WUTC DOCKET: UE-230172 & UE-210852
EXHIBIT: RMM-3
ADMIT ☑ W/D ☐ REJECT ☐

Exh. RMM-3
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 – All Functions

March 2023 (REFILED April 19, 2023)

Class Summary

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
13	Operating Revenues		446,112,989	197,516,635	63,800,583	91,151,148	34,251,525	42,064,905	16,145,291	1,182,901
14										
15	Operating Expenses									
16	Operation & Maintenance Expenses		299,613,962	127,309,176	39,574,178	62,412,227	24,967,717	33,728,381	10,976,797	645,486
17	Depreciation Expense		55,619,536	27,152,419	7,748,062	9,945,624	3,841,529	4,364,293	2,342,054	225,555
18	Amortization Expense		15,472,659	8,088,410	2,155,253	2,429,224	952,662	1,161,772	600,038	85,300
19	Taxes Other Than Income		28,898,160	14,070,104	3,935,447	5,182,233	2,035,751	2,415,408	1,172,030	87,187
20	Income Taxes - Federal		(14,192,441)	(5,380,428)	(1,591,468)	(3,428,342)	(1,342,370)	(1,971,581)	(498,022)	19,771
21	Income Taxes - State		-	-	-	-	-	-	-	-
22	Income Taxes Deferred		(2,711,755)	(2,081,473)	(499,268)	(65,211)	(20,790)	137,130	(148,644)	(33,498)
23	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
24	Misc Revenues & Expense		(98,259)	(40,067)	(12,976)	(21,418)	(8,607)	(11,314)	(3,711)	(165)
25										
26	Total Operating Expenses		382,601,861	169,118,141	51,309,227	76,454,338	30,425,891	39,824,088	14,440,541	1,029,635
27										
28	Operating Revenue For Return		63,511,127	28,398,494	12,491,356	14,696,810	3,825,635	2,240,817	1,704,750	153,266
29										
30										
31	Rate Base :									
32	Electric Plant In Service		2,408,541,689	1,167,574,191	334,942,188	433,413,637	168,241,171	196,115,407	99,712,192	8,542,903
33	Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
34	Electric Plant Acquisition Adj		115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
35	Pensions		-	-	-	-	-	-	-	-
36	Prepayments		0	0	0	0	0	0	0	0
37	Fuel Stock		0	0	0	0	0	0	0	0
38	Materials & Supplies		0	0	0	0	0	0	0	0
39	Misc Deferred Debits		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
40	Cash Working Capital		29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
41	Weatherization Loans		3,312	1,455	413	681	270	364	125	4
42	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
43										
44	Total Rate Base Additions		2,439,393,945	1,182,360,660	339,246,755	439,066,023	170,424,144	198,683,553	100,964,694	8,648,116
45										
46	Rate Base Deductions :									
47	Accum Provision For Depreciation		(1,005,501,106)	(493,504,661)	(141,152,382)	(177,999,370)	(68,571,998)	(77,436,052)	(43,082,868)	(3,753,775)
48	Accum Provision For Amortization		(64,932,897)	(34,171,042)	(9,032,310)	(10,053,457)	(3,950,452)	(4,861,693)	(2,493,574)	(370,370)
49	Accum Deferred Income Taxes		(164,955,908)	(81,499,952)	(23,215,513)	(28,853,289)	(11,159,130)	(12,767,237)	(6,824,567)	(636,221)
50	Unamortized ITC		(14,943)	(7,197)	(2,060)	(2,718)	(1,057)	(1,254)	(608)	(49)
51	Customer Advance For Construction		(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
52	Customer Service Deposits		(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
53	Misc Rate Base Deductions		(95,331,195)	(41,885,345)	(11,885,071)	(19,609,604)	(7,770,561)	(10,471,676)	(3,601,655)	(107,283)
54										
55	Total Rate Base Deductions		(1,338,969,598)	(654,789,330)	(188,196,602)	(237,171,466)	(91,453,198)	(105,537,913)	(56,453,670)	(5,367,420)
56										
57	Total Rate Base		1,100,424,347	527,571,330	151,050,153	201,894,557	78,970,946	93,145,640	44,511,024	3,280,696
58										

59	Calculated Return On Rate Base		5.77%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60										
61	Return On RB @ Jurisdictional Ave.	5.77%	63,511,127	30,448,845	8,717,878	11,652,369	4,557,818	5,375,912	2,568,959	189,346
62	Total Operating Expenses		382,601,861	169,118,141	51,309,227	76,454,338	30,425,891	39,824,088	14,440,541	1,029,635
63	Revenue Credits		(41,484,238)	(21,444,880)	(5,796,373)	(6,393,899)	(2,490,927)	(3,393,600)	(1,670,275)	(294,285)
64										
65	Total Revenue Requirements		404,628,751	178,122,105	54,230,733	81,712,809	32,492,781	41,806,400	15,339,226	924,696
66	Class Revenue		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
67										
68	Increase / (Decrease) Required to									
69	Earn Equal Rates of Return		-	2,050,350	(3,773,477)	(3,044,440)	732,183	3,135,095	864,209	36,079
70										
71	Percent %		0.00%	1.16%	-6.51%	-3.59%	2.31%	8.11%	5.97%	4.06%
72										
73										
74	Return On Rate Base @ Target ROR	7.60%	83,632,236	40,095,414	11,479,810	15,343,984	6,001,791	7,079,067	3,382,837	249,333
75	Total Operating Expenses Adjusted for Taxes		389,243,952	172,302,528	52,220,956	77,672,961	30,902,554	40,386,309	14,709,207	1,049,437
76	Revenue Credits		(41,484,238)	(21,444,880)	(5,796,373)	(6,393,899)	(2,490,927)	(3,393,600)	(1,670,275)	(294,285)
77										
78	Total Target Revenue Requirements		431,391,950	190,953,062	57,904,393	86,623,046	34,413,418	44,071,777	16,421,770	1,004,485
79	Class Revenue		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
80										
81	Increase / (Decrease) Required to									
82	Earn Target Rate of Return		26,763,199	14,881,307	(99,817)	1,865,797	2,652,820	5,400,472	1,946,753	115,869
83										
84	Percent %		6.61%	8.45%	-0.17%	2.20%	8.35%	13.97%	13.45%	13.04%

Generation Summary

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
13	Operating Expenses									
14	Operation & Maintenance Expenses		238,387,573	94,473,848	31,070,061	52,699,786	21,184,979	29,823,075	8,754,389	381,437
15	Depreciation Expense		24,443,843	10,738,334	3,046,964	5,028,928	1,992,828	2,685,986	923,374	27,429
16	Amortization Expense		1,898,728	842,454	238,156	385,767	152,803	205,148	71,830	2,570
17	Taxes Other Than Income		13,663,533	6,002,519	1,703,135	2,811,056	1,113,945	1,501,412	516,141	15,326
18	Income Taxes - Federal		(21,916,236)	(9,628,009)	(2,731,820)	(4,508,920)	(1,786,761)	(2,408,256)	(827,887)	(24,583)
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		1,539,582	676,353	191,906	316,745	125,517	169,176	58,158	1,727
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
23										
24	Total Operating Expenses		257,916,422	103,063,500	33,505,295	56,711,791	22,774,646	31,965,156	9,492,295	403,741
25										
26										
27	Rate Base :									
28	Electric Plant In Service		943,369,463	414,428,126	117,592,493	194,083,110	76,909,883	103,661,154	35,636,102	1,058,595
29	Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
30	Electric Plant Acquisition Adj		115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
31	Pensions		-	-	-	-	-	-	-	-
32	Prepayments		0	0	0	0	0	0	0	0
33	Fuel Stock		0	0	0	0	0	0	0	0
34	Materials & Supplies		0	0	0	0	0	0	0	0
35	Misc Deferred Debits		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
36	Cash Working Capital		-	-	-	-	-	-	-	-
37	Weatherization Loans		-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
39										
40	Total Rate Base Additions		944,344,738	414,856,571	117,714,062	194,283,757	76,989,394	103,768,321	35,672,944	1,059,689
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		(475,502,559)	(208,891,259)	(59,272,144)	(97,827,012)	(38,766,197)	(52,250,095)	(17,962,271)	(533,582)
44	Accum Provision For Amortization		(29,226,392)	(12,841,620)	(3,643,783)	(6,011,583)	(2,382,152)	(3,210,128)	(1,104,216)	(32,910)
45	Accum Deferred Income Taxes		(56,684,059)	(24,898,481)	(7,066,051)	(11,663,030)	(4,621,838)	(6,229,869)	(2,141,166)	(63,625)
46	Unamortized ITC		(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)	(7)
47	Customer Advance For Construction		-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(95,250,896)	(41,844,316)	(11,873,175)	(19,596,341)	(7,765,500)	(10,466,544)	(3,598,135)	(106,885)
50										
51	Total Rate Base Deductions		(656,670,175)	(288,478,430)	(81,855,935)	(135,099,256)	(53,536,197)	(72,157,324)	(24,806,024)	(737,009)
52										
53	Total Rate Base		287,674,564	126,378,141	35,858,127	59,184,502	23,453,197	31,610,997	10,866,920	322,681
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	16,603,173	7,293,930	2,069,556	3,415,841	1,353,604	1,824,433	627,186	18,624
58	Total Operating Expenses		257,916,422	103,063,500	33,505,295	56,711,791	22,774,646	31,965,156	9,492,295	403,741
59	Revenue Credits		(26,413,763)	(11,255,281)	(3,491,646)	(5,407,978)	(2,170,916)	(3,040,080)	(967,954)	(79,908)
60										
61	Total Revenue Requirements		248,105,833	99,102,149	32,083,205	54,719,653	21,957,334	30,749,509	9,151,526	342,457
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	21,863,263	9,604,737	2,725,217	4,498,021	1,782,443	2,402,435	825,886	24,524
65	Total Op. exp. Adjusted for Taxes		259,652,808	103,826,310	33,721,732	57,069,024	22,916,208	32,155,958	9,557,887	405,689
66	Revenue Credits		(26,413,763)	(11,255,281)	(3,491,646)	(5,407,978)	(2,170,916)	(3,040,080)	(967,954)	(79,908)
67										
68	Total Target Revenue Requirements		255,102,308	102,175,766	32,955,303	56,159,068	22,527,734	31,518,313	9,415,818	350,305

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	Operating Revenues		47,558,389	21,480,210	6,478,015	10,128,577	3,579,995	4,183,621	1,666,112	41,861
83	Operating Expenses									
84	Operation & Maintenance Expenses		20,994,710	9,586,547	2,569,374	4,189,331	1,649,472	2,178,428	801,921	19,639
85	Depreciation Expense		18,068,589	8,235,328	2,212,955	3,611,160	1,422,252	1,880,095	689,827	16,972
86	Amortization Expense		1,403,517	625,238	175,711	284,260	112,523	150,756	53,157	1,872
87	Taxes Other Than Income		10,099,917	4,436,988	1,258,937	2,077,898	823,414	1,109,825	381,525	11,329
88	Income Taxes - Federal		(16,200,214)	(7,116,906)	(2,019,328)	(3,332,938)	(1,320,752)	(1,780,154)	(611,964)	(18,172)
89	Income Taxes - State		-	-	-	-	-	-	-	-
90	Income Taxes Deferred		1,138,040	499,952	141,855	234,134	92,781	125,053	42,990	1,277
91	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92	Misc Revenues & Expense		(74,363)	(31,044)	(9,688)	(15,945)	(6,405)	(8,415)	(2,743)	(122)
93										
94	Total Operating Expenses		35,430,196	16,236,102	4,329,814	7,047,900	2,773,284	3,655,588	1,354,713	32,794
95										
96										
97	Rate Base :									
98	Electric Plant In Service		697,327,160	317,509,229	85,447,515	139,480,687	54,944,010	72,672,254	26,614,929	658,536
99	Plant Held For Future Use		345,337	157,659	42,261	68,926	27,138	35,841	13,191	321
100	Electric Plant Acquisition Adj		85,631	39,093	10,479	17,091	6,729	8,887	3,271	80
101	Pensions		-	-	-	-	-	-	-	-
102	Prepayments		0	0	0	0	0	0	0	0
103	Fuel Stock		0	0	0	0	0	0	0	0
104	Materials & Supplies		0	0	0	0	0	0	0	0
105	Misc Deferred Debits		289,944	127,374	36,142	59,651	23,638	31,860	10,953	325
106	Cash Working Capital		-	-	-	-	-	-	-	-
107	Weatherization Loans		-	-	-	-	-	-	-	-
108	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
109										
110	Total Rate Base Additions		698,048,071	317,833,356	85,536,397	139,626,355	55,001,516	72,748,843	26,642,343	659,263
111										
112	Rate Base Deductions :									
113	Accum Provision For Depreciation		(351,485,671)	(160,364,905)	(43,026,589)	(70,188,803)	(27,638,823)	(36,515,097)	(13,423,132)	(328,322)
114	Accum Provision For Amortization		(21,603,791)	(9,496,510)	(2,692,893)	(4,442,212)	(1,760,151)	(2,371,421)	(816,324)	(24,281)
115	Accum Deferred Income Taxes		(41,900,163)	(18,404,652)	(5,223,139)	(8,621,169)	(3,416,406)	(4,605,043)	(1,582,724)	(47,031)
116	Unamortized ITC		(4,634)	(2,036)	(578)	(953)	(378)	(509)	(175)	(5)
117	Customer Advance For Construction		-	-	-	-	-	-	-	-
118	Customer Service Deposits		-	-	-	-	-	-	-	-
119	Misc Rate Base Deductions		(70,408,296)	(32,143,152)	(8,616,356)	(14,053,021)	(5,533,184)	(7,307,683)	(2,689,347)	(65,552)
120										
121	Total Rate Base Deductions		(485,402,555)	(220,411,255)	(59,559,554)	(97,306,158)	(38,348,941)	(50,799,754)	(18,511,702)	(465,191)
122										
123	Total Rate Base		212,645,516	97,422,101	25,976,842	42,320,196	16,652,575	21,949,089	8,130,642	194,071
124										
125	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
126										
127	Return On Rate Base	5.77%	12,272,862	5,622,729	1,499,257	2,442,515	961,105	1,266,794	469,261	11,201
128	Total Operating Expenses		35,430,196	16,236,102	4,329,814	7,047,900	2,773,284	3,655,588	1,354,713	32,794
129	Revenue Credits		(4,419,936)	(2,429,154)	(599,729)	(624,249)	(246,076)	(323,748)	(163,132)	(33,848)
130										
131	Total Revenue Requirements		43,283,122	19,429,677	5,229,342	8,866,166	3,488,314	4,598,635	1,660,841	10,147
132										
133										
134	Return On Rate Base @ Target ROR	7.60%	16,161,056	7,404,078	1,974,240	3,216,334	1,265,595	1,668,130	617,929	14,749
135	Total Op. exp. Adjusted for Taxes		36,713,711	16,824,136	4,486,609	7,303,342	2,873,798	3,788,072	1,403,789	33,965
136	Revenue Credits		(4,419,936)	(2,429,154)	(599,729)	(624,249)	(246,076)	(323,748)	(163,132)	(33,848)
137										
138	Total Target Revenue Requirements		48,454,831	21,799,061	5,861,119	9,895,427	3,893,318	5,132,454	1,858,585	14,867

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	Operating Revenues		226,762,362	88,386,064	29,992,631	50,891,519	20,330,808	28,542,005	8,242,380	376,956
153	Operating Expenses									
154	Operation & Maintenance Expenses		217,392,863	84,887,300	28,500,687	48,510,455	19,535,507	27,644,647	7,952,469	361,798
155	Depreciation Expense		6,375,253	2,503,005	834,009	1,417,768	570,576	805,890	233,547	10,458
156	Amortization Expense		495,212	217,216	62,445	101,506	40,281	54,392	18,673	698
157	Taxes Other Than Income		3,563,617	1,565,530	444,199	733,158	290,530	391,587	134,616	3,997
158	Income Taxes - Federal		(5,716,023)	(2,511,103)	(712,492)	(1,175,981)	(466,009)	(628,103)	(215,923)	(6,412)
159	Income Taxes - State		-	-	-	-	-	-	-	-
160	Income Taxes Deferred		401,542	176,401	50,051	82,611	32,736	44,123	15,168	450
161	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
162	Misc Revenues & Expense		(26,238)	(10,954)	(3,418)	(5,626)	(2,260)	(2,969)	(968)	(43)
163										
164	Total Operating Expenses		222,486,226	86,827,397	29,175,481	49,663,891	20,001,361	28,309,567	8,137,582	370,947
165										
166										
167	Rate Base :									
168	Electric Plant In Service		246,042,303	96,918,897	32,144,978	54,602,423	21,965,873	30,988,900	9,021,173	400,059
169	Plant Held For Future Use		121,847	47,578	15,974	27,190	10,950	15,495	4,457	203
170	Electric Plant Acquisition Adj		30,214	11,798	3,961	6,742	2,715	3,842	1,105	50
171	Pensions		-	-	-	-	-	-	-	-
172	Prepayments		0	0	0	0	0	0	0	0
173	Fuel Stock		0	0	0	0	0	0	0	0
174	Materials & Supplies		0	0	0	0	0	0	0	0
175	Misc Deferred Debits		102,303	44,942	12,752	21,047	8,340	11,241	3,865	115
176	Cash Working Capital		-	-	-	-	-	-	-	-
177	Weatherization Loans		-	-	-	-	-	-	-	-
178	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
179										
180	Total Rate Base Additions		246,296,667	97,023,215	32,177,666	54,657,403	21,987,878	31,019,478	9,030,600	400,427
181										
182	Rate Base Deductions :									
183	Accum Provision For Depreciation		(124,016,888)	(48,526,354)	(16,245,555)	(27,638,208)	(11,127,374)	(15,734,998)	(4,539,139)	(205,259)
184	Accum Provision For Amortization		(7,622,601)	(3,345,110)	(950,890)	(1,569,371)	(622,002)	(838,706)	(287,892)	(8,629)
185	Accum Deferred Income Taxes		(14,783,896)	(6,493,829)	(1,842,913)	(3,041,861)	(1,205,432)	(1,624,826)	(558,442)	(16,594)
186	Unamortized ITC		(1,635)	(718)	(204)	(336)	(133)	(180)	(62)	(2)
187	Customer Advance For Construction		-	-	-	-	-	-	-	-
188	Customer Service Deposits		-	-	-	-	-	-	-	-
189	Misc Rate Base Deductions		(24,842,600)	(9,701,164)	(3,256,819)	(5,543,320)	(2,232,315)	(3,158,861)	(908,788)	(41,333)
190										
191	Total Rate Base Deductions		(171,267,619)	(68,067,175)	(22,296,381)	(37,793,097)	(15,187,256)	(21,357,571)	(6,294,322)	(271,817)
192										
193	Total Rate Base		75,029,047	28,956,040	9,881,285	16,864,305	6,800,622	9,661,908	2,736,278	128,609
194										
195	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
196										
197	Return On Rate Base	5.77%	4,330,311	1,671,201	570,300	973,325	392,499	557,638	157,925	7,423
198	Total Operating Expenses		222,486,226	86,827,397	29,175,481	49,663,891	20,001,361	28,309,567	8,137,582	370,947
199	Revenue Credits		(21,993,827)	(8,826,127)	(2,891,917)	(4,783,729)	(1,924,840)	(2,716,332)	(804,822)	(46,060)
200										
201	Total Revenue Requirements		204,822,710	79,672,472	26,853,864	45,853,487	18,469,020	26,150,874	7,490,684	332,310
202										
203										
204	Return On Rate Base @ Target ROR	7.60%	5,702,207	2,200,659	750,978	1,281,687	516,847	734,305	207,957	9,774
205	Total Op. exp. Adjusted for Taxes		222,939,097	87,002,174	29,235,123	49,765,683	20,042,409	28,367,886	8,154,098	371,723
206	Revenue Credits		(21,993,827)	(8,826,127)	(2,891,917)	(4,783,729)	(1,924,840)	(2,716,332)	(804,822)	(46,060)
207										
208	Total Target Revenue Requirements		206,647,477	80,376,706	27,094,184	46,263,640	18,634,416	26,385,859	7,557,233	335,438

Transmission Summary

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
13	Operating Expenses									
14	Operation & Maintenance Expenses		19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
15	Depreciation Expense		13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
16	Amortization Expense		985,093	412,183	128,102	210,855	84,649	111,336	36,375	1,593
17	Taxes Other Than Income		7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
18	Income Taxes - Federal		3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		3	1	0	1	0	0	0	0
23										
24	Total Operating Expenses		44,617,848	18,626,733	5,812,678	9,567,181	3,842,945	5,049,399	1,645,791	73,121
25										
26										
27	Rate Base :									
28	Electric Plant In Service		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
29	Plant Held For Future Use		-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
31	Pensions		-	-	-	-	-	-	-	-
32	Prepayments		0	0	0	0	0	0	0	0
33	Fuel Stock		-	-	-	-	-	-	-	-
34	Materials & Supplies		0	0	0	0	0	0	0	0
35	Misc Deferred Debits		-	-	-	-	-	-	-	-
36	Cash Working Capital		-	-	-	-	-	-	-	-
37	Weatherization Loans		-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
39										
40	Total Rate Base Additions		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		(200,149,473)	(83,556,863)	(26,076,471)	(42,916,609)	(17,238,807)	(22,649,601)	(7,382,896)	(328,225)
44	Accum Provision For Amortization		(12,931,871)	(5,445,984)	(1,690,876)	(2,748,707)	(1,102,388)	(1,441,200)	(480,188)	(22,528)
45	Accum Deferred Income Taxes		(51,134,896)	(21,342,890)	(6,661,532)	(10,966,795)	(4,405,323)	(5,788,721)	(1,885,906)	(83,730)
46	Unamortized ITC		(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)	(7)
47	Customer Advance For Construction		-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(41,661)	(17,392)	(5,428)	(8,933)	(3,588)	(4,715)	(1,537)	(68)
50										
51	Total Rate Base Deductions		(264,262,401)	(110,365,008)	(34,434,893)	(56,642,009)	(22,750,494)	(29,884,746)	(9,750,692)	(434,559)
52										
53	Total Rate Base		485,871,842	202,795,269	63,296,336	104,203,870	41,858,319	55,003,020	17,919,443	795,586
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	28,042,154	11,704,354	3,653,156	6,014,139	2,415,858	3,174,506	1,034,223	45,917
58	Total Operating Expenses		44,617,848	18,626,733	5,812,678	9,567,181	3,842,945	5,049,399	1,645,791	73,121
59	Revenue Credits		(13,521,906)	(9,865,358)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
60										
61	Total Revenue Requirements		59,138,095	20,465,729	7,501,069	15,037,154	6,069,688	7,982,425	2,184,698	(102,667)
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	36,926,254	15,412,437.76	4,810,521	7,919,493	3,181,232	4,180,229	1,361,877	60,465
65	Total Op. exp. Adjusted for Taxes		47,550,539	19,850,792.27	6,194,730	10,196,149	4,095,599	5,381,394	1,753,952	77,923
66	Revenue Credits		(13,521,906)	(9,865,358.06)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
67										
68	Total Target Revenue Requirements		70,954,886	25,397,872	9,040,486	17,571,475	7,087,715	9,320,142	2,620,513	(83,317)

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	Operating Revenues		72,428,381	29,542,010	11,047,319	17,153,019	5,870,908	6,372,754	2,332,059	110,311
83	Operating Expenses									
84	Operation & Maintenance Expenses		19,982,105	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
85	Depreciation Expense		13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
86	Amortization Expense		985,093	411,249	128,343	211,226	84,846	111,477	36,337	1,615
87	Taxes Other Than Income		7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
88	Income Taxes - Federal		3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
89	Income Taxes - State		-	-	-	-	-	-	-	-
90	Income Taxes Deferred		232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
91	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92	Misc Revenues & Expense		3	1	0	1	0	0	0	0
93										
94	Total Operating Expenses		44,617,847	18,625,799	5,812,918	9,567,552	3,843,142	5,049,539	1,645,753	73,143
95										
96										
97	Rate Base :									
98	Electric Plant In Service		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
99	Plant Held For Future Use		-	-	-	-	-	-	-	-
100	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
101	Pensions		-	-	-	-	-	-	-	-
102	Prepayments		0	0	0	0	0	0	0	0
103	Fuel Stock		-	-	-	-	-	-	-	-
104	Materials & Supplies		0	0	0	0	0	0	0	0
105	Misc Deferred Debits		-	-	-	-	-	-	-	-
106	Cash Working Capital		-	-	-	-	-	-	-	-
107	Weatherization Loans		-	-	-	-	-	-	-	-
108	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
109										
110	Total Rate Base Additions		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
111										
112	Rate Base Deductions :									
113	Accum Provision For Depreciation		(200,149,473)	(83,556,863)	(26,076,471)	(42,916,609)	(17,238,807)	(22,649,601)	(7,382,896)	(328,225)
114	Accum Provision For Amortization		(12,931,871)	(5,445,984)	(1,690,876)	(2,748,707)	(1,102,388)	(1,441,200)	(480,188)	(22,528)
115	Accum Deferred Income Taxes		(51,134,896)	(21,342,890)	(6,661,532)	(10,966,795)	(4,405,323)	(5,788,721)	(1,885,906)	(83,730)
116	Unamortized ITC		(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)	(7)
117	Customer Advance For Construction		-	-	-	-	-	-	-	-
118	Customer Service Deposits		-	-	-	-	-	-	-	-
119	Misc Rate Base Deductions		(41,661)	(17,392)	(5,428)	(8,933)	(3,588)	(4,715)	(1,537)	(68)
120										
121	Total Rate Base Deductions		(264,262,401)	(110,365,008)	(34,434,893)	(56,642,009)	(22,750,494)	(29,884,746)	(9,750,692)	(434,559)
122										
123	Total Rate Base		485,871,842	202,795,269	63,296,336	104,203,870	41,858,319	55,003,020	17,919,443	795,586
124										
125	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
126										
127	Return On Rate Base	5.77%	28,042,154	11,704,354	3,653,156	6,014,139	2,415,858	3,174,506	1,034,223	45,917
128	Total Operating Expenses		44,617,847	18,625,799	5,812,918	9,567,552	3,843,142	5,049,539	1,645,753	73,143
129	Revenue Credits		(13,521,906)	(9,865,358)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
130										
131	Total Revenue Requirements		59,138,094	20,464,795	7,501,309	15,037,525	6,069,884	7,982,565	2,184,660	(102,645)
132										
133										
134	Return On Rate Base @ Target ROR	7.60%	36,926,254	15,412,438	4,810,521	7,919,493	3,181,232	4,180,229	1,361,877	60,465
135	Total Op. exp. Adjusted for Taxes		47,550,538	19,849,858	6,194,971	10,196,520	4,095,796	5,381,534	1,753,914	77,945
136	Revenue Credits		(13,521,906)	(9,865,358)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
137										
138	Total Target Revenue Requirements		70,954,885	25,396,938	9,040,727	17,571,847	7,087,912	9,320,282	2,620,475	(83,295)

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	Operating Revenues		1	0	0	0	0	0	0	0
153	Operating Expenses									
154	Operation & Maintenance Expenses		1	0	0	0	0	0	0	0
155	Depreciation Expense		-	-	-	-	-	-	-	-
156	Amortization Expense		-	-	-	-	-	-	-	-
157	Taxes Other Than Income		-	-	-	-	-	-	-	-
158	Income Taxes - Federal		-	-	-	-	-	-	-	-
159	Income Taxes - State		-	-	-	-	-	-	-	-
160	Income Taxes Deferred		-	-	-	-	-	-	-	-
161	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
162	Misc Revenues & Expense		-	-	-	-	-	-	-	-
163										
164	Total Operating Expenses		1	0	0	0	0	0	0	0
165										
166										
167	Rate Base :									
168	Electric Plant In Service		-	-	-	-	-	-	-	-
169	Plant Held For Future Use		-	-	-	-	-	-	-	-
170	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
171	Pensions		-	-	-	-	-	-	-	-
172	Prepayments		-	-	-	-	-	-	-	-
173	Fuel Stock		-	-	-	-	-	-	-	-
174	Materials & Supplies		-	-	-	-	-	-	-	-
175	Misc Deferred Debits		-	-	-	-	-	-	-	-
176	Cash Working Capital		-	-	-	-	-	-	-	-
177	Weatherization Loans		-	-	-	-	-	-	-	-
178	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
179										
180	Total Rate Base Additions		-	-	-	-	-	-	-	-
181										
182	Rate Base Deductions :									
183	Accum Provision For Depreciation		-	-	-	-	-	-	-	-
184	Accum Provision For Amortization		-	-	-	-	-	-	-	-
185	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
186	Unamortized ITC		-	-	-	-	-	-	-	-
187	Customer Advance For Construction		-	-	-	-	-	-	-	-
188	Customer Service Deposits		-	-	-	-	-	-	-	-
189	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
190										
191	Total Rate Base Deductions		-	-	-	-	-	-	-	-
192										
193	Total Rate Base		-	-	-	-	-	-	-	-
194										
195	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
196										
197	Return On Rate Base	5.77%	-	-	-	-	-	-	-	-
198	Total Operating Expenses		1	0	0	0	0	0	0	0
199	Revenue Credits		-	-	-	-	-	-	-	-
200										
201	Total Revenue Requirements		1	0	0	0	0	0	0	0
202										
203										
204	Return On Rate Base @ Target ROR	7.60%	-	-	-	-	-	-	-	-
205	Total Op. exp. Adjusted for Taxes		1	0	0	0	0	0	0	0
206	Revenue Credits		-	-	-	-	-	-	-	-
207										
208	Total Target Revenue Requirements		1	0	0	0	0	0	0	0

Distribution Summary

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
13	Operating Expenses									
14	Operation & Maintenance Expenses		18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732
15	Depreciation Expense		17,883,493	10,845,121	2,967,559	2,077,979	708,416	180,413	928,600	175,404
16	Amortization Expense		11,595,487	6,065,122	1,628,095	1,823,594	711,162	845,226	459,268	63,020
17	Taxes Other Than Income		7,876,494	4,873,427	1,265,236	883,055	307,244	108,248	385,132	54,152
18	Income Taxes - Federal		3,704,451	2,292,057	595,063	415,316	144,502	50,911	181,134	25,469
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		(4,218,143)	(2,609,894)	(677,579)	(472,907)	(164,540)	(57,971)	(206,252)	(29,000)
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		2	1	0	1	0	0	0	0
23										
24	Total Operating Expenses		55,432,674	32,722,570	8,591,223	7,197,024	2,628,075	1,454,583	2,447,423	391,776
25										
26										
27	Rate Base :									
28	Electric Plant In Service		699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
29	Plant Held For Future Use		-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
31	Pensions		-	-	-	-	-	-	-	-
32	Prepayments		0	0	0	0	0	0	0	0
33	Fuel Stock		-	-	-	-	-	-	-	-
34	Materials & Supplies		0	0	0	0	0	0	0	0
35	Misc Deferred Debits		-	-	-	-	-	-	-	-
36	Cash Working Capital		-	-	-	-	-	-	-	-
37	Weatherization Loans		-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
39										
40	Total Rate Base Additions		699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		(329,404,805)	(200,712,765)	(55,731,805)	(37,251,721)	(12,565,184)	(2,536,329)	(17,723,136)	(2,883,866)
44	Accum Provision For Amortization		(9,567,304)	(5,663,642)	(1,558,366)	(1,173,396)	(412,096)	(209,556)	(476,193)	(74,056)
45	Accum Deferred Income Taxes		(56,195,641)	(34,533,717)	(9,330,131)	(6,217,450)	(2,128,997)	(749,969)	(2,764,979)	(470,399)
46	Unamortized ITC		(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)	(35)
47	Customer Advance For Construction		(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
48	Customer Service Deposits		-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(38,638)	(23,636)	(6,468)	(4,330)	(1,473)	(418)	(1,983)	(330)
50										
51	Total Rate Base Deductions		(403,035,719)	(244,472,741)	(69,478,784)	(45,145,086)	(15,107,909)	(3,496,327)	(21,406,591)	(3,928,281)
52										
53	Total Rate Base		296,088,335	183,198,893	47,561,990	33,195,245	11,549,723	4,069,184	14,477,656	2,035,643
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	17,088,775	10,573,347	2,745,046	1,915,868	666,594	234,853	835,580	117,487
58	Total Operating Expenses		55,432,674	32,722,570	8,591,223	7,197,024	2,628,075	1,454,583	2,447,423	391,776
59	Revenue Credits		(1,655,521)	(541,535)	(308,853)	(414,976)	(114,645)	(82,283)	(190,238)	(2,991)
60										
61	Total Revenue Requirements		70,865,928	42,754,382	11,027,417	8,697,916	3,180,023	1,607,154	3,092,764	506,273
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	22,502,710	13,923,113	3,614,711	2,522,838	877,779	309,258	1,100,302	154,709
65	Total Op. exp. Adjusted for Taxes		57,219,844	33,828,347	8,878,305	7,397,389	2,697,788	1,479,144	2,534,809	404,063
66	Revenue Credits		(1,655,521)	(541,535)	(308,853)	(414,976)	(114,645)	(82,283)	(190,238)	(2,991)
67										
68	Total Target Revenue Requirements		78,067,033	47,209,926	12,184,163	9,505,250	3,460,921	1,706,120	3,444,873	555,781

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	Operating Revenues		12,730,104	6,654,803	1,897,155	2,219,650	748,940	641,527	539,047	28,982
83	Operating Expenses									
84	Operation & Maintenance Expenses		2,689,550	1,410,137	355,751	449,434	170,943	170,101	128,963	4,222
85	Depreciation Expense		2,509,608	1,305,264	332,564	426,425	161,732	153,622	126,420	3,581
86	Amortization Expense		2,710,774	1,412,318	378,745	429,134	167,735	201,759	106,543	14,539
87	Taxes Other Than Income		1,183,918	732,526	190,178	132,732	46,182	16,271	57,889	8,140
88	Income Taxes - Federal		755,609	467,519	121,377	84,713	29,475	10,384	36,947	5,195
89	Income Taxes - State		-	-	-	-	-	-	-	-
90	Income Taxes Deferred		(596,462)	(369,049)	(95,812)	(66,871)	(23,267)	(8,197)	(29,165)	(4,101)
91	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92	Misc Revenues & Expense		0	0	0	0	0	0	0	0
93										
94	Total Operating Expenses		9,252,998	4,958,715	1,282,802	1,455,568	552,800	543,940	427,597	31,575
95										
96										
97	Rate Base :									
98	Electric Plant In Service		107,136,109	56,687,588	14,239,892	17,717,113	6,717,612	6,357,165	5,260,936	155,803
99	Plant Held For Future Use		-	-	-	-	-	-	-	-
100	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
101	Pensions		-	-	-	-	-	-	-	-
102	Prepayments		0	0	0	0	0	0	0	0
103	Fuel Stock		-	-	-	-	-	-	-	-
104	Materials & Supplies		0	0	0	0	0	0	0	0
105	Misc Deferred Debits		-	-	-	-	-	-	-	-
106	Cash Working Capital		-	-	-	-	-	-	-	-
107	Weatherization Loans		-	-	-	-	-	-	-	-
108	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
109										
110	Total Rate Base Additions		107,136,109	56,687,588	14,239,892	17,717,113	6,717,612	6,357,165	5,260,936	155,803
111										
112	Rate Base Deductions :									
113	Accum Provision For Depreciation		(35,647,509)	(18,584,702)	(4,740,517)	(6,030,647)	(2,285,234)	(2,155,923)	(1,796,312)	(54,174)
114	Accum Provision For Amortization		(1,438,064)	(851,304)	(234,238)	(176,374)	(61,942)	(31,498)	(71,577)	(11,131)
115	Accum Deferred Income Taxes		(8,473,756)	(5,207,105)	(1,406,496)	(938,130)	(321,347)	(113,204)	(416,620)	(70,855)
116	Unamortized ITC		(627)	(385)	(104)	(70)	(24)	(8)	(31)	(5)
117	Customer Advance For Construction		(1,176,202)	(531,560)	(428,583)	(74,813)	-	-	(66,151)	(75,094)
118	Customer Service Deposits		-	-	-	-	-	-	-	-
119	Misc Rate Base Deductions		(5,808)	(3,553)	(972)	(651)	(221)	(63)	(298)	(50)
120										
121	Total Rate Base Deductions		(46,741,966)	(25,178,608)	(6,810,911)	(7,220,685)	(2,668,768)	(2,300,696)	(2,350,988)	(211,309)
122										
123	Total Rate Base		60,394,143	31,508,980	7,428,981	10,496,428	4,048,844	4,056,469	2,909,947	(55,506)
124										
125	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
126										
127	Return On Rate Base	5.77%	3,485,655	1,818,545	428,765	605,803	233,680	234,120	167,948	(3,204)
128	Total Operating Expenses		9,252,998	4,958,715	1,282,802	1,455,568	552,800	543,940	427,597	31,575
129	Revenue Credits		(285,342)	(83,188)	(56,266)	(76,164)	(20,158)	(12,803)	(36,256)	(510)
130										
131	Total Revenue Requirements		12,453,311	6,694,072	1,655,301	1,985,207	766,322	765,257	559,290	27,862
132										
133										
134	Return On Rate Base @ Target ROR	7.60%	4,589,954	2,394,682	564,602	797,728	307,712	308,292	221,156	(4,218)
135	Total Op. exp. Adjusted for Taxes		9,617,533	5,148,901	1,327,643	1,518,924	577,239	568,425	445,162	31,240
136	Revenue Credits		(285,342)	(83,188)	(56,266)	(76,164)	(20,158)	(12,803)	(36,256)	(510)
137										
138	Total Target Revenue Requirements		13,922,144	7,460,396	1,835,980	2,240,488	864,793	863,914	630,062	26,512

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Poles & Wires
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	Operating Revenues		43,612,019	25,795,780	6,683,551	6,136,799	2,169,439	845,952	1,564,909	415,589
153	Operating Expenses									
154	Operation & Maintenance Expenses		14,976,955	9,281,371	2,308,648	1,918,951	718,059	145,632	527,134	77,159
155	Depreciation Expense		8,937,391	5,442,220	1,240,461	1,237,767	469,220	16,043	367,920	163,760
156	Amortization Expense		8,552,962	4,456,109	1,195,005	1,353,994	529,234	636,586	336,161	45,873
157	Taxes Other Than Income		3,735,467	2,311,248	600,045	418,793	145,712	51,337	182,651	25,682
158	Income Taxes - Federal		1,694,275	1,048,300	272,159	189,950	66,090	23,285	82,844	11,648
159	Income Taxes - State		-	-	-	-	-	-	-	-
160	Income Taxes Deferred		(2,275,034)	(1,407,633)	(365,449)	(255,060)	(88,744)	(31,266)	(111,241)	(15,641)
161	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
162	Misc Revenues & Expense		1	0	0	0	0	0	0	0
163										
164	Total Operating Expenses		35,622,017	21,131,615	5,250,869	4,864,394	1,839,571	841,617	1,385,469	308,481
165										
166										
167	Rate Base :									
168	Electric Plant In Service		338,033,020	209,951,683	47,136,835	44,471,734	16,835,837	860,939	13,313,404	5,462,588
169	Plant Held For Future Use		-	-	-	-	-	-	-	-
170	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
171	Pensions		-	-	-	-	-	-	-	-
172	Prepayments		0	0	0	0	0	0	0	0
173	Fuel Stock		-	-	-	-	-	-	-	-
174	Materials & Supplies		0	0	0	0	0	0	0	0
175	Misc Deferred Debits		-	-	-	-	-	-	-	-
176	Cash Working Capital		-	-	-	-	-	-	-	-
177	Weatherization Loans		-	-	-	-	-	-	-	-
178	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
179										
180	Total Rate Base Additions		338,033,020	209,951,683	47,136,835	44,471,734	16,835,837	860,939	13,313,404	5,462,588
181										
182	Rate Base Deductions :									
183	Accum Provision For Depreciation		(167,890,782)	(102,669,405)	(23,322,564)	(23,275,029)	(8,830,390)	(228,956)	(6,888,763)	(2,675,676)
184	Accum Provision For Amortization		(4,537,343)	(2,686,011)	(739,063)	(556,489)	(195,439)	(99,383)	(225,837)	(35,121)
185	Accum Deferred Income Taxes		(26,453,946)	(16,258,434)	(4,395,037)	(2,922,468)	(999,919)	(352,201)	(1,303,888)	(222,000)
186	Unamortized ITC		(1,979)	(1,216)	(328)	(219)	(75)	(26)	(97)	(17)
187	Customer Advance For Construction		(3,711,120)	(1,677,164)	(1,352,254)	(236,049)	-	-	(208,717)	(236,936)
188	Customer Service Deposits		-	-	-	-	-	-	-	-
189	Misc Rate Base Deductions		(18,324)	(11,209)	(3,068)	(2,053)	(699)	(198)	(941)	(156)
190										
191	Total Rate Base Deductions		(202,613,495)	(123,303,439)	(29,812,314)	(26,992,308)	(10,026,521)	(680,765)	(8,628,242)	(3,169,906)
192										
193	Total Rate Base		135,419,525	86,648,244	17,324,521	17,479,426	6,809,316	180,175	4,685,162	2,292,681
194										
195	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
196										
197	Return On Rate Base	5.77%	7,815,755	5,000,914	999,887	1,008,827	393,001	10,399	270,405	132,322
198	Total Operating Expenses		35,622,017	21,131,615	5,250,869	4,864,394	1,839,571	841,617	1,385,469	308,481
199	Revenue Credits		(773,649)	(256,262)	(143,377)	(192,464)	(53,450)	(38,886)	(87,810)	(1,400)
200										
201	Total Revenue Requirements		42,664,123	25,876,267	6,107,379	5,680,757	2,179,121	813,130	1,568,064	439,404
202										
203										
204	Return On Rate Base @ Target ROR	7.60%	10,291,882	6,585,265	1,316,663	1,328,436	517,508	13,693	356,072	174,244
205	Total Op. exp. Adjusted for Taxes		36,439,400	21,654,619	5,355,439	4,969,898	1,880,672	842,705	1,413,749	322,319
206	Revenue Credits		(773,649)	(256,262)	(143,377)	(192,464)	(53,450)	(38,886)	(87,810)	(1,400)
207										
208	Total Target Revenue Requirements		45,957,634	27,983,622	6,528,725	6,105,870	2,344,729	817,512	1,682,011	495,164

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	Operating Revenues		8,984,191	5,152,971	2,169,080	724,239	139,178	32,366	749,452	16,905
223	Operating Expenses									
224	Operation & Maintenance Expenses		405,893	244,492	66,448	49,280	17,329	5,966	20,429	1,950
225	Depreciation Expense		3,493,009	2,056,214	772,263	237,405	37,500	3,124	380,240	6,263
226	Amortization Expense		191,667	113,638	31,397	23,379	8,200	3,976	9,569	1,507
227	Taxes Other Than Income		1,708,448	1,057,069	274,436	191,539	66,643	23,479	83,537	11,746
228	Income Taxes - Federal		685,898	424,386	110,179	76,898	26,755	9,426	33,538	4,716
229	Income Taxes - State		-	-	-	-	-	-	-	-
230	Income Taxes Deferred		(772,248)	(477,814)	(124,050)	(86,579)	(30,124)	(10,613)	(37,760)	(5,309)
231	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
232	Misc Revenues & Expense		1	0	0	0	0	0	0	0
233										
234	Total Operating Expenses		5,712,668	3,417,985	1,130,673	491,923	126,303	35,359	489,553	20,872
235										
236										
237	Rate Base :									
238	Electric Plant In Service		146,720,614	86,382,063	32,408,651	9,996,265	1,590,219	136,705	15,939,940	266,771
239	Plant Held For Future Use		-	-	-	-	-	-	-	-
240	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
241	Pensions		-	-	-	-	-	-	-	-
242	Prepayments		0	0	0	0	0	0	0	0
243	Fuel Stock		-	-	-	-	-	-	-	-
244	Materials & Supplies		0	0	0	0	0	0	0	0
245	Misc Deferred Debits		-	-	-	-	-	-	-	-
246	Cash Working Capital		-	-	-	-	-	-	-	-
247	Weatherization Loans		-	-	-	-	-	-	-	-
248	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
249										
250	Total Rate Base Additions		146,720,614	86,382,063	32,408,651	9,996,265	1,590,219	136,705	15,939,940	266,771
251										
252	Rate Base Deductions :									
253	Accum Provision For Depreciation		(75,825,049)	(44,596,698)	(16,854,565)	(5,079,149)	(767,823)	(51,081)	(8,351,148)	(124,586)
254	Accum Provision For Amortization		(2,075,193)	(1,228,470)	(338,017)	(254,515)	(89,386)	(45,454)	(103,288)	(16,063)
255	Accum Deferred Income Taxes		(12,291,538)	(7,552,552)	(2,039,248)	(1,362,204)	(466,866)	(164,478)	(603,591)	(102,598)
256	Unamortized ITC		(905)	(556)	(150)	(100)	(34)	(12)	(44)	(8)
257	Customer Advance For Construction		(1,697,313)	(767,065)	(618,465)	(107,959)	-	-	(95,458)	(108,365)
258	Customer Service Deposits		-	-	-	-	-	-	-	-
259	Misc Rate Base Deductions		(8,381)	(5,127)	(1,403)	(939)	(320)	(91)	(430)	(71)
260										
261	Total Rate Base Deductions		(91,898,378)	(54,150,468)	(19,851,849)	(6,804,867)	(1,324,428)	(261,115)	(9,153,961)	(351,690)
262										
263	Total Rate Base		54,822,235	32,231,594	12,556,802	3,191,398	265,791	(124,410)	6,785,979	(84,919)
264										
265	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
266										
267	Return On Rate Base	5.77%	3,164,072	1,860,250	724,717	184,192	15,340	(7,180)	391,654	(4,901)
268	Total Operating Expenses		5,712,668	3,417,985	1,130,673	491,923	126,303	35,359	489,553	20,872
269	Revenue Credits		(337,495)	(116,403)	(61,169)	(81,852)	(23,136)	(17,590)	(36,731)	(613)
270										
271	Total Revenue Requirements		8,539,245	5,161,833	1,794,222	594,262	118,506	10,588	844,476	15,358
272										
273										
274	Return On Rate Base @ Target ROR	7.60%	4,166,489	2,449,601	954,317	242,546	20,200	(9,455)	515,734	(6,454)
275	Total Op. exp. Adjusted for Taxes		6,043,571	3,612,533	1,206,465	511,186	127,907	34,608	530,513	20,359
276	Revenue Credits		(337,495)	(116,403)	(61,169)	(81,852)	(23,136)	(17,590)	(36,731)	(613)
277										
278	Total Target Revenue Requirements		9,872,566	5,945,731	2,099,613	671,879	124,971	7,563	1,009,516	13,292

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	Operating Revenues		5,911,694	3,869,746	1,457,580	386,888	105,154	20,723	65,280	6,324
293	Operating Expenses									
294	Operation & Maintenance Expenses		205,581	124,479	31,105	27,314	10,188	3,624	7,736	1,136
295	Depreciation Expense		2,110,310	1,480,909	475,840	111,071	30,093	1,898	9,002	1,496
296	Amortization Expense		116,432	69,032	19,073	14,202	4,981	2,415	5,813	915
297	Taxes Other Than Income		1,037,832	642,138	166,712	116,354	40,483	14,263	50,746	7,135
298	Income Taxes - Federal		491,929	304,371	79,021	55,151	19,189	6,761	24,054	3,382
299	Income Taxes - State		-	-	-	-	-	-	-	-
300	Income Taxes Deferred		(467,110)	(289,015)	(75,034)	(52,369)	(18,221)	(6,420)	(22,840)	(3,211)
301	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
302	Misc Revenues & Expense		0	0	0	0	0	0	0	0
303										
304	Total Operating Expenses		3,494,973	2,331,914	696,716	271,724	86,713	22,542	74,511	10,854
305										
306										
307	Rate Base :									
308	Electric Plant In Service		89,128,443	62,519,702	20,080,111	4,708,342	1,277,891	83,044	393,889	65,464
309	Plant Held For Future Use		-	-	-	-	-	-	-	-
310	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
311	Pensions		-	-	-	-	-	-	-	-
312	Prepayments		0	0	0	0	0	0	0	0
313	Fuel Stock		-	-	-	-	-	-	-	-
314	Materials & Supplies		0	0	0	0	0	0	0	0
315	Misc Deferred Debits		-	-	-	-	-	-	-	-
316	Cash Working Capital		-	-	-	-	-	-	-	-
317	Weatherization Loans		-	-	-	-	-	-	-	-
318	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
319										
320	Total Rate Base Additions		89,128,443	62,519,702	20,080,111	4,708,342	1,277,891	83,044	393,889	65,464
321										
322	Rate Base Deductions :									
323	Accum Provision For Depreciation		(40,044,179)	(28,146,224)	(9,058,476)	(2,077,779)	(559,029)	(31,030)	(147,179)	(24,461)
324	Accum Provision For Amortization		(1,260,618)	(746,259)	(205,335)	(154,610)	(54,299)	(27,612)	(62,745)	(9,758)
325	Accum Deferred Income Taxes		(7,468,188)	(4,588,825)	(1,239,001)	(827,690)	(283,679)	(99,941)	(366,718)	(62,333)
326	Unamortized ITC		(550)	(338)	(91)	(61)	(21)	(7)	(27)	(5)
327	Customer Advance For Construction		(1,031,067)	(465,969)	(375,699)	(65,582)	-	-	(57,988)	(65,828)
328	Customer Service Deposits		-	-	-	-	-	-	-	-
329	Misc Rate Base Deductions		(5,091)	(3,114)	(852)	(570)	(194)	(55)	(261)	(43)
330										
331	Total Rate Base Deductions		(49,809,693)	(33,950,731)	(10,879,456)	(3,126,293)	(897,222)	(158,645)	(634,919)	(162,428)
332										
333	Total Rate Base		39,318,750	28,568,972	9,200,655	1,582,049	380,669	(75,601)	(241,029)	(96,964)
334										
335	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
336										
337	Return On Rate Base	5.77%	2,269,287	1,648,862	531,017	91,308	21,970	(4,363)	(13,911)	(5,596)
338	Total Operating Expenses		3,494,973	2,331,914	696,716	271,724	86,713	22,542	74,511	10,854
339	Revenue Credits		(218,838)	(71,389)	(40,884)	(54,943)	(15,162)	(10,850)	(25,214)	(395)
340										
341	Total Revenue Requirements		5,545,422	3,909,387	1,186,848	308,088	93,521	7,328	35,386	4,862
342										
343										
344	Return On Rate Base @ Target ROR	7.60%	2,988,224	2,171,241	699,250	120,236	28,931	(5,746)	(18,318)	(7,369)
345	Total Op. exp. Adjusted for Taxes		3,732,299	2,504,355	752,251	281,273	89,011	22,085	73,056	10,268
346	Revenue Credits		(218,838)	(71,389)	(40,884)	(54,943)	(15,162)	(10,850)	(25,214)	(395)
347										
348	Total Target Revenue Requirements		6,501,686	4,604,208	1,410,616	346,565	102,780	5,489	29,524	2,504

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	Operating Revenues		1,712,671	1,110,633	317,080	145,879	24,873	11,908	83,222	19,077
363	Operating Expenses									
364	Operation & Maintenance Expenses		312,910	196,258	50,898	25,009	4,771	2,431	15,278	18,265
365	Depreciation Expense		833,175	560,514	146,431	65,311	9,872	5,725	45,018	304
366	Amortization Expense		23,652	14,023	3,875	2,885	1,012	491	1,181	186
367	Taxes Other Than Income		210,829	130,446	33,866	23,637	8,224	2,897	10,309	1,449
368	Income Taxes - Federal		76,740	47,482	12,327	8,604	2,993	1,055	3,752	528
369	Income Taxes - State		-	-	-	-	-	-	-	-
370	Income Taxes Deferred		(107,288)	(66,383)	(17,234)	(12,028)	(4,185)	(1,474)	(5,246)	(738)
371	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
372	Misc Revenues & Expense		0	0	0	0	0	0	0	0
373										
374	Total Operating Expenses		1,350,019	882,340	230,163	113,417	22,688	11,125	70,292	19,995
375										
376										
377	Rate Base :									
378	Electric Plant In Service		18,105,869	12,130,598	3,175,286	1,446,879	236,071	127,659	976,077	13,299
379	Plant Held For Future Use		-	-	-	-	-	-	-	-
380	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
381	Pensions		-	-	-	-	-	-	-	-
382	Prepayments		0	0	0	0	0	0	0	0
383	Fuel Stock		-	-	-	-	-	-	-	-
384	Materials & Supplies		0	0	0	0	0	0	0	0
385	Misc Deferred Debits		-	-	-	-	-	-	-	-
386	Cash Working Capital		-	-	-	-	-	-	-	-
387	Weatherization Loans		-	-	-	-	-	-	-	-
388	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
389										
390	Total Rate Base Additions		18,105,869	12,130,598	3,175,286	1,446,879	236,071	127,659	976,077	13,299
391										
392	Rate Base Deductions :									
393	Accum Provision For Depreciation		(9,997,287)	(6,715,736)	(1,755,682)	(789,117)	(122,708)	(69,340)	(539,734)	(4,969)
394	Accum Provision For Amortization		(256,086)	(151,598)	(41,713)	(31,408)	(11,031)	(5,609)	(12,746)	(1,982)
395	Accum Deferred Income Taxes		(1,508,213)	(926,801)	(250,348)	(166,957)	(57,186)	(20,145)	(74,162)	(12,613)
396	Unamortized ITC		(112)	(69)	(19)	(12)	(4)	(1)	(5)	(1)
397	Customer Advance For Construction		(209,455)	(94,659)	(76,321)	(13,323)	-	-	(11,780)	(13,373)
398	Customer Service Deposits		-	-	-	-	-	-	-	-
399	Misc Rate Base Deductions		(1,034)	(633)	(173)	(116)	(39)	(11)	(53)	(9)
400										
401	Total Rate Base Deductions		(11,972,187)	(7,889,495)	(2,124,255)	(1,000,934)	(190,969)	(95,107)	(638,481)	(32,947)
402										
403	Total Rate Base		6,133,682	4,241,104	1,051,031	445,945	45,102	32,552	337,597	(19,649)
404										
405	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
406										
407	Return On Rate Base	5.77%	354,006	244,776	60,660	25,738	2,603	1,879	19,484	(1,134)
408	Total Operating Expenses		1,350,019	882,340	230,163	113,417	22,688	11,125	70,292	19,995
409	Revenue Credits		(40,197)	(14,293)	(7,157)	(9,553)	(2,739)	(2,153)	(4,228)	(73)
410										
411	Total Revenue Requirements		1,663,828	1,112,822	283,666	129,602	22,552	10,850	85,548	18,787
412										
413										
414	Return On Rate Base @ Target ROR	7.60%	466,160	322,324	79,878	33,892	3,428	2,474	25,657	(1,493)
415	Total Op. exp. Adjusted for Taxes		1,387,041	907,939	236,507	116,108	22,960	11,321	72,330	19,876
416	Revenue Credits		(40,197)	(14,293)	(7,157)	(9,553)	(2,739)	(2,153)	(4,228)	(73)
417										
418	Total Target Revenue Requirements		1,813,004	1,215,969	309,228	140,447	23,649	11,642	93,759	18,310

Customer Summary

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
13	Operating Expenses									
14	Operation & Maintenance Expenses		7,456,310	5,933,263	960,170	184,819	70,478	64,564	167,432	75,583
15	Depreciation Expense		55,677	43,083	9,018	505	227	3	1,825	1,015
16	Amortization Expense		993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
17	Taxes Other Than Income		243,961	224,815	40,286	(37,638)	1,670	390	8,379	6,060
18	Income Taxes - Federal		493,817	455,063	81,545	(76,186)	3,379	790	16,960	12,266
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		(265,956)	(245,084)	(43,918)	41,031	(1,820)	(426)	(9,134)	(6,606)
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		2,337	1,929	131	152	57	69	(1)	-
23										
24	Total Operating Expenses		8,979,497	7,181,720	1,208,132	121,692	78,038	65,453	218,027	106,435
25										
26										
27	Rate Base :									
28	Electric Plant In Service		15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240
29	Plant Held For Future Use		-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
31	Pensions		-	-	-	-	-	-	-	-
32	Prepayments		-	-	-	-	-	-	-	-
33	Fuel Stock		-	-	-	-	-	-	-	-
34	Materials & Supplies		-	-	-	-	-	-	-	-
35	Misc Deferred Debits		-	-	-	-	-	-	-	-
36	Cash Working Capital		-	-	-	-	-	-	-	-
37	Weatherization Loans		-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
39										
40	Total Rate Base Additions		15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
44	Accum Provision For Amortization		(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
45	Accum Deferred Income Taxes		(941,312)	(724,864)	(157,799)	(6,014)	(2,973)	1,322	(32,516)	(18,468)
46	Unamortized ITC		-	-	-	-	-	-	-	-
47	Customer Advance For Construction		-	-	-	-	-	-	-	-
48	Customer Service Deposits		(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
49	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
50										
51	Total Rate Base Deductions		(15,001,303)	(11,473,150)	(2,426,989)	(285,115)	(58,599)	485	(490,363)	(267,571)
52										
53	Total Rate Base		912,625	841,002	150,703	(140,799)	6,246	1,461	31,345	22,668
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	52,672	48,539	8,698	(8,126)	360	84	1,809	1,308
58	Total Operating Expenses		8,979,497	7,181,720	1,208,132	121,692	78,038	65,453	218,027	106,435
59	Revenue Credits		385,863	340,350	3,857	30,304	6,346	536	(6,193)	10,663
60										
61	Total Revenue Requirements		9,418,032	7,570,609	1,220,686	143,870	84,744	66,074	213,643	118,406
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	69,359	63,916	11,453	(10,701)	475	111	2,382	1,723
65	Total Op. exp. Adjusted for Taxes		8,985,006	7,186,797	1,209,041	120,842	78,076	65,462	218,216	106,572
66	Revenue Credits		385,863	340,350	3,857	30,304	6,346	536	(6,193)	10,663
67										
68	Total Target Revenue Requirements		9,440,228	7,591,063	1,224,352	140,446	84,896	66,109	214,406	118,957

Generation Demand Summary

Common Summary

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

	A	B	C	D	E	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
13	Operating Expenses									
14	Operation & Maintenance Expenses		15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
15	Depreciation Expense		-	-	-	-	-	-	-	-
16	Amortization Expense		-	-	-	-	-	-	-	-
17	Taxes Other Than Income		-	-	-	-	-	-	-	-
18	Income Taxes - Federal		458,338	220,264	64,171	83,634	32,269	37,753	18,649	1,597
19	Income Taxes - State		-	-	-	-	-	-	-	-
20	Income Taxes Deferred		-	-	-	-	-	-	-	-
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		-	-	-	-	-	-	-	-
23										
24	Total Operating Expenses		15,655,420	7,523,618	2,191,900	2,856,650	1,102,187	1,289,497	637,006	54,562
25										
26										
27	Rate Base :									
28	Electric Plant In Service		-	-	-	-	-	-	-	-
29	Plant Held For Future Use		-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
31	Pensions		-	-	-	-	-	-	-	-
32	Prepayments		-	-	-	-	-	-	-	-
33	Fuel Stock		-	-	-	-	-	-	-	-
34	Materials & Supplies		-	-	-	-	-	-	-	-
35	Misc Deferred Debits		-	-	-	-	-	-	-	-
36	Cash Working Capital		29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
37	Weatherization Loans		3,312	1,455	413	681	270	364	125	4
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
39										
40	Total Rate Base Additions		29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation		-	-	-	-	-	-	-	-
44	Accum Provision For Amortization		-	-	-	-	-	-	-	-
45	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
46	Unamortized ITC		-	-	-	-	-	-	-	-
47	Customer Advance For Construction		-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
50										
51	Total Rate Base Deductions		-	-	-	-	-	-	-	-
52										
53	Total Rate Base		29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
54										
55	Calculated Return On Rate Base			5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
56										
57	Return On Rate Base	5.77%	1,724,354	828,675	241,422	314,648	121,402	142,036	70,162	6,009
58	Total Operating Expenses		15,655,420	7,523,618	2,191,900	2,856,650	1,102,187	1,289,497	637,006	54,562
59	Revenue Credits		(278,911)	(123,056)	(34,966)	(57,082)	(22,596)	(30,293)	(10,573)	(344)
60										
61	Total Revenue Requirements		17,100,863	8,229,237	2,398,356	3,114,216	1,200,993	1,401,240	696,595	60,227
62										
63										
64	Return On Rate Base @ Target ROR	7.60%	2,270,650	1,091,210	317,908	414,332	159,863	187,034	92,390	7,913
65	Total Op. exp. Adjusted for Taxes		15,835,755	7,610,282	2,217,148	2,889,557	1,114,884	1,304,351	644,344	55,190
66	Revenue Credits		(278,911)	(123,056)	(34,966)	(57,082)	(22,596)	(30,293)	(10,573)	(344)
67										
68	Total Target Revenue Requirements		17,827,495	8,578,435	2,500,089	3,246,806	1,252,151	1,461,093	726,160	62,760
	Generation Demand Summary									

Unit Costs @ Target ROR

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
7.60% = Earned Return on Rate Base

	Description	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
14	**UNITS**								
15	NCP kW	20,309,137.99	13,432,084.12	2,219,686.09	2,342,852.82	776,222.72	814,888.80	703,218.43	20,185.01
16	Annual KWH	4,192,488,153.96	1,631,466,959.84	547,764,809.30	932,596,841.84	376,696,570.14	544,168,565.29	152,841,487.17	6,952,920.39
17	Average Customers	140,527.30	110,741.70	20,814.24	1,070.57	66.44	1.00	5,140.86	2,692.49
18	Load Factor	0.28	0.17	0.34	0.55	0.66	0.91	0.30	0.47
19									
20	**GTDCCO TOTAL**	1.00	0.44	0.13	0.20	0.08	0.10	0.04	0.00
21	Revenue Requirement	431,391,950.07	190,952,127.85	57,904,634.23	86,623,417.08	34,413,614.78	44,071,917.09	16,421,731.53	1,004,507.50
22	Per NCP kW	21.24	14.22	26.09	36.97	44.33	54.08	23.35	49.77
23	Per KWH	0.10	0.12	0.11	0.09	0.09	0.08	0.11	0.14
24	Per Customer	3,069.81	1,724.30	2,781.97	80,913.40	517,930.66	44,071,917.09	3,194.35	373.08
25									
26	**GENERATION-TOTAL**	1.00	0.40	0.13	0.22	0.09	0.12	0.04	0.00
27	Revenue Requirement	255,102,307.76	102,175,766.24	32,955,303.49	56,159,067.69	22,527,734.40	31,518,313.25	9,415,817.82	350,304.86
28	Per NCP kW	12.56	7.61	14.85	23.97	29.02	38.68	13.39	17.35
29	Per KWH	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.05
30	Per Customer	1,815.32	922.65	1,583.31	52,457.19	339,046.17	31,518,313.25	1,831.56	130.10
31									
32	**GENERATION-DEMAND**	1.00	0.45	0.12	0.20	0.08	0.11	0.04	0.00
33	Revenue Requirement	48,454,831.12	21,799,060.52	5,861,119.19	9,895,427.21	3,893,317.98	5,132,454.44	1,858,585.15	14,866.64
34	Per NCP kW	2.39	1.62	2.64	4.22	5.02	6.30	2.64	0.74
35	Per KWH	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00
36	Per Customer	344.81	196.85	281.59	9,243.14	58,595.09	5,132,454.44	361.53	5.52
37									
38	**GENERATION-ENERGY**	1.00	0.39	0.13	0.22	0.09	0.13	0.04	0.00
39	Revenue Requirement	206,647,476.64	80,376,705.72	27,094,184.30	46,263,640.48	18,634,416.42	26,385,858.81	7,557,232.68	335,438.23
40	Per NCP kW	10.18	5.98	12.21	19.75	24.01	32.38	10.75	16.62
41	Per KWH	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
42	Per Customer	1,470.51	725.80	1,301.71	43,214.05	280,451.08	26,385,858.81	1,470.03	124.58
43									
44	**TRANSMISSION-TOTAL**	1.00	0.36	0.13	0.25	0.10	0.13	0.04	(0.00)
45	Revenue Requirement	70,954,886.37	25,396,938.26	9,040,726.98	17,571,846.92	7,087,912.11	9,320,282.56	2,620,474.87	(83,295.34)
46	Per NCP kW	3.49	1.89	4.07	7.50	9.13	11.44	3.73	(4.13)
47	Per KWH	0.02	0.02	0.02	0.02	0.02	0.02	0.02	(0.01)
48	Per Customer	504.92	229.33	434.35	16,413.55	106,674.26	9,320,282.56	509.73	(30.94)
49									
50	**TRANSMISSION-DEMAND**	1.00	0.36	0.13	0.25	0.10	0.13	0.04	(0.00)
51	Revenue Requirement	70,954,885.32	25,396,937.82	9,040,726.85	17,571,846.70	7,087,912.02	9,320,282.44	2,620,474.83	(83,295.34)
52	Per NCP kW	3.49	1.89	4.07	7.50	9.13	11.44	3.73	(4.13)
53	Per KWH	0.02	0.02	0.02	0.02	0.02	0.02	0.02	(0.01)
54	Per Customer	504.92	229.33	434.35	16,413.55	106,674.26	9,320,282.44	509.73	(30.94)
55									

56	**TRANSMISSION-ENERGY**	1.00	0.42	0.13	0.21	0.09	0.11	0.04	0.00
57	Revenue Requirement	1.05	0.44	0.14	0.22	0.09	0.12	0.04	0.00
58	Per NCP kW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	Per Customer	0.00	0.00	0.00	0.00	0.00	0.12	0.00	0.00
61									
62	**DISTRIBUTION-TOTAL**	1.00	0.60	0.16	0.12	0.04	0.02	0.04	0.01
63	Revenue Requirement	78,067,033.25	47,209,925.56	12,184,162.58	9,505,250.40	3,460,921.32	1,706,119.56	3,444,872.66	555,781.17
64	Per NCP kW	3.84	3.51	5.49	4.06	4.46	2.09	4.90	27.53
65	Per KWH	0.02	0.03	0.02	0.01	0.01	0.00	0.02	0.08
66	Per Customer	555.53	426.31	585.38	8,878.69	52,087.44	1,706,119.56	670.10	206.42
67									
68	**DISTRIBUTION-SUBSTATION**	1.00	0.54	0.13	0.16	0.06	0.06	0.05	0.00
69	Revenue Requirement	13,922,144.50	7,460,395.63	1,835,979.72	2,240,488.44	864,793.10	863,913.80	630,061.88	26,511.93
70	Per NCP kW	0.69	0.56	0.83	0.96	1.11	1.06	0.90	1.31
71	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	Per Customer	99.07	67.37	88.21	2,092.80	13,015.28	863,913.80	122.56	9.85
73									
74	**DISTRIBUTION- P & C**	1.00	0.61	0.14	0.13	0.05	0.02	0.04	0.01
75	Revenue Requirement	45,957,633.67	27,983,621.69	6,528,725.47	6,105,870.31	2,344,729.34	817,512.01	1,682,011.29	495,163.56
76	Per NCP kW	2.26	2.08	2.94	2.61	3.02	1.00	2.39	24.53
77	Per KWH	0.01	0.02	0.01	0.01	0.01	0.00	0.01	0.07
78	Per Customer	327.04	252.69	313.67	5,703.39	35,288.57	817,512.01	327.18	183.91
79									
80	**DISTRIBUTION-TRANSFORMER**	1.00	0.60	0.21	0.07	0.01	0.00	0.10	0.00
81	Revenue Requirement	9,872,565.57	5,945,731.24	2,099,613.42	671,879.33	124,970.52	7,562.66	1,009,515.96	13,292.42
82	Per NCP kW	0.49	0.44	0.95	0.29	0.16	0.01	1.44	0.66
83	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
84	Per Customer	70.25	53.69	100.87	627.59	1,880.83	7,562.66	196.37	4.94
85									
86	**DISTRIBUTION-METER**	1.00	0.67	0.17	0.08	0.01	0.01	0.05	0.01
87	Revenue Requirement	1,813,003.99	1,215,969.42	309,228.20	140,447.29	23,648.76	11,641.68	93,759.10	18,309.54
88	Per NCP kW	0.09	0.09	0.14	0.06	0.03	0.01	0.13	0.91
89	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	Per Customer	12.90	10.98	14.86	131.19	355.92	11,641.68	18.24	6.80
91									
92	**DISTRIBUTION-SERVICE**	1.00	0.71	0.22	0.05	0.02	0.00	0.00	0.00
93	Revenue Requirement	6,501,685.52	4,604,207.59	1,410,615.76	346,565.02	102,779.59	5,489.41	29,524.44	2,503.72
94	Per NCP kW	0.32	0.34	0.64	0.15	0.13	0.01	0.04	0.12
95	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	Per Customer	46.27	41.58	67.77	323.72	1,546.85	5,489.41	5.74	0.93
97									
98	**CUSTOMER-TOTAL**	1.00	0.80	0.13	0.01	0.01	0.01	0.02	0.01
99	Revenue Requirement	9,440,228.13	7,591,062.52	1,224,351.69	140,445.71	84,896.09	66,109.03	214,405.82	118,957.27
100	Per NCP kW	0.46	0.57	0.55	0.06	0.11	0.08	0.30	5.89
101	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
102	Per Customer	67.18	68.55	58.82	131.19	1,277.70	66,109.03	41.71	44.18
103									
104	**COMMON-TOTAL**	1.00	0.48	0.14	0.18	0.07	0.08	0.04	0.00
105	Revenue Requirement	17,827,494.56	8,578,435.27	2,500,089.49	3,246,806.36	1,252,150.86	1,461,092.69	726,160.36	62,759.53
106	Per NCP kW	0.88	0.64	1.13	1.39	1.61	1.79	1.03	3.11
107	Per KWH	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.01
108	Per Customer	126.86	77.46	120.11	3,032.78	18,845.08	1,461,092.69	141.25	23.31