

Exh. RMM-13
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 by Rate Schedule – Summaries

October 2023

93		Operation Supervision & Engineering	560	11,487,085	916,529	22,295	94,992	117,287	1,033,816	1,033,816
94		Load Dispatching	561	17,048,762	1,360,283	-	-	-	1,360,283	1,360,283
95		Station Expense	562	3,423,768	273,175	-	-	-	273,175	273,175
96		Overhead Line Expense	563	1,182,069	94,317	-	-	-	94,317	94,317
97		Underground Line Expense	564	-	-	-	-	-	-	-
98		Transmission of Electricity by Others	565	-	-	-	-	-	-	-
99		Transmission of Electricity by Others-NPC	565NPC	12,723,339	12,723,339	-	635,490	635,490	13,358,829	13,358,829
100		Misc. Transmission Expense	566	2,272,352	161,306	-	-	-	161,306	161,306
101		Rents - Transmission	567	2,940,491	206,690	-	-	-	206,690	206,690
102		Total transmission operation expenses	50,727,896	15,755,638	22,295	730,482	752,776	16,508,415	16,508,415	16,508,415
103		Maint Supervision & Engineering	568	1,099,331	87,713	-	-	-	87,713	87,713
104		Maintenance of Structures	569	6,179,432	493,043	-	-	-	493,043	493,043
105		Maintenance of Station Equipment	570	12,802,302	1,021,467	-	-	-	1,021,467	1,021,467
106		Maintenance of Overhead Lines	571	16,190,453	1,291,903	14,891	459,030	473,922	1,765,725	1,765,725
107		Maintenance of Underground Lines	572	115,739	9,235	-	-	-	9,235	9,235
108		Maint of Misc. Transmission Plant	573	122,513	9,775	-	-	-	9,775	9,775
109		Total transmission maintenance expenses	36,509,809	2,913,036	14,891	459,030	473,922	3,386,958	3,386,958	3,386,958
110		Total transmission expenses	87,237,705	18,668,674	37,186	1,189,512	1,226,698	19,895,373	19,895,373	19,895,373
111		Operation Supervision & Engineering	580	11,771,714	757,070	52,420	391,326	443,746	1,203,816	1,203,816
112		Load Dispatching	581	14,896,495	933,121	-	-	-	933,121	933,121
113		Station Expense	582	4,981,985	611,530	-	-	-	611,530	611,530
114		Overhead Line Expenses	583	9,895,361	342,496	-	-	-	342,496	342,496
115		Underground Line Expense	584	-	-	-	-	-	-	-
116		Street Lighting & Signal Systems	585	287,907	18,035	-	-	-	18,035	18,035
117		Meter Expenses	586	2,667,341	239,163	-	-	-	239,163	239,163
118		Customer Installation Expenses	587	18,500,730	1,427,832	-	-	-	1,427,832	1,427,832
119		Misc. Distribution Expenses	588	774,698	72,594	-	-	-	72,594	72,594
120		Rents	589	3,152,089	625,803	-	-	-	76,307	76,307
121		Total distribution operation expenses	66,928,320	4,478,149	62,420	391,326	443,746	4,921,895	4,921,895	4,921,895
122		Maint Supervision & Engineering	590	6,355,255	331,687	-	-	-	331,687	331,687
123		Maintenance of Structures	591	2,074,932	93,892	-	-	-	93,892	93,892
124		Maintenance of Station Equipment	592	8,673,578	686,930	-	-	-	686,930	686,930
125		Maintenance of Overhead Lines	593	114,649,203	6,191,187	97,294	3,875,369	3,972,663	10,163,850	10,163,850
126		Maintenance of Underground Lines	594	33,484,922	2,581,487	-	-	-	1,487,258	1,487,258
127		Maintenance of Line Transformers	595	1,077,134	67,472	-	-	-	67,472	67,472
128		Maint of Street Lighting & Signal Sys.	596	2,367,044	59,079	-	-	-	59,079	59,079
129		Maintenance of Meters	597	548,550	13,950	-	-	-	13,950	13,950
130		Maint of Misc. Distribution Plant	598	10,081,286	625,803	-	-	-	625,803	625,803
131		Total distribution maintenance expenses	179,311,906	9,617,139	97,294	3,875,369	3,972,663	13,589,802	13,589,802	13,589,802
132		Total distribution expenses	246,240,225	14,095,288	149,714	4,266,894	4,416,409	18,511,697	18,511,697	18,511,697
133		Supervision	901	2,326,494	156,805	-	-	-	156,805	156,805
134		Meter Reading Expense	902	14,457,041	1,189,896	-	-	-	1,189,896	1,189,896
135		Customer Receipts & Collections	903	40,223,862	3,069,872	31,753	208,470	240,223	3,310,095	3,310,095
136		Uncollectible Accounts	904	16,946,032	2,309,276	(229,407)	(229,407)	(229,407)	2,079,869	2,184,775
137		Misc. Customer Accounts Expense	905	2,304	157	-	-	-	157	157
138		Total customer account expenses	73,955,733	6,726,005	(197,654)	208,470	10,816	6,736,821	104,906	6,841,727
139		Supervision	907	570	38	-	-	-	38	38
140		Customer Assistance	908	124,975,121	352,425	4,781	20,371	25,152	377,577	377,577
141		Informational & Instructional Adv	909	3,726,452	312,416	17,035	-	17,035	329,451	329,451
142		Misc. Customer Service	910	1,453	98	-	-	-	98	98
143		Total customer service and informational expenses	128,703,596	664,977	21,816	20,371	42,187	707,164	707,164	707,164
144		Supervision	911	-	-	-	-	-	-	-
145		Demonstration & Selling Expense	912	-	-	-	-	-	-	-
146		Advertising Expense	913	293	-	-	-	-	-	-
147		Misc. Sales Expense	916	-	-	-	-	-	-	-
148		Total sales expenses	293	-	-	-	-	-	-	-
149		Administrative & General Salaries	920	73,448,852	5,190,832	25,618	110,738	136,356	5,327,187	5,327,187
150		Office Supplies & expenses	921	12,968,808	1,047,434	92,141	37,776	129,917	1,177,350	1,177,350
151		A&G Expenses Transferred	922	(39,987,380)	(2,832,938)	-	-	-	(2,832,938)	(2,832,938)
152		Outside Services	923	32,429,836	2,186,630	121,039	-	121,039	2,307,669	2,307,669
153		Property Insurance	924	16,049,944	1,323,216	(11,517)	226,193	214,676	1,537,892	1,537,892
154		Injuries & Damages	925	107,012,761	7,524,826	663,988	3,497,893	3,497,893	11,022,719	11,022,719
155		Employee Pensions & Benefits	926	129,439,269	8,645,544	(194,940)	(1,579,839)	(1,774,779)	6,870,764	6,870,764
156		Franchise Requirements	927	-	-	-	-	-	-	-
157		Regulatory Commission Expense	928	27,087,237	1,480,006	700,526	-	700,526	2,180,532	2,180,532
158		Duplicate Charges	929	(127,912,380)	(9,062,056)	-	-	-	(9,061,849)	(9,061,849)
159		Misc General Expenses	930	2,420,879	165,820	(1,404)	-	(1,404)	164,415	164,415
160		Rents	931	(268,405)	14,130	-	-	-	14,130	14,130
161		Maintenance of General Plant	935	25,887,559	1,891,094	1,929	8,221	10,150	1,901,244	1,901,244
162		Total administrative and general expenses	258,556,981	17,574,533	1,397,586	1,636,955	3,034,581	20,609,116	20,609,116	20,609,116
163		Total O&M Expense	1,282,000,847	242,804,906	(1,138,539)	51,668,143	48,529,604	291,334,510	104,906	291,439,416
164		Steam Depreciation	403SP	342,084,577	19,860,121	-	(15,755,349)	(15,755,349)	4,104,773	4,104,773
165		Nuclear Depreciation	403NP	-	-	-	-	-	-	-
166		Hydro Depreciation	403HP	31,024,496	2,475,375	-	-	-	2,613,312	2,613,312
167		Other Production Depreciation	403OP	218,926,486	16,180,816	-	-	-	16,624,703	16,624,703
168		Transmission Depreciation	403TP	136,429,973	10,890,418	-	-	-	11,806,130	11,806,130
169		Distribution Depreciation	4033*	199,926,386	15,106,942	-	1,510,189	1,510,189	16,617,132	16,617,132
170		General Depreciation	403GP	45,073,350	3,124,251	-	567,322	567,322	3,691,574	3,691,574
171		General Vehicles	403GV0	-	-	-	-	-	-	-
172		Mining Depreciation	403MP	-	-	-	-	-	-	-
173		Experimental Plant Depreciation	403EP	-	-	-	-	-	-	-
174		ARO Depreciation	403I	-	-	-	-	-	-	-
175		Total depreciation expenses	973,465,268	67,617,926	-	(12,160,302)	(12,160,302)	55,457,622	55,457,622	55,457,622
176		Amort of LT Plant - Capital Lease Gen	404CP	463,241	103,970	-	(58)	(58)	103,912	103,912
177		Amort of LT Plant - Cap Lease Steam	404SP	-	-	-	-	-	-	-
178		Amort of LT Plant - Intangible Plant	404IP	59,469,569	3,934,209	-	625,424	625,424	4,559,634	4,559,634
179		Amort of LT Plant - Mining Plant	404MP	-	-	-	-	-	-	-
180		Amort of LT Plant - Other Plant	404OP	32,498	-	-	-	-	-	-
181		Amortization of Other Electric Plant	404HP	311,932	24,888	-	35	35	24,924	24,924
182		Amortization of Other Electric Plant	405	-	-	-	-	-	-	-
183		Amortization of Plant Acquisition Adj	406	2,513,929	-	-	-	-	-	-
184		Amort of Prop Losses, Unrec Plant, etc	407	14,622,175	5,695	3,700,583	7,464,361	11,164,943	11,170,638	11,170,638
185		Total amortization expenses	77,413,343	4,665,762	3,700,583	8,089,762	11,790,345	15,859,107	15,859,107	15,859,107
186		Taxes Other Than Income	408	219,483,507	26,622,827	1,214,411	1,048,485	2,262,896	28,885,723	29,686,871
187		Total taxes other than income	219,483,507	26,622,827	1,214,411	1,048,485	2,262,896	28,885,723	801,148	29,686,871
188		Deferred Investment Tax Credit - Fed	41140	(1,225,606)	-	-	-	-	-	-
189		Deferred Investment Tax Credit - Idaho	41141	-	-	-	-	-	-	-
190		Total deferred ITC	(1,225,606)	-	-	-	-	-	-	-
191		Interest on Long-Term Debt	427	405,404,206	27,908,614	(3,310,161)	2,688,773	(621,388)	27,287,226	27,287,226
192		Amortization of Debt Disc & Exp	428	5,087,193	350,210	-	-	-	350,210</	

197	Interest and dividends	Interest & Dividends	419	(52,821,007)	(3,636,275)	-	-	-	(3,636,275)	(3,636,275)	
198		Total operating deductions for tax		(52,821,007)	(3,636,275)				(3,636,275)		
199	Deferred income taxes	Deferred Income Tax - Federal-DR	41010	15,044,755	26,135,796	873,526	1,200,593	2,074,109	28,209,906	28,209,906	
200		Deferred Income Tax - Federal-CR	4110	(392,645,455)	(28,536,824)	133,417	(2,233,289)	(2,089,871)	(30,626,695)	(30,626,695)	
201		Total deferred income taxes		52,060,300	(2,401,026)	1,006,943	(1,022,706)	(15,763)	(2,416,789)	(2,416,789)	
202	Schedule M	Additions - Flow Through	SCHMAF	-	-	-	-	-	-	-	
203		Additions - Permanent	SCHMAP	1,199,454	101,720	-	(1,400)	(1,400)	100,320	100,320	
204		Additions - Temporary	SCHMAT	1,105,877,880	75,066,762	1,238,914	25,626,694	26,865,499	101,932,261	101,932,261	
205			Total Schedule M Additions	1,106,877,334	75,168,482	1,238,914	25,625,294	26,864,099	102,032,581	102,032,581	
206		Deductions - Flow Through	SCHMDF	-	-	-	-	-	-	-	
207		Deductions - Permanent	SCHMDP	6,427,738	1,354,480	-	(1,347,051)	(1,347,051)	7,429	7,429	
208		Deductions - Temporary	SCHMDT	1,688,093,296	106,300,985	3,457,872	4,883,076	8,340,948	114,641,933	114,641,933	
209			Total Schedule M Deductions	1,694,521,034	107,655,465	3,457,872	3,536,026	6,993,897	114,649,362	114,649,362	
210			Total schedule - m adjustments	(687,643,700)	(32,486,982)	(2,219,059)	22,089,259	19,870,201	(12,616,781)	(12,616,781)	
211		State income taxes	State Income Taxes	40911	75,787,081	-	-	-	-	-	-
212		Total state taxes		75,787,081							
213	Federal income taxes	Federal Income Tax - Calculated	40910	332,476,566	(605,089)	6,443,612	(2,274,589)	4,169,023	3,580,103	3,580,103	
214		Federal Income Tax	40910	(137,407,897)	(10,979,455)	10,953,910	(17,525,173)	(5,571,362)	(7,566,986)	(7,566,986)	
215		Federal income tax		195,068,669	(11,934,544)	17,397,422	(19,799,761)	(2,402,339)	(3,746,668)	(3,746,668)	
216		Total operating expenses		2,871,856,270	326,948,715	20,262,695	27,823,821	48,096,316	375,035,031	4,652,723	
217		Operating Revenue for Return		2,278,084,723	67,900,654	11,188,399	(9,332,404)	1,855,995	69,756,648	14,094,608	
218	Land and Land Rights	Structures and Improvements	310	91,600,385	3,947,895	-	-	3,947,895	3,947,895	3,947,895	
219		Boiler Plant Equipment	311	1,000,500,948	49,424,639	239,507	-	239,507	49,664,346	49,664,346	
220		Turbogenerator Units	312	4,352,069,014	257,490,984	(374,758,626)	309,350,448	(68,408,377)	192,082,607	192,082,607	
221		Accessory Electric Equipment	314	948,987,794	57,755,075	110,207	-	110,207	57,865,282	57,865,282	
222		Misc Power Plant Equipment	315	424,266,429	16,645,513	66,187	-	66,187	16,711,700	16,711,700	
223		Steam Plant ARO	316	31,214,277	1,493,894	60,587	-	60,587	1,554,481	1,554,481	
224		Unclassified Steam Plant - Account 106	SP	58,439,871	6,661,654	1,416,729	-	1,416,729	8,078,383	8,078,383	
225			Steam production plant	6,907,078,717	393,419,854	(372,865,606)	309,350,448	(63,515,160)	329,904,695	-	329,904,695
226		Land and Land Rights	Structures and Improvements	320	-	-	-	-	-	-	-
227			Reactor Plant Equipment	321	-	-	-	-	-	-	-
228	Turbogenerator Units		322	-	-	-	-	-	-	-	
229	Land and Land Rights		323	-	-	-	-	-	-	-	
230	Misc. Power Plant Equipment		324	-	-	-	-	-	-	-	
231	Unclassified Nuclear Plant - Acct 106		NP	-	-	-	-	-	-	-	
232			Nuclear production plant	-	-	-	-	-	-	-	
233	Land and Land Rights		Structures and Improvements	330	38,910,141	3,104,554	(421,971)	-	(421,971)	2,682,583	2,682,583
234			Reservoirs, Dams & Waterways	331	290,835,231	23,213,075	273,166	-	273,166	23,486,241	23,486,241
235			Water Wheel, Turbines, & Generators	332	535,649,829	42,738,308	438,412	7,311,175	7,749,587	50,487,894	50,487,894
236		Accessory Electric Equipment	333	147,073,776	11,734,689	71,053	-	71,053	11,805,743	11,805,743	
237		Misc. Power Plant Equipment	334	86,656,815	6,914,154	68,366	-	68,366	6,982,521	6,982,521	
238		Roads, Railroads & Bridges	335	26,543,391	204,527	(357)	-	(357)	204,170	204,170	
239		Hydro Plant ARO	336	26,354,832	2,102,793	14,089	-	14,089	2,116,882	2,116,882	
240		Unclassified Hydro Plant - Acct 106	HP	-	-	-	-	-	-	-	
241			Hydraulic production plant	1,128,144,015	90,612,100	442,769	7,311,175	7,783,834	97,766,034	-	97,766,034
242		Land and Land Rights	Structures and Improvements	340	51,118,654	1,943,801	13,388	-	13,388	1,957,189	1,957,189
243	Fuel Holders, Producers & Accessories		341	272,384,156	16,057,901	59,081	-	59,081	16,116,982	16,116,982	
244	Prime Movers		342	16,398,675	402,698	-	-	-	402,698	402,698	
245	Generators		343	4,019,101,899	303,853,984	802,872	15,889,142	16,692,014	320,545,998	320,545,998	
246	Accessory Electric Plant		344	590,654,359	38,535,055	61,195	-	61,195	38,596,249	38,596,249	
247	Misc. Power Plant Equipment		345	455,420,587	29,926,514	27,005	-	27,005	29,953,520	29,953,520	
248	Other Production ARO		346	24,419,439	1,709,589	6,275	-	6,275	1,715,864	1,715,864	
249	Unclassified Other Prod Plant-Acct 106		OP	-	-	-	-	-	-	-	
250			Other production plant	5,429,497,768	392,429,542	969,816	15,889,142	16,858,958	409,288,500	-	409,288,500
251	Experimental Plant		103	-	-	-	-	-	-	-	
252		Experimental plant	-	-	-	-	-	-	-		
253	Land and Land Rights	Structures and Improvements	350	317,236,747	25,311,614	1,578,047	-	1,578,047	26,889,661	26,889,661	
254		Station Equipment	352	343,853,358	27,435,294	2,362,496	-	2,362,496	29,797,791	29,797,791	
255		Towers and Fixtures	353	2,487,192,157	198,726,948	(230,532)	3,637,813	3,407,281	202,134,229	202,134,229	
256		Poles and Fixtures	354	1,423,145,554	113,549,617	6,170,912	-	6,170,912	119,720,429	119,720,429	
257		Clearing and Grading	355	1,187,970,712	94,785,539	(7,080,631)	84,703,869	77,623,039	172,408,578	172,408,578	
258		Underground Conductors	356	1,516,382,804	120,988,809	8,335,779	-	8,335,779	129,324,588	129,324,588	
259		Roads and Trails	357	3,857,984	307,820	2	-	2	307,822	307,822	
260		Unclassified Trans Plant - Acct 106	358	9,080,617	724,522	-	-	-	724,522	724,522	
261		Unclassified Trans Sub Plant - Acct 300	TS0	12,141,658	966,756	(15)	-	(15)	968,741	968,741	
262			Transmission plant	7,876,408,522	628,720,930	(17,970,695)	88,341,683	70,370,988	699,091,917	-	699,091,917
263	Land and Land Rights	Structures and Improvements	360	67,529,478	1,861,604	6,563	-	6,563	2,276,207	2,276,207	
264		Storage Battery Equipment	361	132,942,889	8,205,735	225,766	-	225,766	9,182,858	9,182,858	
265		Poles, Towers & Fixtures	362	1,092,667,887	84,069,206	2,996,049	6,217,472	9,215,521	93,282,726	93,282,726	
266		Overhead Conductors	363	-	-	-	-	-	-	-	
267		Underground Conductors	364	1,403,211,649	121,009,627	1,888,593	7,638,803	9,527,396	130,537,223	130,537,223	
268		Line Transformers	365	880,141,945	85,858,395	2,147,228	4,778,031	6,925,258	92,783,654	92,783,654	
269		Services	366	438,961,381	21,636,076	1,220,214	2,405,429	3,625,649	25,261,719	25,261,719	
270		Meters	367	1,019,236,609	34,290,323	1,020,848	-	5,546,258	40,857,429	40,857,429	
271		Installations on Customers' Premises	368	1,532,991,706	124,866,844	1,441,153	8,261,808	9,702,961	134,569,806	134,569,806	
272		Leased Property	369	956,325,884	74,998,970	1,559,891	-	6,758,718	81,757,688	81,757,688	
273	Street Lights	370	262,272,913	14,776,143	442,823	1,410,242	1,853,065	16,629,208	16,629,208		
274	Unclassified Dist Plant - Acct 106	DP	8,800,611	517,589	6,233	-	46,582	570,414	570,414		
275		Distribution plant	7,997,275,538	583,099,389	17,313,938	42,976,712	60,290,650	643,390,039	-	643,390,039	

286		Land and Land Rights	389	23,821,241	1,714,270	-	-	-	1,714,270	1,714,270
287		Structures and Improvements	390	265,595,471	23,039,899	368,611	-	368,611	23,408,511	23,408,511
288		Office Furniture & Equipment	391	80,845,799	5,473,061	648,811	-	648,811	6,121,872	6,121,872
289		Transportation Equipment	392	138,973,070	8,250,686	217,795	-	217,795	8,468,491	8,468,491
290		Stores Equipment	393	15,657,325	1,097,707	23,488	-	23,488	1,121,195	1,121,195
291		Tools, Shop & Garage Equipment	394	61,217,911	3,897,318	28,516	-	28,516	3,925,835	3,925,835
292		Laboratory Equipment	395	36,627,836	2,152,602	8,511	-	8,511	2,161,112	2,161,112
293		Power Operated Equipment	396	215,397,141	13,016,947	(213,355)	-	(213,355)	12,803,592	12,803,592
294		Communication Equipment	397	476,327,064	32,833,064	468,942	4,545,432	5,014,374	37,847,437	37,847,437
295		Misc. Equipment	398	8,322,106	466,072	716	-	716	466,788	466,788
296		Coal Mine	399	1,822,901	-	38,950,354	-	38,950,354	38,950,354	38,950,354
297		MP	399L	-	-	-	1,121,906	1,121,906	1,121,906	1,121,906
298		WIDCO Capital Lease	-	-	-	-	-	-	-	-
299		General Capital Leases	1011390	11,557,281	537,862	-	-	-	537,862	537,862
300		General Vehicles Capital Leases	1011392	-	-	-	-	-	-	-
301		Unclassified Gen Plant - Acct 106	GP	66,694,958	4,725,058	(3,873)	-	(3,873)	4,721,185	4,721,185
302		Unclassified Gen Plant - Acct 300	399G	-	-	-	-	-	-	-
303			General plant	1,391,203,364	96,666,695	40,498,617	5,667,337	46,165,854	142,832,549	142,832,549
304		Organization	311	-	-	-	-	-	-	-
305		Franchise & Consent	302	170,143,275	16,055,254	149	(41,274)	(41,125)	16,014,129	16,014,129
306		Miscellaneous Intangible Plant	303	884,449,560	63,143,182	974,109	8,389,767	9,363,876	72,507,059	72,507,059
307		Unclassified Intangible Plant - Acct 106	IP	-	-	-	-	-	-	-
308			Intangible plant	1,054,592,835	79,198,438	974,258	8,348,493	9,322,751	88,521,187	88,521,187
309			Electric plant in service	31,784,200,625	2,263,546,346	(330,637,614)	477,634,688	147,227,375	2,410,764,321	2,410,764,321
310	Plant Held For Future Use	Plant Held For Future Use	105	19,148,374	467,185	-	-	-	467,185	467,185
311			Total Plant Held For Future Use	19,148,374	467,185	-	-	-	467,185	467,185
312	Electric Plant Acquisition	Electric Plant Acquisition Adjustments	114	154,931,754	158,118	-	-	-	158,118	158,118
313			Total Electric Plant Acquisition Adjustments	154,931,754	158,118	-	-	-	158,118	158,118
314	Accum Provision for Asset Acq	Accum Provision for Asset Acquisition Adjustments	115	(142,894,276)	(42,273)	-	-	-	(42,273)	(42,273)
315			Total Accum Provision for Asset Acq. Adj.	(142,894,276)	(42,273)	-	-	-	(42,273)	(42,273)
316	Pensions	Pensions	128	-	-	-	-	-	-	-
317			Total pensions	-	-	-	-	-	-	-
318	Weatherization	Weatherization	124	604,411	3,312	-	-	-	3,312	3,312
319			182W	202,390,500	-	-	-	-	-	-
320			186W	-	-	-	-	-	-	-
321			Total weatherization loans	202,994,921	3,312	-	-	-	3,312	3,312
322	Fuel Stock	Fuel Stock	151	192,798,541	9,196,315	(9,196,315)	-	(9,196,315)	-	-
323			Total Fuel Stock	192,798,541	9,196,315	(9,196,315)	-	(9,196,315)	-	-
324	Fuel Stock - Undistributed	Fuel Stock - Undistributed	152	-	-	-	-	-	-	-
325	DG&T Working Capital Deposit	DG&T Working Capital Deposit	25316	(2,946,250)	-	-	-	-	-	-
326	DG&T Working Capital Deposit	DG&T Working Capital Deposit	25317	(2,644,215)	-	-	-	-	-	-
327	Provo Working Capital Deposit	Provo Working Capital Deposit	25319	-	-	-	-	-	-	-
328			Total Fuel Stock deferred	(5,590,465)	-	-	-	-	-	-
329			Total Fuel Stock (Net)	187,208,076	9,196,315	(9,196,315)	-	(9,196,315)	-	-
330	Materials and Supplies	Materials and Supplies	154	284,144,630	12,260,467	(12,260,467)	-	(12,260,467)	0	0
331		Stores Expense Undistributed	163	-	-	-	-	-	-	-
332		Provo Working Capital Deposit	25318	(273,000)	-	-	-	-	-	-
333			Total Materials & Supplies (Net)	283,871,630	12,260,467	(12,260,467)	-	(12,260,467)	0	0
334	Prepayments	Prepayments	165	76,694,073	3,284,761	(3,284,761)	-	(3,284,761)	0	0
335			Total Prepayments	76,694,073	3,284,761	(3,284,761)	-	(3,284,761)	0	0
336	Miscellaneous Deferred Debits	Misc Regulatory Assets	182M	483,358,646	659,643	(659,643)	(187,305)	(659,643)	(187,305)	(187,305)
337		Misc Deferred Debits	186M	114,791,541	9,300,171	(9,300,171)	-	(9,300,171)	-	-
338			Total Misc. Deferred Debits	598,150,187	9,959,814	(9,959,814)	(187,305)	(18,147,119)	(187,305)	(187,305)
339	Working Capital	Cash Working Capital	OWC	-	-	29,873,668	-	29,873,668	29,873,668	29,873,668
340		Other Work. Cap.	OWC	-	-	-	-	-	-	-
341		Cash	131	-	-	-	-	-	-	-
342		Working Funds	135	-	-	-	-	-	-	-
343		Other A/R	141	-	-	-	-	-	-	-
344		Other A/R	143	49,060,066	3,475,700	(3,475,700)	-	(3,475,700)	-	-
345		A/P	232	(13,141,296)	(728,541)	728,541	-	728,541	-	-
346		Other Misc. Df. Crd.	2533	(8,411,097)	-	-	-	-	-	-
347		Asset Retir. Oblig.	230	(2,341,736)	-	-	-	-	-	-
348		ARO Reg Liability	254105	-	-	-	-	-	-	-
349			Total Working Capital	25,165,938	2,747,159	27,126,509	-	27,126,509	29,873,668	29,873,668
350	Miscellaneous Rate Base	Unrec Plant & Req Study Costs	18221	-	-	-	-	-	-	-
351		Nuclear Plant - Trojan	18222	-	-	-	-	-	-	-
352		Misc Deferred Debits-Trojan	1869	-	-	-	-	-	-	-
353			TOTAL MISCELLANEOUS RATE BASE	-	-	-	-	-	-	-
354			TOTAL RATE BASE ADDITIONS	1,495,270,676	38,834,856	(7,574,647)	(187,305)	(7,762,153)	30,272,704	30,272,704
355			Total Electric Plant	33,189,471,435	2,391,581,803	(338,211,862)	477,697,684	139,485,822	2,441,067,625	2,441,067,625
356	Customer Service Deposits	Customer Service Deposits	235	-	-	(408,391)	-	(408,391)	-	(408,391)
357			Total Customer Service Deposits	-	-	(408,391)	-	(408,391)	-	(408,391)
358	Insurance and Misc Accumulation Provisions	Prop Ins	2281	(5,851,718)	(42,008)	50,162	-	50,162	8,176	8,176
359		Inj & Dism	2282	(156,072,745)	(10,145,356)	10,145,356	-	10,145,356	-	-
360		Pen & Ben	2283	(2,068,053)	(146,513)	-	-	-	(146,513)	(146,513)
361		Accum Misc Oper Provisions - Other	22841	(234,884)	(52,057)	-	-	-	(52,057)	(52,057)
362			Total Insurance and Misc Accum Provisions	(164,026,861)	(10,385,933)	10,195,538	-	10,195,538	(190,394)	(190,394)
363	Regulatory Liabilities	Regulatory Liability	25335	(115,119,099)	-	-	-	-	-	-
364		Regulatory Liability	254	(1,719,330,506)	(160,361,701)	35,285,349	36,520,185	71,805,534	(88,556,167)	(88,556,167)
365			Total Regulatory Liabilities	(1,834,449,605)	(160,361,701)	35,285,349	36,520,185	71,805,534	(88,556,167)	(88,556,167)
366	Customer Adv for Construction	Customer Advances for Construction	252	(119,222,098)	(6,092,042)	(1,733,115)	-	(1,733,115)	(7,825,157)	(7,825,157)
367			Total Customer Advances for Constr.	(119,222,098)	(6,092,042)	(1,733,115)	-	(1,733,115)	(7,825,157)	(7,825,157)
368	Other Deferred Credits	SO2 Emissions	25398	-	-	-	-	-	-	-
369		Other Deferred Credits	25399	(97,116,106)	(6,461,096)	-	-	-	(6,461,096)	(6,461,096)
370			Total Other deferred credits	(97,116,106)	(6,461,096)	-	-	-	(6,461,096)	(6,461,096)
371	Accumulated Deferred Income Taxes	Accumulated Deferred Income Taxes	190	522,887,709	43,859,903	(8,675,413)	(14,766,097)	(23,441,510)	20,418,393	20,418,393
372		Accumulated Deferred Income Taxes	281	(143,593,227)	(11,456,984)	-	11,456,984	11,456,984	(0)	(0)
373		Accumulated Deferred Income Taxes	282	(2,816,480,659)	(192,188,048)	-	4,862,415	2,560,059	7,422,474	(184,765,574)
374		Accumulated Deferred Income Taxes	283	(204,295,747)	(2,091,724)	-	185,901	1,459,229	(632,494)	(632,494)
375			TOTAL ACCUM DEF INCOME TAX	(2,641,481,924)	(161,876,853)	(2,539,670)	(563,153)	(3,102,822)	(164,979,675)	(164,979,675)
376	Accum Investment Tax Credit	Accumulated Investment Tax Credit	255	(2,403,507)	(14,943)	-	-	-	(14,943)	(14,943)
377			Total Accumulated Investment Tax Credit	(2,403,507)	(14,943)	-	-	-	(14,943)	(14,943)
378	Steam Prod Plant Accumulated Depr	1085P	-	(3,544,367,566)	(195,880,294)	187,726,543	(311,605,806)	(123,879,263)	(319,759,557)	(319,759,557)
379		Nuclear Prod Plant Accumulated Depr	108NP	-	-	-	-	-	-	-
380		Hydraulic Prod Plant Accum Depr	108HP	(509,720,395)	(40,781,396)	(995,168)	(4,017,837)	(5,013,005)	(45,794,401)	(45,794,401)
381		Other Production Plant - Accum Depr	108OP	(217,955,390)	(27,708,726)	(7,799,258)	(31,822,588)	(39,621,846)	(67,330,573)	(67,330,573)
382		Experimental Plant - Accum Depr	108EP	-	-	-	-	-	-	-
383			TOTAL PRODUCTION PLANT DEPR	(4,272,843,351)	(264,370,417)	178,932,117	(347,446,231)	(168,514,114)	(432,884,531)	(432,884,531)
384	Transmission Plant Accumulated Depr	108TP	-	(2,049,807,317)	(163,658,322)	937,592	(21,524,308)	(20,586,716)	(184,245,038)	(184,245,038)
385			TOTAL TRANS PLANT ACCUM DEPR	(2,049,807,317)	(163,658,322)	937,592	(21,524,308)	(20,586,716)	(184,245,038)	(184,245,038)

386	Land and Land Rights	108360	(10,165,828)	(203,994)	(3,409)	(210,311)	(213,719)	(417,713)	(417,713)
387	Structures and Improvements	108361	(34,062,627)	(1,431,821)	(69,888)	(407,223)	(477,111)	(1,908,932)	(1,908,932)
388	Station Equipment	108362	(360,580,732)	(27,911,109)	(553,501)	(3,369,766)	(3,923,267)	(31,834,375)	(31,834,375)
389	Storage Battery Equipment	108363	-	-	-	-	-	-	-
390	Poles, Towers & Fixtures	108364	(689,252,175)	(77,126,825)	(1,081,214)	(4,140,103)	(5,221,317)	(82,348,142)	(82,348,142)
391	Overhead Conductors	108365	(354,672,283)	(37,936,697)	(484,384)	(2,589,613)	(3,073,996)	(41,010,693)	(41,010,693)
392	Underground Conduit	108366	(182,889,758)	(11,310,929)	(228,181)	(1,303,702)	(1,531,883)	(12,842,812)	(12,842,812)
393	Underground Conductors	108367	(387,848,044)	(13,887,512)	(329,046)	(3,005,979)	(3,335,025)	(17,222,537)	(17,222,537)
394	Line Transformers	108368	(614,948,422)	(65,900,797)	(748,935)	(4,477,762)	(5,226,696)	(71,127,493)	(71,127,493)
395	Services	108369	(370,797,077)	(33,665,109)	(708,262)	(2,817,677)	(3,525,939)	(37,191,048)	(37,191,048)
396	Meters	108370	(109,244,734)	(8,328,629)	(325,711)	(1,090,039)	(1,090,039)	(9,418,667)	(9,418,667)
397	Installations on Customers' Premises	108371	(7,299,880)	(428,138)	3,211	(25,247)	(22,036)	(450,173)	(450,173)
398	Leased Property	108372	-	-	-	-	-	-	-
399	Street Lights	108373	(34,145,825)	(1,786,574)	(20,923)	(180,947)	(201,870)	(1,988,444)	(1,988,444)
400	Unclassified Dist Plant - Acct 300	108D00	-	-	-	-	-	-	-
401	Unclassified Dist Sub Plant - Acct 300	108DS	-	-	-	-	-	-	-
402	Unclassified Dist Sub Plant - Acct 300	108DP	6,348,157	481,029	(179,027)	-	(179,027)	302,002	302,002
403	TOTAL DISTRIBUTION PLANT DEPR		(3,149,659,226)	(279,437,104)	(4,729,268)	(23,282,657)	(28,021,826)	(307,459,029)	(307,459,029)
404	General Plant Accumulated Depr	108GP	(538,694,282)	(42,629,144)	(692,110)	(3,131,221)	(3,823,331)	(46,452,475)	(46,452,475)
405	Mining Plant Accumulated Depr.	108MP	-	-	(32,456,642)	(2,282,754)	(34,739,396)	(34,739,396)	(34,739,396)
406	Accum Depr - Capital Lease	1081390	-	-	-	-	-	-	-
407	Accum Depr - Capital Lease	1081399	-	-	-	-	-	-	-
408	TOTAL GENERAL PLANT ACCUM DEPR		(538,694,282)	(42,629,144)	(33,148,752)	(5,413,975)	(39,562,727)	(81,191,871)	(81,191,871)
409	Total accumulated provision for depreciation of electric utility plant		(10,010,104,176)	(750,094,987)	141,991,688	(397,677,171)	(255,685,483)	(1,005,780,470)	(1,005,780,470)
410	Accum Prov for Amort-Other	1110P	(15,601)	-	-	-	-	-	-
411	Accum Prov for Amort-General	111GP	(13,325,366)	(1,990,701)	(51,985)	(207,823)	(259,808)	(2,250,509)	(2,250,509)
412	Accum Prov for Amort-Hydro	111HP	(3,295,121)	(262,910)	(12,451)	(49,847)	(62,298)	(325,208)	(325,208)
413	Accum Prov for Amort-Intangible Plant	111IP	(692,875,662)	(53,643,089)	(1,481,241)	(7,294,956)	(8,776,196)	(62,419,286)	(62,419,286)
414	Accum Amtr - Capital Lease	111390	-	-	-	-	-	-	-
415	Total accumulated provision for amortization of electric utility plant		(709,511,749)	(55,896,700)	(1,545,676)	(7,552,626)	(9,098,302)	(64,995,003)	(64,995,003)
416	TOTAL RATE BASE DEDUCTIONS		(15,578,316,026)	(1,151,384,256)	181,245,724	(389,272,765)	(188,027,041)	(1,339,211,296)	(1,339,211,296)
417	Total Rate Base		17,611,155,409	1,150,397,547	(156,966,137)	108,424,919	(48,541,218)	1,101,856,329	1,101,856,329
	Revenue Requirement Impact			25,976,377	(30,749,149)	23,373,544	(7,375,605)	18,600,772	(146,544)
	Change in Rate Base			-	(156,966,137)	108,424,919	(48,541,218)	1,853,442,508	1,853,442,508
	ROR			6.98%	4.02%	-2.44%	0.84%	7.81%	10.31%

Capital Structure and Cost

	Capital Structure	Embedded Cost	Weighted Cost
DEBT %	48.720%	4.770%	2.32%
PREFERRED %	0.010%	6.750%	0.00%
COMMON %	51.270%	10.300%	5.28%
			7.60%

Net to Gross Bump-up Factor

Net Operating Income	75.18%
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Line No.	A	B	FERC Acct #	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											
2		Residential sales	440	176,071,754.90	-	-	-	-	-	-	176,071,754.90
3		Commercial and industrial sales	442	-	58,004,210.24	84,575,248.95	31,760,598.39	38,671,305.32	14,475,016.40	-	227,668,379.31
4		Public street and highway lighting	444	-	-	-	-	-	-	888,616.74	888,616.74
5		Other sales to public authorities	445	-	-	-	-	-	-	-	-
6		Sales to railroads and railways	446	-	-	-	-	-	-	-	-
7		Interdepartmental sales	448	-	-	-	-	-	-	-	-
8		Total sales to ultimate customers		176,071,754.90	58,004,210.24	84,575,248.95	31,760,598.39	38,671,305.32	14,475,016.40	888,616.74	404,628,750.95
9		Sales for resale	447	7,461,523.49	2,505,205.49	4,264,099.93	1,717,183.91	2,429,982.79	699,021.42	-	19,108,816.25
10		Total sales of electricity		183,205,074.40	60,699,415.58	89,304,559.94	33,548,974.69	41,140,090.35	15,236,924.44	908,098.26	424,133,137.66
11		Provision for rate refunds	449	213,561.24	-	53,183.42	21,075.15	28,405.64	9,765.15	-	258,595.85
12		Total revenues net of provision for rate refunds		183,205,074.40	60,699,415.58	89,304,559.94	33,548,974.69	41,140,090.35	15,236,924.44	908,098.26	424,133,137.66
13		Forfeited discounts	450	(641.98)	(82.99)	(106.00)	(27.91)	(17.92)	(6.71)	-	(884.17)
14		Miscellaneous service revenues	451	133,160.15	25,027.85	1,287.29	79.90	1.20	6,181.58	3,237.56	168,975.52
15		Sales of water and water power	453	311.27	97.14	159.88	64.22	84.38	27.50	1.22	745.62
16		Rent from electric property	454	774,271.65	189,163.05	226,211.70	86,755.15	109,962.02	65,489.15	5,225.55	1,457,078.67
17		Interdepartmental rents	455	-	-	-	-	-	-	-	-
18		Other electric revenues	456	12,777,067.75	2,681,843.70	1,070,023.97	475,399.75	617,186.31	688,708.89	263,895.46	18,774,125.82
19		Revenues from transmission of electricity of others	456.1	13,797,732.08	2,928,271.91	1,550,760.26	583,346.25	755,621.64	770,165.56	-	20,658,547.31
20		Regional transmission service revenues	457.1	-	-	-	-	-	-	-	-
21		Miscellaneous revenues	457.2	-	-	-	-	-	-	-	-
22		Total other operating revenues		13,797,732.08	2,928,271.91	1,550,760.26	583,346.25	755,621.64	770,165.56	272,649.61	20,658,547.31
23		Total electric operating revenues		197,002,806.48	63,627,687.49	90,855,320.21	34,132,320.94	41,895,711.98	16,097,090.00	1,180,747.86	444,791,679.97
24		Operation supervision and engineering	500	1,318,877.61	374,226.79	1,318,877.61	324,758.30	329,891.64	113,408.46	3,368.88	3,002,182.49
25		Fuel	501	16,183,901.87	5,433,742.85	9,248,751.26	3,724,539.09	5,270,586.23	1,516,161.40	68,971.90	41,446,657.30
26		Steam expenses	502	2,137,736.30	606,574.71	1,001,134.55	396,722.52	534,713.00	183,820.91	5,460.53	4,866,161.53
27		Steam from other sources	503	152,774.64	51,294.07	87,307.42	35,159.33	49,753.88	14,312.46	-	651.09
28		Steam transferred—credit	504	-	-	-	-	-	-	-	-
29		Electric expenses	505	(3,684.86)	(1,045.57)	(1,725.68)	(683.84)	(921.70)	(316.86)	-	(8,387.91)
30		Miscellaneous steam power expenses	506	(1,288,708.13)	(365,666.30)	(603,521.98)	(239,159.42)	(322,345.33)	(110,814.23)	(3,291.81)	(2,933,507.21)
31		Rents	507	29,172.21	8,277.51	13,661.80	5,433.80	7,296.86	2,508.48	-	66,405.18
32		Operation supplies and expenses (non-major only)	508	-	-	-	-	-	-	-	-
33		Total steam power generation operation expenses		18,530,068.65	6,107,404.05	10,363,258.18	4,166,749.78	5,868,974.59	1,719,083.32	75,229.69	46,830,764.26
34		Maintenance supervision and engineering	510	60,426.26	19,937.22	36,623.80	14,513.02	19,564.03	6,724.59	-	155,214.92
35		Maintenance of structures	511	789,127.03	233,911.96	389,560.41	146,446.79	197,384.81	67,855.94	2,035.71	1,796,302.65
36		Maintenance of boiler plant	512	1,126,954.72	319,769.36	527,770.35	209,141.10	281,885.86	96,905.28	2,878.64	2,565,305.61
37		Maintenance of electric plant	513	1,256,126.19	356,421.29	588,263.35	233,112.84	314,195.59	108,012.56	3,208.59	2,859,340.40
38		Maintenance of miscellaneous steam plant	514	241,780.09	69,171.72	114,165.99	45,240.89	60,976.86	20,860.31	622.70	544,502.56
39		Total steam power generation maintenance expenses		3,484,175.45	988,622.27	1,631,693.32	646,595.89	871,498.88	299,599.43	8,899.81	7,931,085.05
40		Generation - steam production expenses		20,974,437.79	6,746,575.75	11,840,153.13	4,573,816.06	6,401,515.69	1,921,176.40	79,689.83	52,096,364.65
41		Operation supervision and engineering	535	304,172.39	86,307.82	142,448.64	56,448.54	76,082.82	26,155.36	776.96	692,392.54
42		Water for power	536	1,780,477.61	1,546,307.99	1,456,307.99	2,707,227.27	1,072,847.67	1,497,919.27	-	13,159,007.00
43		Hydraulic expenses	537	162,297.42	46,051.31	76,006.40	30,119.28	40,595.55	13,955.73	414.56	369,440.25
44		Electric expenses	538	-	-	-	-	-	-	-	-
45		Miscellaneous hydraulic power generation expenses	539	664,371.81	188,513.12	311,135.61	123,294.62	166,179.72	57,128.41	1,697.04	1,512,320.33
46		Rents	540	78,203.26	21,289.89	36,623.80	14,513.02	19,564.03	6,724.59	-	178,015.34
47		Total hydraulic power generation operation expenses		1,214,822.74	344,702.44	588,921.71	225,448.27	303,865.09	104,461.19	3,103.09	2,765,327.53
48		Maintenance supervision and engineering	541	13.35	3.79	6.25	2.48	3.34	1.15	0.03	30.40
49		Maintenance of structures	542	30,771.97	8,731.44	14,410.99	5,710.69	7,697.01	2,646.04	78.60	70,046.73
50		Maintenance of reservoirs, dams and waterways	543	13,189,829.09	4,129,815.62	7,150,551.62	2,869,095.18	5,864,095.18	2,763,607.67	-	73,160,626.62
51		Maintenance of electric plant	544	43,673.45	12,392.18	20,452.95	8,104.95	10,924.07	3,755.42	111.56	99,414.58
52		Maintenance of miscellaneous hydraulic plant	545	186,467.38	52,909.45	87,325.56	34,604.76	46,641.20	16,034.07	476.30	424,458.72
53		Total hydraulic power generation maintenance expenses		293,066.07	83,156.45	137,247.38	54,387.42	73,304.79	25,200.35	748.59	667,111.05
54		Generation - hydraulic power production expenses		15,207,899.09	4,278,859.09	706,169.09	279,835.69	377,169.88	129,661.53	3,851.66	3,432,138.58
55		Operation supervision and engineering	546	15,106.16	4,286.32	7,074.45	3,778.51	5,128.98	1,298.96	-	38,889.41
56		Fuel	547	22,047,333.52	7,402,389.22	12,599,576.13	5,073,940.53	7,180,120.92	2,065,470.72	93,960.44	56,462,791.48
57		Generation expenses	548	14,011.04	3,975.58	6,561.59	2,600.18	3,504.59	1,204.79	35.79	31,893.55
58		Operation of energy storage equipment	549	77,032.65	206,292.90	340,480.65	134,923.26	181,853.13	62,516.53	1,857.10	1,654,956.21
59		Miscellaneous other power generation expenses	550	380,531.49	110,528.07	182,423.49	72,289.49	97,433.67	33,495.25	995.00	886,096.15
60		Rents	550	366,708.92	104,052.34	171,735.47	68,054.12	91,532.79	31,532.79	936.70	843,745.46
61		Total other power generation operation expenses		23,559,723.48	7,831,524.44	13,307,851.77	5,354,610.99	7,558,415.93	2,195,519.05	97,822.62	59,905,469.27
62		Maintenance supervision and engineering	551	1,968.21	558.47	921.75	365.26	492.31	167.88	5.03	4,480.28
63		Maintenance of structures	552	1,310,242.04	297,353.72	490,773.97	194,480.44	262,125.83	90,112.28	2,676.85	2,647,565.33
64		Maintenance of energy storage equipment	553.1	1,075,436.73	472,446.11	783,676.90	312,253.83	87,676.90	118,273.03	40,624.99	2,149,666.66
65		Maintenance of miscellaneous other power generation plant	554	42,028.23	11,925.36	19,682.47	7,799.63	10,512.55	3,613.95	107.35	95,669.53
66		Total other power generation maintenance expenses		2,425,474.42	783,283.66	1,243,812.61	445,437.07	623,899.16	212,608.70	43,412.22	4,897,381.82
67		Generation - other production expenses		24,651,675.81	8,141,362.00	13,819,229.96	5,557,256.32	7,831,546.61	2,289,414.52	100,612.85	62,391,096.06
68		Purchased power	555	40,625,261.52	13,639,926.01	23,216,461.74	9,349,437.23	13,230,365.93	3,805,915.50	173,135.11	104,040,503.03
69		Power purchased for storage operations	555.1	-	-	-	-	-	-	-	-
70		System control and load dispatching	556	38,172.81	10,831.40	17,876.92	7,084.14	9,548.19	3,282.43	97.51	86,893.38
71		Other expenses	557	1,241,937.20	352,395.22	581,618.43	230,479.64	310,646.49	106,792.46	3,172.34	2,827,041.78
72		Generation - other power supply expenses		41,905,371.53	14,003,152.63	23,815,957.08	9,587,001.00	13,550,560.61	3,915,990.39	176,404.96	106,954,438.20
73		Total power generation production expenses		89,038,376.95	29,138,949.26	49,741,509.25	19,997,909.08	28,160,792.79	8,256,242.85	360,559.32	224,874,339.49
74		Operation supervision and engineering	560	567,880.41	177,224.42	291,675.64	117,160.70	153,934.27	50,176.63	2,230.73	1,360,282.80
75		Load dispatch—reliability	561.2	-	-	-	-	-	-	-	-
76		Load dispatch—monitor and operate transmission system	561.3	-	-	-	-	-	-	-	-
77		Load dispatch—transmission service and scheduling	561.4	-	-	-	-	-	-	-	-
78		Scheduling, system control and dispatch services	561.5	-	-	-	-	-	-	-	-
79		Reliability planning and standards development	561.6	-	-	-	-	-	-	-	-
80		Transmission service studies	561.7	-	-	-	-	-	-	-	-
81		Generation interconnection studies	561.8	-	-	-	-	-	-	-	-
82		Reliability planning and standards development services	561.9	-	-	-	-	-	-	-	-
83		Station expenses	562	114,042.94	35,590.58	58,574.92	23,528.46	30,913.40	10,076.58	447.98	273,174.86
84											

206		Land and land rights	330	1,178,475.57	334,388.21	551,898.36	218,702.38	294,772.80	101,335.49	3,010.24	2,682,583.04
207		Structures and improvements	331	10,317,653.11	2,927,597.01	4,813,916.75	1,914,757.80	2,580,760.71	887,200.74	26,354.91	23,486,241.03
208		Reservoirs, dams, and waterways	332	22,176,646.91	6,293,395.72	10,387,073.09	4,116,115.86	5,547,808.78	1,907,197.38	56,651.61	50,487,894.37
209		Water wheels, turbines and generators	333	5,186,336.83	1,471,604.65	2,428,841.86	962,484.28	1,297,263.52	445,965.94	13,247.72	11,805,742.61
210		Accessory electric equipment	334	3,067,465.18	870,382.23	1,436,541.45	569,262.49	767,266.89	263,767.09	7,835.38	6,982,520.72
211		Miscellaneous power plant equipment	335	89,693.06	25,450.08	42,004.65	16,645.31	22,434.98	7,712.58	229.11	204,169.78
212		Roads, railroads and bridges	336	929,959.64	263,872.71	435,514.50	172,582.61	232,611.04	79,965.95	2,375.44	2,116,882.21
213		Asset retirement costs for hydraulic production plant	337	-	-	-	-	-	-	-	-
214		Hydraulic production plant	42,949,232.30	12,186,690.42	20,113,790.67	7,970,550.75	10,742,917.04	3,693,145.17	1,079,707.41	97,766,033.77	
215		Land and land rights	340	859,805.40	243,966.69	402,660.19	159,563.33	215,063.64	73,933.48	2,196.24	1,951,188.97
216		Structures and improvements	341	7,080,291.45	2,009,007.27	3,315,810.14	1,313,965.80	1,770,997.51	608,824.48	18,085.55	16,116,982.20
217		Water holders, producers, and accessories	342	376,907.64	570,199.91	44,250.02	32,838.60	32,838.60	15,212.08	402,697.78	1,021,888.88
218		Prime movers	343	140,817,869.12	39,956,564.63	65,947,189.05	26,133,085.80	35,222,857.41	12,108,734.08	359,698.26	320,545,998.36
219		Generators	344	16,955,574.64	4,811,083.41	7,940,558.20	3,146,628.26	4,241,107.98	1,457,986.45	43,310.49	38,596,249.42
220		Accessory electric equipment	345	13,158,769.23	3,733,753.51	6,162,455.43	2,442,014.27	3,291,410.78	1,131,504.39	33,612.12	29,953,519.73
221		Miscellaneous power plant equipment	346	753,789.76	213,885.14	353,011.42	139,888.87	188,545.88	64,817.34	1,715,863.85	1,715,863.85
222		Asset retirement costs for other production plant	347	-	-	-	-	-	-	-	-
223		Energy Storage Equipment—production	348	-	-	-	-	-	-	-	-
224		Other production plant	179,803,007.25	51,018,457.56	84,204,533.03	33,367,976.98	44,974,233.22	15,461,012.27	459,279.99	409,288,500.30	
225		Land and land rights	350	11,225,688.78	3,503,319.03	5,765,756.09	2,315,397.51	3,042,926.28	991,876.51	44,095.34	26,899,664.54
226		Structures and improvements	352	12,439,752.53	3,882,204.71	6,389,325.44	2,566,473.78	3,372,020.25	1,099,148.44	48,865.38	29,797,790.53
227		Station equipment	353	84,385,444.05	26,335,055.09	43,342,185.74	17,409,753.84	22,874,203.14	7,456,107.27	331,479.82	202,134,228.94
228		Towers and fixtures	354	49,979,964.34	15,597,774.34	25,670,788.63	10,311,480.68	13,547,974.65	4,416,116.78	196,329.47	119,720,428.88
229		Poles and fixtures	355	71,975,807.80	22,462,249.08	36,968,328.66	14,849,493.42	19,510,346.44	6,359,619.83	282,732.74	172,408,577.97
230		Overhead conductors and devices	356	53,989,435.06	16,849,052.13	27,730,139.34	11,138,683.75	14,634,814.32	4,770,384.56	212,079.32	129,324,588.48
231		Underground conduit	357	128,507.03	40,104.54	66,003.98	26,512.58	34,834.16	11,354.59	50.80	307,821.67
232		Underground conductors and devices	358	302,467.98	94,394.37	155,354.08	62,402.86	81,989.42	26,725.39	1,188.14	724,522.25
233		Roads and trails	359	404,424.44	126,212.37	207,720.09	83,437.32	109,626.03	35,733.85	1,588.64	968,740.74
234		Asset retirement costs for transmission plant	359.1	-	-	-	-	-	-	-	-
235		Transmission plant	291,851,519.61	91,081,180.31	149,901,240.82	60,212,554.09	79,111,640.87	25,787,341.19	1,146,440.47	699,091,917.36	
236		Land and land rights	360	1,247,621.95	315,439.77	426,121.04	162,538.93	222,508.72	1,976.31	2,276,206.73	2,276,206.73
237		Structures and improvements	361	4,625,613.40	1,169,503.87	1,579,862.56	602,620.25	743,721.64	254,206.47	7,327.76	9,182,858.45
238		Station equipment	362	47,794,724.14	12,084,074.72	16,324,125.83	6,226,648.45	6,084,296.63	4,693,144.68	75,709.84	93,282,726.29
239		Storage battery equipment	363	-	-	-	-	-	-	-	-
240		Poles, towers and fixtures	364	76,415,340.52	18,138,105.08	21,489,039.55	8,196,744.89	6,178,044.25	119,949.04	130,537,223.32	130,537,223.32
241		Overhead conductors and devices	365	59,556,599.03	12,944,045.03	12,098,506.93	4,614,835.14	-	3,478,289.99	92,737.59	92,783,653.51
242		Underground conduit	366	17,780,871.81	5,529,729.07	2,341,559.07	893,159.02	-	673,191.13	25,261.45	25,261,719.16
243		Underground conductors and devices	367	28,270,621.54	5,720,140.13	4,088,360.11	1,559,457.54	-	1,175,393.14	43,456.93	40,857,429.40
244		Line transformers	368	78,938,994.50	30,402,679.76	8,611,541.25	1,112,515.16	-	15,346,497.47	159,577.69	134,569,805.85
245		Services	369	58,040,606.51	18,865,377.91	3,862,756.01	988,947.88	-	-	-	81,757,688.31
246		Meters	370	11,232,906.69	2,928,891.74	1,278,560.30	177,513.29	110,788.96	900,546.60	-	16,629,207.57
247		Installations on customers premises	371	-	-	-	-	-	-	570,414.35	570,414.35
248		Leased property on customers premises	372	-	-	-	-	-	-	-	-
249		Street lighting and signal systems	373	-	-	-	-	-	-	4,378,779.75	4,378,779.75
250		Asset retirement costs for distribution plant	374	-	-	-	-	-	-	-	-
251		Distribution plant	393,593,788.51	107,708,797.47	72,100,428.65	24,534,980.55	69,389,809.23	33,021,822.45	5,491,412.13	643,390,038.99	
252		Land and land rights	389	929,180.09	259,155.51	254,377.47	95,533.70	89,017.55	16,608.51	1,714,270.41	1,714,270.41
253		Structures and improvements	390	12,442,727.32	3,504,719.13	3,612,724.84	1,362,604.93	1,312,620.64	1,042,356.52	130,712.54	23,408,510.93
254		Office furniture and equipment	391	3,040,382.24	858,311.52	1,059,383.77	410,877.62	475,253.27	252,419.37	25,244.45	6,211,872.20
255		Transportation equipment	392	4,469,962.37	1,269,707.25	1,326,923.18	499,481.58	476,048.19	380,918.58	45,450.02	8,468,451.18
256		Stores equipment	393	569,340.91	163,700.56	187,547.18	71,688.14	74,958.21	48,754.34	5,205.46	1,121,194.80
257		Tools, shop and garage equipment	394	2,045,057.68	580,771.96	360,195.24	238,467.93	237,213.86	174,371.46	19,756.64	3,925,834.76
258		Laboratory equipment	395	1,126,597.24	321,416.44	344,616.94	130,249.23	127,745.67	96,346.37	11,140.59	2,161,112.47
259		Power operated equipment	396	6,755,338.58	1,908,004.97	2,010,879.96	756,770.68	730,579.51	574,869.73	17,147.62	12,803,502.05
260		Communication equipment	397	18,486,593.39	5,341,852.66	6,725,827.72	2,604,784.59	2,958,859.44	1,584,499.76	145,019.69	37,847,267.55
261		Miscellaneous equipment	398	233,993.46	66,643.01	79,801.79	30,688.32	19,854.59	-	1,983.14	466,788.11
262		Other tangible property	399	17,603,995.08	4,995,070.38	8,444,223.54	3,266,962.61	4,403,297.77	1,513,743.22	44,966.78	40,072,259.39
263		Asset retirement costs for general plant	399.1	-	-	-	-	-	-	-	-
264		General plant	69,976,609.44	19,922,247.34	9,802,336.89	2,536,644.99	11,312,186.16	5,959,690.56	522,833.59	142,832,548.97	
265		Electric plant in service	1,168,945,724.71	335,297,791.75	433,677,857.56	168,338,268.95	196,157,559.44	99,811,750.18	8,565,968.73	2,410,794,921.33	
266		Intangible plant	101.1	-	-	-	-	-	-	-	-
267		Steam production plant	101.1	-	-	-	-	-	-	-	-
268		Hydraulic production plant	101.1	-	-	-	-	-	-	-	-
269		Other production plant	101.1	-	-	-	-	-	-	-	-
270		Transmission plant	101.1	-	-	-	-	-	-	-	-
271		Distribution plant	101.1	-	-	-	-	-	-	-	-
272		General plant	101.1	-	-	-	-	-	-	-	-
273		Total property under capital leases	102	-	-	-	-	-	-	-	-
274		Electric plant purchased or sold	102	-	-	-	-	-	-	-	-
275		Total electric plant purchased or sold	104	-	-	-	-	-	-	-	-
276		Intangible plant	104	-	-	-	-	-	-	-	-
277		Steam production plant	104	-	-	-	-	-	-	-	-
278		Hydraulic production plant	104	-	-	-	-	-	-	-	-
279		Other production plant	104	-	-	-	-	-	-	-	-
280		Transmission plant	104	-	-	-	-	-	-	-	-
281		Distribution plant	104	-	-	-	-	-	-	-	-
282		General plant	104	-	-	-	-	-	-	-	-
283		Total electric plant leased to others	105	-	-	-	-	-	-	-	-
284		Steam production plant	105	61,882.86	17,559.04	28,980.70	11,484.27	15,478.80	5,321.22	158.07	140,864.96
285		Hydraulic production plant	105	143,354.32	40,676.27	67,135.05	26,603.80	35,857.30	12,264.84	366.18	326,319.75
286		Other production plant	105	-	-	-	-	-	-	-	-
287		Transmission plant	105	-	-	-	-	-	-	-	-
288		Distribution plant	105	-	-	-	-	-	-	-	-
289		General plant	105	-	-	-	-	-	-	-	-
290		Total electric plant for future use	205,237.18	58,235.31	96,115.75	38,088.07	51,336.10	17,648.06	524.25	467,184.72	
291		Completed construction not classified	106	-	-	-	-	-	-	-	-
292		Total completed construction not classified	107	-	-	-	-	-	-	-	-
293		Steam production plant	107	-	-	-	-	-	-	-	-
294		Hydraulic production plant	107	-	-	-	-	-	-	-	-
295		Other production plant	107	-	-	-	-	-	-	-	-
296		Transmission plant	107	-	-	-	-	-	-	-	-
297		Distribution plant	107	-	-	-	-	-	-	-	-
298		General plant	107	-	-	-	-	-	-	-	-
299		Total construction work in progress	108	-	-	-	-	-	-	-	-
300		Steam production plant	108	(140,472,380.62)	(39,858,533.50)	(65,785,391.43)	(26,068,969.78)	(35,136,440.17)	(12,079,026.01)	(358,813.77)	(319,759,557.27)

315	Electric plant acquisition adjustments	Electric plant acquisition adjustments	114	69,462.09	19,709.62	32,530.17	12,890.83	17,374.59	5,972.95	177.43	158,117.69
316		Total electric plant acquisition adjustments		69,462.09	19,709.62	32,530.17	12,890.83	17,374.59	5,972.95	177.43	158,117.69
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments	115	(18,571.01)	(5,269.46)	(8,697.09)	(3,446.42)	(4,645.18)	(1,596.90)	(47.44)	(42,273.49)
318		Total accumulated provision for asset acquisition adjustments		(18,571.01)	(5,269.46)	(8,697.09)	(3,446.42)	(4,645.18)	(1,596.90)	(47.44)	(42,273.49)
319		Total plant		(527,590,552.92)	(150,160,004.57)	(187,995,134.86)	(72,499,686.24)	(82,254,185.23)	(45,567,576.96)	(4,125,302.73)	(1,070,192,443.50)
320	Fuel stock	Fuel stock	151	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321		Total Fuel Stock		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Plant materials and operating supplies	Plant materials and operating supplies	154	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323		Total plant materials and operating supplies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Prepayments	Prepayments	165	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325		Total prepayments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326		Total current and accrued assets		112.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327		Other regulatory assets	112.3	(82,284.46)	(23,347.93)	(38,535.09)	(15,270.41)	(20,581.86)	(7,075.53)	(210.18)	(187,305.45)
328	Deferred debits	Miscellaneous deferred debits	186	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
329		Accumulated deferred income taxes	190	9,314,984.49	2,584,104.97	4,012,174.37	1,588,557.88	2,114,133.76	766,803.74	37,634.02	20,418,393.25
330		Total deferred debits		9,232,700.03	2,560,757.05	3,973,639.28	1,573,287.47	2,093,551.90	759,728.21	37,423.84	20,231,087.79
331		Accumulated provision for property insurance	228.1	3,931.84	1,130.67	1,489.58	578.81	680.19	337.61	27.38	8,176.08
332		Accumulated provision for injuries and damages	228.2	-	-	-	-	-	-	-	-
333	Other non current liabilities	Accumulated provision for pensions and benefits	228.3	(70,457.34)	(20,261.31)	(26,692.89)	(10,372.11)	(12,188.81)	(6,049.84)	(490.61)	(146,512.91)
334		Accumulated miscellaneous operating provisions	228.4	(22,869.11)	(6,489.03)	(10,709.96)	(4,244.07)	(5,720.26)	(1,966.48)	(58.42)	(52,057.32)
335		Asset retirement obligations	230	-	-	-	-	-	-	-	-
336		Other non current liabilities		-	-	-	-	-	-	-	-
337	Customer deposits	Customer deposits	235	(184,716.47)	(57,943.61)	(155,300.72)	-	-	(10,305.05)	(124.78)	(408,390.63)
338		Total current and accrued liabilities		8,958,588.94	2,477,193.78	3,782,425.30	1,559,250.11	2,076,323.02	741,744.45	36,777.42	19,632,303.01
339		Deferred credits	253	(2,838,400.18)	(805,385.86)	(1,329,266.77)	(526,752.44)	(709,970.73)	(244,070.11)	(7,250.27)	(6,461,096.35)
340		Accumulated deferred income taxes—accelerated amortization property	281	(0.01)	(0.00)	(0.01)	(0.00)	(0.00)	(0.00)	(0.00)	(0.03)
341	Deferred credits	Accumulated deferred income taxes—other property	282	(90,507,320.66)	(25,715,659.12)	(32,762,413.17)	(12,707,667.46)	(14,832,795.18)	(7,567,628.15)	(672,090.37)	(184,765,574.11)
342		Accumulated deferred income taxes—other	283	(296,529.66)	(83,391.45)	(120,070.07)	(47,113.83)	(59,155.77)	(24,700.51)	(1,533.10)	(632,494.39)
343		Accumulated deferred investment tax credits	255	(7,197.13)	(2,060.18)	(2,717.62)	(1,057.39)	(1,253.99)	(607.76)	(49.28)	(14,943.34)
344		Customer advances for construction	252	(3,536,416.84)	(2,851,322.28)	(497,726.83)	-	-	(440,094.30)	(499,596.40)	(7,825,156.65)
345		Other regulatory liabilities	254	(38,903,280.17)	(11,038,666.03)	(18,219,008.63)	(7,219,699.92)	(9,730,900.62)	(3,345,239.33)	(99,372.63)	(88,556,167.34)
346		Total deferred credits		(136,089,144.65)	(40,496,484.91)	(52,931,203.08)	(20,502,291.05)	(25,334,076.30)	(11,622,240.16)	(1,279,892.05)	(288,255,432.21)
347	Working capital allowance	Working capital allowance	N/A	14,909,774.71	4,208,824.67	5,213,737.17	2,016,156.54	2,225,996.81	1,193,674.86	105,503.65	29,873,668.42
348		Total working capital allowance		14,909,774.71	4,208,824.67	5,213,737.17	2,016,156.54	2,225,996.81	1,193,674.86	105,503.65	29,873,668.42
349		Total rate base		529,135,845.73	151,327,733.56	201,748,363.46	78,911,988.32	92,871,981.67	44,557,377.48	3,303,058.73	1,101,856,328.94
		Revenue Requirement Impact		13,530,180.52	(730,709.25)	(792,552.10)	1,511,142.34	3,281,944.79	1,792,756.09	154,567.28	18,747,329.67
		Change in rate base		189,601,935.42	57,273,500.99	83,964,696.85	33,271,740.73	41,953,250.11	16,267,772.49	1,043,184.02	423,376,080.62
		ROR		7.68%	-1.26%	-0.94%	4.76%	8.49%	12.39%	17.39%	4.63%

Costs	Description	Acronym	Functionalization	Classification	Allocation	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
	Net of Renewables	F10				0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	100 Summer 100 Winter System Peaks	F11				0.403974	0.130694	0.218786	0.087997	0.120164	0.036734	0.001652	1
	12 Coincident Peaks	F12				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	Net of Renewables - Demand	F13				0.456536	0.122376	0.199590	0.078585	0.103786	0.038197	0.000931	1
	Max. Schedule Peak	F20				0.503723	0.127358	0.172045	0.065624	0.080990	0.049462	0.000798	1
	Max. Schedule Peak Excluding Sch 60	F20A				0.548115	0.138581	0.187207	0.071408	-	0.053821	0.000868	1
	Transformers - NCP	F21				0.586588	0.229525	0.063993	0.008267	-	0.114041	0.001186	1
	Secondary Lines - NCP	F22				0.857078	0.141634	-	-	-	-	0.001288	1
	MWH @ Input	F30				0.390475	0.131102	0.223148	0.089863	0.127166	0.036581	0.001664	1
	Average Customers	F40				0.788044	0.148115	0.007618	0.000473	0.000007	0.036583	0.019160	1
	Weighted Customers Acct 902	F41				0.809833	0.152211	0.008430	0.003537	0.000892	0.025098	-	1
	Weighted Customers Acct 903	F42				0.773797	0.161977	0.009069	0.004075	0.000061	0.032783	0.018238	1
	Contribution in Aid of Construction	F50				0.451929	0.364379	0.063606	-	-	0.056241	0.063845	1
	Security Deposits	F51				0.452303	0.141883	0.380275	-	-	0.025233	0.00306	1
	Meters	F60				0.679599	0.177200	0.077354	0.010740	0.000624	0.054484	-	1
	Meters Excluding Sch 60	F60A				0.680023	0.177311	0.077402	0.010746	-	0.054518	-	1
	Services	F70				0.709910	0.230747	0.047246	0.012096	-	-	-	1
	Uncollectables	F80				0.825306	0.055869	0.064953	0.024401	0.029710	(0.000239)	-	1
	Rate Base	F101				0.480222	0.137339	0.183099	0.071617	0.084287	0.040438	0.002998	1
	Generation Rate Base	F101G				0.439311	0.124648	0.205734	0.081527	0.109884	0.037775	0.001122	1
	Transmission Rate Base	F101T				0.417385	0.130274	0.214467	0.086151	0.113204	0.036881	0.001637	1
	Distribution Rate Base	F101D				0.618734	0.160656	0.112125	0.039011	0.013685	0.048898	0.006891	1
	Retail Rate Base	F101C				0.878355	0.163693	(0.105935)	0.006111	0.001279	0.033727	0.022770	1
	Misc Rate Base	F101Co				0.499088	0.140886	0.174530	0.067491	0.074518	0.039957	0.003531	1
	SGP - System Gross Plant	F102				0.483210	0.139081	0.180869	0.070193	0.081681	0.041490	0.003477	1
	SGGP - System Gross Generation Plant	F102G				0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	SGTP - System Gross Transmission Plant	F102T				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	SGDP - System Gross Distribution Plant	F102D				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGTP - System Gross Retail Plant	F102C				0.483210	0.139081	0.180869	0.070193	0.081681	0.041490	0.003477	1
	SGDP - System Gross Misc Plant	F102Co				0.483210	0.139081	0.180869	0.070193	0.081681	0.041490	0.003477	1
	SNP - System Net Plant	F104				0.478425	0.138106	0.183253	0.071485	0.084953	0.040464	0.003313	1
	SNP - System Net Generation Plant	F104G				0.439301	0.124650	0.205737	0.081528	0.109887	0.037775	0.001122	1
	SNP - System Net Transmission Plant	F104T				0.417385	0.130274	0.214467	0.086151	0.113204	0.036881	0.001637	1
	SNP - System Net Distribution Plant	F104D				0.614475	0.165903	0.110843	0.037990	0.013326	0.049107	0.008355	1
	SNP - System Net Retail Plant	F104C				0.773797	0.161977	0.009069	0.004075	0.000061	0.032783	0.018238	1
	SNP - System Net Misc Plant	F104Co				0.478425	0.138106	0.183253	0.071485	0.084953	0.040464	0.003313	1
	STP - System Prod & Trans Plant	F105				0.429369	0.127215	0.209688	0.083622	0.111377	0.037371	0.001358	1
	SGGP - System Gross Generation Plant	F105G				0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	SGTP - System Gross Transmission Plant	F105T				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	SGDP - System Gross Distribution Plant	F105D				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGTP - System Gross Retail Plant	F105C				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGDP - System Gross Misc Plant	F105Co				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	STP - System Transmission Plant	F106				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	STP - System Trans & Dist Plant	F107				0.510581	0.148076	0.165367	0.063128	0.064098	0.043806	0.004944	1
	SGGP - System Gross Generation Plant	F107G				0.439306	0.124652	0.205734	0.081527	0.109884	0.037775	0.001122	1
	SGTP - System Gross Transmission Plant	F107T				0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
	SGDP - System Gross Distribution Plant	F107D				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGTP - System Gross Retail Plant	F107C				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGDP - System Gross Misc Plant	F107Co				0.611750	0.167408	0.112063	0.038134	0.010785	0.051325	0.008535	1
	SGP - System General Plant	F108				0.489921	0.139480	0.177387	0.068628	0.079199	0.041725	0.003660	1
	SIP - System Intangible Plant	F110				0.517869	0.138467	0.159833	0.062740	0.077118	0.038708	0.005265	1

Account 360	F118	0.548115	0.138581	0.187207	0.071408	-	0.053821	0.000868	1
Account 361	F119	0.503723	0.127358	0.172045	0.065624	0.080990	0.049462	0.00798	1
Account 362	F120	0.512364	0.129542	0.174996	0.066750	0.065224	0.050311	0.00812	1
Account 364	F121	0.585391	0.138950	0.164620	0.062792	-	0.047328	0.000919	1
Account 365	F122	0.641876	0.139508	0.130395	0.049738	-	0.037488	0.000996	1
Account 366	F123	0.704100	0.140123	0.092692	0.035356	-	0.026649	0.001080	1
Account 367	F124	0.691933	0.140002	0.100064	0.038168	-	0.028768	0.001064	1
Account 368	F125	0.586588	0.225925	0.063993	0.008267	-	0.114041	0.001186	1
Account 369	F126	0.709910	0.230747	0.047246	0.012096	-	-	-	1
Account 370	F127	0.675493	0.176129	0.076886	0.010675	0.006662	0.054155	-	1
Account 371	F128	-	-	-	-	-	-	1.000000	1
Account 372	F129	0.142857	0.142857	0.142857	0.142857	0.142857	0.142857	0.142857	1
Account 373	F130	-	-	-	-	-	-	1.000000	1
Account 581 thru 587 & 591 thru 597	F131	0.605426	0.151282	0.132883	0.049564	0.017665	0.037638	0.005541	1
Account 364 + 365	F132	0.608859	0.139182	0.150400	0.057368	-	0.043240	0.000951	1
Account 366 + 367	F133	0.696582	0.140048	0.097247	0.037094	-	0.027958	0.001070	1
Account 364 + 365 + 369 (OH)	F134	0.632791	0.158762	0.125576	0.047088	-	0.035014	0.000770	1
Account 366 + 367 + 369 (UG)	F135	0.687064	0.161649	0.096930	0.034242	-	0.019375	0.000741	1
Account 902 + 903 + 904	F136	0.796596	0.126670	0.026618	0.010402	0.009583	0.020955	0.009175	1
Total O & M Expense	F137	0.428241	0.132402	0.206803	0.082690	0.111005	0.036650	0.002210	1
Generation O & M Exp	F137G	0.395959	0.130380	0.221190	0.088927	0.125225	0.036715	0.001604	1
Transmission O & M Exp	F137T	0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
Distribution O & M Exp	F137D	0.605426	0.151282	0.132883	0.049564	0.017665	0.037638	0.005541	1
Retail O & M Exp (Customer)	F137C	0.795791	0.128689	0.024829	0.009468	0.008682	0.022426	0.010115	1
Misc & Customer O & M Exp	F137Co	0.499094	0.140887	0.174526	0.067489	0.074514	0.039957	0.003532	1
GTD O&M Exp (less fuel, purchased p & wheeling)	F138	0.422997	0.131838	0.209159	0.083811	0.113690	0.036382	0.002125	1
Generation O & M Exp (less fuel & purchased power)	F138G	0.444151	0.124012	0.204006	0.080700	0.108170	0.037894	0.001068	1
Transmission O & M Exp - (less wheeling exp)	F138T	0.417472	0.130285	0.214423	0.086130	0.113163	0.036887	0.001640	1
Distribution O & M Exp	F138D	0.605426	0.151282	0.132883	0.049564	0.017665	0.037638	0.005541	1
Retail O & M Exp (Customer)	F138C	0.795791	0.128689	0.024829	0.009468	0.008682	0.022426	0.010115	1
Common O & M Exp	F138Co	0.499094	0.140887	0.174526	0.067489	0.074514	0.039957	0.003532	1
Revenue Requirement Before Rev Credits	F140	0.453089	0.135619	0.194766	0.077117	0.098018	0.038516	0.002876	1
Revenue Requirement Before Rev Credits	F140G	0.402181	0.129579	0.218960	0.087859	0.123013	0.036870	0.001538	1
Revenue Requirement Before Rev Credits	F140T	0.417437	0.130276	0.214442	0.086139	0.113184	0.036884	0.001638	1
Revenue Requirement Before Rev Credits	F140D	0.611170	0.160638	0.118340	0.041680	0.013455	0.047208	0.007510	1
Revenue Requirement Before Rev Credits	F140C	0.798627	0.134898	0.014389	0.008615	0.007184	0.024385	0.011902	1
Revenue Requirement Before Rev Credits	F140Co	0.499094	0.140887	0.174527	0.067490	0.074514	0.039957	0.003532	1
Firm Revenues	F141	0.433893	0.143687	0.209976	0.078594	0.095573	0.036114	0.002163	1

PacifiCorp dba Pacific Power & Light Company
Summary of Adjustments
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

Restating Adjustments

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
1.00	Exh. SLC-4, page 3.1	Temperature Normalization	(1,770,024)	-	2,354,319	-0.30%
1.01	Exh. SLC-4, page 3.2	Revenue Normalizing	26,633,457	-	(35,425,311)	4.52%
1.02	Exh. SLC-4, page 3.3	Wheeling Revenue - Year 1	(17,069)	-	22,704	0.00%
1.03	Exh. SLC-4, page 4.1	Miscellaneous Expense & Revenue	(136,543)	-	181,616	-0.02%
1.04	Exh. SLC-4, page 4.2	General Wage Increase (Annualizing)	(297,885)	-	396,219	-0.05%
1.05	Exh. SLC-4, page 4.3	General Wage Increase(Pro Forma) - Year 1	-	-	-	0.00%
1.06	Exh. SLC-4, page 4.4	Pension Related Non-Service Expense	154,003	-	(204,840)	0.03%
1.07	Exh. SLC-4, page 4.5	Insurance Expense	-	-	-	0.00%
1.08	Exh. SLC-4, page 4.6	Advertising	(13,356)	-	17,766	0.00%
1.09	Exh. SLC-4, page 4.7	Memberships & Subscriptions	607	-	(807)	0.00%
1.10	Exh. SLC-4, page 4.8	Revenue-Sensitive/ Uncollectible Expense	(430,973)	-	573,240	-0.07%
1.11	Exh. SLC-4, page 4.9	Legal Expenses	497,131	-	(661,236)	0.08%
1.12	Exh. SLC-4, page 4.10	Remove Non-Recurring Entries	(1,585,326)	-	2,108,652	-0.27%
1.13	Exh. SLC-4, page 4.11	Environmental Remediation	(1,048,556)	1,273,328	1,523,578	-0.19%
1.14	Exh. SLC-4, page 4.12	Payment Services Fees	-	-	-	0.00%
1.15	Exh. SLC-4, page 4.13	Incremental O&M Expenses	-	-	-	0.00%
1.16	Exh. SLC-4, page 5.1	Net Power Costs (Restating)	5,642,038	-	(7,504,507)	0.96%
1.17	Exh. SLC-4, page 5.2	Net Power Costs (Pro Forma) - Year 1	-	-	-	0.00%
1.18	Exh. SLC-4, page 5.3	Pryor Mountain REC Revenues	-	-	-	0.00%
1.19	Exh. SLC-4, page 5.4	WRAP Fees	-	-	-	0.00%
1.20	Exh. SLC-4, page 5.5	AURORA Access Fees	-	-	-	0.00%
1.21	Exh. SLC-4, page 6.1	Pro Forma Depreciation & Amortization Expense - Year 1	-	-	-	0.00%
1.22	Exh. SLC-4, page 6.2	Pro Forma Depreciation & Amortization Reserves - Year 1	-	-	-	0.00%
1.23	Exh. SLC-4, page 6.3	End-of-Period Reserves - Historical	-	(27,898,421)	(2,823,907)	0.29%
1.24	Exh. SLC-4, page 6.4	Decommissioning & Other Plant Closure Costs - Year 1	(4,866,520)	-	6,472,985	-0.83%
1.25	Exh. SLC-4, page 7.1	Interest True Up - Year 1	(695,134)	-	924,601	-0.12%
1.26	Exh. SLC-4, page 7.2	Property Tax Expense - Year 1	-	-	-	0.00%
1.27	Exh. SLC-4, page 7.3	Production Tax Credit - Year 1	(10,953,810)	-	14,569,725	-1.86%
1.28	Exh. SLC-4, page 7.4	PowerTax ADIT Balance - Year 1	(35,718)	249,607	72,774	-0.01%
1.29	Exh. SLC-4, page 7.5	Permanent Schedule M Adjustment - Year 1	-	-	-	0.00%
1.30	Exh. SLC-4, page 7.6	Remove Deferred State Tax Expense & Balance - Year 1	-	-	-	0.00%
1.31	Exh. SLC-4, page 7.7	Washington Public Utility Tax Adjustment	(1,019,512)	-	1,356,058	-0.17%
1.32	Exh. SLC-4, page 7.8	Removal of TCJA Deferred Balances Adjustment	-	26,609,936	2,693,485	-0.26%
1.33	Exh. SLC-4, page 7.9	Washington Low Income Tax Credit	-	-	-	0.00%
1.34	Exh. SLC-4, page 7.10	Wyoming Wind Generation Tax	-	-	-	0.00%

PacifiCorp dba Pacific Power & Light Company

Summary of Adjustments

Service territory : Washington

Service: Electric

Time period : Twelve Months ended June 30, 2022

1.35	Exh. SLC-4, page 8.1	End-of-Period Plant Balances - Historical	-	30,000,112	3,036,642	-0.29%
1.36	Exh. SLC-4, page 8.2	Regulatory Assets/ Liabilities Amortization - Year 1	-	-	-	0.00%
1.37	Exh. SLC-4, page 8.3	Customer Advances for Construction	-	(1,733,115)	(175,428)	0.02%
1.38	Exh. SLC-4, page 8.4	Pro Forma Major Plant Additions - Year 1	-	-	-	0.00%
1.39	Exh. SLC-4, page 8.5	Miscellaneous Rate Base	-	(27,252,977)	(2,758,575)	0.28%
1.40	Exh. SLC-4, page 8.6	Customer Service Deposits	(1,846)	(408,391)	(38,882)	0.00%
1.41	Exh. SLC-4, page 8.7	Investor Supplied Working Capital	-	29,873,668	3,023,844	-0.29%
1.42	Exh. SLC-4, page 8.8	Labor Day Wildfire Restoration Capital Removal	-	(10,276,643)	(1,040,212)	0.10%
1.43	Exh. SLC-4, page 8.9	WIJAM Transmission Reallocation	-	(6,227,109)	(630,314)	0.06%
1.44	Exh. SLC-4, page 8.10	Klamath Hydroelectric Assets Transfer - Year 1	200,391	(336,077)	(300,559)	0.04%
1.45	Exh. SLC-4, page 8.11	Confidential Pro Forma Capital Additions - Year 1	-	-	-	0.00%
1.46	Exh. SLC-4, page 8.12	Major Transmission Capital Addtions - Year 1	-	-	-	0.00%
1.47	Exh. SLC-4, page 9.1	Production Factor - Year 1	-	-	-	0.00%
1.48	Exh. SLC-4, page 10.1	Removal of Coal-Fired Generation Assets	-	(144,705,070)	(14,647,197)	1.66%
1.49	Exh. SLC-4, page 10.2	Jim Bridger SCRs Removal	15,009	(22,651,762)	(2,312,798)	0.23%
1.50	Exh. SLC-4, page 10.3	Colstrip Unit 3 Removal	918,036	(9,976,935)	(2,230,961)	0.26%
1.51	Exh. SLC-4, page 10.4	Jim Bridger Mine Rate Base - Year 1	-	6,493,711	657,300	-0.06%
1.52	Exh. SLC-4, page 10.5	Existing Coal-Fired Generation Assets - Year 1	-	-	-	0.00%
1.53	Exh. SLC-4, page 10.6	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	-	-	-	0.00%
1.54	Exh. SLC-4, page 10.7	Pro Forma JB Units 1 & 2 Additions - Year 1	-	-	-	0.00%
1.55	Exh. SLC-4, page 10.8	Fly Ash Revenues - Year 1	-	-	-	0.00%
1.56						
		Restated Total		<u>11,188,399</u>	<u>(156,966,137)</u>	<u>(30,770,027) 4.02%</u>

Proforma Adjustments

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
2.01	Exh. SLC-4, page 3.1	Temperature Normalization	-	-	-	0.00%
2.02	Exh. SLC-4, page 3.2	Revenue Normalizing	-	-	-	0.00%
2.03	Exh. SLC-4, page 3.3	Wheeling Revenue - Year 1	1,125,457	-	(1,496,976)	0.19%
2.04	Exh. SLC-4, page 4.1	Miscellaneous Expense & Revenue	-	-	-	0.00%
2.05	Exh. SLC-4, page 4.2	General Wage Increase (Annualizing)	-	-	-	0.00%
2.06	Exh. SLC-4, page 4.3	General Wage Increase(Pro Forma) - Year 1	(1,269,220)	-	1,688,197	-0.22%
2.07	Exh. SLC-4, page 4.4	Pension Related Non-Service Expense	1,248,073	-	(1,660,069)	0.21%
2.08	Exh. SLC-4, page 4.5	Insurance Expense	(2,417,478)	(2,506,736)	2,961,767	-0.39%
2.09	Exh. SLC-4, page 4.6	Advertising	-	-	-	0.00%
2.10	Exh. SLC-4, page 4.7	Memberships & Subscriptions	-	-	-	0.00%

PacifiCorp dba Pacific Power & Light Company
Summary of Adjustments
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

2.11	Exh. SLC-4, page 4.8	Revenue-Sensitive/ Uncollectible Expense	-	-	-	0.00%
2.12	Exh. SLC-4, page 4.9	Legal Expenses	-	-	-	0.00%
2.13	Exh. SLC-4, page 4.10	Remove Non-Recurring Entries	-	-	-	0.00%
2.14	Exh. SLC-4, page 4.11	Environmental Remediation	-	-	-	0.00%
2.15	Exh. SLC-4, page 4.12	Payment Services Fees	(57,811)	-	76,895	-0.01%
2.16	Exh. SLC-4, page 4.13	Incremental O&M Expenses	(3,262,847)	-	4,339,931	-0.55%
2.17	Exh. SLC-4, page 5.1	Net Power Costs (Restating)	-	-	-	0.00%
2.18	Exh. SLC-4, page 5.2	Net Power Costs (Pro Forma) - Year 1	(22,412,194)	-	29,810,585	-3.80%
2.19	Exh. SLC-4, page 5.3	Pryor Mountain REC Revenues	213,270	-	(283,671)	0.04%
2.20	Exh. SLC-4, page 5.4	WRAP Fees	(90,171)	-	119,937	-0.02%
2.21	Exh. SLC-4, page 5.5	AURORA Access Fees	(29,843)	-	39,694	-0.01%
2.22	Exh. SLC-4, page 6.1	Pro Forma Depreciation & Amortization Expense - Year 1	12,479,857	-	(16,599,528)	2.12%
2.23	Exh. SLC-4, page 6.2	Pro Forma Depreciation & Amortization Reserves - Year 1	-	(87,822,149)	(8,889,449)	0.95%
2.24	Exh. SLC-4, page 6.3	End-of-Period Reserves - Historical	-	-	-	0.00%
2.25	Exh. SLC-4, page 6.4	Decommissioning & Other Plant Closure Costs - Year 1	437,999	(12,006,172)	(1,797,862)	0.20%
2.26	Exh. SLC-4, page 7.1	Interest True Up - Year 1	564,642	-	(751,034)	0.10%
2.27	Exh. SLC-4, page 7.2	Property Tax Expense - Year 1	(666,609)	-	886,660	-0.11%
2.28	Exh. SLC-4, page 7.3	Production Tax Credit - Year 1	17,525,173	-	(23,310,330)	2.97%
2.29	Exh. SLC-4, page 7.4	PowerTax ADIT Balance - Year 1	3,869,672	(33,187,109)	(8,506,306)	1.02%
2.30	Exh. SLC-4, page 7.5	Permanent Schedule M Adjustment - Year 1	(302,036)	-	401,739	-0.05%
2.31	Exh. SLC-4, page 7.6	Remove Deferred State Tax Expense & Balance - Year 1	(73,287)	28,176,905	2,949,575	-0.29%
2.32	Exh. SLC-4, page 7.7	Washington Public Utility Tax Adjustment	-	-	-	0.00%
2.33	Exh. SLC-4, page 7.8	Removal of TCJA Deferred Balances Adjustment	(8,451,410)	13,706,021	12,628,606	-1.55%
2.34	Exh. SLC-4, page 7.9	Washington Low Income Tax Credit	13,171	-	(17,519)	0.00%
2.35	Exh. SLC-4, page 7.10	Wyoming Wind Generation Tax	(173,922)	-	231,335	-0.03%
2.36	Exh. SLC-4, page 8.1	End-of-Period Plant Balances - Historical	-	-	-	0.00%
2.37	Exh. SLC-4, page 8.2	Regulatory Assets/ Liabilities Amortization - Year 1	(5,186,375)	25,903,246	9,520,380	-1.11%
2.38	Exh. SLC-4, page 8.3	Customer Advances for Construction	-	-	-	0.00%
2.39	Exh. SLC-4, page 8.4	Pro Forma Major Plant Additions - Year 1	147,773	123,941,639	12,348,947	-1.10%
2.40	Exh. SLC-4, page 8.5	Miscellaneous Rate Base	-	-	-	0.00%
2.41	Exh. SLC-4, page 8.6	Customer Service Deposits	-	-	-	0.00%
2.42	Exh. SLC-4, page 8.7	Investor Supplied Working Capital	-	-	-	0.00%
2.43	Exh. SLC-4, page 8.8	Labor Day Wildfire Restoration Capital Removal	-	-	-	0.00%
2.44	Exh. SLC-4, page 8.9	WIJAM Transmission Reallocation	-	-	-	0.00%
2.45	Exh. SLC-4, page 8.10	Klamath Hydroelectric Assets Transfer - Year 1	(57,463)	258,581	102,605	-0.01%
2.46	Exh. SLC-4, page 8.11	Confidential Pro Forma Capital Additions - Year 1	(180,796)	2,316,422	474,949	-0.05%
2.47	Exh. SLC-4, page 8.12	Major Transmission Capital Additions - Year 1	(511,008)	37,655,293	4,491,202	-0.45%
2.48	Exh. SLC-4, page 9.1	Production Factor - Year 1	(790,107)	(2,760)	1,050,646	-0.13%

PacifiCorp dba Pacific Power & Light Company

Summary of Adjustments

Service territory : Washington

Service: Electric

Time period : Twelve Months ended June 30, 2022

2.49	Exh. SLC-4, page 10.1	Removal of Coal-Fired Generation Assets	-	-	-	0.00%
2.50	Exh. SLC-4, page 10.2	Jim Bridger SCRs Removal	(330,595)	-	439,726	-0.06%
2.51	Exh. SLC-4, page 10.3	Colstrip Unit 3 Removal	-	-	-	0.00%
2.52	Exh. SLC-4, page 10.4	Jim Bridger Mine Rate Base - Year 1	-	(1,281,832)	(129,748)	0.01%
2.53	Exh. SLC-4, page 10.5	Existing Coal-Fired Generation Assets - Year 1	(2,226,611)	797,315	3,042,333	-0.39%
2.54	Exh. SLC-4, page 10.6	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	(42,107)	3,577,940	418,170	-0.04%
2.55	Exh. SLC-4, page 10.7	Pro Forma JB Units 1 & 2 Additions - Year 1	2,380,854	8,898,316	(2,266,091)	0.31%
2.56	Exh. SLC-4, page 10.8	Fly Ash Revenues - Year 1	(806,454)	-	1,072,669	-0.14%
		Pro Forma Total	<u>(9,332,404)</u>	<u>108,424,919</u>	<u>23,387,965</u>	<u>-2.44%</u>
Other	CF WA Elec	Conversion Factor				75.18%

UTILITY COMPANY
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

	Residential Schedule 16	Small General Service Shedule 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
Rate Base	529,135,845.73	151,327,733.56	201,748,363.46	78,911,968.32	92,871,981.67	44,557,377.48	3,303,058.73	1,101,856,328.94
Proposed Rate of Return	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%	6.33%
Return Requirement	4,527,297.05	(3,305,446.84)	(4,225,162.12)	168,509.32	1,701,791.72	1,034,642.87	98,368.00	0.00
Total Operating Expenses (net of non-rate revenues)	168,031,413.52	50,741,934.34	73,857,812.49	29,305,047.83	37,717,936.58	14,310,881.12	1,070,004.84	375,035,030.73
Present Revenue from Rates	176,071,754.90	58,004,210.24	84,757,248.95	31,760,598.39	38,671,305.32	14,475,016.40	888,616.74	404,628,750.95
Net Income From Present Rates	8,040,341.38	7,262,275.90	10,899,436.46	2,455,550.56	953,368.75	164,135.28	(181,388.09)	29,593,720.23
Net Income Deficiency (Sufficiency)	(3,513,044.33)	(10,567,722.73)	(15,124,598.59)	(2,287,041.24)	748,422.98	870,507.59	279,756.10	(29,593,720.23)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,054,160.15	3,933,715.98	5,191,561.10	2,034,576.02	2,413,497.05	1,171,421.12	86,791.07	28,885,722.50
Total Cost/Revenue Requirement at Unity	0.95	0.96	0.96	0.96	0.96	0.95	0.95	0.96
Revenue-to-Cost Ratio at Present Rates	1.05	1.14	1.15	1.08	1.03	1.01	0.83	1.08
Parity Ratio at Present Rates	0.97	1.06	1.05	0.99	0.96	0.93	0.90	1.00
Proposed Rate Revenue Increase	13,530,180.52	(730,709.25)	(792,552.10)	1,511,142.34	3,281,944.79	1,792,756.09	154,567.28	18,747,329.67
Proposed Revenue from Rates	189,601,935.42	57,273,500.99	83,964,696.85	33,271,740.73	41,953,250.11	16,267,772.49	1,043,184.02	423,376,080.62
Variance from Unity	3.13	0.95	1.39	0.55	0.69	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.14	1.14	1.11	1.14	0.97	1.13
Parity Ratio at Proposed Rates	0.93	1.01	1.01	0.95	0.92	0.89	0.85	0.96

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2022
WCA
6.33% = Earned Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Customer Cost of Service	Common Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	176,071,755	5.48%	0.86	180,599,052	94,667,164	21,749,083	45,210,718	7,618,520	11,353,567	4,527,297	2.57%
2	24	Small General Service	58,004,210	8.52%	1.35	54,698,763	30,642,672	7,901,630	11,716,452	1,233,229	3,204,780	(3,305,447)	-5.70%
3	36	Large General Service <1,000 kW	84,757,249	8.43%	1.33	80,532,087	52,273,491	15,696,577	8,444,482	161,425	3,956,112	(4,225,162)	-4.99%
4	48T	Large General Service >1,000 kW	31,760,598	6.12%	0.97	31,929,108	20,974,634	6,334,575	3,005,746	84,854	1,529,300	168,509	0.53%
5	48T	Dedicated Facilities	38,671,305	4.50%	0.71	40,373,097	29,368,027	8,330,490	925,471	66,004	1,683,106	1,701,792	4.40%
6	40	Agricultural Pumping Service	14,475,016	4.01%	0.63	15,509,659	8,743,556	2,298,099	3,343,707	216,036	908,262	1,034,643	7.15%
7	15,52,54,57	Street Lighting	888,617	3.35%	0.53	986,985	325,394	(97,632)	559,214	119,133	80,875	98,368	11.07%
12		Total Washington Jurisdiction	404,628,751	6.33%	1.00	404,628,751	236,994,937	62,212,821	73,205,790	9,499,200	22,716,003	0	0.00%

Footnotes :

- Column C : Annual revenues based on July 2021 thru June 2022 forecasted data.
- Column D : Calculated Return on Ratebase per July 2021 thru June 2022 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column J : Calculated Customer Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column K : Calculated Common Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2022
WCA
7.61% = Target Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Customer Cost of Service	Common Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	176,071,755	5.48%	0.86	189,601,935	96,812,965	25,201,015	48,342,833	7,637,852	11,607,271	13,530,181	7.68%
2	24	Small General Service	58,004,210	8.52%	1.35	57,273,501	31,251,513	8,979,044	12,529,715	1,236,831	3,276,398	(730,709)	-1.26%
3	36	Large General Service <1,000 kW	84,757,249	8.43%	1.33	83,964,697	53,278,392	17,470,304	9,012,076	159,094	4,044,832	(792,552)	-0.94%
4	48T	Large General Service >1,000 kW	31,760,598	6.12%	0.97	33,271,741	21,372,848	7,047,074	3,203,222	84,988	1,563,608	1,511,142	4.76%
5	48T	Dedicated Facilities	38,671,305	4.50%	0.71	41,953,250	29,904,753	9,266,732	994,747	66,032	1,720,986	3,281,945	8.49%
6	40	Agricultural Pumping Service	14,475,016	4.01%	0.63	16,267,772	8,928,067	2,603,119	3,591,235	216,778	928,574	1,792,756	12.39%
7	15,52,54,57	Street Lighting	888,617	3.35%	0.53	1,043,184	330,873	(84,089)	594,096	119,634	82,671	154,567	17.39%
12		Total Washington Jurisdiction	404,628,751	6.33%	1.00	423,376,081	241,879,411	70,483,198	78,267,923	9,521,209	23,224,339	18,747,330	4.63%

Footnotes :

- Column C : Annual revenues based on July 2021 thru June 2022 forecasted data.
- Column D : Calculated Return on Ratebase per July 2021 thru June 2022 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column J : Calculated Customer Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column K : Calculated Common Cost of Service at Jurisdictional Rate of Return per the July 2021 thru June 2022 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

40													
41	Total Rate Base Additions	2,441,067,625	943,829,192	750,539,221	700,504,706	16,317,526	29,876,980	107,344,178	338,765,492	146,953,878	18,159,546	89,281,613	
42													
43	Rate Base Deductions :												
44	Accum Provision For Depreciation	(1,005,780,470)	(475,487,925)	(200,390,118)	(329,452,449)	(449,978)	-	(35,654,518)	(167,918,718)	(75,830,805)	(9,999,870)	(40,048,538)	
45	Accum Provision For Amortization	(64,995,003)	(29,251,607)	(12,934,711)	(9,563,793)	(13,244,892)	-	(1,437,473)	(4,536,493)	(2,073,700)	(256,254)	(1,259,874)	
46	Accum Deferred Income Taxes	(164,979,675)	(56,875,749)	(51,084,773)	(56,098,439)	(920,715)	-	(8,461,835)	(26,389,092)	(12,278,499)	(1,507,607)	(7,461,406)	
47	Unamortized ITC	(14,943)	(6,269)	(4,500)	(4,174)	-	-	(627)	(1,980)	(905)	(112)	(550)	
48	Customer Advance For Construction	(7,825,157)	-	-	(7,825,157)	-	-	(1,176,149)	(3,711,788)	(1,696,715)	(209,668)	(1,030,837)	
49	Customer Service Deposits	(408,391)	-	-	-	(408,391)	-	-	-	-	-	-	
50	Misc Rate Base Deductions	(95,207,658)	(95,127,359)	(41,661)	(38,638)	-	-	(5,807)	(18,328)	(8,378)	(1,035)	(5,090)	
51													
52	Total Rate Base Deductions	(1,339,211,296)	(656,748,909)	(264,455,763)	(402,982,649)	(15,023,975)	-	(46,736,409)	(202,576,398)	(91,889,001)	(11,974,547)	(49,806,294)	
53													
54	Total Rate Base	1,101,856,329	287,080,282	486,083,457	297,522,057	1,293,552	29,876,980	60,607,769	136,189,094	55,064,876	6,184,999	39,475,319	
55													
56													
57	Return On Rate Base	6.33%	69,756,649	18,174,564	30,773,117	18,835,615	81,893	1,891,461	3,836,975	8,621,900	3,486,064	391,562	2,499,115
58	Total Operating Expenses		375,035,031	243,899,961	44,964,067	56,027,603	9,031,525	21,111,875	9,403,831	35,961,424	5,769,256	1,356,466	3,536,626
59	Revenue Credits		(40,162,929)	(25,079,588)	(13,524,363)	(1,657,428)	385,782	(287,333)	(285,544)	(774,865)	(337,721)	(40,313)	(218,985)
60													
61	Total Revenue Requirements		404,628,751	236,994,937	62,212,821	73,205,790	9,499,200	22,716,003	12,955,261	43,808,459	8,917,599	1,707,715	5,816,756
62													
63													
64	Return On Rate Base @ Target ROR	7.61%	83,851,267	21,846,809	36,990,951	22,641,429	98,439	2,273,638	4,612,251	10,363,990	4,190,437	470,678	3,004,072
65	Total Operating Expenses Adjusted for Taxes		379,687,743	245,112,189	47,016,610	57,283,923	9,036,988	21,238,034	9,659,754	36,536,498	6,001,774	1,382,583	3,703,315
66	Revenue Credits		(40,162,929)	(25,079,588)	(13,524,363)	(1,657,428)	385,782	(287,333)	(285,544)	(774,865)	(337,721)	(40,313)	(218,985)
67													
68	Total Target Revenue Requirements		423,376,081	241,879,411	70,483,198	78,267,923	9,521,209	23,224,339	13,986,461	46,125,623	9,854,490	1,812,948	6,488,402