

Attachment C

Depreciation Expense Amortization Calculation

WA Depreciation Decrease Deferral					
Schedule 92					
Beginning Deferral Amount		(877,345)			
	Month	Actual	End Bal.		
Actuals	Mar-15		(877,345.00)		
	Apr-15	28,271.00	(849,074.00)		
	May-15	62,402.00	(786,672.00)		
	Jun-15	68,901.00	(717,771.00)		
	Jul-15	86,587.00	(631,184.00)		
	Aug-15	78,413.00	(552,771.00)		
	Sep-15	77,358.00	(475,413.00)		
	Oct-15	65,903.00	(409,510.00)		
	Nov-15	68,064.00	(341,446.00)		
	Dec-15	87,326.00	(254,120.00)		
	Jan-16	92,889.00	(161,231.00)		
Estimates	Feb-16	76,739.13	(84,491.87)		
	Mar-16	66,138.48	(18,353.40)		
	Apr-16	18,353.40	0.00		
		Days in April	9 /30	April Ratio	0.297806
		Allowance for Proration	15 days		
		Effective End Date	3/26/2016		
		April Estimate	61,628.79		

PacifiCorp - State of Washington

Washington Depreciation Adjustment (part of Sch 92)- All Schedules

	Pre-3/31/15	Post 3/31/15	Pre-3/31/15	Post 3/31/15	Pre-3/31/15	Post 3/31/15	Pre-3/31/15	Post 3/31/15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	2015
Schedule	Mar-15	Mar-15	Apr-15	Apr-15	May-15	May-15	Jun-15	Jun-15	KWH	KWH	KWH	KWH	KWH	KWH	KWH	Total
	KWH	KWH	KWH	KWH	KWH	KWH	KWH	KWH								KWH
15	267,584	1,347	124,720	145,825	(31,197)	268,511	(1,166)	268,302	268,994	265,272	272,353	262,863	267,199	268,051	267,254	2,648,658
16	114,277,651	127,598	45,889,563	47,978,453	62,943	84,268,709	32,033	97,054,639	130,671,518	117,983,964	97,070,515	80,733,780	104,709,518	179,736,333	198,154,852	1,100,597,216
17	7,919,577	15,148	3,287,638	3,104,644	483	5,593,798	(596)	5,784,138	7,240,592	6,680,330	5,722,895	4,478,788	4,245,423	7,368,415	9,208,695	61,441,273
18	205,855	55	76,840	87,572	270	176,718	0	197,812	262,370	234,879	199,691	158,556	178,044	258,405	277,444	2,037,068
24	40,899,913	43,232	21,452,620	16,971,222	160,304	39,225,556	(28,032)	44,909,712	52,963,906	51,275,704	49,051,381	41,449,034	40,894,223	50,254,916	52,955,731	449,523,690
36	68,376,091	105,946	34,467,817	32,627,453	1,258,770	68,256,097	6,925	75,327,713	88,353,295	77,039,500	94,091,304	89,138,653	83,401,297	81,757,432	80,085,697	794,208,293
40	3,027,296	3,509	2,850,464	5,119,235	234,121	22,608,088	3,873	25,479,378	41,986,485	32,802,399	35,914,546	19,020,152	8,163,287	704,387	601,308	197,917,219
47	165,000	0	143,226	4,774	0	134,000	0	136,000	174,000	108,000	173,000	183,000	182,000	284,000	156,000	1,687,000
48T	29,722,675	81,765	12,036,401	19,615,130	353,265	32,265,185	0	32,818,740	39,861,530	33,566,802	39,399,420	37,560,180	36,537,510	31,887,140	30,927,710	345,705,742
51	307,633	1,466	181,517	141,318	1,641	322,307	0	323,594	338,336	309,469	324,519	341,250	324,904	310,359	335,572	3,228,313
52	17,482	2	10,704	6,823	4	17,523	0	16,957	14,148	14,060	14,104	14,148	14,104	14,060	14,129	154,118
53	387,574	584	76,861	300,830	227	364,922	0	357,992	356,773	355,164	374,189	381,836	391,149	410,838	411,469	3,758,939
54	23,204	18	11,624	7,879	0	11,538	0	23,049	31,934	22,857	20,933	26,136	32,180	18,045	14,981	229,397
57	143,884	568	77,033	67,416	0	144,204	0	144,184	144,078	144,052	144,052	143,854	143,438	143,300	142,408	1,440,063
48T-Dedicated Facilities	35,928,000	0	38,367,419	1,278,581	0	38,214,000	0	36,468,000	34,434,000	39,402,000	39,132,000	37,098,000	36,810,000	36,774,000	38,880,000	373,896,000
Totals	301,669,418	381,238	159,044,446	127,457,155	2,040,832	291,871,155	13,037	319,310,209	397,101,959	360,204,452	361,904,902	310,990,230	316,294,276	390,189,681	412,433,250	3,338,472,989

	Sch. 92-D Effective 3/31/2015	Pre-3/31/15 Mar-15	Post 3/31/15 Mar-15	Pre-3/31/15 Apr-15	Post 3/31/15 Apr-15	Pre-3/31/15 May-15	Post 3/31/15 May-15	Pre-3/31/15 Jun-15	Post 3/31/15 Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16
Schedule	per KWH	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge	Sch. 92-D Surcharge
15	(\$0.00037)	\$0	(\$0)	\$0	(\$54)	\$0	(\$99)	\$0	(\$99)	(\$100)	(\$98)	(\$101)	(\$97)	(\$99)	(\$99)	(\$99)
16	(\$0.00025)	\$0	(\$32)	\$0	(\$11,995)	\$0	(\$21,067)	\$0	(\$24,264)	(\$32,668)	(\$29,496)	(\$24,268)	(\$20,183)	(\$26,177)	(\$44,934)	(\$49,539)
17	(\$0.00025)	\$0	(\$4)	\$0	(\$776)	\$0	(\$1,398)	\$0	(\$1,446)	(\$1,810)	(\$1,670)	(\$1,431)	(\$1,120)	(\$1,061)	(\$1,842)	(\$2,302)
18	(\$0.00025)	\$0	(\$0)	\$0	(\$22)	\$0	(\$44)	\$0	(\$49)	(\$66)	(\$59)	(\$50)	(\$40)	(\$45)	(\$65)	(\$69)
24	(\$0.00025)	\$0	(\$11)	\$0	(\$4,243)	\$0	(\$9,806)	\$0	(\$11,227)	(\$13,241)	(\$12,819)	(\$12,263)	(\$10,362)	(\$10,224)	(\$12,564)	(\$13,239)
36	(\$0.00020)	\$0	(\$21)	\$0	(\$6,525)	\$0	(\$13,651)	\$0	(\$15,066)	(\$17,671)	(\$15,408)	(\$18,818)	(\$17,828)	(\$16,690)	(\$16,351)	(\$16,017)
40	(\$0.00021)	\$0	(\$1)	\$0	(\$1,075)	\$0	(\$4,748)	\$0	(\$5,351)	(\$8,817)	(\$6,889)	(\$7,542)	(\$3,994)	(\$1,714)	(\$148)	(\$126)
47	(\$0.00016)	\$0	\$0	\$0	(\$1)	\$0	(\$21)	\$0	(\$22)	(\$28)	(\$17)	(\$28)	(\$29)	(\$29)	(\$45)	(\$25)
48T	(\$0.00016)	\$0	(\$13)	\$0	(\$3,138)	\$0	(\$5,162)	\$0	(\$5,251)	(\$6,378)	(\$5,371)	(\$6,304)	(\$6,010)	(\$5,846)	(\$5,102)	(\$4,948)
51	(\$0.00052)	\$0	(\$1)	\$0	(\$73)	\$0	(\$168)	\$0	(\$168)	(\$176)	(\$161)	(\$169)	(\$177)	(\$169)	(\$161)	(\$174)
52	(\$0.00045)	\$0	(\$0)	\$0	(\$3)	\$0	(\$8)	\$0	(\$8)	(\$6)	(\$6)	(\$6)	(\$6)	(\$6)	(\$6)	(\$6)
53	(\$0.00018)	\$0	(\$0)	\$0	(\$54)	\$0	(\$66)	\$0	(\$64)	(\$64)	(\$64)	(\$67)	(\$69)	(\$70)	(\$74)	(\$74)
54	(\$0.00022)	\$0	(\$0)	\$0	(\$2)	\$0	(\$3)	\$0	(\$5)	(\$7)	(\$5)	(\$5)	(\$6)	(\$7)	(\$4)	(\$3)
57	(\$0.00032)	\$0	(\$0)	\$0	(\$22)	\$0	(\$46)	\$0	(\$46)	(\$46)	(\$46)	(\$46)	(\$46)	(\$46)	(\$46)	(\$46)
dedicated Facilities	(\$0.00016)	\$0	\$0	\$0	(\$205)	\$0	(\$6,114)	\$0	(\$5,835)	(\$5,509)	(\$6,304)	(\$6,261)	(\$5,936)	(\$5,890)	(\$5,884)	(\$6,221)
Totals		\$0	(\$83)	\$0	(\$28,188)	\$0	(\$62,402)	\$0	(\$68,901)	(\$86,587)	(\$78,413)	(\$77,358)	(\$65,903)	(\$68,064)	(\$87,326)	(\$92,889)

					Sch. 92 Effective 7/1/2013	Feb-16 Sch. 92	Mar-16 Sch. 92	Apr-16 Sch. 92
<u>Class</u>	<u>Schedule</u>	<u>Feb-15 KWH</u>	<u>Mar-15 KWH</u>	<u>Apr-15 KWH</u>	<u>per KWH</u>	<u>Surcharge</u>	<u>Surcharge</u>	<u>Surcharge</u>
Residential								
	15	85,690	85,451	85,035	(\$0.00037)	(\$32)	(\$32)	(\$31)
	16	143,435,864	114,406,969	93,867,766	(\$0.00025)	(\$35,859)	(\$28,602)	(\$23,467)
	17	9,843,122	7,934,837	6,392,230	(\$0.00025)	(\$2,461)	(\$1,984)	(\$1,598)
	18	210,407	205,913	164,411	(\$0.00025)	(\$53)	(\$51)	(\$41)
Residential Total		153,575,083	122,633,170	100,509,442		(\$38,404)	(\$30,669)	(\$25,138)
Commercial								
	15	175,968	172,786	173,255	(\$0.00037)	(\$65)	(\$64)	(\$64)
	24	43,833,156	39,552,055	37,163,914	(\$0.00025)	(\$10,958)	(\$9,888)	(\$9,291)
	36	66,267,233	60,643,117	59,334,814	(\$0.00020)	(\$13,253)	(\$12,129)	(\$11,867)
	48T	15,119,720	13,558,540	15,180,880	(\$0.00016)	(\$2,419)	(\$2,169)	(\$2,429)
	54	20,085	23,222	19,503	(\$0.00022)	(\$4)	(\$5)	(\$4)
Commercial Total		125,416,162	113,949,720	111,872,366		(\$26,700)	(\$24,255)	(\$23,655)
Industrial								
	15	12,336	10,685	12,263	(\$0.00037)	(\$5)	(\$4)	(\$5)
	24	1,470,762	1,391,064	1,259,865	(\$0.00025)	(\$368)	(\$348)	(\$315)
	36	8,274,780	7,838,918	7,760,454	(\$0.00020)	(\$1,655)	(\$1,568)	(\$1,552)
	47	455,000	165,000	148,000	(\$0.00016)	(\$73)	(\$26)	(\$24)
	48T	16,898,550	16,245,900	16,470,650	(\$0.00016)	(\$2,704)	(\$2,599)	(\$2,635)
	48T-Dedicated Facilities	<u>40,248,000</u>	<u>35,928,000</u>	<u>39,636,000</u>	(\$0.00016)	(\$6,440)	(\$5,748)	(\$6,342)
Industrial Total		67,359,428	61,579,567	65,287,232		(\$11,243)	(\$10,294)	(\$10,872)
Irrigation								
	40	420,275	3,030,809	7,969,708	(\$0.00021)	(\$88)	(\$636)	(\$1,674)
Irrigation Total		420,275	3,030,809	7,969,708		(\$88)	(\$636)	(\$1,674)
Public Street & Highway Lighting								
	51	337,758	309,100	322,836	(\$0.00052)	(\$176)	(\$161)	(\$168)
	52	17,571	17,483	17,527	(\$0.00045)	(\$8)	(\$8)	(\$8)
	53	406,515	388,155	377,691	(\$0.00018)	(\$73)	(\$70)	(\$68)
	57	144,452	144,452	144,450	(\$0.00032)	(\$46)	(\$46)	(\$46)
PS&H Lighting Total		906,296	859,190	862,504		(\$303)	(\$285)	(\$290)
	Totals	347,677,244	302,052,456	286,501,252		(\$76,739)	(\$66,138)	(\$61,629)