

Exh. RF-4  
Docket UE-19\_\_\_\_  
Witness: Ryan Fuller

**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 RYAN FULLER**

**RSGM Worksheet**

**December 2019**

| Record # | Book Allocation Group | Category     | EDIT           |                     | Based on Depr. Study Effective 01/01/2014 |                 |                 |                 |                | Based on Depr. Study Effective 01/01/2021 |                |                |                |                | Composite Life | Remaining Bal. @ 01/01/2018 | Remaining Bal. @ 01/01/2026 |
|----------|-----------------------|--------------|----------------|---------------------|---|-----------------|-----------------|-----------------|----------------|---|----------------|----------------|----------------|----------------|----------------|-----------------------------|-----------------------------|
|          |                       |              | Opening Bal.   | Annual Amortization | 2018                                      | 2019            | 2020            | 2021            | 2022           | 2023                                      | 2024           | 2025           |                |                |                |                             |                             |
| 1        | General               | General      | (8,430,093.37) | (3,635,535.47)      | (3,647,791.48)                            | (7,732,626.08)  | (7,732,626.08)  | (7,732,626.08)  | (6,388,665.44) | (2,007,241.97)                            | (2,007,241.97) | (2,007,241.97) | (2,007,241.97) | (2,007,241.97) | (2,007,241.97) | (2,007,241.97)              | (47,468,898.03)             |
| 2        | Distribution          | Distribution | (6,807,029.54) | (773,526.08)        | (773,526.08)                              | (4,486,451.30)  | (4,486,451.30)  | (4,486,451.30)  | (3,701,781.10) | (3,701,781.10)                            | (3,701,781.10) | (3,701,781.10) | (3,701,781.10) | (3,701,781.10) | (3,701,781.10) | (3,701,781.10)              | (2,637,545.80)              |
| 3        | Transmission          | Transmission | (9,354,708.09) | (590,082.56)        | (590,082.56)                              | (17,584,460.41) | (17,584,460.41) | (17,584,460.41) | (480,449.74)   | (480,449.74)                              | (480,449.74)   | (480,449.74)   | (480,449.74)   | (480,449.74)   | (480,449.74)   | (480,449.74)                | (5,182,211.71)              |
| 4        | Hydro-1               | Hydro-1      | (1,624.39)     | (773.52)            | (773.52)                                  | (1,624.39)      | (1,624.39)      | (1,624.39)      | (279,088.56)   | (279,088.56)                              | (279,088.56)   | (279,088.56)   | (279,088.56)   | (279,088.56)   | (279,088.56)   | (279,088.56)                | (12,676,603.57)             |
| 5        | Hydro-1               | Hydro-1      | (185)          | (88)                | (88)                                      | (643.11)        | (643.11)        | (643.11)        | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00                        |
| 6        | Hydro-1               | Hydro-1      | (1,350.53)     | (251.12)            | (251.12)                                  | (643.11)        | (643.11)        | (643.11)        | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00                        |
| 7        | Hydro-1               | Hydro-1      | (5,273.63)     | (1,316.95)          | (1,316.95)                                | (2,511.25)      | (2,511.25)      | (2,511.25)      | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00                        |
| 8        | Hydro-1               | Hydro-1      | (2,765.59)     | (56,907.83)         | (56,907.83)                               | (1,316.95)      | (1,316.95)      | (1,316.95)      | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00                        |
| 9        | Hydro-1               | Hydro-1      | (119,506.44)   | (56,907.83)         | (56,907.83)                               | (56,907.83)     | (56,907.83)     | (56,907.83)     | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00                        |
| 10       | Hydro-1               | Hydro-1      | (147,497.07)   | (7,023.37)          | (7,023.37)                                | (7,023.37)      | (7,023.37)      | (7,023.37)      | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00                        |
| 11       | Hydro-2               | Hydro-2      | (1,479,049.32) | (8,719.09)          | (8,719.09)                                | (8,719.09)      | (8,719.09)      | (8,719.09)      | (38,070.17)    | (38,070.17)                               | (38,070.17)    | (38,070.17)    | (38,070.17)    | (38,070.17)    | (38,070.17)    | (38,070.17)                 | (1,172,561.30)              |
| 12       | Hydro-2               | Hydro-2      | (1,510,000.00) | (1,313.96)          | (1,313.96)                                | (1,313.96)      | (1,313.96)      | (1,313.96)      | (1,288.12)     | (1,288.12)                                | (1,288.12)     | (1,288.12)     | (1,288.12)     | (1,288.12)     | (1,288.12)     | (1,288.12)                  | (3,741,616.50)              |
| 13       | Hydro-2               | Hydro-2      | (1,510,000.00) | (9,903.06)          | (9,903.06)                                | (9,903.06)      | (9,903.06)      | (9,903.06)      | (9,708.34)     | (9,708.34)                                | (9,708.34)     | (9,708.34)     | (9,708.34)     | (9,708.34)     | (9,708.34)     | (9,708.34)                  | (9,708,340.00)              |
| 14       | Hydro-2               | Hydro-2      | (1,510,000.00) | (50,516.19)         | (50,516.19)                               | (50,516.19)     | (50,516.19)     | (50,516.19)     | (49,804.69)    | (49,804.69)                               | (49,804.69)    | (49,804.69)    | (49,804.69)    | (49,804.69)    | (49,804.69)    | (49,804.69)                 | (1,510,000.00)              |
| 15       | Hydro-2               | Hydro-2      | (1,510,000.00) | (1,367,856)         | (1,367,856)                               | (1,367,856)     | (1,367,856)     | (1,367,856)     | (13,129.85)    | (13,129.85)                               | (13,129.85)    | (13,129.85)    | (13,129.85)    | (13,129.85)    | (13,129.85)    | (13,129.85)                 | (3,758,900.00)              |
| 16       | Hydro-2               | Hydro-2      | (1,510,000.00) | (8,058.54)          | (8,058.54)                                | (8,058.54)      | (8,058.54)      | (8,058.54)      | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (46,949.38)                 |
| 17       | Hydro-2               | Hydro-2      | (1,510,000.00) | (3,764.88)          | (3,764.88)                                | (3,764.88)      | (3,764.88)      | (3,764.88)      | (3,758.90)     | (3,758.90)                                | (3,758.90)     | (3,758.90)     | (3,758.90)     | (3,758.90)     | (3,758.90)     | (3,758.90)                  | (237,630.98)                |
| 18       | Hydro-2               | Hydro-2      | (1,510,000.00) | (7,712,233)         | (7,712,233)                               | (7,712,233)     | (7,712,233)     | (7,712,233)     | (19,010.48)    | (19,010.48)                               | (19,010.48)    | (19,010.48)    | (19,010.48)    | (19,010.48)    | (19,010.48)    | (19,010.48)                 | (1,510,000.00)              |
| 19       | Hydro-2               | Hydro-2      | (1,510,000.00) | (3,309,552)         | (3,309,552)                               | (3,309,552)     | (3,309,552)     | (3,309,552)     | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 20       | Hydro-2               | Hydro-2      | (1,510,000.00) | (6.34)              | (6.34)                                    | (6.34)          | (6.34)          | (6.34)          | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 21       | Hydro-2               | Hydro-2      | (1,510,000.00) | (1,782.89)          | (1,782.89)                                | (1,782.89)      | (1,782.89)      | (1,782.89)      | (1,772.70)     | (1,772.70)                                | (1,772.70)     | (1,772.70)     | (1,772.70)     | (1,772.70)     | (1,772.70)     | (1,772.70)                  | (22,158.74)                 |
| 22       | Hydro-2               | Hydro-2      | (1,510,000.00) | (2,652.52)          | (2,652.52)                                | (2,652.52)      | (2,652.52)      | (2,652.52)      | (65.02)        | (65.02)                                   | (65.02)        | (65.02)        | (65.02)        | (65.02)        | (65.02)        | (65.02)                     | (949.38)                    |
| 23       | Hydro-2               | Hydro-2      | (1,510,000.00) | (9,254.17)          | (9,254.17)                                | (9,254.17)      | (9,254.17)      | (9,254.17)      | (9,148.41)     | (9,148.41)                                | (9,148.41)     | (9,148.41)     | (9,148.41)     | (9,148.41)     | (9,148.41)     | (9,148.41)                  | (11,435.18)                 |
| 24       | Hydro-2               | Hydro-2      | (1,510,000.00) | (3,918,394)         | (3,918,394)                               | (3,918,394)     | (3,918,394)     | (3,918,394)     | (38,736.13)    | (38,736.13)                               | (38,736.13)    | (38,736.13)    | (38,736.13)    | (38,736.13)    | (38,736.13)    | (38,736.13)                 | (484,201.57)                |
| 25       | Hydro-2               | Hydro-2      | (1,510,000.00) | (0.00)              | (0.00)                                    | (0.00)          | (0.00)          | (0.00)          | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 26       | Hydro-2               | Hydro-2      | (1,510,000.00) | (2,086.08)          | (2,086.08)                                | (2,086.08)      | (2,086.08)      | (2,086.08)      | (2,062.24)     | (2,062.24)                                | (2,062.24)     | (2,062.24)     | (2,062.24)     | (2,062.24)     | (2,062.24)     | (2,062.24)                  | (25,778.02)                 |
| 27       | Hydro-2               | Hydro-2      | (1,510,000.00) | (5,441.81)          | (5,441.81)                                | (5,441.81)      | (5,441.81)      | (5,441.81)      | (5,379.61)     | (5,379.61)                                | (5,379.61)     | (5,379.61)     | (5,379.61)     | (5,379.61)     | (5,379.61)     | (5,379.61)                  | (67,245.30)                 |
| 28       | Hydro-2               | Hydro-2      | (1,510,000.00) | (9,832.39)          | (9,832.39)                                | (9,832.39)      | (9,832.39)      | (9,832.39)      | (9,720.02)     | (9,720.02)                                | (9,720.02)     | (9,720.02)     | (9,720.02)     | (9,720.02)     | (9,720.02)     | (9,720.02)                  | (1,510,000.00)              |
| 29       | Hydro-2               | Hydro-2      | (1,510,000.00) | (7,009.33)          | (7,009.33)                                | (7,009.33)      | (7,009.33)      | (7,009.33)      | (6,929.22)     | (6,929.22)                                | (6,929.22)     | (6,929.22)     | (6,929.22)     | (6,929.22)     | (6,929.22)     | (6,929.22)                  | (86,615.27)                 |
| 30       | Hydro-2               | Hydro-2      | (1,510,000.00) | (2,102,788)         | (2,102,788)                               | (2,102,788)     | (2,102,788)     | (2,102,788)     | (20,787.57)    | (20,787.57)                               | (20,787.57)    | (20,787.57)    | (20,787.57)    | (20,787.57)    | (20,787.57)    | (20,787.57)                 | (259,844.56)                |
| 31       | Hydro-2               | Hydro-2      | (1,510,000.00) | (4,688.02)          | (4,688.02)                                | (4,688.02)      | (4,688.02)      | (4,688.02)      | (4,634.44)     | (4,634.44)                                | (4,634.44)     | (4,634.44)     | (4,634.44)     | (4,634.44)     | (4,634.44)     | (4,634.44)                  | (57,930.55)                 |
| 32       | Hydro-2               | Hydro-2      | (1,510,000.00) | (24,347.44)         | (24,347.44)                               | (24,347.44)     | (24,347.44)     | (24,347.44)     | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 33       | Hydro-2               | Hydro-2      | (1,510,000.00) | (7,885.10)          | (7,885.10)                                | (7,885.10)      | (7,885.10)      | (7,885.10)      | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 34       | Hydro-2               | Hydro-2      | (1,510,000.00) | (3,041.39)          | (3,041.39)                                | (3,041.39)      | (3,041.39)      | (3,041.39)      | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 35       | Hydro-2               | Hydro-2      | (1,510,000.00) | (11.84)             | (11.84)                                   | (11.84)         | (11.84)         | (11.84)         | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 36       | Hydro-2               | Hydro-2      | (1,510,000.00) | (831,767.79)        | (831,767.79)                              | (831,767.79)    | (831,767.79)    | (831,767.79)    | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 37       | Hydro-2               | Hydro-2      | (1,510,000.00) | (823,766.60)        | (823,766.60)                              | (823,766.60)    | (823,766.60)    | (823,766.60)    | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 38       | Hydro-2               | Hydro-2      | (1,510,000.00) | (3,352.24)          | (3,352.24)                                | (3,352.24)      | (3,352.24)      | (3,352.24)      | (2,104.33)     | (2,104.33)                                | (2,104.33)     | (2,104.33)     | (2,104.33)     | (2,104.33)     | (2,104.33)     | (2,104.33)                  | (47,136.94)                 |
| 39       | Hydro-2               | Hydro-2      | (1,510,000.00) | (17,866,758)        | (17,866,758)                              | (17,866,758)    | (17,866,758)    | (17,866,758)    | (112,156.29)   | (112,156.29)                              | (112,156.29)   | (112,156.29)   | (112,156.29)   | (112,156.29)   | (112,156.29)   | (112,156.29)                | (2,612,300.96)              |
| 40       | Hydro-2               | Hydro-2      | (1,510,000.00) | (19,651.08)         | (19,651.08)                               | (19,651.08)     | (19,651.08)     | (19,651.08)     | (11,733.06)    | (11,733.06)                               | (11,733.06)    | (11,733.06)    | (11,733.06)    | (11,733.06)    | (11,733.06)    | (11,733.06)                 | (261,647.32)                |
| 41       | Hydro-2               | Hydro-2      | (1,510,000.00) | (2,579,188)         | (2,579,188)                               | (2,579,188)     | (2,579,188)     | (2,579,188)     | (34,813.46)    | (34,813.46)                               | (34,813.46)    | (34,813.46)    | (34,813.46)    | (34,813.46)    | (34,813.46)    | (34,813.46)                 | (3,006,340.29)              |
| 42       | Hydro-2               | Hydro-2      | (1,510,000.00) | (101,733.42)        | (101,733.42)                              | (101,733.42)    | (101,733.42)    | (101,733.42)    | (60,741.93)    | (60,741.93)                               | (60,741.93)    | (60,741.93)    | (60,741.93)    | (60,741.93)    | (60,741.93)    | (60,741.93)                 | (1,354,545.05)              |
| 43       | Hydro-2               | Hydro-2      | (1,510,000.00) | (1,485.55)          | (1,485.55)                                | (1,485.55)      | (1,485.55)      | (1,485.55)      | 0.00           | 0.00                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | (1,510,000.00)              |
| 44       | Hydro-2               | Hydro-2      | (1,510,000.00) | (252.37)            | (252.37)                                  | (252.37)        | (252.37)        | (252.37)        | (249.81)       | (249.81)                                  | (249.81)       | (249.81)       | (249.81)       | (249.81)       | (249.81)       | (249.81)                    | (6,593.54)                  |
| 45       | Hydro-2               | Hydro-2      | (1,510,000.00) | (3,499.23)          | (3,499.23)                                | (3,499.23)      | (3,499.23)      | (3,499.23)      | (3,499.23)     | (3,499.23)                                | (3,499.23)     | (3,499.23)     | (3,499.23)     | (3,499.23)     | (3,499.23)     | (3,499.23)                  | (31,493.05)                 |
| 46       | Hydro-2               | Hydro-2      | (1,510,000.00) | (128,075.45)        | (128,075.45)                              | (128,075.45)    | (128,075.45)    | (128,075.45)    | (134,711.48)   | (134,711.48)                              | (134,711.48)   | (134,711.48)   | (134,711.48)   | (134,711.48)   | (134,711.48)   | (134,711.48)                | (1,926,374.12)              |
| 47       | Hydro-2               | Hydro-2      | (1,510,000.00) | (9,793.24)          | (9,793.24)                                | (9,793.24)      | (9,793.24)      | (9,793.24)      | (10,300.66)    | (10,300.66)                               | (10,300.66)    | (10,300.66)    | (10,300.66)    | (10,300.66)    | (10,300.66)    | (10,300.66)                 | (147,299.37)                |
| 48       | Hydro-2               | Hydro-2      | (1,510,000.00) | (10,504.52)         | (10,504.52)                               | (10,504.52)     | (10,504.52)     | (10,504.52)     | (11,048.79)    | (11,048.79)                               | (11,048.79)    | (11,048.79)    | (11,048.79)    | (11,048.79)    | (11,048.79)    | (11,048.79)                 | (157,997.78)                |
| 49       | Hydro-2               | Hydro-2      | (1,510,000.00) | (49,373.23)         | (49,373.23)                               | (49,373.23)     | (49,373.23)     | (49,373.23)     | (51,931.42)    | (51,931.42)                               | (51,931.42)    | (51,931.42)    | (51,931.42)    | (51,931.42)    | (51,931.42)    | (51,931.42)                 | (742,619.39)                |
| 50       | Hydro-2               | Hydro-2      | (1,510,000.00) | (59,703.93)         | (59,703.9                                 |                 |                 |                 |                |   |                |                |                |                |                |                             |                             |