

Exh. RMM-22  
Dockets UE-191024 *et. al.*  
Witness: Etta Lockey

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

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

**PACIFICORP**

**EXHIBIT OF ROBERT M. MEREDITH**

**Updated Cost of Service Results by Class and Function**

**April 2020**

Class Summary

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 KW Schedule 36	Large General Service > 1,000 KW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
13 Operating Revenues	380,507,081	162,564,695	56,897,297	83,069,509	31,883,737	27,608,791	16,899,672	1,883,379	
14 Operating Expenses	184,437,447	82,139,068	24,909,464	39,052,294	15,927,464	14,584,644	7,214,422	610,091	
15 Depreciation & Maintenance Expenses	124,968,552	54,716,470	17,251,944	26,872,419	10,871,457	9,624,958	5,270,939	360,367	
16 Amortization Expense	7,953,282	4,047,960	1,100,093	1,400,264	564,656	505,305	289,397	45,607	
17 Taxes Other Than Income	24,634,547	11,461,865	3,480,109	4,907,351	1,962,415	1,634,359	1,084,371	104,077	
18 Income Taxes - Federal	2,033,984	596,139	239,176	602,988	255,845	295,877	52,646	(8,888)	
19 Income Taxes - State	(19,329,563)	(8,564,806)	(2,866,254)	(4,090,594)	(1,651,041)	(1,436,638)	(833,203)	(66,817)	
20 Investment Tax Credit Adj	65,435	48,615	4,980	6,442	2,491	2,198	703	6	
21 Misc Revenues & Expense									
22 Total Operating Expenses	324,763,696	144,445,310	44,299,512	68,751,164	27,933,288	25,210,504	13,075,275	1,044,642	
23 Operating Revenue For Return	55,743,385	18,119,385	12,897,785	14,318,345	3,950,449	2,398,287	3,520,397	838,737	
24 Rate Base :									
25 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	
26 Plant Held For Future Use	34,943	14,615	4,670	7,924	3,230	3,055	1,392	56	
27 Electric Plant Acquisition Adj									
28 Pensions	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
29 Fuel Stock	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
30 Materials & Supplies	680,572	284,649	90,949	154,343	62,919	59,504	27,113	1,095	
31 Misc Deferred Debits	23,459,505	10,631,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016	
32 Cash Working Capital	5,093	2,130	681	1,155	471	445	203	8	
33 Weatherization Loans									
34 Miscellaneous Rate Base									
35 Total Rate Base Additions	2,118,592,837	989,154,758	304,369,087	418,198,210	167,110,644	136,008,111	94,145,529	9,606,487	
36 Rate Base Deductions :									
37 Accum Provision For Depreciation	(759,204,375)	(360,905,918)	(112,139,389)	(145,687,219)	(57,772,889)	(42,479,410)	(36,072,437)	(4,147,113)	
38 Accum Provision For Amortization	(61,873,797)	(31,236,368)	(8,578,574)	(11,026,967)	(4,443,625)	(3,952,564)	(2,289,925)	(345,575)	
39 Accum Deferred Income Taxes	(220,872,697)	(103,422,840)	(31,679,036)	(43,384,473)	(17,345,933)	(14,334,963)	(9,699,023)	(1,007,769)	
40 Unamortized ITC	(19,597)	(9,146)	(2,822)	(3,862)	(1,543)	(1,261)	(872)	(91)	
41 Customer Advance For Construction	(2,479,813)	(1,006,691)	(1,407,465)	(50,327)	(19,331)	(118,377)	(19,331)	(1,074)	
42 Customer Service Deposits	(2,829,106)	(2,146,222)	(312,193)	(203,626)	(47,613)	(4,838,422)	(118,377)	(89,065)	
43 Misc Rate Base Deductions	(55,339,244)	(23,145,624)	(7,395,349)	(12,550,039)	(5,116,084)	(8,838,422)	(2,204,671)	(89,065)	
44 Total Rate Base Deductions	(1,102,618,629)	(521,874,808)	(161,503,829)	(212,906,513)	(84,727,548)	(65,606,619)	(50,403,635)	(5,890,677)	
45 Total Rate Base	1,015,974,208	467,279,951	142,865,259	205,291,697	82,383,096	70,401,492	43,741,894	4,015,810	







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

DESCRIPTION	A	B	C	D	E	F	G	H	I	J
	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Service > 1,000 kW Schedule 48	Large General Service > 1,000 kW Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	174,479,696	69,174,626	24,447,504	40,788,723	16,488,050	15,882,081	7,212,695	486,017		
Operating Expenses										
153 Operation & Maintenance Expenses	123,061,012	50,628,788	16,540,686	28,117,284	11,535,907	11,079,859	4,927,896	230,583		
154 Depreciation Expense	39,459,442	14,364,410	5,444,935	9,326,917	3,935,208	4,026,301	1,617,573	122,089		
155 Amortization Expense	2,479,749	1,173,240	336,374	486,374	197,027	181,148	93,596	9,980		
156 Taxes Other Than Income	4,769,167	1,994,726	637,317	1,081,581	440,907	416,974	189,993	7,669		
157 Income Taxes - Federal	1,369,508	572,803	183,011	310,585	126,610	119,738	54,558	2,202		
158 Income Taxes - State										
159 Income Taxes Deferred	(6,642,538)	(2,775,272)	(887,661)	(1,506,436)	(614,099)	(580,765)	(264,624)	(10,662)		
160 Investment Tax Credit Adj										
161 Misc Revenues & Expense	2,413	1,077	320	513	208	204	89	3		
162 Total Operating Expenses	164,498,754	66,576,772	22,256,992	37,816,819	15,621,767	15,245,458	6,619,081	361,864		
163										
164										
165										
166										
167										
168 Rate Base :	379,862,193	145,302,621	52,297,463	89,524,900	37,683,837	38,378,305	15,540,249	1,134,798		
169 Electric Plant In Service	14,180	5,380	1,957	3,353	1,415	1,450	581	44		
170 Plant Held For Future Use										
171 Electric Plant Acquisition Adj										
172 Pensions										
173 Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
174 Fuel Stock										
175 Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
176 Misc Deferred Debits	276,180	115,512	36,908	62,633	25,533	24,147	11,003	444		
177 Cash Working Capital										
178 Weatherization Loans										
179 Miscellaneous Rate Base										
180 Total Rate Base Additions	380,152,553	145,423,512	52,336,348	89,590,886	37,710,785	38,403,902	15,551,833	1,135,287		
181										
182 Rate Base Deductions :										
183 Accum Provision For Depreciation	(125,124,143)	(47,584,024)	(17,257,835)	(29,558,037)	(12,465,304)	(12,747,257)	(5,127,181)	(384,505)		
184 Accum Provision For Amortization	(15,937,095)	(5,846,311)	(1,872,131)	(3,175,517)	(1,295,333)	(1,226,601)	(558,152)	(23,051)		
185 Accum Deferred Income Taxes	(39,399,866)	(16,475,933)	(5,285,493)	(8,936,135)	(3,643,106)	(3,446,008)	(1,569,705)	(63,466)		
186 Unamortized ITC	(3,894)	(1,629)	(520)	(883)	(360)	(340)	(155)	(6)		
187 Customer Advance For Construction										
188 Customer Service Deposits										
189 Misc Rate Base Deductions	(22,456,965)	(8,519,684)	(3,099,722)	(5,310,130)	(2,241,134)	(2,295,662)	(920,831)	(69,804)		
190										
191 Total Rate Base Deductions	(209,981,984)	(78,427,581)	(27,495,701)	(46,980,702)	(19,645,236)	(19,715,858)	(8,176,023)	(540,853)		
192										
193 Total Rate Base	179,170,569	66,995,932	24,840,647	42,610,184	18,065,549	18,688,044	7,375,810	594,434		
194										
195 Calculated Return On Rate Base		3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%		
196										
197 Return On Rate Base	9,830,539	3,675,861	1,362,930	2,337,890	981,201	1,025,354	404,688	32,615		
198 Total Operating Expenses	164,498,754	66,576,772	22,256,992	37,816,819	15,621,767	15,245,458	6,619,081	361,864		
199 Revenue Credits	(7,953,339)	(3,365,502)	(1,064,761)	(1,776,655)	(724,589)	(689,380)	(314,758)	(14,665)		
200										
201 Total Revenue Requirements	166,375,954	66,884,132	22,565,161	38,378,054	15,888,370	15,581,433	6,709,011	379,794		
202										
203										
204 Return On Rate Base @ Target ROR	13,786,888	5,155,218	1,911,444	3,278,778	1,390,112	1,438,010	587,555	45,741		
205 Total Op. exp. Adjusted for Taxes	165,795,464	67,061,641	22,436,771	38,125,201	15,762,513	15,380,709	6,672,462	366,166		
206 Revenue Credits	(7,953,339)	(3,365,502)	(1,064,761)	(1,776,655)	(724,589)	(689,380)	(314,758)	(14,665)		
207										
208 Total Target Revenue Requirements	171,628,983	68,848,368	23,283,464	39,627,325	16,418,026	16,129,339	6,925,259	397,222		



PacifiCorp  
Cost Of Service By Rate Schedule - Transmission-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	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57		
Operating Revenues	51,602,345	20,855,620	8,293,034	12,030,334	4,273,580	3,819,744	2,212,978	117,056		
Operating Expenses										
84 Operation & Maintenance Expenses	16,000,059	7,139,885	2,123,728	3,400,206	1,376,807	1,350,879	589,944	18,611		
85 Depreciation Expense	11,543,805	5,151,321	1,532,238	2,453,198	993,346	974,639	425,636	13,428		
86 Amortization Expense	259,489	115,795	34,443	55,144	22,329	21,909	9,568	302		
87 Taxes Other Than Income	6,057,424	2,702,932	803,921	1,287,387	521,295	511,597	223,276	7,016		
88 Income Taxes - Federal	1,910	852	254	406	164	161	70	2		
89 Income Taxes - State	-	-	-	-	-	-	-	-		
90 Income Taxes Deferred	516,053	230,272	68,489	109,677	44,411	43,585	19,022	598		
91 Investment Tax Credit Adj	81	36	11	17	7	7	3	0		
92 Misc Revenues & Expense										
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101 Pensions	-	-	-	-	-	-	-	-		
102 Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
103 Fuel Stock	-	-	-	-	-	-	-	-		
104 Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
105 Misc Deferred Debits	0	0	0	0	0	0	0	0		
106 Cash Working Capital	0	0	0	0	0	0	0	0		
107 Weatherization Loans	-	-	-	-	-	-	-	-		
108 Miscellaneous Rate Base	-	-	-	-	-	-	-	-		
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Total Rate Base	318,709,339	142,213,851	42,298,054	67,735,432	27,427,768	26,917,495	11,747,891	369,149		
Calculated Return On Rate Base	5.49%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%		
Return On Rate Base	17,486,603	7,802,837	2,320,764	3,716,435	1,504,877	1,476,880	644,554	20,254		
Total Operating Expenses	34,378,821	15,341,083	4,563,083	7,306,035	2,958,359	2,902,776	1,267,518	39,957		
Revenue Credits	(10,791,536)	(4,948,510)	(1,433,611)	(2,273,620)	(920,371)	(903,017)	(397,949)	(14,459)		
Total Revenue Requirements	41,073,888	18,295,421	5,450,236	8,748,851	3,542,865	3,476,640	1,514,124	45,751		
Return On Rate Base @ Target ROR	24,524,120	10,943,104	3,254,760	5,212,122	2,110,518	2,071,254	903,956	28,405		
Total Op. exp. Adjusted for Taxes	36,685,415	16,370,337	4,869,206	7,796,256	3,156,862	3,097,586	1,352,539	42,628		
Revenue Credits	(10,791,536)	(4,948,510)	(1,433,611)	(2,273,620)	(920,371)	(903,017)	(397,949)	(14,459)		
Total Target Revenue Requirements	50,417,988	22,464,931	6,690,356	10,734,758	4,347,009	4,265,823	1,858,547	56,574		







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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
Operating Revenues	6,963,536	2,763,596	1,144,626	1,608,068	580,314	385,331	459,001	22,611	
Operating Expenses									
83 Operation & Maintenance Expenses	1,819,972	820,053	245,515	365,622	154,682	127,989	97,817	7,684	
84 Depreciation Expense	2,062,700	934,335	285,348	423,877	161,631	127,658	116,289	5,362	
85 Amortization Expense	126,170	65,590	19,017	20,993	8,295	5,821	5,250	1,009	
86 Taxes Other Than Income	994,809	556,194	162,907	139,925	52,398	14,239	57,250	11,939	
87 Income Taxes - Federal	(320,471)	(179,174)	(52,479)	(45,076)	(16,866)	(4,987)	(18,443)	(3,846)	
88 Income Taxes - State	(515,601)	(288,271)	(94,433)	(72,522)	(27,136)	(7,380)	(29,672)	(6,188)	
89 Investment Tax Credit Adj	(151)	(68)	(20)	(32)	(13)	(13)	(6)	(0)	
90 Misc Revenues & Expense									
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Rate Base :									
Electric Plant In Service	90,752,208	41,232,445	12,450,694	18,470,055	7,799,953	5,466,313	5,092,933	239,815	
Plant Held For Future Use	-	-	-	-	-	-	-	-	
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
Pensions	-	-	-	-	-	-	-	-	
Prepayments	-	-	-	-	-	-	-	-	
Fuel Stock	-	-	-	-	-	-	-	-	
Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Misc Deferred Debits	0	0	0	0	0	0	0	0	
Cash Working Capital	-	-	-	-	-	-	-	-	
Weatherization Loans	-	-	-	-	-	-	-	-	
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
Total Rate Base Additions	90,752,208	41,232,445	12,450,694	18,470,055	7,799,953	5,466,313	5,092,933	239,815	
Rate Base Deductions :									
Accum Provision For Depreciation	(28,980,240)	(13,090,248)	(3,997,812)	(5,927,786)	(2,498,669)	(1,735,282)	(1,647,787)	(82,654)	
Accum Provision For Amortization	(1,104,696)	(583,621)	(181,689)	(168,426)	(63,876)	(23,149)	(62,360)	(11,575)	
Accum Deferred Income Taxes	(9,592,821)	(5,348,437)	(1,611,696)	(1,336,647)	(499,235)	(135,664)	(847,317)	(113,825)	
Unamortized ITC	(899)	(501)	(151)	(125)	(47)	(13)	(51)	(11)	
Customer Advance For Construction	(370,529)	(150,717)	(209,405)	(7,520)	-	-	(2,885)	-	
Customer Service Deposits	-	-	-	-	-	-	-	-	
Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
Total Rate Base Deductions	(40,049,185)	(19,183,523)	(6,000,752)	(7,440,505)	(3,061,827)	(1,894,108)	(2,260,404)	(208,065)	
Total Rate Base	50,703,023	22,048,922	6,449,942	11,029,550	4,738,126	3,572,205	2,832,529	31,750	
Calculated Return On Rate Base		3.88%	8.62%	6.97%	4.80%	3.41%	8.05%	20.89%	
Return On Rate Base	2,751,919	1,209,757	353,889	605,158	259,966	195,996	155,412	1,742	
Total Operating Expenses	4,187,027	1,908,620	575,854	838,787	353,110	263,641	231,036	15,979	
Revenue Credits	(721,446)	(299,970)	(125,929)	(143,565)	(48,688)	(20,567)	(76,218)	(6,509)	
Total Revenue Requirements	6,247,501	2,818,407	803,813	1,300,379	564,389	439,070	310,229	11,213	
Return On Rate Base @ Target ROR	3,901,508	1,696,626	496,312	848,704	364,590	274,875	217,968	2,443	
Total Op. exp. Adjusted for Taxes	4,553,990	2,068,195	622,534	918,611	387,401	289,494	251,535	16,209	
Revenue Credits	(721,446)	(299,970)	(125,929)	(143,565)	(48,688)	(20,567)	(76,218)	(6,509)	
Total Target Revenue Requirements	7,734,042	3,464,850	992,917	1,623,750	703,304	543,802	393,275	12,144	

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Revenues	24,803,570	12,478,737	3,890,832	4,390,173	1,693,503	194,175	1,203,360	952,792	
Operating Expenses									
153 Operation & Maintenance Expenses	9,704,448	5,318,847	1,443,247	1,565,662	652,027	151,737	401,418	170,509	
154 Depreciation Expense	8,191,956	4,353,947	1,155,308	1,471,831	622,209	12,341	403,988	172,733	
155 Amortization Expense	395,503	205,479	59,611	65,905	25,877	17,321	18,245	3,164	
157 Taxes Other Than Income	3,118,401	1,743,488	510,659	438,620	164,119	44,634	179,459	37,423	
158 Income Taxes - Federal	(615,747)	(344,262)	(100,833)	(86,608)	(32,406)	(8,813)	(35,435)	(7,389)	
159 Income Taxes - State									
160 Income Taxes Deferred	(1,614,554)	(902,708)	(264,399)	(227,100)	(84,974)	(23,109)	(92,917)	(19,376)	
161 Investment Tax Credit Adj	(474)	(212)	(63)	(101)	(41)	(40)	(17)	(1)	
162 Misc Revenues & Expense									
163 Total Operating Expenses	19,179,503	10,374,179	2,803,531	3,223,109	1,346,811	194,070	874,741	357,063	
164									
165									
166									
167									
168 Rate Base :									
169 Electric Plant In Service	284,478,527	154,816,631	40,102,888	48,531,029	20,467,783	702,957	13,458,927	6,398,312	
170 Plant Held For Future Use	-	-	-	-	-	-	-	-	
171 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
172 Pensions	-	-	-	-	-	-	-	-	
173 Prepayments	-	-	-	-	-	-	-	-	
174 Fuel Stock	-	-	-	-	-	-	-	-	
175 Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
176 Misc Deferred Debits	0	0	0	0	0	0	0	0	
177 Cash Working Capital	0	0	0	0	0	0	0	0	
178 Weatherization Loans	-	-	-	-	-	-	-	-	
179 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
180 Total Rate Base Additions	284,478,527	154,816,631	40,102,888	48,531,029	20,467,783	702,957	13,458,927	6,398,312	
181									
182 Rate Base Deductions :									
183 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)	
184 Accum Provision For Amortization	(3,462,862)	(1,860,807)	(569,534)	(527,961)	(200,232)	(72,565)	(195,479)	(36,283)	
185 Accum Deferred Income Taxes	(29,966,823)	(16,710,116)	(5,036,860)	(4,172,913)	(1,557,887)	(422,810)	(1,711,099)	(355,137)	
186 Unamortized ITC	(2,817)	(1,571)	(473)	(383)	(147)	(40)	(161)	(33)	
187 Customer Advance For Construction	(1,161,489)	(472,448)	(656,415)	(23,572)	-	-	(9,054)	-	
188 Customer Service Deposits	-	-	-	-	-	-	-	-	
189 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
190									
191 Total Rate Base Deductions	(187,058,593)	(100,542,296)	(27,772,775)	(31,984,081)	(13,237,834)	(699,858)	(9,375,751)	(3,545,998)	
192									
193 Total Rate Base	97,419,933	54,274,335	12,330,113	16,546,947	7,229,950	3,100	4,083,176	2,852,313	
194									
195 Calculated Return On Rate Base		3.89%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
196									
197 Return On Rate Base	5.345,133	2,977,866	676,515	913,367	396,685	170	224,031	156,498	
198 Total Operating Expenses	19,179,503	10,374,179	2,803,531	3,223,109	1,346,811	194,070	874,741	357,063	
199 Revenue Credits	(1,537,576)	(648,026)	(262,017)	(303,146)	(105,101)	(51,709)	(154,431)	(13,147)	
200									
201 Total Revenue Requirements	22,987,060	12,704,019	3,218,030	3,839,330	1,638,395	142,531	944,341	500,414	
202									
203									
204 Return On Rate Base @ Target ROR	7,486,291	4,176,314	948,780	1,280,953	556,332	239	314,193	219,480	
205 Total Op. exp. Adjusted for Taxes	19,884,560	10,766,978	2,892,768	3,349,588	1,399,136	194,092	904,292	377,706	
206 Revenue Credits	(1,537,576)	(648,026)	(262,017)	(303,146)	(105,101)	(51,709)	(154,431)	(13,147)	
207									
208 Total Target Revenue Requirements	25,843,275	14,295,267	3,579,631	4,327,395	1,850,367	142,621	1,064,054	584,039	

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

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

PacificCorp  
Cost Of Service By Rate Schedule - Distribution Services  
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	3,958,757	2,568,980	1,042,961	268,197	68,819	9,579	6,491	(6,269)	
Operating Expenses									
Operation & Maintenance Expenses	154,849	82,985	22,652	25,486	10,546	3,666	6,821	2,494	
Depreciation Expense	1,863,864	1,343,469	375,802	105,721	29,889	1,448	7,327	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	142,104	122,057	45,670	12,420	49,939	10,414	
Income Taxes - Federal	(206,107)	(115,234)	(33,751)	(28,990)	(10,847)	(2,950)	(11,861)	(2,473)	
Income Taxes - State	(449,956)	(251,569)	(73,683)	(63,289)	(23,681)	(6,440)	(25,894)	(5,400)	
Income Taxes Deferred	(132)	(59)	(18)	(28)	(11)	(11)	(5)	(0)	
Miscellaneous Rate Base									
Investment Tax Credit Adj									
Miscellaneous Rate Base									
Total Operating Expenses	2,346,353	1,601,963	449,894	183,269	58,767	12,953	32,004	7,503	
Rate Base :									
Electric Plant In Service	76,365,987	54,735,546	15,322,233	4,548,367	1,250,527	67,254	368,287	73,774	
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	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)	(158,488)	(146,919)	(55,720)	(20,193)	(54,397)	(10,097)	
Accum Deferred Income Taxes	(8,360,022)	(4,671,963)	(1,407,684)	(1,167,965)	(436,313)	(118,628)	(477,963)	(99,486)	
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	(43,756,888)	(29,797,194)	(8,596,790)	(3,330,707)	(1,040,901)	(166,291)	(685,291)	(139,713)	
Total Rate Base	32,609,099	24,938,352	6,725,443	1,217,660	209,626	(99,038)	(317,005)	(65,939)	
Calculated Return On Rate Base									
Return On Rate Base	5.49%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
Total Operating Expenses	1,799,161	1,368,291	369,004	66,809	11,502	(5,434)	(17,393)	(3,618)	
Revenue Credits	2,346,353	1,601,963	449,894	183,269	58,767	12,953	32,004	7,503	
Total Revenue Requirements	(492,587)	(206,459)	(84,779)	(97,489)	(33,495)	(15,530)	(50,527)	(4,307)	
Return On Rate Base @ Target ROR	7.69%	5.49%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
Total Op. exp. Adjusted for Taxes	2,509,212	1,918,962	517,511	93,697	16,130	(7,621)	(24,393)	(5,074)	
Revenue Credits	2,592,354	1,782,449	498,568	192,082	60,284	12,236	29,709	7,026	
Total Target Revenue Requirements	(492,587)	(206,459)	(84,779)	(97,489)	(33,495)	(15,530)	(50,527)	(4,307)	
Total Target Revenue Requirements	4,598,980	3,494,952	931,301	188,289	42,919	(10,915)	(45,211)	(2,355)	



Customer Summary  
PacifiCorp  
Cost Of Service By Rate Schedule - Customer 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 Service > 1,000 KW Schedule 48	Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
Operating Expenses									
13 Operation & Maintenance Expenses	8,133,724	6,517,431	1,036,876	212,751	74,064	53,357	130,863	108,382	
14 Depreciation Expense	58,680	47,847	8,305	483	124	2	813	1,107	
15 Amortization Expense	738,704	602,325	104,547	6,085	1,557	24	10,232	13,934	
17 Taxes Other Than Income	166,903	121,065	15,417	18,230	4,223	(53)	9,757	(1,737)	
18 Income Taxes - Federal	(198,215)	(143,778)	(18,309)	(21,651)	(5,015)	63	(11,588)	2,063	
19 Income Taxes - State	(28,594)	(20,741)	(2,641)	(3,123)	(724)	9	(1,672)	298	
20 Investment Tax Credit Adj	60,420	46,377	4,314	5,376	2,060	1,775	518	-	
21 Misc Revenues & Expense									
22 Total Operating Expenses	8,931,621	7,170,526	1,148,508	218,152	76,288	55,177	138,923	124,047	
23									
24									
25									
26									
27 Rate Base :									
28 Electric Plant In Service	13,177,869	10,744,985	1,865,030	108,549	27,772	431	182,532	248,572	
29 Plant Held For Future Use	-	-	-	-	-	-	-	-	
30 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
31 Pensions	-	-	-	-	-	-	-	-	
32 Prepayments	-	-	-	-	-	-	-	-	
33 Fuel Stock	-	-	-	-	-	-	-	-	
34 Materials & Supplies	-	-	-	-	-	-	-	-	
35 Misc Deferred Debits	0	0	0	0	0	0	0	0	
36 Cash Working Capital	-	-	-	-	-	-	-	-	
37 Weatherization Loans	-	-	-	-	-	-	-	-	
38 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
39 Total Rate Base Additions	13,177,869	10,744,985	1,865,030	108,549	27,772	431	182,532	248,572	
40									
41									
42 Rate Base Deductions :									
43 Accum Provision For Depreciation	(332,176)	(270,850)	(47,012)	(2,736)	(700)	(11)	(4,601)	(6,266)	
44 Accum Provision For Amortization	(10,574,360)	(8,622,132)	(1,496,562)	(87,103)	(22,285)	(346)	(146,469)	(199,462)	
45 Accum Deferred Income Taxes	(1,213,330)	(990,472)	(172,862)	(8,537)	(1,988)	491	(16,624)	(23,337)	
46 Unamortized ITC	-	-	-	-	-	-	-	-	
47 Customer Advance For Construction	(2,829,106)	(2,146,222)	(312,193)	(203,626)	(47,613)	-	(118,377)	(1,074)	
48 Customer Service Deposits	-	-	-	-	-	-	-	-	
49 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
50 Total Rate Base Deductions	(14,948,571)	(12,028,677)	(2,028,629)	(302,003)	(72,586)	135	(286,072)	(230,140)	
51									
52 Total Rate Base	(1,771,102)	(1,284,692)	(163,599)	(193,454)	(44,814)	565	(103,540)	18,432	
53									
54 Calculated Return On Rate Base									
55									
56 Return On Rate Base	5.49%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
57 Total Operating Expenses	(97,175)	(70,487)	(8,976)	(10,614)	(2,459)	31	(5,681)	1,011	
58 Revenue Credits	8,931,621	7,170,526	1,148,508	218,152	76,288	55,177	138,923	124,047	
59									
60									
61 Total Revenue Requirements	(882,829)	(700,908)	(72,509)	(77,165)	(20,864)	(7,826)	688	(4,245)	
62									
63 Return On Rate Base @ Target ROR	7.69%								
64 Total Op. exp. Adjusted for Taxes	7,951,617	6,399,131	1,067,023	130,373	52,965	47,381	133,930	120,813	
65 Revenue Credits	(136,283)	(98,855)	(12,589)	(14,886)	(3,448)	44	(7,967)	1,418	
66 Total Target Revenue Requirements	8,918,803	7,161,229	1,147,324	216,752	75,964	55,177	138,174	124,180	
67									
68 Generation Demand Summary	(882,829)	(700,908)	(72,509)	(77,165)	(20,864)	(7,826)	688	(4,245)	
	7,899,691	6,361,466	1,062,226	124,701	51,652	47,398	130,895	121,354	



Common Summary

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

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
Operating Expenses									
13 Operation & Maintenance Expenses	9,389,664	4,335,113	1,359,858	1,876,319	745,021	610,983	416,336	44,034	
14 Depreciation Expense	-	-	-	-	-	-	-	-	
15 Amortization Expense	-	-	-	-	-	-	-	-	
16 Taxes Other Than Income	334,347	154,362	48,421	66,885	26,530	21,758	14,825	1,568	
17 Income Taxes - Federal	-	-	-	-	-	-	-	-	
18 Income Taxes - State	1,266	585	183	253	100	82	56	6	
19 Investment Tax Credit Adj	-	-	-	-	-	-	-	-	
20 Misc Revenues & Expense	-	-	-	-	-	-	-	-	
21	-	-	-	-	-	-	-	-	
22	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	
24 Total Operating Expenses	9,725,277	4,490,059	1,408,462	1,945,457	771,651	632,823	431,217	45,608	
25									
26									
27 Rate Base :									
28 Electric Plant In Service	-	-	-	-	-	-	-	-	
29 Plant Held For Future Use	-	-	-	-	-	-	-	-	
30 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
31 Pensions	-	-	-	-	-	-	-	-	
32 Prepayments	-	-	-	-	-	-	-	-	
33 Fuel Stock	-	-	-	-	-	-	-	-	
34 Materials & Supplies	-	-	-	-	-	-	-	-	
35 Misc Deferred Debits	0	0	0	0	0	0	0	0	
36 Cash Working Capital	23,459,505	10,831,016	3,397,522	4,692,866	1,861,390	1,526,505	1,040,190	110,016	
37 Weatherization Loans	5,093	2,130	681	1,155	471	445	203	8	
38 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
39									
40 Total Rate Base Additions	23,464,598	10,833,146	3,398,203	4,694,021	1,861,861	1,526,950	1,040,393	110,025	
41									
42 Rate Base Deductions :									
43 Accum Provision For Depreciation	-	-	-	-	-	-	-	-	
44 Accum Provision For Amortization	-	-	-	-	-	-	-	-	
45 Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	
46 Unamortized ITC	79,071	36,506	11,451	15,817	6,274	5,145	3,506	371	
47 Customer Advance For Construction	-	-	-	-	-	-	-	-	
48 Customer Service Deposits	-	-	-	-	-	-	-	-	
49 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
50									
51 Total Rate Base Deductions	79,071	36,506	11,451	15,817	6,274	5,145	3,506	371	
52									
53 Total Rate Base	23,543,668	10,869,652	3,409,654	4,709,838	1,868,135	1,532,095	1,043,899	110,395	
54									
55 Calculated Return On Rate Base									
56									
57 Return On Rate Base	5.49%	3.88%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
58 Total Operating Expenses	9,725,277	4,490,059	1,408,462	1,945,457	771,651	632,823	431,217	45,608	
59 Revenue Credits	(503,783)	(232,781)	(73,009)	(100,661)	(39,915)	(32,683)	(22,557)	(2,376)	
60									
61 Total Revenue Requirements	10,515,263	4,853,662	1,622,530	2,103,211	834,235	684,201	466,135	49,289	
62									
63									
64 Return On Rate Base @ Target ROR	7.69%	5.49%	8.82%	6.97%	4.80%	3.41%	8.05%	20.89%	
65 Total Op. exp. Adjusted for Taxes	1,811,644	836,400	262,367	362,414	143,750	117,892	80,326	8,495	
66 Revenue Credits	(503,783)	(232,781)	(73,009)	(100,661)	(39,915)	(32,683)	(22,557)	(2,376)	
67									
68 Total Target Revenue Requirements Generation Demand Summary	11,205,531	5,172,345	1,622,497	2,241,297	889,006	729,120	496,740	52,525	



