2,322)	(631)	(2,539)	(529)	
369 Income Taxes - State									
370 Income Taxes Deferred	(91,093)	(60,930)	(14,917)	(12,813)	(4,794)	(1,304)	(5,242)	(1,093)	
371 Investment Tax Credit Adj	(27)	(12)	(4)	(6)	(2)	(2)	(1)	(0)	
372 Misc Revenues & Expense									
373 Total Operating Expenses	998,616	647,662	168,833	83,732	18,629	9,322	55,225	15,193	
374									
375									
376									
377 Rate Base :									
378 Electric Plant In Service	15,477,747	10,273,555	2,676,487	1,253,790	255,274	124,420	879,269	14,952	
379 Plant Held For Future Use	-	-	-	-	-	-	-	-	
380 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
381 Pensions	-	-	-	-	-	-	-	-	
382 Prepayments	-	-	-	-	-	-	-	-	
383 Fuel Stock	-	-	-	-	-	-	-	-	
384 Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
385 Misc Deferred Debits	0	0	0	0	0	0	0	0	
386 Cash Working Capital	-	-	-	-	-	-	-	-	
387 Weatherization Loans	-	-	-	-	-	-	-	-	
388 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
389									
390 Total Rate Base Additions	15,477,747	10,273,555	2,676,487	1,253,790	255,274	124,420	879,269	14,952	
391									
392 Rate Base Deductions :									
393 Accum Provision For Depreciation	(6,544,609)	(4,346,255)	(1,131,798)	(528,939)	(107,215)	(52,554)	(371,742)	(6,105)	
394 Accum Provision For Amortization	(195,307)	(104,951)	(32,122)	(29,777)	(11,293)	(4,093)	(11,025)	(2,046)	
395 Accum Deferred Income Taxes	(1,692,019)	(943,464)	(284,358)	(235,663)	(87,993)	(23,891)	(96,589)	(20,060)	
396 Unamortized ITC	(159)	(89)	(27)	(22)	(8)	(2)	(9)	(2)	
397 Customer Advance For Construction	(65,509)	(26,646)	(37,022)	(1,329)	-	-	(511)	-	
398 Customer Service Deposits	-	-	-	-	-	-	-	-	
399 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
400									
401 Total Rate Base Deductions	(8,497,602)	(5,421,405)	(1,485,327)	(795,731)	(206,510)	(80,540)	(479,877)	(28,213)	
402									
403 Total Rate Base	6,980,144	4,852,150	1,191,160	458,058	48,764	43,879	399,392	(13,261)	
404									
405 Calculated Return On Rate Base		3.88%	8.62%	6.97%	4.80%	3.41%	8.05%	20.89%	
406									
407 Return On Rate Base	352,979	266,223	65,355	25,132	2,676	2,408	21,913	(728)	
408 Total Operating Expenses	998,616	687,833	168,833	83,732	18,629	9,322	55,225	15,193	
409 Revenue Credits	(104,202)	(43,607)	(17,983)	(20,645)	(7,075)	(3,225)	(10,750)	(917)	
410									
411 Total Revenue Requirements	1,277,393	870,298	216,205	88,220	14,229	8,505	66,389	13,549	
412									
413									
414 Return On Rate Base @ Target ROR	57,110	373,364	91,658	35,247	3,752	3,376	30,733	(1,020)	
415 Total Op. exp. Adjusted for Taxes	1,049,134	682,799	177,453	87,047	18,991	9,639	58,116	15,093	
416 Revenue Credits	(104,202)	(43,607)	(17,983)	(20,645)	(7,075)	(3,225)	(10,750)	(917)	
417									
418 Total Target Revenue Requirements	1,482,041	1,012,556	251,128	101,649	15,659	9,791	78,098	13,160	

Common Summary

PacifiCorp
Cost Of Service By Rate Schedule - Common Function
State of Washington
MCA
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Expenses									
13 Operation & Maintenance Expenses	9,389,664	4,335,113	1,359,858	1,876,319	745,021	610,983	416,336	44,034	
14 Depreciation Expense	-	-	-	-	-	-	-	-	
15 Amortization Expense	-	-	-	-	-	-	-	-	
16 Taxes Other Than Income	334,347	154,362	48,421	66,885	26,530	21,758	14,825	1,568	
17 Income Taxes - Federal	-	-	-	-	-	-	-	-	
18 Income Taxes - State	1,266	585	183	253	100	82	56	6	
19 Investment Tax Credit Adj	-	-	-	-	-	-	-	-	
20 Misc Revenues & Expense	-	-	-	-	-	-	-	-	
21	-	-	-	-	-	-	-	-	
22	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 Total Operating Expenses	9,725,277	4,490,059	1,408,462	1,945,457	771,651	632,823	431,217	45,608	
25									
26									
27 Rate Base :									
28 Electric Plant In Service	-	-	-	-	-	-	-	-	
29 Plant Held For Future Use	-	-	-	-	-	-	-	-	
30 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
31 Pensions	-	-	-	-	-	-	-	-	
32 Prepayments	-	-	-	-	-	-	-	-	
33 Fuel Stock	-	-	-	-	-	-	-	-	
34 Materials & Supplies	-	-	-	-	-	-	-	-	
35 Misc Deferred Debits	0	0	0	0	0	0	0	0	
36 Cash Working Capital	23,459,505	10,831,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016	
37 Weatherization Loans	5,093	2,130	681	1,155	471	445	203	8	
38 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
39									
40 Total Rate Base Additions	23,464,598	10,833,146	3,398,203	4,694,021	1,861,861	1,526,950	1,040,393	110,025	
41									
42 Rate Base Deductions :									
43 Accum Provision For Depreciation	-	-	-	-	-	-	-	-	
44 Accum Provision For Amortization	-	-	-	-	-	-	-	-	
45 Accum Deferred Income Taxes	79,071	36,506	11,451	15,817	6,274	5,145	3,506	371	
46 Unamortized ITC	-	-	-	-	-	-	-	-	
47 Customer Advance For Construction	-	-	-	-	-	-	-	-	
48 Customer Service Deposits	-	-	-	-	-	-	-	-	
49 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
50									
51 Total Rate Base Deductions	79,071	36,506	11,451	15,817	6,274	5,145	3,506	371	
52									
53 Total Rate Base	23,543,668	10,869,652	3,409,654	4,709,838	1,865,135	1,532,095	1,043,899	110,395	
54									
55 Calculated Return On Rate Base									
56									
57 Return On Rate Base	5.49%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
58 Total Operating Expenses	9,725,277	4,490,059	1,408,462	1,945,457	771,651	632,823	431,217	45,608	
59 Revenue Credits	(503,783)	(232,781)	(73,009)	(100,661)	(39,915)	(32,683)	(22,557)	(2,376)	
60									
61 Total Revenue Requirements	10,515,263	4,853,662	1,622,530	2,103,211	834,235	684,201	466,135	49,289	
62									
63									
64 Return On Rate Base @ Target ROR	7.69%	5.49%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
65 Total Op. exp. Adjusted for Taxes	1,811,644	836,400	262,367	362,414	143,750	117,892	80,326	8,495	
66 Revenue Credits	(503,783)	(232,781)	(73,009)	(100,661)	(39,915)	(32,683)	(22,557)	(2,376)	
67									
68 Total Target Revenue Requirements Generation Demand Summary	11,205,531	5,172,345	1,622,497	2,241,297	889,006	729,120	496,740	52,525	

56	<u>TRANSMISSION-ENERGY</u>	1.00	0.45	0.13	0.21	0.09	0.08	0.04	0.00
57	Revenue Requirement	0.83	0.37	0.11	0.18	0.07	0.07	0.03	0.00
58	Per NCP kW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	Per Customer	0.00	0.00	0.00	0.00	0.00	0.07	0.00	0.00
61									
62	<u>DISTRIBUTION-TOTAL</u>	1.00	0.56	0.16	0.15	0.06	0.01	0.05	0.01
63	Revenue Requirement	47,185,419.63	26,390,570.01	7,563,636.83	6,848,432.23	2,669,586.30	669,444.16	2,422,307.18	621,442.91
64	Per NCP kW	2.56	2.22	3.57	2.95	3.11	1.03	4.62	16.77
65	Per KWH	0.01	0.02	0.01	0.01	0.01	0.00	0.01	0.05
66	Per Customer	344.75	244.83	379.54	6,364.04	41,403.52	669,444.16	471.66	216.25
67									
68	<u>DISTRIBUTION-SUBSTATION</u>	1.00	0.45	0.13	0.21	0.09	0.07	0.05	0.00
69	Revenue Requirement	7,734,042.24	3,464,850.48	992,916.59	1,623,750.26	703,304.29	543,801.84	393,275.08	12,143.70
70	Per NCP kW	0.42	0.29	0.47	0.70	0.82	0.84	0.75	0.33
71	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	Per Customer	56.51	32.14	49.82	1,508.90	10,907.79	543,801.84	76.58	4.23
73									
74	<u>DISTRIBUTION-P & C</u>	1.00	0.55	0.14	0.17	0.07	0.01	0.04	0.02
75	Revenue Requirement	25,843,275.27	14,295,266.62	3,579,531.33	4,327,394.92	1,850,367.20	142,621.46	1,064,054.32	584,039.40
76	Per NCP kW	1.40	1.20	1.69	1.87	2.15	0.22	2.03	15.76
77	Per KWH	0.01	0.01	0.01	0.00	0.00	0.00	0.01	0.05
78	Per Customer	188.82	132.62	179.62	4,021.32	28,697.98	142,621.46	207.19	203.24
79									
80	<u>DISTRIBUTION-TRANSFORMER</u>	1.00	0.55	0.24	0.08	0.01	(0.00)	0.12	0.00
81	Revenue Requirement	7,527,081.07	4,122,945.26	1,808,760.36	607,348.52	57,337.03	(15,855.39)	932,090.60	14,454.69
82	Per NCP kW	0.41	0.35	0.85	0.26	0.07	(0.02)	1.78	0.39
83	Per KWH	0.00	0.00	0.00	0.00	0.00	(0.00)	0.01	0.00
84	Per Customer	54.99	38.25	90.76	564.39	889.26	(15,855.39)	181.49	5.03
85									
86	<u>DISTRIBUTION-METER</u>	1.00	0.68	0.17	0.07	0.01	0.01	0.05	0.01
87	Revenue Requirement	1,482,040.97	1,012,555.80	251,127.91	101,649.15	15,658.53	9,791.22	78,098.18	13,160.18
88	Per NCP kW	0.08	0.09	0.12	0.04	0.02	0.02	0.15	0.36
89	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	Per Customer	10.83	9.39	12.60	94.46	242.85	9,791.22	15.21	4.58
91									
92	<u>DISTRIBUTION-SERVICE</u>	1.00	0.76	0.20	0.04	0.01	(0.00)	(0.01)	(0.00)
93	Revenue Requirement	4,598,980.08	3,494,951.85	931,300.63	188,289.38	42,919.26	(10,914.97)	(45,211.00)	(2,355.06)
94	Per NCP kW	0.25	0.29	0.44	0.08	0.05	(0.02)	(0.09)	(0.06)
95	Per KWH	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)
96	Per Customer	33.60	32.42	46.73	174.97	665.65	(10,914.97)	(8.80)	(0.82)
97									
98	<u>CUSTOMER-TOTAL</u>	1.00	0.81	0.13	0.02	0.01	0.01	0.02	0.02
99	Revenue Requirement	7,899,690.60	6,361,465.69	1,062,226.24	124,700.83	51,651.55	47,398.02	130,894.53	121,353.74
100	Per NCP kW	0.43	0.53	0.50	0.05	0.06	0.07	0.25	3.27
101	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
102	Per Customer	57.72	59.02	53.30	115.88	801.08	47,398.02	25.49	42.23
103									
104	<u>COMMON-TOTAL</u>	1.00	0.46	0.14	0.20	0.08	0.07	0.04	0.00
105	Revenue Requirement	11,203,530.55	5,172,345.38	1,622,496.57	2,241,296.93	889,005.70	729,120.08	496,740.49	52,525.39
106	Per NCP kW	0.61	0.43	0.77	0.97	1.03	1.12	0.95	1.42
107	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108	Per Customer	81.86	47.99	81.42	2,082.77	13,787.89	729,120.08	96.72	18.28