

Exh. RMM-3
Docket UE-19____
Witness: Robert M. Meredith

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-19____

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service by Rate Schedule – All Functions

December 2019

Class Summary

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	381,274,536	162,932,316	57,005,046	83,220,643	31,942,717	27,654,079	16,633,822	1,885,911	
Operating Expenses									
Operation & Maintenance Expenses	171,049,912	76,882,055	23,082,683	35,927,897	14,824,616	13,287,142	6,669,903	575,616	
Depreciation Expense	117,365,244	51,536,388	16,235,863	25,148,112	10,168,535	8,960,186	4,968,029	348,131	
Amortization Expense	3,434,163	1,834,516	478,975	556,296	223,485	196,016	121,220	23,655	
Taxes Other Than Income	24,634,546	11,461,680	3,480,128	4,907,412	1,962,449	1,634,416	1,084,387	104,074	
Income Taxes - Federal	3,305,655	1,339,654	444,582	765,776	315,722	315,221	119,439	5,260	
Income Taxes - State	(14,999,259)	(6,787,500)	(2,113,339)	(3,088,549)	(1,241,438)	(1,042,675)	(663,931)	(61,827)	
Income Taxes Deferred									
Investment Tax Credit Adj									
Misc Revenues & Expense	65,435	48,615	4,980	6,442	2,491	2,198	703	6	
Total Operating Expenses	304,855,695	136,315,408	41,613,872	64,223,386	26,055,860	23,352,504	12,299,749	994,916	
Operating Revenue For Return	76,418,841	26,616,908	15,391,175	18,997,257	5,886,857	4,301,575	4,334,073	890,995	
Rate Base :									
Electric Plant In Service	2,094,412,724	978,022,348	300,875,266	413,341,922	165,182,634	134,418,602	93,076,631	9,495,321	
Plant Held For Future Use	34,943	14,615	4,670	7,924	3,230	3,055	1,392	56	
Electric Plant Acquisition Adj									
Pensions									
Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Fuel Stock									
Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Misc Deferred Debits	680,572	284,649	90,949	154,343	62,919	59,504	27,113	1,095	
Cash Working Capital	23,459,505	10,831,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016	
Weatherization Loans	5,093	2,130	681	1,155	471	445	203	8	
Miscellaneous Rate Base									
Total Rate Base Additions	2,118,592,837	989,154,758	304,369,087	418,198,210	167,110,644	136,008,111	94,145,529	9,606,497	
Rate Base Deductions :									
Accum Provision For Depreciation	(755,992,726)	(359,562,647)	(111,710,195)	(144,988,870)	(57,475,974)	(42,198,609)	(35,944,487)	(4,141,944)	
Accum Provision For Amortization	(61,873,797)	(31,236,368)	(8,578,574)	(11,026,967)	(4,443,825)	(3,952,564)	(2,289,925)	(345,575)	
Accum Deferred Income Taxes	(222,734,017)	(104,186,203)	(31,923,070)	(43,817,847)	(17,522,387)	(14,504,867)	(9,770,340)	(1,009,304)	
Unamortized ITC	(19,597)	(9,146)	(2,822)	(3,862)	(1,543)	(1,261)	(872)	(91)	
Customer Advance For Construction	(2,479,813)	(1,008,691)	(1,401,465)	(60,327)	-	-	(19,331)	-	
Customer Service Deposits	(2,829,106)	(2,146,222)	(312,193)	(203,626)	(47,613)	-	(118,377)	(1,074)	
Misc Rate Base Deductions	(48,830,671)	(20,423,415)	(6,525,565)	(11,074,001)	(4,514,370)	(4,269,364)	(1,945,375)	(78,581)	
Total Rate Base Deductions	(1,094,759,728)	(518,572,691)	(160,453,885)	(211,135,499)	(84,005,712)	(64,926,664)	(50,088,707)	(5,576,570)	
Total Rate Base	1,023,833,109	470,582,068	143,915,203	207,062,711	83,104,932	71,081,447	44,056,823	4,029,926	
Calculated Return On Rate Base	7.46%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%	
Return On RB @ Jurisdictional Ave.	76,418,841	35,124,217	10,741,822	15,455,148	6,202,947	5,305,515	3,288,399	300,793	
Total Operating Expenses	304,855,695	136,315,408	41,613,872	64,223,386	26,055,860	23,352,504	12,299,749	994,916	
Revenue Credits	(32,980,736)	(14,647,351)	(4,503,982)	(6,973,013)	(2,777,200)	(2,524,673)	(1,468,973)	(85,543)	

Generation Summary

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
13 Operating Expenses									
14 Operation & Maintenance Expenses	124,723,303	52,066,705	16,679,138	28,308,908	11,549,120	10,942,777	4,971,898	204,757	
15 Depreciation Expense	89,633,950	37,489,375	11,978,377	20,327,520	8,286,612	7,836,878	3,570,945	144,244	
16 Amortization Expense	1,591,560	677,692	212,714	354,571	144,350	137,103	62,465	2,665	
17 Taxes Other Than Income	11,752,337	4,915,315	1,570,516	2,665,305	1,086,526	1,027,580	468,192	18,905	
18 Income Taxes - Federal	1,741,822	728,502	232,767	396,027	161,035	152,298	69,391	2,802	
19 Income Taxes - State									
20 Income Taxes Deferred	(11,686,120)	(4,887,620)	(1,561,667)	(2,650,287)	(1,080,404)	(1,021,790)	(465,554)	(18,798)	
21 Investment Tax Credit Adj									
22 Misc Revenues & Expense	5,947	2,654	789	1,264	512	502	219	7	
23									
24 Total Operating Expenses	217,762,800	90,992,623	29,112,635	49,402,307	20,147,750	19,075,347	8,677,556	354,562	
25									
26									
27 Rate Base :									
28 Electric Plant In Service	936,068,943	391,510,578	125,093,080	212,285,186	86,539,081	81,842,401	37,292,235	1,506,380	
29 Plant Held For Future Use	34,943	14,615	4,670	7,924	3,230	3,055	1,392	56	
30 Electric Plant Acquisition Adj									
31 Pensions	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
32 Prepayments									
33 Fuel Stock									
34 Materials & Supplies									
35 Misc Deferred Debits	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
36 Cash Working Capital	680,572	284,649	90,949	154,343	62,919	59,504	27,113	1,095	
37 Weatherization Loans									
38 Miscellaneous Rate Base									
39									
40 Total Rate Base Additions	936,784,458	391,809,842	125,188,699	212,447,453	86,605,230	81,904,960	37,320,741	1,507,531	

41																					
42																					
43	Rate Base Deductions :																				
44	Accum Provision For Depreciation	(305,123,391)	(127,617,775)	(40,775,656)	(69,197,014)	(28,208,497)	(29,677,555)	(12,155,871)	(491,023)												
45	Accum Provision For Amortization	(34,492,103)	(14,431,695)	(4,610,539)	(7,818,986)	(3,187,272)	(3,013,107)	(1,374,666)	(55,839)												
46	Accum Deferred Income Taxes	(99,183,931)	(41,481,961)	(13,254,506)	(22,494,041)	(9,169,903)	(8,672,589)	(3,951,344)	(159,588)												
47	Unamortized ITC	(9,596)	(4,013)	(1,282)	(2,176)	(887)	(839)	(382)	(15)												
48	Customer Advance For Construction	-	-	-	-	-	-	-	-												
49	Customer Service Deposits	-	-	-	-	-	-	-	-												
50	Misc Rate Base Deductions	(48,830,671)	(20,423,415)	(6,525,565)	(11,074,001)	(4,514,370)	(4,269,364)	(1,945,375)	(78,581)												
51	Total Rate Base Deductions	(487,639,693)	(203,958,858)	(65,167,548)	(110,586,218)	(45,080,929)	(42,633,454)	(19,427,638)	(785,047)												
52																					
53	Total Rate Base	449,144,765	187,850,984	60,021,152	101,861,235	41,524,301	39,271,506	17,893,103	722,484												
54																					
55	Calculated Return On Rate Base		5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%												
56																					
57	Return On Rate Base	33,524,138	14,021,186	4,479,975	7,602,916	3,099,371	2,931,223	1,335,540	53,926												
58	Total Operating Expenses	217,762,800	90,992,623	29,112,635	49,402,307	20,147,750	19,075,347	8,677,556	354,582												
59	Revenue Credits	(16,563,965)	(7,039,926)	(2,214,801)	(3,692,341)	(1,504,112)	(1,428,490)	(654,573)	(29,722)												
60																					
61	Total Revenue Requirements	234,722,973	97,973,883	31,377,809	53,312,883	21,743,009	20,578,080	9,358,523	378,786												
62																					
63																					
64	Return On Rate Base @ Target ROR	34,560,898	14,454,802	4,618,522	7,838,043	3,195,222	3,021,873	1,376,843	55,594												
65	Total Op. exp. Adjusted for Taxes	218,102,605	91,134,744	29,158,044	49,479,371	20,179,165	19,105,058	8,691,094	355,128												
66	Revenue Credits	(16,563,965)	(7,039,926)	(2,214,801)	(3,692,341)	(1,504,112)	(1,428,490)	(654,573)	(29,722)												
67																					
68	Total Target Revenue Requirements	236,099,539	98,549,620	31,561,765	53,625,073	21,870,275	20,698,441	9,413,363	381,000												

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15, 51-54, 57	
Operating Revenues	90,530,337	38,186,480	12,968,123	20,960,410	7,837,014	6,721,936	3,786,292	70,081	
Operating Expenses									
83 Operation & Maintenance Expenses	15,478,048	6,886,020	2,022,062	3,407,023	1,352,910	1,196,575	604,312	9,147	
84 Depreciation Expense	53,259,975	23,675,523	6,959,327	11,730,185	4,659,324	4,123,991	2,079,889	31,736	
85 Amortization Expense	945,695	402,680	126,393	210,684	85,772	81,466	37,117	1,583	
86 Taxes Other Than Income	6,983,171	2,920,652	933,191	1,583,709	645,608	610,582	278,197	11,233	
87 Income Taxes - Federal	1,034,981	432,872	138,309	234,723	95,686	90,495	41,232	1,665	
88 Income Taxes - State									
89 Income Taxes Deferred	(6,943,825)	(2,904,196)	(927,933)	(1,574,785)	(641,970)	(607,142)	(276,629)	(11,170)	
90 Investment Tax Credit Adj									
91 Misc Revenues & Expense	3,534	1,577	469	751	304	298	130	4	
92									
93									
94 Total Operating Expenses	70,761,579	31,415,128	9,251,819	15,592,290	6,197,633	5,496,264	2,764,246	44,198	
95									
96									
97									
Rate Base :									
98 Electric Plant In Service	556,206,750	246,207,958	72,795,597	122,760,287	48,855,244	43,464,096	21,751,987	371,582	
99 Plant Held For Future Use	20,763	9,235	2,712	4,572	1,815	1,606	811	12	
100 Electric Plant Acquisition Adj									
101 Pensions									
102 Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
103 Fuel Stock									
104 Materials & Supplies									
105 Misc Deferred Debits	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
106 Cash Working Capital	404,392	169,137	54,042	91,710	37,386	35,357	16,111	651	
107 Weatherization Loans									
108 Miscellaneous Rate Base									
109									
110 Total Rate Base Additions	556,631,905	246,386,330	72,852,351	122,856,568	48,894,445	43,501,058	21,766,908	372,245	

111									
112	Rate Base Deductions :								
113	Accum Provision For Depreciation	(181,302,554)	(80,528,196)	(23,697,715)	(39,947,154)	(15,873,259)	(14,063,529)	(7,082,132)	(110,569)
114	Accum Provision For Amortization	(20,495,008)	(8,585,384)	(2,738,408)	(4,643,469)	(1,891,939)	(1,786,506)	(816,514)	(32,788)
115	Accum Deferred Income Taxes	(58,934,518)	(24,648,341)	(7,875,751)	(13,365,829)	(5,448,703)	(5,153,202)	(2,347,866)	(94,826)
116	Unamortized ITC	(5,702)	(2,385)	(762)	(1,293)	(527)	(499)	(227)	(9)
117	Customer Advance For Construction	-	-	-	-	-	-	-	-
118	Customer Service Deposits	-	-	-	(6,388,407)	(2,536,821)	(2,243,683)	(1,132,845)	(16,987)
119	Misc Rate Base Deductions	(29,014,902)	(12,905,750)	(3,790,409)	(6,388,407)	(2,536,821)	(2,243,683)	(1,132,845)	(16,987)
120		(289,752,684)	(126,670,056)	(38,103,045)	(64,346,152)	(25,751,249)	(23,247,419)	(11,379,583)	(255,180)
121	Total Rate Base Deductions	266,879,221	119,716,274	34,749,307	58,510,415	23,143,196	20,253,639	10,389,325	117,065
122	Total Rate Base								
123									
124									
125	Calculated Return On Rate Base		5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%
126	Return On Rate Base	19,919,849	8,935,615	2,593,686	4,367,214	1,727,407	1,511,730	775,459	8,738
127	Total Operating Expenses	70,761,579	31,415,128	9,251,819	15,592,290	6,197,633	5,496,264	2,764,246	44,198
128	Revenue Credits	(8,106,997)	(3,460,655)	(1,083,758)	(1,799,622)	(732,687)	(695,822)	(319,714)	(14,740)
129									
130	Total Revenue Requirements	82,574,430	36,890,089	10,761,747	18,159,882	7,192,353	6,312,173	3,219,991	38,196
131									
132									
133	Return On Rate Base @ Target ROR	20,535,886	9,211,956	2,673,898	4,502,273	1,780,828	1,558,482	799,440	9,008
134	Total Op. exp. Adjusted for Taxes	70,963,489	31,505,700	9,278,109	15,636,557	6,215,142	5,511,587	2,772,107	44,287
135	Revenue Credits	(8,106,997)	(3,460,655)	(1,083,758)	(1,799,622)	(732,687)	(695,822)	(319,714)	(14,740)
136									
137	Total Target Revenue Requirements	83,392,378	37,257,002	10,868,249	18,339,209	7,263,284	6,374,247	3,251,832	38,555

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15, 51-54, 57	
Operating Revenues	160,860,018	63,431,309	22,563,542	37,787,299	15,252,169	14,729,971	6,651,491	444,238	
Operating Expenses									
163 Operation & Maintenance Expenses	109,245,255	45,180,686	14,657,076	24,901,885	10,196,210	9,746,202	4,367,587	195,611	
164 Depreciation Expense	36,373,976	13,813,852	5,019,050	8,597,334	3,627,288	3,712,887	1,491,056	112,508	
165 Amortization Expense	645,864	275,011	86,320	143,887	55,578	55,637	25,349	1,081	
166 Taxes Other Than Income	4,789,167	1,994,663	637,324	1,081,596	440,919	416,998	189,995	7,672	
167 Income Taxes - Federal	706,842	295,630	94,458	160,304	65,349	61,804	28,159	1,137	
168 Income Taxes - State									
169 Income Taxes Deferred	(4,742,295)	(1,983,425)	(633,733)	(1,075,502)	(438,434)	(414,648)	(188,924)	(7,628)	
170 Investment Tax Credit Adj									
171 Misc Revenues & Expense	2,413	1,077	320	513	208	204	89	3	
172 Total Operating Expenses	147,001,221	59,577,495	19,860,816	33,810,017	13,950,117	13,579,083	5,913,310	310,383	
Rate Base :									
173 Electric Plant In Service	379,862,193	145,302,621	52,297,483	89,524,900	37,683,837	38,378,305	15,540,249	1,134,798	
174 Plant Held For Future Use	14,180	5,380	1,957	3,353	1,415	1,450	581	44	
175 Electric Plant Acquisition Adj									
176 Pensions	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
177 Prepayments									
178 Fuel Stock									
179 Materials & Supplies									
180 Misc Deferred Debits									
181 Cash Working Capital	276,180	115,512	36,908	62,633	25,533	24,147	11,003	444	
182 Weatherization Loans									
183 Miscellaneous Rate Base									
184 Total Rate Base Additions	380,152,553	145,423,512	52,336,348	89,590,886	37,710,785	38,403,902	15,551,833	1,135,287	

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15, 51-54, 57	
13 Operating Expenses									
14 Operation & Maintenance Expenses	16,428,281	7,330,976	2,180,567	3,491,208	1,413,655	1,387,034	605,733	19,109	
15 Depreciation Expense	11,543,805	5,151,321	1,532,238	2,453,198	993,346	974,639	425,636	13,428	
16 Amortization Expense	259,489	115,795	34,443	55,144	22,329	21,909	9,568	302	
17 Taxes Other Than Income	6,057,424	2,702,932	803,921	1,287,387	521,295	511,597	223,276	7,016	
18 Income Taxes - Federal	1,628,428	725,634	216,120	346,090	140,141	137,533	60,024	1,886	
19 Income Taxes - State									
20 Income Taxes Deferred	370,358	165,260	49,153	78,712	31,873	31,280	13,651	429	
21 Investment Tax Credit Adj	81	36	11	17	7	7	3	0	
22 Misc Revenues & Expense									
23 Total Operating Expenses	36,287,866	16,192,954	4,816,452	7,711,757	3,122,645	3,063,998	1,337,891	42,170	
24									
25									
26									
27 Rate Base :									
28 Electric Plant In Service	545,999,121	243,647,292	72,471,822	116,031,402	46,983,280	46,098,497	20,131,729	635,098	
29 Plant Held For Future Use	-	-	-	-	-	-	-	-	
30 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
31 Pensions	-	-	-	-	-	-	-	-	
32 Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
33 Fuel Stock	-	-	-	-	-	-	-	-	
34 Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
35 Misc Deferred Debits	0	0	0	0	0	0	0	0	
36 Cash Working Capital	-	-	-	-	-	-	-	-	
37 Weatherization Loans	-	-	-	-	-	-	-	-	
38 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
39									
40 Total Rate Base Additions	545,999,121	243,647,292	72,471,822	116,031,402	46,983,280	46,098,497	20,131,729	635,098	
41									
42 Rate Base Deductions :									
43 Accum Provision For Depreciation	(159,349,391)	(71,108,260)	(21,150,841)	(33,863,668)	(13,712,031)	(13,453,808)	(5,875,429)	(185,353)	
44 Accum Provision For Amortization	(9,414,018)	(4,209,660)	(1,255,500)	(1,993,665)	(806,767)	(784,182)	(351,435)	(12,808)	
45 Accum Deferred Income Taxes	(56,413,220)	(26,065,030)	(7,752,409)	(12,414,568)	(5,026,977)	(4,933,455)	(2,153,104)	(67,657)	
46 Unamortized ITC	(3,986)	(1,779)	(529)	(847)	(343)	(337)	(147)	(5)	
47 Customer Advance For Construction	-	-	-	-	-	-	-	-	
48 Customer Service Deposits	-	-	-	-	-	-	-	-	
49 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
50									
51 Total Rate Base Deductions	(227,180,615)	(101,384,730)	(30,159,280)	(48,272,769)	(19,546,118)	(19,171,762)	(8,380,114)	(265,823)	
52									
53 Total Rate Base	318,818,505	142,262,562	42,312,542	67,758,633	27,437,162	26,926,715	11,751,615	369,275	
54									
55 Calculated Return On Rate Base		5.66%	10.68%	9.17%	7.08%	6.05%	9.84%	22.11%	
56									
57 Return On Rate Base	23,796,594	10,618,469	3,158,206	5,057,500	2,047,908	2,009,808	877,140	27,563	
58 Total Operating Expenses	36,287,866	16,192,954	4,816,452	7,711,757	3,122,645	3,063,998	1,337,891	42,170	
59 Revenue Credits	(11,165,061)	(5,015,184)	(1,483,184)	(2,353,005)	(952,516)	(934,563)	(411,717)	(14,892)	
60									
61 Total Revenue Requirements	48,919,399	21,796,239	6,491,473	10,416,253	4,218,037	4,139,243	1,803,313	54,840	
62									
63									
64 Return On Rate Base @ Target ROR	24,532,522	10,946,853.57	3,255,876	5,213,907	2,111,241	2,071,963	904,266	28,415	
65 Total Op. exp. Adjusted for Taxes	36,287,866	16,300,583.86	4,848,464	7,763,021	3,143,403	3,084,370	1,346,781	42,449	
66 Revenue Credits	(11,165,061)	(5,015,183.92)	(1,483,184)	(2,353,005)	(952,516)	(934,563)	(411,717)	(14,892)	
67									
68 Total Target Revenue Requirements	49,896,533	22,232,254	6,621,155	10,623,924	4,302,128	4,221,770	1,839,330	55,972	

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

DESCRIPTION	A	B	C	D	E	F	G	H	I	J
Operating Revenues	59,887,004	24,239,561	9,341,614	13,928,367	5,066,196	4,693,499	2,493,951	123,815		
Operating Expenses										
Operation & Maintenance Expenses	16,428,281	7,330,975	2,180,567	3,491,208	1,413,655	1,387,033	605,733	19,109		
Depreciation Expense	11,543,805	5,151,321	1,532,238	2,453,198	993,346	974,639	425,636	13,428		
Amortization Expense	259,489	115,795	34,443	55,144	22,329	21,909	9,568	302		
Taxes Other Than Income	6,057,424	2,702,932	803,921	1,287,387	521,295	511,597	223,276	7,016		
Income Taxes - Federal	1,628,428	726,634	216,120	346,090	140,141	137,533	60,024	1,886		
Income Taxes - State	370,358	165,260	49,153	78,712	31,873	31,280	13,651	429		
Investment Tax Credit Adj	81	36	11	17	7	7	3	0		
Misc Revenues & Expense										
Total Operating Expenses	36,287,865	16,192,953	4,816,452	7,711,757	3,122,645	3,063,998	1,337,890	42,170		
Rate Base :										
Electric Plant In Service	545,999,121	243,647,292	72,471,822	116,031,402	46,983,280	46,098,497	20,131,729	635,098		
Plant Held For Future Use	-	-	-	-	-	-	-	-		
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-		
Pensions	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Fuel Stock	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Materials & Supplies	0	0	0	0	0	0	0	0		
Misc Deferred Debts	0	0	0	0	0	0	0	0		
Cash Working Capital	-	-	-	-	-	-	-	-		
Weatherization Loans	-	-	-	-	-	-	-	-		
Miscellaneous Rate Base	-	-	-	-	-	-	-	-		
Total Rate Base Additions	545,999,121	243,647,292	72,471,822	116,031,402	46,983,280	46,098,497	20,131,729	635,098		
Rate Base Deductions :										
Accum Provision For Depreciation	(159,349,391)	(71,108,260)	(21,150,841)	(33,863,668)	(13,712,031)	(13,453,808)	(5,875,429)	(185,353)		
Accum Provision For Amortization	(9,414,018)	(4,209,660)	(1,255,500)	(1,993,665)	(806,767)	(784,182)	(351,435)	(12,808)		
Accum Deferred Income Taxes	(88,413,220)	(26,065,030)	(7,752,409)	(12,414,588)	(5,026,977)	(4,933,455)	(2,153,104)	(67,657)		
Unamortized ITC	(3,986)	(1,779)	(529)	(847)	(343)	(337)	(147)	(5)		
Customer Advance For Construction	-	-	-	-	-	-	-	-		
Customer Service Deposits	-	-	-	-	-	-	-	-		
Misc Rate Base Deductions	-	-	-	-	-	-	-	-		
Total Rate Base Deductions	(227,180,615)	(101,384,730)	(30,159,280)	(48,272,769)	(19,546,118)	(19,171,762)	(8,380,114)	(265,823)		
Total Rate Base	318,818,505	142,262,562	42,312,542	67,758,633	27,437,162	26,926,735	11,751,615	369,275		
Calculated Return On Rate Base	7.46%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%		
Return On Rate Base	23,796,594	10,618,469	3,158,206	5,057,500	2,047,908	2,009,808	877,140	27,563		
Total Operating Expenses	36,287,865	16,192,953	4,816,452	7,711,757	3,122,645	3,063,998	1,337,890	42,170		
Revenue Credits	(11,165,061)	(5,015,184)	(1,483,184)	(2,353,005)	(952,516)	(934,563)	(411,717)	(14,892)		
Total Revenue Requirements	48,919,398	21,796,238	6,491,473	10,416,253	4,218,037	4,139,243	1,803,313	54,840		
Return On Rate Base @ Target ROR	24,532,522	10,946,854	3,255,876	5,213,907	2,111,241	2,071,963	904,266	28,415		
Total Op. exp. Adjusted for Taxes	36,529,071	16,300,583	4,848,464	7,763,021	3,143,403	3,084,369	1,346,781	42,449		
Revenue Credits	(11,165,061)	(5,015,184)	(1,483,184)	(2,353,005)	(952,516)	(934,563)	(411,717)	(14,892)		
Total Target Revenue Requirements	49,896,532	22,232,253	6,621,155	10,623,923	4,302,128	4,221,770	1,839,330	55,972		

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	8,197,103	3,280,659	1,302,394	1,882,221	700,514	483,016	522,584	25,715	
Operating Expenses									
83 Operation & Maintenance Expenses	1,819,572	820,063	245,515	365,622	154,882	127,989	97,817	7,684	
84 Depreciation Expense	2,082,700	934,335	285,348	429,877	181,631	127,858	118,269	5,382	
85 Amortization Expense	126,170	65,590	19,017	20,993	8,255	5,526	5,221	1,009	
86 Taxes Other Than Income	994,809	556,194	162,909	139,924	52,356	14,239	57,249	11,938	
87 Income Taxes - Federal	(67,983)	(37,983)	(11,125)	(9,556)	(3,575)	(972)	(3,910)	(815)	
88 Income Taxes - State									
89 Income Taxes Deferred	(545,724)	(305,112)	(89,367)	(76,759)	(28,721)	(7,811)	(31,405)	(6,549)	
90 Investment Tax Credit Adj									
91 Misc Revenues & Expense	(151)	(68)	(20)	(32)	(13)	(13)	(6)	(0)	
92									
93									
94	4,409,439	2,032,970	612,276	870,070	364,815	266,825	243,835	19,648	
95									
96									
97									
98									
99	90,752,208	41,232,445	12,450,694	18,470,055	7,799,953	5,466,313	5,092,933	239,815	
100									
101									
102									
103									
104	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
105	0	0	0	0	0	0	0	0	
106									
107									
108									
109									
110	90,752,208	41,232,445	12,450,694	18,470,055	7,799,953	5,466,313	5,092,933	239,815	
111									
112									
113	(28,980,240)	(13,090,248)	(3,987,812)	(5,927,786)	(2,498,689)	(1,735,282)	(1,647,787)	(82,654)	
114	(1,104,696)	(593,621)	(161,689)	(166,426)	(63,876)	(23,149)	(62,360)	(11,575)	
115	(9,574,892)	(5,338,441)	(1,608,684)	(1,334,149)	(498,301)	(135,410)	(546,294)	(113,612)	
116	(899)	(501)	(151)	(125)	(47)	(13)	(51)	(11)	
117	(370,529)	(150,717)	(209,405)	(7,520)	-	-	(2,888)	-	
118									
119									
120									
121	(40,031,257)	(19,173,528)	(5,987,740)	(7,438,006)	(3,060,894)	(1,893,854)	(2,259,382)	(207,852)	
122									
123	50,720,951	22,059,917	6,452,954	11,032,049	4,739,059	3,572,458	2,833,552	31,962	
124									
125									
126									
127	7.46%	3,785,809	1,646,476	823,431	353,723	266,648	211,496	2,386	
128		4,409,439	612,276	870,070	364,815	266,825	243,835	18,648	
129		(776,311)	(330,669)	(151,269)	(51,569)	(21,351)	(79,373)	(7,166)	
130									
131		7,418,937	3,348,777	1,542,234	666,970	512,122	375,958	13,868	
132									
133									
134		3,902,888	1,697,395	848,697	364,662	274,894	218,037	2,459	
135		4,447,813	2,049,659	878,416	366,401	269,527	245,979	18,673	
136		(776,311)	(330,669)	(151,269)	(51,569)	(21,351)	(79,373)	(7,166)	
137									
138		7,574,390	3,416,384	1,576,045	681,494	523,071	384,643	13,966	

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting	Sch. 15, 51-54, 57
Operating Revenues	27,034,929	13,664,271	4,187,191	4,812,087	1,879,727	199,898	1,299,225	992,531	
Operating Expenses	9,704,448	5,318,847	1,443,247	1,566,662	652,027	151,737	401,418	170,509	
Depreciation & Maintenance Expenses	8,191,956	4,353,547	1,155,308	1,471,831	622,209	12,341	403,868	172,733	
Amortization Expense	395,503	205,479	59,611	65,805	25,877	17,321	18,245	3,164	
Taxes Other Than Income	3,118,401	1,743,485	510,666	438,617	164,118	44,633	179,458	37,423	
Income Taxes - Federal	(130,561)	(72,996)	(21,381)	(18,364)	(6,871)	(1,869)	(7,514)	(1,567)	
Income Taxes - State	(1,709,009)	(955,499)	(279,865)	(240,380)	(89,943)	(24,461)	(98,350)	(20,509)	
Investment Tax Credit Adj	(474)	(212)	(63)	(101)	(41)	(40)	(17)	(1)	
Misc Revenues & Expense	19,570,265	10,592,651	2,867,524	3,284,071	1,367,376	199,663	897,228	361,752	
Total Operating Expenses	284,478,527	154,816,631	40,102,888	48,531,029	20,467,783	702,957	13,458,927	6,398,312	
Rate Base :									
Electric Plant In Service									
Plant Held For Future Use									
Electric Plant Acquisition Adj									
Pensions									
Prepayments									
Fuel Stock									
Materials & Supplies									
Misc Deferred Debts									
Cash Working Capital									
Weatherization Loans									
Miscellaneous Rate Base									
Total Rate Base Additions	284,478,527	154,816,631	40,102,888	48,531,029	20,467,783	702,957	13,458,927	6,398,312	
Rate Base Deductions :									
Accum Provision For Depreciation	(152,464,602)	(81,497,354)	(21,509,492)	(27,159,243)	(11,479,568)	(204,442)	(7,459,958)	(3,154,545)	
Accum Provision For Amortization	(3,462,862)	(1,860,807)	(569,534)	(627,961)	(200,232)	(72,565)	(195,479)	(36,283)	
Accum Deferred Income Taxes	(29,910,624)	(16,678,784)	(5,027,420)	(4,165,080)	(1,554,961)	(422,015)	(1,707,894)	(354,470)	
Unamortized ITC	(2,817)	(1,571)	(473)	(393)	(147)	(40)	(161)	(33)	
Customer Advance For Construction	(1,161,489)	(472,448)	(656,415)	(23,572)	-	-	(9,054)	-	
Customer Service Deposits	-	-	-	-	-	-	-	-	
Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
Total Rate Base Deductions	(187,002,394)	(100,510,965)	(27,763,334)	(31,876,249)	(13,234,908)	(699,062)	(9,372,546)	(3,545,331)	
Total Rate Base	97,476,133	54,305,667	12,339,554	16,654,780	7,232,876	3,895	4,086,381	2,852,980	
Calculated Return On Rate Base	7.46%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%	
Return On Rate Base	7,275,613	4,063,372	921,024	1,243,112	539,861	291	305,007	212,946	
Total Operating Expenses	19,570,265	10,592,651	2,867,524	3,284,071	1,367,376	199,663	897,228	361,752	
Revenue Credits	(1,643,272)	(707,127)	(279,333)	(318,001)	(110,655)	(53,220)	(160,523)	(14,413)	
Total Revenue Requirements	25,202,605	13,938,896	3,509,214	4,209,182	1,796,582	146,733	1,041,713	560,285	
Return On Rate Base @ Target ROR	7.69%	4,178,725	949,507	1,281,556	556,567	300	314,440	219,532	
Total Op. exp. Adjusted for Taxes	19,644,011	10,633,737	2,876,859	3,296,671	1,372,848	199,666	900,320	363,910	
Revenue Credits	(1,643,272)	(707,127)	(279,333)	(318,001)	(110,655)	(53,220)	(160,523)	(14,413)	
Total Target Revenue Requirements	25,501,356	14,105,335	3,547,033	4,260,226	1,818,750	146,745	1,054,237	569,029	

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	8,150,814	3,853,809	2,228,732	805,018	116,106	15,628	1,108,112	23,409	
Operating Expenses	329,544	176,643	54,310	49,467	18,897	6,342	19,442	4,442	
Operation & Maintenance Expenses	3,415,147	1,836,408	801,991	310,649	46,098	2,504	408,170	9,327	
Depreciation Expense	190,372	98,906	28,693	31,675	12,456	8,337	8,782	1,523	
Amortization Expense	1,501,015	839,211	245,805	211,125	78,997	21,484	86,381	18,013	
Taxes Other Than Income	(62,000)	(34,664)	(10,153)	(8,721)	(3,263)	(887)	(3,568)	(744)	
Income Taxes - Federal	(823,732)	(460,545)	(134,893)	(115,862)	(43,352)	(11,790)	(47,404)	(9,885)	
Income Taxes - State	-	-	-	-	-	-	-	-	
Investment Tax Credit Adj	(228)	(102)	(30)	(49)	(20)	(19)	(8)	(0)	
Misc Revenues & Expense	4,550,118	2,455,857	985,723	478,285	109,813	25,970	471,794	22,676	
Total Operating Expenses	132,092,323	71,061,316	30,893,032	12,113,545	1,858,963	116,330	15,670,719	378,418	
Rate Base :									
Electric Plant In Service	-	-	-	-	-	-	-	-	
Plant Held For Future Use	-	-	-	-	-	-	-	-	
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
Pensions	-	-	-	-	-	-	-	-	
Prepayments	-	-	-	-	-	-	-	-	
Fuel Stock	-	-	-	-	-	-	-	-	
Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Misc Deferred Debits	0	0	0	0	0	0	0	0	
Cash Working Capital	-	-	-	-	-	-	-	-	
Weatherization Loans	-	-	-	-	-	-	-	-	
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
Total Rate Base Additions	132,092,323	71,061,316	30,893,032	12,113,545	1,858,963	116,330	15,670,719	378,418	
Rate Base Deductions :									
Accum Provision For Depreciation	(69,109,081)	(37,156,419)	(16,249,762)	(6,270,328)	(920,466)	(47,496)	(8,278,732)	(185,877)	
Accum Provision For Amortization	(1,666,819)	(895,683)	(274,140)	(254,129)	(96,380)	(34,929)	(94,092)	(17,465)	
Accum Deferred Income Taxes	(14,466,866)	(8,065,512)	(2,430,183)	(2,016,288)	(753,210)	(204,782)	(825,148)	(171,743)	
Unamortized ITC	(1,356)	(756)	(228)	(189)	(71)	(19)	(77)	(16)	
Customer Advance For Construction	(559,072)	(227,409)	(315,960)	(11,346)	-	-	(4,358)	-	
Customer Service Deposits	-	-	-	-	-	-	-	-	
Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
Total Rate Base Deductions	(85,803,194)	(46,345,780)	(19,270,273)	(8,552,280)	(1,770,126)	(287,226)	(9,202,407)	(375,101)	
Total Rate Base	46,289,129	24,715,536	11,622,759	3,561,265	88,837	(170,896)	6,468,312	3,317	
Calculated Return On Rate Base	7.46%	5.66%	10.69%	9.17%	7.06%	6.05%	9.84%	22.11%	
Return On Rate Base	3,455,018	1,844,766	867,522	265,813	6,631	(12,756)	482,794	248	
Total Operating Expenses	4,550,118	2,455,857	985,723	478,285	109,813	25,970	471,794	22,676	
Revenue Credits	(782,860)	(336,995)	(132,984)	(151,467)	(52,740)	(25,477)	(76,362)	(6,855)	
Total Revenue Requirements	7,222,255	3,963,628	1,720,261	592,630	63,703	(12,262)	878,227	16,068	
Return On Rate Base @ Target ROR	3,561,867	1,901,817	894,351	274,033	6,836	(13,150)	497,725	255	
Total Op. exp. Adjusted for Taxes	4,585,138	2,474,566	994,516	480,979	109,880	25,841	476,688	22,678	
Revenue Credits	(782,860)	(336,995)	(132,984)	(151,467)	(52,740)	(25,477)	(76,362)	(6,855)	
Total Target Revenue Requirements	7,364,125	4,039,377	1,755,884	603,545	63,976	(12,786)	898,051	16,078	

PacificCorp
Cost of Service By Rate Schedule - Distribution Services
State of Washington
MCA
12 Months Ending June 2019

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	4,688,282	3,089,122	1,191,729	314,333	80,838	8,921	8,740	(5,401)	
Operating Expenses	154,849	82,985	22,852	25,486	10,546	3,666	6,821	2,494	
Depreciation Expense	1,869,864	1,343,489	375,802	109,721	29,889	1,448	7,927	1,588	
Amortization Expense	110,059	57,180	16,588	18,312	7,201	4,820	5,077	880	
Taxes Other Than Income	867,776	485,170	142,106	122,057	45,670	12,420	49,939	10,414	
Income Taxes - Federal	(43,698)	(24,431)	(7,156)	(6,146)	(2,300)	(625)	(2,515)	(524)	
Income Taxes - State	(476,232)	(266,259)	(77,987)	(66,984)	(25,064)	(6,816)	(27,406)	(5,715)	
Investment Tax Credit Adj	(132)	(69)	(18)	(28)	(11)	(11)	(5)	(0)	
Misc Revenues & Expense	2,482,486	1,678,074	472,188	202,417	65,931	14,901	39,838	9,137	
Total Operating Expenses	76,365,987	54,735,546	15,322,233	4,548,367	1,250,527	67,254	368,287	73,774	
Rate Base :									
Electric Plant In Service									
Plant Held For Future Use									
Electric Plant Acquisition Adj									
Pensions									
Prepayments									
Fuel Stock									
Materials & Supplies									
Misc Deferred Debts	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Cash Working Capital	0	0	0	0	0	0	0	0	
Weatherization Loans									
Miscellaneous Rate Base									
Total Rate Base Additions	76,365,987	54,735,546	15,322,233	4,548,367	1,250,527	67,254	368,287	73,774	
Rate Base Deductions :									
Accum Provision For Depreciation	(34,089,237)	(24,475,485)	(6,847,822)	(2,009,154)	(548,828)	(27,469)	(150,367)	(30,121)	
Accum Provision For Amortization	(963,631)	(517,818)	(188,488)	(146,919)	(55,720)	(20,193)	(54,397)	(10,097)	
Accum Deferred Income Taxes	(8,364,383)	(4,663,264)	(1,405,057)	(1,165,786)	(435,499)	(118,407)	(477,071)	(98,301)	
Unamortized ITC	(784)	(437)	(132)	(109)	(41)	(11)	(45)	(9)	
Customer Advance For Construction	(323,214)	(131,471)	(182,664)	(6,560)	-	-	(2,520)	-	
Customer Service Deposits	-	-	-	-	-	-	-	-	
Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
Total Rate Base Deductions	(43,741,249)	(29,788,475)	(8,594,163)	(3,328,528)	(1,040,087)	(166,070)	(684,399)	(139,528)	
Total Rate Base	32,624,737	24,947,071	6,728,070	1,219,840	210,440	(98,816)	(316,113)	(65,754)	
Calculated Return On Rate Base	7.46%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%	
Return On Rate Base	2,435,108	1,862,048	502,183	91,049	15,707	(7,376)	(23,595)	(4,908)	
Total Operating Expenses	2,482,486	1,678,074	472,188	202,417	65,931	14,901	39,838	9,137	
Revenue Credits	(527,925)	(226,225)	(90,567)	(102,453)	(35,352)	(16,035)	(52,562)	(4,731)	
Total Revenue Requirements	4,389,669	3,313,897	883,803	191,012	46,287	(8,510)	(36,319)	(502)	
Return On Rate Base @ Target ROR	2,510,416	1,919,633	517,713	93,865	16,193	(7,604)	(24,324)	(5,060)	
Total Op. exp. Adjusted for Taxes	2,507,168	1,696,948	477,278	203,340	66,091	14,827	39,599	9,087	
Revenue Credits	(527,925)	(226,225)	(90,567)	(102,453)	(35,352)	(16,035)	(52,562)	(4,731)	
Total Target Revenue Requirements	4,489,659	3,390,356	904,424	194,751	46,932	(8,812)	(37,288)	(703)	

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	1,514,622	938,687	301,101	129,938	23,644	12,401	96,227	12,623	
Operating Expenses	366,527	233,302	60,320	29,473	6,404	3,248	19,575	14,205	
Operation & Maintenance Expenses	569,142	380,066	98,494	44,833	8,627	4,517	32,282	322	
Depreciation Expense	11,589	3,362	3,711	1,459	977	1,029	178	178	
Amortization Expense	175,880	96,333	28,802	24,738	9,256	2,517	10,122	2,111	
Taxes Other Than Income	(9,354)	(5,230)	(1,532)	(1,316)	(492)	(134)	(538)	(112)	
Income Taxes - Federal	(96,419)	(53,907)	(15,789)	(13,562)	(5,074)	(1,380)	(5,549)	(1,157)	
Income Taxes - State	-	-	-	-	-	-	-	-	
Investment Tax Credit Adj	(27)	(12)	(4)	(6)	(2)	(2)	(1)	(0)	
Misc Revenues & Expense	1,028,055	664,142	173,654	87,873	20,178	9,743	56,920	15,547	
Total Operating Expenses	15,477,747	10,273,555	2,676,487	1,253,790	255,274	124,420	879,269	14,952	
Rate Base :									
Electric Plant In Service									
Plant Held For Future Use									
Electric Plant Acquisition Adj									
Pensions									
Prepayments									
Fuel Stock									
Materials & Supplies									
Misc Deferred Debts	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Cash Working Capital	0	0	0	0	0	0	0	0	
Weatherization Loans									
Miscellaneous Rate Base									
Total Rate Base Additions	15,477,747	10,273,555	2,676,487	1,253,790	255,274	124,420	879,269	14,952	
Rate Base Deductions :									
Accum Provision For Depreciation	(6,544,609)	(4,346,255)	(1,131,798)	(628,939)	(107,215)	(52,554)	(371,742)	(6,105)	
Accum Provision For Amortization	(195,307)	(104,951)	(32,122)	(29,777)	(11,293)	(4,093)	(11,025)	(2,046)	
Accum Deferred Income Taxes	(1,688,849)	(941,697)	(283,826)	(235,221)	(87,828)	(23,846)	(96,409)	(20,022)	
Unamortized ITC	(159)	(89)	(27)	(22)	(8)	(2)	(9)	(2)	
Customer Advance For Construction	(65,509)	(26,646)	(37,022)	(1,329)	(511)	-	(511)	-	
Customer Service Deposits									
Misc Rate Base Deductions									
Total Rate Base Deductions	(8,484,433)	(5,419,637)	(1,484,794)	(795,290)	(206,345)	(80,495)	(479,696)	(28,176)	
Total Rate Base	6,993,314	4,853,918	1,191,693	458,500	48,929	43,924	399,573	(13,223)	
Calculated Return On Rate Base	7.46%	5.66%	10.69%	9.17%	7.08%	6.05%	9.84%	22.11%	
Return On Rate Base	521,234	362,296	88,948	34,222	3,632	3,279	29,824	(987)	
Total Operating Expenses	1,028,055	664,142	173,654	87,873	20,178	9,743	56,920	15,547	
Revenue Credits	(111,764)	(47,837)	(19,222)	(21,707)	(7,473)	(3,333)	(11,186)	(1,007)	
Total Revenue Requirements	1,437,525	978,600	243,380	100,388	16,357	9,689	75,558	13,552	
Return On Rate Base @ Target ROR	537,354	373,500	91,699	35,281	3,765	3,380	30,746	(1,018)	
Total Op. exp. Adjusted for Taxes	1,033,339	667,814	174,555	88,220	20,215	9,776	57,222	15,537	
Revenue Credits	(111,764)	(47,837)	(19,222)	(21,707)	(7,473)	(3,333)	(11,186)	(1,007)	
Total Target Revenue Requirements	1,458,928	993,477	247,032	101,793	16,507	9,824	76,783	13,512	

Unit Costs @ Target ROR

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2019
7.69% = Earned Return on Rate Base

Description	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
UNITS								
14 NCP kW	18,414,349.82	11,908,826.15	2,116,571.55	2,318,920.32	859,242.21	649,800.00	523,931.39	37,058.20
15 Annual KWH	4,031,133,626.09	1,524,718,211.87	554,739,131.83	950,741,261.18	402,864,721.13	420,782,100.87	164,795,797.84	12,492,401.36
16 Average Customers	136,869.30	107,789.70	19,928.64	1,076.11	64.48	1.00	5,135.70	2,873.67
17 Load Factor	0.30	0.18	0.36	0.56	0.64	0.89	0.43	0.46
18 CP Load Factor		0.63	0.73		5.23	0.95	1.02	0.99
19								
20 GTDDCO TOTAL	1.00	0.45	0.14	0.21	0.08	0.07	0.04	0.00
21 Revenue Requirement	351,431,705.58	158,234,542.27	48,292,791.51	73,340,139.44	29,736,311.47	26,351,201.33	14,254,202.47	1,222,517.09
22 Per NCP kW	19.08	13.29	22.82	31.63	34.61	40.55	27.21	32.99
23 Per KWH	0.09	0.10	0.09	0.08	0.07	0.06	0.09	0.10
24 Per Customer	2,567.64	1,467.99	2,423.29	68,152.77	461,190.59	26,351,201.33	2,775.51	425.42
25								
26 GENERATION-TOTAL	1.00	0.42	0.13	0.23	0.09	0.09	0.04	0.00
27 Revenue Requirement	236,099,539.06	98,549,620.40	31,561,765.42	53,625,073.38	21,870,275.24	20,698,441.45	9,413,363.16	381,000.00
28 Per NCP kW	12.82	8.28	14.91	23.13	25.45	31.85	17.97	10.28
29 Per KWH	0.06	0.06	0.06	0.06	0.05	0.05	0.06	0.03
30 Per Customer	1,725.00	914.28	1,583.74	49,832.15	339,193.55	20,698,441.45	1,832.93	132.58
31								
32 GENERATION-DEMAND	1.00	0.45	0.13	0.22	0.09	0.08	0.04	0.00
33 Revenue Requirement	83,392,377.88	37,257,002.18	10,868,249.04	18,339,208.54	7,263,283.54	6,374,247.46	3,251,832.40	38,554.72
34 Per NCP kW	4.53	3.13	5.13	7.91	8.45	9.81	6.21	1.04
35 Per KWH	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.00
36 Per Customer	609.28	345.65	545.36	17,042.07	112,648.74	6,374,247.46	633.18	13.42
37								
38 GENERATION-ENERGY	1.00	0.40	0.14	0.23	0.10	0.09	0.04	0.00
39 Revenue Requirement	152,707,161.18	61,292,618.22	20,693,516.38	35,285,864.84	14,606,991.70	14,324,193.99	6,161,530.76	342,445.28
40 Per NCP kW	8.29	5.15	9.78	15.22	17.00	22.04	11.76	9.24
41 Per KWH	0.04	0.04	0.04	0.04	0.04	0.03	0.04	0.03
42 Per Customer	1,115.72	568.63	1,038.38	32,790.08	226,544.81	14,324,193.99	1,199.75	119.17
43								
44 TRANSMISSION-TOTAL	1.00	0.45	0.13	0.21	0.09	0.08	0.04	0.00
45 Revenue Requirement	49,896,532.89	22,232,253.51	6,621,155.02	10,623,923.56	4,302,128.48	4,221,769.67	1,839,330.45	55,972.20
46 Per NCP kW	2.71	1.87	3.13	4.58	5.01	6.50	3.51	1.51
47 Per KWH	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00
48 Per Customer	364.56	206.26	332.24	9,872.49	66,723.18	4,221,769.67	358.15	19.48
49								
50 TRANSMISSION-DEMAND	1.00	0.45	0.13	0.21	0.09	0.08	0.04	0.00
51 Revenue Requirement	49,896,532.06	22,232,253.14	6,621,154.91	10,623,923.38	4,302,128.41	4,221,769.60	1,839,330.42	55,972.20
52 Per NCP kW	2.71	1.87	3.13	4.58	5.01	6.50	3.51	1.51
53 Per KWH	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00
54 Per Customer	364.56	206.26	332.24	9,872.49	66,723.18	4,221,769.60	358.15	19.48

