

**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**

**Detailed Results of the Updated Cost of Service Study**

**April 2020**

## **PACIFICORP**

### **COST OF SERVICE**

#### **FUNCTIONALIZATION, CLASSIFICATION & ALLOCATION PROCEDURES**

##### **INTRODUCTION**

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

##### **Functionalization**

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

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

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

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

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

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

##### **Classification**

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

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

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

### **Allocation**

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

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

### **FUNCTIONALIZATION PROCEDURES**

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

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

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

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

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

**Operating Revenues:**

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

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

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

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

**Operating Expenses:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Rate Base**

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

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

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

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

Intangible plant is functionalized in the same manner.

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

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

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

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

**Fuel Stock:** Account 151 assigned to P.

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

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

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

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

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

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

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

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

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

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

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

## **CLASSIFICATION AND ALLOCATION PROCEDURES**

### **Generation and Transmission Costs**

The methodology used in this study to classify generation and transmission costs is the Renewable Future Peak Credit method. The demand-related component is calculated by analyzing the cost of a renewable storage resource including losses due to inefficiencies and charging costs. The energy portion was calculated from the cost of renewable generation minus a portion of the cost that contributes to load capacity. This calculation produces classifications of 59% demand-related and 41% energy-related for generation and transmission costs. All data used in this calculation is contained in the electronic version of the class cost of service study.

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

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

### **Distribution Costs**

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

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

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

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

### **Substations and Primary Lines**

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

### **Line Transformers**

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

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

### **Secondary Lines**

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

### **Services and Meters**

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

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

#### **Customer Accounting, Customer Services & Sales**

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

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

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

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

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

#### **General & Intangible Plant, Administrative & General Expenses**

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

#### **Taxes**

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

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

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

### **Rate Base Additions and Deductions**

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

### **Revenue Credits**

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

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

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

	COS Study Results	State of Washington Results	Error check	Generation TOTAL	Transmission TOTAL	Distribution TOTAL	Customer TOTAL	Common TOTAL
<b>Operating Revenues</b>								
General Business Revenues	366,672,612	366,672,611	-	260,646,629	43,466,163	43,078,968	8,359,106	11,621,425
Social Sales	2,162,828	2,162,828	-	2,162,828	-	-	-	-
Other Operating Revenues	11,781,742	11,781,742	-	2,076,391	8,399,241	835,149	475,340	(4,379)
<b>Total Operating Revenues</b>	<b>380,607,081</b>	<b>380,607,081</b>	-	<b>264,876,048</b>	<b>51,865,424</b>	<b>43,914,117</b>	<b>8,834,446</b>	<b>11,017,046</b>
<b>Operating Expenses</b>								
Operation & Maintenance Expenses	184,437,447	184,437,447	-	138,639,060	16,000,060	12,374,940	8,133,724	9,389,664
Depreciation Expense	124,968,852	124,968,852	-	97,237,259	11,543,805	16,128,808	58,680	-
Amortization Expense	7,953,262	7,953,262	-	6,710,679	259,489	844,411	736,704	-
Taxes Other Than Income	24,634,547	24,634,547	-	11,782,338	6,057,424	6,657,881	166,903	-
Income Taxes - Federal	2,033,984	2,033,984	-	3,374,787	1,910	(1,478,845)	(198,215)	334,347
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes Deferred	(19,329,553)	(19,329,553)	-	(16,368,762)	516,053	(3,449,516)	(28,994)	1,266
Investment Tax Credit Adj	-	-	-	5,947	81	(1,013)	60,420	-
Misc Revenues & Expenses	65,435	65,435	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>324,763,696</b>	<b>324,763,696</b>	-	<b>240,651,310</b>	<b>34,378,822</b>	<b>31,076,666</b>	<b>8,931,621</b>	<b>9,726,277</b>
<b>Operating Revenue For Return</b>	<b>55,743,385</b>	<b>55,743,385</b>	-	<b>24,224,738</b>	<b>17,486,603</b>	<b>12,837,450</b>	<b>(97,175)</b>	<b>1,291,769</b>
<b>Rate Base :</b>								
Electric Plant In Service	2,094,412,724	2,094,412,724	-	936,068,943	545,999,121	599,166,792	13,177,869	-
Plant Held For Future Use	34,843	34,843	-	34,843	-	-	-	-
Misc Deferred Debits	680,872	680,872	-	680,872	0	0	0	0
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-
Pensions	-	-	-	-	-	-	-	-
Prepayments	(0)	(0)	-	(0)	(0)	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Materials & Supplies	(0)	(0)	-	(0)	(0)	(0)	-	-
Cash Working Capital	23,499,505	23,499,505	-	-	-	-	-	23,499,505
Weatherization Loans	5,093	5,093	-	-	-	-	-	5,093
Miscellaneous Rate Base	-	-	-	-	-	-	-	-
<b>Total Rate Base Additions</b>	<b>2,118,992,637</b>	<b>2,118,992,637</b>	-	<b>936,784,458</b>	<b>545,999,121</b>	<b>599,166,792</b>	<b>13,177,869</b>	<b>23,464,598</b>
<b>Rate Base Deductions :</b>								
Accum Provision For Depreciation	(759,204,375)	(759,204,375)	-	(308,335,040)	(159,349,391)	(291,167,768)	(32,176)	-
Accum Provision For Amortization	(61,873,797)	(61,873,797)	-	(34,492,103)	(9,414,018)	(7,393,316)	(10,574,360)	-
Accum Deferred Income Taxes	(220,872,697)	(220,872,697)	-	(97,590,450)	(65,622,388)	(64,126,602)	(1,213,330)	79,071
Unamortized ITC	(19,597)	(19,597)	-	(9,996)	(3,968)	(6,015)	-	-
Customer Advance For Construction	(2,479,813)	(2,479,813)	-	-	-	(2,479,813)	-	-
Customer Service Deposits	(2,829,198)	(2,829,198)	-	-	-	-	(2,829,198)	-
Misc Rate Base Deductions	(55,339,244)	(55,339,244)	-	(55,339,244)	-	-	-	-
<b>Total Rate Base Deductions</b>	<b>(1,102,618,629)</b>	<b>(1,102,618,629)</b>	-	<b>(495,266,432)</b>	<b>(227,289,781)</b>	<b>(365,192,514)</b>	<b>(14,848,971)</b>	<b>79,071</b>
<b>Total Rate Base</b>	<b>1,016,374,008</b>	<b>1,016,374,008</b>	-	<b>441,518,026</b>	<b>318,709,339</b>	<b>233,974,278</b>	<b>(1,771,102)</b>	<b>23,464,668</b>
<b>Return On Rate Base</b>	<b>5.487%</b>	<b>5.487%</b>	-	<b>5.487%</b>	<b>5.487%</b>	<b>5.487%</b>	<b>5.487%</b>	<b>5.487%</b>
<b>Return On Equity</b>	<b>5.998%</b>	<b>5.998%</b>	-	<b>5.998%</b>	<b>5.998%</b>	<b>5.998%</b>	<b>5.998%</b>	<b>5.998%</b>
<b>Total Rate Base</b>								
<b>Return On RateBase (\$\$)</b>	<b>55,743,385</b>	<b>55,743,385</b>	-	<b>24,224,738</b>	<b>17,486,603</b>	<b>12,837,450</b>	<b>(97,175)</b>	<b>1,291,769</b>
Operating & Maintenance Expense	184,437,447	184,437,447	-	138,639,060	16,000,060	12,374,940	8,133,724	9,389,664
Bad Debt to Produce ROR	-	-	-	-	-	-	-	-
Depreciation Expense	124,968,852	124,968,852	-	97,237,259	11,543,805	16,128,808	58,680	-
Amortization Expense	7,953,262	7,953,262	-	6,710,679	259,489	844,411	736,704	-
Taxes Other Than Income	24,634,547	24,634,547	-	11,782,338	6,057,424	6,657,881	166,903	-
Federal Income Taxes	2,033,984	2,033,984	-	3,374,787	1,910	(1,478,845)	(198,215)	334,347
FIT Adj to Produce Target ROR	-	-	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-	-	-
SIT Adj to Produce Target ROR	-	-	-	-	-	-	-	-
Deferred Income Taxes	(19,329,553)	(19,329,553)	-	(16,368,762)	516,053	(3,449,516)	(28,994)	1,266
Investment Tax Credit	65,435	65,435	-	5,947	81	(1,013)	60,420	-
Misc Revenue & Expenses	(32,213,281)	(32,213,281)	-	(16,446,639)	(10,791,536)	(3,888,494)	(882,829)	(603,783)
Revenue Credits	-	-	-	-	-	-	-	-
<b>Total Revenue Requirements</b>	<b>348,293,800</b>	<b>348,293,800</b>	-	<b>248,429,409</b>	<b>41,073,888</b>	<b>40,325,822</b>	<b>7,951,617</b>	<b>10,513,263</b>
<b>Operating Revenues</b>	<b>348,293,800</b>	<b>348,293,800</b>	-	<b>248,429,409</b>	<b>41,073,888</b>	<b>40,325,822</b>	<b>7,951,617</b>	<b>10,513,263</b>

Generation		Transmission		Distribution				
DEMAND	ENERGY	DEMAND	ENERGY	SUBS	P & C	XFMR	METER	SERVICE
156,168,617	108,767,430	51,865,424	-	9,460,146	18,327,966	8,705,983	1,307,235	6,112,787
16,478,048	123,061,012	16,000,059	1	1,819,572	9,704,448	329,544	366,627	154,849
57,777,817	39,489,442	11,543,805	-	2,082,700	8,191,956	3,415,147	569,142	1,869,864
3,630,930	2,479,749	259,489	-	126,170	396,503	190,372	22,307	110,059
6,953,172	4,769,167	6,697,424	-	994,869	3,118,401	1,501,015	176,880	857,776
2,065,279	1,369,508	1,910	-	(320,471)	(615,747)	(292,402)	(44,118)	(206,107)
-	-	-	-	-	-	-	-	-
(8,728,224)	(6,642,538)	516,653	-	(515,601)	(1,614,594)	(778,281)	(91,093)	(449,956)
-	-	-	-	-	-	-	-	-
3,534	2,413	81	-	(151)	(474)	(238)	(27)	(132)
76,152,556	164,498,754	34,378,821	1	4,187,027	19,179,503	4,365,167	998,616	2,346,353
79,996,061	(55,731,323)	17,486,604	(1)	5,273,118	(851,537)	4,340,816	308,619	3,766,434
556,206,750	379,862,193	545,999,121	-	90,762,208	284,478,527	132,092,323	15,477,747	76,365,987
20,763	14,100	-	-	-	-	-	-	-
404,392	276,100	0	-	0	0	0	0	0
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(0)	(0)	(0)	-	-	-	-	-	-
(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
556,631,905	380,152,553	545,999,121	-	90,762,208	284,478,527	132,092,323	15,477,747	76,365,987
(183,210,887)	(125,124,143)	(159,349,291)	-	(28,980,240)	(152,464,602)	(69,109,091)	(6,544,609)	(34,089,237)
(20,495,008)	(13,987,095)	(9,414,018)	-	(1,104,698)	(3,462,862)	(1,666,819)	(195,207)	(963,631)
(37,690,664)	(26,399,866)	(58,622,286)	-	(8,952,821)	(29,966,523)	(14,493,917)	(1,652,018)	(8,380,622)
(5,702)	(3,894)	(3,886)	-	(899)	(2,817)	(1,356)	(159)	(784)
-	-	-	-	(370,829)	(1,161,489)	(589,072)	(65,509)	(323,214)
-	-	-	-	-	-	-	-	-
(32,882,288)	(22,456,985)	-	-	-	-	-	-	-
(294,284,449)	(200,951,984)	(227,289,791)	-	(40,045,185)	(187,058,593)	(85,830,245)	(8,497,602)	(43,756,888)
262,347,456	179,170,569	318,709,339	-	60,703,023	97,419,933	46,262,078	6,980,144	32,609,099
262,347,456	179,170,569	318,709,339	-	60,703,023	97,419,933	46,262,078	6,980,144	32,609,099
14,394,199	9,830,539	17,486,603	-	2,781,919	5,345,133	2,638,258	382,979	1,789,161
16,478,048	123,061,012	16,000,059	1	1,819,572	9,704,448	329,544	366,627	154,849
57,777,817	39,489,442	11,543,805	-	2,082,700	8,191,956	3,415,147	569,142	1,869,864
3,630,930	2,479,749	259,489	-	126,170	396,503	190,372	22,307	110,059
6,953,172	4,769,167	6,697,424	-	994,869	3,118,401	1,501,015	176,880	857,776
2,065,279	1,369,508	1,910	-	(320,471)	(615,747)	(292,402)	(44,118)	(206,107)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(8,728,224)	(6,642,538)	516,653	-	(515,601)	(1,614,594)	(778,281)	(91,093)	(449,956)
-	-	-	-	-	-	-	-	-
3,534	2,413	81	-	(151)	(474)	(238)	(27)	(132)
(8,493,300)	(7,953,339)	(10,791,536)	-	(721,448)	(1,537,676)	(732,683)	(104,202)	(492,587)
82,053,456	166,375,954	41,073,888	1	6,247,501	22,987,060	6,170,742	1,277,393	3,642,927



D / E Total	Demand	Generation Energy	D / E Total	Transmission Demand	Transmission Energy	DIS FACTOR Option2	DIS SUBS	DIS P & C	DIS XFMR	DIS METER	DIS SERVICE
99%	154,874,838	105,771,991	100%	43,466,183	-	DRB	9,335,359	17,936,801	8,517,699	1,285,173	6,003,935
99%	154,874,838	105,771,991	100%	43,466,183	-	DRB	9,335,359	17,936,801	8,517,699	1,285,173	6,003,935
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	7,259,520	4,967,900	100%	2,392,295	-	DRB	439,942	843,375	400,496	60,428	282,300
99%	-	-	100%	-	-	DRB	157,718	303,036	143,804	21,713	101,434
0%	-	-	100%	-	-	DRB	-	-	-	-	-
0%	-	(14,483,619)	100%	-	-	DRB	-	-	-	-	-
0%	-	-	100%	-	-	DRB	-	-	-	-	-
0%	-	-	100%	-	-	DRB	-	-	-	-	-
0%	-	16,646,447	100%	-	-	DRB	-	-	-	-	-
0%	-	2,152,828	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	-	-	100%	-	-	DRB	-	-	-	-	-
99%	7,259,520	4,967,900	100%	2,392,295	-	DRB	439,942	843,375	400,496	60,428	282,300
99%	-	-	100%	-	-	DRB	157,718	303,036	143,804	21,713	101,434
99%	162,134,358	112,882,719	100%	45,656,479	-	DRB	9,932,018	19,083,213	9,062,099	1,367,313	6,367,670
99%	-	-	100%	-	-	CUST	-	-	-	-	-
99%	-	-	100%	-	-	CUST	-	-	-	-	-
99%	-	-	100%	-	-	CUST	-	-	-	-	-
99%	657	449	100%	581	-	PLNT	95	299	144	17	83
99%	657	449	100%	581	-	PLNT	95	299	144	17	83
99%	1,695	1,157	100%	-	-	PLNT	-	-	-	-	-
99%	1,695	1,157	100%	-	-	PLNT	-	-	-	-	-
99%	-	-	100%	-	-	PLNT	108,910	341,396	164,328	19,255	95,002
99%	59,053	40,330	100%	-	-	PLNT	-	-	-	-	-
99%	64,868	44,302	100%	-	-	PLNT	-	-	-	-	-
99%	1,311	895	100%	-	-	PLNT	-	-	-	-	-
99%	31,591	21,548	100%	28,254	-	PLNT	4,640	14,545	7,501	820	4,048
99%	157,222	107,375	100%	28,254	-	PLNT	113,550	355,941	171,329	20,075	99,050
99%	-	-	100%	-	-	PLNT	-	-	-	-	-
99%	-	-	100%	-	-	CUST	-	-	-	-	-
99%	276,515,900	188,847	100%	3,194,025	-	CUST	-	-	-	-	-
99%	53,003	36,198	100%	412,842	-	PLNT	-	-	-	-	-
99%	78,479	53,598	100%	67,565	-	PLNT	11,141	34,925	16,811	1,970	9,719
99%	328,375	222,986	100%	2,542,153	-	PLNT	-	-	-	-	-
99%	339,833	232,089	100%	-	-	PLNT	-	-	-	-	-
99%	1,074,285	733,638	100%	8,370,406	-	PLNT	11,141	34,925	16,811	1,970	9,719
99%	1,233,779	842,611	100%	8,399,241	-	PLNT	124,787	391,165	188,284	22,062	108,862
99%	163,368,138	113,725,330	100%	54,257,720	-	PLNT	10,056,805	19,474,378	9,250,383	1,389,375	6,496,821
99%	-	-	100%	-	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
100%	-	-	100%	-	-	PLNT	-	-	-	-	-
99%	-	-	100%	-	-	PLNT	-	-	-	-	-
99%	(8)	(5)	100%	-	-	PLNT	-	-	-	-	-
99%	(8)	(5)	100%	-	-	PLNT	-	-	-	-	-
99%	-	-	100%	-	-	PLNT	-	-	-	-	-
99%	-	-	100%	-	-	PLNT	-	-	-	-	-
99%	-	-	100%	-	-	PLNT	-	-	-	-	-
99%	-	-	100%	-	-	PLNT	-	-	-	-	-
99%	-	-	100%	-	-	PLNT	-	-	-	-	-
99%	-	-	100%	-	-	PLNT	-	-	-	-	-
99%	116	79	100%	81	-	PLNT	18	57	28	3	16
99%	3,426	2,339	100%	-	-	PLNT	-	-	-	-	-
99%	3,541	2,419	100%	81	-	PLNT	(151)	(474)	(228)	(27)	(132)
99%	3,534	2,413	100%	81	-	PLNT	(151)	(474)	(228)	(27)	(132)
99%	-	-	100%	-	-	CUST	-	-	-	-	-
99%	-	-	100%	-	-	CUST	-	-	-	-	-
99%	-	-	100%	-	-	CUST	-	-	-	-	-
99%	3,534	2,413	100%	81	-	PLNT	(151)	(474)	(228)	(27)	(132)

224										
225										
226										
227	500	Operation Supervision & Engineering	SG	P		38,326	38,326	-	-	-
228			JBG	P		3,052,067	3,052,067	-	-	-
229			CAGW	P		5,168	5,168	-	-	-
230						3,095,551	3,095,551	-	-	-
231										
232										
233	501	Fuel Related	SE	P		(13,378)	(13,378)	-	-	-
234			CAGW	P		218,323	218,323	-	-	-
235			JBE	P		661,745	661,745	-	-	-
236			JBG	P		8,498,026	8,498,026	-	-	-
237						9,364,716	9,364,716	-	-	-
238										
239	501NPC	Fuel Related - NPC	S	P		(4,737,061)	(4,737,061)	-	-	-
240			CAEW	P		54,296,795	54,296,795	-	-	-
241		Total Fuel Related				58,924,452	58,924,452	-	-	-
242										
243										
244										
245	502	Steam Excesses	CAGW	P		189,837	189,837	-	-	-
246			JBG	P		4,481,818	4,481,818	-	-	-
247						4,641,954	4,641,954	-	-	-
248										
249										
250	503	Steam From Other Sources	SE	P		339,903	339,903	-	-	-
251										
252	503NPC	Steam From Other Sources-NPC	SE	P		-	-	-	-	-
253			CAEW	P		-	-	-	-	-
254			CAEE	P		-	-	-	-	-
255						-	-	-	-	-
256		Total Steam From Other Sources				339,903	339,903	-	-	-
257										
258										
259	505	Electric Excesses	CAGW	P		6,836	6,836	-	-	-
260			JBG	P		-	-	-	-	-
261						6,836	6,836	-	-	-
262										
263										
264	506	Misc. Steam Expense	CAGW	P		308,275	308,275	-	-	-
265			JBG	P		(4,831,721)	(4,831,721)	-	-	-
266						(4,623,446)	(4,623,446)	-	-	-
267										
268										
269										
270	507	Rents	CAGW	P		3,430	3,430	-	-	-
271			JBG	P		70,969	70,969	-	-	-
272						74,399	74,399	-	-	-
273										
274										
275	510	Maint Supervision & Engineering	CAGW	P		39,073	39,073	-	-	-
276			JBG	P		172,308	172,308	-	-	-
277						211,381	211,381	-	-	-
278										
279										
280	511	Maintenance of Structures	CAGW	P		51,787	51,787	-	-	-
281			JBG	P		2,338,959	2,338,959	-	-	-
282						2,387,046	2,387,046	-	-	-
283										
284										
285	512	Maintenance of Boiler Plant	SG	P		263,779	263,779	-	-	-
286			CAGW	P		392,295	392,295	-	-	-
287			JBG	P		5,829,432	5,829,432	-	-	-
288						6,185,507	6,185,507	-	-	-
289										
290										
291	513	Maintenance of Electric Plant	CAGW	P		8,883	8,883	-	-	-
292			JBG	P		1,718,173	1,718,173	-	-	-
293						1,726,256	1,726,256	-	-	-
294										
295										
296	514	Maintenance of Misc. Steam Plant	CAGW	P		63,790	63,790	-	-	-
297			JBG	P		492,044	492,044	-	-	-
298						515,833	515,833	-	-	-
299										
300		Total Steam Power Generation				73,484,774	73,484,774	-	-	-
301										
302										
303										
304	517	Operation Suver & Engineering	SG	P		-	-	-	-	-
305										
306										
307										
308	518	Nuclear Fuel Expense	SE	P		-	-	-	-	-
309										
310										
311										
312										
313	519	Coolants and Water	SG	P		-	-	-	-	-
314										
315										
316										
317	520	Steam Expenses	SG	P		-	-	-	-	-
318										
319										
320										
321										
322										
323										
324	524	Misc. Nuclear Excesses	SG	P		-	-	-	-	-
325										
326										
327										
328										
329	528	Maintenance Suver & Engineering	SG	P		-	-	-	-	-
330										
331										
332										
333	529	Maintenance of Structures	SG	P		-	-	-	-	-
334										
335										
336										
337	530	Maintenance of Reactor Plant	SG	P		-	-	-	-	-
338										
339										
340										
341	531	Maintenance of Electric Plant	SG	P		-	-	-	-	-
342										
343										
344										
345	532	Maintenance of Misc Nuclear	SG	P		-	-	-	-	-
346										
347										
348		Total Nuclear Power Generation				-	-	-	-	-





89%	9,894	6,767	-	-	-	-	-	-
89%	1,101,589	782,332	-	-	-	-	-	-
	1,111,483	789,099	-	-	-	-	-	-
89%	5,032	3,436	-	-	-	-	-	-
	5,032	3,436	-	-	-	-	-	-
89%	514,037	351,063	-	-	-	-	-	-
	514,037	351,063	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	1,542,081	1,053,167	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
	1,542,081	1,053,167	-	-	-	-	-	-
89%	159,175	108,709	-	-	-	-	-	-
	159,175	108,709	-	-	-	-	-	-
89%	60	41	-	-	-	-	-	-
	60	41	-	-	-	-	-	-
89%	62,494	42,680	-	-	-	-	-	-
	62,494	42,680	-	-	-	-	-	-
89%	120,311	82,167	-	-	-	-	-	-
	120,311	82,167	-	-	-	-	-	-
89%	217,363	148,448	-	-	-	-	-	-
	217,363	148,448	-	-	-	-	-	-
89%	2,014,630	1,376,826	-	-	-	-	-	-
89%	(3,722,143)	(2,542,043)	-	-	-	-	-	-
	(1,707,613)	(1,166,217)	-	-	-	-	-	-
	2,024,424	1,382,684	-	-	-	-	-	-
89%	15,341	10,477	-	-	-	-	-	-
	15,341	10,477	-	-	-	-	-	-
0%	-	-	-	-	-	-	-	-
0%	-	-	-	-	-	-	-	-
0%	-	13,423,408	-	-	-	-	-	-
0%	-	4,169,466	-	-	-	-	-	-
0%	-	17,692,876	-	-	-	-	-	-
89%	4,114	2,809	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	1,208,334	819,804	-	-	-	-	-	-
	1,204,497	822,613	-	-	-	-	-	-
89%	1,721,087	1,176,419	-	-	-	-	-	-
89%	(655,046)	(385,899)	-	-	-	-	-	-
	1,156,041	790,520	-	-	-	-	-	-
89%	238,790	163,262	-	-	-	-	-	-
89%	1,833	1,262	-	-	-	-	-	-
	240,624	164,524	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	3,324	2,270	-	-	-	-	-	-
	3,324	2,270	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	643,163	439,242	-	-	-	-	-	-
	643,163	439,242	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	29,839	20,378	-	-	-	-	-	-
	29,839	20,378	-	-	-	-	-	-
	3,292,819	19,841,710	-	-	-	-	-	-
0%	-	1,401,130	-	-	-	-	-	-
0%	-	-	-	-	-	-	-	-
0%	-	-	-	-	-	-	-	-
0%	-	35,111,422	-	-	-	-	-	-
0%	-	232,283	-	-	-	-	-	-
0%	-	(1,111,808)	-	-	-	-	-	-
0%	-	35,633,027	-	-	-	-	-	-
89%	42,234	28,844	-	-	-	-	-	-
	42,234	28,844	-	-	-	-	-	-
89%	4,013	2,741	-	-	-	-	-	-
89%	1,281,082	874,917	-	-	-	-	-	-
89%	241,551	164,968	-	-	-	-	-	-
89%	3,143	2,147	-	-	-	-	-	-
89%	133,698	91,309	-	-	-	-	-	-
89%	1,233	842	-	-	-	-	-	-
	1,664,721	1,136,923	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-
89%	1,706,955	36,798,794	-	-	-	-	-	-
100%	15,473,889	123,058,171	100%	-	-	-	-	-

486												
487												
488												
489	560	Operation Supervision & Engineering	SG	T	827,900	-	827,900	-	-	-	-	-
490			CAGW	T	(120,355)	-	(120,355)	-	-	-	-	-
491			JBG	T	(6,574)	-	(6,574)	-	-	-	-	-
492					702,971	-	702,971	-	-	-	-	-
493												
494	561	Load Dispatching	SG	T	1,374,987	-	1,374,987	-	-	-	-	-
495			CAGW	T	39,327	-	39,327	-	-	-	-	-
496					1,474,314	-	1,474,314	-	-	-	-	-
497												
498												
499	562	Station Expense	SG	T	1,238	-	1,238	-	-	-	-	-
500			JBG	T	15,041	-	15,041	-	-	-	-	-
501			CAGW	T	135,009	-	135,009	-	-	-	-	-
502					151,288	-	151,288	-	-	-	-	-
503												
504												
505	563	Overhead Line Expense	SG	T	-	-	-	-	-	-	-	-
506			CAGW	T	29,173	-	29,173	-	-	-	-	-
507					29,173	-	29,173	-	-	-	-	-
508												
509												
510	564	Underground Line Expense	SG	T	-	-	-	-	-	-	-	-
511												
512												
513	565	Transmission of Electricity by Others	SG	T	-	-	-	-	-	-	-	-
514												
515												
516												
517												
518	565NPC	Transmission of Electricity by Others-NPC	CAGW	T	26,272,270	-	26,272,270	-	-	-	-	-
519			S	T	(15,673,899)	-	(15,673,899)	-	-	-	-	-
520			CAEW	T	-	-	-	-	-	-	-	-
521					10,996,372	-	10,996,372	-	-	-	-	-
522												
523	566	Misc. Transmission Expense	CAGW	T	17,659	-	17,659	-	-	-	-	-
524			SG	T	184,401	-	184,401	-	-	-	-	-
525					202,060	-	202,060	-	-	-	-	-
526												
527												
528	567	Rents - Transmission	CAGW	T	201,376	-	201,376	-	-	-	-	-
529			SG	T	1,352	-	1,352	-	-	-	-	-
530					202,758	-	202,758	-	-	-	-	-
531												
532												
533												
534	568	Maint Supervision & Engineering	CAGW	T	48,607	-	48,607	-	-	-	-	-
535			SG	T	45,144	-	45,144	-	-	-	-	-
536					93,751	-	93,751	-	-	-	-	-
537												
538												
539	569	Maintenance of Structures	CAGW	T	79,893	-	79,893	-	-	-	-	-
540			SG	T	413,969	-	413,969	-	-	-	-	-
541					493,862	-	493,862	-	-	-	-	-
542												
543												
544	570	Maintenance of Station Equipment	JBG	T	24,819	-	24,819	-	-	-	-	-
545			CAGW	T	566,421	-	566,421	-	-	-	-	-
546			SG	T	25,909	-	25,909	-	-	-	-	-
547					617,149	-	617,149	-	-	-	-	-
548												
549												
550	571	Maintenance of Overhead Lines	SG	T	751,288	-	751,288	-	-	-	-	-
551			CAGW	T	695,405	-	695,405	-	-	-	-	-
552			JBG	T	(20,499)	-	(20,499)	-	-	-	-	-
553					1,426,292	-	1,426,292	-	-	-	-	-
554												
555												
556	572	Maintenance of Underground Lines	CAGW	T	2,433	-	2,433	-	-	-	-	-
557					2,433	-	2,433	-	-	-	-	-
558												
559												
560	573	Maint of Misc. Transmission Plant	SG	T	7,647	-	7,647	-	-	-	-	-
561					7,647	-	7,647	-	-	-	-	-
562												
563												
		TOTAL TRANSMISSION EXPENSE			16,000,060	-	16,000,060	-	-	-	-	-

	100%	827,899	1						
	100%	(120,255)	-						
	100%	(4,374)	-						
-	-	702,971	1						
	100%	1,374,987	-						
	100%	99,327	-						
-	-	1,474,314	-						
	100%	1,238	-						
	100%	18,041	-						
-	-	138,009	-						
	100%	151,288	-						
	100%	-	-						
-	-	28,173	-						
	100%	28,173	-						
	100%	-	-						
-	-	-	-						
-	-	-	-						
	100%	28,272,270	-						
	100%	(15,876,999)	-						
-	-	10,596,372	-						
	100%	17,639,84	-						
-	-	184,401	-						
-	-	202,060	-						
	100%	201,376	-						
-	-	1,382	-						
-	-	202,758	-						
-	-	48,607	-						
-	-	45,144	-						
-	-	93,751	-						
	100%	79,893	-						
-	-	413,969	-						
-	-	493,862	-						
	100%	24,919	-						
	100%	596,421	-						
-	-	28,509	-						
-	-	617,149	-						
	100%	791,586	-						
	100%	696,405	-						
-	-	(20,409)	-						
-	-	1,426,282	-						
-	-	2,433	-						
-	-	2,433	-						
	100%	7,647	-						
-	-	7,647	-						
-	-	16,000,059	1						



	PLNT	33,405	104,714	50,403	5,906	29,139
	PLNT	88,802	279,364	133,888	15,700	77,462
		122,207	383,078	184,291	21,606	106,601
	SUBS	-	-	-	-	-
	SUBS	764,173	-	-	-	-
		764,173	-	-	-	-
	SUBS	297,259	-	-	-	-
	SUBS	236	-	-	-	-
		297,495	-	-	-	-
	PC	-	231,837	-	-	-
	PC	-	10	-	-	-
		-	231,847	-	-	-
	PC	-	-	-	-	-
	PC	-	-	-	-	-
		-	-	-	-	-
	PC	-	-	-	-	-
	METR	-	-	-	13,699	-
		-	-	-	13,699	-
	METR	-	-	-	306,484	-
	METR	-	-	-	306,484	-
	PC	-	1,297,988	-	-	-
	PC	-	1,297,988	-	-	-
		-	1,297,988	-	-	-
	PLNT2	(3,888)	(12,188)	-	-	-
	PLNT2	13,614	42,363	-	-	-
	PLNT2	9,626	30,175	-	-	-
	PLNT2	35,156	110,203	-	-	-
	PLNT2	292	834	-	-	-
		35,358	110,836	-	-	-
	PLNT	31,367	99,294	47,313	5,544	27,353
	PLNT	23,954	75,988	36,143	4,235	20,955
		55,311	173,382	83,456	9,779	48,248
	PLNT2	29,169	91,433	-	-	-
	PLNT2	2,817	8,331	-	-	-
		31,986	100,264	-	-	-
	SUBS	280,276	-	-	-	-
	SUBS	119,375	-	-	-	-
		399,651	-	-	-	-
	PC	-	5,604,443	-	-	-
	PC	-	167,128	-	-	-
		-	5,771,572	-	-	-
	PC	-	1,200,999	-	-	-
	PC	-	1,587	-	-	-
		-	1,202,586	-	-	-
	XFMR	-	-	61,697	-	-
	XFMR	-	-	61,697	-	-
		-	-	61,697	-	-
	PC	-	140,545	-	-	-
	PC	-	-	-	-	-
		-	140,545	-	-	-
	METR	-	-	-	32,650	-
	METR	-	-	-	(17,091)	-
		-	-	-	14,959	-
	PLNT2	30,842	90,300	-	-	-
	PLNT2	52,522	165,694	-	-	-
		83,764	262,674	-	-	-
		1,819,572	9,704,448	329,544	366,527	154,849
	CUST	-	-	-	-	-
	CUST	-	-	-	-	-
		-	-	-	-	-
	CUST	-	-	-	-	-
	CUST	-	-	-	-	-
		-	-	-	-	-
	CUST	-	-	-	-	-
	CUST	-	-	-	-	-
		-	-	-	-	-
	CUST	-	-	-	-	-
	CUST	-	-	-	-	-
		-	-	-	-	-
	CUST	-	-	-	-	-
	CUST	-	-	-	-	-
		-	-	-	-	-

890									
891	907	Supervision	S	CUST	-	-	-	-	-
892			CN	CUST	11	-	-	11	-
893					-	-	-	-	-
894					11	-	-	11	-
895					-	-	-	-	-
896	908	Customer Assistance	S	CSDSM	373,876	4,558	-	369,319	-
897			CN	CSDSM	200,316	2,442	-	197,874	-
898					574,193	7,000	-	567,193	-
899					-	-	-	-	-
900					-	-	-	-	-
901	909	Informational & Instructional Adv	S	CUST	290,259	-	-	290,259	-
902			CN	CUST	166,103	-	-	166,103	-
903			CAGW	CUST	6,099	-	-	6,099	-
904					462,371	-	-	462,371	-
905					-	-	-	-	-
906	910	Misc. Customer Service	S	CUST	-	-	-	-	-
907			CN	CUST	1,139	-	-	1,139	-
908					-	-	-	-	-
909					1,139	-	-	1,139	-
910					-	-	-	-	-
911					-	-	-	-	-
912	TOTAL CUSTOMER SERVICE EXPENSE				1,037,714	7,000	-	1,030,714	-
913					-	-	-	-	-
914	911	Supervision	S	CUST	-	-	-	-	-
915			CN	CUST	-	-	-	-	-
916					-	-	-	-	-
917					-	-	-	-	-
918					-	-	-	-	-
919	912	Demonstration & Selling Expense	S	CUST	-	-	-	-	-
920			CN	CUST	-	-	-	-	-
921					-	-	-	-	-
922					-	-	-	-	-
923	913	Advertising Expense	S	CUST	-	-	-	-	-
924			CN	CUST	-	-	-	-	-
925					-	-	-	-	-
926	916	Misc. Sales Expense	S	CUST	-	-	-	-	-
927			CN	CUST	-	-	-	-	-
928					-	-	-	-	-
929					-	-	-	-	-
930	TOTAL SALES EXPENSE				-	-	-	-	-
931					-	-	-	-	-
932					-	-	-	-	-
933	920	Administrative & General Salaries	S	COMMON	199	-	-	-	199
934			CN	COMMON	-	-	-	-	-
935			SO	COMMON	5,120,216	-	-	-	5,120,216.09
936					5,120,415	-	-	-	5,120,415
937					-	-	-	-	-
938	921	Office Supplies & expenses	S	COMMON	10,038	-	-	-	10,038
939			CN	COMMON	6,193	-	-	-	6,193
940			SO	COMMON	711,842	-	-	-	711,842
941					728,173	-	-	-	728,173
942					-	-	-	-	-
943	922	A&G Expenses Transferred	SO	COMMON	(2,212,940)	-	-	-	(2,212,940)
944					(2,212,940)	-	-	-	(2,212,940)
945					-	-	-	-	-
946	923	Outside Services	S	COMMON	11,618	-	-	-	11,618
947			CAGW	COMMON	64,395	-	-	-	64,395
948			SO	COMMON	1,379,817	-	-	-	1,379,817
949			JBG	COMMON	2,614	-	-	-	2,614
950			SG	COMMON	10,014	-	-	-	10,014
951					1,468,458	-	-	-	1,468,458
952					-	-	-	-	-
953	924	Property Insurance	SO	COMMON	188,629	-	-	-	188,629
954					188,629	-	-	-	188,629
955					-	-	-	-	-
956	925	Injuries & Damages	SO	COMMON	1,291,373	-	-	-	1,291,373
957			S	COMMON	388	-	-	-	388
958					1,291,760	-	-	-	1,291,760
959					-	-	-	-	-
960	926	Employee Pensions & Benefits	S	COMMON	73,059	-	-	-	73,059
961			CN	COMMON	-	-	-	-	-
962			SO	COMMON	7,805,600	-	-	-	7,805,600
963					8,055,659	-	-	-	8,055,659
964					-	-	-	-	-
965	927	Franchise Requirements	S	COMMON	-	-	-	-	-
966			SO	COMMON	-	-	-	-	-
967					-	-	-	-	-
968					-	-	-	-	-
969					-	-	-	-	-
970	928	Regulatory Commission Expense	S	COMMON	663,204	-	-	-	663,204
971			SO	COMMON	89,287	-	-	-	89,287
972			CAGW	COMMON	563,709	-	-	-	563,709
973			SG	COMMON	188,798	-	-	-	188,798
974					1,504,999	-	-	-	1,504,999
975					-	-	-	-	-
976	929	Duplicate Charges	S	COMMON	-	-	-	-	-
977			CAGW	COMMON	-	-	-	-	-
978			CN	COMMON	-	-	-	-	-
979			SG	COMMON	-	-	-	-	-
980			SNPD	COMMON	-	-	-	-	-
981			SO	COMMON	(8,722,011)	-	-	-	(8,722,011)
982					(8,722,011)	-	-	-	(8,722,011)
983					-	-	-	-	-
984	930	Misc General Expenses	S	COMMON	46,295	-	-	-	46,295
985			SO	COMMON	118,789	-	-	-	118,789
986			CAGW	COMMON	-	-	-	-	-
987			CN	COMMON	-	-	-	-	-
988					165,084	-	-	-	165,084
989					-	-	-	-	-
990	931	Rents	S	COMMON	41,302	-	-	-	41,302
991			SO	COMMON	143,300	-	-	-	143,300
992					184,602	-	-	-	184,602
993					-	-	-	-	-
994	935	Maintenance of General Plant	S	COMMON	46,373	-	-	-	46,373
995			CN	COMMON	4,103	-	-	-	4,103
996			SO	COMMON	1,613,843	-	-	-	1,613,843
997					1,613,843	-	-	-	1,613,843
998		Total Administrative & Gen Expense			9,389,664	-	-	-	9,389,664
999					-	-	-	-	-
1000	TOTAL O&M EXPENSE				164,437,447	138,839,060	16,000,060	12,374,940	8,133,724







964											
965	408	Taxes Other Than Income	S	GP	12,322,410	5,823,237	3,056,017	3,358,952	84,204	-	
966			GPS	GP	12,114,911	5,725,179	3,004,566	3,302,390	82,786	-	
967			SO	GP	(12,597)	(6,500)	-	-	-	-	
968			SE	GP	29,510	29,510	(2,149)	(3,461)	(87)	-	
969			P	GP	180,413	180,413	-	-	-	-	
970			OPRVID	COMMON	-	-	-	-	-	-	
971			EXCTAX	GP	-	-	-	-	-	-	
972			DGP	GP	-	-	-	-	-	-	
973					-	-	-	-	-	-	
974					-	-	-	-	-	-	
975					-	-	-	-	-	-	
976	41140	Deferred Investment Tax Credit - Fed	CAGE	PTD	-	-	-	-	-	-	
977					-	-	-	-	-	-	
978					-	-	-	-	-	-	
979					-	-	-	-	-	-	
980					-	-	-	-	-	-	
981	41141	Deferred Investment Tax Credit - Idaho	CAGE	PTD	-	-	-	-	-	-	
982					-	-	-	-	-	-	
983					-	-	-	-	-	-	
984					-	-	-	-	-	-	
985					-	-	-	-	-	-	
986					-	-	-	-	-	-	
987		TOTAL DEFERRED ITC			-	-	-	-	-	-	
988	427	Interest on Lono-Term Debt	S	GP	1,670,955	759,608.81	414,380	455,456	11,410	-	
989			SNP	GP	21,983,354	10,388,738	5,451,977	5,992,418	150,221	-	
990					23,654,209	11,178,339	5,866,357	6,447,874	161,639	-	
991											
992											
993	428	Amortization of Debt Disc & Exo	SNP	GP	271,598	139,350	67,358	74,635	1,856	-	
994					271,598	139,350	67,358	74,635	1,856	-	
995					-	-	-	-	-	-	
996					-	-	-	-	-	-	
997	429	Amortization of Premium on Debt	SNP	GP	(67.1)	(317)	(167)	(183)	(5)	-	
998					(67.1)	(317)	(167)	(183)	(5)	-	
999					-	-	-	-	-	-	
1000					-	-	-	-	-	-	
1001	431	Other Interest Expense	SNP	GP	1,338,968	632,760	332,070	364,988	9,150	-	
1002					1,338,968	632,760	332,070	364,988	9,150	-	
1003					-	-	-	-	-	-	
1004					-	-	-	-	-	-	
1005	432	AFUDC - Borrowed	SNP	GP	(1,556,778)	(732,856)	(384,600)	(422,728)	(10,997)	-	
1006					(1,556,778)	(732,856)	(384,600)	(422,728)	(10,997)	-	
1007					-	-	-	-	-	-	
1008					-	-	-	-	-	-	
1009		Electric Interest Deductions for Tax			59,117	27,937	14,661	16,115	404	-	
1010		Total Electric Interest Deductions for Tax			23,713,326	11,206,276	5,881,018	6,463,989	162,043	-	
1011					-	-	-	-	-	-	
1012					-	-	-	-	-	-	
1013					-	-	-	-	-	-	
1014					-	-	-	-	-	-	
1015	419	Interest & Dividends	SNP	GP	(3,016,520)	(1,425,626)	(748,111)	(822,270)	(20,613)	-	
1016		Total Operating Deductions for Tax			(3,016,520)	(1,425,626)	(748,111)	(822,270)	(20,613)	-	
1017					-	-	-	-	-	-	
1018					-	-	-	-	-	-	
1019	41010	Deferred Income Tax - Federal-DR	S	P	1,731,861	1,731,861	-	-	-	-	
1020		JBG	P	2,167,649	2,167,649	-	-	-	-	-	
1021		DGP	GP	-	-	-	-	-	-	-	
1022		SO	LABOR	30,759	12,419	2,338	8,207	3,993	3,843	-	
1023		SNP	GP	1,118,473	828,860	277,387	304,883	7,643	-	-	
1024		SE	P	-	-	-	-	-	-	-	
1025		SG	PT	7,828,670	5,601,679	2,326,991	-	-	-	-	
1026		GPS	GP	1,121,822	530,143	278,218	305,787	7,668	-	-	
1027		TAXDEPR	TAXDEPR	12,762,028	6,159,947	3,601,729	3,853,053	138,400	-	-	
1028		CAGW	PT	552,160	390,106	162,054	-	-	-	-	
1029		CN	CUST	(12,438)	-	-	-	-	-	-	
1030		JBE	P	(11,061)	(11,061)	-	-	-	-	-	
1031		SNPD	DPW	24,167	-	-	24,167	-	-	-	
1032				28,405,998	17,081,202	6,648,716	4,526,106	145,232	3,843	-	
1033				-	-	-	-	-	-	-	
1034	41011	Deferred Income Tax - State-DR	S	CUST	-	-	-	-	-	-	
1035		SG	PT	-	-	-	-	-	-	-	
1036		SO	LABOR	-	-	-	-	-	-	-	
1037		SE	P	-	-	-	-	-	-	-	
1038		SG	PT	-	-	-	-	-	-	-	
1039		SGPP	GP	-	-	-	-	-	-	-	
1040		TROJP	P	-	-	-	-	-	-	-	
1041		SNP	GP	-	-	-	-	-	-	-	
1042		CAGW	PT	-	-	-	-	-	-	-	
1043		BADDEBT	CUST	-	-	-	-	-	-	-	
1044		DITEXP	DITEXP	-	-	-	-	-	-	-	
1045		P	P	-	-	-	-	-	-	-	
1046		DPW	DPW	-	-	-	-	-	-	-	
1047				-	-	-	-	-	-	-	
1048				-	-	-	-	-	-	-	
1049	41110	Deferred Income Tax - Federal-CR	S	GP	(9,267,578)	(4,379,807)	(2,298,404)	(2,526,239)	(63,329)	-	
1050		SG	PT	40,151	28,367	11,784	-	-	-	-	
1051		GPS	GP	9,739	4,602	2,415	2,695	87	-	-	
1052		SNP	GP	(626,520)	(296,976)	(165,360)	(170,762)	(4,221)	-	-	
1053		CAGW	PT	(1,246,493)	(880,659)	(365,834)	-	-	-	-	
1054		SGPP	GP	-	-	-	-	-	-	-	
1055		SO	LABOR	(20,624)	(8,327)	(1,568)	(5,603)	(2,690)	(2,676)	-	
1056		SNPD	PT	(33,238)	(23,483)	(9,765)	-	-	-	-	
1057		SCHMDEXP	GP	(13,370,394)	(6,318,498)	(3,315,923)	(3,644,621)	(91,365)	-	-	
1058		CIAC	DPW	(1,631,132)	-	-	(1,631,132)	-	-	-	
1059		JBG	P	(20,987,688)	(20,987,688)	-	-	-	-	-	
1060		BADDEBT	CUST	(12,266)	-	-	-	-	-	-	
1061		JBE	P	(988,608)	(988,608)	-	-	-	-	-	
1062				(47,734,651)	(33,449,964)	(6,132,663)	(7,975,622)	(173,826)	(2,576)	-	
1063				-	-	-	-	-	-	-	
1064				-	-	-	-	-	-	-	
1065	41111	Deferred Income Tax - State-CR	S	GP	-	-	-	-	-	-	
1066		SNP	GP	-	-	-	-	-	-	-	
1067		DITEXP	DITEXP	-	-	-	-	-	-	-	
1068		SG	PT	-	-	-	-	-	-	-	
1069		SGCT	P	-	-	-	-	-	-	-	
1070		SG	PT	-	-	-	-	-	-	-	
1071		BADDEBT	CUST	-	-	-	-	-	-	-	
1072		SGPP	GP	-	-	-	-	-	-	-	
1073		SO	LABOR	-	-	-	-	-	-	-	
1074		SE	P	-	-	-	-	-	-	-	
1075		TROJP	P	-	-	-	-	-	-	-	
1076		SG	PT	-	-	-	-	-	-	-	
1077				-	-	-	-	-	-	-	
1078				-	-	-	-	-	-	-	
1079				-	-	-	-	-	-	-	
1080		TOTAL DEFERRED INCOME TAXES			(19,329,553)	(16,368,762)	\$16,053	(3,449,516)	(28,994)	1,266	





89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	2,416	1,660	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	5,921	4,044	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DISom	-	-	-	-	-	-	-	-
89%	101,201	69,115	100%	5,952	-	DISom	1,726	18,217	153	796	-	-	-	-
89%	19,982,231	13,646,893	100%	(5,489,767)	-	PLNT	(1,553,559)	(4,989,899)	(2,344,094)	(274,665)	(1,355,179)	-	-	-
89%	2,389,209	1,631,714	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	991,275	3,107,324	1,695,683	175,255	864,693	-	-	-
89%	729,065	497,916	100%	628,081	-	DISom	67,234	604,222	5,065	-	26,390	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	30,041	20,516	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	6,478,630	4,434,699	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	(7,468)	(7,108)	100%	(8,620)	-	PLNT	(1,949)	(6,108)	(2,940)	(345)	(1,700)	-	-	-
89%	142,737	97,483	100%	45,949	-	DISom	13,095	138,242	1,189	6,038	-	-	-	-
89%	33,678	26,415	100%	33,321	-	DISom	3,036	32,805	269	1,400	-	-	-	-
89%	44,684,205	30,617,141	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	2,044,697	1,396,066	100%	-	-	CUST	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	19,463,314	13,292,498	100%	8,917,890	-	PLNT	1,886,692	5,913,851	2,846,580	333,544	1,646,662	-	-	-
89%	96,062,137	65,619,433	100%	4,132,807	-	PLNT	1,397,451	4,937,903	2,001,886	268,413	1,153,900	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	PLNT	-	-	-	-	-	-	-	-
89%	22,811	15,579	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	1,912	1,306	100%	1,337	-	DISom	167	1,789	15	77	-	-	-	-
89%	165,815	113,244	100%	199,001	-	DISom	12,615	133,174	1,116	5,816	-	-	-	-
89%	0	0	100%	-	-	DISom	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DISom	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	387,828	251,209	100%	324,869	-	PLNT	53,353	167,244	80,502	9,433	46,540	-	-	-
89%	-	-	100%	-	-	CUST	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	CUST	-	-	-	-	-	-	-	-
89%	1,391,880	889,121	100%	1,121,162	-	DISom	102,171	1,078,628	9,042	47,109	-	-	-	-
89%	-	-	100%	-	-	PLNT	14,687	46,038	22,160	2,597	12,811	-	-	-
89%	(26,733)	(18,287)	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	23,985,363	17,785,819	100%	(452,858)	-	DRB	-	-	-	-	-	-	-	-
89%	1,368,780	891,785	100%	1,134,621	-	DRB	268,854	616,672	245,306	37,012	172,911	-	-	-
89%	154,956	105,827	100%	74,148	-	DISom	15,492	163,554	1,371	7,143	-	-	-	-
89%	14,814,247	10,117,411	100%	14,649,156	-	DISom	1,364,816	13,771,314	115,449	601,491	-	-	-	-
89%	354,220	241,915	100%	(6,167)	-	PLNT	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	167,756	114,370	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	44,628,837	30,479,328	100%	16,995,370	-	PLNT	1,771,855	15,878,885	474,961	710,679	232,262	-	-	-
89%	91,453,301	35,140,105	100%	(12,862,963)	-	PLNT	(374,404)	(10,940,982)	1,528,925	(442,266)	921,238	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	-	-	100%	-	-	DRB	-	-	-	-	-	-	-	-
89%	2,065,279	1,369,808	100%	1,910	-	DRB	(320,471)	(615,747)	(292,402)	(44,118)	(206,107)	-	-	-
89%	76,152,656	164,498,754	100%	34,378,821	1	DRB	4,187,027	19,179,003	4,365,167	996,616	2,346,353	-	-	-



99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	229,323	196,616	-	-	-	-	-	-	-
99%	153,053	104,527	-	-	-	-	-	-	-
99%	382,375	281,144	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	8,091,624	5,526,186	-	-	-	-	-	-	-
99%	19,180,665	13,090,290	-	-	-	-	-	-	-
99%	27,200,258	18,976,476	-	-	-	-	-	-	-
99%	7,281,418	4,972,855	-	-	-	-	-	-	-
99%	(71,075)	(48,541)	-	-	-	-	-	-	-
99%	373,382	264,947	-	-	-	-	-	-	-
99%	191,020,822	88,992,314	-	-	-	-	-	-	-
99%	168,604,467	74,171,576	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	4,998,091	3,413,453	-	-	-	-	-	-	-
99%	28,433,524	18,932,913	-	-	-	-	-	-	-
99%	31,431,615	21,466,266	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	1,200,384	819,804	-	-	-	-	-	-	-
99%	7,811,933	5,336,171	-	-	-	-	-	-	-
99%	9,912,317	6,194,976	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	55,737	38,066	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	660,905	481,368	-	-	-	-	-	-	-
99%	716,642	489,432	-	-	-	-	-	-	-
99%	3,243,359	2,215,056	-	-	-	-	-	-	-
99%	79,923	46,837	-	-	-	-	-	-	-
99%	3,314,281	2,263,493	-	-	-	-	-	-	-
99%	180,661,986	123,383,361	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	3,816,424	2,606,432	-	-	-	-	-	-	-
99%	3,816,424	2,606,432	-	-	-	-	-	-	-
99%	33,396,582	22,808,243	-	-	-	-	-	-	-
99%	33,396,582	22,808,243	-	-	-	-	-	-	-
99%	(48,899,373)	(33,395,896)	-	-	-	-	-	-	-
99%	47,856,818	32,683,880	-	-	-	-	-	-	-
99%	-	(712,016)	-	-	-	-	-	-	-
99%	11,727,985	8,009,644	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	11,727,985	8,009,644	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	8,946,689	6,110,140	-	-	-	-	-	-	-
99%	8,946,689	6,110,140	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	294,317	201,004	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	294,317	201,004	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	2,851,609	1,947,511	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	2,851,609	1,947,511	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	-	-	-	-	-	-	-	-	-
99%	89,991,028	40,970,958	-	-	-	-	-	-	-

1343									
1344	340	Land and Land Rights			976,898	976,898	-	-	-
1345			CAGW	P	-	-	-	-	-
1346			DGU	P	-	-	-	-	-
1347					976,898	976,898	-	-	-
1348					-	-	-	-	-
1349	341	Structures and Improvements			12,676,345	12,676,345	-	-	-
1350			CAGW	P	-	-	-	-	-
1351			DGU	P	-	-	-	-	-
1352					12,676,345	12,676,345	-	-	-
1353					-	-	-	-	-
1354	342	Fuel Holders, Producers & Accessories			356,126	356,126	-	-	-
1355			CAGW	P	-	-	-	-	-
1356			DGU	P	-	-	-	-	-
1357					356,126	356,126	-	-	-
1358					-	-	-	-	-
1359	343	Prime Movers			272,622,046	272,622,046	-	-	-
1360			SG	P	-	-	-	-	-
1361			DGU	P	-	-	-	-	-
1362			CAGW	P	51,794,624	51,794,624	-	-	-
1363			CAGW	P	-	-	-	-	-
1364			CAGE	P	-	-	-	-	-
1365					324,316,670	324,316,670	-	-	-
1366					-	-	-	-	-
1367	344	Generators			-	-	-	-	-
1368			S	P	-	-	-	-	-
1369			CAGW	P	29,021,302	29,021,302	-	-	-
1370			DGU	P	-	-	-	-	-
1371			CAGE	P	-	-	-	-	-
1372					29,021,302	29,021,302	-	-	-
1373					-	-	-	-	-
1374	345	Accessory Electric Plant			19,135,022	19,135,022	-	-	-
1375			CAGW	P	-	-	-	-	-
1376			DGU	P	-	-	-	-	-
1377					19,135,022	19,135,022	-	-	-
1378					-	-	-	-	-
1379	346	Misc. Power Plant Equipment			881,794	881,794	-	-	-
1380			CAGW	P	-	-	-	-	-
1381			SG-U	P	-	-	-	-	-
1382					881,794	881,794	-	-	-
1383					-	-	-	-	-
1384	OP	Unclassified Other Prod Plant-Acct 300			-	-	-	-	-
1385			SG	P	-	-	-	-	-
1386			CAGW	P	(119,399)	(119,399)	-	-	-
1387					(119,399)	(119,399)	-	-	-
1388					-	-	-	-	-
1389					-	-	-	-	-
1390					387,137,798	387,137,798	-	-	-
1391					-	-	-	-	-
1392	Experimental Plant	Experimental Plant			-	-	-	-	-
1393	103		DGP	P	-	-	-	-	-
1394		Total Experimental Plant			-	-	-	-	-
1395					-	-	-	-	-
1396		TOTAL GENERATION PLANT			792,145,132	792,145,132	-	-	-
1397					-	-	-	-	-
1398	350	Land and Land Rights			-	-	-	-	-
1399			SG	T	7,841	-	7,841	-	-
1400			JBG	T	498,315	-	498,315	-	-
1401			CAGW	T	7,864,250	-	7,864,250	-	-
1402					8,370,406	-	8,370,406	-	-
1403					-	-	-	-	-
1404	352	Structures and Improvements			247	-	247	-	-
1405			SG	T	-	-	-	-	-
1406			JBG	T	360,664	-	360,664	-	-
1407			CAGW	T	15,844,397	-	15,844,397	-	-
1408			SGCAGW	T	-	-	-	-	-
1409					16,205,308	-	16,205,308	-	-
1410					-	-	-	-	-
1411	353	Station Equipment			190,111,273	-	190,111,273	-	-
1412			SG	T	-	-	-	-	-
1413			JBG	T	2,108,841	-	2,108,841	-	-
1414			CAGW	T	(4,747,378)	-	(4,747,378)	-	-
1415					187,468,934	-	187,468,934	-	-
1416					-	-	-	-	-
1417	354	Towers and Fixtures			9,637	-	9,637	-	-
1418			SG	T	-	-	-	-	-
1419			JBG	T	6,081,943	-	6,081,943	-	-
1420			CAGW	T	39,873,510	-	39,873,510	-	-
1421					45,965,110	-	45,965,110	-	-
1422					-	-	-	-	-
1423	355	Poles and Fixtures			61,082,351	-	61,082,351	-	-
1424			SG	T	-	-	-	-	-
1425			JBG	T	78,338	-	78,338	-	-
1426			CAGW	T	96,243,372	-	96,243,372	-	-
1427			SGCAGW	T	-	-	-	-	-
1428					157,402,059	-	157,402,059	-	-
1429					-	-	-	-	-
1430	356	Clearing and Grading			117,845	-	117,845	-	-
1431			SG	T	-	-	-	-	-
1432			JBG	T	4,187,845	-	4,187,845	-	-
1433			CAGW	T	72,195,856	-	72,195,856	-	-
1434					76,501,643	-	76,501,643	-	-
1435					-	-	-	-	-
1436	357	Underground Conduit			-	-	-	-	-
1437			SG	T	-	-	-	-	-
1438			JBG	T	-	-	-	-	-
1439			CAGW	T	95,169	-	95,169	-	-
1440					95,169	-	95,169	-	-
1441					-	-	-	-	-
1442	358	Underground Conductors			-	-	-	-	-
1443			SG	T	-	-	-	-	-
1444			JBG	T	66,148	-	66,148	-	-
1445			CAGW	T	-	-	-	-	-
1446					66,148	-	66,148	-	-
1447					-	-	-	-	-
1448	359	Roads and Trails			1,241	-	1,241	-	-
1449			SG	T	-	-	-	-	-
1450			JBG	T	1,064	-	1,064	-	-
1451			CAGW	T	1,822,320	-	1,822,320	-	-
1452					1,524,625	-	1,524,625	-	-
1453					-	-	-	-	-
1454	TP	Unclassified Trans Plant - Acct 300			8,285,355	-	8,285,355	-	-
1455			CAGW	T	-	-	-	-	-
1456			SG	T	2,355,802	-	2,355,802	-	-
1457					10,641,157	-	10,641,157	-	-
1458					-	-	-	-	-
1459	T30	Unclassified Trans Sub Plant - Acct 300			-	-	-	-	-
1460			SG	T	-	-	-	-	-
1461					-	-	-	-	-
1462					-	-	-	-	-
1463		TOTAL TRANSMISSION PLANT			504,240,559	-	504,240,559	-	-

89%	580,467	396,431	-	-	-	-	-	-	-	-
89%	580,467	396,431	-	-	-	-	-	-	-	-
89%	7,472,198	5,103,148	-	-	-	-	-	-	-	-
89%	7,472,198	5,103,148	-	-	-	-	-	-	-	-
89%	208,043	142,083	-	-	-	-	-	-	-	-
89%	208,043	142,083	-	-	-	-	-	-	-	-
89%	161,931,023	110,891,023	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-	-	-
89%	30,776,066	21,016,888	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-	-	-
89%	192,787,089	131,609,881	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-	-	-
89%	17,244,290	11,777,012	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-	-	-
89%	17,244,290	11,777,012	-	-	-	-	-	-	-	-
89%	11,369,919	7,765,103	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-	-	-
89%	11,369,919	7,765,103	-	-	-	-	-	-	-	-
89%	523,957	357,837	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-	-	-
89%	523,957	357,837	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-	-	-
89%	(70,923)	(48,437)	-	-	-	-	-	-	-	-
89%	(70,923)	(48,437)	-	-	-	-	-	-	-	-
89%	230,035,040	157,102,758	-	-	-	-	-	-	-	-
89%	-	-	-	-	-	-	-	-	-	-
89%	470,688,054	321,457,077	-	-	-	-	-	-	-	-
			100%	7,541	-	-	-	-	-	-
			100%	488,318	-	-	-	-	-	-
			100%	7,864,250	-	-	-	-	-	-
				8,370,406	-	-	-	-	-	-
			100%	247	-	-	-	-	-	-
			100%	360,664	-	-	-	-	-	-
			100%	15,844,397	-	-	-	-	-	-
			100%	16,205,308	-	-	-	-	-	-
			100%	190,111,273	-	-	-	-	-	-
			100%	2,103,841	-	-	-	-	-	-
			100%	(4,747,279)	-	-	-	-	-	-
				187,468,934	-	-	-	-	-	-
			100%	9,857	-	-	-	-	-	-
			100%	6,081,843	-	-	-	-	-	-
			100%	39,873,510	-	-	-	-	-	-
				45,955,110	-	-	-	-	-	-
			100%	61,082,351	-	-	-	-	-	-
			100%	76,236	-	-	-	-	-	-
			100%	96,243,372	-	-	-	-	-	-
			100%	157,402,059	-	-	-	-	-	-
			100%	117,845	-	-	-	-	-	-
			100%	4,187,842	-	-	-	-	-	-
			100%	72,198,856	-	-	-	-	-	-
				76,901,643	-	-	-	-	-	-
			100%	-	-	-	-	-	-	-
			100%	-	-	-	-	-	-	-
			100%	88,169	-	-	-	-	-	-
				95,169	-	-	-	-	-	-
			100%	-	-	-	-	-	-	-
			100%	-	-	-	-	-	-	-
			100%	66,148	-	-	-	-	-	-
				66,148	-	-	-	-	-	-
			100%	1,241	-	-	-	-	-	-
			100%	1,064	-	-	-	-	-	-
			100%	1,522,320	-	-	-	-	-	-
				1,524,625	-	-	-	-	-	-
			100%	8,283,365	-	-	-	-	-	-
			100%	2,355,802	-	-	-	-	-	-
				10,641,157	-	-	-	-	-	-
			100%	-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				504,240,859	-	-	-	-	-	-

1464									
1465									
1466									
1467	360	Land and Land Rights							
1468		Demand - Primary	S1	DPW	2,118,955	-	-	2,118,955	-
1469			Assigned	DPW	-	-	-	-	-
1470					2,118,955	-	-	2,118,955	-
1471									
1472									
1473	361	Structures and Improvements							
1474		Demand - Primary	S1	DPW	6,594,538	-	-	6,594,538	-
1475			Assigned	DPW	-	-	-	-	-
1476					6,594,538	-	-	6,594,538	-
1477									
1478	362	Station Equipment							
1479		Demand - Primary	S1	DPW	80,413,306	-	-	80,413,306	-
1480			Assigned	DPW	-	-	-	-	-
1481					80,413,306	-	-	80,413,306	-
1482									
1483	364	Poles, Towers & Fixtures							
1484		Demand - Primary	S1	DPW	115,447,521	-	-	115,447,521	-
1485			Demand - Secondary	DPW	-	-	-	-	-
1486			Assigned	DPW	-	-	-	-	-
1487					115,447,521	-	-	115,447,521	-
1488									
1489									
1490	365	Overhead Conductors							
1491		Demand - Primary	S1	DPW	77,678,527	-	-	77,678,527	-
1492			Demand - Secondary	DPW	-	-	-	-	-
1493			Assigned	DPW	-	-	-	-	-
1494					77,678,527	-	-	77,678,527	-
1495									
1496									
1497	366	Underground Conduit							
1498		Demand - Primary	S1	DPW	20,433,286	-	-	20,433,286	-
1499			Demand - Secondary	DPW	-	-	-	-	-
1500			Assigned	DPW	-	-	-	-	-
1501					20,433,286	-	-	20,433,286	-
1502									
1503									
1504	367	Underground Conductors							
1505		Demand - Primary	S1	DPW	32,919,260	-	-	32,919,260	-
1506			Demand - Secondary	DPW	-	-	-	-	-
1507			Assigned	DPW	-	-	-	-	-
1508					32,919,260	-	-	32,919,260	-
1509									
1510									
1511	368	Line Transformers							
1512		Demand - Secondary	S1	DPW	121,331,429	-	-	121,331,429	-
1513			Assigned	DPW	-	-	-	-	-
1514					121,331,429	-	-	121,331,429	-
1515									
1516									
1517	369	Services							
1518		Customer OH	S	DPW	70,144,836	-	-	70,144,836	-
1519			Customer UG	DPW	-	-	-	-	-
1520			Assigned	DPW	-	-	-	-	-
1521					70,144,836	-	-	70,144,836	-
1522									
1523									
1524	370	Meters							
1525		Customer	S	DPW	14,216,853	-	-	14,216,853	-
1526			Assigned	DPW	-	-	-	-	-
1527					14,216,853	-	-	14,216,853	-
1528									
1529									
1530	371	Installations on Customers' Premises							
1531		Demand - Primary	S	DPW	546,583	-	-	546,583	-
1532			Demand - Secondary	DPW	-	-	-	-	-
1533			Assigned	DPW	-	-	-	-	-
1534					546,583	-	-	546,583	-
1535									
1536									
1537	372	Leased Property							
1538		Demand - Primary	S	DPW	-	-	-	-	-
1539			Demand - Secondary	DPW	-	-	-	-	-
1540			Assigned	DPW	-	-	-	-	-
1541					-	-	-	-	-
1542					-	-	-	-	-
1543					-	-	-	-	-
1544	373	Street Lights							
1545		Demand - Primary	S	DPW	5,044,270	-	-	5,044,270	-
1546			Customer	DPW	-	-	-	-	-
1547			Public Authority	DPW	-	-	-	-	-
1548					5,044,270	-	-	5,044,270	-
1549									
1550	DP	Unclassified Dist Plant - Acct 300							
1551			S	DPW	4,546,567	-	-	4,546,567	-
1552					4,546,567	-	-	4,546,567	-
1553									
1554	DS0	Unclassified Dist Sub Plant - Acct 300							
1555			S	DPW	-	-	-	-	-
1556					-	-	-	-	-
1557					-	-	-	-	-
1558					-	-	-	-	-
1559					-	-	-	-	-
		TOTAL DISTRIBUTION PLANT			551,435,929	-	-	551,435,929	-

	PLNT2	812,484	1,606,471	-	-	-
	PLNT2	812,484	1,606,471	-	-	-
	PLNT2	1,594,936	4,999,602	-	-	-
	PLNT2	1,594,936	4,999,602	-	-	-
	SUBS	80,413,306	-	-	-	-
	SUBS	80,413,306	-	-	-	-
	PC	-	115,447,521	-	-	-
	PC	-	-	-	-	-
	PC	-	115,447,521	-	-	-
	PC	-	-	-	-	-
	PC	-	77,678,527	-	-	-
	PC	-	-	-	-	-
	PC	-	77,678,527	-	-	-
	PC	-	-	-	-	-
	PC	-	20,433,286	-	-	-
	PC	-	-	-	-	-
	PC	-	20,433,286	-	-	-
	PC	-	-	-	-	-
	PC	-	32,919,260	-	-	-
	PC	-	-	-	-	-
	PC	-	32,919,260	-	-	-
	PC	-	-	-	-	-
	XFMR	-	-	121,331,429	-	-
	XFMR	-	-	-	-	-
	XFMR	-	-	121,331,429	-	-
	SERV	-	-	-	-	70,144,836
	SERV	-	-	-	-	-
	SERV	-	-	-	-	70,144,836
	METR	-	-	-	14,216,853	-
	METR	-	-	-	-	-
	METR	-	-	-	14,216,853	-
	PC	-	546,583	-	-	-
	PC	-	-	-	-	-
	PC	-	546,583	-	-	-
	PLNT2	-	-	-	-	-
	PLNT2	-	-	-	-	-
	PLNT2	-	-	-	-	-
	PC	-	5,044,270	-	-	-
	PC	-	-	-	-	-
	PC	-	5,044,270	-	-	-
	PLNT2	1,099,619	3,446,947	-	-	-
	PLNT2	1,099,619	3,446,947	-	-	-
	PLNT2	-	-	-	-	-
	PLNT2	-	-	-	-	-
		83,620,345	262,122,467	121,331,429	14,216,853	70,144,836

















Func Factor Table

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA

12 Months Ending June 2019

12 Months Ended Jun 2019

A	B	C	E	F	G	H	I
FACTOR NAME	Generation	Transmission	Distribution	Customer	Common	TOT	Description
ACCMIDIT	0.489578	0.259164	0.250529	0.000729	-	1.000000	Deferred Income Tax - Balance
BOOKDEPR	0.602341	0.163990	0.232182	0.001487	-	1.000000	Book Depreciation
COM_EQ	-	-	-	-	-	-	Communications Equipment
CUST	-	-	-	1.000000	-	1.000000	Distribution Retail
DDS2	0.998928	0.057818	0.317100	(0.379687)	0.005842	1.000000	Deferred Debits - Situs
DDS6	-	-	-	-	-	-	Deferred Debits - Situs
DDSO2	0.402816	0.076723	0.282909	0.120455	0.117097	1.000000	Deferred Debits - System Overhead
DDSO6	-	-	-	-	-	-	Deferred Debits - System Overhead
DEFSG	0.836401	0.163599	-	-	-	1.000000	Deferred Debit - System Generation
COMMON	-	-	-	-	1.000000	1.000000	Common Function
DPW	-	-	1.000000	-	-	1.000000	Distribution Poles & Wires
ESD	0.300000	0.100000	0.600000	-	-	1.000000	Environmental Services Department
FERC	0.503966	0.496034	-	-	-	1.000000	FERC Fees
G	0.212500	0.352857	0.420236	0.014407	-	1.000000	General Plant
G-DGP	0.661502	0.338498	-	-	-	1.000000	General Plant - DGP Factor
G-DGU	0.661502	0.338498	-	-	-	1.000000	General Plant - DGU Factor
GP	0.472573	0.248005	0.272589	0.006833	-	1.000000	Total Plant
G-SG	0.415207	0.584793	-	-	-	1.000000	General Plant - SG Factor
G-SITUS	-	0.305842	0.694158	-	-	1.000000	General Plant - SITUS Factor
I	0.379252	0.129150	0.097220	0.197476	0.196902	1.000000	Intangible Plant
I-DGP	1.000000	-	-	-	-	1.000000	Intangible Plant - DGP Factor
I-DGU	1.000000	-	-	-	-	1.000000	Intangible Plant - DGU Factor
I-SG	0.833425	0.166575	-	-	-	1.000000	Intangible Plant - SG Factor
I-SITUS	3.199667	(1.317589)	(0.882079)	-	-	1.000000	Intangible Plant - SITUS Factor
LABOR	0.403741	0.076016	0.266810	0.128508	0.124925	1.000000	Direct Labor Expense
MSS	0.867929	0.004475	0.127596	-	-	1.000000	Materials & Supplies
NONE	-	-	-	-	-	-	Not Functionalized
NUJIL	-	-	-	-	-	-	Non-Utility
OTHIDGP	0.177676	0.822324	-	-	-	1.000000	Other Revenues - DGP Factor
OTHIDGU	0.177676	0.822324	-	-	-	1.000000	Other Revenues - DGU Factor
OTHSE	-	1.000000	-	-	-	1.000000	Other Revenues - SE Factor
OTHSG	0.177676	0.822324	-	-	-	1.000000	Other Revenues - SG Factor
OTHSGR	0.177676	0.822324	-	-	-	1.000000	Other Revenues - Rolled-In SG Factor
OTHISITUS	(0.041068)	1.041068	-	-	-	1.000000	Other Revenues - Situs
OTHISO	0.481633	0.246457	0.271910	-	-	1.000000	Other Revenues - SO Factor

P										1.000000	Generation
SCHMA	0.442908	0.217220		0.328757	0.008527		0.002589			1.000000	Schedule M Additions
SCHMAF	1.000000									1.000000	Schedule M Additions - Flow Through
SCHMAP	0.770485	0.029261		0.102702	0.049466		0.048087			1.000000	Schedule M Additions - Permanent
SCHMAP-SO	0.784856	0.027428		0.096271	0.046369		0.045076			1.000000	Schedule M Additions - Permanent SO
SCHMAT	0.442211	0.217619		0.329237	0.008440		0.002492			1.000000	Schedule M Additions - Temporary
SCHMAT-GPS											Schedule M Additions - Temporary-GPS
SCHMAT-SE	0.999987	0.000002		0.000006	0.000003		0.000003			1.000000	Schedule M Additions - Temporary-SE
SCHMAT-SITUS	1.912737	(0.312244)		(0.591376)	(0.004623)		(0.004494)			1.000000	Schedule M Additions - Temporary-SITUS
SCHMAT-SNP	0.481506	0.246479		0.271920	0.000096					1.000000	Schedule M Additions - Temporary-SNP
SCHMAT-SO	0.404347	0.077344		0.266849	0.127507		0.123952			1.000000	Schedule M Additions - Temporary-SO
SCHMD	0.561685	0.202280		0.224726	0.008738		0.002571			1.000000	Schedule M Deductions
SCHMDF	1.000000									1.000000	Schedule M Deductions - Flow Through
SCHMDP	0.498913	0.284269		0.273042	(0.028509)		(0.027714)			1.000000	Schedule M Deductions - Permanent
SCHMDP-SO											Schedule M Deductions - Permanent SO
SCHMDT	0.561690	0.202273		0.224722	0.008741		0.002574			1.000000	Schedule M Deductions - Temporary
SCHMDT-GPS	0.481633	0.246457		0.271910						1.000000	Schedule M Deductions - Temporary-GPS
SCHMDT-SG	1.010454	(0.010454)								1.000000	Schedule M Deductions - Temporary-SG
SCHMDT-SITUS	1.215050	0.031462		0.058538	(0.243149)		(0.061900)			1.000000	Schedule M Deductions - Temporary-SITUS
SCHMDT-SNP	0.481633	0.246457		0.271910						1.000000	Schedule M Deductions - Temporary-SNP
SCHMDT-SO	0.410481	0.116712		0.295227	0.090919		0.086662			1.000000	Schedule M Deductions - Temporary-SO
T										1.000000	Transmission
TAXDEPR	0.445709	0.261886		0.282342	0.010063					1.000000	Tax Depreciation
TD		0.475449		0.524551						1.000000	Transmission / Distribution
CWC	0.727910	0.104494		0.083152	0.038381		0.046062			1.000000	Cash Working Capital
CSDSM	0.012191				0.987809					1.000000	Customer DSM Expense
DITEXP											Deferred Income Tax - Expense
FIT	1.659200	0.000939		(0.727068)	(0.097452)		0.164381			1.000000	Federal Income Taxes
IBT	1.078189	0.000111		(0.086239)	(0.011559)		0.019497			1.000000	Income Before Taxes
PT	0.706509	0.293491								1.000000	Generation / Transmission
PTD	0.489651	0.203406		0.306943						1.000000	Prod, Trans, Dist Plant
REVREQ	0.696113	0.136306		0.115409	0.023218		0.028954			1.000000	Revenue Requirement
SIT	0.200000	0.200000		0.200000	0.200000		0.200000			1.000000	State Income Taxes

**PacifiCorp**  
**Cost Of Service By Rate Schedule**  
**State of Washington**  
**12 Months Ending June 2019**  
**WCA**  
**5.49% = Earned 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	148,284,965	3.88%	0.71	155,803,796	103,700,301	18,295,421	22,555,281	6,399,131	4,853,662	7,518,831	5.07%
2	24	Small General Service	52,501,064	8.82%	1.61	47,741,583	33,261,495	5,450,236	6,440,299	1,067,023	1,522,530	(4,759,482)	-9.07%
3	36	Large General Service <1,000 kW	76,247,630	6.97%	1.27	73,193,010	56,327,010	8,748,851	5,883,566	130,373	2,103,211	(3,054,620)	-4.01%
4	48T	Large General Service >1,000 kW	29,165,517	4.80%	0.87	29,735,176	22,996,550	3,542,865	2,308,560	52,965	834,235	589,659	1.95%
5	48T	Dedicated Facilities	25,129,407	3.41%	0.62	26,593,834	21,814,351	3,476,640	571,260	47,381	684,201	1,464,427	5.83%
6	40	Agricultural Pumping Service	15,164,849	8.05%	1.47	14,044,435	9,902,710	1,514,124	2,027,536	133,930	466,135	(1,120,414)	-7.39%
7	15.52.54.57	Street Lighting	1,800,368	20.89%	3.81	1,181,967	426,993	45,751	539,120	120,813	49,289	(618,401)	-34.35%
12		Total Washington Jurisdiction	348,293,800	5.49%	1.00	348,293,800	248,429,409	41,073,888	40,325,622	7,951,617	10,513,263	0	0.00%

**Footnotes:**

- Column C: Annual revenues based on July 2018 thru June 2019 forecasted data.
- Column D: Calculated Return on Ratebase per July 2018 thru June 2019 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 2018 thru June 2019 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
- Column J: Calculated Customer Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
- Column K: Calculated Common Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 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 2019  
WCA  
7.69% = Target 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	148,284,965	3.88%	0.71	189,503,788	109,114,476	22,464,931	26,390,570	6,361,466	5,172,345	21,218,823	14.31%
2	24	Small General Service	52,501,064	8.82%	1.61	51,930,045	34,991,329	6,690,356	7,563,637	1,062,226	1,622,497	(571,019)	-1.09%
3	36	Large General Service <1,000 kW	76,247,630	6.97%	1.27	79,211,875	59,262,686	10,734,758	6,848,432	124,701	2,241,297	2,964,244	3.89%
4	48T	Large General Service >1,000 kW	29,165,517	4.80%	0.87	32,150,532	24,193,280	4,347,009	2,669,586	51,652	889,006	2,985,016	10.23%
5	48T	Dedicated Facilities	25,129,407	3.41%	0.62	28,657,907	22,946,121	4,265,823	669,444	47,398	729,120	3,528,500	14.04%
6	40	Agricultural Pumping Service	15,164,849	8.05%	1.47	15,326,886	10,418,397	1,858,547	2,422,307	130,895	496,740	162,037	1.07%
7	15,52,54,57	Street Lighting	1,800,368	20.89%	3.81	1,299,705	447,809	56,574	621,443	121,354	52,525	(500,663)	-27.81%
12		Total Washington Jurisdiction	348,293,800	5.49%	1.00	378,080,738	261,374,098	50,417,999	47,185,420	7,899,691	11,203,631	29,786,937	8.55%

Footnotes:

- Column C : Annual revenues based on July 2018 thru June 2019 forecasted data.
- Column D : Calculated Return on Ratebase per July 2018 thru June 2019 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 2018 thru June 2019 Embedded COS Study
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- Column K : Calculated Common Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 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.



















			INTANGIBLE PLANT											
	FERC ACCT	DESCRIPTION	COSFactor											
				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15, 51-54, 57			
1103				-										
1104				-										
1105	301	Organization		-										
1106		S	F107	-										
1107		SG/CAGE/CAGW	F102	-										
1108		DGP	F105	-										
1109		Total Organization		-										
1110				-										
1111	302	Franchise & Consent		-										
1112		S	F107	-										
1113		SG/CAGE/CAGW	F105	39,086,508	16,530,169	5,217,502	8,771,263	3,571,862	3,397,864	1,537,852	59,996			
1114		DGP	F105	-										
1115		DGU	F105	-										
1116		Total Franchise & Consent		39,086,508	16,530,169	5,217,502	8,771,263	3,571,862	3,397,864	1,537,852	59,996			
1117				-										
1118	303	Miscellaneous Intangible Plant		-										
1119		S	F107	2,036,363	532,223	210,480	652,892	276,661	323,729	54,315	(13,936)			
1120		SG/CAGW	F105	(6,094,008)	(2,577,231)	(813,465)	(1,367,534)	(555,892)	(528,764)	(239,768)	(8,354)			
1121		SO	F102	27,021,118	12,585,835	3,901,920	5,344,035	2,134,016	1,710,514	1,229,758	126,040			
1122		SE	F105	9,114,341	3,854,568	1,216,637	2,045,317	832,900	792,327	358,602	13,990			
1123		CN	F42	12,172,421	9,925,161	1,722,731	100,267	25,653	398	165,605	229,606			
1124		DGU	F10	-										
1125		DGP	F105	-										
1126		JBG	F105	459,900	184,535	61,402	103,223	42,036	38,968	15,098	706			
1127		Total Miscellaneous Intangible Plant		44,710,225	24,513,091	6,299,765	6,878,200	2,754,374	2,337,192	1,580,610	347,682			
1128				-										
1129	100	Unclass Intangible Plant - Acct 300	F102	-										
1130				-										
1131	TOTAL INTANGIBLE PLANT			83,796,733	41,043,260	11,517,207	15,649,463	6,326,236	5,735,056	3,116,462	407,048			
1132				-										
1133				-										
1134	TOTAL ELECTRIC PLANT IN SERVICE			2,084,412,724	978,022,348	300,875,266	413,341,922	165,182,634	134,418,602	93,076,631	9,495,321			
1135				-										
1136				-										
1137	Distribution - METER - Unbundled			-										
1138				-										
1139				-										
MISC RATE BASE														
	A	B	C	D	E	F	G	H	I	J	K			
1140				-										
1141	105	Plant Held For Future Use		-										
1142		S	F20	-										
1143		SG/CAGE/CAGW	F10	34,943	14,615	4,670	7,924	3,230	3,055	1,392	56			
1144		DNPT	F10	-										
1145		DNPPPP	F10	-										
1146		SE/CAEE/CAEW	F10	-										
1147		DNPG	F102	-										
1148		Total Plant Held For Future Use		34,943	14,615	4,670	7,924	3,230	3,055	1,392	56			
1149				-										
1150	114	Electric Plant Acquisition Adjust	F10	-										
1151				-										
1152	128	Pensions	F102	-										
1153				-										
1154	124	Weatherization	F10	5,093	2,130	681	1,155	471	445	203	8			
1155				-										
1156	151	Fuel Stock	F10	-										
1157		JBG	F10	-										
1158		Total Fuel Stock		-										
1159				-										
1160	152	Fuel Stock - Undistributed	F10	-										
1161				-										
1162	25316	DG&T Working Capital Deposit	F10	-										
1163				-										
1164	25317	DG&T Working Capital Deposit	F10	-										
1165				-										
1166	25319	Provo Working Capital Deposit	F10	-										
1167				-										
1168	154	Materials and Supplies	F102	-										
1169		SG/CAGE/CAGW	F102	-										
1170		SE/CAEE/CAEW	F102	-										
1171		SO	F102	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
1172		DNPPS	F102	-										
1173		DNPPH	F102	-										
1174		DNPD	F102	-										
1175		DNPT	F102	-										
1176		DGU	F102	-										
1177		DGP	F102	-										
1178		JBG	F10	-										
1179		SNPP	F102	-										
1180		CAGE	F102	-										
1181		Total Materials and Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
1182				-										
1183	163	Stores Expense Undistributed	F102	-										
1184				-										
1185	25318	Provo Working Capital Deposit	F102	-										
1186				-										
1187	165	Prepayments	F102	-										
1188		GPS	F42	-										
1189		SO	F102	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
1190		SE	F102	-										
1191		SO	F102	-										
1192		Total Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
1193				-										
1194	182	Misc Regulatory Assets	F102	250,185	104,640	33,434	56,738	23,129	21,874	9,967	403			
1195		SG/CAGW	F102	-										
1196		CAGE	F102	-										
1197		CAEW	F102	-										
1198		CAEE	F10	-										
1199		SE	F102	-										
1200		SO	F102	-										
1201		Total Misc Regulatory Assets		250,185	104,640	33,434	56,738	23,129	21,874	9,967	403			
1202				-										
1203	186	Misc Deferred Debits	F102	-										
1204		CAEW	F102	-										
1205		CAEE	F102	-										
1206		SG	F102	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
1207		SO	F102	0	0	0	0	0	0	0	0			
1208		SE	F10	-										
1209		JBE	F102	430,387	180,009	57,515	97,605	39,789	37,630	17,146	693			
1210		EXCTAX	F102	-										
1211		Total Misc Deferred Debits		430,387	180,009	57,515	97,605	39,789	37,630	17,146	693			
1212				-										
1213	CWC	Cash Working Capital	F137	23,459,505	10,831,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016			
1214				-										
1215	OWC	Other Working Capital	F137	-										
1216		Total Other Working Capital		-										
1217				-										
1218	18222	Nuclear Plant	F10	-										
1219				-										
1220	1869	Misc Deferred Debits-Trojan	F10	-										
1221				-										
1222	141	Impact Housing - Notes Receivable	F10	-										
1223	TOTAL RATE BASE ADDITIONS			24,180,113	11,192,410	3,493,822	4,886,288	1,928,010	1,589,509	1,068,898	111,176			
1224				-										
1225	Distribution - METER - Unbundled			-										
1226				-										





Generation Total - Generation - Total - Unbundled

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 16, 51-54, 57		
12	Operating Revenues		264,834,825	107,719,434	37,428,798	61,478,065	24,206,911	22,431,446	11,003,049	567,123
13	Operating Expenses									
14	Operation & Maintenance Expenses		138,539,060	57,514,808	18,562,758	31,524,308	12,888,816	12,276,433	6,532,207	239,730
15	Depreciation Expense		97,237,259	40,689,457	12,994,458	22,051,826	8,989,533	8,591,650	3,873,854	156,480
16	Amortization Expense		6,110,878	2,891,136	833,831	1,188,549	495,521	446,392	220,543	24,517
17	Taxes Other Than Income		11,752,338	4,915,469	1,570,488	2,665,268	1,086,498	1,027,522	468,187	18,988
18	Income Taxes - Federal		3,374,787	1,411,520	450,982	765,355	311,997	295,062	134,444	5,427
19	Income Taxes - State									
20	Income Taxes Deferral		(16,368,762)	(6,846,309)	(2,187,403)	(3,712,208)	(1,513,284)	(1,431,141)	(652,095)	(26,322)
21	Investment Tax Credit Adj									
22	Misc Revenue & Expense		5,947	2,654	789	1,264	512	502	219	7
23	Total Operating Expenses		240,651,310	100,558,735	32,225,913	54,494,352	22,249,694	21,116,420	9,587,456	418,837
24	Operating Revenue For Return		24,183,516	7,160,699	5,202,884	6,983,713	1,957,317	1,315,026	1,415,589	148,286
25	Rate Base :									
26	Electric Plant In Service		936,068,843	391,510,578	125,093,090	212,285,186	86,539,081	81,842,491	37,292,235	1,906,389
27	Plant Held For Future Use		34,943	14,615	4,570	7,504	3,230	3,055	1,352	56
28	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
29	Partitions		-	-	-	-	-	-	-	-
30	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31	Fuel Stock		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
32	Materials & Supplies		680,572	284,649	90,949	154,343	62,919	59,504	27,113	1,095
33	Misc Deferred Debits									
34	Cash Working Capital		-	-	-	-	-	-	-	-
35	Weatherization Loans		-	-	-	-	-	-	-	-
36	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
37	Total Rate Base Additions		936,784,458	391,859,842	125,188,659	212,447,453	86,605,230	81,904,560	37,320,741	1,907,531
38	Rate Base Deductions :									
39	Accum Provision For Depreciation		(308,335,040)	(128,961,046)	(41,294,850)	(69,825,264)	(28,095,412)	(28,968,396)	(12,293,820)	(496,192)
40	Accum Provision For Amortization		(24,492,193)	(14,431,661)	(4,615,538)	(7,818,980)	(3,187,573)	(3,913,197)	(1,374,668)	(65,838)
41	Accum Deferred Income Taxes		(97,090,450)	(40,690,539)	(12,975,402)	(22,020,718)	(8,977,462)	(8,491,766)	(3,868,118)	(156,445)
42	Unamortized ITC		(9,996)	(4,913)	(1,282)	(2,176)	(887)	(839)	(382)	(15)
43	Customer Advance For Construction		-	-	-	-	-	-	-	-
44	Customer Service Deposits		(65,339,244)	(23,145,624)	(7,395,348)	(12,650,039)	(5,136,084)	(4,838,422)	(2,230,671)	(89,055)
45	Misc Rate Base Deductions									
46	Total Rate Base Deductions		(495,856,432)	(207,142,915)	(66,187,422)	(112,317,283)	(45,787,117)	(43,362,491)	(19,713,656)	(797,547)
47	Total Rate Base		441,516,025	184,666,926	59,001,277	100,130,171	40,818,114	38,602,469	17,589,083	709,985
48	Return On Rate Base		5.49%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%
49	Return On Equity		5.89%	2.94%	12.34%	8.83%	4.68%	2.04%	10.87%	35.30%

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 16, 51-54, 57		
79	Total Rate Base		441,516,025	184,666,926	59,001,277	100,130,171	40,818,114	38,602,469	17,589,083	709,985
80	Return On Ratebase (%)	5.49%	24,224,738	10,132,107	3,237,219	5,493,835	2,239,465	2,117,999	965,059	38,955
81	Operating & Maintenance Expense	F80	138,539,060	57,514,808	18,562,758	31,524,308	12,888,816	12,276,433	6,532,207	239,730
82	Bad Debt to Produce ROR									
83	Depreciation Expense		97,237,259	40,689,457	12,994,458	22,051,826	8,989,533	8,591,650	3,873,854	156,480
84	Amortization Expense		6,110,878	2,891,136	833,831	1,188,549	495,521	446,392	220,543	24,517
85	Taxes Other Than Income		11,752,338	4,915,469	1,570,488	2,665,268	1,086,498	1,027,522	468,187	18,988
86	Federal Income Taxes		3,374,787	1,411,520	450,982	765,355	311,997	295,062	134,444	5,427
87	FIT Adj to Produce Target ROR	F101								
88	State Income Taxes									
89	SIT Adj to Produce Target ROR	F101	(16,368,762)	(6,846,309)	(2,187,403)	(3,712,208)	(1,513,284)	(1,431,141)	(652,095)	(26,322)
90	Deferred Income Taxes									
91	Investment Tax Credit		5,947	2,654	789	1,264	512	502	219	7
92	Misc Revenue & Expenses		(16,446,639)	(6,990,541)	(2,201,637)	(3,661,176)	(1,492,609)	(1,420,068)	(649,809)	(30,798)
93	Revenue Credits									
94	Total Revenue Requirements		248,429,409	103,700,301	33,261,495	56,327,010	22,996,550	21,814,351	9,902,710	426,993
95	Operating Revenues		248,385,187	100,728,893	35,227,160	57,816,889	22,714,303	21,011,378	10,353,240	536,325
96	Increase / (Decrease) Required to Earn Equal Rates of Return		41,223	2,971,408	(1,965,666)	(1,489,878)	282,247	802,973	(450,530)	(109,331)
97	Existing Revenues	check	248,385,187	100,728,893	35,227,160	57,816,889	22,714,303	21,011,378	10,353,240	536,325
98	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized ROR & Rft		0.02%	2.95%	-6.88%	-2.68%	1.24%	3.82%	-4.35%	-20.39%

















1316 1316 1317 1318 1320 1321 1322 1323 1324 1325 1326 1327 1328 1329 1330 1331 1332 1333 1334 1335 1336 1337 1338 1339 1340 1341 1342 1343 1344 1345 1346 1347 1348 1349 1350 1351 1352 1353 1354 1355 1356 1357 1358 1359 1360 1361 1362 1363 1364 1365 1366 1367 1368 1369 1370 1371 1372 1373 1374 1375 1376 1377 1378 1379 1380 1381 1382 1383 1384 1385 1386 1387 1388 1389 1390 1391 1392 1393 1394 1395 1396 1397 1398 1399 1400 1401 1402 1403 1404 1405 1406 1407 1408 1409 1410 1411 1412 1413 1414 1415 1416 1417 1418 1419 1420 1421 1422 1423	A	B	C	D	E	F	G	H	I	J	K	1316 1316 1317 1318 1320 1321 1322 1323 1324 1325 1326 1327 1328 1329 1330 1331 1332 1333 1334 1335 1336 1337 1338 1339 1340 1341 1342 1343 1344 1345 1346 1347 1348 1349 1350 1351 1352 1353 1354 1355 1356 1357 1358 1359 1360 1361 1362 1363 1364 1365 1366 1367 1368 1369 1370 1371 1372 1373 1374 1375 1376 1377 1378 1379 1380 1381 1382 1383 1384 1385 1386 1387 1388 1389 1390 1391 1392 1393 1394 1395 1396 1397 1398 1399 1400 1401 1402 1403 1404 1405 1406 1407 1408 1409 1410 1411 1412 1413 1414 1415 1416 1417 1418 1419 1420 1421 1422 1423	Description	COSEFactor	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 49	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 16, 51-54, 57																							
																							108TP	108360	108361	108362	108367	108368	108369	108370	108371	108372	108373	108D00	108DS	108D	108GP	108MP	1081390	1081395L	1081396	1081397	1081398	1081399	1081400
TRANSMISSION PLANT												F106	-	-	-	-	-	-	-	-	-	-																							
DISTRIBUTION PLANT																																													
GENERAL PLANT																																													
TOTAL DISTRIBUTION PLANT DEPR												F102G	-	-	-	-	-	-	-	-	-	-																							
TOTAL GENERAL PLANT ACCUM DEPR												F10	(64,607,742)	(27,022,179)	(8,633,969)	(14,651,983)	(5,972,952)	(5,648,786)	(2,673,921)	(103,971)																									
TOTAL ACCUM DEPR - PLANT IN SERVICE													(305,335,040)	(128,961,046)	(41,204,850)	(69,925,364)	(28,505,412)	(26,958,356)	(12,283,620)	(496,192)																									
ACCUMULATED AMORTIZATION																																													
TOTAL ACCUM PROV FOR AMORTIZATION													(34,492,103)	(14,431,695)	(4,610,539)	(7,618,986)	(3,187,272)	(3,013,107)	(1,374,666)	(56,839)																									











			AMORTIZATION EXPENSE (continued)								
			D	E	F	G	H	I	J	K	
			Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 16, 51-54, 87	
686	Distribution - METER - Unbundled										
687	A	B	C								
688											
689											
690	FERC	DESCRIPTION	COSFactor								
691	ACCT										
692	4040	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	
693	404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	
694	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	
695	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	
696	407	Amort of Proo Losses, Unrec Plant	F110	-	-	-	-	-	-	-	
697	TOTAL AMORTIZATION EXPENSE			289,489	116,795	34,443	85,144	22,329	21,909	9,568	
698	TAX OTHER THAN INCOME										
699	408	Total Taxes Other Than Income	F101T	6,057,424	2,702,932	803,921	1,287,387	521,295	511,587	223,276	
700	DEFERRED ITC										
701	41140	Deferred ITC - Federal	F101T	-	-	-	-	-	-	-	
702	41141	Deferred ITC - Idaho	F101T	-	-	-	-	-	-	-	
703	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	
704	DEFERRED INCOME TAXES										
705	41010	Deferred Income Tax - Federal-OR	F101T	6,648,716	2,966,777	882,396	1,413,054	572,181	561,536	245,071	
706	41011	Deferred Income Tax - State-DR	F101T	-	-	-	-	-	-	-	
707	41110	Deferred Income Tax - Federal-CR	F101T	(5,132,663)	(2,736,505)	(813,907)	(1,303,377)	(527,770)	(517,951)	(226,049)	
708	41111	Deferred Income Tax - State-CR	F101T	-	-	-	-	-	-	-	
709	TOTAL DEFERRED INCOME TAXES			516,053	230,272	68,489	109,677	44,411	43,585	19,022	
710	OPERATING EXPENSES										
711	40911	State Income Taxes	F101T	-	-	-	-	-	-	-	
712	40910	Federal Income Tax	F101T	1,910	852	254	406	164	161	70	
713	TOTAL OPERATING EXPENSES			34,378,822	15,341,094	4,563,083	7,306,035	2,958,359	2,902,776	1,267,519	
714	Distribution - METER - Unbundled										
715	A	B	C								
716											
717											
718	FERC	DESCRIPTION	COSFactor								
719	ACCT										
720	310	Land and Land Rights	F10	-	-	-	-	-	-	-	
721	JBG	Total 310	F10	-	-	-	-	-	-	-	
722	311	Structures and Improvements	F10	-	-	-	-	-	-	-	
723	JBG	Total 311	F10	-	-	-	-	-	-	-	
724	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	
725	SG	Total 312	F10	-	-	-	-	-	-	-	
726	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	
727	JBG	Total 314	F10	-	-	-	-	-	-	-	
728	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	
729	JBG	Total 315	F10	-	-	-	-	-	-	-	
730	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	
731	JBG	Total 316	F10	-	-	-	-	-	-	-	
732	900	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	
733	Total Steam Generation Plant			-	-	-	-	-	-	-	
734	NUCLEAR GENERATION										
735	320	Land and Land Rights	F10	-	-	-	-	-	-	-	
736	321	Structures and Improvements	F10	-	-	-	-	-	-	-	
737	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	
738	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	
739	324	Land and Land Rights	F10	-	-	-	-	-	-	-	
740	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	
741	N00	Unclassified Nuclear P0 - Acct 300	F10	-	-	-	-	-	-	-	
742	Total Nuclear Generation Plant			-	-	-	-	-	-	-	
743	HYDRAULIC GENERATION PLANT										
744	330	Land and Land Rights	F10	-	-	-	-	-	-	-	
745	331	Structures and Improvements	F10	-	-	-	-	-	-	-	
746	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	
747	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	
748	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	
749	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	
750	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	
751	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	
752	Total Hydraulic Plant			-	-	-	-	-	-	-	
753				-	-	-	-	-	-	-	





































































Factor Table COS

PacificCorp  
Cost Of Service By Rate Schedule - COS Factor Summary  
State of Washington  
WCA  
12 Months Ending June 2019  
Class Allocation Factors

A	B	C	D	E	F	G	H	I	J	K	P
COS	DESCRIPTION	F10 Eng	Dmd	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 KW Schedule 36	Large General Service > 1,000 KW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Factor
A	Direct Assignment										
F10	Net of Renewables	59% / 41%		0.41825	0.13364	0.22678	0.08245	0.08743	0.03884	0.00161	1.00000000
F11	100 Summer 100 Winter System Peaks	50% / 50%		0.41281	0.13538	0.22448	0.08292	0.09333	0.03894	0.00214	1.00000000
F12	12 Coincident Peaks	100% / 0%		0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F13	Net of Renewables - Demand	100% / 0%		0.44480	0.13064	0.22018	0.08743	0.07733	0.03904	0.00059	1.00000000
F20	Max. Schedule Peak			0.42756	0.13058	0.20547	0.08736	0.09226	0.05497	0.00179	1.00000000
F20A	Max. Schedule Peak Excluding Sch 60			0.47102	0.14385	0.22636	0.08624	-	0.06056	0.00198	1.00000000
F21	Transformers - NCP			0.53662	0.23960	0.08727	0.01064	-	0.12391	0.00207	1.00000000
F22	Secondary Lines - NCP			0.86282	0.13455	-	-	-	-	0.00263	1.00000000
F30	MWH @ Input			0.37938	0.13803	0.23646	0.09980	0.10223	0.04100	0.00311	1.00000000
F40	Average Customers			0.78754	0.14560	0.00786	0.00407	0.00001	0.03752	0.02100	1.00000000
F41	Weighted Customers Acct 902			0.81479	0.15135	0.01054	0.00403	0.00089	0.01639	-	1.00000000
F42	Weighted Customers Acct 903			0.81538	0.14153	0.00824	0.02211	0.00003	0.01385	0.01886	1.00000000
F50	Contribution in Aid of Construction			0.40676	0.56515	0.02029	-	-	0.00780	-	1.00000000
F51	Security Deposits			0.75862	0.11035	0.07198	0.01683	-	0.04184	0.00038	1.00000000
F60	Meters			0.67822	0.17447	0.07615	0.01337	0.00080	0.05700	-	1.00000000
F60A	Meters Excluding Sch 60			0.67876	0.17461	0.07621	0.01338	-	0.05704	-	1.00000000
F70	Services			0.73116	0.20342	0.05227	0.01315	-	-	-	1.00000000
F80	Uncollectables			0.76756	0.07140	0.08898	0.03409	0.02937	0.00857	-	1.00000000
F101	Rate Base			0.45993	0.14061	0.20206	0.08109	0.06929	0.04305	0.00395	1.00000000
F101G	Generation Rate Base			0.41825	0.13363	0.22679	0.09245	0.08743	0.03984	0.00161	1.00000000
F101T	Transmission Rate Base			0.44622	0.13272	0.21253	0.08606	0.08446	0.03686	0.00116	1.00000000
F101D	Distribution Rate Base			0.55910	0.16376	0.14066	0.05263	0.01431	0.05755	0.01200	1.00000000
F101C	Retail Rate Base			0.72536	0.09237	0.10923	0.02530	(0.00032)	0.05846	(0.01041)	1.00000000
F101Co	Misc Rate Base			0.46168	0.14482	0.20005	0.07935	0.06507	0.04434	0.00469	1.00000000
F102	SGP - System Gross Plant			0.48649	0.14404	0.19751	0.07887	0.06375	0.04481	0.00455	1.00000000
F102G	SGGP - System Gross Transmission Plant			0.44624	0.13273	0.22678	0.09245	0.08743	0.03687	0.00161	1.00000000
F102D	SGDP - System Gross Distribution Plant			0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F102Co	SGTP - System Gross Retail Plant			0.46649	0.14404	0.19751	0.07887	0.06375	0.04481	0.00455	1.00000000
F104	SNP - System Net Plant			0.46011	0.14148	0.20154	0.08086	0.06910	0.04297	0.00393	1.00000000
F104G	SGNP - System Net Generation Plant			0.41824	0.13363	0.22679	0.09245	0.08744	0.03984	0.00161	1.00000000
F104T	SNP - System Net Transmission Plant			0.44622	0.13272	0.21253	0.08606	0.08446	0.03686	0.00116	1.00000000
F104D	SNP - System Net Distribution Plant			0.55751	0.16798	0.13937	0.05207	0.01416	0.05704	0.01187	1.00000000
F104Co	SNP - System Net Retail Plant			0.81538	0.14153	0.00824	0.00211	0.00003	0.01385	0.01886	1.00000000
F104Co	SNP - System Net Misc Plant			0.46011	0.14148	0.20154	0.08086	0.06910	0.04297	0.00393	1.00000000
F105	STP - System Prod & Trans Plant			0.42914	0.13328	0.22123	0.08996	0.08626	0.03668	0.00144	1.00000000
F105G	SGGP - System Gross Generation Plant			0.41825	0.13364	0.22678	0.09245	0.08743	0.03687	0.00161	1.00000000
F105T	SGTP - System Gross Transmission Plant			0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F105D	SGDP - System Gross Distribution Plant			0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000

F105C	SGTP - System Gross Retail Plant	0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F105Co	SGDP - System Gross Misc Plant	0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F106	STP - System Transmission Plant	0.44624	0.13273	0.21251	0.06605	0.04443	0.03687	0.00116	1.00000000
F107	STP - System Trans & Dist Plant	0.50269	0.16184	0.17554	0.06868	0.04959	0.04853	0.00675	1.00000000
F107G	SGGP - System Gross Generation Plant	0.41825	0.13364	0.22678	0.09245	0.03984	0.03984	0.00116	1.00000000
F107T	SGTP - System Gross Transmission Plant	0.44624	0.13273	0.21251	0.06605	0.04443	0.03687	0.00116	1.00000000
F107D	SGDP - System Gross Distribution Plant	0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F107C	SGTP - System Gross Retail Plant	0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F107Co	SGDP - System Gross Misc Plant	0.55430	0.16931	0.14172	0.05279	0.01081	0.05920	0.01186	1.00000000
F108	SGP - System General Plant	0.46064	0.14254	0.20110	0.08060	0.06690	0.04400	0.00422	1.00000000
F110	SIP - System Intangible Plant	0.48980	0.13744	0.18676	0.07550	0.06844	0.03721	0.00486	1.00000000
F118	Account 360	0.47102	0.14385	0.22636	0.09624	-	0.06056	0.00198	1.00000000
F119	Account 361	0.42756	0.13058	0.20547	0.08736	0.09226	0.05497	0.00179	1.00000000
F120	Account 362	0.44031	0.13447	0.21160	0.08997	0.06519	0.05661	0.00185	1.00000000
F121	Account 364	0.47286	0.14380	0.22529	0.09579	-	0.06027	0.00198	1.00000000
F122	Account 365	0.59565	0.14089	0.15435	0.06563	-	0.04129	0.00218	1.00000000
F123	Account 366	0.66535	0.13924	0.11409	0.04851	-	0.03052	0.00230	1.00000000
F124	Account 367	0.67136	0.13909	0.11061	0.04703	-	0.02959	0.00231	1.00000000
F125	Account 368	0.53652	0.23960	0.08727	0.01064	-	0.12391	0.00207	1.00000000
F126	Account 369	0.73116	0.20342	0.05227	0.01315	-	-	-	1.00000000
F127	Account 370	0.67347	0.17325	0.07562	0.01327	0.00779	0.05660	-	1.00000000
F128	Account 371	-	-	-	-	-	-	-	1.00000000
F129	Account 372	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000000
F130	Account 373	-	-	-	-	-	-	-	1.00000000
F131	Account 581 thru 587 & 591 thru 597	0.53591	0.14758	0.16458	0.06810	0.02368	0.04405	0.01611	1.00000000
F132	Account 364 + 365	0.52225	0.14263	0.19676	0.06366	-	0.05264	0.00206	1.00000000
F133	Account 366 + 367	0.66906	0.13915	0.11194	0.04760	-	0.02995	0.00231	1.00000000
F134	Account 364 + 365 + 369 (OH)	0.56802	0.15620	0.16334	0.06828	-	0.04249	0.00166	1.00000000
F135	Account 366 + 367 + 369 (UG)	0.67133	0.15339	0.11063	0.04242	-	0.02065	0.00159	1.00000000
F136	Account 902 + 903 + 904	0.80328	0.12485	0.02881	0.01036	0.00751	0.01298	0.01221	1.00000000
F137	Total O & M Expense	0.44535	0.13506	0.21174	0.08636	0.07908	0.03912	0.00331	1.00000000
F137G	Generation O & M Exp	0.41515	0.13399	0.22755	0.09303	0.08861	0.03993	0.00173	1.00000000
F137T	Transmission O & M Exp	0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F137D	Distribution O & M Exp	0.53591	0.14758	0.16458	0.06810	0.02368	0.04405	0.01611	1.00000000
F137C	Retail O & M Exp (Customer)	0.80129	0.12748	0.02616	0.00911	0.00686	0.01609	0.01333	1.00000000
F137Co	Misc & Customer O & M Exp	0.46169	0.14482	0.20004	0.07934	0.06507	0.04434	0.00469	1.00000000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)	0.44867	0.13435	0.21073	0.08588	0.07841	0.03869	0.00327	1.00000000
F138G	Generation O & M Exp (less fuel & purchased power)	0.44420	0.13070	0.22032	0.08754	0.07755	0.03906	0.00061	1.00000000
F138T	Transmission O & M Exp (less wheeling exp)	0.44624	0.13273	0.21251	0.08605	0.08443	0.03687	0.00116	1.00000000
F138D	Distribution O & M Exp	0.53591	0.14758	0.16458	0.06810	0.02368	0.04405	0.01611	1.00000000
F138C	Retail O & M Exp (Customer)	0.80129	0.12748	0.02616	0.00911	0.00686	0.01609	0.01333	1.00000000
F138Co	Common O & M Exp	0.46169	0.14482	0.20004	0.07934	0.06507	0.04434	0.00469	1.00000000
F140	Revenue Requirement Before Rev Credits	0.44689	0.13702	0.21028	0.08529	0.07641	0.04068	0.00332	1.00000000
F140G	Revenue Requirement Before Rev Credits	0.41790	0.13389	0.22648	0.09246	0.08772	0.03984	0.00173	1.00000000
F140T	Revenue Requirement Before Rev Credits	0.44623	0.13273	0.21252	0.08605	0.08444	0.03687	0.00116	1.00000000
F140D	Revenue Requirement Before Rev Credits	0.54794	0.16067	0.15013	0.05814	0.01565	0.05449	0.01299	1.00000000
F140C	Revenue Requirement Before Rev Credits	0.80368	0.12899	0.02349	0.00836	0.00625	0.01508	0.01416	1.00000000
F140Co	Revenue Requirement Before Rev Credits	0.46169	0.14482	0.20004	0.07935	0.06507	0.04434	0.00469	1.00000000
F141	Firm Revenues	0.42486	0.15094	0.21919	0.06374	0.07205	0.04405	0.00516	1.00000000

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

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	3,591,389	1,068,243	1,679,183	555,311	-	296,744	9,361	7,200,232
2								
3 Primary	-	-	31,133	137,228	679,497	-	-	847,858
4								
5 Sub-Transmission	-	-	-	-	-	-	-	0
6								
7 Transmission	-	-	-	-	-	-	-	0
8								
9 Total KW @ Input	3,591,389	1,068,243	1,710,316	692,539	679,497	296,744	9,361	8,048,090
10								
11 Total MWH @ Input	1,672,158	608,382	1,042,219	439,867	450,573	180,732	13,700	4,407,633
12								
13 MWH %	37.9378%	13.8029%	23.6458%	9.9797%	10.2226%	4.1004%	0.3108%	100.0000%
14								
15								
16 FACTOR 10 - 59% D / 41% E	41.8250%	13.3637%	22.6784%	9.2449%	8.7432%	3.9839%	0.1609%	100.0000%
17 Net of Renewables								
18								
19 FACTOR 11 - 50% D / 50% E	41.2810%	13.5381%	22.4485%	9.2923%	9.3328%	3.8938%	0.2136%	100.0000%
20								
21 FACTOR 12 - 100% D	44.6241%	13.2732%	21.2512%	8.6050%	8.4430%	3.6871%	0.1163%	100.0000%
22								
23 FACTOR 13 - 100% D	44.4797%	13.0637%	22.0177%	8.7432%	7.7329%	3.9044%	0.0585%	100.0000%
24 Net of Renewables								

**Demand Factor Detail**

**PacifiCorp  
KW Loads Coincident To System Peak  
Merged Company Peaks  
12 Months Ending June 2019  
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales**

Month :	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Peak Date:	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jun-19	Jun-19	Sum Of	
Peak Time:	16	15	16	19	8	8	8	8	8	7	13	12	17	17	12	
	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	CPs	
1 Residential																
2 Sch 16 sec	259,888	397,784	293,417	150,781	299,869	405,993	386,611	338,889	416,234	253,996	224,159	163,767	163,767	163,767	3,591,389	
3																
4 General Service																
5 Sch 24 sec	100,854	130,118	116,942	69,607	75,712	88,885	86,312	95,753	93,452	64,373	73,219	73,016	73,016	73,016	1,068,243	
6 Sch 36 sec	145,064	156,868	176,842	146,437	149,953	142,533	125,836	139,389	132,237	125,658	117,396	120,969	120,969	120,969	1,679,183	
7 Sch 36 pri	2,690	2,908	3,279	2,715	2,780	2,643	2,333	2,584	2,452	2,330	2,177	2,243	2,243	2,243	31,133	
8 Sch 48T pri, ded fac	50,716	53,997	55,708	81,041	51,817	35,839	53,111	69,130	45,685	61,233	57,059	64,161	64,161	64,161	679,497	
9 Sch 48T sec	54,682	52,723	58,110	48,556	47,655	48,498	38,163	45,647	35,633	41,677	41,220	41,220	41,220	41,220	553,311	
10 Sch 48T pri	12,515	13,931	14,209	11,352	13,753	10,435	8,968	11,940	11,163	10,178	9,471	9,313	9,313	9,313	137,228	
11 Gen Service Total	366,520	410,546	425,088	359,708	341,670	328,833	314,723	364,444	320,622	305,449	300,542	312,449	312,449	312,449	4,150,596	
12																
13 Irrigation																
14 Sch 040 sec	59,091	78,470	65,375	26,571	6,475	1,006	775	932	1,556	4,264	16,072	36,158	36,158	36,158	296,744	
15																
16 Street Lights																
17 Sch 15:52,54,57 sec	-	-	-	2,891	553	2,535	2,494	878	10	-	-	-	-	-	9,361	
18																
19 State of Washington	685,499	886,800	783,881	539,951	648,568	738,367	704,603	705,144	738,422	563,709	540,773	512,374	512,374	512,374	8,048,090	

**PacifiCorp  
KW Loads Coincident To System Peak  
Merged Company Peaks  
12 Months Ending June 2019  
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales**

Month :	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Peak Date:	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jun-19	Jun-19	Sum Of	
Peak Time:	16	15	16	19	8	8	8	8	8	7	13	12	17	17	12	
	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	CPs	
1 Residential																
2 Sch 16 sec	234,224	358,503	264,442	135,891	270,257	365,901	348,433	305,424	375,131	228,914	202,024	147,595	147,595	147,595	3,236,740	
3																
4 Residential Total	234,224	358,503	264,442	135,891	270,257	365,901	348,433	305,424	375,131	228,914	202,024	147,595	147,595	147,595	3,236,740	
5																
6 General Service																
7 Sch 24 sec	90,895	117,269	105,394	62,733	68,236	80,108	77,789	86,298	84,224	58,016	65,988	65,806	65,806	65,806	962,754	
8 Sch 36 sec	130,739	141,378	159,378	131,976	135,145	128,458	113,410	125,624	119,179	113,249	105,803	109,024	109,024	109,024	1,513,364	
9 Sch 36 pri	2,482	2,684	3,025	2,505	2,565	2,438	2,153	2,385	2,262	2,150	2,008	2,070	2,070	2,070	28,727	
10 Sch 48T pri, ded fac	46,796	49,823	51,402	74,777	47,812	33,068	49,006	63,787	42,154	56,500	52,649	59,202	59,202	59,202	626,975	
11 Sch 48T sec	49,282	47,517	52,371	43,761	42,949	43,709	34,394	41,140	32,114	37,562	37,150	38,525	38,525	38,525	500,474	
12 Sch 48T pri	11,547	12,854	13,111	10,475	12,690	9,629	8,274	11,017	10,300	9,392	8,739	8,593	8,593	8,593	126,662	
13 Gen Service Total	331,741	371,524	384,681	326,228	309,397	297,410	285,026	330,250	290,233	276,868	272,337	283,220	283,220	283,220	3,758,915	
14																
15 Irrigation																
16 Sch 040 sec	53,255	70,721	58,919	23,947	5,835	907	698	840	1,402	3,843	14,485	32,587	32,587	32,587	267,441	
17																
18 Street Lights																
19 Sch 15:52,54,57 sec	-	-	-	2,605	499	2,285	2,247	791	9	-	-	-	-	-	8,437	
20																
21 State of Washington	619,220	800,748	708,043	488,671	585,988	666,503	636,405	637,306	666,775	509,625	488,846	463,402	463,402	463,402	7,271,533	

Net of Renewables  
12 Months Ending June 2019  
Demand Factors

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	3,580,946	1,051,721	1,740,318	560,932	-	314,329	4,713	7,252,961
2 Primary	-	-	32,267	142,957	622,553	-	-	797,776
3 Sub-Transmission	-	-	-	-	-	-	-	0
4 Transmission	-	-	-	-	-	-	-	0
5 Total KW @ Input	3,580,946	1,051,721	1,772,585	703,889	622,553	314,329	4,713	8,050,737
10 KW %	44.4797%	13.0637%	22.0177%	8.7432%	7.7329%	3.9044%	0.0585%	100.0000%

Demand Factor Detail

Gen Service Total  
KW Loads Coincident To System Peak  
Merged Company Peaks  
12 Months Ending June 2019  
Coincident Peaks At The Time Of The Western States (OR, WA, CA) System Peak @ Input Net of Renewables

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Month :	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Sum Of
Peak Date:	16:00	09:00	06:00	23:00	19:00	03:00	14:00	07:00	04:00	15:00	01:00	12:00	12:00	12
Peak Time:	15:00	16:00	17:00	07:00	08:00	08:00	08:00	09:00	08:00	07:00	07:00	17:00	17:00	CPs
1 Residential	371,884	396,210	400,519	316,299	341,670	345,419	341,388	372,997	320,622	304,901	270,279	368,559	415,074	4,150,748
2 Sch 16 sec	259,916	424,366	273,769	196,469	299,869	348,447	306,560	313,789	416,234	261,730	182,792	297,004	358,946	3,580,946
3 General Service	100,473.31	125,361.33	102,982.20	68,231.03	75,712.30	85,305.70	87,481.65	98,911.43	93,452.12	66,657.37	53,974.81	93,177.90	105,172.1	1,051,721
4 Sch 24 sec	148,864.36	149,554.73	171,819.29	153,583.54	149,953.38	158,510.97	143,537.73	143,206.95	132,237.07	123,838.64	115,258.85	149,952.96	174,031.8	1,740,318
5 Sch 36 sec	2,760.05	2,772.85	3,185.66	2,847.55	2,780.25	2,938.91	2,661.29	2,655.16	2,451.77	2,296.06	2,156.98	2,780.24	3,267	32,267
6 Sch 36 pri	50,669.81	53,897.53	54,741.96	51,817.07	51,635.57	53,635.57	53,447.83	69,017.63	45,684.85	64,265.98	52,598.49	59,718.45	62,353	622,553
7 Sch 48T pri, ded fac	55,756.48	51,530.22	55,113.88	48,540.32	47,654.57	50,675.91	42,796.23	46,665.10	35,633.22	38,139.45	37,331.54	51,095.44	56,932	560,932
8 Sch 48T sec	13,359.95	13,093.64	12,676.09	12,039.18	13,752.78	12,352.22	11,463.14	12,541.14	11,162.79	9,703.91	8,978.19	11,833.82	14,297	142,957
9 Sch 48T pri	371,884	396,210	400,519	316,299	341,670	345,419	341,388	372,997	320,622	304,901	270,279	368,559	415,074	4,150,748
10 Gen Service Total	60,946.31	77,269.77	71,552.57	26,571.00	6,474.57	1,006.39	774.59	932.15	1,555.75	4,263.90	16,072.40	46,909.90	314,329	3,143,290
11 Irrigation	-	-	-	1,418	553	1,104	1,627	-	10	-	-	-	-	4,713
12 Sch 040	692,746	897,846	745,841	540,757	648,568	695,977	650,350	687,719	738,422	570,896	469,144	712,473	805,073	8,050,737
13 Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Sch 15,52,54,57 sec	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Gen Service Total  
 KW Loads Coincident To System Peak  
 Merged Company Peaks  
 12 Months Ending June 2019  
 Coincident Peaks At The Time Of The Western States (OR, WA, CA) System Peak @ Sales Net of Renewables

Month :	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Peak Date:	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jun-19	Jun-19	Sum Of	
Peak Time:	15:00	16:00	17:00	07:00	08:00	08:00	08:00	09:00	08:00	09:00	08:00	07:00	07:00	17:00	12	
CPs																
1 Residential																
2 Sch 16 sec	234,249	382,460	246,734	177,068	270,257	314,038	276,287	282,803	375,131	235,884	164,742	267,675	164,742	267,675	3,227,328	
3																
4 Residential Total	234,249	382,460	246,734	177,068	270,257	314,038	276,287	282,803	375,131	235,884	164,742	267,675	164,742	267,675	3,227,328	
5																
6 General Service																
7 Sch 24 sec	90,532	112,982	92,813	61,493	68,236	76,882	78,843	89,144	84,224	60,075	48,645	83,977	48,645	83,977	947,864	
8 Sch 36 sec	134,164	134,786	154,852	138,417	135,145	142,858	129,363	129,065	119,179	111,610	103,877	135,145	103,877	135,145	1,568,462	
9 Sch 36 pri	2,547	2,559	2,939	2,627	2,565	2,712	2,456	2,450	2,262	2,119	1,972	2,565	1,972	2,565	29,773	
10 Sch 48T pri, ded fac	46,753	49,732	50,511	28,657	47,812	32,881	49,317	63,683	42,154	59,299	48,533	55,103	33,645	46,050	574,432	
11 Sch 48T sec	50,251	46,442	49,671	43,747	42,949	45,672	38,570	42,057	32,114	34,373	33,645	46,050	33,645	46,050	505,540	
12 Sch 48T pri	12,327	12,082	11,696	11,109	12,690	11,397	10,577	11,572	10,300	8,954	8,284	10,919	8,284	10,919	131,907	
13 Gen Service Total	336,593	358,581	362,483	286,050	309,397	312,402	309,126	337,971	290,233	276,429	244,956	333,758	244,956	333,758	3,757,978	
14																
15 Irrigation																
16 Sch 040 sec	54,928	69,639	64,487	23,947	5,835	907	698	840	1,402	3,843	14,485	42,278	14,485	42,278	283,289	
17																
18 Street Lights																
19 Sch 15,52,54,57 sec	-	-	-	1,278	499	995	1,467	-	9	-	-	-	-	-	4,248	
20																
21																
	625,770	810,681	673,704	488,343	585,988	628,342	587,578	621,613	666,775	516,156	424,183	643,711	424,183	643,711	7,272,843	

**Distribution Factors (F20-F22)**

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Distribution Factors - (NCP - 12 months)

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	310,662	94,876	146,514	51,605	-	39,940	1,303	644,899
2 Primary	-	-	2,781	11,873	67,037	-	-	81,691
3 Sub-Transmission	-	-	-	-	-	-	-	-
4 Transmission	-	-	-	-	-	-	-	-
5 Schedule Peaks (max)	310,662	94,876	149,295	63,478	67,037	39,940	1,303	726,590
6 @ Input								
7 Substations								
8 <b>FACTOR 20</b>	<b>42.7562%</b>	<b>13.0576%</b>	<b>20.5473%</b>	<b>8.7364%</b>	<b>9.2263%</b>	<b>5.4968%</b>	<b>0.1793%</b>	<b>100.0000%</b>
9 <b>FACTOR 20A</b>	<b>47.1020%</b>	<b>14.3848%</b>	<b>22.6357%</b>	<b>9.6244%</b>	<b>0.0000%</b>	<b>6.0555%</b>	<b>0.1975%</b>	<b>100.0000%</b>
10 Max NCP - Sec	1,444,896	225,324	259,208	74,244	0	124,207	4,408	2,132,287
11 Line Transformers								
12 <b>FACTOR 21</b>	<b>67.7627%</b>	<b>10.5673%</b>	<b>12.1563%</b>	<b>3.4819%</b>	<b>0.0000%</b>	<b>5.8251%</b>	<b>0.2067%</b>	<b>100.0000%</b>
13 Max NCP - Sec	1,444,896	225,324	259,208	74,244	0	124,207	4,408	2,132,287
14 Cust./Transformer	4,00	3,00	1,00	1,00	1,00	1,00	1,00	
15 Max NCP (Sec Lines)	1,444,896	225,324	0	0	0	0	4,408	1,674,628
16 Secondary Lines								
17 <b>FACTOR 22</b>	<b>86.2816%</b>	<b>13.4552%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.2632%</b>	<b>100.0000%</b>

\* If Line 19 > 1,  
Line 30 = Line 23

**Distribution Factors Detail**

**PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Distribution Peaks @ Input**

Description	Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential																
2 Sch 16 sec	16			264,108	237,770	210,324	150,781	143,550	348,447	359,300	338,889	416,234	261,730	199,659	273,169	3,203,961
3																
4 General Service																
5 Sch 24 sec	24			111,163	106,580	99,053	69,607	67,876	85,306	87,859	95,753	93,432	66,657	83,623	114,789	1,082,618
6 Sch 36 sec	36			155,476	166,623	164,819	146,437	151,887	158,511	138,066	139,389	132,237	123,839	124,410	163,105	1,764,918
7 Sch 36 pri	36			2,883	3,089	3,056	2,715	2,816	2,939	2,860	2,584	2,452	2,296	2,307	3,026	32,723
8 Sch 48T pri, ded fac	48T			49,563	46,980	53,980	81,041	14,884	35,636	51,974	69,130	45,685	64,266	55,201	64,264	652,604
9 Sch 48T sec	48T			50,339	52,968	57,308	48,556	57,210	50,676	35,394	45,647	38,139	38,139	43,420	55,125	570,417
10 Sch 48T pri	48T			13,254	11,999	13,209	11,352	11,671	12,452	10,311	11,940	11,163	9,704	10,478	13,382	140,816
11 General Service Total				382,678	388,240	392,325	359,708	306,344	345,419	326,194	364,444	320,622	304,901	319,438	413,781	4,224,096
12																
13 Irrigation																
14 Sch 040 sec	40			62,060	61,285	40,542	26,571	6,475	1,006	775	932	1,556	4,264	16,072	42,267	263,805
15																
16 Street Lights																
17 Sch 15,52,54,57 sec							2,891		1,104	1,760	878	10				8,519
18																
19																
20																
21 State of Washington				708,846	687,295	643,192	539,951	458,244	695,977	688,029	705,144	738,422	570,896	535,169	729,217	7,700,381

**PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Distribution Peaks @ Sales**

Description	Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential																
2 Sch 16 sec	16			238,027	214,291	189,555	135,891	129,374	314,038	323,819	305,424	375,131	235,884	179,942	246,194	2,887,570
3																
4 General Service																
5 Sch 24 sec	24			100,186	96,055	90,083	62,733	61,173	76,882	79,183	86,298	84,224	60,075	75,365	103,454	94,876
6 Sch 36 sec	36			140,123	150,169	148,543	131,976	136,888	142,858	124,459	125,624	119,179	111,610	112,125	147,079	1,466,514
7 Sch 36 pri	36			2,660	2,820	2,851	2,505	2,598	2,712	2,362	2,385	2,262	2,119	2,128	2,792	30,194
8 Sch 48T pri, ded fac	48T			45,732	43,349	49,807	74,777	13,734	32,881	47,956	63,787	42,154	59,299	50,934	59,297	67,037
9 Sch 48T sec	48T			45,368	47,738	51,649	43,761	51,649	45,672	31,899	41,140	32,114	34,373	39,132	49,682	514,088
10 Sch 48T pri	48T			12,229	11,072	12,188	10,475	10,769	11,397	9,514	11,017	10,300	8,954	9,668	12,348	118,873
11 General Service Total				346,298	351,233	355,090	326,228	276,723	312,402	295,374	330,250	290,233	276,429	289,352	374,651	3,824,262
12																
13 Irrigation																
14 Sch 040 sec	40			55,932	55,233	36,539	23,947	5,835	907	698	840	1,402	3,843	14,485	38,093	39,940
15																
16 Street Lights																
17 Sch 15,52,54,57 sec							2,605	1,690	995	1,586	791	9				7,678
18																
19																
20																
21 State of Washington				640,257	620,757	581,184	488,671	413,622	628,342	621,477	637,306	666,775	516,156	483,780	658,938	6,957,265

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Non-Coincident Peaks @ Input

Description	Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	June	NCP Total	Maximum NCP	
1 Residential																			
2 Sch 16 sec		1,157,434	1,139,016	1,246,304	1,444,896	1,442,872	1,026,014	1,122,974	1,070,611	812,451	773,015	796,876	13,213,676	1,444,896					
3 General Service																			
4 Sch 24 sec	24	223,867	199,982	203,608	214,114	212,626	173,093	182,149	185,490	163,577	180,169	184,487	2,348,484	225,324					
5 Sch 36 sec	36	230,107	249,010	230,060	217,435	202,305	190,654	192,560	187,491	181,463	198,533	210,333	2,549,158	259,208					
6 Sch 36 pri	36	2,102	2,275	2,102	1,987	1,848	1,742	1,759	1,713	1,658	1,814	1,922	23,292	2,368					
7 Sch 48T pri, ded fac	48T	55,597	55,207	56,768	52,281	57,938	62,815	61,937	61,547	61,791	61,596	61,742	704,234	62,815					
8 Sch 48T sec	48T	71,067	74,244	73,880	67,177	69,582	58,545	56,798	58,740	58,916	63,713	68,663	786,493	74,244					
9 Sch 48T pri	48T	14,498	14,452	13,276	13,571	13,415	12,516	13,119	13,080	12,483	12,638	13,349	163,016	16,581					
10 General Service Total		597,238	594,999	579,694	566,365	548,713	499,393	506,343	508,001	479,887	518,454	540,396	6,574,677	640,341					
11 Irrigation																			
12 Sch 40 sec	40	122,079	116,814	26,571	6,475	1,006	775	932	1,556	22,161	41,115	117,649	581,339	124,207					
13 Street Lights																			
14 Sch 15,52,54,57 sec		4,362	3,425	2,932	2,758	2,535	2,494	2,987	3,002	3,941	4,406	4,408	41,119	4,408					
15 State of Washington		1,881,113	1,854,254	1,854,501	2,020,694	1,995,127	1,528,677	1,635,235	1,583,229	1,318,441	1,336,989	1,459,328	20,410,810	2,214,652					

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Non-Coincident Peaks @ Sales

Description	Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	June	NCP Total	Maximum NCP	
1 Residential																			
2 Sch 16 sec		1,043,137	1,065,470	1,122,331	1,302,212	1,300,389	924,695	1,012,080	964,888	732,222	696,679	718,184	11,908,826	1,302,212					
3 General Service																			
4 Sch 24 sec	24	201,760	180,233	183,502	192,570	191,629	156,000	164,161	167,173	147,424	162,378	166,269	2,116,572	203,073					
5 Sch 36 sec	36	207,384	224,420	207,342	195,963	182,327	171,927	173,545	168,976	163,543	178,928	189,563	2,297,439	233,611					
6 Sch 36 pri	36	1,940	2,099	1,940	1,833	1,706	1,607	1,623	1,581	1,530	1,674	1,773	21,491	2,185					
7 Sch 48T pri, ded fac	48T	31,300	30,940	31,380	28,240	33,460	37,960	37,150	36,790	36,790	36,835	36,970	649,800	37,960					
8 Sch 48T sec	48T	64,049	66,912	66,585	60,344	54,599	52,763	51,189	53,098	53,098	57,422	61,883	708,827	66,912					
9 Sch 48T pri	48T	13,377	13,427	12,522	12,378	12,378	11,576	12,123	12,069	11,518	11,652	12,225	150,415	15,300					
10 General Service Total		539,809	537,784	523,997	512,072	496,098	451,734	459,792	459,528	434,127	468,888	488,682	5,944,534	579,042					
11 Irrigation																			
12 Sch 40 sec	40	110,024	105,278	23,947	5,835	907	698	840	1,402	19,973	37,055	106,031	523,931	111,942					
13 Street Lights																			
14 Sch 15,52,54,57 sec		3,932	3,087	2,642	2,486	2,285	2,247	2,692	2,705	3,552	3,971	3,972	37,058	3,972					
15 State of Washington		1,696,902	1,752,920	1,672,917	1,822,606	1,799,679	1,379,374	1,475,404	1,428,523	1,189,874	1,206,593	1,316,870	18,414,350	1,997,168					

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Schedule Peaks @ Input

Description	COS Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Schedule Peaks Total	Max Sch Peak	
																			July
1 Residential																			
2 Sch 16 sec	16	283,298	437,158	303,623	218,551	326,121	453,382	440,157	368,215	461,244	294,309	248,875	297,004	4,131,937			461,244		
3 General Service																			
4 Sch 24 sec	24	115,212	136,915	126,829	91,940	100,786	118,901	106,691	106,449	112,365	97,398	94,250	118,369	1,326,105			136,915		
5 Sch 36 sec	36	164,772	173,925	184,234	170,762	165,544	172,773	151,766	152,655	139,125	152,337	145,241	169,668	1,942,803			184,234		
6 Sch 36 pri	36	3,055	3,225	3,416	3,166	3,069	3,203	2,814	2,830	2,693	2,824	3,146	3,146	36,021			3,416		
7 Sch 48T pri, ded fac	48T	52,330	56,038	57,080	84,622	53,835	39,189	54,248	71,495	56,358	66,253	58,685	65,401	715,534			84,622		
8 Sch 48T sec	48T	57,755	55,793	60,869	55,640	60,800	57,663	47,784	50,696	45,565	48,041	48,591	58,767	647,964			60,869		
9 Sch 48T pri	48T	14,630	14,164	15,316	13,911	14,882	13,486	11,866	12,716	12,134	11,289	11,915	13,634	159,541			15,316		
10 General Service Total		407,753	440,059	447,745	420,041	398,316	405,215	375,169	396,841	368,126	378,143	361,575	428,983	4,827,968			485,373		
11 Irrigation																			
12 Sch 040 sec	40	65,750	83,195	77,081	26,571	6,475	1,006	775	932	1,556	22,161	41,115	50,331	376,948			83,195		
13 Street Lights																			
14 Sch 15,52,54,57 sec		4,362	3,869	3,425	2,932	2,758	2,535	2,494	2,987	3,002	3,941	4,406	4,408	41,119			4,408		
15																			
16																			
17																			
18																			
19																			
20																			
21 State of Washington		761,164	964,281	831,874	668,095	733,870	862,138	818,594	768,975	833,927	698,554	655,771	780,728	9,377,972			1,034,220		

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Schedule Peaks @ Sales

Description	COS Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Schedule Peaks Total	Max Sch Peak	
																			July
1 Residential																			
2 Sch 16 sec	16	255,322	393,989	273,640	196,969	293,917	408,611	396,691	331,854	415,696	265,246	224,299	267,675	3,723,909			415,696		
3 General Service																			
4 Sch 24 sec	24	103,835	122,395	114,205	82,861	90,833	107,159	96,155	95,937	101,269	87,780	84,943	106,680	1,195,152			122,395		
5 Sch 36 sec	36	148,501	156,750	166,041	153,899	149,196	155,712	136,780	137,581	125,387	137,294	130,899	152,913	1,750,951			166,041		
6 Sch 36 pri	36	2,819	2,975	3,152	2,921	2,832	2,956	2,596	2,612	2,380	2,606	2,485	2,903	33,237			3,152		
7 Sch 48T pri, ded fac	48T	48,285	51,706	52,668	78,081	49,674	36,160	50,055	65,968	52,002	61,132	54,149	60,346	660,227			78,081		
8 Sch 48T sec	48T	52,051	50,283	54,859	51,969	54,796	51,969	43,065	45,690	41,065	43,297	43,793	52,964	583,978			54,859		
9 Sch 48T pri	48T	13,499	14,132	13,069	12,836	13,363	12,443	10,949	11,733	11,196	10,416	10,994	12,580	147,210			14,132		
10 General Service Total		368,990	398,178	405,157	380,744	360,694	366,399	339,599	339,521	333,298	342,526	327,562	388,386	4,370,754			439,660		
11 Irrigation																			
12 Sch 040 sec	40	59,257	74,980	69,469	23,947	5,835	907	698	840	1,402	19,973	37,055	45,360	339,724			74,980		
13 Street Lights																			
14 Sch 15,52,54,57 sec		3,932	3,487	3,087	2,642	2,486	2,285	2,247	2,692	2,705	3,552	3,971	3,972	37,058			3,972		
15																			
16																			
17																			
18																			
19																			
20																			
21 State of Washington		687,501	870,634	751,353	604,302	662,532	778,201	739,236	694,907	753,102	631,296	592,586	705,394	8,471,445			934,308		

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

	A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	1,524,718	554,739	933,030	327,408	-	-	164,796	12,492	3,517,184
2 Primary	-	-	17,711	75,457	420,782	-	-	-	513,950
3 Sub-Transmission	-	-	-	-	-	-	-	-	-
4 Transmission	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-
10 Total MWH	1,524,718	554,739	950,741	402,865	420,782	420,782	164,796	12,492	4,031,134
11 @ Sales	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-
14 Total MWH	1,524,718	554,739	950,741	402,865	420,782	420,782	164,796	12,492	4,031,134
15 @ Input	1,672,158	608,382	1,042,219	439,867	450,573	450,573	180,732	13,700	4,407,633
16	-	-	-	-	-	-	-	-	-
17 Energy	37.9378%	13.8029%	23.6458%	9.9797%	10.2266%	10.2266%	4.1004%	0.3108%	100.0000%
18 FACTOR 30	37.9378%	13.8029%	23.6458%	9.9797%	10.2266%	10.2266%	4.1004%	0.3108%	100.0000%
19	-	-	-	-	-	-	-	-	-
20 MWH @ sales	1,524,718	554,739	950,741	402,865	420,782	420,782	164,796	12,492	4,031,134
21 (less special contracts)	37.8236%	13.7614%	23.5850%	9.9938%	10.4383%	10.4383%	4.0881%	0.3099%	100.0000%
22	-	-	-	-	-	-	-	-	-
23 FACTOR 31	37.8236%	13.7614%	23.5850%	9.9938%	10.4383%	10.4383%	4.0881%	0.3099%	100.0000%

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Energy Factor

	<u>A</u>	<u>B</u>	<u>C</u>
	<u>Rate Schedules</u>	<u>Voltage level</u>	<u>MWh @ Sales (Inc. Unbilled)</u>
1	Sch 016	secondary	1,524,718
2	Sch 024	secondary	554,739
3	Sch 036	secondary	933,030
4	Sch 036	primary	17,711
5	Sch-48T, ded fac	primary	420,782
6	Sch-48T	secondary	327,408
7	Sch-48T	primary	75,457
8	Sch-40	secondary	164,796
9	Sch 15,51,52,53,54,57	secondary	12,492
10			
11			
12	<b>State of Washington</b>		<b><u>4,031,134</u></b>
	Sch-47 - partial requirements		2,679
	Total mWh including Sch-47		<u>4,033,813</u>

<u>mWh by month @ INPUT</u>		<u>Jul-18</u>	<u>Aug-18</u>	<u>Sep-18</u>	<u>Oct-18</u>	<u>Nov-18</u>	<u>Dec-18</u>	<u>Jan-19</u>	<u>Feb-19</u>	<u>Mar-19</u>	<u>Apr-19</u>	<u>May-19</u>	<u>Jun-19</u>	<u>Total</u>
<b>Residential</b>														
Sch 16	sec	113,896	146,256	113,654	93,487	124,163	223,646	209,810	147,329	170,411	129,845	97,739	101,922	1,672,158
<b>General Service</b>														
Sch 24	sec	51,421	60,419	53,881	46,471	46,098	58,018	55,587	50,619	53,128	44,232	41,421	47,088	608,382
Sch 36	sec	82,407	90,722	97,368	96,440	91,088	95,256	87,495	76,756	77,815	75,143	72,852	79,913	1,023,254
Sch 36	pri	1,527	1,681	1,805	1,787	1,688	1,765	1,622	1,423	1,442	1,393	1,350	1,481	18,965
Sch 48T	pri, ded fac	35,992	38,800	38,721	37,857	25,781	23,389	37,288	43,983	38,819	43,178	40,959	43,807	450,573
Sch 48T	sec	33,318	32,696	34,101	32,805	32,621	30,749	27,767	27,204	26,015	26,202	26,602	28,988	350,068
Sch 48T	pri	7,405	7,279	7,604	7,470	7,417	6,990	6,418	6,138	6,018	5,761	5,903	6,396	80,799
Gen Service Total		212,070	231,597	233,480	222,831	204,693	218,167	216,177	206,122	203,238	195,908	189,088	207,671	2,541,043
Irrigation														
Sch 040	sec	35,220	42,148	33,728	19,540	4,608	740	570	619	1,144	3,052	11,844	27,519	180,732
Street Lights														
Sch 15,52,54,57	sec	1,154	1,172	1,165	1,178	1,192	1,191	1,139	1,128	1,110	1,101	1,090	1,080	13,700
<b>State of Washington</b>		<b>362,340</b>	<b>421,174</b>	<b>382,027</b>	<b>337,035</b>	<b>334,655</b>	<b>443,745</b>	<b>427,696</b>	<b>355,199</b>	<b>375,902</b>	<b>329,906</b>	<b>299,761</b>	<b>338,193</b>	<b>4,407,633</b>
<b>mWh by month @ SALES</b>														
<b>Residential</b>														
Sch 16	sec	103,854	133,360	103,632	85,243	113,215	203,927	191,310	134,339	155,385	118,396	89,121	92,935	1,524,718
<b>General Service</b>														
Sch 24	sec	46,887	55,091	49,130	42,374	42,034	52,902	50,686	46,155	48,443	40,332	37,769	42,936	554,739
Sch 36	sec	75,141	82,723	88,783	87,936	83,056	86,857	79,780	69,988	70,954	68,317	66,429	72,866	933,030
Sch 36	pri	1,426	1,570	1,685	1,669	1,577	1,649	1,514	1,329	1,347	1,301	1,261	1,383	17,711
Sch 48T	pri, ded fac	33,612	36,234	36,161	35,354	24,077	23,710	34,822	41,075	36,253	40,323	38,251	40,910	420,782
Sch 48T	sec	30,381	29,813	31,094	29,913	29,744	28,038	25,319	24,805	23,721	23,891	24,256	26,432	327,408
Sch 48T	pri	6,915	6,798	7,101	6,976	6,926	6,528	5,994	5,732	5,620	5,380	5,513	5,973	75,457
Gen Service Total		194,362	212,229	213,955	204,222	187,414	199,684	198,116	189,084	186,338	179,745	173,479	190,500	2,329,127
Irrigation														
Sch 040	sec	32,114	38,432	30,754	17,817	4,201	675	519	565	1,043	2,783	10,800	25,093	164,796
Street Lights														
Sch 15,52,54,57	sec	1,053	1,069	1,063	1,074	1,087	1,086	1,039	1,029	1,012	1,004	994	985	12,492
<b>State of Washington</b>		<b>331,382</b>	<b>385,091</b>	<b>349,404</b>	<b>308,357</b>	<b>305,917</b>	<b>405,371</b>	<b>390,985</b>	<b>325,016</b>	<b>343,778</b>	<b>301,928</b>	<b>274,393</b>	<b>309,513</b>	<b>4,031,134</b>

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Weighted Customer Factors

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total	
1									
2	Avg Customers	107,790	19,929	1,076	64	1	5,136	2,874	136,869
3									
4	<b>FACTOR 40</b>	<b>78.7537%</b>	<b>14.5603%</b>	<b>0.7862%</b>	<b>0.0471%</b>	<b>0.0007%</b>	<b>3.7523%</b>	<b>2.0996%</b>	<b>100.0000%</b>
5									
6	Wt Customers Acct 902	107,790	20,023	1,395	534	118	2,433	-	132,292
7									
8	<b>FACTOR 41</b>	<b>81.4787%</b>	<b>15.1351%</b>	<b>1.0542%</b>	<b>0.4034%</b>	<b>0.0892%</b>	<b>1.8393%</b>	<b>0.0000%</b>	<b>100.0000%</b>
9									
10	Wt Customers Acct 903	107,790	18,709	1,089	279	4	1,831	2,494	132,196
11									
12	<b>FACTOR 42</b>	<b>81.5381%</b>	<b>14.1527%</b>	<b>0.8237%</b>	<b>0.2107%</b>	<b>0.0033%</b>	<b>1.3851%</b>	<b>1.8863%</b>	<b>100.0000%</b>

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Weighted Customer Factors

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
Description		COS Schedule	Average Customers (F 40 & F 43)	Account 902 Weighting	Total Acct 902 Customers (F 41)	Account 903 Weighting	Total Acct 903 Customers (F 42)
1 Residential		16	107,790	1.00	107,790	1.00	107,790
2							
3							
4 General Service		24	19,929	1.00	20,023	0.94	18,709
5		36-s	1,066	1.30	1,382	1.01	1,079
6		36-p	10	1.30	13	1.01	10
7		48T-s	53	8.28	443	4.32	231
8		48T-p ded fac	1	118.07	118	4.32	4
9		48T-p	11	8.28	91	4.32	48
10	Total		21,070		22,069		20,081
11							
12							
13 Irrigation - annual cust		40	5,136	1.00	5,136	0.75	3,865
14							
15 Irrigation - ave billings		40	2,433	1.00	2,433	0.75	1,831
16							
17							
18 Street Lighting		15,52,54,57	2,874	-	-	0.87	2,494
19							
20							
21							
22 State of Washington			136,869		134,994		134,229

Customer Advances Factors ( F50-F51 )

**PacifiCorp**  
**Cost Of Service By Rate Schedule**  
**State of Washington**  
**WCA**  
**12 Months Ending June 2019**  
**Customer Advances Factor**

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 <b>Revenue</b>								
2 Residential	148,284,965							148,284,965
3 Com / Ind		52,501,064	76,247,630	29,165,517	25,129,407			183,043,618
4 Irrigation						15,164,849		15,164,849
5								
6 <b>Customer Advances</b>								
7 Residential	(237,006)	(329,294)	(11,825)			(4,542)		(582,667)
8 Total Cust Advances	(237,006)	(329,294)	(11,825)			(4,542)		(582,667)
9								
10 <b>FACTOR 50</b>	<b>40.6761%</b>	<b>56.5150%</b>	<b>2.0295%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.7795%</b>	<b>0.0000%</b>	<b>100.0000%</b>
11								
12 Security Deposits	1,300,577	189,184	123,394	28,853		71,735	651	1,714,394
13								
14								
15 <b>FACTOR 51</b>	<b>75.8622%</b>	<b>11.0350%</b>	<b>7.1975%</b>	<b>1.6830%</b>	<b>0.0000%</b>	<b>4.1843%</b>	<b>0.0380%</b>	<b>100.0000%</b>

**Contribution in Aid of Construction - period ending June 2019**

WA Residential Sch 16	(237,006)
WA Schedule 24	(329,294)
WA Schedule 36	(11,825)
WA Irrigation Sch 40	(4,542)
WA Streetlighting	-
<b>Total</b>	<b>(582,667)</b>

**Deposits Charged by State - period ending June 2019**

Schedule 40	71,735
Schedule 24	189,184
Schedule 36	123,394
Schedule 48	28,853
Streetlighting	651
Residential	1,300,577
<b>Total</b>	<b>1,714,394</b>

Exhibit No.: (RMM-5)

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Meter & Services Factor

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Average Customer	107,790	19,929	1,076	64	1	5,136	2,874	136,869
2								
3								
4 Meter Cost	14,085,014	3,623,264	1,581,538	277,601	16,544	1,183,664	-	20,767,625
5								
6								
7 <b>FACTOR 60</b>	<b>67.8220%</b>	<b>17.4467%</b>	<b>7.6154%</b>	<b>1.3367%</b>	<b>0.0797%</b>	<b>5.6996%</b>	<b>0.0000%</b>	<b>100.0000%</b>
8								
9 <b>FACTOR 60A</b>	<b>67.8760%</b>	<b>17.4606%</b>	<b>7.6215%</b>	<b>1.3378%</b>	<b>0.0000%</b>	<b>5.7041%</b>	<b>0.0000%</b>	<b>100.0000%</b>
10								
11 Service Cost	73,956,641	20,575,950	5,287,388	1,329,659	-	-	-	101,149,638
12								
13								
14 <b>FACTOR 70</b>	<b>73.1161%</b>	<b>20.3421%</b>	<b>5.2273%</b>	<b>1.3145%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>
15								
16 Transformer Cost	105,140,546	46,954,133	17,101,932	2,084,916	0	24,281,628	404,256	195,563,155
17								
18								
19 <b>FACTOR 21</b>	<b>53.6518%</b>	<b>23.9601%</b>	<b>8.7269%</b>	<b>1.0639%</b>	<b>0.0000%</b>	<b>12.3906%</b>	<b>0.2067%</b>	<b>100.0000%</b>

**Meter/Service Detail**

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Meter & Service Data

A	B	C	D	E	F	G	H	I
Class/Schedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost	Average Transformer Cost	Total Transformer Cost
1 <b>Residential</b>								
2 Sch 016 sec	16	107,790	\$131	\$14,085,014	\$686	\$73,956,641	\$975	\$105,140,546
3								
4 <b>Commercial</b>								
5 Sch 024 sec	24	19,929	\$182	\$3,623,264	\$1,032	\$20,575,950	\$2,356	\$46,954,133
6 Sch 036 sec	36	1,066	\$1,380	\$1,471,339	\$4,959	\$5,287,388	\$16,039	\$17,101,932
7 Sch 036 pri	36	10	\$11,232	\$110,198	\$0	\$0	\$0	\$0
8								
9 <b>Industrial</b>								
10 Sch 048T pri, ded fac	48T-p	1	\$16,544	\$16,544	\$0	\$0		\$0
11 Sch 048T sec	48T-s	53	\$1,788	\$95,617	\$24,864	\$1,329,659	\$38,987	\$2,084,915.51
12 Sch 048T pri	48T-p	11	\$16,544	\$181,984	\$0	\$0		\$0
13								
14 <b>Irrigation</b>								
15 Sch 040 sec	40	5,136	\$230	\$1,183,664	\$0	\$0	\$4,728	\$24,281,628
16								
17 <b>Street Lighting</b>								
18 Sch 15,52,54,57 sec	15,52,54,57	2,874	\$0	\$0	\$0	\$0	\$0	\$0
19								
20								
21 <b>State of Washington</b>		<b>136,869</b>		<b>\$20,767,625</b>		<b>\$101,149,638</b>		<b>\$195,563,155</b>

PacifiCorp Washington Embedded Cost Study Weighted Meter & Service Costs						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Load Class	Customers	% of customers 1 & 3 Phase	Meter Costs	Wgt Meter Costs 1 & 3 Phase	Service Drop Costs	Wgt Service Drops 1 & 3 Phase
<b>Residential -</b>	107,790	100.00%	\$130.67	\$130.67	\$686.12	\$686.12
<b>Sch 24</b>						
<i>0 - 15 kW</i>						
kW = 0, 1 Phase	8,931	51.01%	\$108.00	\$55.09	\$817.51	\$417.04
kW = 0, 3 Phase	567	3.24%	\$258.00	\$8.36	\$1,034.33	\$33.51
kW > 1, 1 Phase	4,715	26.93%	\$220.00	\$59.25	\$905.13	\$243.77
kW > 1, 3 Phase	3,294	18.81%	\$258.00	\$48.54	\$1,122.16	\$211.13
	17,507	100.00%		\$171.24		\$905.45
<i>15 - 100 kW</i>						
1 Phase	570	23.78%	\$220.00	\$52.32	\$1,614.54	\$384.00
3 Phase W/O KVAR	768	32.08%	\$258.00	\$82.76	\$2,030.77	\$651.40
3 Phase With KVAR	1,057	44.14%	\$251.00	\$110.79	\$2,030.77	\$896.37
	2,396	100.00%		\$245.87		\$1,931.77
<i>100 kW+</i>						
1 Phase	-	0.00%	\$1,041.00	\$0.00	\$3,455.77	\$0.00
3 Phase W/O KVAR	6	21.67%	\$1,409.00	\$305.37	\$3,735.87	\$809.66
3 Phase With KVAR	20	78.33%	\$1,409.00	\$1,103.63	\$3,735.87	\$2,926.21
	26	100.00%		\$1,409.00		\$3,735.87
<i>0 - 15 kW</i>	17,507	87.85%	\$171.24	150.43	\$905.45	795.44
<i>15 - 100 kW</i>	2,396	12.02%	\$245.87	29.56	\$1,931.77	232.21
<i>100 kW+</i>	26	0.13%	\$1,409.00	1.82	\$3,735.87	4.83
<b>Total Sch 24</b>	<b>19,929</b>	<b>100.00%</b>		<b>\$181.81</b>		<b>\$1,032.48</b>
<b>Sch 36</b>						
<b>Secondary Voltage</b>						
<i>0 - 100 kW</i>						
1 Phase	0	1.27%	\$220.00	\$2.78	\$1,453.18	\$18.39
3 Phase W/O KVAR	-	0.00%	\$258.00	\$0.00	\$1,962.13	\$0.00
3 Phase With KVAR	26	98.73%	\$251.00	\$247.82	\$1,962.13	\$1,937.29
	26	100.00%		\$250.61		\$1,955.69
<i>100 - 300 kW</i>						
1 Phase	8	1.14%	\$1,041.00	\$11.82	\$3,793.47	\$43.08
3 Phase W/O KVAR	-	0.00%	\$1,409.00	\$0.00	\$3,768.61	\$0.00
3 Phase With KVAR	697	98.86%	\$1,409.00	\$1,393.00	\$3,768.61	\$3,725.82
	705	100.00%		\$1,404.82		\$3,768.89
<i>300 - 1000 kW</i>						
1 Phase	-	0.00%	\$1,041.00	\$0.00	\$7,367.21	\$0.00
3 Phase W/O KVAR	-	0.00%	\$1,409.00	\$0.00	\$7,367.21	\$0.00
3 Phase With KVAR	329	100.00%	\$1,409.00	\$1,409.00	\$7,367.21	\$7,367.21
	329	100.00%		\$1,409.00		\$7,367.21
<i>1000 kW+</i>						
3 Phase With KVAR	6	100.00%	\$1,788.00	\$1,788.00	\$24,864.00	\$24,864.00
	6	100.00%		\$1,788.00		\$24,864.00
<i>0 - 100 kW</i>	26	2.47%	\$250.61	6.19	\$1,955.69	48.30
<i>100-300 kW</i>	705	66.07%	\$1,404.82	928.20	\$3,768.89	2,490.21
<i>300-1000 kW</i>	329	30.87%	\$1,409.00	434.98	\$7,367.21	2,274.36
<i>1000 kW+</i>	6	0.59%	\$1,788.00	10.48	\$24,864.00	145.74
<b>Total Secondary 36</b>	<b>1,066</b>	<b>100.00%</b>		<b>\$1,379.85</b>		<b>\$4,958.62</b>
<b>Primary Voltage</b>						
<i>100 - 300 kW</i>						
1 Phase	-	0.00%	\$11,232.00	\$0.00		
3 Phase W/O KVAR	1	5.93%	\$11,232.00	\$666.31		
3 Phase With KVAR	4	43.22%	\$11,232.00	\$4,854.51		
<i>300-1000 kW</i>						
1 Phase	-	0.00%	\$11,232.00	\$0.00		
3 Phase W/O KVAR	-	0.00%	\$11,232.00	\$0.00		
3 Phase With KVAR	5	50.85%	\$11,232.00	\$5,711.19		
<i>1000 kW+</i>						
3 Phase With KVAR	-	0.00%	\$11,232.00	\$0.00		
<b>Total Primary 36</b>	<b>10</b>	<b>100.00%</b>		<b>\$11,232.00</b>		
<b>Combined Total</b>	<b>1,076</b>					
<b>Sch 40</b>						
<i>0 - 50 kW</i>						
kW = 0, 1 Phase	1,050	21.83%	\$108.00	\$23.58		
kW = 0, 3 Phase	991	20.59%	\$258.00	\$53.13		
kW > 1, 1 Phase	0	0.00%	\$220.00	\$0.00		
kW > 1, 3 Phase	2,771	57.58%	\$258.00	\$148.55		
	4,812	100.00%		\$225.26		
<i>51 - 300 kW</i>						
1 Phase	0	0.00%	\$220.00	\$0.00		
3 Phase W/O KVAR	162	38.45%	\$258.00	\$99.21		
3 Phase With KVAR	260	61.55%	\$251.00	\$154.48		
	422	100.00%		\$253.69		
<i>301 - 1000 kW</i>						
1 Phase	0	0.00%	\$1,041.00	\$0.00		
3 Phase W/O KVAR	1	7.69%	\$1,409.00	\$108.38		
3 Phase With KVAR	12	92.31%	\$1,409.00	\$1,300.62		
	13	100.00%		\$1,409.00		
<i>0 - 50 kW</i>	4,812	91.72%	\$225.26	206.60		
<i>51 - 300 kW</i>	422	8.04%	\$253.69	20.39		
<i>301 - 1000 kW</i>	13	0.25%	\$1,409.00	3.49		
<b>Total Sch 40</b>	<b>5,247</b>	<b>100.00%</b>		<b>\$230.48</b>		

PacifiCorp Washington Embedded Cost Study Summary of Average Installed Costs Meters					
Line	Load Class	(A) Standard	(B) Installed Cost	(C) Percent Use	(D) Total Installed Cost / Service
<b>Residential</b>					
1	Small Load	DM221A	\$108.00	38.73%	\$41.82
2	All Electric	DM221E	\$145.00	61.27%	\$88.85
3					<b>\$130.67</b>
4					
5	<b>0 - 10 kW</b>				
6	kW = 0, 1 Phase	DM221F	\$108.00	100.00%	<b>\$108.00</b>
7					
8					
9	kW = 0, 3 Phase	DM241B	\$258.00	100.00%	<b>\$258.00</b>
10					
11					
12	kW > 1, 1 Phase	DM221B	\$220.00	100.00%	<b>\$220.00</b>
13					
14					
15	kW > 1, 3 Phase	DM241B	\$258.00	100.00%	<b>\$258.00</b>
16					
17	<b>11-100 kW</b>				
18	1 phase	DM221H	\$220.00	100.00%	<b>\$220.00</b>
19					
20					
21	3 phase w/o KVAR	DM241C	\$258.00	100.00%	<b>\$258.00</b>
22					
23					
24	3 phase with KVAR	DM241F	\$251.00	100.00%	<b>\$251.00</b>
25					
26	<b>101 - 1000 kW</b>				
27	1 Phase (sec)	DM231GGB	\$1,041.00	100.00%	<b>\$1,041.00</b>
28					
29					
30	3 phase w/o KVAR	DM271AEC	\$1,409.00	100.00%	<b>\$1,409.00</b>
31					
32					
33	3 phase with KVAR	DM271AEC	\$1,409.00	100.00%	<b>\$1,409.00</b>
34					
35	<b>Over 1 MW</b>				
36	3 phase secondary volt	DM271AEG	\$1,788.00	100.00%	<b>\$1,788.00</b>
37					
38					
39	<b>Primary Metering</b>				
40	13.8 kV 3-wire	DM101ACBA	\$8,706.00		
41	12.47 kV 4-wire Wye	DM121ACJAD	\$11,232.00		
42	24.9 kV 4-wire Wye	DM121BFIAD	\$16,544.00		
43	35 kV 4-wire Wye	DM131BBAH	\$22,612.00		

PacifiCorp Washington Cost Study Summary of Average Installed Costs Service Drops						
(A)	(B)	(C)	(D)	(E)	(F)	
Line	Load Class	Service Conductor	Installed Cost	Residential Percent Use	Schedule 24 Percent Use	Schedule 36 Percent Use
1	<b>Residential</b>					
2	Small load - O/H	#2 Triplex	\$619.00	29.93%	-	-
3	Large load - O/H	1/0 Triplex	\$694.00	38.37%	-	-
4	Small load - U/G	1/0 Triplexed	\$706.00	8.79%	-	-
5	Large load - U/G	4/0 Triplexed	\$753.00	22.91%	-	-
6	<b>Weighted Cost per Service</b>			<b>\$686.12</b>	-	-
7						
8	<b>0 - 30 kW</b>					
9	kW = 0, 1 Phase O/H	1/0 Triplex	\$868.00	-	68.84%	-
10	kW = 0, 1 Phase U/G	1/0 Triplex	\$706.00	-	31.16%	-
11	<b>Weighted Cost per Service</b>				<b>\$817.51</b>	-
12						
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	\$1,063.00	-	68.84%	-
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	\$971.00	-	31.16%	-
15	<b>Weighted Cost per Service</b>				<b>\$1,034.33</b>	-
16						
17	<b>30 - 50 kW</b>					
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$974.00	-	68.84%	-
19	kW > 1, 1 Phase U/G	4/0 Triplex	\$753.00	-	31.16%	-
20	<b>Weighted Cost per Service</b>				<b>\$905.13</b>	-
21						
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$1,158.00	-	68.84%	-
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$1,043.00	-	31.16%	-
24	<b>Weighted Cost per Service</b>				<b>\$1,122.16</b>	-
25						
26	<b>50 - 100 kW</b>					
27	1 Phase O/H	2 - 4/0 Triplex	\$1,742.00	-	68.84%	29.38%
28	1 Phase U/G	2 - 4/0 Triplex	\$1,333.00	-	31.16%	70.62%
29	<b>Weighted Cost per Service</b>				<b>\$1,614.54</b>	<b>\$1,453.18</b>
30						
31	3 Phase O/H	2-4/0 Quadruplex	\$2,085.00	-	68.84%	29.38%
32	3 Phase U/G	2-4/0 Quadruplex	\$1,911.00	-	31.16%	70.62%
33	<b>Weighted Cost per Service</b>				<b>\$2,030.77</b>	<b>\$1,962.13</b>
34						
35	<b>100-300 kW</b>					
36	1 Phase O/H	3-500 & 350N	\$3,189.00	-	68.84%	29.38%
37	1 Phase U/G	3-750 & 500N	\$4,045.00	-	31.16%	70.62%
38	<b>Weighted Cost per Service</b>				<b>\$3,455.77</b>	<b>\$3,793.47</b>
39						
40	3 Phase O/H	3-4/0 Quadruplex	\$3,710.00	-	68.84%	29.38%
41	3 Phase U/G	4-350 Quadruplex	\$3,793.00	-	31.16%	70.62%
42	<b>Weighted Cost per Service</b>				<b>\$3,735.87</b>	<b>\$3,768.61</b>
43						
44	<b>300-1000 kW</b>					
45	3 Phase O/H (sec)	3-750 kcmil Quad	\$8,180.00	-	-	29.38%
46	3 Phase U/G (sec)	4-750 kcmil Quad	\$7,029.00	-	-	70.62%
47	<b>Weighted Cost per Service</b>					<b>\$7,367.21</b>
48						
49	<b>1000 kW and Over</b>					
50	3 Phase U/G (sec)	12-1000 kcmil Quad	\$24,864.00			
51						
52						
53	<b>Overhead % =</b>			<b>Residential</b>	<b>Schedule 24</b>	<b>Schedule 36</b>
54	% of Overhead Which Are Small Load=			29.93%		
55	% of Overhead Which Are All Electric=			38.37%		
56	<b>Total % Overhead</b>			68.30%	68.84%	29.38%
57						19.40%
58	Account 369 - Overhead	46,107,616	35,029,194	9,822,082	1,077,428	178,912
59						
60	<b>Underground % =</b>					
61	% of Underground Which Are Small Load=			8.79%		
62	% of Underground Which Are All Electric=			22.91%		
63	<b>Total % Underground</b>			31.70%	31.16%	70.62%
64						80.60%
65	Account 369 - Underground	24,037,220	16,257,954	4,446,844	2,589,248	743,174

Uncollectables Factor ( F80 )

**PacifiCorp**  
**Cost Of Service By Rate Schedule**  
**State of Washington**  
**WCA**  
**12 Months Ending June 2019**  
**Uncollectables Factor**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
<b>Description</b>	<b>Residential Schedule 16</b>	<b>Small General Service Schedule 24</b>	<b>Large General Service &lt; 1,000 kW Schedule 36</b>	<b>Large General Service &gt; 1,000 kW Schedule 48</b>	<b>Large General Dedicated Facilities Schedule 48</b>	<b>Agricultural Pumping Schedule 40</b>	<b>Street &amp; Area Lighting Sch. 15, 51-54, 57</b>	<b>Total</b>	
<b>1 Revenue</b>									
2 Residential	148,284,965	2,503,297							150,788,262
3 Com / Ind		49,997,767	76,128,439	29,165,517	25,129,407				180,421,130
4 Irrigation						15,164,849			15,164,849
5 Total	148,284,965	52,501,064	76,128,439	29,165,517	25,129,407	15,164,849	-		346,374,241
6									
7									
<b>8 Uncollectables</b>									
9 Write-off	(2,335,724)	(338,490)	(455,358)	(174,452)	(150,310)	(21,505)	0		(3,475,839)
10 Recovery	964,914	210,982	296,447	113,571	97,855	6,195	0		1,689,964
11 Net Write Off	(1,370,810)	(127,507)	(158,911)	(60,880)	(52,455)	(15,310)	-		(1,785,874)
12									
13									
14 <b>FACTOR 80</b>	<b>76.7585%</b>	<b>7.1398%</b>	<b>8.8982%</b>	<b>3.4090%</b>	<b>2.9372%</b>	<b>0.8573%</b>	<b>0.0000%</b>		<b>100.0000%</b>

<b>Uncollectables</b>	<b>Writeoffs</b>	<b>Recoveries</b>	<b>Net Write-offs</b>
Residential	(2,375,155)	981,204	(1,393,952)
Commercial	(1,079,178)	700,337	(378,841)
Industrial	-	2,229	2,229
Irrigation	(21,505)	6,195	(15,310)
Total	(3,475,839)	1,689,964	(1,785,874)

Write-Off Data is 12 months ending June 2019

Revenues

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA  
 12 Months Ending June 2019  
 Revenue - Normalized

Line	A	B	C	D	E	F	G	H	I	L
	Customer Classes	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total	
1	Residential	148,284,965	2,503,297	119,191	-	-	-	148,851	151,056,305	
2										
3	Commercial	-	48,448,681	67,618,958	14,425,653	-	-	322,410	130,815,702	
4										
5	Industrial	-	1,549,086	8,509,482	14,739,863	25,129,407	15,164,849	17,166	65,109,853	
6										
7	Lighting	-	-	-	-	-	-	1,311,940	1,311,940	
8										
9	OSPA	-	-	-	-	-	-	-	-	
10										
11	Interdepartmental	-	-	-	-	-	-	-	-	
12										
13										
14	Tariff Revenues	148,284,965	52,501,064	76,247,630	29,165,517	25,129,407	15,164,849	1,800,368	348,293,800	
15										
16										
17	Total AGA Revenues	1,788	179,372	254,560	62,974	16,850	210,969	1,292	727,805	
18	Misc Revenues	-	-	-	-	-	-	-	-	
19	Gross Receipts Adj.	-	-	-	-	-	-	-	-	
20	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-	
21	Firm Revenue	148,286,753	52,680,436	76,502,190	29,228,491	25,146,257	15,375,818	1,801,660	349,021,605	
22	Firm Revenue factor	42.49%	15.09%	21.92%	8.37%	7.20%	4.41%	0.52%	100.00%	
23										
24	Non-Firm	-	-	-	-	-	-	-	-	
25										
26										
27	Total Revenue	148,286,753	52,680,436	76,502,190	29,228,491	25,146,257	15,375,818	1,801,660	349,021,605	

**PacifiCorp**  
**Cost Of Service By Rate Schedule**  
**State of Washington**  
**WCA**  
**12 Months Ending June 2019**  
**Revenue - AGA Spread**

Line	A	B	C	D	E	F	G	H	I
Customer Classes	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 Firm Revenues	
<b>Firm Revenues</b>									
1									
2									
3	148,284,965	2,503,297	67,618,958	14,425,653			148,851	150,937,114	
4		48,448,681	8,509,482	14,739,863	25,129,407		322,410	130,815,702	
5		1,549,086				15,164,849	17,166	65,109,853	
6							1,311,940	1,311,940	
7									
8	148,284,965	52,501,064	76,128,439	29,165,517	25,129,407	\$15,164,849	1,800,368	\$348,174,609	
9									
10									
11									
12									
13									
14	1,788	30					2	1,820	
15		178,303	248,854	53,090			1,187	481,433	
16		1,039	5,706	9,884	16,850	210,969	12	244,459	
17							91	91	
18									
19	\$1,788	\$179,372	\$254,560	\$62,974	\$16,850	\$210,969	\$1,292	\$727,805	
<b>Total AGA Revenues</b>									

PacifiCorp  
 Cost Of Service By Rate Schedule  
 State of Washington  
 WCA  
 12 Months Ending June 2019  
 Summary Of Sales For Resale / Other Electric Revenue

Line	A Customer Classes	B Total	C Residential Schedule 16	D Small General Service Schedule 24	E Large General Service < 1,000 kW Schedule 36	F Large General Service > 1,000 kW Schedule 48	G Large General Dedicated Facilities Schedule 48	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15, 51-54, 57
450	Forfeited Discounts & Int								
	257 Residential Discounts	594,180	583,739	9,854	-	-	-	-	586
	258 Commercial Discounts	131,367	-	48,653	67,904	14,486	-	-	324
	259 Industrial Discounts	13,685	-	326	1,789	3,098	5,282	3,187	4
	260 Other Discounts	3,170	-	-	-	-	-	-	3,170
	<b>Total Account 450</b>	<b>742,401</b>	<b>583,739</b>	<b>58,833</b>	<b>69,692</b>	<b>17,584</b>	<b>5,282</b>	<b>3,187</b>	<b>4,083</b>
	Jim Bridger Generation Demand								
451	Misc. Service Revenues								
	70 Returned Checks	65,242	51,380	9,499	513	31	0	2,448	1,370
	72 Misc. Service Revenue	(395,929)	(311,809)	(57,649)	(3,113)	(187)	(3)	(14,856)	(8,313)
	73 Temp. Service Connect	27,627	21,757	4,023	217	13	0	1,037	580
	145 Connect Fee	-	-	-	-	-	-	-	-
	146 Reconnect Fee	35,205	27,725	5,126	277	17	0	1,321	739
	<b>Total Account 451</b>	<b>(267,856)</b>	<b>(210,946)</b>	<b>(39,001)</b>	<b>(2,106)</b>	<b>(126)</b>	<b>(2)</b>	<b>(10,051)</b>	<b>(5,624)</b>
454	Rent From Electric Prop								
	75 All Other	728,891	311,646	95,176	149,767	63,679	67,250	40,066	1,307
	76 Temp Service Connect	-	-	-	-	-	-	-	-
	<b>Total Account 454</b>	<b>728,891</b>	<b>311,646</b>	<b>95,176</b>	<b>149,767</b>	<b>63,679</b>	<b>67,250</b>	<b>40,066</b>	<b>1,307</b>
456	Other Electric Revenues								
	79 Other Electric Revenues	(4,379)	(1,832)	(585)	(993)	(405)	(383)	(174)	(7)
	163 Billing Services	-	-	-	-	-	-	-	-
	<b>Total Account 456</b>	<b>Error</b>	<b>(1,832)</b>	<b>(585)</b>	<b>(993)</b>	<b>(405)</b>	<b>(383)</b>	<b>(174)</b>	<b>(7)</b>

	305 Report Jun 2019	JAM Data	check
<b>450 Forfeited Discounts &amp; Int</b>			
Residential Discounts	336,897	80.03%	594,180
Commercial Discounts	74,484	17.69%	131,367
Industrial Discounts	7,759	1.84%	13,685
Other Forfeited Discounts	1,797	0.43%	3,170
<b>Total Account 450</b>	<b>420,938</b>	<b>100.00%</b>	<b>693,937</b>
<b>451 Misc. Service Revenues</b>			
Returned Checks	F40 59,960	-24.36%	65,242
Misc. Service Revenue	F40 (363,876)	147.81%	(395,929)
Temp. Service Connect	F44 25,390	-10.31%	27,627
Connect Fee	F43 -	0.00%	-
Reconnect Fee	F40 32,355	-13.14%	35,205
<b>Total Account 451</b>	<b>(246,171)</b>	<b>100.00%</b>	<b>219,722</b>
<b>454 Rent From Electric Property</b>			
Rent on Electric Property	F20 1,399,382	100.00%	728,891
Temp Service Connect	F44 -	0.00%	-
<b>Total Account 454</b>	<b>1,399,382</b>	<b>100.00%</b>	<b>984,997</b>
<b>456 Other Electric Revenues</b>			
Other Electric Revenues	F10 465,757	100.00%	(4,379)
Billing Services	F40 -	0.00%	-
<b>Total Account 456</b>	<b>465,757</b>	<b>100.00%</b>	<b>(4,379)</b>
			(0)

STATE SPECIFIC REVENUE CREDIT	Description	Amount
02PRSV47TM - partial req		385,002
Other revenues		17,165,905
		<b>\$17,550,907</b>

Distribution Plant Investment to Serve

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
WCA  
12 Months Ending June 2019  
Distribution Direct Assignment Summary

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
	FERC	Total		Schedule 48	Demand		Customer		Meters
Line	Account	Distribution Investment	St Lighting	Ded Facilities	Primary	Secondary	Primary	Secondary	
1	360	2,118,955	-	-	2,118,955	-	-	-	-
2	361	6,594,538	-	-	6,594,538	-	-	-	-
3	362	80,413,306	-	5,242,061	75,171,245	-	-	-	-
4	364	115,447,521	-	-	114,903,951	543,570	-	-	-
5	365	77,678,527	-	-	52,968,744	24,709,783	-	-	-
6	366	20,433,286	-	-	10,298,530	10,134,756	-	-	-
7	367	32,919,260	-	-	16,086,568	16,832,692	-	-	-
8	368	121,331,429	-	-	-	121,331,429	-	-	-
9	369	70,144,836	-	-	-	-	-	70,144,836	-
10	370	14,216,853	-	110,789	-	-	-	-	14,106,064
11	371	546,583	546,583	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-
13	373	5,044,270	5,044,270	-	-	-	-	-	-
14									
15	TOTAL	546,889,362	5,590,853	5,352,849	278,142,531	173,552,229	-	70,144,836	14,106,064