

Exh. RMM-2
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

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service by Rate Schedule - Summaries

March 2023 (REFILED April 19, 2023)

A Line No.	B	C	D	E	F	G	H	I
1		Adjustment number						
2		440	1,977,120,052	169,412,088	9,378,245	9,378,245	178,790,330	193,671,637
3		442	2,877,936,746	203,636,332	22,025,617	22,025,617	225,661,949	237,427,973
4		444	14,371,008	503,198	68,639	68,639	572,037	667,905
5		445	-	-	-	-	-	-
6		446	-	-	-	-	-	-
7		447	-	-	-	-	-	-
8		448	-	-	-	-	-	-
9		449	-	-	-	-	-	-
10		450	-	-	-	-	-	-
11		451	-	-	-	-	-	-
12		452	-	-	-	-	-	-
13		453	-	-	-	-	-	-
14		454	-	-	-	-	-	-
15		455	-	-	-	-	-	-
16		456	-	-	-	-	-	-
17		457	-	-	-	-	-	-
18		458	-	-	-	-	-	-
19		459	-	-	-	-	-	-
20		460	-	-	-	-	-	-
21		461	-	-	-	-	-	-
22		462	-	-	-	-	-	-
23		463	-	-	-	-	-	-
24		464	-	-	-	-	-	-
25		465	-	-	-	-	-	-
26		466	-	-	-	-	-	-
27		467	-	-	-	-	-	-
28		468	-	-	-	-	-	-
29		469	-	-	-	-	-	-
30		470	-	-	-	-	-	-
31		471	-	-	-	-	-	-
32		472	-	-	-	-	-	-
33		473	-	-	-	-	-	-
34		474	-	-	-	-	-	-
35		475	-	-	-	-	-	-
36		476	-	-	-	-	-	-
37		477	-	-	-	-	-	-
38		478	-	-	-	-	-	-
39		479	-	-	-	-	-	-
40		480	-	-	-	-	-	-
41		481	-	-	-	-	-	-
42		482	-	-	-	-	-	-
43		483	-	-	-	-	-	-
44		484	-	-	-	-	-	-
45		485	-	-	-	-	-	-
46		486	-	-	-	-	-	-
47		487	-	-	-	-	-	-
48		488	-	-	-	-	-	-
49		489	-	-	-	-	-	-
50		490	-	-	-	-	-	-
51		491	-	-	-	-	-	-
52		492	-	-	-	-	-	-
53		493	-	-	-	-	-	-
54		494	-	-	-	-	-	-
55		495	-	-	-	-	-	-
56		496	-	-	-	-	-	-
57		497	-	-	-	-	-	-
58		498	-	-	-	-	-	-
59		499	-	-	-	-	-	-
60		500	-	-	-	-	-	-
61		501	-	-	-	-	-	-
62		502	-	-	-	-	-	-
63		503	-	-	-	-	-	-
64		504	-	-	-	-	-	-
65		505	-	-	-	-	-	-
66		506	-	-	-	-	-	-
67		507	-	-	-	-	-	-
68		508	-	-	-	-	-	-
69		509	-	-	-	-	-	-
70		510	-	-	-	-	-	-
71		511	-	-	-	-	-	-
72		512	-	-	-	-	-	-
73		513	-	-	-	-	-	-
74		514	-	-	-	-	-	-
75		515	-	-	-	-	-	-
76		516	-	-	-	-	-	-
77		517	-	-	-	-	-	-
78		518	-	-	-	-	-	-
79		519	-	-	-	-	-	-
80		520	-	-	-	-	-	-
81		521	-	-	-	-	-	-
82		522	-	-	-	-	-	-
83		523	-	-	-	-	-	-
84		524	-	-	-	-	-	-
85		525	-	-	-	-	-	-
86		526	-	-	-	-	-	-
87		527	-	-	-	-	-	-
88		528	-	-	-	-	-	-
89		529	-	-	-	-	-	-
90		530	-	-	-	-	-	-
91		531	-	-	-	-	-	-
92		532	-	-	-	-	-	-
93		533	-	-	-	-	-	-
94		534	-	-	-	-	-	-
95		535	-	-	-	-	-	-
96		536	-	-	-	-	-	-
97		537	-	-	-	-	-	-

189	Deferred Income Tax - Federal/DR	41010	26,135,798	350,076	1,476,658	27,962,733	27,962,733		
200	Deferred Income Tax - Federal/CR	41110	(2,536,455)	(91,890)	(2,299,624)	(2,137,653)	(2,137,653)		
201	Total deferred income taxes	52,060,300	(2,500,657)	511,980	(222,709)	(310,228)	(310,228)		(27,177,955)
202	Debtors - Flow Through								
203	Debtors - Permanent								
204	Debtors - Temporary								
205	Total Schedule M Additions	1,190,454	101,720	(1,400)	100,320	100,320	100,320		102,331,538
206	Debtors - Flow Through								
207	Debtors - Permanent								
208	Debtors - Temporary								
209	Total Schedule M Deductions	(57,843,700)	(32,486,852)	41,160	(21,233,635)	21,274,795	(11,212,197)		(11,212,197)
210	Total deferred income taxes	52,060,300	(2,500,657)	511,980	(222,709)	(310,228)	(310,228)		(27,177,955)
211	Total state income taxes	75,797,081	(605,069)	1,221,954	(8,803,344)	3,418,110	2,898,132		2,898,132
212	Federal Income Tax - Calculated	40810	332,470,566	11,721,954	(1,161,110)	(7,836,132)	(7,836,132)		(11,161,110)
213	Federal Income Tax								
214	Total Federal Income Tax	158,068,669	(11,584,544)	18,725,764	(20,783,660)	(2,607,897)	(2,607,897)		5,348,649
215	Total operating expenses	2,871,858,270	38,348,716	20,792,146	34,951,000	56,663,146	382,601,861		6,642,710
216	Operating Revenue for Return	2,278,084,723	67,900,654	10,688,848	(15,048,474)	(4,389,527)	63,511,127		83,652,216
217	Land and Land Rights	310	91,600,385	3,947,895	298,577	3,947,895	3,947,895		3,947,895
218	Structures and Improvements	311	1,050,500,948	49,424,639	298,577	49,424,639	49,424,639		49,424,639
219	Equipment	312	1,050,500,948	49,424,639	298,577	49,424,639	49,424,639		49,424,639
220	Turbogenerator Units	314	948,897,794	57,755,075	110,207	57,755,075	57,755,075		57,755,075
221	Accessories Electric Equipment	315	424,266,429	16,645,513	66,187	16,645,513	16,645,513		16,645,513
222	Misc Power Plant Equipment	316	31,214,277	1,493,894	60,587	1,493,894	1,493,894		1,493,894
223	Steam Plant ARO	317	69,430,871	6,661,654	1,416,729	6,661,654	6,661,654		6,661,654
224	Unclassified Steam Plant - Account 106								
225	Steam production plant	6,807,076,717	393,419,654	(372,855,689)	304,789,897	(6,016,011)	325,343,843		325,343,843
226	Land and Land Rights	320							
227	Structures and Improvements	321							
228	Reactor Plant Equipment	322							
229	Turbogenerator Units	323							
230	Equipment	324							
231	Misc Power Plant Equipment	325							
232	NP								
233	Unclassified Nuclear Plant - Acct 106								
234	Nuclear production plant								
235	Land and Land Rights	330	38,910,141	(421,971)		(421,971)			2,662,583
236	Structures and Improvements	331	23,213,515	17,326,281		17,326,281			17,326,281
237	Equipment	332	538,564,820	403,142		403,142			57,288,666
238	Water Wheel Turbines & Generators	333	147,073,776	71,063		71,063			11,805,743
239	Accessories Electric Equipment	334	86,656,815	68,366		68,366			6,962,521
240	Misc Power Plant Equipment	335	2,853,391	204,527		204,527			204,170
241	Roads, Railroads & Bridges	336	26,354,832	14,089		14,089			2,116,862
242	NP								
243	Unclassified Hydro Plant - Acct 106								
244	Hydraulic production plant	1,128,144,015	90,012,100	442,788	140,602,147	14,502,806	104,515,006		104,515,006
245	Land and Land Rights	340	51,118,654	1,943,801		1,943,801			1,957,189
246	Structures and Improvements	341	272,394,156	16,057,801		16,057,801			16,116,962
247	Fuel Holes, Pumps & Accessories	342	16,396,675	402,689		402,689			402,689
248	Generators	343	4,016,585,389	303,628,689		303,628,689			318,122,888
249	Accessories Electric Plant	344	590,654,399	61,195		61,195			39,598,249
250	Misc Power Plant Equipment	345	455,420,587	29,526,514		29,526,514			29,953,520
251	Other Production ARO	346	24,419,439	1,709,589		1,709,589			1,716,864
252	Unclassified Other Prod Plant Acct 106	347							
253	Other production plant	5,628,497,768	392,428,542	989,816	13,657,002	14,626,618	407,056,390		407,056,390
254	Experimental Plant	103							
255	Land and Land Rights	350	317,236,747	25,311,614		25,311,614			26,889,661
256	Structures and Improvements	352	343,853,358	2,362,488		2,362,488			23,797,791
257	Towers and Poles	353	1,423,145,554	6,170,812		6,170,812			119,720,420
258	Poles and Fixtures	354	1,187,970,712	94,785,539		94,785,539			171,958,588
259	Clearing and Grading	355	1,516,382,804	120,988,808		120,988,808			129,324,588
260	Underground Conductors	357	3,857,984	307,820		307,820			307,822
261	Underground Cables	358	1,904,617	68,522		68,522			68,522
262	Unclassified Trans Plant - Acct 300	359	575,546,931	45,922,011		45,922,011			16,815,557
263	Transmission plant	7,676,408,622	628,720,830	(24,720,728)	94,651,736	69,921,008	695,641,937		695,641,937
264	Land and Land Rights	360	67,524,478	1,881,604		1,881,604			2,253,569
265	Structures and Improvements	361	1,628,877,879	84,089,206		84,089,206			82,920,006
266	Storage Battery Equipment	362	1,082,867,887	2,993,049		2,993,049			2,993,049
267	Poles, Towers & Fixtures	364	1,403,211,649	121,009,827		121,009,827			130,091,585
268	Overhead Conductors	365	880,141,945	85,859,395		85,859,395			92,504,909
269	Underground Conductors	366	438,961,381	2,650,999		2,650,999			25,121,389
270	Underground Cables	367	1,532,891,706	124,665,844		124,665,844			134,087,822
271	Line Transformers	368	956,925,884	1,559,891		1,559,891			81,454,395
272	Services	370	282,272,913	14,776,143		14,776,143			16,546,936
273	Meters	371	8,800,611	517,599		517,599			567,697
274	Installations on Customers' Premises	372	62,927,265	4,000,689		4,000,689			4,369,303
275	Shared Property	373	139,265,522	6,987,978		6,987,978			11,302,326
276	Unclassified Dist Sub Plant - Acct 106	374							
277	Distribution plant	7,997,276,638	593,099,399	17,313,938	40,469,602	57,763,440	640,862,829		640,862,829
278	Land and Land Rights	380	23,821,241	1,714,270		1,714,270			1,714,270
279	Structures and Improvements	381	80,845,799	5,473,661		5,473,661			5,473,661
280	Office Furniture & Equipment	382	138,673,070	8,250,696		8,250,696			8,468,491
281	Transportation Equipment	383	15,657,325	1,097,707		1,097,707			1,121,195
282	Tools, Shop & Garage Equipment	384	61,217,911	3,897,318		3,897,318			3,925,895
283	Laboratory Equipment	385	38,827,836	2,182,602		2,182,602			2,181,102
284	Communication Equipment	387	476,327,605	32,833,064		32,833,064			39,138,064
285	Misc Equipment	388	8,322,106	466,072		466,072			466,788
286	Coal Mine	389	1,822,901	38,950,354		38,950,354			40,072,259
287	NP								
288	WIDCO Capital Losses								
289	General Capital Losses	1013800	11,557,281						537,862

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				176,071,754.90	58,004,210.24	84,757,248.95	31,760,598.39	38,671,305.32	14,475,016.40	-	176,071,754.90
2			440								227,668,379.31
3			442								888,616.74
4			444								
5			445								
6			446								
7			448								
8				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
9				7,979,097.44	2,678,980.88	4,559,882.29	1,836,297.61	2,598,540.29	747,509.54	34,005.00	20,434,313.04
10				183,720,742.77	60,872,833.14	89,601,249.20	33,668,520.55	41,309,743.53	15,375,283.79	910,256.48	425,458,629.45
11				113,563.24	32,223.16	53,183.42	21,076.15	28,405.64	9,765.15	290.08	258,505.85
12				(330,109.57)	189,642.02	284,117.97	71,624.55	39,897.91	152,757.85	(12,365.26)	395,585.46
13				(641.98)	(82.99)	(106.00)	(27.91)	(17.92)	(0.66)	(0.66)	(884.17)
14			451	133,160.15	25,027.85	1,287.29	79.90	6,181.58	3,237.56	3,237.56	168,975.52
15			453	311.27	97.14	159.88	64.22	84.38	27.50	745.62	745.62
16			454	774,271.65	189,163.05	226,211.70	86,755.15	1,099,622.02	65,489.15	5,225.95	1,457,078.67
17			455								
18			456	12,775,227.93	2,681,321.66	1,269,162.35	475,058.31	616,726.12	688,550.69	263,890.76	18,769,937.82
19			456.1	13,795,892.26	2,927,749.87	1,549,998.65	583,004.82	755,161.44	770,007.36	272,644.91	20,654,359.31
20			457.1								
21			457.2								
22				13,795,892.26	2,927,749.87	1,549,998.65	583,004.82	755,161.44	770,007.36	272,644.91	20,654,359.31
23				197,516,635.03	63,800,583.01	91,151,147.85	34,251,525.37	42,064,904.97	16,145,291.15	1,182,901.38	446,112,988.76
24			500	1,323,985.38	375,676.10	620,042.86	245,706.20	331,169.25	113,847.67	3,819.92	3,013,809.38
25			501	17,698,917.08	5,942,409.00	10,114,549.81	4,073,202.44	5,763,978.89	1,658,095.98	75,428.53	45,326,581.73
26			502	2,137,735.30	606,574.71	1,001,134.55	396,732.52	534,713.00	183,820.91	5,460.53	4,866,161.53
27			503	18,578.36	43,170.17	73,479.76	29,590.83	41,873.92	12,046.67	547.97	329,286.68
28			504								
29			505	(3,684.86)	(1,045.57)	(1,725.68)	(683.84)	(921.70)	(316.86)	(9.41)	(6,387.91)
30			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			507	29,472.21	8,277.51	13,661.80	5,413.80	7,296.86	2,508.48	74.52	66,405.18
32			508								
33				20,025,995.35	6,609,395.62	11,217,621.13	4,510,792.53	6,355,784.89	1,859,187.62	81,592.24	50,660,349.39
34			510	68,187.42	19,347.93	31,933.22	12,654.27	17,055.76	5,863.34	174.17	155,216.12
35			511	789,127.03	233,911.96	369,560.41	146,446.79	197,384.81	67,855.94	2,015.71	1,796,302.65
36			512	2,511,951.75	712,757.29	1,176,385.91	466,169.89	628,315.99	215,999.26	6,416.41	5,717,996.48
37			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			514	243,780.09	69,171.72	114,165.99	45,240.89	60,976.86	20,962.31	622.70	354,920.56
39				4,869,172.47	1,381,610.20	2,280,308.88	903,624.68	1,219,929.01	418,693.42	12,437.58	11,083,776.22
40				8,757,867.42	2,609,157.37	4,284,987.34	1,703,311.04	2,471,334.79	89,182.92	58,833,521.47	703,228.42
41			535	308,932.66	87,658.53	144,677.95	57,331.95	77,273.51	26,564.99	789.12	703,228.42
42			536	7,800.86	2,707.27	4,445.97	1,445.97	497.69	47.09	14.77	13,159.07
43			537								
44			538	162,297.42	46,051.31	76,006.40	30,119.28	40,595.55	13,955.73	414.56	369,440.25
45			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			540	78,203.26	22,189.89	36,623.80	14,513.02	19,561.03	6,724.59	199.76	178,015.34
47				1,219,586.01	346,053.15	571,151.02	226,331.69	305,055.77	104,870.52	3,115.25	2,776,163.41
48			541	13.35	3.79	6.25	2.48	3.34	1.15	0.03	30.40
49			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			543	32,139.92	9,119.59	15,051.62	5,964.55	8,039.18	2,763.67	82.10	73,160.62
51			544	43,673.45	12,392.18	20,462.92	8,104.95	10,924.07	3,755.42	111.56	99,414.58
52			545	187,055.76	53,076.40	87,601.11	34,713.95	46,788.37	16,084.67	477.81	425,798.06
53				293,654.45	83,323.93	137,522.93	54,496.61	73,451.96	25,290.94	750.10	668,450.39
54				1,513,240.46	429,376.55	708,673.95	280,826.30	378,507.74	130,121.46	3,865.35	3,444,631.80
55			546	15,106.16	4,286.32	7,074.45	2,803.41	3,778.51	1,298.96	38.59	34,386.41
56			547	26,203,911.38	8,797,959.67	14,974,970.82	6,030,529.17	8,533,787.17	2,454,873.36	111,674.78	67,107,066.37
57			548	14,697.39	4,170.33	6,883.02	2,727.55	3,676.27	1,263.81	37.54	33,455.91
58			548.1	728,363.17	206,670.15	341,103.29	135,170.00	182,185.66	62,630.86	1,860.49	1,657,982.63
59			549	389,531.19	110,528.07	182,423.49	72,289.49	97,433.67	33,495.25	995.00	886,696.15
60			550	366,708.92	104,052.84	171,735.47	68,054.12	91,725.12	31,532.79	936.70	834,745.46
61				27,718,317.21	9,227,666.89	15,684,190.53	6,311,573.74	8,912,586.42	2,585,095.03	115,543.92	70,554,972.93
62			551								
63			552	1,968.21	558.47	921.75	365.26	492.31	169.24	5.03	4,480.28
64			553	1,070,230.45	297,504.81	491,023.34	194,579.26	262,259.20	104,579.07	2,678.21	2,648,433.15
65			553.1	1,316,460.62	472,895.91	134,182.52	221,464.48	118,285.74	118,285.74	40,663.67	2,151,713.31
66			554	42,028.23	11,935.36	19,682.47	7,799.63	10,512.55	3,613.95	107.35	95,669.55
67				2,430,687.52	782,884.55	645,810.08	424,206.63	361,024.25	212,227.00	43,454.26	4,002,296.28
68				28,810,802.03	9,537,655.53	16,195,818.09	6,514,317.89	9,185,850.30	2,679,036.29	118,333.69	73,041,813.83
69				39,099,945.29	13,127,801.30	22,344,776.38	8,998,403.22	12,733,618.56	3,663,018.58	166,634.58	100,134,197.91

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			ROR
			NOI	Rate Base	Revenue Requirement	
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)	(297,094)	-	395,166	-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	1,523,409	-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)	(2,820,196)	0.29%
1.24	Exh. SLC-4, page 6.4	Decommissioning & Other Plant Closure Costs - Year 1	(5,113,595)	-	6,801,621	-0.87%
1.25	Exh. SLC-4, page 7.1	Interest True Up - Year 1	(1,050,505)	-	1,397,282	-0.18%
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	36,485	396,455	(8,453)	0.00%
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	(1,019,512)	-	1,356,058	-0.17%
1.31	Exh. SLC-4, page 7.7	Washington Public Utility Tax Adjustment	-	-	-	0.00%
1.32	Exh. SLC-4, page 7.8	Removal of TCJA Deferred Balances Adjustment	-	26,609,936	2,689,946	-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%
1.35	Exh. SLC-4, page 8.1	End-of-Period Plant Balances - Historical	-	30,000,112	3,032,652	-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)	(175,197)	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)	(2,754,950)	0.28%

PacifiCorp dba Pacific Power & Light Company

Summary of Adjustments

Service territory : Washington

Service: Electric

Time period : Twelve Months ended June 30, 2022

1.40	Exh. SLC-4, page 8.6	Customer Service Deposits	(1,846)	(408,391)	(38,828)	0.00%
1.41	Exh. SLC-4, page 8.7	Investor Supplied Working Capital	-	29,873,668	3,019,870	-0.29%
1.42	Exh. SLC-4, page 8.8	Labor Day Wildfire Restoration Capital Removal	-	(16,595,925)	(1,677,649)	0.17%
1.43	Exh. SLC-4, page 8.9	WIJAM Transmission Reallocation	-	(6,227,109)	(629,486)	0.06%
1.44	Exh. SLC-4, page 8.10	Klamath Hydroelectric Assets Transfer - Year 1	200,391	(336,077)	(300,514)	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 Additions - 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)	(14,627,950)	1.66%
1.49	Exh. SLC-4, page 10.2	Jim Bridger SCRs Removal	15,009	(22,651,762)	(2,309,785)	0.23%
1.50	Exh. SLC-4, page 10.3	Colstrip Unit 3 Removal	918,036	(9,976,935)	(2,229,634)	0.26%
1.51	Exh. SLC-4, page 10.4	Jim Bridger Mine Rate Base - Year 1	-	6,493,711	656,436	-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	10,658,948	(163,138,571)	(30,668,882)	4.01%

Proforma Adjustments

Column	Work paper reference	Description of Adjustment	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	(1,427,582)	-	1,898,835	-0.24%
2.07	Exh. SLC-4, page 4.4	Pension Related Non-Service Expense	327,480	-	(435,583)	0.06%
2.08	Exh. SLC-4, page 4.5	Insurance Expense	2,790,289	(2,506,736)	(3,964,780)	0.50%
2.09	Exh. SLC-4, page 4.6	Advertising	-	-	-	0.00%
2.10	Exh. SLC-4, page 4.7	Memberships & Subscriptions	-	-	-	0.00%
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	(29,331,180)	-	39,013,568	-4.97%
2.19	Exh. SLC-4, page 5.3	Prior Mountain REC Revenues	209,962	-	(279,271)	0.04%
2.20	Exh. SLC-4, page 5.4	WRAP Fees	(90,171)	-	119,937	-0.02%

PacifiCorp dba Pacific Power & Light Company

Summary of Adjustments

Service territory : Washington

Service: Electric

Time period : Twelve Months ended June 30, 2022

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	12,327,645	-	(16,397,070)	2.09%
2.23	Exh. SLC-4, page 6.2	Pro Forma Depreciation & Amortization Reserves - Year 1	-	(87,697,953)	(8,865,213)	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	498,746	(12,099,335)	(1,886,483)	0.21%
2.26	Exh. SLC-4, page 7.1	Interest True Up - Year 1	552,279	-	(734,589)	0.09%
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	16,979,716	-	(22,584,816)	2.88%
2.29	Exh. SLC-4, page 7.4	PowerTax ADIT Balance - Year 1	3,869,672	(33,187,109)	(8,501,892)	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	(123,664)	28,172,848	3,012,424	-0.30%
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	(8,451,411)	13,706,021	12,626,784	-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	(183,695)	-	244,334	-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	(4,858,991)	26,317,589	9,123,364	-1.06%
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	80,090	132,944,199	13,332,538	-1.18%
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	WUAM Transmission Reallocation	-	-	-	0.00%
2.45	Exh. SLC-4, page 8.10	Klamath Hydroelectric Assets Transfer - Year 1	(57,463)	258,581	102,571	-0.01%
2.46	Exh. SLC-4, page 8.11	Confidential Pro Forma Capital Additions - Year 1	(180,796)	2,316,422	474,641	-0.05%
2.47	Exh. SLC-4, page 8.12	Major Transmission Capital Additions - Year 1	(511,008)	37,655,293	4,486,193	-0.45%
2.48	Exh. SLC-4, page 9.1	Production Factor - Year 1	(842,671)	(2,801)	1,120,559	-0.14%
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	(2,226,611)	(1,281,832)	(129,578)	0.01%
2.53	Exh. SLC-4, page 10.5	Existing Coal-Fired Generation Assets - Year 1	(45,557)	797,315	3,042,227	-0.39%
2.54	Exh. SLC-4, page 10.6	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	(35,986)	3,711,612	435,796	-0.04%
2.55	Exh. SLC-4, page 10.7	Pro Forma JB Units 1 & 2 Additions - Year 1	(806,454)	4,061,256	458,410	-0.05%
2.56	Exh. SLC-4, page 10.8	Fly Ash Revenues - Year 1	-	-	1,072,669	-0.14%
		Pro Forma Total	(15,048,475)	113,165,371	31,455,726	-3.35%

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 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
Rate Base	527,571,330.34	151,050,152.90	201,894,557.05	78,970,946.08	93,145,640.42	44,511,023.67	3,280,696.23	1,100,424,346.70
Proposed Rate of Return	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%	5.77%
Return Requirement	2,050,350.48	(3,773,477.29)	(3,044,440.34)	732,183.06	3,135,095.15	864,209.47	36,079.47	0.00
Total Operating Expenses (net of non-rate revenues)	169,118,140.87	51,309,227.45	76,454,338.16	30,425,890.51	39,824,087.95	14,440,541.38	1,029,635.06	382,601,861.37
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	6,953,614.03	6,694,982.79	8,302,910.79	1,334,707.89	(1,152,782.62)	34,475.02	(141,018.32)	22,026,889.58
Net Income Deficiency (Sufficiency)	(4,903,263.55)	(10,468,460.08)	(11,347,351.13)	(602,524.82)	4,287,877.77	829,734.45	177,097.78	(22,026,889.58)
Incremental Revenue Related Expenses								
Incremental Income Taxes	14,070,104.47	3,935,446.86	5,182,233.45	2,035,750.59	2,415,407.98	1,172,029.66	87,186.67	28,898,159.68
Total Cost/Revenue Requirement at Unity	0.93	0.94	0.94	0.94	0.95	0.93	0.92	0.94
Revenue-to-Cost Ratio at Present Rates	1.04	1.13	1.11	1.04	0.97	1.00	0.86	1.06
Parity Ratio at Present Rates	0.99	1.07	1.04	0.98	0.93	0.94	0.96	1.00
Proposed Rate Revenue Increase	14,881,306.65	(99,816.91)	1,865,796.56	2,652,819.55	5,400,471.52	1,946,753.12	115,868.62	26,763,199.12
Proposed Revenue from Rates	190,953,061.55	57,904,393.33	86,623,045.51	34,413,417.95	44,071,776.85	16,421,769.52	1,004,485.36	431,391,950.07
Variance from Unity	3.10	0.94	1.41	0.56	0.72	0.27	0.02	
Revenue-to Cost Ratio at Proposed Rates	1.13	1.13	1.13	1.13	1.11	1.14	0.98	1.13
Parity Ratio at Proposed Rates	0.92	1.00	0.98	0.92	0.88	0.88	0.88	0.94

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2022
WCA
5.77% = Earned Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Customer Cost of Service	K Common Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	16	Residential	176,071,755	5.38%	0.93	178,122,105	99,102,149	20,465,729	42,754,382	7,570,609	8,229,237	2,050,350	1.16%
2	24	Small General Service	58,004,210	8.27%	1.43	54,230,733	32,083,205	7,501,069	11,027,417	1,220,686	2,398,356	(3,773,477)	-6.51%
3	36	Large General Service <1,000 kW	84,757,249	7.28%	1.26	81,712,809	54,719,653	15,037,154	8,697,916	143,870	3,114,216	(3,044,440)	-3.59%
4	48T	Large General Service >1,000 kW	31,760,598	4.84%	0.84	32,492,781	21,957,334	6,069,688	3,180,023	84,744	1,200,993	732,183	2.31%
5	48T	Dedicated Facilities	38,671,305	2.41%	0.42	41,806,400	30,749,509	7,982,425	1,607,154	66,074	1,401,240	3,135,095	8.11%
6	40	Agricultural Pumping Service	14,475,016	3.83%	0.66	15,339,226	9,151,526	2,184,688	3,092,764	213,643	696,595	864,209	5.97%
7	15.52,54,57	Street Lighting	888,617	4.67%	0.81	924,696	342,457	(102,667)	506,273	118,406	60,227	36,079	4.06%
12		Total Washington Jurisdiction	404,628,751	5.77%	1.00	404,628,751	248,105,833	59,138,095	70,865,928	9,418,032	17,100,863	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
7.60% = Target Return on Rate Base

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
	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	5.38%	0.93	190,953,062	102,175,766	25,397,872	47,209,926	7,591,063	8,578,435	14,881,307	8.45%
2	24	Small General Service	58,004,210	8.27%	1.43	57,904,393	32,955,303	9,040,486	12,184,163	1,224,352	2,500,089	(99,817)	-0.17%
3	36	Large General Service <1,000 kW	84,757,249	7.28%	1.26	86,623,046	56,159,066	17,571,475	9,505,250	140,446	3,246,806	1,865,797	2.20%
4	48T	Large General Service >1,000 kW	31,760,598	4.84%	0.84	34,413,418	22,527,734	7,087,715	3,460,921	84,896	1,252,151	2,652,820	8.35%
5	48T	Dedicated Facilities	38,671,305	2.41%	0.42	44,071,777	31,518,313	9,320,142	1,706,120	66,109	1,461,093	5,400,472	13.97%
6	40	Agricultural Pumping Service	14,475,016	3.83%	0.66	16,421,770	9,415,818	2,620,513	3,444,873	214,406	726,160	1,946,753	13.45%
7	15.52.54.57	Street Lighting	888,617	4.67%	0.81	1,004,485	350,305	(83,317)	555,781	118,957	62,760	115,869	13.04%
12		Total Washington Jurisdiction	404,628,751	5.77%	1.00	431,391,950	255,102,308	70,954,886	78,067,033	9,440,228	17,827,495	26,763,199	6.61%

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.

Function Summary
Rocky Mountain Power
Cost Of Service - Function Summary
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K	L	M
DESCRIPTION	Washington Jurisdiction Normalized	Generation Function	Transmission Function	Distribution Function	Customer Function	Common Function	Distribution Substations Function	Distribution Poles & Wires Function	Distribution Transformers Function	Distribution Meters Function	Distribution Services Function	
14 Operating Expenses	299,613,962	238,387,573	19,982,106	18,590,890	7,456,310	15,197,062	2,689,550	14,976,955	405,693	312,910	205,581	
15 Operation & Maintenance Expenses	55,619,536	24,443,843	13,236,523	17,883,493	55,677	8,937,391	2,509,608	8,937,391	3,493,009	833,175	2,110,310	
16 Depreciation Expense	15,472,659	1,898,728	985,093	11,595,487	993,350	2,710,774	2,710,774	8,552,982	191,667	23,652	116,432	
17 Amortization Expense	28,898,160	13,663,533	7,114,171	7,876,494	243,961	1,183,918	1,183,918	3,735,487	1,708,448	210,829	1,037,832	
18 Taxes Other Than Income	(14,192,441)	(21,916,236)	3,067,189	3,704,451	493,817	468,338	755,609	1,694,275	685,898	76,740	491,929	
19 Income Taxes - Federal	(2,711,755)	1,539,562	232,763	(4,218,143)	(285,956)	-	(696,462)	(2,275,034)	(772,248)	(107,288)	(467,110)	
20 Income Taxes - State	(98,259)	(100,601)	3	2	2,337	-	0	1	0	0	0	
21 Investment Tax Credit Adj	382,601,961	257,916,422	44,617,848	55,432,674	8,979,497	15,655,420	9,252,998	35,622,017	5,712,668	1,350,019	3,494,973	
22 Misc Revenues & Expense	2,408,541,689	943,369,463	750,134,243	699,124,055	15,913,928	-	107,136,109	338,033,020	146,720,614	18,105,869	89,128,443	
23 Total Operating Expenses	467,185	115,844	-	-	-	-	-	-	-	-	-	
24 Rate Base :	0	0	0	0	0	0	0	0	0	0	0	
25 Electric Plant In Service	392,247	392,247	-	-	-	29,873,668	-	-	-	-	-	
26 Plant Held For Future Use	29,873,668	-	-	-	-	3,312	-	-	-	-	-	
27 Pensions	3,312	-	-	-	-	-	-	-	-	-	-	
28 Prepayments	-	-	-	-	-	-	-	-	-	-	-	
29 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	
30 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	
31 Misc Deferred Debits	-	-	-	-	-	-	-	-	-	-	-	
32 Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	
33 Weatherization Capital	-	-	-	-	-	-	-	-	-	-	-	
34 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	
35 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	
36 Total Rate Base Additions	2,439,393,945	944,344,738	750,134,243	699,124,055	15,913,928	29,876,960	107,136,109	338,033,020	146,720,614	18,105,869	89,128,443	
37 Rate Base Deductions :	(1,005,501,106)	(475,502,559)	(200,149,473)	(329,404,805)	(444,269)	-	(35,647,509)	(167,890,792)	(75,825,049)	(9,997,287)	(40,044,179)	
38 Accum Provision For Depreciation	(64,932,897)	(29,226,392)	(12,931,871)	(9,567,304)	(13,207,331)	-	(1,438,064)	(4,537,343)	(2,075,193)	(256,086)	(1,260,618)	
39 Accum Provision For Amortization	(164,955,908)	(56,684,059)	(51,134,896)	(56,195,641)	(94,312)	-	(8,473,756)	(26,453,946)	(12,291,538)	(1,508,213)	(7,468,188)	
40 Unamortized ITC	(7,825,157)	(6,269)	(4,500)	(4,174)	-	-	(627)	(1,979)	(905)	(112)	(550)	
41 Customer Advance For Construction	(408,391)	-	-	(7,825,157)	-	-	(1,176,202)	(3,711,120)	(1,697,313)	(209,455)	(1,031,067)	
42 Misc Rate Base Deductions	(95,331,195)	(95,250,896)	(41,661)	(38,638)	(408,391)	-	(6,808)	(16,324)	(6,381)	(1,034)	(6,091)	
43 Total Rate Base Deductions	(1,338,969,998)	(656,670,175)	(264,262,401)	(403,035,719)	(15,001,303)	-	(46,741,966)	(202,613,495)	(91,898,378)	(11,972,187)	(49,809,693)	
44 Total Rate Base	1,100,424,347	287,674,564	485,871,842	296,088,335	912,625	29,876,960	60,394,143	135,419,525	54,822,235	6,133,682	39,316,750	
45 Return On Rate Base	63,511,127	16,603,173	28,042,154	17,088,775	52,672	1,724,354	3,485,655	7,815,755	3,164,072	354,006	2,269,287	
46 Total Operating Expenses	382,601,961	257,916,422	44,617,848	55,432,674	8,979,497	15,655,420	9,252,998	35,622,017	5,712,668	1,350,019	3,494,973	
47 Revenue Credits	(41,484,238)	(26,413,763)	(13,521,906)	(1,655,521)	385,863	(278,911)	(285,342)	(773,649)	(337,495)	(40,197)	(218,538)	
48 Total Revenue Requirements	404,628,751	248,105,833	69,138,095	70,865,928	9,418,032	17,100,863	12,453,311	42,664,123	8,539,245	1,663,828	5,545,422	
49 Return On Rate Base @ Target ROR	83,632,236	21,863,263	36,926,254	22,502,710	69,359	2,270,650	4,589,954	10,291,882	4,166,489	466,160	2,989,224	
50 Total Operating Expenses Adjusted for Taxes	389,243,962	259,652,808	47,550,539	57,219,844	8,985,006	15,835,755	9,617,533	36,439,400	6,043,571	1,387,041	3,732,999	
51 Revenue Credits	(41,484,238)	(26,413,763)	(13,521,906)	(1,655,521)	385,863	(278,911)	(285,342)	(773,649)	(337,495)	(40,197)	(218,538)	
52 Total Target Revenue Requirements	431,391,950	255,102,308	70,954,886	78,067,033	9,440,228	17,827,495	13,922,144	45,957,634	9,872,566	1,813,004	6,501,686	