

Exh. RMM-15
Docket UE-230172
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-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

Docket UE-210852
(Consolidated)

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service Study

October 2023

G+T+D+C+CO - Results of Operations - Gn+Tr+Dist+Cust+Comm - TOTAL Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12	Operating Revenues		444,791,680	197,002,806	63,627,682	90,855,320	34,132,321	41,895,712	16,097,090	1,180,748
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		291,334,510	124,761,301	38,573,163	60,248,966	24,090,321	32,339,460	10,677,393	643,905
16	Depreciation Expense		55,457,622	27,088,793	7,728,111	9,908,955	3,826,746	4,343,181	2,336,246	225,591
17	Amortization Expense		15,859,107	9,348,845	2,532,201	1,950,414	699,531	448,489	755,152	124,475
18	Taxes Other Than Income		28,885,723	14,054,160	3,933,716	5,191,561	2,034,576	2,413,497	1,171,421	86,791
19	Income Taxes - Federal		(13,986,883)	(5,228,836)	(1,548,247)	(3,409,791)	(1,343,769)	(1,991,059)	(487,631)	22,450
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(2,416,789)	(1,952,782)	(464,035)	(10,874)	6,251	175,682	(137,990)	(33,042)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		(98,259)	(40,067)	(12,976)	(21,418)	(8,607)	(11,314)	(3,711)	(165)
24										
25	Total Operating Expenses		375,035,031	168,031,414	50,741,934	73,857,812	29,305,048	37,717,937	14,310,881	1,070,005
26										
27	Operating Revenue For Return		69,756,649	28,971,393	12,885,748	16,997,508	4,827,273	4,177,775	1,786,209	110,743
28										
29										
30	Rate Base :									
31	Electric Plant In Service		2,410,794,921	1,168,945,725	335,297,792	433,677,858	168,338,269	196,157,559	99,811,750	8,565,969
32	Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
33	Electric Plant Acquisition Adj		115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		0	0	0	0	0	0	0	0
36	Fuel Stock		0	0	0	0	0	0	0	0
37	Materials & Supplies		0	0	0	0	0	0	0	0
38	Misc Deferred Debits		(187,305)	(82,284)	(23,348)	(38,535)	(15,270)	(28,582)	(7,076)	(210)
39	Cash Working Capital		29,873,668	14,909,775	4,208,825	5,213,737	2,016,157	2,225,997	1,193,675	105,504
40	Weatherization Loans		3,312	1,455	413	681	270	364	125	4
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		2,441,067,625	1,184,030,798	339,556,357	438,973,690	170,386,958	198,427,404	101,020,499	8,671,920
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(1,005,780,469.78)	(493,637,577.82)	(141,191,706.99)	(178,055,114.17)	(68,594,075.31)	(77,453,013.93)	(43,094,074.60)	(3,754,906.96)
47	Accum Provision For Amortization		(64,995,002.63)	(34,209,103.36)	(9,040,973.05)	(10,059,969.52)	(3,953,143.40)	(4,865,236.81)	(2,495,526.47)	(371,050.02)
48	Accum Deferred Income Taxes		(164,979,675.28)	(81,488,865.84)	(23,214,945.59)	(28,870,308.87)	(11,166,223.42)	(12,777,817.20)	(6,825,524.92)	(635,989.45)
49	Unamortized ITC		(14,943.34)	(7,197.13)	(2,060.18)	(2,717.62)	(1,057.39)	(1,253.99)	(607.76)	(49.28)
50	Customer Advance For Construction		(7,825,156.65)	(3,536,416.84)	(2,851,322.28)	(497,726.83)	-	-	(440,094.30)	(499,596.40)
51	Customer Service Deposits		(408,390.63)	(184,716.47)	(57,943.61)	(155,300.72)	-	-	(10,305.05)	(124.78)
52	Misc Rate Base Deductions		(95,207,657.84)	(41,831,074.97)	(11,869,671.55)	(19,584,188.66)	(7,760,489.72)	(10,458,100.23)	(3,596,988.16)	(107,144.55)
53										
54	Total Rate Base Deductions		(1,339,211,296)	(654,894,952)	(188,228,623)	(237,225,326)	(91,474,989)	(105,555,422)	(56,463,121)	(5,368,861)
55										
56	Total Rate Base		1,101,856,329	529,135,846	151,327,734	201,748,363	78,911,968	92,871,982	44,557,377	3,303,059
57										
58										
59	Return On Rate Base		6.33%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.51%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

269											
270	511	Maintenance of Structures	F10	52,349	22,997	6,525	10,770	4,268	5,752	1,977	59
271		CAGW	F10	5,636	2,476	703	1,169	459	619	213	6
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	1,738,318	763,654	216,684	357,631	141,719	191,013	65,666	1,951
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		1,796,303	789,127	223,912	369,560	146,447	197,385	67,856	2,016
276											
277	512	Maintenance of Boiler Plant	F10	7,024	3,085	875	1,445	573	772	265	8
278		CAGW	F10	300,658	132,081	37,478	61,856	24,512	33,038	11,357	337
279		JBG	F10	2,257,623	991,788	281,416	464,470	184,057	248,077	85,282	2,533
280		Total 512		2,565,305	1,126,955	319,769	527,770	209,141	281,886	96,905	2,879
281											
282	513	Maintenance of Electric Plant	F10	19,557	8,592	2,438	4,024	1,594	2,149	739	22
283		CAGW	F10	182,795	80,303	22,786	37,607	14,903	20,086	6,905	205
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	2,656,988	1,167,231	331,198	546,633	216,616	291,960	100,369	2,982
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		2,859,340	1,256,126	356,421	588,263	233,113	314,196	108,013	3,209
288											
289	514	Maint of Misc. Steam Plant	F10	3,013	1,323	376	620	246	331	114	3
290		CAGW	F10	6,191	2,720	772	1,274	505	680	234	7
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	545,717	239,737	68,024	112,272	44,491	59,966	20,615	612
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		554,921	243,780	69,172	114,166	45,241	60,977	20,962	623
295											
296		Total Steam Power Generation		52,096,365	20,973,438	6,746,576	11,400,153	4,573,816	6,401,516	1,921,176	79,690
297											
298											
299											
300											
301											
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303											
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305											
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307											
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309											
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311											
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313											
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315											
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317											
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319											
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321											
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323											
324		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
325											

NUCLEAR POWER GENERATION

			ADMINISTRATION & GENERAL EXPENSE								
579											
580											
581											
582											
583											
584	920	Administrative & General Salaries	F102	(496)	(239)	(69)	(90)	(35)	(40)	(21)	(2)
585		Customer - System	F42	-	-	-	-	-	-	-	-
586		System Overheads	F102	5,327,683	2,574,387	740,978	963,611	373,968	435,170	221,047	18,522
587		Administrative & General Salaries		5,327,187	2,574,148	740,909	963,521	373,933	435,130	221,026	18,520
588											
589	921	Office Supplies & expenses	F102	44,744	21,621	6,223	8,093	3,141	3,655	1,856	156
590		Customer - System	F42	6,415	4,964	1,039	88	26	0	210	117
591		System Overheads	F102	1,126,191	544,186	156,632	203,693	79,051	91,988	46,726	3,915
592		Office Supplies & expenses		1,177,350	570,771	163,894	211,844	82,218	95,644	48,793	4,188
593											
594	922	A&G Expenses Transferred	F102	(2,832,938)	(1,368,903)	(394,007)	(512,390)	(198,853)	(231,397)	(117,539)	(9,849)
595											
596	923	Outside Services	F102	15,404	7,443	2,142	2,786	1,081	1,258	639	54
597		Customer - System	F42	176,074	136,246	28,520	1,597	717	11	5,772	3,211
598		System Overheads	F102	2,116,191	1,022,564	294,321	382,753	148,542	172,852	87,801	7,357
599		JBG	F102	-	-	-	-	-	-	-	-
600		System Overheads	F102	-	-	-	-	-	-	-	-
601		Outside Services	F102	2,307,669	1,166,253	324,984	387,135	150,341	174,122	94,213	10,622
602											
603	924	Property Insurance									
604		S	F102	1,254,352	606,115	174,456	226,873	88,047	102,457	52,043	4,361
605		CAGW	F102	-	-	-	-	-	-	-	-
606		SO	F102	283,540	137,009	39,435	51,283	19,903	23,160	11,764	986
607											
608	925	Injuries & Damages	F102	11,022,719	5,326,283	1,533,048	1,993,664	773,721	900,346	457,335	38,322
609		Injuries & Damages	F102	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F111	6,870,764	3,830,469	993,919	1,030,062	399,224	339,051	252,707	25,333
612											
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
614											
615	928	Regulatory Commission Expense	F141	2,180,532	946,117	313,315	457,860	171,376	208,399	78,748	4,716
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-
617											
618	929	Duplicate Charges	F138	(9,061,849)	(4,522,716)	(1,276,701)	(1,581,530)	(611,579)	(675,232)	(362,088)	(32,003)
619											
620	930	Misc General Expenses									
621		Situs	F138	18,887	9,426	2,661	3,296	1,275	1,407	755	67
622		Customer	F138	-	-	-	-	-	-	-	-
623		Labor	F138	145,528	72,632	20,503	25,398	9,822	10,844	5,815	514
624		Labor	F138	-	-	-	-	-	-	-	-
625		Customer	F138	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102	14,130	6,828	1,965	2,556	992	1,154	586	49
628											
629	935	Maintenance of General Plant	F108	1,901,244	931,459	265,185	337,256	130,479	150,577	79,329	6,959
630											
631		TOTAL ADMINISTRATIVE & GEN EXPENSE		20,609,116	9,679,776	2,729,109	3,369,957	1,302,850	1,433,204	771,444	68,424
632											
633		TOTAL O & M EXPENSE		291,334,510	124,761,301	38,573,163	60,248,966	24,090,321	32,339,460	10,677,393	643,905

			DEPRECIATION EXPENSE									
			D	E	F	G	H	I	J	K		
			Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area		
			Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting		
			Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57		
639	ACCT	DESCRIPTION	COSFactor									
640	403SP	Steam Depreciation	F10	4,104,773	1,803,252	511,666	844,491	334,649	451,049	155,059	4,606	
641												
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	
643												
644	403HP	Hydro Depreciation	F10	2,613,312	1,148,044	325,753	537,647	213,055	287,161	98,719	2,933	
645												
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-	
647		SG	F10	473,667	208,085	59,043	97,449	38,617	52,048	17,893	532	
648		CAGW	F10	4,682,153	2,056,899	583,638	963,278	381,721	514,493	176,870	5,254	
649		CAGE	F10	-	-	-	-	-	-	-	-	
650		SG	F10	11,468,883	5,038,352	1,429,614	2,359,538	935,021	1,260,246	433,241	12,870	
651		CAGE	F10	-	-	-	-	-	-	-	-	
652		Total 403OP		16,624,703	7,303,336	2,072,295	3,420,265	1,355,359	1,826,788	628,004	18,655	
653												
654	403TP	Transmission Depreciation	F106	11,806,130	4,928,732	1,538,161	2,531,503	1,016,858	1,336,022	435,492	19,361	

Distribution - METER - Unbundled			STEAM GENERATION PLANT								
788	A	B	C	D	E	F	G	H	I	J	K
789	FERC	DESCRIPTION	COSFactor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
790	ACCT			Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
791				Normalized	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57	
792	310	Land and Land Rights	F10	3,286,905	1,443,958	409,718	676,228	267,971	361,178	124,164	3,688
			F10	396,417	174,148	49,414	81,556	32,319	43,560	14,975	445
794		JBG	F10	264,573	116,229	32,979	54,432	21,570	29,072	9,994	297
795		Total 310		3,947,895	1,734,335	492,111	812,216	321,859	433,810	149,133	4,430
796											
797	311	Structures and Improvements	F10	677,128	297,466	84,405	139,308	55,204	74,405	25,579	760
			F10	15,485,764	6,902,993	1,930,325	3,185,947	1,262,505	1,701,637	584,980	17,377
799		JBG	F10	33,501,454	14,717,399	4,176,009	6,892,386	2,731,266	3,681,272	1,265,529	37,593
800		Total 311		49,664,346	21,817,859	6,190,739	10,217,641	4,048,975	5,457,314	1,876,088	55,730
801											
802	312	Boiler Plant Equipment	F10	4,676,123	2,054,250	582,886	962,037	381,229	513,831	176,642	5,247
803		SG	F10	-	-	-	-	-	-	-	-
804		S	F10	-	-	-	-	-	-	-	-
805		CAGW	F10	(1,032,602)	(453,629)	(128,716)	(212,441)	(84,185)	(113,466)	(39,007)	(1,169)
806		JBG	F10	188,439,086	82,782,473	23,489,229	38,768,314	15,362,833	20,706,429	7,118,351	211,455
807		Total 312		192,082,607	84,383,095	23,943,400	39,517,910	15,659,878	21,106,794	7,255,986	215,544
808											
809	314	Turbogenerator Units	F10	2,852,975	1,253,330	355,628	586,954	232,594	313,496	107,772	3,201
810			F10	8,913,042	3,915,555	1,111,025	1,833,715	726,652	979,400	336,693	10,002
811		JBG	F10	46,099,266	20,251,697	5,746,346	9,484,183	3,758,325	5,065,569	1,741,415	51,730
812		Total 314		57,865,282	25,420,582	7,212,999	11,904,852	4,717,571	6,358,465	2,185,881	64,933
813											
814	315	Accessory Electric Equipment	F10	682,600	299,871	85,087	140,434	55,650	75,007	25,785	766
			F10	2,189,311	961,778	272,901	450,416	178,407	240,570	82,702	2,457
816		JBG	F10	13,539,789	6,079,906	1,725,152	2,847,314	1,128,314	1,520,771	522,803	15,530
817		Total 315		16,711,700	7,341,555	2,083,140	3,438,164	1,362,451	1,836,347	631,290	18,753
818											
819	316	Misc Power Plant Equipment	F10	113,801	49,993	14,185	23,413	9,278	12,505	4,299	128
			F10	103,582	45,504	12,912	21,310	8,445	11,382	3,913	116
821		JBG	F10	1,337,098	587,395	166,671	275,086	109,009	146,926	50,509	1,500
822		Total 316		1,554,481	682,893	193,768	319,809	126,732	170,812	58,721	1,744
823											
824	S00	Unclassified Steam Plant - Acct 300	F10	8,078,383	3,548,884	1,006,983	1,661,998	658,605	887,685	305,164	9,065
825											
826											
827											
828		Total Steam Generation Plant		329,904,695	144,929,203	41,123,141	67,872,590	26,896,070	36,251,228	12,462,262	370,200
829											
830											
831											
832											
833											
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
847											
848		Total Nuclear Generation Plant		-	-	-	-	-	-	-	-
849											
850											

NUCLEAR GENERATION

			TRANSMISSION PLANT								
904											
905	350	Land and Land Rights									
906		Demand	F12	26,889,661	11,225,689	3,503,319	5,765,756	2,315,998	3,042,926	991,877	44,096
907		Direct Assigned	A	-	-	-	-	-	-	-	-
908				26,889,661	11,225,689	3,503,319	5,765,756	2,315,998	3,042,926	991,877	44,096
909	352	Structures and Improvements									
910		Demand	F12	29,797,791	12,439,753	3,882,205	6,389,325	2,566,474	3,372,020	1,099,148	48,865
911		Direct Assigned	A	-	-	-	-	-	-	-	-
912				29,797,791	12,439,753	3,882,205	6,389,325	2,566,474	3,372,020	1,099,148	48,865
913	353	Station Equipment									
914		Demand	F12	202,134,229	84,385,444	26,335,055	43,342,186	17,409,754	22,874,203	7,456,107	331,480
915		Direct Assigned	A	-	-	-	-	-	-	-	-
916				202,134,229	84,385,444	26,335,055	43,342,186	17,409,754	22,874,203	7,456,107	331,480
917	354	Towers and Fixtures									
918		Demand	F12	119,720,429	49,979,964	15,597,774	25,670,789	10,311,481	13,547,975	4,416,117	196,329
919		Direct Assigned	A	-	-	-	-	-	-	-	-
920				119,720,429	49,979,964	15,597,774	25,670,789	10,311,481	13,547,975	4,416,117	196,329
921	355	Poles and Fixtures									
922		Demand	F12	172,408,578	71,975,808	22,462,249	36,968,329	14,849,493	19,510,346	6,359,620	282,733
923		Direct Assigned	A	-	-	-	-	-	-	-	-
924				172,408,578	71,975,808	22,462,249	36,968,329	14,849,493	19,510,346	6,359,620	282,733
925	356	Overhead Conductors									
926		Demand	F12	129,324,588	53,989,435	16,849,052	27,730,139	11,138,684	14,634,814	4,770,385	212,079
927		Direct Assigned	A	-	-	-	-	-	-	-	-
928				129,324,588	53,989,435	16,849,052	27,730,139	11,138,684	14,634,814	4,770,385	212,079
929	357	Underground Conduit									
930		Demand	F12	307,822	128,507	40,105	66,004	26,513	34,834	11,355	505
931		Direct Assigned	A	-	-	-	-	-	-	-	-
932				307,822	128,507	40,105	66,004	26,513	34,834	11,355	505
933	358	Underground Conductors									
934		Demand	F12	724,522	302,468	94,394	155,354	62,403	81,989	26,725	1,188
935		Direct Assigned	A	-	-	-	-	-	-	-	-
936				724,522	302,468	94,394	155,354	62,403	81,989	26,725	1,188
937	359	Roads and Trails									
938		Demand	F12	968,741	404,422	126,212	207,720	83,437	109,626	35,734	1,589
939		Direct Assigned	A	-	-	-	-	-	-	-	-
940				968,741	404,422	126,212	207,720	83,437	109,626	35,734	1,589
941	T00	Unclassified Trans Plant - Acct 300	F10	16,815,557	7,020,030	2,190,815	3,605,639	1,448,318	1,902,906	620,274	27,576
942	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
943				-	-	-	-	-	-	-	-
944				-	-	-	-	-	-	-	-
945		TOTAL TRANSMISSION PLANT		699,091,917	291,851,520	91,081,180	149,901,241	60,212,554	79,111,641	25,787,341	1,146,440

1101	395	Laboratory Equipment											
1102		S	F107	1,440,732	801,028	225,839	203,782	74,788	57,875	67,975	9,445		
1103		DGP	F105	-	-	-	-	-	-	-	-	-	
1104		DGU	F105	-	-	-	-	-	-	-	-	-	
1105		SO	F102	365,356	175,698	50,525	66,563	25,865	30,395	15,086	1,223		
1106		SE	F10	-	-	-	-	-	-	-	-	-	
1107		SG	F105	193,116	82,371	24,709	40,712	16,264	21,591	7,195	275		
1108		CAGW	F105	49,096	20,941	6,282	10,350	4,135	5,489	1,829	70		
1109		CAGE	F105	-	-	-	-	-	-	-	-	-	
1110		JBG	F105	112,812	49,559	14,062	23,209	9,197	12,396	4,262	127		
1111		CAEW	F105	-	-	-	-	-	-	-	-	-	
1112		CAEE	F105	-	-	-	-	-	-	-	-	-	
1113		CAGE	F105	-	-	-	-	-	-	-	-	-	
1114		CAGE	F102	-	-	-	-	-	-	-	-	-	
1115		Total Laboratory Equipment		2,161,112	1,129,597	321,416	344,617	130,249	127,746	96,346	11,141		
1116													
1117	396	Power Operated Equipment											
1118		S	F107	9,586,835	5,330,154	1,502,764	1,355,994	497,653	385,106	452,313	62,851		
1119		DGP	F105	-	-	-	-	-	-	-	-	-	
1120		DGU	F105	-	-	-	-	-	-	-	-	-	
1121		SO	F102	302,635	145,536	41,852	55,137	21,425	25,177	12,496	1,013		
1122		SE	F10	-	-	-	-	-	-	-	-	-	
1123		SG	F105	552,625	242,772	68,886	113,694	45,054	60,725	20,876	620		
1124		CAGW	F105	42,474	18,117	5,434	8,954	3,577	4,749	1,582	61		
1125		CAGE	F105	-	-	-	-	-	-	-	-	-	
1126		JBG	F105	2,319,022	1,018,761	289,070	477,102	189,062	254,823	87,602	2,602		
1127		CAEW	F105	-	-	-	-	-	-	-	-	-	
1128		CAEE	F105	-	-	-	-	-	-	-	-	-	
1129		CAGE	F105	-	-	-	-	-	-	-	-	-	
1130		CAGE	F102	-	-	-	-	-	-	-	-	-	
1131		Total Power Operated Equipment		12,803,592	6,755,340	1,908,005	2,010,880	756,771	730,580	574,870	67,148		
1132													
1133	397	Communication Equipment											
1134		S	F107	14,401,996	8,007,320	2,257,554	2,037,066	747,608	578,532	679,496	94,420		
1135		SGP	F105	-	-	-	-	-	-	-	-	-	
1136		SGU	F105	-	-	-	-	-	-	-	-	-	
1137		SO	F102	7,894,752	3,796,548	1,091,767	1,438,329	558,894	656,786	325,992	26,436		
1138		CN	F42	127,189	98,419	20,602	1,153	518	8	4,170	2,320		
1139		SG/CAGE/CAGW	F105	1,194,328	509,423	152,810	251,783	100,585	133,528	44,496	1,702		
1140		SE	F10	-	-	-	-	-	-	-	-	-	
1141		JBG	F105	441,048	193,755	54,977	90,738	35,957	48,464	16,661	495		
1142		CAGE	F105	13,788,126	5,881,129	1,764,143	2,906,757	1,161,222	1,541,541	513,686	19,648		
1143		CAGE	F105	-	-	-	-	-	-	-	-	-	
1144		Total Communication Equipment		37,847,437	18,486,593	5,341,853	6,725,828	2,604,785	2,958,859	1,584,500	145,020		
1145													
1146		Distribution - METER - Unbundled											
1147													
1148	A	B	C	GENERAL PLANT									
				D	E	F	G	H	I	J	K		
	FERC			Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area		
	ACCT	DESCRIPTION	COSFactor	Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting		
				Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57		
1149	398	Misc. Equipment											
1150		S	F107	188,744	104,939	29,586	26,697	9,798	7,582	8,905	1,237		
1151		SGP	F105	63,721	27,179	8,153	13,433	5,367	7,124	2,374	91		
1152		SGU	F105	-	-	-	-	-	-	-	-	-	
1153		CN	F42	5,304	4,104	859	48	22	0	174	97		
1155		SO	F102	144,640	69,557	20,002	26,352	10,240	12,033	5,973	484		
1156		SE	F10	-	-	-	-	-	-	-	-	-	
1157		SG	F105	5,334	2,275	682	1,125	449	596	199	8		
1158		JBG	F105	59,044	25,939	7,360	12,147	4,814	6,488	2,230	66		
1159		Total Misc. Equipment		466,788	233,993	66,643	79,802	30,688	33,824	19,855	1,983		
1160													
1161	399	Coal Mine	F10	40,072,259	17,603,995	4,995,070	8,244,224	3,266,963	4,403,298	1,513,743	44,967		
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-	-	
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	-	
1164													
1165	390L	General Capital Lease											
1166		S	F10	-	-	-	-	-	-	-	-	-	
1167		SG	F10	537,862	236,286	67,045	110,656	43,850	59,102	20,318	604		
1168		SO-U	F10	-	-	-	-	-	-	-	-	-	
		Remove Capital Lease		(537,862)	(236,286)	(67,045)	(110,656)	(43,850)	(59,102)	(20,318)	(604)		
1170													
1171													
1172	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-	-	
1173		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	-	
1174													
1175	G00	Unclassified Gen Plant - Acct 300	F102	4,721,185	2,270,395	652,894	860,143	334,228	392,768	194,948	15,809		
1176	GV0	Unclassified Gen Veh - Acct 300	F102	-	-	-	-	-	-	-	-	-	
1177													
1178													
1179													
1180													
1181													
		TOTAL GENERAL PLANT		142,832,549	69,976,609	19,922,247	25,336,645	9,802,337	11,312,186	5,959,691	522,834		

GenerationTotal - Generation - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12	Operating Revenues		262,124,588	104,322,354	34,741,045	58,620,694	22,975,688	31,660,424	9,410,890	393,493
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		224,881,339	89,043,893	29,319,986	49,741,563	19,997,912	28,160,793	8,256,499	360,693
16	Depreciation Expense		24,379,891	10,710,239	3,038,992	5,015,771	1,987,614	2,678,959	920,959	27,358
17	Amortization Expense		1,902,320	851,781	240,973	382,557	151,068	200,102	72,994	2,845
18	Taxes Other Than Income		13,651,096	5,997,071	1,701,583	2,808,492	1,112,928	1,500,039	515,671	15,312
19	Income Taxes - Federal		(22,656,621)	(9,953,294)	(2,824,105)	(4,661,232)	(1,847,118)	(2,489,603)	(855,856)	(25,413)
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		1,842,536	809,445	229,669	379,072	150,216	202,465	69,602	2,067
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
24										
25	Total Operating Expenses		243,899,961	97,417,138	31,693,991	53,644,650	21,543,956	30,241,371	8,976,158	382,697
26										
27	Operating Revenue For Return		18,224,627	6,905,216	3,047,054	4,976,044	1,431,732	1,419,053	434,732	10,796
28										
29										
30	Rate Base :									
31	Electric Plant In Service		943,433,468	414,456,244	117,600,471	194,096,278	76,915,101	103,668,187	35,638,520	1,058,667
32	Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
33	Electric Plant Acquisition Adj		115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		0	0	0	0	0	0	0	0
36	Fuel Stock		0	0	0	0	0	0	0	0
37	Materials & Supplies		0	0	0	0	0	0	0	0
38	Misc Deferred Debits		(187,305)	(82,284)	(23,348)	(38,535)	(15,270)	(20,582)	(7,076)	(210)
39	Cash Working Capital		-	-	-	-	-	-	-	-
40	Weatherization Loans		-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		943,829,192	414,630,088	117,649,798	194,177,692	76,947,363	103,711,671	35,653,469	1,059,111
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(475,487,925)	(208,884,830)	(59,270,320)	(97,824,001)	(38,765,003)	(52,248,487)	(17,961,718)	(533,565)
47	Accum Provision For Amortization		(29,251,607)	(12,852,671)	(3,646,920)	(6,016,785)	(2,384,215)	(3,212,914)	(1,105,165)	(32,938)
48	Accum Deferred Income Taxes		(56,875,749)	(24,982,373)	(7,089,989)	(11,702,580)	(4,637,520)	(6,251,045)	(2,148,399)	(63,843)
49	Unamortized ITC		(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)	(7)
50	Customer Advance For Construction		-	-	-	-	-	-	-	-
51	Customer Service Deposits		-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		(95,127,359)	(41,790,046)	(11,857,775)	(19,570,926)	(7,755,428)	(10,452,969)	(3,593,468)	(106,746)
53										
54	Total Rate Base Deductions		(656,748,909)	(288,512,674)	(81,865,786)	(135,115,581)	(53,542,677)	(72,166,104)	(24,808,988)	(737,100)
55										
56	Total Rate Base		287,080,282	126,117,414	35,784,013	59,062,111	23,404,686	31,545,567	10,844,481	322,011
57										
58										
59	Return On Rate Base		6.35%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.54%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	<u>DESCRIPTION</u>	<u>COS Factor</u>	<u>Washington Jurisdiction Normalized</u>	<u>Residential Schedule 16</u>	<u>Small General Service Schedule 24</u>	<u>Large General Service < 1,000 kW Schedule 36</u>	<u>Large General Service > 1,000 kW Schedule 48</u>	<u>Large General Dedicated Facilities Schedule 48</u>	<u>Agricultural Pumping Schedule 40</u>	<u>Street & Area Lighting Sch. 15, 51-54, 57</u>
79	Total Rate Base		287,080,282	126,117,414	35,784,013	59,062,111	23,404,686	31,545,567	10,844,481	322,011
80										
81										
82	Return On Ratebase (\$\$)	6.33%	18,174,564	7,984,279	2,265,425	3,739,122	1,481,711	1,997,096	686,546	20,386
83	Operating & Maintenance Expense		224,881,339	89,043,893	29,319,986	49,741,563	19,997,912	28,160,793	8,256,499	360,693
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85	Depreciation Expense		24,379,891	10,710,239	3,038,992	5,015,771	1,987,614	2,678,959	920,959	27,358
86	Amortization Expense		1,902,320	851,781	240,973	382,557	151,068	200,102	72,994	2,845
87	Taxes Other Than Income		13,651,096	5,997,071	1,701,583	2,808,492	1,112,928	1,500,039	515,671	15,312
88	Federal Income Taxes		(22,656,621)	(9,953,294)	(2,824,105)	(4,661,232)	(1,847,118)	(2,489,603)	(855,856)	(25,413)
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90	State Income Taxes		-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		1,842,536	809,445	229,669	379,072	150,216	202,465	69,602	2,067
93	Investment Tax Credit		(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
94	Misc Revenue & Expenses		(25,079,588)	(10,734,253)	(3,316,744)	(5,110,282)	(2,051,033)	(2,870,440)	(919,148)	(77,688)
95	Revenue Credits									
96										
97	Total Revenue Requirements		236,994,937	94,667,164	30,642,672	52,273,491	20,974,634	29,368,027	8,743,556	325,394
98	Operating Revenues		237,045,000	93,588,100	31,424,301	53,510,413	20,924,655	28,789,984	8,491,742	315,804
99										
100	Increase / (Decrease) Required to									
101	Earn Equal Rates of Return		(50,063)	1,079,063	(781,629)	(1,236,922)	49,979	578,043	251,814	9,590
102										
103	Existing Revenues	check	237,045,000	93,588,100	31,424,301	53,510,413	20,924,655	28,789,984	8,491,742	315,804
104										
105	Percent Increase / (Decrease)									
106	Over Existing Rates To									
107	Equal Authorized RoE & RoR		-0.02%	1.15%	-2.49%	-2.31%	0.24%	2.01%	2.97%	3.04%

Generation - Total - Unbundled			WCA Method	ELECTRIC REVENUES							
A	B		O	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor		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
120	440 Residential Sales	A		93,588,100	93,588,100	-	-	-	-	-	-
122	442 Commercial & Industrial Sales	A		122,216,440	-	31,424,301	53,510,413	-	28,789,984	8,491,742	-
123	Interruptible Demand	F10		-	-	-	-	-	-	-	-
124	Interruptible Energy	F10		-	-	-	-	-	-	-	-
125				122,216,440	-	31,424,301	53,510,413	-	28,789,984	8,491,742	-
126											
127	444 Public Street & Highway Lighting	A		21,240,460	-	-	-	20,924,655	-	-	315,804
128											
129	445 Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130											
131	448 Interdepartmental	A		-	-	-	-	-	-	-	-
132	Demand	F10		-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-
134											
135	Total Sales to Ultimate Customers			237,045,000	93,588,100	31,424,301	53,510,413	20,924,655	28,789,984	8,491,742	315,804
136											
137	447 Sales for Resale	F30		-	-	-	-	-	-	-	-
138				-	-	-	-	-	-	-	-
139											
140	447NPC Sales for Resale - NPC	F30		19,108,816	7,461,523	2,505,205	4,264,100	1,717,184	2,429,983	699,021	31,799
141	Demand	F30		-	-	-	-	-	-	-	-
142	Energy	F30		19,108,816	7,461,523	2,505,205	4,264,100	1,717,184	2,429,983	699,021	31,799
143											
144											
145	449 Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146		F10		258,506	113,563	32,223	53,183	21,075	28,406	9,765	290
147											
148	State Specific Revenue Credit	F140G		195,523	78,635	25,336	42,812	17,178	24,052	7,209	301
149											
150	AGA Revenue	A		-	-	-	-	-	-	-	-
151											
152	Autopay Bill Credit	F40		-	-	-	-	-	-	-	-
153											
154	Paperless Bill Credit	F40		-	-	-	-	-	-	-	-
155											
156											
157	Total Sales from Electricity			256,349,339	101,128,259	33,954,842	57,817,324	22,659,018	31,244,019	9,197,972	347,904
158											
159	Other Electric Operating Revenues										
160	450 Forfeited Discounts & Interest	A		-	-	-	-	-	-	-	-
161	Customers	F40		-	-	-	-	-	-	-	-
162				-	-	-	-	-	-	-	-
163											
164	451 Misc Electric Revenue	A		-	-	-	-	-	-	-	-
165	Demand	F10		-	-	-	-	-	-	-	-
166	Customer	F40		1	1	0	0	0	0	0	0
167				1	1	0	0	0	0	0	0
168											
169	453 Water Sales	F12		746	311	97	160	64	84	28	1
170											
171	454 Rent of Electric Property	A		-	-	-	-	-	-	-	-
172	Demand	F10		4,274	1,877	533	879	348	470	161	5
173	Demand	F10		320,480	140,789	39,948	65,934	26,128	35,216	12,106	360
174	Jim Bridger Generation	F10		853	375	106	176	70	94	32	1
175	Customer	F40		100,634	79,304	14,905	67,755	48	1	3,681	1,928
176				426,241	222,345	55,493	767,767	26,593	35,780	15,981	2,294
177											
178	456 Other Electric Revenue	A		-	-	-	-	-	-	-	-
179	CAGE	F12		-	-	-	-	-	-	-	-
180	CAGW	F12		-	-	-	-	-	-	-	-
181	SO	F12		-	-	-	-	-	-	-	-
182	SG	F40		1,978,137	1,558,859	292,992	15,070	935	14	72,366	37,901
183	JBG	F12		333,639	139,285	43,468	71,540	28,736	37,756	12,307	547
184	WRG	F12		-	-	-	-	-	-	-	-
185	WRE	F12		-	-	-	-	-	-	-	-
186	CN	F12		-	-	-	-	-	-	-	-
187	SE	F12		2,777,979	1,159,729	361,929	595,662	239,266	314,366	102,471	4,556
188				5,089,755	2,857,873	698,389	682,272	268,938	352,135	187,144	43,004
189											
190	Total Other Electric Operating Revenues			5,775,249	3,194,094	786,203	803,370	316,671	416,405	212,918	45,589
191											
192	Total Electric Operating Revenues			262,124,588	104,322,354	34,741,045	58,620,694	22,975,688	31,660,424	9,410,890	393,493
193											
194	Miscellaneous Revenues										
195	41160 Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
196	41170 Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
197	4118 Gain from Emission Allowances	F12		(8)	(3)	(1)	(2)	(1)	(1)	(0)	(0)
198	41181 Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
199	4194 Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
200	421 (Gain)/Loss on Sale of Utility Plant	F12		(100,593)	(41,995)	(13,106)	(21,570)	(8,664)	(11,383)	(3,711)	(165)

270	511	Maintenance of Structures	F10	52,349	22,997	6,525	10,770	4,268	5,752	1,977	59
271		CAGW	F10	5,636	2,476	703	1,159	459	619	213	6
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	1,738,318	763,654	216,684	357,631	141,719	191,013	65,666	1,951
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		1,796,303	789,127	223,912	369,560	146,447	197,385	67,856	2,016
276											
277	512	Maintenance of Boiler Plant	F10	7,024	3,085.49	875	1,445	573	772	265	8
278		CAGW	F10	300,658	132,081.10	37,478	61,856	24,512	33,038	11,357	337
279		JBG	F10	2,257,623	991,788	281,416	464,470	184,057	248,077	85,282	2,533
280		Total 512		2,565,305	1,126,955	319,769	527,770	209,141	281,886	96,905	2,879
281											
282	513	Maintenance of Electric Plant	F10	19,557	8,591.70	2,438	4,024	1,594	2,149	739	22
283		CAGW	F10	182,795	80,303.13	22,786	37,607	14,903	20,086	6,905	205
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	2,656,988	1,167,231.36	331,198	546,633	216,616	291,960	100,369	2,982
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		2,859,340	1,256,126	356,421	588,263	233,113	314,196	108,013	3,209
288											
289	514	Maint of Misc. Steam Plant	F10	3,013	1,323	376	620	246	331	114	3
290		CAGW	F10	6,191	2,720	772	1,274	505	680	234	7
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	545,717	239,737	68,024	112,272	44,491	59,966	20,615	612
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		554,921	243,780	69,172	114,166	45,241	60,977	20,962	623
295											
296		Total Steam Power Generation		52,096,365	20,973,438	6,746,576	11,400,153	4,573,816	6,401,516	1,921,176	79,690
297											
298											
299											
300											
301											
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303											
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305											
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307											
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309											
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311											
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313											
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315											
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317											
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319											
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321											
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323											
324		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
325											
326											
327											
328		<u>Distribution - METER - Unbundled</u>									
329											
330											
331											
332	A	B	C	D	E	F	G	H	I	J	K
333	FERC	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
334	ACCT										
335	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
336		DGP	F10	-	-	-	-	-	-	-	-
337		CN	F10	-	-	-	-	-	-	-	-
338		SG	F10	(253,659)	(111,434)	(31,619)	(52,186)	(20,680)	(27,873)	(9,582)	(285)
339		SG-P	F10	716,524	314,774	89,316	147,413	58,416	78,734	27,067	804
340		SG-U	F10	229,528	100,833	28,611	47,222	18,713	25,221	8,670	258
341											
342	536	Water For Power	F10	13,159	5,781	1,640	2,707	1,073	1,446	497	15
343											
344	537	Hydraulic Expenses	F10	369,440	162,297	46,051	76,006	30,119	40,596	13,956	415
345											
346	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
347											
348	539	Misc. Hydro Expenses	F10	1,512,320	664,372	188,513	311,136	123,295	166,180	57,128	1,697
349											
350	540	Rents (Hydro Generation)	F10	178,015	78,203	22,190	36,624	14,513	19,561	6,725	200
351											
352	541	Maint Supervision & Engineering	F10	30	13	4	6	2	3	1	0
353											
354	542	Maintenance of Structures	F10	70,047	30,772	8,731	14,411	5,711	7,697	2,646	79
355											
356	543	Maint of Dams & Waterways	F10	73,161	32,140	9,120	15,052	5,965	8,039	2,764	82
357											
358	544	Maintenance of Electric Plant	F10	99,415	43,673	12,392	20,453	8,105	10,924	3,755	112

Distribution - METER - Unbundled			AMORTIZATION EXPENSE (continued)								
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
732											
733											
734	404O	F10	-	-	-	-	-	-	-	-	
735	404HP	F110	24,924	12,907	3,451	3,984	1,564	1,922	965	131	
736											
737	405	F110	-	-	-	-	-	-	-	-	
738											
739	406	F10	-	-	-	-	-	-	-	-	
740											
741	407	F102D	81,892	50,097	13,709	9,177	3,123	883	4,203	699	
742											
743											
744	TOTAL AMORTIZATION EXPENSE		1,902,320	851,781	240,973	382,557	151,068	200,102	72,994	2,845	
745											
746											
747											
748											
749											
750	408	F101G	13,651,096	5,997,071	1,701,583	2,808,492	1,112,928	1,500,039	515,671	15,312	
751											
752											
753											
754											
755											
756	41140	F101G	-	-	-	-	-	-	-	-	
757											
758	41141	F101G	-	-	-	-	-	-	-	-	
759											
760	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-	
761											
762											
763											
764											
765											
766	41010	F101G	16,402,703	7,205,881	2,044,566	3,374,590	1,337,257	1,802,397	619,613	18,399	
767											
768	41011	F101G	-	-	-	-	-	-	-	-	
769											
770	41110	F101G	(14,560,167)	(6,396,436)	(1,814,897)	(2,995,518)	(1,187,041)	(1,599,931)	(550,011)	(16,332)	
771											
772	41111	F101G	-	-	-	-	-	-	-	-	
773											
774	TOTAL DEFERRED INCOME TAXES		1,842,536	809,445	229,669	379,072	150,216	202,465	69,602	2,067	
775											
776											
777											
778											
779											
780	40911	F101G	-	-	-	-	-	-	-	-	
781											
782	40910	F101G	(22,656,621)	(9,953,294)	(2,824,105)	(4,661,232)	(1,847,118)	(2,489,603)	(855,856)	(25,413)	
783											
784											
785	TOTAL OPERATING EXPENSES		243,899,961	97,417,138	31,693,991	53,644,650	21,543,956	30,241,371	8,976,158	382,697	
786											
787											
788	Distribution - METER - Unbundled										
789											
790											
791											
792	310	F10	3,286,905	1,443,958	409,718	676,228	267,971	361,178	124,164	3,688	
793		F10	396,417	174,148	49,414	81,556	32,319	43,560	14,975	445	
794	JBG	F10	264,573	116,229	32,979	54,432	21,570	29,072	9,994	297	
795	Total 310		3,947,895	1,734,335	492,111	812,216	321,859	433,810	149,133	4,430	
796											
797	311	F10	677,128	297,466	84,405	139,308	55,204	74,405	25,579	760	
798		F10	15,485,764	6,802,993	1,930,325	3,185,947	1,262,505	1,701,637	584,980	17,377	
799	JBG	F10	33,501,454	14,717,399	4,176,009	6,892,386	2,731,266	3,681,272	1,265,529	37,593	
800	Total 311		49,664,346	21,817,859	6,190,739	10,217,641	4,048,975	5,457,314	1,876,088	55,730	
801											
802	312	F10	4,676,123	2,054,250	582,886	962,037	381,229	513,831	176,642	5,247	
803	SG	F10	-	-	-	-	-	-	-	-	
804	S	F10	-	-	-	-	-	-	-	-	
805	CAGW	F10	(1,032,602)	(453,629)	(128,716)	(212,441)	(84,185)	(113,466)	(39,007)	(1,159)	
806	JBG	F10	188,439,086	82,782,473	23,489,229	38,768,314	15,362,833	20,706,429	7,118,351	214,455	
807	Total 312		192,082,607	84,383,095	23,943,400	39,517,910	15,659,878	21,106,794	7,255,986	215,544	
808											

STEAM GENERATION PLANT

809	314	Turbogenerator Units	F10	2,852,975	1,253,330	355,628	586,954	232,594	313,496	107,772	3,201
810			F10	8,913,042	3,915,555	1,111,025	1,833,715	726,652	979,400	336,693	10,002
811		JBG	F10	46,099,266	20,251,697	5,746,346	9,484,183	3,758,325	5,065,569	1,741,415	51,730
812		Total 314		57,865,282	25,420,582	7,212,999	11,904,852	4,717,571	6,358,465	2,185,881	64,933
813											
814	315	Accessory Electric Equipment	F10	682,600	299,871	85,087	140,434	55,650	75,007	25,785	766
816		JBG	F10	2,189,311	961,778	272,901	450,416	178,487	240,570	82,702	2,457
817		Total 316	F10	13,839,789	6,079,906	1,725,152	2,847,314	1,128,314	1,520,771	522,803	15,530
818				16,711,700	7,341,555	2,083,140	3,438,164	1,362,451	1,836,347	631,290	18,753
819	316	Misc Power Plant Equipment	F10	113,801	49,993	14,185	23,413	9,278	12,505	4,299	128
821		JBG	F10	103,582	45,504	12,912	21,310	8,445	11,382	3,913	116
822		Total 316	F10	1,337,098	587,395	166,671	275,086	109,009	146,926	50,509	1,500
823				1,554,481	682,893	193,768	319,809	126,732	170,812	58,721	1,744
824	S00	Unclassified Steam Plant - Acct 300	F10	8,078,383	3,548,884	1,006,983	1,661,998	658,605	887,685	305,164	9,065
825											
826											
827											
828		Total Steam Generation Plant		329,904,695	144,929,203	41,123,141	67,872,590	26,896,070	36,251,228	12,462,262	370,200
829											
830											
831											
832											
833											
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
847											
848		Total Nuclear Generation Plant		-	-	-	-	-	-	-	-
849											
850											
851											
852											
853											
854	330	Land and Land Rights	F10	2,682,583	1,178,476	334,388	551,898	218,702	294,773	101,335	3,010
855											
856	331	Structures and Improvements	F10	23,486,241	10,317,653	2,927,597	4,831,917	1,914,758	2,580,761	887,201	26,355
857											
858	332	Reservoirs, Dams & Waterways	F10	50,487,894	22,179,649	6,293,396	10,387,073	4,116,116	5,547,809	1,907,197	56,655
859											
860	333	Water Wheel, Turbines, & Generators	F10	11,805,743	5,186,337	1,471,604	2,428,842	962,484	1,297,262	445,966	13,248
861											
862	334	Accessory Electric Equipment	F10	6,982,521	3,067,465	870,382	1,436,541	569,262	767,267	263,767	7,835
863											
864	335	Misc. Power Plant Equipment	F10	204,170	89,693	25,450	42,005	16,645	22,435	7,713	229
865											
866	336	Roads, Railroads & Bridges	F10	2,116,882	929,960	263,873	435,515	172,583	232,611	79,966	2,375
867											
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
869											
870		Total Hydraulic Plant		97,766,034	42,949,232	12,186,690	20,113,791	7,970,551	10,742,917	3,693,145	109,707
871											

NUCLEAR GENERATION

HYDRAULIC GENERATION PLANT

1098	CAGE	F102G	-	-	-	-	-	-	-	-	-	-
1099	Total Tools, Shop & Garage Equipment		847,504	372,314	105,643	174,360	69,094	93,127	32,015	951		
1100												
1101	395 Laboratory Equipment											
1102	S	F107G	-	-	-	-	-	-	-	-	-	-
1103	DGP	F105G	-	-	-	-	-	-	-	-	-	-
1104	DGU	F105G	-	-	-	-	-	-	-	-	-	-
1105	SO	F102G	153,281	67,337	19,107	31,535	12,496	16,843	5,790	172		
1106	SE	F10	-	-	-	-	-	-	-	-	-	-
1107	SG	F105G	80,164	35,217	9,993	16,492	6,536	8,809	3,028	90		
1108	CAGW	F105G	20,380	8,953	2,540	4,193	1,662	2,239	770	23		
1109	CAGE	F105G	-	-	-	-	-	-	-	-	-	-
1110	JBG	F105G	112,812	49,559	14,062	23,209	9,197	12,396	4,262	127		
1111	CAEW	F105G	-	-	-	-	-	-	-	-	-	-
1112	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
1113	CAGE	F105G	-	-	-	-	-	-	-	-	-	-
1114	CAGE	F102G	-	-	-	-	-	-	-	-	-	-
1115	Total Laboratory Equipment		366,637	161,066	45,702	75,430	29,891	40,288	13,850	411		
1116												
1117	396 Power Operated Equipment											
1118	S	F107G	-	-	-	-	-	-	-	-	-	-
1119	DGP	F105G	-	-	-	-	-	-	-	-	-	-
1120	DGU	F105G	-	-	-	-	-	-	-	-	-	-
1121	SO	F102G	126,967	55,777	15,827	26,121	10,351	13,952	4,796	142		
1122	SE	F10	-	-	-	-	-	-	-	-	-	-
1123	SG	F105G	552,625	242,772	68,886	113,694	45,054	60,725	20,876	620		
1124	CAGW	F105G	17,631	7,746	2,198	3,627	1,437	1,937	666	20		
1125	CAGE	F105G	-	-	-	-	-	-	-	-	-	-
1126	JBG	F105G	2,319,022	1,018,761	289,070	477,102	189,062	254,823	87,602	2,602		
1127	CAEW	F105G	-	-	-	-	-	-	-	-	-	-
1128	CAEE	F105G	-	-	-	-	-	-	-	-	-	-
1129	CAGE	F105G	-	-	-	-	-	-	-	-	-	-
1130	CAGE	F102G	-	-	-	-	-	-	-	-	-	-
1131	Total Power Operated Equipment		3,016,246	1,325,056	375,980	620,544	245,905	331,437	113,940	3,385		
1132												
1133	397 Communication Equipment											
1134	S	F107G	-	-	-	-	-	-	-	-	-	-
1135	SGP	F105G	-	-	-	-	-	-	-	-	-	-
1136	SGU	F105G	-	-	-	-	-	-	-	-	-	-
1137	SO	F102G	3,312,147	1,455,047	412,864	681,421	270,029	363,952	125,117	3,717		
1138	CN	F42	-	-	-	-	-	-	-	-	-	-
1139	SG/CAGE/CAGW	F105G	495,775	217,797	61,799	101,998	40,419	54,478	18,728	556		
1140	SE	F10	-	-	-	-	-	-	-	-	-	-
1141	JBG	F105G	441,048	193,755	54,977	90,738	35,957	48,464	16,661	495		
1142	CAGE	F105G	5,723,568	2,514,395	713,451	1,177,530	466,623	628,927	216,209	6,423		
1143	CAGE	F105G	-	-	-	-	-	-	-	-	-	-
1144	Total Communication Equipment		9,972,527	4,380,994	1,243,091	2,051,687	813,028	1,095,821	376,716	11,919		
1145												
1146	GENERAL PLANT											
1147												
1148	A	B	C	D	E	F	G	H	I	J	K	
				Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area	
				Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting	
				Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57	
1149	FERC	DESCRIPTION	COSFactor									
1150	398	Misc. Equipment										
1151	S	F107G	-	-	-	-	-	-	-	-	-	-
1152	SGP	F105G	26,451	11,620	3,297	5,442	2,156	2,907	999	30		
1153	SGU	F105G	-	-	-	-	-	-	-	-	-	-
1154	CN	F42	-	-	-	-	-	-	-	-	-	-
1155	SO	F102G	60,682	26,658	7,564	12,484	4,947	6,668	2,292	68		
1156	SE	F10	-	-	-	-	-	-	-	-	-	-
1157	SG	F105G	2,214	973	276	456	181	243	84	2		
1158	JBG	F105G	59,044	25,939	7,360	12,147	4,814	6,488	2,230	66		
1159	Total Misc. Equipment		148,392	65,189	18,497	30,529	12,098	16,306	5,606	167		
1160												
1161	399	Coal Mine	F10	40,072,259	17,603,995	4,995,070	8,244,224	3,266,963	4,403,298	1,513,743	44,967	
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	-
1164												
1165	390L	General Capital Lease										
1166	S	F10	-	-	-	-	-	-	-	-	-	-
1167	SG	F10	537,862	236,286	67,045	110,656	43,850	59,102	20,318	604		
1168	SO-U	F10	-	-	-	-	-	-	-	-	-	-
1170		Remove Capital Lease		(537,862)	(236,286)	(67,045)	(110,656)	(43,850)	(59,102)	(20,318)	(604)	
1171												
1172	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-	-
1173		Remove Capital Lease	F10	-	-	-	-	-	-	-	-	-
1174												
1175	G00	Unclassified Gen Plant - Acct 300	F102G	1,980,716	870,141	246,899	407,500	161,481	217,649	74,822	2,223	
1176	GVO	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-	-
1177												
1178	TOTAL GENERAL PLANT			63,953,851	28,095,328	7,971,948	13,157,477	5,213,952	7,027,501	2,415,878	71,765	

1380											
1381	283	Accum Deferred Income Taxes	F104G	50,435	22,156	6,287	10,376	4,112	5,542	1,905	57
1382		SG/CAGW	F104G	(136,437)	(59,937)	(17,007)	(28,070)	(11,123)	(14,993)	(5,154)	(153)
1383		SE	F104G	(138,807)	(60,978)	(17,302)	(28,558)	(11,317)	(15,253)	(5,243)	(156)
1384		SO	F138G	(19,643)	(8,725)	(2,436)	(4,007)	(1,585)	(2,125)	(744)	(21)
1385		GPS	F104G	(173,784)	(76,344)	(21,662)	(35,754)	(14,168)	(19,097)	(6,565)	(195)
1386		SNP	F104G	(20,068)	(8,816)	(2,502)	(4,129)	(1,636)	(2,205)	(758)	(23)
1387		TROJD	F104G	-	-	-	-	-	-	-	-
1388		SNPD	F104G	-	-	-	-	-	-	-	-
1389		JBE	F104G	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(438,306)	(192,643)	(54,622)	(90,142)	(35,718)	(48,130)	(16,559)	(491)
1391											
1392	255	Accum Investment Tax Credit	F104G	(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)	(7)
1393		TOTAL RATE BASE DEDUCTIONS		(152,009,377)	(66,775,173)	(18,948,545)	(31,274,796)	(12,393,459)	(16,704,703)	(5,742,104)	(170,597)
1394											
1395											
1396											
1397											
1398	108SP	Steam Prod Accumulated Depr	F10	(319,759,557)	(140,472,381)	(39,858,534)	(65,785,391)	(26,068,970)	(35,136,440)	(12,079,026)	(358,816)
1399											
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1401											
1402	108HP	Hydraulic Prod Accum Depr	F10	(45,794,401)	(20,117,768)	(5,708,344)	(9,421,462)	(3,733,470)	(5,032,069)	(1,729,899)	(51,388)
1403											
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-	-
1407		SG	F10	(28,713,136)	(12,613,861)	(3,579,138)	(5,907,266)	(2,340,890)	(3,155,113)	(1,084,648)	(32,220)
1408		CAGW	F10	(64,924,969)	(28,521,946)	(8,093,000)	(13,357,269)	(5,293,124)	(7,134,211)	(2,452,563)	(72,855)
1409		CAGE	F10	-	-	-	-	-	-	-	-
1410		SG	F10	26,307,532	11,557,064	3,279,275	5,412,352	2,144,769	2,890,775	993,776	29,521
1411		Total Other Generation - Accum Depr		(67,330,573)	(29,578,743)	(8,392,862)	(13,852,184)	(5,489,245)	(7,398,549)	(2,543,435)	(75,554)
1412											
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1414											
1415											
1416											
1417		TOTAL GENERATION PLANT DEPRECIATION		(432,884,531)	(190,168,892)	(53,959,740)	(89,059,037)	(35,291,686)	(47,567,058)	(16,352,360)	(485,758)

1418											
1419											
1420			TRANSMISSION PLANT								
1421	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	
1422			DISTRIBUTION PLANT								
1423											
1424	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	
1425	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	
1426	108362	Station Equipment	F120	-	-	-	-	-	-	-	
1427											
1428											
1429											
1430											
1431											
1432											
1433	Distribution - METER - Unbundled										
1434	A	B	C	D	E	F	G	H	I	J	K
1435	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1436	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
1437	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
1438	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
1439	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
1440	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
1441	108369	Services	F126	-	-	-	-	-	-	-	-
1442	108370	Meters	F127	-	-	-	-	-	-	-	-
1443	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
1444	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1445	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1446	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1447	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1448	108D	Unclassified Dist Sub - Acct 300	F102G	-	-	-	-	-	-	-	-
1449	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
1450			GENERAL PLANT								
1451	108GP	General Plant Accumulated Depr S	F107G	-	-	-	-	-	-	-	-
1452		SG-P	F105G	(3,033,945)	(1,332,831)	(378,186)	(624,186)	(247,348)	(333,382)	(114,608)	(3,405)
1453		SG-U	F105G	-	-	-	-	-	-	-	-
1454		CAGW	F105G	(162,718)	(71,483)	(20,283)	(33,477)	(13,266)	(17,880)	(6,147)	(183)
1455		CN	F42	-	-	-	-	-	-	-	-
1456		SO	F102G	(3,950,688)	(1,735,562)	(492,460)	(812,791)	(322,087)	(434,117)	(149,239)	(4,433)
1457		SE	F10	-	-	-	-	-	-	-	-
1458		JBG	F105G	(716,646)	(314,827)	(89,331)	(147,438)	(58,426)	(78,748)	(27,072)	(804)
1459		CAGE	F105G	-	-	-	-	-	-	-	-
1460		CAGE	F105G	-	-	-	-	-	-	-	-
1461		Total General Plant Accumulated Depr	F105G	(7,863,997)	(3,454,703)	(980,260)	(1,617,891)	(641,126)	(864,127)	(297,065)	(8,825)
1462	108MP	Mining Plant Accumulated Depr.	F10	(34,739,396)	(15,261,235)	(4,330,321)	(7,147,073)	(2,832,191)	(3,817,302)	(1,312,293)	(38,983)
1463	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1464		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1465	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1466		SE	F10	-	-	-	-	-	-	-	-
1467		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1468	TOTAL GENERAL PLANT ACCUM DEPR			(42,603,394)	(18,715,938)	(5,310,580)	(8,764,964)	(3,473,318)	(4,681,429)	(1,609,358)	(47,807)
1469	TOTAL ACCUM DEPR - PLANT IN SERVICE			(475,487,925)	(208,884,830)	(59,270,320)	(97,824,001)	(38,765,003)	(52,248,487)	(17,961,718)	(533,565)
1470			ACCUMULATED AMORTIZATION								
1471	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1472											
1473											
1474											
1475											
1476											
1477											
1478											
1479											
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TransmissionTotal - Transmission - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION		Washington Jurisdiction Normalized Schedule 16	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
12	Operating Revenues		76,030,028	29,879,587	11,249,898	18,424,530	6,434,479	7,563,934	2,377,226	100,374
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		19,895,373	8,305,767	2,592,068	4,266,021	1,713,582	2,251,429	733,879	32,626
16	Depreciation Expense		13,115,797	5,475,482	1,708,791	2,812,326	1,129,659	1,484,229	483,801	21,509
17	Amortization Expense		978,121	409,272	127,194	209,360	84,048	110,547	36,118	1,582
18	Taxes Other Than Income		7,114,171	2,969,348	926,791	1,525,758	612,891	805,355	262,378	11,649
19	Income Taxes - Federal		3,577,561	1,493,221	466,063	767,270	308,210	404,996	131,944	5,858
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		283,043	118,138	36,873	60,703	24,384	32,042	10,439	463
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		3	1	0	1	0	0	0	0
24										
25	Total Operating Expenses		44,964,067	18,771,229	5,857,780	9,641,439	3,872,775	5,088,597	1,658,560	73,688
26										
27	Operating Revenue For Return		31,065,961	11,108,358	5,392,118	8,783,091	2,561,704	2,475,337	718,666	26,686
28										
29										
30	Rate Base :									
31	Electric Plant In Service		750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
32	Plant Held For Future Use		-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		0	0	0	0	0	0	0	0
36	Fuel Stock		-	-	-	-	-	-	-	-
37	Materials & Supplies		0	0	0	0	0	0	0	0
38	Misc Deferred Debits		-	-	-	-	-	-	-	-
39	Cash Working Capital		-	-	-	-	-	-	-	-
40	Weatherization Loans		-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(200,390,118)	(83,657,326)	(26,107,824)	(42,968,209)	(17,259,534)	(22,676,834)	(7,391,772)	(328,620)
47	Accum Provision For Amortization		(12,934,711)	(5,446,791)	(1,691,152)	(2,749,518)	(1,102,731)	(1,441,746)	(480,254)	(22,520)
48	Accum Deferred Income Taxes		(51,084,773)	(21,322,005)	(6,655,011)	(10,956,026)	(4,400,995)	(5,783,025)	(1,884,061)	(83,649)
49	Unamortized ITC		(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)	(7)
50	Customer Advance For Construction		-	-	-	-	-	-	-	-
51	Customer Service Deposits		-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		(41,661)	(17,392)	(5,428)	(8,933)	(3,588)	(4,715)	(1,537)	(68)
53										
54	Total Rate Base Deductions		(264,455,763)	(110,445,393)	(34,460,001)	(56,683,651)	(22,767,236)	(29,906,828)	(9,757,790)	(434,864)
55										
56	Total Rate Base		486,083,457	202,883,951	63,323,991	104,249,065	41,876,457	55,026,766	17,927,283	795,945
57										
58										
59	Return On Rate Base		6.39%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.63%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

265												
266	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-
267		JBG	F10	-	-	-	-	-	-	-	-	-
268		Total 510		-	-	-	-	-	-	-	-	-
269												
270	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-
271		CAGW	F10	-	-	-	-	-	-	-	-	-
272		CAGE	F10	-	-	-	-	-	-	-	-	-
273		JBG	F10	-	-	-	-	-	-	-	-	-
274		CAGE	F10	-	-	-	-	-	-	-	-	-
275		Total 511		-	-	-	-	-	-	-	-	-
276												
277	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-
278		JBG	F10	-	-	-	-	-	-	-	-	-
279		Total 512	F10	-	-	-	-	-	-	-	-	-
280												
281												
282	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-
283		CAGW	F10	-	-	-	-	-	-	-	-	-
284		CAGE	F10	-	-	-	-	-	-	-	-	-
285		JBG	F10	-	-	-	-	-	-	-	-	-
286		CAGE	F10	-	-	-	-	-	-	-	-	-
287		Total 513		-	-	-	-	-	-	-	-	-
288												
289	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-
290		CAGW	F10	-	-	-	-	-	-	-	-	-
291		CAGE	F10	-	-	-	-	-	-	-	-	-
292		JBG	F10	-	-	-	-	-	-	-	-	-
293		CAGE	F10	-	-	-	-	-	-	-	-	-
294		Total 514		-	-	-	-	-	-	-	-	-
295												
296		Total Steam Power Generation		-	-	-	-	-	-	-	-	-
297												
298												
299												
300												
301												
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-
303												
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-	-
305												
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-
307												
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-
309												
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-
311												
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-
313												
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-
315												
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-
317												
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-
319												
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-
321												
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-
323												
324		Total Nuclear Power Generation		-	-	-	-	-	-	-	-	-
325												
326												
327												

NUCLEAR POWER GENERATION

Distribution - METER - Unbundled			HYDRAULIC POWER GENERATION							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
328										
329										
330										
331										
332	535	Operation Super & Engineering								
333		DGP	F10	-	-	-	-	-	-	-
334		CN	F10	-	-	-	-	-	-	-
335		SG	F10	-	-	-	-	-	-	-
336		SG-P	F10	-	-	-	-	-	-	-
337		SG-U	F10	-	-	-	-	-	-	-
338										
339	536	Water For Power	F10	-	-	-	-	-	-	-
340										
341	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-
342										
343	538	Electric Expenses	F10	-	-	-	-	-	-	-
344										
345	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-
346										
347	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-
348										
349	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-
350										
351	542	Maintenance of Structures	F10	-	-	-	-	-	-	-
352										
353	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-
354										
355	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
356										
357	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-
363										
364		Total Hydraulic Power Generation		-	-	-	-	-	-	-
365										
366										
367										
368										
369										
370	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-
371										
372	547	Fuel	F30	-	-	-	-	-	-	-
373		CAEW/CAEE	F30	-	-	-	-	-	-	-
374										
375										
376	547NPC	Fuel-NPC	F30	-	-	-	-	-	-	-
377		CAEW	F30	-	-	-	-	-	-	-
378		S	F30	-	-	-	-	-	-	-
379		Total 547		-	-	-	-	-	-	-
380										
381	548	Generation Expense	F10	-	-	-	-	-	-	-
382		CAGW	F10	-	-	-	-	-	-	-
383		Total 548		-	-	-	-	-	-	-
384										
385	549	Miscellaneous Other	F10	-	-	-	-	-	-	-
386		CAGE/CAGW	F10	-	-	-	-	-	-	-
387										
388	550/551	Maint Supervision & Engineering								
389		CAGW	F10	-	-	-	-	-	-	-
390		SG	F10	-	-	-	-	-	-	-
391		Total 550		-	-	-	-	-	-	-
392										
393	552	Maintenance of Structures	F10	-	-	-	-	-	-	-
394										
395	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-
396		CAGW	F10	-	-	-	-	-	-	-
397		Total 553		-	-	-	-	-	-	-
398										
399	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-
400		CAGW	F10	-	-	-	-	-	-	-
401		Total 554		-	-	-	-	-	-	-
402										
403		Total Other Power Generation		-	-	-	-	-	-	-
404										
405										

OTHER POWER GENERATION

Distribution - METER - Unbundled			AMORTIZATION EXPENSE (continued)									
A	B	C	D	E	F	G	H	I	J	K		
FERC ACCT	DESCRIPTION	COS/Factor	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		
728												
729												
730												
731												
732												
733	4040	F10	-	-	-	-	-	-	-	-		
734	404HP	F110	-	-	-	-	-	-	-	-		
735												
736	405	F110	-	-	-	-	-	-	-	-		
737												
738	406	F10	-	-	-	-	-	-	-	-		
739												
740	407	F102D	-	-	-	-	-	-	-	-		
741												
742												
743												
744	TOTAL AMORTIZATION EXPENSE		978,121	409,272	127,194	209,360	84,048	110,547	36,118	1,582		
745												
746												
747												
748												
749												
750	408	F101T	7,114,171	2,969,348	926,791	1,525,758	612,891	805,355	262,378	11,649		
751												
752												
753												
754												
755												
756	41140	F101T	-	-	-	-	-	-	-	-		
757												
758	41141	F101T	-	-	-	-	-	-	-	-		
759												
760	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-		
761												
762												
763												
764												
765												
766	41010	F101T	7,224,410	3,015,361	941,152	1,549,401	622,388	817,835	266,444	11,830		
767												
768	41011	F101T	-	-	-	-	-	-	-	-		
769												
770	41110	F101T	(6,941,367)	(2,897,223)	(904,279)	(1,488,697)	(598,004)	(785,793)	(256,005)	(11,366)		
771												
772	41111	F101T	-	-	-	-	-	-	-	-		
773												
774	TOTAL DEFERRED INCOME TAXES		283,043	118,138	36,873	60,703	24,384	32,042	10,439	463		
775												
776												
777												
778												
779												
780	40911	F101T	-	-	-	-	-	-	-	-		
781												
782	40910	F101T	3,577,561	1,493,221	466,063	767,270	308,210	404,996	131,944	5,858		
783												
784	TOTAL OPERATING EXPENSES		44,964,067	18,771,229	5,857,780	9,641,439	3,872,775	5,088,597	1,658,560	73,688		
785												
786												
787												
788	Distribution - METER - Unbundled											
789												
790												
791												
792	310	F10	-	-	-	-	-	-	-	-		
793												
794	JBG	F10	-	-	-	-	-	-	-	-		
795	Total 310		-	-	-	-	-	-	-	-		
796												
797	311	F10	-	-	-	-	-	-	-	-		
798												
799	JBG	F10	-	-	-	-	-	-	-	-		
800	Total 311		-	-	-	-	-	-	-	-		
801												

STEAM GENERATION PLANT

802	312	Boiler Plant Equipment								
803		SG	F10	-	-	-	-	-	-	-
804		S	F10	-	-	-	-	-	-	-
805		CAGW	F10	-	-	-	-	-	-	-
806		JBG	F10	-	-	-	-	-	-	-
807		Total 312		-	-	-	-	-	-	-
808										
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-
810			F10	-	-	-	-	-	-	-
811		JBG	F10	-	-	-	-	-	-	-
812		Total 314		-	-	-	-	-	-	-
813										
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-
816		JBG	F10	-	-	-	-	-	-	-
817		Total 316		-	-	-	-	-	-	-
818										
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-
821		JBG	F10	-	-	-	-	-	-	-
822		Total 316		-	-	-	-	-	-	-
823										
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-
825										
826										
827										
828		Total Steam Generation Plant		-	-	-	-	-	-	-
829										
830										
831										
832										
833										
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-
835										
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-
837										
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-
839										
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-
841										
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-
843										
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
845										
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-
847										
848		Total Nuclear Generation Plant		-	-	-	-	-	-	-
849										
850										
851										
852										
853										
854	330	Land and Land Rights	F10	-	-	-	-	-	-	-
855										
856	331	Structures and Improvements	F10	-	-	-	-	-	-	-
857										
858	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-
859										
860	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-
861										
862	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-
863										
864	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
865										
866	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-
867										
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-
869										
870		Total Hydraulic Plant		-	-	-	-	-	-	-
871										

NUCLEAR GENERATION

HYDRAULIC GENERATION PLANT

1353	190	Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-
1354		SG/CAGW	F104T	-	-	-	-	-	-	-
1355		DOP	F138T	101,949	42,561	13,282	21,860	8,781	11,537	3,761
1356		CN	F104T	-	-	-	-	-	-	-
1357		BADDEBT	F42	-	-	-	-	-	-	-
1358		JBG	F104T	-	-	-	-	-	-	-
1359		JBE	F104T	-	-	-	-	-	-	-
1360		SE/CAEW	F104T	-	-	-	-	-	-	-
1361		SNP	F104T	-	-	-	-	-	-	-
1362		SNPD	F104T	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		101,949	42,561	13,282	21,860	8,781	11,537	3,761
1364										
1365	281	Accum Deferred Income Taxes	F104T	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1366										
1367	282	Accum Deferred Income Taxes	F104T	(51,060,337)	(21,311,818)	(6,651,829)	(10,950,779)	(4,398,887)	(5,780,253)	(1,883,160)
1368			F104T	-	-	-	-	-	-	-
1369			F104T	-	-	-	-	-	-	-
1370			F104T	(403)	(168)	(53)	(86)	(35)	(46)	(15)
1371			F104T	-	-	-	-	-	-	-
1372		DITBAL	F104T	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-
1374		SO	F138T	42,103	17,577	5,485	9,028	3,626	4,765	1,553
1375		JBE	F104T	(83,755)	(34,958)	(10,911)	(17,963)	(7,216)	(9,481)	(3,089)
1376		SE	F104T	-	-	-	-	-	-	-
1377		SG	F104T	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		(51,102,392)	(21,329,368)	(6,657,308)	(10,959,800)	(4,402,511)	(5,785,016)	(1,884,711)
1379										
1380										
1381	283	Accum Deferred Income Taxes	F104T	26,892	11,224	3,503	5,767	2,317	3,044	992
1382		SG/CAGW	F104T	-	-	-	-	-	-	-
1383		SE	F104T	-	-	-	-	-	-	-
1384		SO	F138T	(4,155)	(1,734)	(541)	(891)	(358)	(470)	(153)
1385		GPS	F104T	(92,661)	(38,675)	(12,071)	(19,873)	(7,983)	(10,490)	(3,417)
1386		SNP	F104T	(14,406)	(6,013)	(1,877)	(3,090)	(1,241)	(1,631)	(531)
1387		TROJD	F104T	-	-	-	-	-	-	-
1388		SNPD	F104T	-	-	-	-	-	-	-
1389		JBE	F104T	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(84,330)	(35,198)	(10,986)	(18,086)	(7,265)	(9,546)	(3,110)
1391										
1392	255	Accum Investment Tax Credit	F104T	(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)
1393		TOTAL RATE BASE DEDUCTIONS		(51,130,934)	(21,341,276)	(6,661,025)	(10,965,924)	(4,404,971)	(5,788,249)	(1,885,763)
1394										
1395										
1396										
1397										
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1399										
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1401										
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1403										
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-
1412										
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1414										
1415										
1416										
1417		TOTAL GENERATION PLANT DEPRECIATION		-	-	-	-	-	-	-

ACCUMULATED DEPRECIATION
GENERATION PLANT

			ACCUMULATED AMORTIZATION							
1496										
1497										
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-
1499										
1500	111CLG	Accum Prov for Amort-General								
1501		S	F108	(615,462)	(301,527)	(85,844)	(109,175)	(42,238)	(48,744)	(25,680)
1502		CN	F108	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-
1504		SO	F108	(31,998)	(15,676)	(4,463)	(5,676)	(2,196)	(2,534)	(1,335)
1505		SE	F108	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(647,460)	(317,204)	(90,308)	(114,851)	(44,434)	(51,278)	(27,015)
1507										
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-
1509										
1510	111IP	Accum Prov for Amort-Intangible								
1511		S	F107T	(1,549)	(647)	(202)	(332)	(133)	(175)	(57)
1512		DGP	F105T	-	-	-	-	-	-	-
1513		DGU	F105T	-	-	-	-	-	-	-
1514		CAEW	F105T	-	-	-	-	-	-	-
1515		CAEE	F105T	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-
1517		SG	F105T	(952,265)	(397,544)	(124,066)	(204,187)	(82,018)	(107,762)	(35,126)
1518		SG-P	F105T	(1,744,798)	(728,405)	(227,321)	(374,124)	(150,279)	(197,447)	(64,360)
1519		SG-U	F105T	(96,004)	(40,079)	(12,508)	(20,585)	(8,269)	(10,864)	(3,541)
1520		CN	F42	-	-	-	-	-	-	-
1521		CAGE	F105T	-	-	-	-	-	-	-
1522		CAGE	F105T	-	-	-	-	-	-	-
1523		CAGW	F105T	-	-	-	-	-	-	-
1524		CAGE	F105T	(874,502)	(365,080)	(113,934)	(187,513)	(75,321)	(98,962)	(32,258)
1525		JBG	F105T	(180,918)	(75,528)	(23,571)	(38,793)	(15,582)	(20,473)	(6,674)
1526		SO	F102T	(8,437,214)	(3,522,303)	(1,099,242)	(1,809,131)	(726,694)	(954,784)	(311,223)
1527		Total Accum Prov for Amort-Intangible		(12,287,251)	(5,129,587)	(1,600,844)	(2,634,667)	(1,058,297)	(1,390,467)	(453,239)
1528										
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-
1530										
1531										
1532		TOTAL ACCUM PROV FOR AMORTIZATION		(12,934,711)	(5,446,791)	(1,691,152)	(2,749,518)	(1,102,731)	(1,441,746)	(480,254)

Distribution Total - Distribution - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12	Operating Revenues		74,532,613	44,179,130	13,069,911	9,557,934	3,095,484	932,639	3,196,324	501,191
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		18,511,697	11,207,468	2,800,482	2,459,897	917,519	327,011	696,744	102,576
16	Depreciation Expense		17,903,138	10,857,575	2,970,804	2,080,325	709,233	179,991	929,559	175,653
17	Amortization Expense		11,962,080	7,301,160	1,999,371	1,349,278	460,272	137,778	612,714	101,507
18	Taxes Other Than Income		7,876,494	4,873,456	1,265,407	883,156	307,266	107,791	385,144	54,275
19	Income Taxes - Federal		4,047,523	2,504,341	650,259	453,830	157,896	55,391	197,915	27,890
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(4,273,332)	(2,644,056)	(686,537)	(479,149)	(166,705)	(58,481)	(208,957)	(29,446)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		2	1	0	1	0	0	0	0
24										
25	Total Operating Expenses		56,027,603	34,099,944	8,999,787	6,747,337	2,385,481	749,480	2,613,119	432,455
26										
27	Operating Revenue For Return		18,505,010	10,079,186	4,070,124	2,810,598	710,003	183,159	583,205	68,736
28										
29										
30	Rate Base :									
31	Electric Plant In Service		700,504,706	428,533,680	117,270,264	78,500,888	26,712,986	7,554,777	35,953,218	5,978,893
32	Plant Held For Future Use		-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		0	0	0	0	0	0	0	0
36	Fuel Stock		-	-	-	-	-	-	-	-
37	Materials & Supplies		0	0	0	0	0	0	0	0
38	Misc Deferred Debits		-	-	-	-	-	-	-	-
39	Cash Working Capital		-	-	-	-	-	-	-	-
40	Weatherization Loans		-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		700,504,706	428,533,680	117,270,264	78,500,888	26,712,986	7,554,777	35,953,218	5,978,893
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(329,452,449)	(200,747,230)	(55,740,677)	(37,258,824)	(12,567,704)	(2,527,666)	(17,725,832)	(2,884,515)
47	Accum Provision For Amortization		(9,563,793)	(5,660,782)	(1,557,532)	(1,173,556)	(412,229)	(209,765)	(475,898)	(74,031)
48	Accum Deferred Income Taxes		(56,098,439)	(34,475,996)	(9,314,824)	(6,206,188)	(2,124,927)	(745,241)	(2,761,018)	(470,244)
49	Unamortized ITC		(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)	(35)
50	Customer Advance For Construction		(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
51	Customer Service Deposits		-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		(38,638)	(23,637)	(6,468)	(4,330)	(1,473)	(417)	(1,983)	(330)
53										
54	Total Rate Base Deductions		(402,982,649)	(244,446,627)	(69,471,516)	(45,141,087)	(15,106,493)	(3,483,144)	(21,405,031)	(3,928,751)
55										
56	Total Rate Base		297,522,057	184,087,054	47,798,748	33,359,801	11,606,494	4,071,633	14,548,186	2,050,141
57										
58										
59	Return On Rate Base		6.22%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.29%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

194	Miscellaneous Revenues												
195	41160	Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-	-	-
196	41170	Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-	-	-
197	4118	Gain from Emission Allowances	F12	-	-	-	-	-	-	-	-	-	-
198	41181	Gain from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-	-	-
199	4194	Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-	-	-
200	421	(Gain)/Loss on Sale of Utility Plant	F12	2	1	0	1	0	0	0	0	0	0
201													
202		Total Miscellaneous Revenues		2	1	0	1	0	0	0	0	0	0
203													
204	Miscellaneous Expenses												
205	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-
206													
207		Net Miscellaneous Revenues And Expense		2	1	0	1	0	0	0	0	0	0
208													
209		Distribution - METER - Unbundled											
210													
211													
212	A	B	C	D	E	F	G	H	I	J	K		
								Large General					
				Washington	Residential	Small General	Large General	Service > 1,000					
	FERC	DESCRIPTION	COS	Jurisdiction	Schedule 16	Service	Service < 1,000 kW	kW	Large General	Agricultural	Street & Area		
213	ACCT		Factor	Normalized		Schedule 24	Schedule 36	Schedule 48	Dedicated Facilities	Pumping	Lighting		
214	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	Schedule 48	Schedule 40	Sch. 15, 51-54, 57		
		JBG	F10	-	-	-	-	-					
216		CAGW	F10	-	-	-	-	-					
217		Total 500	F10	-	-	-	-	-					
218													
219	501	Fuel Related	F10	-	-	-	-	-					
220		S	F10	-	-	-	-	-					
221		SE	F10	-	-	-	-	-					
222		CAGW	F10	-	-	-	-	-					
223		CAGE	F10	-	-	-	-	-					
224		CAEW	F10	-	-	-	-	-					
225		CAEE	F10	-	-	-	-	-					
226		JBE	F10	-	-	-	-	-					
227		CAEE	F10	-	-	-	-	-					
228		JBG	F10	-	-	-	-	-					
229		Total 501	F10	-	-	-	-	-					
230													
231	501NPC	Fuel Related - NPC	F30	-	-	-	-	-					
232		S	F30	-	-	-	-	-					
233		CAEW	F30	-	-	-	-	-					
234		Total Fuel Related	F30	-	-	-	-	-					
235													
236													
237	502	Steam Expenses	F10	-	-	-	-	-					
238		SE/CAEW/CAEE	F10	-	-	-	-	-					
239		JBG	F10	-	-	-	-	-					
240		Total 502	F10	-	-	-	-	-					
241													
242	503	Steam From Other Sources	F10	-	-	-	-	-					
243													
244	503NPC	Steam From Other Sources-NPC	F30	-	-	-	-	-					
245		S	F30	-	-	-	-	-					
246		SE	F30	-	-	-	-	-					
247		CAEE	F30	-	-	-	-	-					
248		Total Steam From Other Sources	F30	-	-	-	-	-					
249													
250	505	Electric Expenses	F10	-	-	-	-	-					
251		JBG	F10	-	-	-	-	-					
252		Total 505	F10	-	-	-	-	-					
253													
254	506	Misc. Steam Expense	F10	-	-	-	-	-					
255		SE	F10	-	-	-	-	-					
256		JBG	F10	-	-	-	-	-					
257		Total 506	F10	-	-	-	-	-					

			SALES EXPENSE								
567											
568											
569											
570	911	Supervision	F40	-	-	-	-	-	-	-	-
571											
572	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
573											
574	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
575											
576	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
577											
578		TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-
579											
580											
581											
582											
583											
584	920	Administrative & General Salaries	F102D	-	-	-	-	-	-	-	-
585		Customer - System	F42	-	-	-	-	-	-	-	-
586		System Overheads	F102D	-	-	-	-	-	-	-	-
587		Administrative & General Salaries		-	-	-	-	-	-	-	-
588											
589	921	Office Supplies & expenses	F102D	-	-	-	-	-	-	-	-
590		Customer - System	F42	-	-	-	-	-	-	-	-
591		System Overheads	F102D	-	-	-	-	-	-	-	-
592		Office Supplies & expenses		-	-	-	-	-	-	-	-
593											
594	922	A&G Expenses Transferred	F102D	-	-	-	-	-	-	-	-
595											
596	923	Outside Services	F102D	-	-	-	-	-	-	-	-
597		Customer - System	F42	-	-	-	-	-	-	-	-
598		System Overheads	F102D	-	-	-	-	-	-	-	-
599		JBG	F102D	-	-	-	-	-	-	-	-
600		System Overheads	F102D	-	-	-	-	-	-	-	-
601		Outside Services		-	-	-	-	-	-	-	-
602											
603	924	Property Insurance	F102D	-	-	-	-	-	-	-	-
604		S	F102D	-	-	-	-	-	-	-	-
605		CAGW	F102D	-	-	-	-	-	-	-	-
606		SO	F102D	-	-	-	-	-	-	-	-
607											
608	925	Injuries & Damages	F102D	-	-	-	-	-	-	-	-
609		Injuries & Damages	F102D	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F111	-	-	-	-	-	-	-	-
612											
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
614											
615	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-
617											
618	929	Duplicate Charges	F138D	-	-	-	-	-	-	-	-
619											
620	930	Misc General Expenses									
621		Situs	F138D	-	-	-	-	-	-	-	-
622		Customer	F138D	-	-	-	-	-	-	-	-
623		Labor	F138D	-	-	-	-	-	-	-	-
624		Labor	F138D	-	-	-	-	-	-	-	-
625		Customer	F138D	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102D	-	-	-	-	-	-	-	-
628											
629	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
630											
631		TOTAL ADMINISTRATIVE & GEN EXPENSE		-	-	-	-	-	-	-	-
632											
633											
634		TOTAL O & M EXPENSE		18,511,697	11,207,468	2,800,482	2,459,897	917,519	327,011	696,744	102,576

635 636 637 638	Distribution - METER - Unbundled		C	DEPRECIATION EXPENSE							
	A	B		D	E	F	G	H	I	J	K
	FERC ACCT	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
639			COSFactor								
640	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
641											
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
643											
644	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
645											
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
647		SG	F10	-	-	-	-	-	-	-	-
648		CAGW	F10	-	-	-	-	-	-	-	-
649		CAGE	F10	-	-	-	-	-	-	-	-
650		SG	F10	-	-	-	-	-	-	-	-
651		CAGE	F10	-	-	-	-	-	-	-	-
652		Total 403OP	F10	-	-	-	-	-	-	-	-
653											
654	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
655											
656	403	Distribution Depreciation									
657		Land Rights	F118	21,378	11,717	2,963	4,002	1,527	-	1,151	19
658		Structures	F119	150,921	76,023	19,221	25,965	9,904	12,223	7,465	120
659		Station Equip	F120	2,277,842	1,167,085	295,077	398,614	152,047	148,571	114,600	1,849
660		Poles & Towers	F121	4,321,371	2,529,692	600,453	711,384	271,349	-	204,521	3,971
661		OH Conductors	F122	2,231,233	1,432,175	311,274	290,941	110,976	-	83,645	2,221
662		UG Conduit	F123	587,174	413,429	82,276	54,426	20,760	-	15,647	634
663		UG Conductor	F124	916,987	634,494	128,380	91,757	35,000	-	26,380	975
664		Line Transformer	F125	3,216,732	1,886,896	726,740	205,849	26,593	-	366,840	3,815
665		Services	F126	1,942,751	1,379,179	448,285	91,788	23,500	-	-	-
666		Meters	F127	799,670	540,171	140,845	61,484	8,536	5,328	43,306	-
667		Inst Cust Premises	F128	21,854	-	-	-	-	-	-	21,854
668		Leased Property	F129	-	-	-	-	-	-	-	-
669		Street Lighting	F130	129,219	-	-	-	-	-	-	129,219
670		Total Distribution Expense		16,617,132	10,070,861	2,755,516	1,936,211	660,192	166,121	863,555	164,676
671											
672	403GP	General Depreciation									
673		S	F107D	821,437	502,514	137,515	92,053	31,325	8,859	42,160	7,011
674		DGP	F105D	-	-	-	-	-	-	-	-
675		DGU	F105D	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	-	-	-	-	-	-	-	-
678		SG/CAGW/CAGE	F105D	-	-	-	-	-	-	-	-
679		SO	F102D	464,569	284,200	77,773	52,061	17,716	5,010	23,844	3,965
680		CAEW	F105D	-	-	-	-	-	-	-	-
681		JBG	F105D	-	-	-	-	-	-	-	-
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		1,286,006	786,714	215,288	144,114	49,040	13,869	66,004	10,976
684											
685	403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-
686											
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
688											
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690											
691											
692		TOTAL DEPRECIATION EXPENSE		17,903,138	10,857,575	2,970,804	2,080,325	709,233	179,991	929,559	175,653
693											
694											
695											
696											
697	404CLG	Amort of LT Plant - Cap. Lease Gen									
698		S	F12	85,656	35,759	11,160	18,367	7,377	9,693	3,160	140
699		SG/CAGW	F10	-	-	-	-	-	-	-	-
700		SO	F102D	2,143	1,311	359	240	82	23	110	18
701		DGU	F10	-	-	-	-	-	-	-	-
702		CN	F42	-	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-	-
704		SG	F10	0	0	0	0	0	0	0	0
705		Total Amort. Cap. Lease General		87,798	37,070	11,518	18,607	7,459	9,716	3,270	159
706											
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-

AMORTIZATION EXPENSE

708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107D	111	68	19	12	4	1	6	1
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105D	-	-	-	-	-	-	-	-
713		SO	F102D	785,424	480,483	131,487	88,017	29,951	8,471	40,312	6,704
714		CN	F42	-	-	-	-	-	-	-	-
715		SG-P	F10	-	-	-	-	-	-	-	-
716		SG-U	F10	-	-	-	-	-	-	-	-
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105D	-	-	-	-	-	-	-	-
719		CAGE	F105D	-	-	-	-	-	-	-	-
720		CAGW	F105D	-	-	-	-	-	-	-	-
721		CAGE	F105D	-	-	-	-	-	-	-	-
722		JBG	F105D	-	-	-	-	-	-	-	-
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		785,535	480,551	131,505	88,030	29,956	8,472	40,317	6,705
727											
728		<u>Distribution - METER - Unbundled</u>									
729											
730											
731	A	B	C	D	E	F	G	H	I	J	K
	FERC			Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT	DESCRIPTION	COSFactor	Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
732	404O	Amort of LT Plant - Other Plant	F10	Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
733				-	-	-	-	-	-	-	-
734				-	-	-	-	-	-	-	-
735	404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
736				-	-	-	-	-	-	-	-
737	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
738				-	-	-	-	-	-	-	-
739	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
740				-	-	-	-	-	-	-	-
741	407	Amort of Prop Losses, Unrec Plant,	F102D	11,088,747	6,783,540	1,856,348	1,242,642	422,857	119,590	569,127	94,644
742											
743											
744		TOTAL AMORTIZATION EXPENSE		11,962,080	7,301,160	1,999,371	1,349,278	460,272	137,778	612,714	101,507
745											

AMORTIZATION EXPENSE (continued)

801										
802	312	Boiler Plant Equipment								
803		SG	F10	-	-	-	-	-	-	-
804		S	F10	-	-	-	-	-	-	-
805		CAGW	F10	-	-	-	-	-	-	-
806		JBG	F10	-	-	-	-	-	-	-
807		Total 312		-	-	-	-	-	-	-
808										
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-
810			F10	-	-	-	-	-	-	-
811		JBG	F10	-	-	-	-	-	-	-
812		Total 314		-	-	-	-	-	-	-
813										
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-
816		JBG	F10	-	-	-	-	-	-	-
817		Total 316		-	-	-	-	-	-	-
818										
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-
821		JBG	F10	-	-	-	-	-	-	-
822		Total 316		-	-	-	-	-	-	-
823										
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-
825										
826										
827										
828		Total Steam Generation Plant		-	-	-	-	-	-	-
829										
830										
831										
832										
833										
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-
835										
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-
837										
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-
839										
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-
841										
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-
843										
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
845										
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-
847										
848		Total Nuclear Generation Plant		-	-	-	-	-	-	-
849										
850										
851										
852										
853										
854	330	Land and Land Rights	F10	-	-	-	-	-	-	-
855										
856	331	Structures and Improvements	F10	-	-	-	-	-	-	-
857										
858	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-
859										
860	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-
861										
862	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-
863										
864	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
865										
866	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-
867										
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-
869										
870		Total Hydraulic Plant		-	-	-	-	-	-	-
871										

NUCLEAR GENERATION

HYDRAULIC GENERATION PLANT

946 Distribution - METER - Unbundled		DISTRIBUTION PLANT									
947 A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
948	360										
949											
950	Land and Land Rights										
951	Demand Primary	F20A	2,276,207	1,247,622	315,440	426,121	162,539	-	122,509	1,976	
952	Assigned	A	-	-	-	-	-	-	-	-	
953			2,276,207	1,247,622	315,440	426,121	162,539	-	122,509	1,976	
954	361										
955	Structures and Improvements										
956	Demand Primary	F20	9,182,858	4,625,613	1,169,507	1,579,863	602,620	743,722	454,206	7,327	
957	Assigned	A	-	-	-	-	-	-	-	-	
958			9,182,858	4,625,613	1,169,507	1,579,863	602,620	743,722	454,206	7,327	
959	362										
960	Station Equipment										
961	Demand Primary	F20A	87,198,428	47,794,724	12,084,075	16,324,126	6,226,648	-	4,693,145	75,710	
962	Assigned	A	6,084,299	-	-	-	-	6,084,299	-	-	
963			93,282,726	47,794,724	12,084,075	16,324,126	6,226,648	6,084,299	4,693,145	75,710	
964	364										
965	Poles, Towers & Fixtures										
966	Demand Primary	F20A	114,787,798	62,916,859	15,907,447	21,489,040	8,196,745	-	6,178,044	99,664	
967	Demand Secondary	F22	15,749,425	13,498,482	2,230,658	-	-	-	-	20,285	
968	Assigned	A	-	-	-	-	-	-	-	-	
969			130,537,223	76,415,341	18,138,105	21,489,040	8,196,745	-	6,178,044	119,949	
970	365										
971	Overhead Conductors										
972	Demand Primary	F20A	64,626,479	35,422,712	8,956,024	12,098,507	4,614,835	-	3,478,290	56,112	
973	Demand Secondary	F22	28,157,174	24,132,887	3,988,021	-	-	-	-	36,266	
974	Assigned	A	-	-	-	-	-	-	-	-	
975			92,783,654	59,555,599	12,944,045	12,098,507	4,614,835	-	3,478,290	92,377	
976	366										
977	Underground Conduit										
978	Demand Primary	F20A	12,507,862	6,855,741	1,733,356	2,341,555	893,159	-	673,191	10,860	
979	Demand Secondary	F22	12,753,857	10,931,047	1,806,383	-	-	-	-	16,427	
980	Assigned	A	-	-	-	-	-	-	-	-	
981			25,261,719	17,786,788	3,539,740	2,341,555	893,159	-	673,191	27,287	
982	367										
983	Underground Conductors										
984	Demand Primary	F20A	21,838,754	11,970,138	3,026,444	4,088,360	1,559,458	-	1,175,393	18,961	
985	Demand Secondary	F22	19,018,675	16,300,483	2,693,696	-	-	-	-	24,495	
986	Assigned	A	-	-	-	-	-	-	-	-	
987			40,857,429	28,270,622	5,720,140	4,088,360	1,559,458	-	1,175,393	43,457	
988	368										
989	Line Transformers										
990	Demand Secondary	F21	134,569,806	78,936,995	30,402,680	8,611,541	1,112,515	-	15,346,497	159,578	
991	Assigned	A	-	-	-	-	-	-	-	-	
992			134,569,806	78,936,995	30,402,680	8,611,541	1,112,515	-	15,346,497	159,578	
993	369										
994	Services										
995	Customer	F70	81,757,688	58,040,607	18,865,378	3,862,756	988,948	-	-	-	
996	Assigned	A	-	-	-	-	-	-	-	-	
997			81,757,688	58,040,607	18,865,378	3,862,756	988,948	-	-	-	
998	370										
999	Meters										
1000	Customer	F60A	16,518,419	11,232,907	2,928,892	1,278,560	177,513	-	900,547	-	
1001	Assigned	A	110,789	-	-	-	-	110,789	-	-	
1002			16,629,208	11,232,907	2,928,892	1,278,560	177,513	-	900,547	-	
1003	371										
1004	Install on Customers' Premises										
1005	Demand Primary	F20	-	-	-	-	-	-	-	-	
1006	Demand Secondary	F22	-	-	-	-	-	-	-	-	
1007	Assigned	A	570,414	-	-	-	-	-	-	570,414	
1008			570,414	-	-	-	-	-	-	570,414	
1009	372										
1010	Leased Property										
1011	Demand Primary	F20	-	-	-	-	-	-	-	-	
1012	Demand Secondary	F22	-	-	-	-	-	-	-	-	
1013	Assigned	A	-	-	-	-	-	-	-	-	
1014			-	-	-	-	-	-	-	-	
1015	373										
1016	Street Lights										
1017		A	4,378,780	-	-	-	-	-	-	4,378,780	
1018											
1019	D00										
1020	Unclassified Dist Plant - Acct 300	F22	11,302,326	9,686,972	1,600,797	-	-	-	-	14,557	
1021	DS0	F20	-	-	-	-	-	-	-	-	
1022	Unclassified Dist Sub - Acct 300		-	-	-	-	-	-	-	-	
1023	TOTAL DISTRIBUTION PLANT		643,390,039	393,593,789	107,708,797	72,100,429	24,534,981	6,938,809	33,021,822	5,491,412	

Distribution - METER - Unbundled			GENERAL PLANT									
1012	A	B	C	D	E	F	G	H	I	J	K	
1013	FERC	DESCRIPTION	COSFactor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area	
1014	ACCT			Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting	
				Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57	
1015	389	Land and Land Rights										
1016		S	F107D	783,433	479,265	131,153		87,794	29,875	8,449	40,209	6,687
1017		CN	F42	-	-	-	-	-	-	-	-	-
1018		DGU	F105D	-	-	-	-	-	-	-	-	-
1019		SG	F105D	-	-	-	-	-	-	-	-	-
1020		CAGW	F105D	-	-	-	-	-	-	-	-	-
1021		CAGE	F105D	-	-	-	-	-	-	-	-	-
1022		SO	F105D	-	-	-	-	-	-	-	-	-
1023		Total Land & Land Rights	F102D	150,615	92,139	25,214	16,878	5,744	1,624	7,730	1,286	
1024				934,048	571,404	156,367	104,673	35,619	10,073	47,940	7,972	
1025												
1026	390	Structures and Improvements										
1027		S	F107D	10,191,214	6,234,474	1,706,093	1,142,061	388,631	109,910	523,061	86,983	
1028		CAEE	F105D	-	-	-	-	-	-	-	-	-
1029		SE	F105D	-	-	-	-	-	-	-	-	-
1030		CN	F42	-	-	-	-	-	-	-	-	-
1031		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-	-
1032		CAGW	F105D	-	-	-	-	-	-	-	-	-
1033		CAGE	F105D	-	-	-	-	-	-	-	-	-
1034		JBG	F105D	-	-	-	-	-	-	-	-	-
1035		SO	F102D	2,135,625	1,306,469	357,521	239,325	81,440	23,032	109,610	18,228	
1036												
1037		Total Structures and Improvements		12,326,839	7,540,943	2,063,615	1,381,387	470,071	132,942	632,672	105,211	
1038												
1039	391	Office Furniture & Equipment										
1040		S	F107D	308,153	188,513	51,587	34,533	11,751	3,323	15,816	2,630	
1041		DGP	F105D	-	-	-	-	-	-	-	-	
1042		DGU	F105D	-	-	-	-	-	-	-	-	
1043		CN	F42	-	-	-	-	-	-	-	-	
1044		SG	F105D	-	-	-	-	-	-	-	-	
1045		SE	F10	-	-	-	-	-	-	-	-	
1046		SO	F102D	1,463,608	895,362	245,020	164,017	55,813	15,785	75,119	12,492	
1047		CAGW	F105D	-	-	-	-	-	-	-	-	
1048		CAGE	F105D	-	-	-	-	-	-	-	-	
1049		JBG	F105D	-	-	-	-	-	-	-	-	
1050		JBE	F10	-	-	-	-	-	-	-	-	
1051		CAEE	F105D	-	-	-	-	-	-	-	-	
1052		CAGE	F105D	-	-	-	-	-	-	-	-	
1053		CAGE	F105D	-	-	-	-	-	-	-	-	
1054		Total Office Furniture & Equipment		1,771,761	1,083,875	296,607	198,549	67,564	19,108	90,935	15,122	
1055												
1056	392	Transportation Equipment										
1057		S	F107D	4,535,971	2,774,880	759,359	508,316	172,974	48,919	232,807	38,715	
1058		SO	F102D	134,885	82,516	22,581	15,116	5,144	1,455	6,923	1,151	
1059		SG	F105D	-	-	-	-	-	-	-	-	
1060		CN	F42	-	-	-	-	-	-	-	-	
1061		DGU	F105D	-	-	-	-	-	-	-	-	
1062		SE	F10	-	-	-	-	-	-	-	-	
1063		DGP	F105D	-	-	-	-	-	-	-	-	
1064		CAGW	F105D	-	-	-	-	-	-	-	-	
1065		CAGE	F105D	-	-	-	-	-	-	-	-	
1066		JBG	F105D	-	-	-	-	-	-	-	-	
1067		CAEW	F105D	-	-	-	-	-	-	-	-	
1068		CAEE	F105D	-	-	-	-	-	-	-	-	
1069		CAGE	F105D	-	-	-	-	-	-	-	-	
1070		CAGE	F10	-	-	-	-	-	-	-	-	
1071		Total Transportation Equipment		4,670,856	2,857,395	781,940	523,432	178,118	50,374	239,730	39,866	
1072												
1073	393	Stores Equipment										
1074		S	F107D	497,182	304,151	83,232	55,716	18,959	5,362	25,518	4,244	
1075		DGP	F105D	-	-	-	-	-	-	-	-	
1076		DGU	F105D	-	-	-	-	-	-	-	-	
1077		SO	F102D	4,317	2,641	723	484	165	47	222	37	
1078		SG	F105D	-	-	-	-	-	-	-	-	
1079		CAGW	F105D	-	-	-	-	-	-	-	-	
1080		CAGE	F105D	-	-	-	-	-	-	-	-	
1081		JBG	F105D	-	-	-	-	-	-	-	-	
1082		CAGE	F105D	-	-	-	-	-	-	-	-	
1083		Total Stores Equipment		501,499	306,792	83,955	56,200	19,124	5,409	25,739	4,280	

			GENERAL PLANT								
			D	E	F	G	H	I	J	K	
			Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
1084											
1085	394	Tools, Shop & Garage Equipment									
1086		S	F107D	1,958,917	1,198,368	327,939	219,523	74,701	21,126	100,541	16,720
1087		DGP	F105D	-	-	-	-	-	-	-	-
1088		SG	F105D	-	-	-	-	-	-	-	-
1089		SO	F102D	36,300	22,206	6,077	4,068	1,384	391	1,863	310
1090		SE	F10	-	-	-	-	-	-	-	-
1091		DGU	F105D	-	-	-	-	-	-	-	-
1092		CAGW	F105D	-	-	-	-	-	-	-	-
1093		CAGE	F105D	-	-	-	-	-	-	-	-
1094		JBG	F105D	-	-	-	-	-	-	-	-
1095		CAEW	F105D	-	-	-	-	-	-	-	-
1096		CAEE	F105D	-	-	-	-	-	-	-	-
1097		CAGE	F105D	-	-	-	-	-	-	-	-
1098		CAGE	F105D	-	-	-	-	-	-	-	-
1099		Total Tools, Shop & Garage Equipment	F102D	1,995,217	1,220,574	334,016	223,591	76,085	21,518	102,404	17,029
1100											
1101	395	Laboratory Equipment									
1102		S	F107D	1,027,202	628,391	171,962	115,112	39,171	11,078	52,721	8,767
1103		DGP	F105D	-	-	-	-	-	-	-	-
1104		DGU	F105D	-	-	-	-	-	-	-	-
1105		SO	F102D	102,046	62,426	17,083	11,436	3,891	1,101	5,237	871
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105D	-	-	-	-	-	-	-	-
1108		CAGW	F105D	-	-	-	-	-	-	-	-
1109		CAGE	F105D	-	-	-	-	-	-	-	-
1110		JBG	F105D	-	-	-	-	-	-	-	-
1111		CAEW	F105D	-	-	-	-	-	-	-	-
1112		CAEE	F105D	-	-	-	-	-	-	-	-
1113		CAGE	F105D	-	-	-	-	-	-	-	-
1114		CAGE	F105D	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment	F102D	1,129,247	690,817	189,045	126,547	43,063	12,179	57,958	9,638
1116											
1117	396	Power Operated Equipment									
1118		S	F107D	6,835,148	4,181,401	1,144,260	765,969	260,651	73,715	350,812	58,339
1119		DGP	F105D	-	-	-	-	-	-	-	-
1120		DGU	F105D	-	-	-	-	-	-	-	-
1121		SO	F102D	84,528	51,710	14,151	9,472	3,223	912	4,338	721
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105D	-	-	-	-	-	-	-	-
1124		CAGW	F105D	-	-	-	-	-	-	-	-
1125		CAGE	F105D	-	-	-	-	-	-	-	-
1126		JBG	F105D	-	-	-	-	-	-	-	-
1127		CAEW	F105D	-	-	-	-	-	-	-	-
1128		CAEE	F105D	-	-	-	-	-	-	-	-
1129		CAGE	F105D	-	-	-	-	-	-	-	-
1130		CAGE	F102D	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment	F102D	6,919,675	4,233,111	1,158,411	775,442	263,874	74,627	355,150	59,060
1132											
1133	397	Communication Equipment									
1134		S	F107D	10,268,224	6,281,585	1,718,985	1,150,691	391,568	110,740	527,014	87,641
1135		SGP	F105D	-	-	-	-	-	-	-	-
1136		SGU	F105D	-	-	-	-	-	-	-	-
1137		SO	F102D	2,205,041	1,348,934	369,142	247,104	84,087	23,781	113,173	18,820
1138		CN	F42	-	-	-	-	-	-	-	-
1139		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105D	-	-	-	-	-	-	-	-
1142		CAGE	F105D	-	-	-	-	-	-	-	-
1143		CAGE	F105D	-	-	-	-	-	-	-	-
1144		Total Communication Equipment	F105D	12,473,265	7,630,519	2,088,127	1,397,796	475,654	134,521	640,187	106,461
1145											
1146		Distribution - METER - Unbundled									
1147											
1148											
		A	B	C							
		FERC	DESCRIPTION	COSFactor							
1149	398	Misc. Equipment									
1150		S	F107D	134,569	82,323	22,528	15,080	5,132	1,451	6,907	1,149
1151		SGP	F105D	-	-	-	-	-	-	-	-
1152		SGU	F105D	-	-	-	-	-	-	-	-
1153		CN	F42	-	-	-	-	-	-	-	-
1155		SO	F102D	40,399	24,714	6,763	4,527	1,541	436	2,073	345
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105D	-	-	-	-	-	-	-	-
1158		JBG	F105D	-	-	-	-	-	-	-	-
1159		Total Misc. Equipment	F105D	174,968	107,036	29,291	19,607	6,672	1,887	8,980	1,493

1288												
1289	182	Misc Regulatory Assets	F102D	-	-	-	-	-	-	-	-	-
1290		SG	F102D	-	-	-	-	-	-	-	-	-
1291		CAGE	F102D	-	-	-	-	-	-	-	-	-
1292		CAGE	F102D	-	-	-	-	-	-	-	-	-
1293		CAGW	F102D	-	-	-	-	-	-	-	-	-
1294		JBG	F102D	-	-	-	-	-	-	-	-	-
1295		SE	F102D	-	-	-	-	-	-	-	-	-
1296		CAEW	F102D	-	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-	-
1298		SO	F102D	-	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-	-
1300				-	-	-	-	-	-	-	-	-
1301	186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-	-
1302		CAEW	F102D	-	-	-	-	-	-	-	-	-
1303		CAEE	F102D	-	-	-	-	-	-	-	-	-
1304		SG	F102D	-	-	-	-	-	-	-	-	-
1305		SO	F102D	-	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-	-
1307		CAGW	F102D	-	-	-	-	-	-	-	-	-
		CAGE	F102D	-	-	-	-	-	-	-	-	-
		CAEW	F102D	-	-	-	-	-	-	-	-	-
		CAEE	F102D	-	-	-	-	-	-	-	-	-
		JBE	F102D	-	-	-	-	-	-	-	-	-
1312		EXCTAX	F102D	-	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		-	-	-	-	-	-	-	-	-
1314				-	-	-	-	-	-	-	-	-
1315	CWC	Cash Working Capital	F137D	-	-	-	-	-	-	-	-	-
1316				-	-	-	-	-	-	-	-	-
1317	OWC	Other Working Capital	F137D	-	-	-	-	-	-	-	-	-
1318		Total Other Working Capital		-	-	-	-	-	-	-	-	-
1319				-	-	-	-	-	-	-	-	-
1320	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-
1321				-	-	-	-	-	-	-	-	-
1322	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-
1323				-	-	-	-	-	-	-	-	-
1324	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	-
1325		TOTAL RATE BASE ADDITIONS		0	0	0	0	0	0	0	0	0
1326				-	-	-	-	-	-	-	-	-
1327		<u>Distribution - METER - Unbundled</u>										
1328												
1329												
	A	B	C	D	E	F	G	H	I	J	K	
				Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area	
	FERC	DESCRIPTION	COSFactor	Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting	
	ACCT			Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57	
1330												
1331												
1332	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-
1333												
1334	2281	Accum Prov for Property Insurance	F102D	2,284	1,397	382	256	87	25	117	19	
1335												
1336	2282	Accum Prov for Injuries & Damages	F102D	-	-	-	-	-	-	-	-	
1337												
1338	2283	Accum Prov for Pension & Benefits	F102D	(40,922)	(25,034)	(6,851)	(4,586)	(1,561)	(441)	(2,100)	(349)	
1339												
1340	254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-	
1341												
1342	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-	
1343												
1344												
1345	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	
1346												
1347	252	Customer Advances for Const	F50	(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)	
1348												
1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-	
1350												
1351	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	
1352												
1353	190	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-	
1354		SG/CAGW	F104D	-	-	-	-	-	-	-	-	
1355		DOP	F138D	394,719	238,973	59,714	52,452	19,564	6,973	14,856	2,187	
1356		CN	F104D	-	-	-	-	-	-	-	-	
1357		BADDEBT	F42	-	-	-	-	-	-	-	-	
1358		JBG	F104D	-	-	-	-	-	-	-	-	
1359		JBE	F104D	-	-	-	-	-	-	-	-	
1360		SE/CAEW	F104D	-	-	-	-	-	-	-	-	
1361		SNP	F104D	-	-	-	-	-	-	-	-	
1362		SNPD	F104D	76,914	47,262	12,760	8,525	2,922	1,025	3,777	643	
1363		Total Accum Deferred Income Taxes		471,633	286,235	72,474	60,977	22,486	7,998	18,633	2,830	

1364										
1365	281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-
1366										
1367	282	Accum Deferred Income Taxes	F104D	(56,531,737)	(34,737,346)	(9,378,790)	(6,266,154)	(2,147,657)	(753,366)	(2,776,084)
1368			F104D	-	-	-	-	-	-	-
1369			F104D	-	-	-	-	-	-	-
1370			F104D	(6,354)	(3,904)	(1,054)	(704)	(241)	(85)	(53)
1371			F104D	-	-	-	-	-	-	-
1372		DITBAL	F104D	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-
1374		SO	F138D	163,012	98,692	24,661	21,662	8,080	2,880	6,135
1375		JBE	F104D	(92,730)	(56,980)	(15,384)	(10,279)	(3,523)	(1,236)	(4,554)
1376		SE	F104D	-	-	-	-	-	-	-
1377		SG	F104D	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes	F104D	(56,467,809)	(34,699,539)	(9,370,568)	(6,255,475)	(2,143,342)	(751,806)	(2,774,814)
1379										
1380										
1381	283	Accum Deferred Income Taxes	F104D	29,773	18,295	4,940	3,300	1,131	397	1,462
1382		SG/CAGW	F104D	-	-	-	-	-	-	-
1383		SE	F104D	-	-	-	-	-	-	-
1384		SO	F138D	(16,085)	(9,738)	(2,433)	(2,137)	(797)	(284)	(605)
1385		GPS	F104D	(102,590)	(63,039)	(17,020)	(11,371)	(3,897)	(1,367)	(5,038)
1386		SNP	F104D	(13,360)	(8,210)	(2,217)	(1,481)	(508)	(178)	(656)
1387		TROJD	F104D	-	-	-	-	-	-	-
1388		SNPD	F104D	-	-	-	-	-	-	-
1389		JBE	F104D	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes	F104D	(102,263)	(62,692)	(16,730)	(11,690)	(4,071)	(1,433)	(4,837)
1391										
1392	255	Accum Investment Tax Credit	F104D	(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)
1393		TOTAL RATE BASE DEDUCTIONS		(63,966,407)	(38,038,615)	(12,173,307)	(6,708,707)	(2,126,559)	(745,714)	(3,203,301)
1394										
1395										
1396										
1397										
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1399										
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1401										
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1403										
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr	F10	-	-	-	-	-	-	-
1412										
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1414										
1415										
1416										
1417		TOTAL GENERATION PLANT DEPRECIATION		-	-	-	-	-	-	-

			TRANSMISSION PLANT								
			DISTRIBUTION PLANT								
			Distribution - METER - Unbundled								
1418											
1419											
1420											
1421											
1422	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	
1423											
1424											
1425											
1426											
1427	108360	Land and Land Rights	F118	(417,713)	(228,955)	(57,887)	(78,199)	(29,828)	-	(22,482)	(363)
1428											
1429	108361	Structures and Improvements	F119	(1,908,932)	(961,572)	(243,117)	(328,422)	(125,273)	(154,605)	(94,420)	(1,523)
1430											
1431	108362	Station Equipment	F120	(31,834,375)	(16,310,792)	(4,123,904)	(5,570,896)	(2,124,954)	(2,076,374)	(1,601,618)	(25,837)
1432											
1433	Distribution - METER - Unbundled										
1434											
1435	A	B	C	D	E	F	G	H	I	J	K
	FERC	DESCRIPTION	COSFactor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT			Jurisdiction	Schedule 16	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
				Normalized		Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
1436											
1437											
1438	108364	Poles, Towers & Fixtures	F121	(82,348,142)	(48,205,877)	(11,442,248)	(13,556,152)	(5,170,837)	-	(3,897,359)	(75,669)
1439											
1440	108365	Overhead Conductors	F122	(41,010,693)	(26,323,779)	(5,721,312)	(5,347,582)	(2,039,773)	-	(1,537,416)	(40,831)
1441											
1442	108366	Underground Conduit	F123	(12,842,812)	(9,042,630)	(1,799,569)	(1,190,424)	(454,073)	-	(342,244)	(13,872)
1443											
1444	108367	Underground Conductors	F124	(17,222,537)	(11,916,849)	(2,411,197)	(1,723,357)	(657,355)	-	(495,461)	(18,318)
1445											
1446	108368	Line Transformers	F125	(71,127,493)	(41,722,513)	(16,069,477)	(4,551,670)	(588,025)	-	(8,111,462)	(84,346)
1447											
1448	108369	Services	F126	(37,191,048)	(26,402,300)	(8,581,739)	(1,757,143)	(449,866)	-	-	-
1449											
1450	108370	Meters	F127	(9,418,667)	(6,362,240)	(1,658,904)	(724,168)	(100,542)	(62,750)	(510,063)	-
1451											
1452	108371	Install on Customers' Premises	F128	(450,173)	-	-	-	-	-	-	(450,173)
1453											
1454	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1455											
1456	108373	Street Lights	F130	(1,988,444)	-	-	-	-	-	-	(1,988,444)
1457											
1458	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1459											
1460	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1461											
1462	108D	Unclassified Dist Sub - Acct 300	F102D	302,002	184,750	50,558	33,843	11,517	3,257	15,500	2,578
1463											
1464											
1465	TOTAL DISTRIBUTION PLANT DEPR			(307,459,029)	(187,292,758)	(52,058,797)	(34,794,168)	(11,729,009)	(2,290,472)	(16,597,026)	(2,696,799)
1466											
1467											
1468	108GP	General Plant Accumulated Depr									
1469		S	F107D	(19,363,273)	(11,845,480)	(3,241,572)	(2,169,913)	(738,397)	(208,828)	(993,815)	(165,268)
1470		SG-P	F105D	-	-	-	-	-	-	-	-
1471		SG-U	F105D	-	-	-	-	-	-	-	-
1472		CAGW	F105D	-	-	-	-	-	-	-	-
1473		CN	F42	-	-	-	-	-	-	-	-
1474		SO	F102D	(2,630,146)	(1,608,992)	(440,308)	(294,743)	(100,298)	(28,366)	(134,992)	(22,449)
1475		SE	F10	-	-	-	-	-	-	-	-
1476		JBG	F105D	-	-	-	-	-	-	-	-
1477		CAGE	F105D	-	-	-	-	-	-	-	-
1478		CAGE	F105D	-	-	-	-	-	-	-	-
1479		Total General Plant Accumulated Depr		(21,993,420)	(13,454,472)	(3,681,880)	(2,464,656)	(838,695)	(237,194)	(1,128,806)	(187,717)
1480											
1481	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1482											
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1485											
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1489											
1490	TOTAL GENERAL PLANT ACCUM DEPR			(21,993,420)	(13,454,472)	(3,681,880)	(2,464,656)	(838,695)	(237,194)	(1,128,806)	(187,717)
1491											
1492											
1493	TOTAL ACCUM DEPR - PLANT IN SERVICE			(329,452,449)	(200,747,230)	(55,740,677)	(37,258,824)	(12,567,704)	(2,527,666)	(17,725,832)	(2,884,515)
1494											
1495											

			ACCUMULATED AMORTIZATION								
1496											
1497											
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	
1499											
1500	111CLG	Accum Prov for Amort-General									
1501		S	F108	(1,528,797)	(748,989)	(213,236)	(271,189)	(104,919)	(121,079)	(63,789)	(5,596)
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	(29,676)	(14,539)	(4,139)	(5,264)	(2,037)	(2,350)	(1,238)	(109)
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(1,558,473)	(763,528)	(217,375)	(276,453)	(106,955)	(123,429)	(65,027)	(5,705)
1507											
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1509											
1510	111IP	Accum Prov for Amort-Intangible									
1511		S	F107D	(12,540)	(7,671)	(2,099)	(1,405)	(478)	(135)	(644)	(107)
1512		DGP	F105D	-	-	-	-	-	-	-	-
1513		DGU	F105D	-	-	-	-	-	-	-	-
1514		CAEW	F105D	-	-	-	-	-	-	-	-
1515		CAEE	F105D	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105D	-	-	-	-	-	-	-	-
1518		SG-P	F105D	-	-	-	-	-	-	-	-
1519		SG-U	F105D	-	-	-	-	-	-	-	-
1520		CN	F42	-	-	-	-	-	-	-	-
1521		CAGE	F105D	-	-	-	-	-	-	-	-
1522		CAGE	F105D	-	-	-	-	-	-	-	-
1523		CAGW	F105D	-	-	-	-	-	-	-	-
1524		CAGE	F105D	-	-	-	-	-	-	-	-
1525		JBG	F105D	(167,790)	(102,646)	(28,090)	(18,803)	(6,399)	(1,810)	(8,612)	(1,432)
1526		SO	F102D	(7,824,989)	(4,786,936)	(1,309,968)	(876,894)	(298,397)	(84,391)	(401,615)	(66,787)
1527		Total Accum Prov for Amort-Intangible		(8,005,320)	(4,897,253)	(1,340,157)	(897,103)	(305,274)	(86,335)	(410,871)	(68,326)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532		TOTAL ACCUM PROV FOR AMORTIZATION		(9,563,793)	(5,660,782)	(1,557,532)	(1,173,556)	(412,229)	(209,765)	(475,898)	(74,031)

CustomerTotal - Customer - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12	Operating Revenues		9,103,515	7,268,501	1,234,009	128,265	78,491	65,438	221,218	107,594
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		7,436,985	5,918,282	957,061	184,655	70,410	64,567	166,784	75,225
16	Depreciation Expense		58,796	45,496	9,524	533	240	4	1,928	1,072
17	Amortization Expense		1,016,586	786,632	164,664	9,219	4,142	62	33,327	18,541
18	Taxes Other Than Income		243,961	214,285	39,935	(25,844)	1,491	312	8,228	5,555
19	Income Taxes - Federal		541,895	475,976	88,704	(57,405)	3,311	693	18,276	12,339
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(269,035)	(236,308)	(44,039)	28,500	(1,644)	(344)	(9,074)	(6,126)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		2,337	1,929	131	152	57	69	(1)	-
24										
25	Total Operating Expenses		9,031,525	7,206,291	1,215,979	139,810	78,008	65,364	219,469	106,606
26										
27	Operating Revenue For Return		71,989	62,209	18,030	(11,545)	484	74	1,749	988
28										
29										
30	Rate Base :									
31	Electric Plant In Service		16,317,526	12,626,456	2,643,066	147,976	66,489	1,001	534,939	297,600
32	Plant Held For Future Use		-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		-	-	-	-	-	-	-	-
36	Fuel Stock		-	-	-	-	-	-	-	-
37	Materials & Supplies		-	-	-	-	-	-	-	-
38	Misc Deferred Debits		-	-	-	-	-	-	-	-
39	Cash Working Capital		-	-	-	-	-	-	-	-
40	Weatherization Loans		-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		16,317,526	12,626,456	2,643,066	147,976	66,489	1,001	534,939	297,600
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)
47	Accum Provision For Amortization		(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)
48	Accum Deferred Income Taxes		(920,715)	(708,491)	(155,122)	(5,515)	(2,782)	1,494	(32,047)	(18,253)
49	Unamortized ITC		-	-	-	-	-	-	-	-
50	Customer Advance For Construction		-	-	-	-	-	-	-	-
51	Customer Service Deposits		(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
52	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53										
54	Total Rate Base Deductions		(15,023,975)	(11,490,258)	(2,431,321)	(285,008)	(58,584)	654	(491,312)	(268,146)
55										
56	Total Rate Base		1,293,552	1,136,197	211,745	(137,032)	7,905	1,655	43,627	29,454
57										
58										
59	Return On Rate Base		5.57%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		6.02%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

159	Other Electric Operating Revenues										
160	450 Forfeited Discounts & Interest	A	1.00	(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
161	Customers	F40		-	-	-	-	-	-	-	-
162				(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
163											
164	451 Misc Electric Revenue	A	1.00	168,973	133,158	25,027	1,287	80	1	6,181	3,238
165	Demand	F10		-	-	-	-	-	-	-	-
166	Customer	F40		0	0	0	0	0	0	0	0
167				168,973	133,158	25,027	1,287	80	1	6,181	3,238
168											
169	453 Water Sales	F12		-	-	-	-	-	-	-	-
170											
171	454 Rent of Electric Property	A	-	-	-	-	-	-	-	-	-
172	Demand	F10		-	-	-	-	-	-	-	-
173	Demand	F10		-	-	-	-	-	-	-	-
174	Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
175	Customer	F40		1,840	1,450	273	14	1	0	67	35
176				1,840	1,450	273	14	1	0	67	35
177											
178	456 Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
179	CAGE	F12		-	-	-	-	-	-	-	-
180	CAGW	F12		-	-	-	-	-	-	-	-
181	SO	F12		-	-	-	-	-	-	-	-
182	SG	F40		-	-	-	-	-	-	-	-
183	JBG	F12		-	-	-	-	-	-	-	-
184	WRG	F12		-	-	-	-	-	-	-	-
185	WRE	F12		-	-	-	-	-	-	-	-
186	CN	F12		-	-	-	-	-	-	-	-
187	SE	F12		-	-	-	-	-	-	-	-
188				-	-	-	-	-	-	-	-
189											
190	Total Other Electric Operating Revenues			169,929	133,966	25,217	1,195	53	(17)	6,242	3,272
191											
192	Total Electric Operating Revenues			9,103,515	7,268,501	1,234,009	128,265	78,491	65,438	221,218	107,594
193											
194	Miscellaneous Revenues										
195	41160 Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
196	41170 Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
197	4118 Gain from Emission Allowances	F12		-	-	-	-	-	-	-	-
198	41181 Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
199	4194 Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
200	421 (Gain)/Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
201											
202	Total Miscellaneous Revenues			-	-	-	-	-	-	-	-
203											
204	Miscellaneous Expenses										
205	4311 Interest on Customer Deposits	F80		2,337	1,929	131	152	57	69	(1)	-
206											
207	Net Miscellaneous Revenues And Expense			2,337	1,929	131	152	57	69	(1)	-
208											
209	<u>Distribution - METER - Unbundled</u>										
210											
211											

STEAM POWER GENERATION

266	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
267		JBG	F10	-	-	-	-	-	-	-	-
268		Total 510		-	-	-	-	-	-	-	-
269											
270	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271		CAGW	F10	-	-	-	-	-	-	-	-
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	-	-	-	-	-	-	-	-
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		-	-	-	-	-	-	-	-
276											
277	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
278			F10	-	-	-	-	-	-	-	-
279		JBG	F10	-	-	-	-	-	-	-	-
280		Total 512		-	-	-	-	-	-	-	-
281											
282	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
283		CAGW	F10	-	-	-	-	-	-	-	-
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	-	-	-	-	-	-	-	-
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		-	-	-	-	-	-	-	-
288											
289	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
290		CAGW	F10	-	-	-	-	-	-	-	-
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	-	-	-	-	-	-	-	-
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		-	-	-	-	-	-	-	-
295											
296		Total Steam Power Generation		-	-	-	-	-	-	-	-
297											
298											
299											
300											
301											
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303											
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305											
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307											
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309											
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311											
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313											
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315											
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317											
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319											
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321											
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323											
324		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
325											
326											

NUCLEAR POWER GENERATION

Distribution - METER - Unbundled			HYDRAULIC POWER GENERATION							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
331										
332	535									
333		F10	-	-	-	-	-	-	-	-
334		F10	-	-	-	-	-	-	-	-
335		F10	-	-	-	-	-	-	-	-
336		F10	-	-	-	-	-	-	-	-
337		F10	-	-	-	-	-	-	-	-
338										
339	536									
340		F10	-	-	-	-	-	-	-	-
341	537									
342		F10	-	-	-	-	-	-	-	-
343	538									
344		F10	-	-	-	-	-	-	-	-
345	539									
346		F10	-	-	-	-	-	-	-	-
347	540									
348		F10	-	-	-	-	-	-	-	-
349	541									
350		F10	-	-	-	-	-	-	-	-
351	542									
352		F10	-	-	-	-	-	-	-	-
353	543									
354		F10	-	-	-	-	-	-	-	-
355	544									
356		F10	-	-	-	-	-	-	-	-
357	545									
		F10	-	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-	-
363										
364	Total Hydraulic Power Generation		-	-	-	-	-	-	-	-
365										
366										
367										
368										
369										
370	546									
371		F10	-	-	-	-	-	-	-	-
372	547									
373		F30	-	-	-	-	-	-	-	-
374		F30	-	-	-	-	-	-	-	-
375										
376	547NPC									
377		F30	-	-	-	-	-	-	-	-
378		F30	-	-	-	-	-	-	-	-
379		F30	-	-	-	-	-	-	-	-
380										
381	548									
382		F10	-	-	-	-	-	-	-	-
383		F10	-	-	-	-	-	-	-	-
384										
385	549									
386		F10	-	-	-	-	-	-	-	-
387		F10	-	-	-	-	-	-	-	-
388	550/551									
389		F10	-	-	-	-	-	-	-	-
390		F10	-	-	-	-	-	-	-	-
391										
392										

OTHER POWER GENERATION

Distribution - METER - Unbundled			DISTRIBUTION EXPENSE							
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
495										
496	580	F131	-	-	-	-	-	-	-	-
497										
498	581	F20	-	-	-	-	-	-	-	-
499										
500	582	F120	-	-	-	-	-	-	-	-
501										
502	583	F132	-	-	-	-	-	-	-	-
503										
504	584	F133	-	-	-	-	-	-	-	-
505										
506	585	F130	-	-	-	-	-	-	-	-
507										
508	586	F127	-	-	-	-	-	-	-	-
509										
510	587	F20	-	-	-	-	-	-	-	-
511										
512	588	F131	-	-	-	-	-	-	-	-
513										
514	589	F131	-	-	-	-	-	-	-	-
515										
516	590	F131	-	-	-	-	-	-	-	-
517										
518	591	F119	-	-	-	-	-	-	-	-
519										
520	592	F120	-	-	-	-	-	-	-	-
521										
522	593	F134	-	-	-	-	-	-	-	-
523										
524	594	F135	-	-	-	-	-	-	-	-
525										
526	595	F125	-	-	-	-	-	-	-	-
527										
528	596	F130	-	-	-	-	-	-	-	-
529										
530	597	F127	-	-	-	-	-	-	-	-
531										
532	598	F131	-	-	-	-	-	-	-	-
533										
534	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-
535										
536										
537										
538										
539										
540	901	F136	156,805	124,910	19,862	4,174	1,631	1,503	3,286	1,439
541										
542	902	F41	1,189,896	963,617	181,115	10,031	4,209	1,062	29,863	-
543										
544	903	F42	3,310,095	2,561,342	536,160	30,018	13,488	203	108,515	60,370
545										
546	904	F80	2,079,869	1,716,529	116,199	135,095	50,750	61,793	(497)	-
547										
548	905	F136	157	125	20	4	2	2	3	1
549										
550	TOTAL CUSTOMER ACCOUNTS EXPENSE		6,736,821	5,366,522	853,356	179,321	70,079	64,562	141,170	61,810
551										

CUSTOMER ACCOUNTS EXPENSE

656	403	Distribution Depreciation								
657		Land Rights	F118	-	-	-	-	-	-	-
658		Structures	F119	-	-	-	-	-	-	-
659		Station Equip	F120	-	-	-	-	-	-	-
660		Poles & Towers	F121	-	-	-	-	-	-	-
661		OH Conductors	F122	-	-	-	-	-	-	-
662		UG Conduit	F123	-	-	-	-	-	-	-
663		UG Conductor	F124	-	-	-	-	-	-	-
664		Line Transformer	F125	-	-	-	-	-	-	-
665		Services	F126	-	-	-	-	-	-	-
666		Meters	F127	-	-	-	-	-	-	-
667		Inst Cust Premises	F128	-	-	-	-	-	-	-
668		Leased Property	F129	-	-	-	-	-	-	-
669		Street Lighting	F130	-	-	-	-	-	-	-
670		Total Distribution Expense		-	-	-	-	-	-	-
671										
672	403GP	General Depreciation								
673		S	F107C	-	-	-	-	-	-	-
674		DGP	F105C	-	-	-	-	-	-	-
675		DGU	F105C	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-
677		CN	F42	58,796	45,496	9,524	533	240	4	1,928
678		SG/CAGW/CAGE	F105C	-	-	-	-	-	-	-
679		SO	F102C	-	-	-	-	-	-	-
680		CAEW	F105C	-	-	-	-	-	-	-
681		JBG	F105C	-	-	-	-	-	-	-
682		JBE	F10	-	-	-	-	-	-	-
683		Total General Expense		58,796	45,496	9,524	533	240	4	1,928
684										
685	403GV0	General Vehicles	F105C	-	-	-	-	-	-	-
686										
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-
688										
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-
690										
691										
692		TOTAL DEPRECIATION EXPENSE		58,796	45,496	9,524	533	240	4	1,928
693										
694										
695										
696										
697	404CLG	Amort of LT Plant - Cap. Lease Gen								
698		S	F12	-	-	-	-	-	-	-
699		SG/CAGW	F10	-	-	-	-	-	-	-
700		SO	F102C	-	-	-	-	-	-	-
701		DGU	F10	-	-	-	-	-	-	-
702		CN	F42	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-
704		SG	F10	-	-	-	-	-	-	-
705		Total Amort. Cap. Lease General		0	0	0	0	0	0	0
706										
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-
708										
709	404IP	Amort of LT Plant - Intangible Plant								
710		S	F107C	-	-	-	-	-	-	-
711		SE	F10	-	-	-	-	-	-	-
712		SG	F105C	-	-	-	-	-	-	-
713		SO	F102C	-	-	-	-	-	-	-
714		CN	F42	1,016,586	786,632	164,664	9,219	4,142	62	33,327
715		SG-P	F10	-	-	-	-	-	-	-
716		SG-U	F10	-	-	-	-	-	-	-
717		DGP	F10	-	-	-	-	-	-	-
718		CAGE	F105C	-	-	-	-	-	-	-
719		CAGE	F105C	-	-	-	-	-	-	-
720		CAGW	F105C	-	-	-	-	-	-	-
721		CAGE	F105C	-	-	-	-	-	-	-
722		JBG	F105C	-	-	-	-	-	-	-
723		CAEW	F10	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		1,016,586	786,632	164,664	9,219	4,142	62	33,327
727										

AMORTIZATION EXPENSE

Distribution - METER - Unbundled			STEAM GENERATION PLANT								
788	A	B	C	D	E	F	G	H	I	J	K
789	FERC	DESCRIPTION	COSFactor	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
790	ACCT			Jurisdiction	Schedule 16	Service	Service < 1,000	Service > 1,000	Dedicated	Pumping	Lighting
				Normalized		Schedule 24	kW Schedule 36	kW Schedule 48	Facilities	Schedule 40	Sch. 15, 51-54,
									Schedule 48		57
791											
792	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
793			F10	-	-	-	-	-	-	-	-
794		JBG	F10	-	-	-	-	-	-	-	-
795		Total 310		-	-	-	-	-	-	-	-
796											
797	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
798			F10	-	-	-	-	-	-	-	-
799		JBG	F10	-	-	-	-	-	-	-	-
800		Total 311		-	-	-	-	-	-	-	-
801											
802	312	Boiler Plant Equipment									
803		SG	F10	-	-	-	-	-	-	-	-
804		S	F10	-	-	-	-	-	-	-	-
805		CAGW	F10	-	-	-	-	-	-	-	-
806		JBG	F10	-	-	-	-	-	-	-	-
807		Total 312		-	-	-	-	-	-	-	-
808											
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
810			F10	-	-	-	-	-	-	-	-
811		JBG	F10	-	-	-	-	-	-	-	-
812		Total 314		-	-	-	-	-	-	-	-
813											
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
816		JBG	F10	-	-	-	-	-	-	-	-
817		Total 316		-	-	-	-	-	-	-	-
818				-	-	-	-	-	-	-	-
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
821		JBG	F10	-	-	-	-	-	-	-	-
822		Total 316		-	-	-	-	-	-	-	-
823				-	-	-	-	-	-	-	-
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
825											
826											
827											
828		Total Steam Generation Plant		-	-	-	-	-	-	-	-
829											
830											
831											
832											
833											
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-	-
847											
848		Total Nuclear Generation Plant		-	-	-	-	-	-	-	-
849											

NUCLEAR GENERATION

			TRANSMISSION PLANT							
904										
905	350	Land and Land Rights	F12	-	-	-	-	-	-	
906		Demand		-	-	-	-	-	-	
907		Direct Assigned	A	-	-	-	-	-	-	
908				-	-	-	-	-	-	
909	352	Structures and Improvements	F12	-	-	-	-	-	-	
910		Demand		-	-	-	-	-	-	
911		Direct Assigned	A	-	-	-	-	-	-	
912				-	-	-	-	-	-	
913	353	Station Equipment	F12	-	-	-	-	-	-	
914		Demand		-	-	-	-	-	-	
915		Direct Assigned	A	-	-	-	-	-	-	
916				-	-	-	-	-	-	
917	354	Towers and Fixtures	F12	-	-	-	-	-	-	
918		Demand		-	-	-	-	-	-	
919		Direct Assigned	A	-	-	-	-	-	-	
920				-	-	-	-	-	-	
921	355	Poles and Fixtures	F12	-	-	-	-	-	-	
922		Demand		-	-	-	-	-	-	
923		Direct Assigned	A	-	-	-	-	-	-	
924				-	-	-	-	-	-	
925	356	Overhead Conductors	F12	-	-	-	-	-	-	
926		Demand		-	-	-	-	-	-	
927		Direct Assigned	A	-	-	-	-	-	-	
928				-	-	-	-	-	-	
929	357	Underground Conduit	F12	-	-	-	-	-	-	
930		Demand		-	-	-	-	-	-	
931		Direct Assigned	A	-	-	-	-	-	-	
932				-	-	-	-	-	-	
933	358	Underground Conductors	F12	-	-	-	-	-	-	
934		Demand		-	-	-	-	-	-	
935		Direct Assigned	A	-	-	-	-	-	-	
936				-	-	-	-	-	-	
937	359	Roads and Trails	F12	-	-	-	-	-	-	
938		Demand		-	-	-	-	-	-	
939		Direct Assigned	A	-	-	-	-	-	-	
940				-	-	-	-	-	-	
941				-	-	-	-	-	-	
942	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	
943	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	
944				-	-	-	-	-	-	
945	TOTAL TRANSMISSION PLANT			-	-	-	-	-	-	
946	Distribution - METER - Unbundled									
947	A	B	C	D	E	F	DISTRIBUTION PLANT		K	
				Washington	Residential	Small General	Large General	Large General	Large General	Street & Area
				Jurisdiction	Schedule 16	Service	Service < 1,000	Service > 1,000	Dedicated	Lighting
				Normalized		Schedule 24	kW Schedule 36	kW Schedule 48	Facilities	Sch. 15, 51-54,
									Schedule 48	57
									Schedule 40	
948		FERC								
949		ACCT								
950		DESCRIPTION								
951	360	Land and Land Rights	F20A	-	-	-	-	-	-	-
952		Demand Primary		-	-	-	-	-	-	-
953		Assigned	A	-	-	-	-	-	-	-
954	361	Structures and Improvements	F20	-	-	-	-	-	-	-
955		Demand Primary		-	-	-	-	-	-	-
956		Assigned	A	-	-	-	-	-	-	-
957				-	-	-	-	-	-	-
958	362	Station Equipment	F20A	-	-	-	-	-	-	-
959		Demand Primary		-	-	-	-	-	-	-
960		Assigned	A	-	-	-	-	-	-	-
961				-	-	-	-	-	-	-
962	364	Poles, Towers & Fixtures	F20A	-	-	-	-	-	-	-
963		Demand Primary		-	-	-	-	-	-	-
964		Demand Secondary	F22	-	-	-	-	-	-	-
965		Assigned	A	-	-	-	-	-	-	-
966				-	-	-	-	-	-	-
967	365	Overhead Conductors	F20A	-	-	-	-	-	-	-
968		Demand Primary		-	-	-	-	-	-	-
969		Demand Secondary	F22	-	-	-	-	-	-	-
970		Assigned	A	-	-	-	-	-	-	-
971				-	-	-	-	-	-	-

1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-
1350										
1351	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-
1352										
1353	190	Accum Deferred Income Taxes	F104C	-	-	-	-	-	-	-
1354		SG/CAGW	F104C	-	-	-	-	-	-	-
1355		DOP	F138C	131,069	104,304	16,867	3,254	1,241	1,138	2,939
1356		CN	F104C	-	-	-	-	-	-	-
1357		BADDEBT	F42	655,548	507,261	106,184	5,945	2,671	40	21,491
1358		JBG	F104C	-	-	-	-	-	-	-
1359		JBE	F104C	-	-	-	-	-	-	-
1360		SE/CAEW	F104C	-	-	-	-	-	-	-
1361		SNP	F104C	-	-	-	-	-	-	-
1362		SNPD	F104C	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		786,617	611,565	123,051	9,199	3,912	1,178	24,430
1364										
1365	281	Accum Deferred Income Taxes	F104C	-	-	-	-	-	-	-
1366										
1367	282	Accum Deferred Income Taxes	F104C	(1,750,977)	(1,354,901)	(283,618)	(15,879)	(7,135)	(107)	(57,402)
1368			F104C	-	-	-	-	-	-	-
1369			F104C	-	-	-	-	-	-	-
1370			F104C	(15)	(12)	(2)	(0)	(0)	(0)	(0)
1371			F104C	-	-	-	-	-	-	-
1372		DITBAL	F104C	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-
1374		SO	F138C	54,129	43,076	6,966	1,344	512	470	1,214
1375		JBE	F104C	(2,872)	(2,222)	(465)	(26)	(12)	(0)	(94)
1376		SE	F104C	-	-	-	-	-	-	-
1377		SG	F104C	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		(1,699,735)	(1,314,060)	(277,120)	(14,561)	(6,634)	362	(56,283)
1379										
1380										
1381	283	Accum Deferred Income Taxes	F104C	922	714	149	8	4	0	30
1382		SG/CAGW	F104C	-	-	-	-	-	-	-
1383		SE	F104C	-	-	-	-	-	-	-
1384		SO	F138C	(5,341)	(4,251)	(687)	(133)	(51)	(46)	(120)
1385		GPS	F104C	(3,178)	(2,459)	(515)	(29)	(13)	(0)	(104)
1386		SNP	F104C	-	-	-	-	-	-	-
1387		TROJD	F104C	-	-	-	-	-	-	-
1388		SNPD	F104C	-	-	-	-	-	-	-
1389		JBE	F104C	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(7,597)	(5,996)	(1,053)	(153)	(60)	(47)	(194)
1391										
1392	255	Accum Investment Tax Credit	F104C	-	-	-	-	-	-	-
1393		TOTAL RATE BASE DEDUCTIONS		(1,329,105)	(893,207)	(213,065)	(160,816)	(2,782)	1,494	(42,352)
1394										
1395										
1396										
1397										
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1399										
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1401										
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1403										
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-
1412										
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1414										
1415										
1416										
1417		TOTAL GENERATION PLANT DEPRECIATION		-	-	-	-	-	-	-

ACCUMULATED DEPRECIATION
GENERATION PLANT

1481	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1482											
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1485											
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1489											
1490		TOTAL GENERAL PLANT ACCUM DEPR		(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)
1491											
1492											
1493		TOTAL ACCUM DEPR - PLANT IN SERVICE		(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)
1494											
1495											
1496											
1497											
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1499											
1500	111CLG	Accum Prov for Amort-General									
1501		S	F108	-	-	-	-	-	-	-	-
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	-	-	-	-	-	-	-	-
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-
1507											
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1509											
1510	111IP	Accum Prov for Amort-Intangible									
1511		S	F107C	-	-	-	-	-	-	-	-
1512		DGP	F105C	-	-	-	-	-	-	-	-
1513		DGU	F105C	-	-	-	-	-	-	-	-
1514		CAEW	F105C	-	-	-	-	-	-	-	-
1515		CAEE	F105C	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105C	-	-	-	-	-	-	-	-
1518		SG-P	F105C	-	-	-	-	-	-	-	-
1519		SG-U	F105C	-	-	-	-	-	-	-	-
1520		CN	F42	(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)
1521		CAGE	F105C	-	-	-	-	-	-	-	-
1522		CAGE	F105C	-	-	-	-	-	-	-	-
1523		CAGW	F105C	-	-	-	-	-	-	-	-
1524		CAGE	F105C	-	-	-	-	-	-	-	-
1525		JBG	F105C	-	-	-	-	-	-	-	-
1526		SO	F102C	-	-	-	-	-	-	-	-
1527		Total Accum Prov for Amort-Intangible		(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532		TOTAL ACCUM PROV FOR AMORTIZATION		(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)

ACCUMULATED AMORTIZATION

CommonTotal - Common - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	<u>DESCRIPTION</u>		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
12	Operating Revenues		23,000,937	11,353,235	3,332,819	4,123,897	1,548,180	1,673,276	891,433	78,097
13										
14	Operating Expenses									
15	Operation & Maintenance Expenses		20,609,116	10,285,890	2,903,566	3,596,830	1,390,897	1,535,661	823,487	72,784
16	Depreciation Expense		-	-	-	-	-	-	-	-
17	Amortization Expense		-	-	-	-	-	-	-	-
18	Taxes Other Than Income		-	-	-	-	-	-	-	-
19	Income Taxes - Federal		502,759	250,921	70,831	87,746	33,932	37,464	20,089	1,775
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		-	-	-	-	-	-	-	-
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		-	-	-	-	-	-	-	-
24										
25	Total Operating Expenses		21,111,875	10,536,811	2,974,397	3,684,577	1,424,829	1,573,125	843,576	74,560
26										
27	Operating Revenue For Return		1,889,062	816,424	358,422	439,320	123,351	100,151	47,857	3,537
28										
29										
30	Rate Base :									
31	Electric Plant In Service		-	-	-	-	-	-	-	-
32	Plant Held For Future Use		-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34	Pensions		-	-	-	-	-	-	-	-
35	Prepayments		-	-	-	-	-	-	-	-
36	Fuel Stock		-	-	-	-	-	-	-	-
37	Materials & Supplies		-	-	-	-	-	-	-	-
38	Misc Deferred Debits		-	-	-	-	-	-	-	-
39	Cash Working Capital		29,873,668	14,909,775	4,208,825	5,213,737	2,016,157	2,225,997	1,193,675	105,504
40	Weatherization Loans		3,312	1,455	413	681	270	364	125	4
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42										
43	Total Rate Base Additions		29,876,980	14,911,230	4,209,238	5,214,419	2,016,427	2,226,361	1,193,800	105,507
44										
45	Rate Base Deductions :									
46	Accum Provision For Depreciation		-	-	-	-	-	-	-	-
47	Accum Provision For Amortization		-	-	-	-	-	-	-	-
48	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
49	Unamortized ITC		-	-	-	-	-	-	-	-
50	Customer Advance For Construction		-	-	-	-	-	-	-	-
51	Customer Service Deposits		-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53										
54	Total Rate Base Deductions		-	-	-	-	-	-	-	-
55										
56	Total Rate Base		29,876,980	14,911,230	4,209,238	5,214,419	2,016,427	2,226,361	1,193,800	105,507
57										
58										
59	Return On Rate Base		6.32%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60										
61	Return On Equity		7.50%	5.84%	11.77%	11.60%	7.09%	3.94%	2.98%	1.70%

			CUSTOMER ACCOUNTS EXPENSE								
537											
538											
539											
540	901	Supervision	F136	-	-	-	-	-	-		
541											
542	902	Meter Reading Expense	F41	-	-	-	-	-	-		
543											
544	903	Customer Receipts & Collections	F42	-	-	-	-	-	-		
545											
546	904	Uncollectible Accounts	F80	-	-	-	-	-	-		
547											
548	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-		
549											
550	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-		
551											
552	<u>Distribution - METER - Unbundled</u>			CUSTOMER SERVICE EXPENSE							
553											
554	A	B	C	D	E	F	G	H	I	J	K
	FERC			Washington		Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT	DESCRIPTION	COSFactor	Jurisdiction	Residential	Service	Service < 1,000	Service > 1,000	Dedicated	Pumping	Lighting
				Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54,
											57
555	907	Supervision	F40	-	-	-	-	-	-	-	-
556											
557											
558	908	Customer Assistance	F40	-	-	-	-	-	-	-	-
559											
560	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
561											
562	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
563											
564	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-
565											
566											
567											
568											
569											
570	911	Supervision	F40	-	-	-	-	-	-	-	-
571											
572	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
573											
574	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
575											
576	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
577											
578	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
579											
580											
581											
582											
583											
584	920	Administrative & General Salaries	F102Co	(496)	(239)	(69)	(90)	(35)	(40)	(21)	(2)
585		Customer - System	F42	-	-	-	-	-	-	-	-
586		System Overheads	F102Co	5,327,683	2,574,387	740,978	963,611	373,968	435,170	221,047	18,522
587		Administrative & General Salaries		5,327,187	2,574,148	740,909	963,521	373,933	435,130	221,026	18,520
588											
589	921	Office Supplies & expenses	F102Co	44,744	21,621	6,223	8,093	3,141	3,655	1,856	156
590		Customer - System	F42	6,415	4,964	1,039	58	26	0	210	117
591		System Overheads	F102Co	1,126,191	544,186	156,632	203,693	79,051	91,988	46,726	3,915
592		Office Supplies & expenses		1,177,350	570,771	163,894	211,844	82,218	95,644	48,793	4,188

1352										
1353	190	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-
1354		SG/CAGW	F104Co	-	-	-	-	-	-	-
1355		DOP	F138Co	-	-	-	-	-	-	-
1356		CN	F104Co	-	-	-	-	-	-	-
1357		BADDEBT	F42	-	-	-	-	-	-	-
1358		JBG	F104Co	-	-	-	-	-	-	-
1359		JBE	F104Co	-	-	-	-	-	-	-
1360		SE/CAEW	F104Co	-	-	-	-	-	-	-
1361		SNP	F104Co	-	-	-	-	-	-	-
1362		SNPD	F104Co	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-
1364										
1365	281	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-
1366										
1367	282	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-
1368			F104Co	-	-	-	-	-	-	-
1369			F104Co	-	-	-	-	-	-	-
1370			F104Co	-	-	-	-	-	-	-
1371			F104Co	-	-	-	-	-	-	-
1372		DITBAL	F104Co	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-
1374		SO	F138Co	-	-	-	-	-	-	-
1375		JBE	F104Co	-	-	-	-	-	-	-
1376		SE	F104Co	-	-	-	-	-	-	-
1377		SG	F104Co	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-
1379										
1380										
1381	283	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-
1382		SG/CAGW	F104Co	-	-	-	-	-	-	-
1383		SE	F104Co	-	-	-	-	-	-	-
1384		SO	F138Co	-	-	-	-	-	-	-
1385		GPS	F104Co	-	-	-	-	-	-	-
1386		SNP	F104Co	-	-	-	-	-	-	-
1387		TROJD	F104Co	-	-	-	-	-	-	-
1388		SNPD	F104Co	-	-	-	-	-	-	-
1389		JBE	F104Co	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-
1391										
1392	255	Accum Investment Tax Credit	F104Co	-	-	-	-	-	-	-
1393		TOTAL RATE BASE DEDUCTIONS		-	-	-	-	-	-	-
1394										
1395										
1396										
1397										
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1399										
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1401										
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1403										
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-
1412										
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1414										
1415										
1416										
1417		TOTAL GENERATION PLANT DEPRECIATION		-	-	-	-	-	-	-

ACCUMULATED DEPRECIATION
GENERATION PLANT

1481	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-
1482										
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-
1485										
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-
1489										
1490		TOTAL GENERAL PLANT ACCUM DEPR		-	-	-	-	-	-	-
1491										
1492										
1493		TOTAL ACCUM DEPR - PLANT IN SERVICE		-	-	-	-	-	-	-
1494										
1495										
1496										
1497										
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-
1499										
1500	111CLG	Accum Prov for Amort-General		-	-	-	-	-	-	-
1501		S	F108	-	-	-	-	-	-	-
1502		CN	F108	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-
1504		SO	F108	-	-	-	-	-	-	-
1505		SE	F108	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		-	-	-	-	-	-	-
1507										
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-
1509										
1510	111IP	Accum Prov for Amort-Intangible		-	-	-	-	-	-	-
1511		S	F107Co	-	-	-	-	-	-	-
1512		DGP	F105Co	-	-	-	-	-	-	-
1513		DGU	F105Co	-	-	-	-	-	-	-
1514		CAEW	F105Co	-	-	-	-	-	-	-
1515		CAEE	F105Co	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-
1517		SG	F105Co	-	-	-	-	-	-	-
1518		SG-P	F105Co	-	-	-	-	-	-	-
1519		SG-U	F105Co	-	-	-	-	-	-	-
1520		CN	F42	-	-	-	-	-	-	-
1521		CAGE	F105Co	-	-	-	-	-	-	-
1522		CAGE	F105Co	-	-	-	-	-	-	-
1523		CAGW	F105Co	-	-	-	-	-	-	-
1524		CAGE	F105Co	-	-	-	-	-	-	-
1525		JBG	F105Co	-	-	-	-	-	-	-
1526		SO	F102Co	-	-	-	-	-	-	-
1527		Total Accum Prov for Amort-Intangible		-	-	-	-	-	-	-
1528										
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-
1530										
1531										
1532		TOTAL ACCUM PROV FOR AMORTIZATION		-	-	-	-	-	-	-

ACCUMULATED AMORTIZATION

Factor Table COS

PacifiCorp
Cost Of Service By Rate Schedule - COS Factor Summary
State of Washington
WCA
12 Months Ending June 2022
Class Allocation Factors

A	B	C	D	E	F	G	H	I	J	K	P
COS	DESCRIPTION	F10		Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Factor
		Dmd	Eng								
Factor	DESCRIPTION	Split									
A	Direct Assignment										
F10	Net of Renewables	74% / 26%		0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000
F11	100 Summer 100 Winter System Peaks	50% / 50%		0.40397	0.13069	0.21879	0.08800	0.12016	0.03673	0.00165	1.00000000
F12	12 Coincident Peaks	100% / 0%		0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000
F13	Net of Renewables - Demand	100% / 0%		0.45654	0.12238	0.19959	0.07859	0.10379	0.03820	0.00093	1.00000000
				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
F20	Max. Schedule Peak			0.50372	0.12736	0.17204	0.06562	0.08099	0.04946	0.00080	1.00000000
F20A	Max. Schedule Peak Excluding Sch 60			0.54811	0.13858	0.18721	0.07141	-	0.05382	0.00087	1.00000000
F21	Transformers - NCP			0.58659	0.22592	0.06399	0.00827	-	0.11404	0.00119	1.00000000
F22	Secondary Lines - NCP			0.85708	0.14163	-	-	-	-	0.00129	1.00000000
F30	MWH @ Input			0.39048	0.13110	0.22315	0.08986	0.12717	0.03658	0.00166	1.00000000
				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
F40	Average Customers			0.78804	0.14812	0.00762	0.00047	0.00001	0.03658	0.01916	1.00000000
F41	Weighted Customers Acct 902			0.80983	0.15221	0.00843	0.00354	0.00089	0.02510	-	1.00000000
F42	Weighted Customers Acct 903			0.77380	0.16198	0.00907	0.00407	0.00006	0.03278	0.01824	1.00000000
F50	Contribution in Aid of Construction			0.45193	0.36438	0.06361	-	-	0.05624	0.06384	1.00000000
F51	Security Deposits			0.45230	0.14188	0.38027	-	-	0.02523	0.00031	1.00000000
F60	Meters			0.67960	0.17720	0.07735	0.01074	0.00062	0.05448	-	1.00000000
F60A	Meters Excluding Sch 60			0.68002	0.17731	0.07740	0.01075	-	0.05452	-	1.00000000
F70	Services			0.70991	0.23075	0.04725	0.01210	-	-	-	1.00000000
F80	Uncollectables			0.82531	0.05587	0.06495	0.02440	0.02971	(0.00024)	-	1.00000000
				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
F101	Rate Base			0.48022	0.13734	0.18310	0.07162	0.08429	0.04044	0.00300	1.00000000
F101G	Generation Rate Base			0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000
F101T	Transmission Rate Base			0.41739	0.13027	0.21447	0.08615	0.11320	0.03688	0.00164	1.00000000
F101D	Distribution Rate Base			0.61873	0.16066	0.11213	0.03901	0.01369	0.04890	0.00689	1.00000000
F101C	Retail Rate Base			0.87835	0.16369	(0.10593)	0.00611	0.00128	0.03373	0.02277	1.00000000
F101Co	Misc Rate Base			0.49909	0.14089	0.17453	0.06749	0.07452	0.03996	0.00353	1.00000000
F102	SGP - System Gross Plant			0.48321	0.13908	0.18087	0.07019	0.08168	0.04149	0.00348	1.00000000
F102G	SGGP - System Gross Generation Plant			0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000
F102T	SGTP - System Gross Transmission Plant			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000
F102D	SGDP - System Gross Distribution Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000
F102C	SGTP - System Gross Retail Plant			0.48321	0.13908	0.18087	0.07019	0.08168	0.04149	0.00348	1.00000000
F102Co	SGDP - System Gross Misc Plant			0.48321	0.13908	0.18087	0.07019	0.08168	0.04149	0.00348	1.00000000

F104	SNP - System Net Plant			0.47843	0.13811	0.18325	0.07148	0.08495	0.04046	0.00331	1.00000000		
F104G	SNP - System Net Generation Plant			0.43930	0.12465	0.20574	0.08153	0.10989	0.03777	0.00112	1.00000000		
F104T	SNP - System Net Transmission Plant			0.41738	0.13027	0.21447	0.08615	0.11320	0.03688	0.00164	1.00000000		
F104D	SNP - System Net Distribution Plant			0.61448	0.16590	0.11084	0.03799	0.01333	0.04911	0.00836	1.00000000		
F104C	SNP - System Net Retail Plant			0.77380	0.16198	0.09097	0.00407	0.00006	0.03278	0.01824	1.00000000		
F104Co	SNP - System Net Misc Plant			0.47843	0.13811	0.18325	0.07148	0.08495	0.04046	0.00331	1.00000000		
F105	STP - System Prod & Trans Plant			0.42937	0.12722	0.20969	0.08362	0.11138	0.03737	0.00136	1.00000000		
F105G	SGGP - System Gross Generation Plant			0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000		
F105T	SGTP - System Gross Transmission Plant			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000		
F105D	SGDP - System Gross Distribution Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000		
F105C	SGTP - System Gross Retail Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000		
F105Co	SGDP - System Gross Misc Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000		
F106	STP - System Transmission Plant			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000		
F107	STP - System Trans & Dist Plant			0.51058	0.14808	0.16537	0.06313	0.06410	0.04381	0.00494	1.00000000		
F107G	SGGP - System Gross Generation Plant			0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000		
F107T	SGTP - System Gross Transmission Plant			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000		
F107D	SGDP - System Gross Distribution Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000		
F107C	SGTP - System Gross Retail Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000		
F107Co	SGDP - System Gross Misc Plant			0.61175	0.16741	0.11206	0.03813	0.01078	0.05132	0.00854	1.00000000		
F108	SGP - System General Plant			0.48992	0.13948	0.17739	0.06863	0.07920	0.04173	0.00366	1.00000000		
F110	SIP - System Intangible Plant			0.51787	0.13847	0.15983	0.06274	0.07712	0.03871	0.00527	1.00000000		
F111	Labor			0.55750	0.14466	0.14992	0.05810	0.04935	0.03678	0.00369	1.00000000		
F118	Account 360			0.54811	0.13858	0.18721	0.07141	-	0.05382	0.00087	1.00000000		
F119	Account 361			0.50372	0.12736	0.17204	0.06562	0.08099	0.04946	0.00080	1.00000000		
F120	Account 362			0.51236	0.12954	0.17500	0.06675	0.06522	0.05031	0.00081	1.00000000		
F121	Account 364			0.58539	0.13895	0.16462	0.06279	-	0.04733	0.00092	1.00000000		
F122	Account 365			0.64188	0.13951	0.13039	0.04974	-	0.03749	0.00100	1.00000000		
F123	Account 366			0.70410	0.14012	0.09269	0.03536	-	0.02665	0.00108	1.00000000		
F124	Account 367			0.69193	0.14000	0.10006	0.03817	-	0.02877	0.00106	1.00000000		
F125	Account 368			0.58659	0.22592	0.06399	0.00827	-	0.11404	0.00119	1.00000000		
F126	Account 369			0.70991	0.23075	0.04725	0.01210	-	-	-	1.00000000		
F127	Account 370			0.67549	0.17613	0.07689	0.01067	0.00666	0.05415	-	1.00000000		
F128	Account 371			-	-	-	-	-	-	1.00000	1.00000000		
F129	Account 372			0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000000		
F130	Account 373			-	-	-	-	-	-	1.00000	1.00000000		
F131	Account 581 thru 587 & 591 thru 597			0.60543	0.15128	0.13288	0.04956	0.01767	0.03764	0.00554	1.00000000		
F132	Account 364 + 365			0.60886	0.13918	0.15040	0.05737	-	0.04324	0.00095	1.00000000		
F133	Account 366 + 367			0.69658	0.14005	0.09725	0.03709	-	0.02796	0.00107	1.00000000		
F134	Account 364 + 365 + 369 (OH)			0.63279	0.15876	0.12558	0.04709	-	0.03501	0.00077	1.00000000		
F135	Account 366 + 367 + 369 (UG)			0.68706	0.16165	0.09693	0.03424	-	0.01937	0.00074	1.00000000		
F136	Account 902 + 903 + 904			0.79660	0.12667	0.02662	0.01040	0.00958	0.02096	0.00917	1.00000000		
F137	Total O & M Expense			0.42824	0.13240	0.20680	0.08269	0.11100	0.03665	0.00221	1.00000000		
F137G	Generation O & M Exp			0.39596	0.13038	0.22119	0.08893	0.12523	0.03671	0.00160	1.00000000		
F137T	Transmission O & M Exp			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000		
F137D	Distribution O & M Exp			0.60543	0.15128	0.13288	0.04956	0.01767	0.03764	0.00554	1.00000000		
F137C	Retail O & M Exp (Customer)			0.79579	0.12869	0.02483	0.00947	0.00868	0.02243	0.01011	1.00000000		
F137Co	Misc & Customer O & M Exp			0.49909	0.14089	0.17453	0.06749	0.07451	0.03996	0.00353	1.00000000		
F138	GTD O&M Exp (less fuel, purchased p & wheeling)			0.42300	0.13184	0.20916	0.08381	0.11369	0.03638	0.00212	1.00000000		
F138G	Generation O & M Exp (less fuel & purchased power)			0.44415	0.12401	0.20401	0.08070	0.10817	0.03789	0.00107	1.00000000		
F138T	Transmission O & M Exp - (less wheeling exp)			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000		
F138D	Distribution O & M Exp			0.60543	0.15128	0.13288	0.04956	0.01767	0.03764	0.00554	1.00000000		
F138C	Retail O & M Exp (Customer)			0.79579	0.12869	0.02483	0.00947	0.00868	0.02243	0.01011	1.00000000		
F138Co	Common O & M Exp			0.49909	0.14089	0.17453	0.06749	0.07451	0.03996	0.00353	1.00000000		
F140	Revenue Requirement Before Rev Credits			0.45309	0.13562	0.19477	0.07712	0.09802	0.03852	0.00288	1.00000000		
F140G	Revenue Requirement Before Rev Credits			0.40218	0.12958	0.21896	0.08786	0.12301	0.03687	0.00154	1.00000000		
F140T	Revenue Requirement Before Rev Credits			0.41744	0.13028	0.21444	0.08614	0.11318	0.03688	0.00164	1.00000000		
F140D	Revenue Requirement Before Rev Credits			0.61117	0.16064	0.11834	0.04168	0.01345	0.04721	0.00751	1.00000000		
F140C	Revenue Requirement Before Rev Credits			0.79863	0.13490	0.01439	0.00861	0.00718	0.02439	0.01190	1.00000000		
F140Co	Revenue Requirement Before Rev Credits			0.49909	0.14089	0.17453	0.06749	0.07451	0.03996	0.00353	1.00000000		
F141	Firm Revenues			0.43389	0.14369	0.20998	0.07859	0.09557	0.03611	0.00216	1.00000000		
1											1.00000000		
		2	3	4	5	6	7	8	9	10	11	12	1.00000000

Demand Factors (F10-F13)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Demand Factors

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	3,074,170	959,389	1,562,171	547,882	-	271,627	12,076	6,427,314
2								
3 Primary	-	-	16,789	86,357	833,310	-	-	936,456
4								
5 Sub-Transmission	-	-	-	-	-	-	-	0
6								
7 Transmission	-	-	-	-	-	-	-	0
8								
9 Total KW @ Input	3,074,170	959,389	1,578,960	634,239	833,310	271,627	12,076	7,363,770
10								
11 Total MWH @ Input	1,789,230	600,734	1,022,506	411,771	582,696	167,621	7,625	4,582,183
12								
13 MWH %	39.0475%	13.1102%	22.3148%	8.9863%	12.7166%	3.6581%	0.1664%	100.0000%
14								
15								
16 FACTOR 10 - 74% D / 26% E Net of Renewables	43.9306%	12.4652%	20.5734%	8.1527%	10.9884%	3.7775%	0.1122%	100.0000%
17								
18								
19 FACTOR 11 - 50% D / 50% E	40.3974%	13.0694%	21.8786%	8.7997%	12.0164%	3.6734%	0.1652%	100.0000%
20								
21 FACTOR 12 - 100% D	41.7472%	13.0285%	21.4423%	8.6130%	11.3163%	3.6887%	0.1640%	100.0000%
22								
23 FACTOR 13 - 100% D Net of Renewables	45.6536%	12.2376%	19.9590%	7.8585%	10.3786%	3.8197%	0.0931%	100.0000%
24								

Demand Factor Detail

PacifiCorp
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Month :		July	August	September	October	November	December	January	February	March	April	May	June	Sum Of	
Peak Date:	COS	6	12	8	12	24	28	27	24	10	13	26	27	12	
Peak Time:	Sch	15	16	15	6	8	17	7	7	7	7	15	16	CPs	
1	<u>Residential</u>														
2	Sch 16 sec	16	269,345	227,084	277,368	162,783	258,947	346,946	322,192	344,206	268,414	193,126	177,573	226,187	3,074,170
3															
4	<u>General Service</u>														
5	Sch 24 sec	24	80,932	77,266	80,910	80,902	78,713	71,573	97,108	101,333	88,421	86,415	55,411	60,404	959,389
6	Sch 36 sec	36	113,032	109,407	136,012	162,438	143,697	122,550	143,847	157,823	134,508	137,721	97,714	103,422	1,562,171
7	Sch 36 pri	36	1,382	1,593	1,746	1,762	1,572	1,291	1,446	1,443	1,199	1,168	1,217	968	16,789
8	Sch 48T pri, ded fac	48T	71,338	67,783	71,404	68,150	69,602	69,222	74,287	78,097	69,828	62,180	58,290	73,128	833,310
9	Sch 48T sec	48T	47,806	42,635	48,459	48,613	50,939	40,829	46,407	48,918	43,966	45,496	40,122	43,691	547,882
10	Sch 48T pri	48T	7,406	7,733	7,779	7,461	6,769	6,926	7,075	8,166	7,092	7,074	5,809	7,066	86,357
11	Gen Service Total		321,896	306,416	346,311	369,327	351,293	312,392	370,170	395,781	345,015	340,054	258,563	288,679	4,005,897
12															
13	<u>Irrigation</u>														
14	Sch 040 sec	40	45,877	50,992	50,839	34,736	7,643	1,466	504	561	4,255	14,089	25,418	35,248	271,627
15															
16	<u>Street Lights</u>														
17	Sch 15,52,54,57 sec		2,123	2,027	1,812	-	-	1,410	-	-	-	-	2,212	2,492	12,076
18															
19	State of Washington		639,241	586,519	676,330	566,846	617,883	662,213	692,866	740,548	617,684	547,269	463,766	552,606	7,363,770

PacifiCorp
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Month :		July	August	September	October	November	December	January	February	March	April	May	June	Sum Of	
Peak Date:	COS	6	12	8	12	24	28	27	24	10	13	26	27	12	
Peak Time:	Sch	15	16	15	6	8	17	7	7	7	7	15	16	CPs	
1	<u>Residential</u>														
2	Sch 16 sec	16	242,747	204,659	249,978	146,708	233,376	312,685	290,376	310,216	241,908	174,055	160,037	203,851	2,770,596
3															
4	Residential Total		242,747	204,659	249,978	146,708	233,376	312,685	290,376	310,216	241,908	174,055	160,037	203,851	2,770,596
5															
6	<u>General Service</u>														
7	Sch 24 sec	24	72,940	69,636	72,920	72,912	70,940	64,505	87,519	91,327	79,689	77,882	49,939	54,440	864,649
8	Sch 36 sec	36	101,870	98,603	122,581	146,397	129,507	110,448	129,642	142,238	121,226	124,121	88,065	93,209	1,407,907
9	Sch 36 pri	36	1,275	1,470	1,611	1,626	1,451	1,191	1,335	1,331	1,106	1,078	1,123	893	15,491
10	Sch 48T pri, ded fac	48T	65,824	62,543	65,885	62,883	64,222	63,872	68,545	72,060	64,431	57,374	53,785	67,476	768,899
11	Sch 48T sec	48T	43,085	38,424	43,674	43,813	45,909	36,797	41,824	44,088	39,625	41,003	36,160	39,377	493,779
12	Sch 48T pri	48T	6,834	7,135	7,178	6,884	6,246	6,391	6,528	7,535	6,544	6,527	5,360	6,519	79,682
13	Gen Service Total		291,828	277,812	313,849	334,516	318,275	283,204	335,393	358,580	312,621	307,985	234,432	261,913	3,630,407
14															
15	<u>Irrigation</u>														
16	Sch 040 sec	40	41,347	45,956	45,819	31,306	6,888	1,321	454	505	3,835	12,698	22,908	31,767	244,804
17															
18	<u>Street Lights</u>														
19	Sch 15,52,54,57 sec		1,913	1,827	1,633	-	-	1,270	-	-	-	-	1,993	2,246	10,883
20															
21	State of Washington		577,835	530,255	611,278	512,530	558,539	598,481	626,222	669,301	558,364	494,737	419,370	499,778	6,656,690

Net of Renewables
12 Months Ending June 2022
Demand Factors

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	3,725,788	998,708	1,611,117	549,649	-	311,723	7,597	7,204,583
2								
3 Primary	-	-	17,733	91,686	847,001	-	-	956,420
4								
5 Sub-Transmission	-	-	-	-	-	-	-	0
6								
7 Transmission	-	-	-	-	-	-	-	0
8								
9 Total KW @ Input	3,725,788	998,708	1,628,851	641,335	847,001	311,723	7,597	8,161,003
10								
11 kW %	45.6536%	12.2376%	19.9590%	7.8585%	10.3786%	3.8197%	0.0931%	100.0000%

Demand Factor Detail

Gen Service Total
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The System Peak @ Input Net of Renewables

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Month :		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Sum Of
Peak Date:	COS	6	16	9	4	24	28	5	25	9	22	26	27	12
Peak Time:	Sch	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	CPs
1 Residential														
2 Sch 16 sec	16	316,206	392,588	293,371	173,572	264,893	406,527	355,294	487,362	323,879	180,585	205,203	326,309	3,725,788
3														
4 General Service														
5 Sch 24 sec	24	103,388.75	113,573.12	82,114.47	67,622.19	67,753.06	91,323.71	90,781.05	90,105.45	74,557.72	76,641.93	63,028.74	77,817.55	998,708
6 Sch 36 sec	36	132,186.18	150,331.14	154,900.57	143,415.28	124,252.77	141,041.80	130,371.09	158,289.57	112,455.37	129,391.81	110,049.26	124,432.48	1,611,117
7 Sch 36 pri	36	1,502.38	2,010.23	1,946.78	1,472.06	1,449.30	1,375.56	1,381.03	1,432.84	1,106.58	1,304.91	1,371.05	1,380.60	17,733
8 Sch 48T pri, ded fac	48T	71,315.95	68,729.84	72,248.38	67,887.26	70,594.74	69,528.22	74,548.48	79,518.95	69,838.18	70,382.38	59,465.16	72,943.36	847,001
9 Sch 48T sec	48T	50,059.92	48,238.64	50,582.87	49,845.43	44,250.13	41,897.60	42,296.81	46,206.45	40,773.26	45,721.29	41,757.49	48,019.10	549,649
10 Sch 48T pri	48T	8,876.07	9,994.21	8,429.85	7,326.47	6,611.44	7,479.21	6,581.66	8,496.99	6,725.51	6,412.08	6,304.00	8,448.54	91,686
11 Gen Service Total		367,329	392,877	370,223	337,569	314,911	352,646	345,960	384,050	305,457	329,854	281,976	333,042	4,115,894
12														
13 Irrigation														
14 Sch 040 sec	40	51,919.09	58,584.54	61,844.77	46,583.43	7,188.01	1,444.78	641.76	592.25	1,378.87	15,094.20	26,368.87	40,082.93	311,723
15														
16 Street Lights														
17 Sch 15,52,54,57 sec	-	-	-	12	1,575	1,513	1,410	1,442	69	1,577	-	-	-	7,597
18														
19	-	735,455	844,050	725,451	559,299	588,506	762,028	703,337	872,074	632,291	525,533	513,547	699,433	8,161,003

Gen Service Total
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The System Peak @ Sales Net of Renewables

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>
Month :		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Sum Of	
Peak Date:	COS	6	16	9	4	24	28	5	25	9	22	26	27	12	
Peak Time:	Sch	17	17	18	19	19	18	18	8	19	8	18	18	18	CPs
1 <u>Residential</u>															
2 Sch 16 sec	16	284,981	353,820	264,401	156,432	238,735	366,383	320,209	439,235	291,896	162,752	184,939	294,086	3,357,867	
3															
4 Residential Total		284,981	353,820	264,401	156,432	238,735	366,383	320,209	439,235	291,896	162,752	184,939	294,086	3,357,867	
5															
6 <u>General Service</u>															
7 Sch 24 sec	24	93,179	102,358	74,006	60,944	61,062	82,305	81,816	81,208	67,195	69,074	56,805	70,133	900,085	
8 Sch 36 sec	36	119,133	135,486	139,604	129,253	111,983	127,114	117,497	142,658	101,350	116,614	99,182	112,145	1,452,020	
9 Sch 36 pri	36	1,386	1,855	1,796	1,358	1,337	1,269	1,274	1,322	1,021	1,204	1,265	1,274	16,363	
10 Sch 48T pri, ded fac	48T	65,804	63,417	66,664	62,640	65,138	64,154	68,786	73,373	64,440	64,942	54,869	67,305	781,532	
11 Sch 48T sec	48T	45,117	43,475	45,588	44,923	39,880	37,760	38,120	41,644	36,747	41,206	37,634	43,277	495,371	
12 Sch 48T pri	48T	8,190	9,222	7,778	6,760	6,100	6,901	6,073	7,840	6,206	5,916	5,817	7,796	84,599	
13 Gen Service Total		332,808	355,813	335,436	305,879	285,501	319,504	313,567	348,044	276,959	298,957	255,571	301,930	3,729,970	
14															
15 <u>Irrigation</u>															
16 Sch 040 sec	40	46,792	52,799	55,738	41,983	6,478	1,302	578	534	1,243	13,604	23,765	36,125	280,941	
17															
18 <u>Street Lights</u>															
19 Sch 15,52,54,57 sec		-	-	11	1,419	1,364	1,270	1,299	62	1,421	-	-	-	6,847	
20															
21	-	664,581	762,432	655,585	505,713	532,078	688,459	635,653	787,875	571,519	475,312	464,275	632,140	7,375,624	

Distribution Factors (F20-F22)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Factors - (NCP - 12 months)

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	430,469	108,837	145,228	47,062	-	42,269	682	774,547
2								
3 Primary	-	-	1,798	9,019	69,212	-	-	80,029
4								
5 Sub-Transmission	-	-	-	-	-	-	-	-
6								
7 Transmission	-	-	-	-	-	-	-	-
8								
9 Schedule Peaks (max)								
10 @ Input	430,469	108,837	147,025	56,081	69,212	42,269	682	854,575
11								
12								
13 Substations								
14 FACTOR 20	50.3723%	12.7358%	17.2045%	6.5624%	8.0990%	4.9462%	0.0798%	100.0000%
15								
16 FACTOR 20A	54.8115%	13.8581%	18.7207%	7.1408%	0.0000%	5.3821%	0.0868%	100.0000%
17								
18								
19 Max NCP - Sec	1,449,626	231,695	232,468	68,091	0	117,377	2,492	2,101,749
20								
21								
22								
23 12 NCP - Sec	14,903,838	2,462,897	2,544,375	728,725	0	780,270	22,397	21,442,501
24								
25 Cust/Transformer	4.00	3.00	1.00	1.00	1.00	1.00	3.00	
26								
27 Max NCP	14,903,838	2,462,897	0	0	0	0	22,397	17,389,131
28 (Sec Lines)								
29								
30 Secondary Lines								
31 FACTOR 22	85.7078%	14.1634%	0.0000%	0.0000%	0.0000%	0.0000%	0.1288%	100.0000%
32								
33								

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

Distribution Factors Detail

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Peaks @ Input

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
Description	COS Sch	Jul-21 13 Jan-00	Aug-21 11 Jan-00	Sep-21 08 Jan-00	Oct-21 12 Jan-00	Nov-21 22 Jan-00	Dec-21 28 Jan-00	Jan-22 04 Jan-00	Feb-22 23 Jan-00	Mar-22 10 Jan-00	Apr-22 14 Jan-00	May-22 26 Jan-00	Jun-22 27 Jan-00	Sum of 12 Dist Peaks		
1	<u>Residential</u>															
2	Sch 16	sec	16	277,817	425,511	352,697	192,978	281,113	406,527	405,550	529,760	412,711	227,823	158,745	339,453	4,010,686
3																
4	<u>General Service</u>															
5	Sch 24	sec	24	111,420	141,989	105,587	70,888	79,799	91,324	99,535	94,806	81,181	82,497	91,639	95,371	1,146,036
6	Sch 36	sec	36	153,248	162,023	164,289	155,228	143,353	141,042	148,356	157,991	129,533	139,806	124,798	142,753	1,762,419
7	Sch 36	pri	36	1,632	2,164	1,982	1,733	1,461	1,376	1,420	1,433	1,062	1,563	1,652	1,488	18,965
8	Sch 48T	pri, ded fac	48T	68,568	68,262	69,038	68,483	70,774	69,528	73,305	76,775	70,563	64,739	55,242	73,246	828,523
9	Sch 48T	sec	48T	55,095	51,036	51,481	45,426	49,343	41,898	40,324	44,835	41,235	41,842	46,345	52,103	560,963
10	Sch 48T	pri	48T	9,183	10,945	8,925	7,580	6,938	7,479	7,095	8,604	6,940	7,240	7,463	8,887	97,280
11	General Service Total			399,146	436,419	401,302	349,339	351,667	352,646	370,035	384,444	330,514	337,687	327,140	373,847	4,414,185
12																
13	<u>Irrigation</u>															
14	Sch 040	sec	40	53,408	63,555	60,246	30,246	7,706	1,445	1,154	716	3,653	16,500	28,689	42,593	309,912
15																
16	<u>Street Lights</u>															
17	Sch 15,52,54,57	sec		-	-	-	425	1,513	1,410	39	96	690	-	-	-	4,173
18																
19																
20																
21	State of Washington			730,371	925,485	814,245	572,988	642,000	762,028	776,778	915,015	747,569	582,009	514,574	755,893	8,738,955

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Peaks @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P		
Description	COS Sch	Jul-21 13 16	Aug-21 11 16	Sep-21 08 17	Oct-21 12 7	Nov-21 22 18	Dec-21 28 18	Jan-22 04 9	Feb-22 23 8	Mar-22 10 7	Apr-22 14 7	May-22 26 15	Jun-22 27 16	Sum of 12 Dist Peaks	Avg of S/W Dist Peaks		
1	<u>Residential</u>																
2	Sch 16	sec	16	250,383	383,491	317,868	173,922	253,353	366,383	365,502	477,446	371,956	205,326	143,069	305,932	3,614,631	430,469
3																	
4	<u>General Service</u>																
5	Sch 24	sec	24	100,417	127,968	95,161	63,888	71,919	82,305	89,706	85,444	73,164	74,351	82,590	85,953	1,032,865	108,837
6	Sch 36	sec	36	138,115	146,023	148,066	139,900	129,197	127,114	133,706	142,389	116,742	126,000	112,474	128,656	1,588,380	145,228
7	Sch 36	pri	36	1,505	1,997	1,828	1,599	1,348	1,269	1,310	1,322	980	1,442	1,525	1,373	17,499	1,798
8	Sch 48T	pri, ded fac	48T	63,268	62,986	63,701	63,190	65,304	64,154	67,639	70,840	65,108	59,735	50,972	67,584	764,482	69,212
9	Sch 48T	sec	48T	49,654	45,996	46,398	40,940	44,470	37,760	36,342	40,407	37,163	37,710	41,769	46,957	505,568	47,062
10	Sch 48T	pri	48T	8,474	10,099	8,235	6,994	6,402	6,901	6,546	7,939	6,404	6,680	6,886	8,200	89,760	9,019
11	General Service Total			361,434	395,069	363,389	316,511	318,639	319,504	335,249	348,342	299,561	305,918	296,215	338,724	3,998,554	381,155
12																	
13	<u>Irrigation</u>																
14	Sch 040	sec	40	48,134	57,279	54,296	27,259	6,945	1,302	1,040	645	3,293	14,870	25,856	38,387	279,308	42,269
15																	
16	<u>Street Lights</u>																
17	Sch 15,52,54,57	sec		-	-	-	383	1,364	1,270	35	86	622	-	-	-	3,761	682
18																	
19																	
20																	
21	State of Washington			659,950	835,839	735,553	518,075	580,301	688,459	701,826	826,520	675,432	526,114	465,141	683,043	7,896,254	854,575

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Non Coincident Peaks @ Input

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	NCP Total	Maximum NCP
1	<u>Residential</u>														
2	Sch 16 sec	1,151,229	1,135,793	1,137,254	1,138,989	1,266,816	1,417,482	1,449,626	1,390,849	1,215,023	1,297,397	1,181,825	1,121,555	14,903,838	1,449,626
3															
4	<u>General Service</u>														
5	Sch 24 sec 24	231,695	230,483	207,581	193,283	188,356	195,562	203,812	205,321	193,545	195,138	200,590	217,533	2,462,897	231,695
6	Sch 36 sec 36	215,723	222,938	232,468	219,322	211,830	210,544	202,179	204,782	207,950	201,714	201,969	212,955	2,544,375	232,468
7	Sch 36 pri 36	4,037	4,671	5,595	5,881	4,098	3,844	3,466	3,441	3,610	4,771	5,419	5,881	53,901	5,881
8	Sch 48T pri, ded fac 48T	72,065	72,655	71,869.99	71,795	73,751	74,145	75,381	75,456	74,251	74,631	73,991	73,161	883,152	75,456
9	Sch 48T sec 48T	66,682	66,341	68,091	66,814	59,437	56,313	53,985	57,054	57,408	56,390	56,516	63,695	728,725	68,091
10	Sch 48T pri 48T	12,192	12,067	11,924	10,030	9,845	10,194	10,423	10,650	9,923	10,090	10,168	11,962	129,466	12,192
11	General Service Total	602,394	609,155	597,529	567,125	547,317	550,602	549,246	556,703	546,688	543,030	548,005	584,724	6,802,517	625,782
12															
13	<u>Irrigation</u>														
14	Sch 40 sec 40	117,377	114,547	108,143	83,580	7,375	2,928	1,420	4,826	47,504	83,894	99,935	108,741	780,270	117,377
15															
16	<u>Street Lights</u>														
17	Sch 15,52,54,57 sec	2,324	2,027	1,812	1,578	1,513	1,410	1,442	1,719	1,769	2,067	2,243	2,492	22,397	2,492
18															
19															
20	State of Washington	1,873,325	1,861,522	1,844,738	1,791,273	1,823,021	1,972,422	2,001,733	1,954,097	1,810,984	1,926,387	1,832,007	1,817,512	22,509,021	2,195,278

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Non Coincident Peaks @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	NCP Total	Maximum NCP
1	<u>Residential</u>														
2	Sch 16 sec	1,037,545	1,023,633	1,024,950	1,026,514	1,141,718	1,277,506	1,306,475	1,253,503	1,095,040	1,169,279	1,065,119	1,010,802	13,432,084	1,306,475
3															
4	<u>General Service</u>														
5	Sch 24 sec 24	208,815	207,722	187,082	174,196	169,755	176,250	183,685	185,045	174,432	175,868	180,781	196,051	2,219,686	208,815
6	Sch 36 sec 36	194,420	200,923	209,511	197,664	190,912	189,753	182,214	184,559	187,415	181,795	182,025	191,925	2,293,118	209,511
7	Sch 36 pri 36	3,725	4,310	5,163	5,426	3,781	3,547	3,198	3,175	3,331	4,676	4,403	5,000	49,735	5,426
8	Sch 48T pri, ded fac 48T	66,495	67,039	66,315	66,246	68,050	68,414	69,555	69,624	68,512	68,862	68,272	67,506	814,889	69,624
9	Sch 48T sec 48T	60,098	59,790	61,367	60,216	53,568	50,752	48,654	51,419	51,739	50,821	50,935	57,405	656,763	61,367
10	Sch 48T pri 48T	11,249	11,135	11,002	9,255	9,084	9,406	9,617	9,826	9,156	9,310	9,382	11,037	119,459	11,249
11	General Service Total	544,802	550,919	540,440	513,003	495,151	498,122	496,923	503,650	494,586	491,332	495,798	528,925	6,153,650	565,993
12															
13	<u>Irrigation</u>														
14	Sch 40 sec 40	105,786	103,236	97,464	75,327	6,647	2,638	1,279	4,349	42,813	75,610	90,066	98,003	703,218	105,786
15															
16	<u>Street Lights</u>														
17	Sch 15,52,54,57 sec	2,095	1,827	1,633	1,422	1,364	1,270	1,299	1,549	1,594	1,863	2,021	2,246	20,185	2,246
18															
19															
20	State of Washington	1,690,228	1,679,615	1,664,488	1,616,266	1,644,879	1,779,537	1,805,977	1,763,051	1,634,033	1,738,083	1,653,004	1,639,975	20,309,138	1,980,501

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Schedule Peaks @ Input

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1 Residential															
2 Sch 16 sec	16	336,581	448,728	386,612	249,759	362,815	430,285	461,474	555,423	414,899	284,046	262,538	343,975	4,537,133	555,423
3															
4 General Service															
5 Sch 24 sec	24	120,199	141,989	121,998	86,603	91,306	99,345	106,323	108,136	93,699	92,299	94,234	112,942	1,269,074	141,989
6 Sch 36 sec	36	161,690	172,712	184,012	178,924	173,664	170,102	151,712	161,215	145,154	139,806	148,180	154,295	1,941,465	184,012
7 Sch 36 pri	36	1,904	2,222	2,260	2,122	1,881	1,911	1,637	1,781	1,603	1,875	2,036	2,194	23,426	2,260
8 Sch 48T pri, ded fac	48T	72,811	71,592	75,806	70,598	75,772	70,101	76,646	81,569	74,701	74,927	67,720	75,311	887,554	81,569
9 Sch 48T sec	48T	60,385	54,961	57,964	55,936	59,939	54,930	46,407	52,046	47,523	49,325	48,631	54,010	642,056	60,385
10 Sch 48T pri	48T	10,131	11,464	10,173	8,651	7,990	8,597	7,714	8,909	7,639	7,584	7,666	9,122	105,640	11,464
11 General Service Total		427,120	454,941	452,213	402,834	410,551	404,986	390,439	413,655	370,317	365,816	368,466	407,875	4,869,214	481,679
12															
13 Irrigation															
14 Sch 040 sec	40	59,761	69,673	73,057	66,793	14,032	1,608	1,901	4,127	14,621	24,861	37,497	50,011	417,942	73,057
15															
16 Street Lights															
17 Sch 15,52,54,57 sec		2,324	2,027	1,812	1,578	1,513	1,410	1,442	1,719	1,769	2,067	2,243	2,492	22,397	2,492
18															
19															
20															
21 State of Washington		825,787	975,369	913,693	720,964	788,912	838,289	855,255	974,924	801,607	676,790	670,744	804,352	9,846,686	1,112,651

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Schedule Peaks @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1 Residential															
2 Sch 16 sec	16	303,344	404,416	348,434	225,095	326,987	387,794	415,903	500,575	373,928	255,996	236,612	310,007	4,089,092	500,575
3															
4 General Service															
5 Sch 24 sec	24	108,330	127,968	109,951	78,051	82,289	89,534	95,824	97,458	84,446	83,185	84,928	101,789	1,143,753	127,968
6 Sch 36 sec	36	145,723	155,657	165,840	161,255	156,515	153,305	136,730	145,295	130,820	126,000	133,547	139,058	1,749,745	165,840
7 Sch 36 pri	36	1,757	2,050	2,086	1,958	1,735	1,763	1,511	1,643	1,479	1,730	1,879	2,024	21,615	2,086
8 Sch 48T pri, ded fac	48T	67,183	66,059	69,947	65,141	69,915	64,682	70,722	75,264	68,927	69,136	62,485	69,490	818,951	75,264
9 Sch 48T sec	48T	54,422	49,534	52,240	50,412	54,020	49,506	41,824	46,906	42,830	44,454	43,829	48,676	578,653	54,422
10 Sch 48T pri	48T	9,348	10,578	9,387	7,982	7,372	7,933	7,118	8,220	7,048	6,998	7,073	8,417	97,474	10,578
11 General Service Total		386,763	411,845	409,450	364,800	371,847	366,723	353,728	374,786	335,550	331,503	333,741	369,456	4,410,191	436,158
12															
13 Irrigation															
14 Sch 040 sec	40	53,859	62,793	65,842	60,197	12,646	1,450	1,713	3,719	13,177	22,406	33,795	45,072	376,670	65,842
15															
16 Street Lights															
17 Sch 15,52,54,57 sec		2,095	1,827	1,633	1,422	1,364	1,270	1,299	1,549	1,594	1,863	2,021	2,246	20,185	2,246
18															
19															
20															
21 State of Washington		746,061	880,881	825,359	651,515	712,844	757,237	772,644	880,630	724,249	611,768	606,170	726,781	8,896,138	1,004,821

Energy Factors (F30-F31)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Energy Factor

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Secondary	1,631,467	547,765	922,069	324,479	-	152,841	6,953	3,585,574
2								
3 Primary	-	-	10,528	52,218	544,169	-	-	606,914
4								
5 Sub-Transmission	-	-	-	-	-	-	-	-
6								
7 Transmission	-	-	-	-	-	-	-	-
8								
9								
10 Total MWH								
11 @ Sales	1,631,467	547,765	932,597	376,697	544,169	152,841	6,953	4,192,488
12								
13								
14 Total MWH								
15 @ Input	1,789,230	600,734	1,022,506	411,771	582,696	167,621	7,625	4,582,183
16								
17 <u>Energy</u>								
18 FACTOR 30	39.0475%	13.1102%	22.3148%	8.9863%	12.7166%	3.6581%	0.1664%	100.0000%
19								
20 MWH @ sales								
21 (less special contracts)	1,631,467	547,765	932,597	376,697	544,169	152,841	6,953	4,192,488
22								
23 FACTOR 31	38.9141%	13.0654%	22.2445%	8.9850%	12.9796%	3.6456%	0.1658%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Energy Factor

<u>A</u>	<u>B</u>	<u>C</u>
<u>Rate Schedules</u>	<u>Voltage level</u>	<u>MWH @ Sales (Inc Unbilled)</u>
1 Sch 016	secondary	1,631,467
2 Sch 024	secondary	547,765
3 Sch 036	secondary	922,069
4 Sch 036	primary	10,528
5 Sch 48T, ded fac	primary	544,169
6 Sch 48T	secondary	324,479
7 Sch 48T	primary	52,218
8 Sch 40	secondary	152,841
9 Sch 15,51,52,53,54,57	secondary	6,953
10		
11		
12 State of Washington		<u>4,192,488</u>
Sch 47 - partial requirements		1,689
Total mWh including Sch 47		<u>4,194,177</u>

mWh by month @ INPUT		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total	
Residential															
Sch 16	sec	16	141,787	154,261	118,212	104,031	152,404	198,405	224,635	196,567	170,789	108,783	114,398	104,958	1,789,230
General Service															
Sch 24	sec	24	55,888	60,239	51,382	45,238	45,978	53,460	57,979	52,477	47,714	42,949	43,595	43,833	600,734
Sch 36	sec	36	83,983	89,331	92,368	95,108	91,160	91,669	85,206	80,192	77,995	73,111	74,679	76,431	1,011,233
Sch 36	pri	36	925	1,083	1,066	970	1,030	1,010	977	909	828	773	930	773	11,273
Sch 48T	pri, ded fac	48T	49,636	49,322	50,265	47,737	48,735	47,582	50,568	49,904	46,355	46,246	45,936	50,409	582,696
Sch 48T	sec	48T	32,928	30,979	32,105	32,223	32,635	30,171	27,083	27,448	27,461	27,385	27,053	28,387	355,856
Sch 48T	pri	48T	5,232	5,609	4,869	4,850	4,626	5,119	4,613	4,486	4,246	4,035	4,076	4,155	55,915
Gen Service Total			228,592	236,562	232,055	226,126	224,164	229,010	226,426	215,415	204,600	194,501	196,270	203,987	2,617,706
Irrigation															
Sch 040	sec	40	33,892	36,730	28,761	16,247	4,727	872	566	546	2,587	9,587	14,210	18,895	167,621
Street Lights															
Sch 15,52,54,57	sec		616	615	618	635	654	662	658	649	653	637	617	610	7,625
State of Washington			404,886	428,168	379,646	347,039	381,949	428,950	452,285	413,177	378,629	313,508	325,495	328,451	4,582,183

mWh by month @ SALES		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total	
Residential															
Sch 16	sec	16	129,285	140,659	107,789	94,859	138,966	180,911	204,828	179,235	155,730	99,191	104,311	95,703	1,631,467
General Service															
Sch 24	sec	24	50,960	54,928	46,852	41,249	41,924	48,746	52,867	47,850	43,507	39,162	39,752	39,968	547,765
Sch 36	sec	36	76,578	81,454	84,224	86,722	83,122	83,586	77,693	73,121	71,118	66,665	68,095	69,692	922,069
Sch 36	pri	36	864	1,012	995	906	961	943	912	848	773	722	869	722	10,528
Sch 48T	pri, ded fac	48T	46,354	46,061	46,942	44,581	45,513	44,436	47,225	46,604	43,290	43,189	42,898	47,076	544,169
Sch 48T	sec	48T	30,024	28,247	29,274	29,382	29,757	27,511	24,695	25,027	25,040	24,970	24,667	25,884	324,479
Sch 48T	pri	48T	4,886	5,238	4,547	4,529	4,320	4,780	4,308	4,189	3,965	3,769	3,807	3,880	52,218
Gen Service Total			209,666	216,939	212,833	207,369	205,598	210,002	207,700	197,640	187,694	178,477	180,087	187,221	2,401,227
Irrigation															
Sch 040	sec	40	30,903	33,491	26,225	14,814	4,311	795	516	498	2,359	8,742	12,957	17,229	152,841
Street Lights															
Sch 15,52,54,57	sec		561	561	563	579	596	604	600	591	596	581	563	557	6,953
State of Washington			370,416	391,650	347,411	317,621	349,471	392,313	413,644	377,965	346,378	286,991	297,918	300,710	4,192,488

Customer Factors (F40-F48)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Weighted Customer Factors

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>
<u>Description</u>	<u>Residential Schedule 16</u>	<u>Small General Service Schedule 24</u>	<u>Large General Service < 1,000 kW Schedule 36</u>	<u>Large General Service > 1,000 kW Schedule 48</u>	<u>Large General Dedicated Facilities Schedule 48</u>	<u>Agricultural Pumping Schedule 40</u>	<u>Street & Area Lighting Sch. 15, 51-54, 57</u>	<u>Total</u>		
1										
2	Avg Customers	110,742	20,814	1,071	66	1	5,141	2,692	140,527	
3										
4	FACTOR 40	78.8044%	14.8115%	0.7618%	0.0473%	0.0007%	3.6583%	1.9160%	100.0000%	
5										
6	Wt Customers Acct 902	110,742	20,814	1,153	484	122	3,432	-	136,746	
7										
8	FACTOR 41	80.9833%	15.2211%	0.8430%	0.3537%	0.0892%	2.5098%	0.0000%	100.0000%	
9										
10	Wt Customers Acct 903	110,742	23,181	1,298	583	9	4,692	2,610	143,115	
11										
12	FACTOR 42	77.3797%	16.1977%	0.9069%	0.4075%	0.0061%	3.2783%	1.8238%	100.0000%	

Customer Factors Detail

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Weighted Customer Factors

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
			COS Schedule	Average Customers (F 40 & F 43)	Account 902 Weighting	Total Acct 902 Customers (F 41)	Account 903 Weighting	Total Acct 903 Customers (F 42)
	Description							
1	Residential		16	110,742	1.00	110,742	1.00	110,742
2								
3								
4	General Service		24	20,814	1.00	20,814	1.11	23,181
5			36-s	1,061	1.08	1,142	1.21	1,286
6			36-p	10	1.08	11	1.21	12
7			48T-s	57	7.28	418	8.78	504
8			48T-p ded fac	1	122.02	122	8.78	9
9			48T-p	9	7.28	65	8.78	79
10	Total			21,952		22,573		25,071
11								
12								
13	Irrigation - annual cust		40	5,141	1.00	5,141	1.37	7,028
14								
15	Irrigation - ave billings		40	3,432	1.00	3,432	1.37	4,692
16								
17								
18	Street Lighting		15,52,54,57	2,692	-	-	0.97	2,610
19								
20								
21								
22	State of Washington			140,527		138,455		145,451

Customer Advances Factors (F50-F51)

**PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Customer Advances Factor**

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total	
1 Revenue									
2 Residential	176,071,755							176,071,755	
3 Com / Ind		58,004,210	84,757,249	31,760,598	38,671,305			213,193,363	
4 Irrigation						14,475,016		14,475,016	
5									
6 Customer Advances									
7	(185,373)	(149,462)	(26,090)			(23,069)	(26,188)	(410,182)	
8 Total Cust Advances	(185,373)	(149,462)	(26,090)	-	-	(23,069)	(26,188)	(410,182)	
9									
10 FACTOR 50	45.1929%	36.4379%	6.3606%	0.0000%	0.0000%	5.6241%	6.3845%	100.0000%	
11									
12									
13 Security Deposits	179,123	56,189	150,598	-	-	9,993	121	396,024	
14									
15 FACTOR 51	45.2303%	14.1883%	38.0275%	0.0000%	0.0000%	2.5233%	0.0306%	100.0000%	

Contribution in Aid of Construction - period ending June 2022

WA Residential Sch 16	(185,373)
WA Schedule 24	(149,462)
WA Schedule 36	(26,090)
WA Irrigation Sch 40	(23,069)
WA Streetlighting	(26,188)
Total	(410,182)

Deposits Charged by State - period ending June 2022

Schedule 40	9,993
Schedule 24	56,189
Schedule 36	150,598
Schedule 48	-
Streetlighting	121
Residential	179,123
Total	396,024

Meters, Transformers & Services (F21, F60-F70)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Meter & Services Factor

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Average Customer	110,742	20,814	1,071	66	1	5,141	2,692	140,527
2								
3								
4 Meter Cost	15,396,447	4,014,502	1,752,466	243,310	14,134	1,234,339	-	22,655,197
5								
6								
7 FACTOR 60	67.9599%	17.7200%	7.7354%	1.0740%	0.0624%	5.4484%	0.0000%	100.0000%
8								
9 FACTOR 60A	68.0023%	17.7311%	7.7402%	1.0746%	0.0000%	5.4518%	0.0000%	100.0000%
10								
11 Service Cost	97,867,637	31,810,659	6,513,350	1,667,557	-	-	-	137,859,203
12								
13								
14 FACTOR 70	70.9910%	23.0747%	4.7246%	1.2096%	0.0000%	0.0000%	0.0000%	100.0000%
15								
16 Transformer Cost	143,431,019	55,242,632	15,647,443	2,021,475	0	27,885,072	289,614	244,227,641
17								
18								
19 FACTOR 21	58.6588%	22.5925%	6.3993%	0.8267%	0.0000%	11.4041%	0.1186%	100.0000%

Meter/Service Detail

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Meter & Service Data

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>			
Class/Schedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost	Average Transformer Cost	Total Transformer Cost	
1	Residential								
2	Sch 016 sec	110,742	\$139	\$15,396,447	\$884	\$97,867,637	\$1,295	\$143,431,019	
3									
4	Commercial								
5	Sch 024 sec	20,814	\$193	\$4,014,502	\$1,528	\$31,810,659	\$2,654	\$55,242,632	
6	Sch 036 sec	1,061	\$1,543	\$1,636,452	\$6,140	\$6,513,350	\$14,751	\$15,647,443	
7	Sch 036 pri	10	\$11,798	\$116,014	\$0	\$0	\$0	\$0	
8									
9	Industrial								
10	Sch 048T pri, ded fac	1	\$14,134	\$14,134	\$0	\$0		\$0	
11	Sch 048T sec	57	\$2,027	\$116,496	\$29,015	\$1,667,557	\$35,173	\$2,021,475.28	
12	Sch 048T pri	9	\$14,134	\$126,813	\$0	\$0		\$0	
13									
14	Irrigation								
15	Sch 040 sec	5,141	\$240	\$1,234,339	\$0	\$0	\$5,424	\$27,885,072	
16									
17	Street Lighting								
18	Sch 15,52,54,57 sec	2,692	\$0	\$0	\$0	\$0	\$1,715	\$0	
19									
20									
21	State of Washington	140,527		\$22,655,197		\$137,859,203		\$244,227,641	

PacifiCorp Washington Embedded Cost Study Weighted Meter & Service Costs						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Load Class	Customers	% of customers 1 & 3 Phase	Meter Costs	Wgt Meter Costs 1 & 3 Phase	Service Drop Costs	Wgt Service Drops 1 & 3 Phase
Residential -	110,742	100.00%	\$139.03	\$139.03	\$883.75	\$883.75
Sch 24						
<i>0 - 10 kW</i>						
kW = 0, 1 Phase	9,170	64.71%	\$118.00	\$76.36	\$1,049.01	\$678.82
kW = 0, 3 Phase	626	4.42%	\$236.00	\$10.43	\$1,329.84	\$58.74
kW > 1, 1 Phase	2,933	20.70%	\$226.00	\$46.78	\$1,155.47	\$239.17
kW > 1, 3 Phase	1,442	10.17%	\$262.00	\$26.65	\$1,415.90	\$144.04
	14,171	100.00%		\$160.22		\$1,120.77
<i>10 - 100 kW</i>						
1 Phase	2,799	42.75%	\$226.00	\$96.62	\$2,081.81	\$889.99
3 Phase With KVAR	3,749	57.25%	\$256.00	\$146.56	\$2,572.72	\$1,472.86
	6,548	100.00%		\$243.18		\$2,362.85
<i>100 kW+</i>						
1 Phase	1	1.31%	\$1,075.00	\$14.09	\$4,329.35	\$56.76
3 Phase With KVAR	94	98.69%	\$1,598.00	\$1,577.05	\$4,794.49	\$4,731.63
	95	100.00%		\$1,591.14		\$4,788.39
<i>0 - 10 kW</i>	14,171	68.08%	\$160.22	109.08	\$1,120.77	763.06
<i>10 - 100 kW</i>	6,548	31.46%	\$243.18	76.50	\$2,362.85	743.32
<i>100 kW+</i>	95	0.46%	\$1,591.14	7.29	\$4,788.39	21.93
Total Sch 24	20,814	100.00%		\$192.87		\$1,528.31
Sch 36						
Secondary Voltage						
<i>0 - 100 kW</i>						
1 Phase	-	0.00%	\$226.00	\$0.00	\$1,870.69	\$0.00
3 Phase With KVAR	41	100.00%	\$256.00	\$256.00	\$2,488.51	\$2,488.51
	41	100.00%		\$256.00		\$2,488.51
<i>100 - 300 kW</i>						
1 Phase	10	1.51%	\$1,075.00	\$16.26	\$4,692.37	\$70.96
3 Phase With KVAR	680	98.49%	\$1,598.00	\$1,573.83	\$4,886.35	\$4,812.45
	690	100.00%		\$1,590.09		\$4,883.42
<i>300 - 1000 kW</i>						
1 Phase	-	0.00%	\$1,075.00	\$0.00	\$8,951.47	\$0.00
3 Phase With KVAR	325	100.00%	\$1,598.00	\$1,598.00	\$8,951.47	\$8,951.47
	325	100.00%		\$1,598.00		\$8,951.47

<i>1000 kW+</i> 3 Phase With KVAR	5	100.00%	\$2,027.00	\$2,027.00	\$29,015.00	\$29,015.00
	5	100.00%		\$2,027.00		\$29,015.00
<i>0 - 100 kW</i>	41	3.87%	\$256.00	9.91	\$2,488.51	96.36
<i>100-300 kW</i>	690	65.09%	\$1,590.09	1,035.00	\$4,883.42	3,178.65
<i>300-1000 kW</i>	325	30.60%	\$1,598.00	489.04	\$8,951.47	2,739.42
<i>1000 kW+</i>	5	0.43%	\$2,027.00	8.80	\$29,015.00	125.98
Total Secondary 36	<u>1,061</u>	<u>100.00%</u>		\$1,542.75		\$6,140.41
Primary Voltage						
<i>100 - 300 kW</i>						
1 Phase	-	0.00%	\$11,798.00	\$0.00		
3 Phase With KVAR	5	49.15%	\$11,798.00	\$5,799.02		
<i>300-1000 kW</i>						
1 Phase	-	0.00%	\$11,798.00	\$0.00		
3 Phase With KVAR	5	50.85%	\$11,798.00	\$5,998.98		
<i>1000 kW+</i>						
3 Phase With KVAR	-	0.00%	\$11,798.00	\$0.00		
Total Primary 36	<u>10</u>	<u>100.00%</u>		\$11,798.00		
Combined Total	1,071					
Sch 40						
<i>0 - 50 kW</i>						
kW = 0, 1 Phase	667	13.37%	\$118.00	\$15.78		
kW = 0, 3 Phase	804	16.12%	\$236.00	\$38.04		
kW > 1, 1 Phase	337	6.75%	\$226.00	\$15.25		
kW > 1, 3 Phase	3,181	63.76%	\$262.00	\$167.06		
	4,989	100.00%		\$236.13		
<i>51 - 300 kW</i>						
1 Phase	1	0.72%	\$226.00	\$1.63		
3 Phase With KVAR	138	99.28%	\$256.00	\$254.15		
	139	100.00%		\$255.78		
<i>301 - 1000 kW</i>						
1 Phase	0	0.00%	\$1,075.00	\$0.00		
3 Phase With KVAR	13	100.00%	\$1,598.00	\$1,598.00		
	13	100.00%		\$1,598.00		
<i>0 - 50 kW</i>	4,989	97.05%	\$236.13	229.17		
<i>51 - 300 kW</i>	139	2.70%	\$255.78	6.89		
<i>301 - 1000 kW</i>	13	0.25%	\$1,598.00	4.04		
Total Sch 40	<u>5,141</u>	<u>100.00%</u>		\$240.10		

PacifiCorp Washington Embedded Cost Study Summary of Average Installed Costs Meters					
		(A)	(B)	(C)	(D)
<u>Line</u>	<u>Load Class</u>	<u>Standard</u>	<u>Installed Cost</u>	<u>Percent Use</u>	<u>Total Installed Cost / Service</u>
Residential					
1	Small Load	DM221A	\$118.00	38.15%	\$45.01
2	All Electric	DM221E	\$152.00	61.85%	\$94.02
3					\$139.03
4					
5	0 - 10 kW				
6	kW = 0, 1 Phase	DM221A	\$118.00	100.00%	\$118.00
7					
8					
9	kW = 0, 3 Phase	DM241A	\$236.00	100.00%	\$236.00
10					
11					
12	kW > 1, 1 Phase	DM221B	\$226.00	100.00%	\$226.00
13					
14					
15	kW > 1, 3 Phase	DM241B	\$262.00	100.00%	\$262.00
16					
17	11-100 kW				
18	1 phase	DM221B	\$226.00	100.00%	\$226.00
19					
20					
21	3 phase with KVAR	DM241F	\$256.00	100.00%	\$256.00
22					
23	101 - 1000 kW				
24	1 Phase (sec)	DM231GGB	\$1,075.00	100.00%	\$1,075.00
25					
26					
27	3 phase with KVAR	DM271AEC	\$1,598.00	100.00%	\$1,598.00
28					
29	Over 1 MW				
30	3 phase secondary volt	DM271AEG	\$2,027.00	100.00%	\$2,027.00
31					
32					
33	Primary Metering				
34	13.8 kV 3-wire	DM101ACBA	\$11,138.00		
35	12.47 kV 4-wire Wye	DM121ACJAD	\$11,798.00		
36	24.9 kV 4-wire Wye	DM121BFIAD	\$14,134.00		
37	35 kV 4-wire Wye	DM131BBAH	\$15,795.00		

PacifiCorp Washington Cost Study Summary of Average Installed Costs Service Drops						
	(A)	(B)	(C)	(D)	(E)	(F)
Line	Load Class	Service Conductor	Installed Cost	Residential Percent Use	Schedule 24 Percent Use	Schedule 36 Percent Use
1	Residential					
2	Small load - O/H	#2 Triplex	\$782.00	28.90%	-	-
3	Large load - O/H	1/0 Triplex	\$897.00	37.51%	-	-
4	Small load - U/G	1/0 Triplexed	\$913.00	9.25%	-	-
5	Large load - U/G	4/0 Triplexed	\$973.00	24.34%	-	-
6	Weighted Cost per Service			\$883.75	-	-
7						
8	0 - 30 kW					
9	kW = 0, 1 Phase O/H	1/0 Triplex	\$1,115.00	-	67.33%	-
10	kW = 0, 1 Phase U/G	1/0 Triplex	\$913.00	-	32.67%	-
11	Weighted Cost per Service			-	\$1,049.01	-
12						
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	\$1,355.00	-	67.33%	-
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	\$1,278.00	-	32.67%	-
15	Weighted Cost per Service			-	\$1,329.84	-
16						
17	30 - 50 kW					
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$1,244.00	-	67.33%	-
19	kW > 1, 1 Phase U/G	4/0 Triplex	\$973.00	-	32.67%	-
20	Weighted Cost per Service			-	\$1,155.47	-
21						
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$1,460.00	-	67.33%	-
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$1,325.00	-	32.67%	-
24	Weighted Cost per Service			-	\$1,415.90	-

25							
26	50 - 100 kW						
27	1 Phase O/H	2 - 4/0 Triplex	\$2,253.00	-	67.33%	27.04%	
28	1 Phase U/G	2 - 4/0 Triplex	\$1,729.00	-	32.67%	72.96%	
29	Weighted Cost per Service			-	\$2,081.81	\$1,870.69	
30							
31	3 Phase O/H	2-4/0 Quadruplex	\$2,641.00	-	67.33%	27.04%	
32	3 Phase U/G	2-4/0 Quadruplex	\$2,432.00	-	32.67%	72.96%	
33	Weighted Cost per Service			-	\$2,572.72	\$2,488.51	
34							
35	100-300 kW						
36	1 Phase O/H	3-500 & 350N	\$4,035.00	-	67.33%	27.04%	
37	1 Phase U/G	3-750 & 500N	\$4,936.00	-	32.67%	72.96%	
38	Weighted Cost per Service			-	\$4,329.35	\$4,692.37	
39							
40	3 Phase O/H	3-4/0 Quadruplex	\$4,720.00	-	67.33%	27.04%	
41	3 Phase U/G	4-350 Quadruplex	\$4,948.00	-	32.67%	72.96%	
42	Weighted Cost per Service			-	\$4,794.49	\$4,886.35	
43							
44	300-1000 kW						
45	3 Phase O/H (sec)	3-750 kcmil Quad	\$10,113.00	-	-	27.04%	
46	3 Phase U/G (sec)	4-750 kcmil Quad	\$8,521.00	-	-	72.96%	
47	Weighted Cost per Service			-	-	\$8,951.47	
48							
49	1000 kW and Over						
50	3 Phase U/G (sec)	12-1000 kcmil Quad	\$29,015.00				
51							
52							
53		Overhead % =		Residential	Schedule 24	Schedule 36	Schedule 48
54		% of Overhead Which Are Small Load=		28.90%			
55		% of Overhead Which Are All Electric=		<u>37.51%</u>			
56		Total % Overhead		66.41%	67.33%	27.04%	17.65%
57							
58	Account 369 - Overhead	52,465,402	38,544,263	12,702,135	1,044,483	174,520	
59							
60		Underground % =					
61		% of Underground Which Are Small Load=		9.25%			
62		% of Underground Which Are All Electric=		<u>24.34%</u>			
63		Total % Underground		33.59%	32.67%	72.96%	82.35%
64							
65	Account 369 - Underground	29,292,286	19,496,343	6,163,243	2,818,273	814,428	

Labor Factor (F111)

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Allocated Cost**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
FERC Account	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
500CAGW	-1102.834522	-312.9253348	-516.4744868	-204.6648579	-275.8526553	-94.83121741	-2.817026462	-2510.4001
500JBG	1314081.242	372865.833	615404.5977	243868.1827	328691.9231	112996.0311	3356.624733	2991264.434
500SG	5899.204878	1673.878198	2762.68901	1094.778867	1475.571627	507.2644802	15.06863988	13428.4557
512JBG	991788.1381	281416.3223	464469.7456	184056.7867	248076.5572	85282.49225	2533.375021	2257623.417
512SG	3085.487176	875.4959049	1444.981432	572.6070249	771.7747437	265.3167809	7.881417251	7023.544479
535SG-P	314773.5212	89315.85615	147413.3151	58415.90621	78734.4882	27066.94036	804.0420584	716524.0693
535SG-U	100832.8941	28610.97158	47221.60599	18712.64414	25221.39182	8670.481309	257.5626039	229527.5516
545SG-P	-2483.037516	-833.6795073	-1419.002446	-571.4425586	-808.646978	-232.6195724	-10.5821096	-6359.010688
545SG-U	31207.81757	8855.106156	14615.10431	5791.570198	7806.029983	2683.517133	79.71572	71038.86107
548CAGW	727032.6518	206292.9039	340480.6509	134923.265	181853.1099	62516.53364	1857.096581	1654956.212
548SG	14011.03742	3975.581549	6561.585824	2600.178837	3504.58913	1204.789758	35.78910744	31893.55163
553CAGW	472446.1052	134054.8856	221253.8282	87676.90265	118173.2255	40624.9881	1206.793181	1075436.728
553SG	575509.78	163298.8332	269520.1433	106803.5367	143952.6038	49487.29116	1470.053982	1310042.242
557SG	1241937.201	352395.2204	581618.4259	230479.6375	310646.4912	106792.4647	3172.34353	2827041.784
560SG	431589.3772	134690.6466	221673.6211	89042.19089	116990.1183	38134.26272	1695.353607	1033815.57
571SG	737141.3065	230047.4582	378611.6881	152081.3078	199815.5034	65132.14116	2895.611521	1765725.017
580SNPD	727005.6467	181661.6002	159568.494	59517.56913	21212.51818	45196.36401	6653.906652	1200816.099
580WA	727005.6467	181661.6002	159568.494	59517.56913	21212.51818	45196.36401	6653.906652	1200816.099
593SNPD	6431597.493	1613629.62	1276331.646	478590.7951	0	355875.3278	7825.09557	10163849.98
593WA	6431597.493	1613629.62	1276331.646	478590.7951	0	355875.3278	7825.09557	10163849.98
903CN	2561341.861	536159.5475	30017.65111	13487.55772	202.9899992	108515.2043	60369.77731	3310094.589
903WA	2561341.861	536159.5475	30017.65111	13487.55772	202.9899992	108515.2043	60369.77731	3310094.589
908CN	297547.4165	55924.93233	2876.47004	178.526909	2.686859835	13812.77958	7234.347809	377577.16
908WA	297547.4165	55924.93233	2876.47004	178.526909	2.686859835	13812.77958	7234.347809	377577.16
920SO	2574387.175	740978.0232	963610.8197	373967.5588	435170.2089	221046.9549	18522.20992	5327682.95
920WA	2574387.175	740978.0232	963610.8197	373967.5588	435170.2089	221046.9549	18522.20992	5327682.95
935SO	931458.6788	265185.043	337256.0926	130478.9106	150576.5149	79329.44361	6959.438164	1901244.122
935WA	931458.6788	265185.043	337256.0926	130478.9106	150576.5149	79329.44361	6959.438164	1901244.122

PacifiCorp
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Allocation Factor

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
FERC Account	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
500CAGW	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
500JBG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
500SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
512JBG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
512SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
535SG-P	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
535SG-U	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
545SG-P	0.390475443	0.131102077	0.223148303	0.089863437	0.127165532	0.036581095	0.001664113	1
545SG-U	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
548CAGW	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
548SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
553CAGW	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
553SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
557SG	0.439306277	0.124651578	0.205733933	0.081526788	0.109883941	0.03777534	0.001122142	1
560SG	0.417472313	0.130284985	0.214422792	0.086129667	0.113163432	0.036886911	0.001639899	1
571SG	0.417472313	0.130284985	0.214422792	0.086129667	0.113163432	0.036886911	0.001639899	1
580SNPD	0.605426299	0.151281783	0.132883373	0.049564266	0.017665085	0.03763804	0.005541154	1
580WA	0.605426299	0.151281783	0.132883373	0.049564266	0.017665085	0.03763804	0.005541154	1
593SNPD	0.632791463	0.158761653	0.125575609	0.04708755	0	0.035013831	0.000769895	1
593WA	0.632791463	0.158761653	0.125575609	0.04708755	0	0.035013831	0.000769895	1
903CN	0.773797181	0.161977108	0.009068518	0.004074674	6.13245E-05	0.032783113	0.018238082	1
903WA	0.773797181	0.161977108	0.009068518	0.004074674	6.13245E-05	0.032783113	0.018238082	1
908CN	0.788044003	0.148115242	0.007618231	0.000472822	7.11605E-06	0.036582667	0.019159919	1
908WA	0.788044003	0.148115242	0.007618231	0.000472822	7.11605E-06	0.036582667	0.019159919	1
920SO	0.48320953	0.139080728	0.180868649	0.070193283	0.081680951	0.041490261	0.003476598	1
920WA	0.48320953	0.139080728	0.180868649	0.070193283	0.081680951	0.041490261	0.003476598	1
935SO	0.489920609	0.139479744	0.177387053	0.068628173	0.079198938	0.041725017	0.003660465	1
935WA	0.489920609	0.139479744	0.177387053	0.068628173	0.079198938	0.041725017	0.003660465	1

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FERC Account	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
500CAGW	50.98197488	14.46595227	23.87564843	9.461273146	12.75215172	4.383869609	0.130225858	116.0510959
500JBG	135426.8029	38426.86894	63422.46923	25132.60768	33874.3868	11645.16374	345.9275892	308274.2269
500SG	92003.00557	26105.52241	43086.43242	17073.9868	23012.76654	7911.211385	235.0079692	209427.9331
512JBG	290485.1811	82424.12687	136038.7092	53908.45783	72659.23122	24978.41954	742.0011125	661236.1269
512SG	7859.568687	2230.124388	3680.757743	1458.584653	1965.918593	675.8334567	20.07609713	17890.86362
535SG-P	470522.5008	133509.0698	220352.9744	87319.9187	117692.0732	40459.58002	1201.87962	1071057.997
535SG-U	346191.318	98230.54317	162126.7559	64246.44452	86593.04042	29768.51332	884.2941391	788040.9096
545SG-P	72232.96387	24252.20777	41279.58268	16623.58681	23523.99735	6767.034755	307.8395455	184987.2128
545SG-U	17445.88548	4950.207351	8170.178368	3237.620516	4363.749719	1500.147599	44.56291502	39712.35195
548CAGW	155675.4147	44172.33984	72905.20778	28890.36026	38939.18414	13386.31391	397.6496512	354366.4703
548SG	114892.3559	32600.29336	53805.86969	21321.8096	28738.09336	9879.435009	293.4754041	261531.3323
553CAGW	52668.06283	14944.37367	24665.26953	9774.178612	13173.8939	4528.853984	134.5327189	119889.1652
553SG	13840.26147	3927.124486	6481.6088	2568.486107	3461.872838	1190.104969	35.35288571	31504.81155
557SG	1065648.023	302373.7993	499059.4734	197763.7595	266551.1741	91633.60173	2722.039092	2425751.87
560SG	824128.6978	257194.5304	423290.2901	170027.8753	223395.0115	72818.15061	3237.31221	1974091.868
571SG	550466.6828	171789.9405	282731.5715	113568.0395	149213.9653	48637.99297	2162.323091	1318570.516
580SNPD	1717301.487	429113.223	376925.8372	140589.8433	50107.29858	106760.9082	15717.57226	2836516.169
580WA	1156692.908	289030.3337	253879.3835	94694.65669	33749.90202	71909.08896	10586.61191	1910542.885
593SNPD	834544.7403	209379.7246	165612.9544	62100.50166	0	46177.31183	1015.360858	1318830.594
593WA	4482298.954	1124568.253	889499.0723	333538.7549	0	248016.0817	5453.453474	7083374.57
903CN	1073869.01	224790.4238	12585.21003	5654.797776	85.10565215	45496.11936	25310.65219	1387791.319
903WA	734556.0917	153762.8646	8608.631601	3868.038016	58.21461896	31120.60346	17313.18586	949287.6299
908CN	150925.9054	28366.97811	1459.040883	90.55476167	1.362864306	7006.299332	3669.500836	191519.6422
908WA	129960.0745	24426.38708	1256.358617	77.97537167	1.173542383	6033.021172	3159.753128	164914.7434
920SO	1298521.907	373749.6073	486045.6776	188629.3842	219500.0251	111496.1713	9342.609991	2687285.382
920WA	-3871.000488	-1114.178286	-1448.942098	-562.319692	-654.3476086	-332.3792469	-27.85108796	-8011.018508
935SO	97072.77297	27636.48894	35147.43579	13597.97268	15692.46192	8267.386675	725.283876	198139.8028
935WA	255.6551775	72.78468793	92.56585201	35.81222637	41.32836649	21.77335769	1.910139913	521.829808
Total	15881666.21	4120928.429	4270784.252	1655241.15	1405753.636	1047757.127	105032.4477	28487163.25
Labor Factor	0.557502552	0.144659136	0.149919605	0.058104808	0.049346915	0.036779974	0.00368701	1

Description	Factor	Actual 12 Months Ended		Restating Adjustment	Restatement 12 Months Ended		Pro Forma 12 Months Ending		Total	Adjustment Total	WA Allocation Factor
		June 2022	% Of Total		June 2022	Pro Forma Adjustment	December 2024				
500CAGW	CAGW	718.2274954	9.78892E-07	8.431700323	726.6591958	40.51563326	767.174829	517557398.6	83626850.38	0.161579857	
500JBG	JBG	7518243.919	0.010246818	88261.143	7606505.062	424108.5385	8030613.6	906001431	37149219.11	0.041003488	
500SG	SG	2518383.211	0.003432373	29564.80038	2547948.011	142063.4704	2690011.481	10316939361	857953339.7	0.083159677	
512JBG	JBG	16126338.36	0.021979023	189316.6903	16315655.05	909696.1825	17225351.23	906001431	37149219.11	0.041003488	
512SG	SG	215138.6871	0.000293218	2525.641177	217664.3282	12136.09922	229800.4275	10316939361	857953339.7	0.083159677	
535SG-P	SG-P	13054351.3	0.017792129	153252.8047	13207604.1	736403.595	13944007.7	636175222.2	52195665.9	0.082046053	
535SG-U	SG-U	8757530.254	0.011935875	102809.8634	8860340.117	494017.4057	9354357.523	121102745.1	10897355.15	0.089984378	
545SG-P	SG-P	2254675.348	0.003072958	26468.97673	2281144.325	127187.5556	2408331.881	636175222.2	52195665.9	0.082046053	
545SG-U	SG-U	441324.961	0.000601494	5180.976557	446505.9375	24895.39927	471401.3368	121102745.1	10897355.15	0.089984378	
548CAGW	CAGW	2193135.191	0.002989083	25746.52018	2218881.712	123716.0394	2342597.751	517557398.6	83626850.38	0.161579857	
548SG	SG	3144929.65	0.00428631	36920.20219	3181849.852	177407.3217	3359257.174	10316939361	857953339.7	0.083159677	
553CAGW	CAGW	741980.8853	0.001011266	8710.555513	750691.4408	41855.57588	792547.0167	517557398.6	83626850.38	0.161579857	
553SG	SG	378847.2115	0.000516341	4447.513046	383294.7246	21370.99287	404665.7175	10316939361	857953339.7	0.083159677	
557SG	SG	29169808.88	0.039756322	342441.7591	29512250.64	1645485.986	31157736.62	10316939361	857953339.7	0.083159677	
560SG	SG	23738570.79	0.032353941	278681.2205	24017252.01	1339106.668	25356358.68	10316939361	857953339.7	0.083159677	
571SG	SG	15855887.99	0.021610419	186141.7124	16042029.7	894439.9188	16936469.62	10316939361	857953339.7	0.083159677	
580SNPD	SNPD	40594481.45	0.055327317	476562.7945	41071044.24	2289958.451	43361002.69	46056592.39	3218178.047	0.069874428	
580WA	WA	1910542.885	0.002603931	22429.00079	1932971.886	107774.842	2040746.728	0	0	1	
593SNPD	SNPD	18874295.39	0.025724288	221576.5946	19095871.99	1064710.047	20160582.03	46056592.39	3218178.047	0.069874428	
593WA	WA	7083374.57	0.009654123	83155.95271	7166530.523	399577.304	7566107.827	0	0	1	
903CN	CN	25927490.24	0.035337278	304378.2495	26231868.49	1462584.895	27694453.38	127214391.5	6809260.232	0.053525864	
903WA	WA	949287.6299	0.00129381	11144.25285	960431.8827	53549.87064	1013981.753	0	0	1	
908CN	CN	3578076.608	0.004876657	42005.17229	3620081.78	201841.395	3821923.175	127214391.5	6809260.232	0.053525864	
908WA	WA	164914.7434	0.000224767	1936.032391	166850.7758	9302.937167	176153.7129	0	0	1	
920SO	SO	31279474.65	0.042631643	367208.382	31646683.03	1764493.467	33411176.49	469426446.1	40329412.2	0.085912101	
920WA	WA	-8011.018508	-1.09184E-05	-94.04611738	-8105.064625	-451.9062414	-8556.970867	0	0	1	
935SO	SO	2306308.433	0.00314333	27075.12827	2333383.562	130100.2082	2463483.77	469426446.1	40329412.2	0.085912101	
935WA	WA	521.829808	7.11216E-07	6.126070901	527.9558789	29.43672479	557.3926036	0	0	1	

Uncollectables Factor (F80)

**PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Uncollectables Factor**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1 Revenue								
2 Residential	176,071,755	2,884,762						178,956,517
3 Com / Ind		55,119,448	84,544,775	31,760,598	38,671,305			210,096,126
4 Irrigation						14,475,016		14,475,016
5 Total	176,071,755	58,004,210	84,544,775	31,760,598	38,671,305	14,475,016	-	403,527,660
6								
7								
8 Uncollectables								
9 Write-off	1,582,129	166,182	215,138	80,820	98,405	3,872	0	2,146,547
10 Recovery	(453,433)	(89,776)	(126,307)	(47,449)	(57,774)	(4,200)	0	(778,939)
11 Net Write Off	1,128,696	76,406	88,831	33,371	40,632	(327)	-	1,367,609
12								
13 Avg Customers	110,742	20,814	1,071	66	1	5,141	2,692	140,527
14 904 Weighting Factor	1.00	0.36	8.14	49.28	3,986.58	(0.01)	-	
15								
16 904 Weighted Cust	110,742	7,497	8,716	3,274	3,987	(32)	-	134,183
17								
18 FACTOR 80	82.5306%	5.5869%	6.4953%	2.4401%	2.9710%	-0.0239%	0.0000%	100.0000%

Uncollectables	Writeoffs	Recoveries	Net Write-offs
Residential	1,608,051	(460,863)	1,147,189
Commercial	513,086	(304,572)	208,515
Industrial	21,538	(9,305)	12,233
Irrigation	3,872	(4,200)	(327)
Total	2,146,547	(778,939)	1,367,609

Write-Off Data is 12 months ending June 2022

Revenues

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Revenue - Normalized

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>L</u>
Line	Customer Classes	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Residential	176,071,755	2,884,762	212,474	-	-	-	108,030	179,277,022
2									
3	Commercial	-	53,487,353	76,153,665	15,035,760	-	-	198,720	144,875,497
4									
5	Industrial	-	1,632,095	8,391,110	16,724,838	38,671,305	14,475,016	9,921	79,904,286
6									
7	Lighting	-	-	-	-	-	-	571,946	571,946
8									
9	OSPA	-	-	-	-	-	-	-	-
10									
11	Interdepartmental	-	-	-	-	-	-	-	-
12									
13									
14	Tariff Revenues	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617	404,628,751
15									
16									
17	Total AGA Revenues	1,137	174,970	250,164	52,059	6,844	140,318	743	626,235
18	Autopay Bill Credit	(251,791)	(15,611)	(16,386)	(3,315)	(206)	(77)	(7,451)	(294,837)
19	Paperless Bill Credit	(227,903)	(14,368)	(15,198)	(3,142)	(362)	(136)	(6,564)	(267,673)
18	Misc Revenues	-	-	-	-	-	-	-	-
19	Gross Receipts Adj.	-	-	-	-	-	-	-	-
20	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-
21	Firm Revenue	175,593,198	58,149,201	84,975,829	31,806,200	38,677,581	14,615,122	875,345	404,692,476
22	Firm Revenue factor	43.39%	14.37%	21.00%	7.86%	9.56%	3.61%	0.22%	100.00%
23									
24	Non-Firm	-	-	-	-	-	-	-	-
25									
26									
27	Total Revenue	175,593,198	58,149,201	84,975,829	31,806,200	38,677,581	14,615,122	875,345	404,692,476

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PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Revenue - AGA Spread

Line	A Customer Classes	B Residential Schedule 16	C Small General Service Schedule 24	D Large General Service < 1,000 kW Schedule 36	E Large General Service > 1,000 kW Schedule 48	F Large General Dedicated Facilities Schedule 48	G Agricultural Pumping Schedule 40	H Street & Area Lighting Sch. 15, 51-54, 57	I Total Firm Revenues
1	<u>Firm Revenues</u>								
2									
3	Residential	176,071,755	2,884,762					108,030	179,064,548
4	Commercial		53,487,353	76,153,665	15,035,760			198,720	144,875,497
5	Industrial		1,632,095	8,391,110	16,724,838	38,671,305	14,475,016	9,921	79,904,286
6	Lighting							571,946	571,946
7	Interdepartmental								
8	Total Firm Revenue	176,071,755	58,004,210	84,544,775	31,760,598	38,671,305	\$14,475,016	888,617	\$404,416,277
9									
10									
11									
12	<u>AGA Revenues</u>								
13									
14	Residential	1,137	19					1	1,156
15	Commercial		174,662	248,679	49,099			649	473,090
16	Industrial		289	1,485	2,960	6,844	140,318	2	151,897
17	Lighting							91	91
18	Interdepartmental								
19	Total AGA Revenues	\$1,137	\$174,970	\$250,164	\$52,059	\$6,844	\$140,318	\$743	\$626,235
1	<u>Autopay Bill Credit</u>								
2									
3	Residential	(251,791)	(4,125)					(154)	(256,071)
4	Commercial		(11,477)	(16,341)	(3,226)			(43)	(31,087)
5	Industrial		(9)	(45)	(89)	(206)	(77)	0	(426)
6	Lighting							(7,254)	(7,254)
7	Interdepartmental								
8	Total AGA Revenues	(\$251,791)	(\$15,611)	(\$16,386)	(\$3,315)	(\$206)	(\$77)	(\$7,451)	(\$294,837)
1	<u>Paperless Bill Credit</u>								
2									
3	Residential	(227,903)	(3,734)					(140)	(231,777)
4	Commercial		(10,619)	(15,119)	(2,985)			(39)	(28,762)
5	Industrial		(15)	(79)	(157)	(362)	(136)	0	(748)
6	Lighting							(6,385)	(6,385)
7	Interdepartmental								
8	Total AGA Revenues	(\$227,903)	(\$14,368)	(\$15,198)	(\$3,142)	(\$362)	(\$136)	(\$6,564)	(\$267,673)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Summary Of Sales For Resale / Other Electric Revenue

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Customer Classes	Total	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
450	Forfeited Discounts & Int								
	257 Residential Discounts	(653)	(642)	(11)	-	-	-	-	(0)
	258 Commercial Discounts	(194)	-	(72)	(102)	(20)	-	-	(0)
	259 Industrial Discounts	(37)	-	(1)	(4)	(8)	(18)	(7)	(0)
	260 Other Discounts	-	-	-	-	-	-	-	-
	Total Account 450	(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
	Jim Bridger Generation Demand								
451	Misc. Service Revenues								
	70 Returned Checks F40	40,677	32,055	6,025	310	19	0	1,488	779
	72 Misc. Service Revenue F40	85,596	67,453	12,678	652	40	1	3,131	1,640
	73 Temp. Service Connect F40	39,718	31,299	5,883	303	19	0	1,453	761
	145 Connect Fee F40	-	-	-	-	-	-	-	-
	146 Reconnect Fee F40	2,982	2,350	442	23	1	0	109	57
	Total Account 451	168,973	133,158	25,027	1,287	80	1	6,181	3,238
454	Rent From Electric Prop								
	75 All Other F20	915,932	461,376	116,651	157,581	60,108	74,182	45,304	731
	76 Temp Service Connect F40	-	-	-	-	-	-	-	-
	Total Account 454	915,932	461,376	116,651	157,581	60,108	74,182	45,304	731
456	Other Electric Revenues								
	79 Other Electric Revenues F10	269,962	118,596	33,651	55,540	22,009	29,664	10,198	303
	163 Billing Services F40	-	-	-	-	-	-	-	-
	Total Account 456	Error	118,596	33,651	55,540	22,009	29,664	10,198	303

		<u>305 Report</u> <u>Jun 2022</u>		<u>JAM Data</u>		
450	Forfeited Discounts & Int					
	Residential Discounts	-651	73.84%	(653)		
	Commercial Discounts	-194	21.97%	(194)		
	Industrial Discounts	-37	4.19%	(37)		
	Other Forfeited Discounts	-	0.00%	-		
	Total Account 450	-882	100.00%	(884)	-	693,937
451	Misc. Service Revenues					
	Returned Checks	F40 41,060	24.07%	40,677		
	Misc. Service Revenue	F40 86,402	50.66%	85,596		
	Temp. Service Connect	F44 40,092	23.51%	39,718		
	Connect Fee	F43 -	0.00%	-		
	Reconnect Fee	F40 3,010	1.76%	2,982		
	Total Account 451	170,564	100.00%	168,973	-	219,722
454	Rent From Electric Property					
	Rent on Electric Property	F20 1,693,411	100.00%	915,932		
	Temp Service Connect	F44 -	0.00%	-		
	Total Account 454	1,693,411	100.00%	915,932	-	984,997
456	Other Electric Revenues					
	Other Electric Revenues	F10 775,335	100.00%	269,962		
	Billing Services	F40 -	0.00%	-		
	Total Account 456	775,335	100.00%	269,962	0	

check

STATE SPECIFIC REVENUE CREDIT

	<u>Description</u>	<u>Amount</u>
47T		331,840
Other revenues		-
		\$331,840

