

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Docket UE-210852  
*(Consolidated)*

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

**PACIFICORP**

**EXHIBIT OF ROBERT M. MEREDITH**

**Cost of Service by Rate Schedule – All Functions**

**October 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
		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
DESCRIPTION									
13	Operating Revenues	444,791,680	197,002,806	63,627,682	90,855,320	34,132,321	41,895,712	16,097,090	1,180,748
14									
15	Operating Expenses								
16	Operation & Maintenance Expenses	291,334,510	124,761,301	38,573,163	60,248,966	24,090,321	32,339,460	10,677,393	643,905
17	Depreciation Expense	55,457,622	27,088,793	7,728,111	9,908,955	3,826,746	4,343,181	2,336,246	225,591
18	Amortization Expense	15,859,107	9,348,845	2,532,201	1,950,414	699,531	448,489	755,152	124,475
19	Taxes Other Than Income	28,885,723	14,054,160	3,933,716	5,191,561	2,034,576	2,413,497	1,171,421	86,791
20	Income Taxes - Federal	(13,986,883)	(5,228,836)	(1,548,247)	(3,409,791)	(1,343,769)	(1,991,059)	(487,631)	22,450
21	Income Taxes - State	-	-	-	-	-	-	-	-
22	Income Taxes Deferred	(2,416,789)	(1,952,782)	(464,035)	(10,874)	6,251	175,682	(137,990)	(33,042)
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	375,035,031	168,031,414	50,741,934	73,857,812	29,305,048	37,717,937	14,310,881	1,070,005
27									
28	Operating Revenue For Return	69,756,649	28,971,393	12,885,748	16,997,508	4,827,273	4,177,775	1,786,209	110,743
29									
30									
31	Rate Base :								
32	Electric Plant In Service	2,410,794,921	1,168,945,725	335,297,792	433,677,858	168,338,269	196,157,559	99,811,750	8,565,969
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	(187,305)	(82,284)	(23,348)	(38,535)	(15,270)	(20,582)	(7,076)	(210)
40	Cash Working Capital	29,873,668	14,909,775	4,208,825	5,213,737	2,016,157	2,225,997	1,193,675	105,504
41	Weatherization Loans	3,312	1,455	413	681	270	364	125	4
42	Miscellaneous Rate Base	-	-	-	-	-	-	-	-
43									
44	Total Rate Base Additions	2,441,067,625	1,184,030,798	339,556,357	438,973,690	170,386,958	198,427,404	101,020,499	8,671,920

45									
46	Rate Base Deductions :								
47	Accum Provision For Depreciation	(1,005,780,470)	(493,637,578)	(141,191,707)	(178,055,114)	(68,594,075)	(77,453,014)	(43,094,075)	(3,754,907)
48	Accum Provision For Amortization	(64,995,003)	(34,209,103)	(9,040,973)	(10,059,970)	(3,953,143)	(4,865,237)	(2,495,526)	(371,050)
49	Accum Deferred Income Taxes	(164,979,675)	(81,488,866)	(23,214,946)	(28,870,309)	(11,166,223)	(12,777,817)	(6,825,525)	(635,989)
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	(95,207,658)	(41,831,075)	(11,869,672)	(19,584,189)	(7,760,490)	(10,458,100)	(3,596,988)	(107,145)
54									
55	Total Rate Base Deductions	(1,339,211,296)	(654,894,952)	(188,228,623)	(237,225,326)	(91,474,989)	(105,555,422)	(56,463,121)	(5,368,861)
56									
57	Total Rate Base	1,101,856,329	529,135,846	151,327,734	201,748,363	78,911,968	92,871,982	44,557,377	3,303,059
58									
59	Calculated Return On Rate Base	6.33%	5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
60									
61	Return On RB @ Jurisdictional Ave.	6.33%							
62	Total Operating Expenses	69,756,649	33,498,690	9,580,301	12,772,346	4,995,782	5,879,567	2,820,852	209,111
63	Revenue Credits	(40,162,929)	(20,931,052)	(5,623,472)	(6,098,071)	(2,371,723)	(3,224,407)	(1,622,074)	(292,131)
64									
65	Total Revenue Requirements	404,628,751	180,599,052	54,698,763	80,532,087	31,929,108	40,373,097	15,509,659	986,985
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	-	4,527,297	(3,305,447)	(4,225,162)	168,509	1,701,792	1,034,643	98,368
70									
71	Percent %	0.00%	2.57%	-5.70%	-4.99%	0.53%	4.40%	7.15%	11.07%
72									
73									
74	Return On Rate Base @ Target ROR	7.61%							
75	Total Operating Expenses Adjusted for Taxes	83,851,267	40,267,238	11,516,041	15,353,050	6,005,201	7,067,558	3,390,816	251,363
76	Revenue Credits	(40,162,929)	(20,931,052)	(5,623,472)	(6,098,071)	(2,371,723)	(3,224,407)	(1,622,074)	(292,131)
77									
78	Total Target Revenue Requirements	423,376,081	189,601,935	57,273,501	83,964,697	33,271,741	41,953,250	16,267,772	1,043,184
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	18,747,330	13,530,181	(730,709)	(792,552)	1,511,142	3,281,945	1,792,756	154,567
83									
84	Percent %	4.63%	7.68%	-1.26%	-0.94%	4.76%	8.49%	12.39%	17.39%



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		46,112,166	20,320,556	6,202,708	10,053,744	3,571,882	4,350,178	1,576,232	36,865
83 Operating Expenses									
84 Operation & Maintenance Expenses		18,631,685	8,507,742	2,280,197	3,717,696	1,463,773	1,933,178	711,661	17,439
85 Depreciation Expense		18,021,317	8,214,164	2,207,114	3,601,576	1,418,466	1,875,042	688,032	16,923
86 Amortization Expense		1,406,172	632,132	177,793	281,888	111,240	147,026	54,017	2,075
87 Taxes Other Than Income		10,090,723	4,432,962	1,257,789	2,076,003	822,663	1,108,810	381,178	11,319
88 Income Taxes - Federal		(16,747,497)	(7,357,353)	(2,087,544)	(3,445,526)	(1,365,367)	(1,840,284)	(632,638)	(18,785)
89 Income Taxes - State		-	-	-	-	-	-	-	-
90 Income Taxes Deferred		1,361,980	598,332	169,768	280,205	111,038	149,660	51,449	1,528
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		32,690,017	14,996,935	3,995,430	6,495,897	2,555,407	3,365,017	1,250,956	30,376
95									
96									
97 Rate Base :									
98 Electric Plant In Service		697,374,472	317,530,574	85,453,338	139,490,220	54,947,771	72,677,254	26,616,730	658,583
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		(138,454)	(60,824)	(17,258)	(28,485)	(11,288)	(15,214)	(5,230)	(155)
106 Cash Working Capital		-	-	-	-	-	-	-	-
107 Weatherization Loans		-	-	-	-	-	-	-	-
108 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
109									
110 Total Rate Base Additions		697,666,986	317,666,503	85,488,819	139,547,752	54,970,351	72,706,769	26,627,962	658,829
111									
112 Rate Base Deductions :									
113 Accum Provision For Depreciation		(351,474,854)	(160,360,618)	(43,025,179)	(70,186,412)	(27,637,861)	(36,513,744)	(13,422,735)	(328,305)
114 Accum Provision For Amortization		(21,622,430)	(9,504,679)	(2,695,211)	(4,446,056)	(1,761,675)	(2,373,481)	(817,026)	(24,301)
115 Accum Deferred Income Taxes		(42,041,858)	(18,466,665)	(5,240,833)	(8,650,404)	(3,427,998)	(4,620,696)	(1,588,070)	(47,192)
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		(70,316,979)	(32,101,463)	(8,605,181)	(14,034,795)	(5,526,008)	(7,298,205)	(2,685,859)	(65,467)
120									
121 Total Rate Base Deductions		(485,460,755)	(220,435,460)	(59,566,982)	(97,318,621)	(38,353,920)	(50,806,635)	(18,513,866)	(465,271)
122									
123 Total Rate Base		212,206,231	97,231,043	25,921,838	42,229,132	16,616,431	21,900,134	8,114,096	193,558
124									
125 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
126									
127 Return On Rate Base	6.33%	13,434,415	6,155,532	1,641,067	2,673,454	1,051,958	1,386,460	513,690	12,254
128 Total Operating Expenses		32,690,017	14,996,935	3,995,430	6,495,897	2,555,407	3,365,017	1,250,956	30,376
129 Revenue Credits		(4,413,521)	(2,426,601)	(598,897)	(622,834)	(245,507)	(322,948)	(162,897)	(33,838)
130									
131 Total Revenue Requirements		41,710,911	18,725,866	5,037,601	8,546,517	3,361,858	4,428,529	1,601,749	8,792
132									
133									
134 Return On Rate Base @ Target ROR	7.61%	16,148,894	7,399,282	1,972,652	3,213,637	1,264,510	1,666,600	617,483	14,730
135 Total Op. exp. Adjusted for Taxes		33,586,082	15,407,504	4,104,888	6,674,214	2,625,572	3,457,493	1,285,219	31,193
136 Revenue Credits		(4,413,521)	(2,426,601)	(598,897)	(622,834)	(245,507)	(322,948)	(162,897)	(33,838)
137									
138 Total Target Revenue Requirements		45,321,455	20,380,185	5,478,643	9,265,017	3,644,575	4,801,145	1,739,804	12,085

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		216,012,422	84,001,798	28,538,338	48,566,950	19,403,806	27,310,246	7,834,657	356,627
153 Operating Expenses									
154 Operation & Maintenance Expenses		206,249,654	80,536,151	27,039,789	46,023,867	18,534,140	26,227,615	7,544,838	343,255
155 Depreciation Expense		6,358,574	2,496,075	831,877	1,414,195	569,148	803,917	232,927	10,435
156 Amortization Expense		496,148	219,649	63,180	100,669	39,828	53,076	18,976	770
157 Taxes Other Than Income		3,560,373	1,564,110	443,794	732,489	290,265	391,228	134,493	3,994
158 Income Taxes - Federal		(5,909,124)	(2,595,941)	(736,561)	(1,215,706)	(481,751)	(649,319)	(223,218)	(6,628)
159 Income Taxes - State		-	-	-	-	-	-	-	-
160 Income Taxes Deferred		480,556	211,113	59,900	98,867	39,178	52,805	18,153	539
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		211,209,943	82,420,203	27,698,561	47,148,754	18,988,549	26,876,354	7,725,202	352,321
165									
166									
167 Rate Base :									
168 Electric Plant In Service		246,058,996	96,925,670	32,147,133	54,606,058	21,967,329	30,990,933	9,021,790	400,084
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		(48,852)	(21,461)	(6,089)	(10,050)	(3,983)	(5,368)	(1,845)	(55)
176 Cash Working Capital		-	-	-	-	-	-	-	-
177 Weatherization Loans		-	-	-	-	-	-	-	-
178 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
179									
180 Total Rate Base Additions		246,162,206	96,963,585	32,160,979	54,629,939	21,977,011	31,004,902	9,025,507	400,282
181									
182 Rate Base Deductions :									
183 Accum Provision For Depreciation		(124,013,071)	(48,524,212)	(16,245,141)	(27,637,589)	(11,127,142)	(15,734,743)	(4,538,983)	(205,260)
184 Accum Provision For Amortization		(7,629,177)	(3,347,992)	(951,708)	(1,570,728)	(622,539)	(839,433)	(288,139)	(8,637)
185 Accum Deferred Income Taxes		(14,833,892)	(6,515,709)	(1,849,156)	(3,052,176)	(1,209,522)	(1,630,349)	(560,329)	(16,651)
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		(24,810,380)	(9,688,583)	(3,252,595)	(5,536,130)	(2,229,420)	(3,154,764)	(907,609)	(41,279)
190									
191 Total Rate Base Deductions		(171,288,154)	(68,077,214)	(22,298,804)	(37,796,960)	(15,188,757)	(21,359,468)	(6,295,122)	(271,829)
192									
193 Total Rate Base		74,874,052	28,886,371	9,862,175	16,832,979	6,788,255	9,645,433	2,730,385	128,453
194									
195 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
196									
197 Return On Rate Base	6.33%	4,740,149	1,828,747	624,358	1,065,667	429,753	610,636	172,856	8,132
198 Total Operating Expenses		211,209,943	82,420,203	27,698,561	47,148,754	18,988,549	26,876,354	7,725,202	352,321
199 Revenue Credits		(20,666,067)	(8,307,652)	(2,717,847)	(4,487,447)	(1,805,526)	(2,547,492)	(756,251)	(43,850)
200									
201 Total Revenue Requirements		195,284,026	75,941,298	25,605,071	43,726,974	17,612,776	24,939,498	7,141,807	316,603
202									
203									
204 Return On Rate Base @ Target ROR	7.61%	5,697,915	2,198,253	750,512	1,280,990	516,586	734,017	207,782	9,775
205 Total Op. exp. Adjusted for Taxes		211,526,107	82,542,179	27,740,205	47,219,833	19,017,213	26,917,083	7,736,731	352,863
206 Revenue Credits		(20,666,067)	(8,307,652)	(2,717,847)	(4,487,447)	(1,805,526)	(2,547,492)	(756,251)	(43,850)
207									
208 Total Target Revenue Requirements		196,557,956	76,432,780	25,772,869	44,013,375	17,728,273	25,103,608	7,188,263	318,788

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	19,895,373	8,305,767	2,592,068	4,266,021	1,713,582	2,251,429	733,879	32,626	
15	Depreciation Expense	13,115,797	5,475,482	1,708,791	2,812,326	1,129,659	1,484,229	483,801	21,509	
16	Amortization Expense	978,121	409,272	127,194	209,360	84,048	110,547	36,118	1,582	
17	Taxes Other Than Income	7,114,171	2,969,348	926,791	1,525,758	612,891	805,355	262,378	11,649	
18	Income Taxes - Federal	3,577,561	1,493,221	466,063	767,270	308,210	404,996	131,944	5,858	
19	Income Taxes - State	-	-	-	-	-	-	-	-	
20	Income Taxes Deferred	283,043	118,138	36,873	60,703	24,384	32,042	10,439	463	
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	
22	Misc Revenues & Expense	3	1	0	1	0	0	0	0	
23										
24	Total Operating Expenses	44,964,067	18,771,229	5,857,780	9,641,439	3,872,775	5,088,597	1,658,560	73,688	
25										
26										
27	Rate Base :									
28	Electric Plant In Service	750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809	
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	750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809	
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation	(200,390,118)	(83,657,326)	(26,107,824)	(42,968,209)	(17,259,534)	(22,676,834)	(7,391,772)	(328,620)	
44	Accum Provision For Amortization	(12,934,711)	(5,446,791)	(1,691,152)	(2,749,518)	(1,102,731)	(1,441,746)	(480,254)	(22,520)	
45	Accum Deferred Income Taxes	(51,084,773)	(21,322,005)	(6,655,011)	(10,956,026)	(4,400,995)	(5,783,025)	(1,884,061)	(83,649)	
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	(264,455,763)	(110,445,393)	(34,460,001)	(56,683,651)	(22,767,236)	(29,906,828)	(9,757,790)	(434,864)	
52										
53	Total Rate Base	486,083,457	202,883,951	63,323,991	104,249,065	41,876,457	55,026,766	17,927,283	795,945	
54										
55	Calculated Return On Rate Base		5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%	
56										
57	Return On Rate Base	6.33%	30,773,117	12,844,238	4,008,934	6,599,831	2,651,127	3,483,651	1,134,946	50,390
58	Total Operating Expenses	44,964,067	18,771,229	5,857,780	9,641,439	3,872,775	5,088,597	1,658,560	73,688	
59	Revenue Credits	(13,524,363)	(9,866,383)	(1,965,085)	(544,693)	(189,327)	(241,758)	(495,407)	(221,709)	
60										
61	Total Revenue Requirements	62,212,821	21,749,083	7,901,630	15,696,577	6,334,575	8,330,490	2,298,099	(97,632)	
62										
63										
64	Return On Rate Base @ Target ROR	7.61%	36,990,951	15,439,468.67	4,818,956	7,933,354	3,186,798	4,187,537	1,364,266	60,571
65	Total Op. exp. Adjusted for Taxes	47,016,610	19,627,929.19	6,125,173	10,081,642	4,049,603	5,320,954	1,734,260	77,049	
66	Revenue Credits	(13,524,363)	(9,866,383.1)	(1,965,085)	(544,693)	(189,327)	(241,758)	(495,407)	(221,709)	
67										
68	Total Target Revenue Requirements	70,483,198	25,201,015	8,979,044	17,470,304	7,047,074	9,266,732	2,603,119	(84,089)	

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		76,030,027	29,878,653	11,250,139	18,424,902	6,434,675	7,564,074	2,377,188	100,396
83 Operating Expenses									
84 Operation & Maintenance Expenses		19,895,371	8,305,767	2,592,068	4,266,021	1,713,582	2,251,429	733,879	32,626
85 Depreciation Expense		13,115,797	5,475,482	1,708,791	2,812,326	1,129,659	1,484,229	483,801	21,509
86 Amortization Expense		978,121	408,338	127,434	209,731	84,245	110,688	36,080	1,604
87 Taxes Other Than Income		7,114,171	2,969,348	926,791	1,525,758	612,891	805,355	262,378	11,649
88 Income Taxes - Federal		3,577,561	1,493,221	466,063	767,270	308,210	404,996	131,944	5,858
89 Income Taxes - State		-	-	-	-	-	-	-	-
90 Income Taxes Deferred		283,043	118,138	36,873	60,703	24,384	32,042	10,439	463
91 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92 Misc Revenues & Expense		3	1	0	1	0	0	0	0
93									
94 Total Operating Expenses		44,964,066	18,770,295	5,858,021	9,641,810	3,872,972	5,088,737	1,658,522	73,710
95									
96									
97 Rate Base :									
98 Electric Plant In Service		750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
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		750,539,221	313,329,344	97,783,991	160,932,715	64,643,693	84,933,594	27,685,073	1,230,809
111									
112 Rate Base Deductions :									
113 Accum Provision For Depreciation		(200,390,118)	(83,657,326)	(26,107,824)	(42,968,209)	(17,259,534)	(22,676,834)	(7,391,772)	(328,620)
114 Accum Provision For Amortization		(12,934,711)	(5,446,791)	(1,691,152)	(2,749,518)	(1,102,731)	(1,441,746)	(480,254)	(22,520)
115 Accum Deferred Income Taxes		(51,084,773)	(21,322,005)	(6,655,011)	(10,956,026)	(4,400,995)	(5,783,025)	(1,884,061)	(83,649)
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		(264,455,763)	(110,445,393)	(34,460,001)	(56,683,651)	(22,767,236)	(29,906,828)	(9,757,790)	(434,864)
122									
123 Total Rate Base		486,083,457	202,883,951	63,323,991	104,249,065	41,876,457	55,026,766	17,927,283	795,945
124									
125 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
126									
127 Return On Rate Base	6.33%	30,773,117	12,844,238	4,008,934	6,599,831	2,651,127	3,483,651	1,134,946	50,390
128 Total Operating Expenses		44,964,066	18,770,295	5,858,021	9,641,810	3,872,972	5,088,737	1,658,522	73,710
129 Revenue Credits		(13,524,363)	(9,866,383)	(1,965,085)	(544,693)	(189,327)	(241,758)	(495,407)	(221,709)
130									
131 Total Revenue Requirements		62,212,820	21,748,149	7,901,871	15,696,949	6,334,772	8,330,630	2,298,060	(97,609)
132									
133									
134 Return On Rate Base @ Target ROR	7.61%	36,990,951	15,439,469	4,818,956	7,933,354	3,186,798	4,187,537	1,364,266	60,571
135 Total Op. exp. Adjusted for Taxes		47,016,609	19,626,995	6,125,414	10,082,014	4,049,800	5,321,094	1,734,221	77,071
136 Revenue Credits		(13,524,363)	(9,866,383)	(1,965,085)	(544,693)	(189,327)	(241,758)	(495,407)	(221,709)
137									
138 Total Target Revenue Requirements		70,483,197	25,200,080	8,979,285	17,470,675	7,047,271	9,266,872	2,603,081	(84,067)



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			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
196									
197 Return On Rate Base	6.33%	-	-	-	-	-	-	-	-
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	7.61%	-	-	-	-	-	-	-	-
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
		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
	<u>DESCRIPTION</u>								
13	Operating Expenses								
14	Operation & Maintenance Expenses	18,511,697	11,207,468	2,800,482	2,459,897	917,519	327,011	696,744	102,576
15	Depreciation Expense	17,903,138	10,857,575	2,970,804	2,080,325	709,233	179,991	929,559	175,653
16	Amortization Expense	11,962,080	7,301,160	1,999,371	1,349,278	460,272	137,778	612,714	101,507
17	Taxes Other Than Income	7,876,494	4,873,456	1,265,407	883,156	307,266	107,791	385,144	54,275
18	Income Taxes - Federal	4,047,523	2,504,341	650,259	453,830	157,896	55,391	197,915	27,890
19	Income Taxes - State	-	-	-	-	-	-	-	-
20	Income Taxes Deferred	(4,273,332)	(2,644,056)	(686,537)	(479,149)	(166,705)	(58,481)	(208,957)	(29,446)
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-
22	Misc Revenues & Expense	2	1	0	1	0	0	0	0
23									
24	Total Operating Expenses	56,027,603	34,099,944	8,999,787	6,747,337	2,385,481	749,480	2,613,119	432,455
25									
26									
27	Rate Base :								
28	Electric Plant In Service	700,504,706	428,533,680	117,270,264	78,500,888	26,712,986	7,554,777	35,953,218	5,978,893
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	700,504,706	428,533,680	117,270,264	78,500,888	26,712,986	7,554,777	35,953,218	5,978,893
41									
42	Rate Base Deductions :								
43	Accum Provision For Depreciation	(329,452,449)	(200,747,230)	(55,740,677)	(37,258,824)	(12,567,704)	(2,527,666)	(17,725,832)	(2,884,515)
44	Accum Provision For Amortization	(9,563,793)	(5,660,782)	(1,557,532)	(1,173,556)	(412,229)	(209,765)	(475,898)	(74,031)
45	Accum Deferred Income Taxes	(56,098,439)	(34,475,996)	(9,314,824)	(6,206,188)	(2,124,927)	(745,241)	(2,761,018)	(470,244)
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)	(23,637)	(6,468)	(4,330)	(1,473)	(417)	(1,983)	(330)
50									
51	Total Rate Base Deductions	(402,982,649)	(244,446,627)	(69,471,516)	(45,141,087)	(15,106,493)	(3,483,144)	(21,405,031)	(3,928,751)
52									
53	Total Rate Base	297,522,057	184,087,054	47,798,748	33,359,801	11,606,494	4,071,633	14,548,186	2,050,141
54									
55	Calculated Return On Rate Base		5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
56									
57	Return On Rate Base	6.33%	18,835,615	11,654,238	3,026,057	2,111,952	734,787	257,768	129,791
58	Total Operating Expenses	56,027,603	34,099,944	8,999,787	6,747,337	2,385,481	749,480	2,613,119	432,455
59	Revenue Credits	(1,657,428)	(543,464)	(309,392)	(414,807)	(114,523)	(81,777)	(190,433)	(3,032)
60									
61	Total Revenue Requirements	73,205,790	45,210,718	11,716,452	8,444,482	3,005,746	925,471	3,343,707	559,214
62									
63									
64	Return On Rate Base @ Target ROR	7.61%	22,641,429	14,009,025	3,637,485	2,538,681	883,254	309,851	156,016
65	Total Op. exp. Adjusted for Taxes	57,283,923	34,877,273	9,201,623	6,888,202	2,434,490	766,673	2,674,550	441,112
66	Revenue Credits	(1,657,428)	(543,464)	(309,392)	(414,807)	(114,523)	(81,777)	(190,433)	(3,032)
67									
68	Total Target Revenue Requirements	78,267,923	48,342,833	12,529,715	9,012,076	3,203,222	994,747	3,591,235	594,096

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
		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
DESCRIPTION									
Operating Revenues		13,204,703	7,025,309	2,016,704	2,237,675	744,046	556,833	584,797	39,339
83 Operating Expenses									
84 Operation & Maintenance Expenses		2,685,334	1,407,735	355,150	448,945	170,761	169,711	128,827	4,206
85 Depreciation Expense		2,512,593	1,306,443	332,774	427,486	162,168	153,596	126,594	3,532
86 Amortization Expense		2,799,471	1,710,075	468,177	315,036	107,373	31,510	143,496	23,805
87 Taxes Other Than Income		1,183,866	732,498	190,195	132,741	46,183	16,201	57,888	8,158
88 Income Taxes - Federal		824,515	510,155	132,463	92,449	32,165	11,284	40,317	5,682
89 Income Taxes - State		-	-	-	-	-	-	-	-
90 Income Taxes Deferred		(601,948)	(372,446)	(96,707)	(67,494)	(23,482)	(8,238)	(29,434)	(4,148)
91 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
92 Misc Revenues & Expense		0	0	0	0	0	0	0	0
93									
94 Total Operating Expenses		9,403,831	5,294,460	1,382,052	1,349,163	495,167	374,064	467,689	41,234
95									
96									
97 Rate Base :									
98 Electric Plant In Service		107,344,178	56,790,457	14,263,698	17,768,824	6,738,125	6,355,837	5,272,515	154,721
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		107,344,178	56,790,457	14,263,698	17,768,824	6,738,125	6,355,837	5,272,515	154,721
111									
112 Rate Base Deductions :									
113 Accum Provision For Depreciation		(35,654,518)	(18,591,748)	(4,742,133)	(6,034,098)	(2,286,602)	(2,148,737)	(1,797,082)	(54,118)
114 Accum Provision For Amortization		(1,437,473)	(850,836)	(234,103)	(176,390)	(81,960)	(31,528)	(71,529)	(11,127)
115 Accum Deferred Income Taxes		(8,461,835)	(5,200,052)	(1,404,596)	(936,804)	(320,873)	(112,543)	(416,122)	(70,846)
116 Unamortized ITC		(627)	(385)	(104)	(70)	(24)	(8)	(31)	(5)
117 Customer Advance For Construction		(1,176,149)	(531,536)	(428,564)	(74,810)	-	-	(66,148)	(75,091)
118 Customer Service Deposits		-	-	-	-	-	-	-	-
119 Misc Rate Base Deductions		(5,807)	(3,553)	(972)	(651)	(221)	(63)	(298)	(50)
120									
121 Total Rate Base Deductions		(46,736,409)	(25,178,110)	(6,810,472)	(7,222,822)	(2,669,680)	(2,292,880)	(2,351,209)	(211,237)
122									
123 Total Rate Base		60,607,769	31,612,348	7,453,226	10,546,002	4,068,445	4,062,958	2,921,306	(56,516)
124									
125 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
126									
127 Return On Rate Base	6.33%	3,836,975	2,001,324	471,851	667,649	257,566	257,219	184,943	(3,578)
128 Total Operating Expenses		9,403,831	5,294,460	1,382,052	1,349,163	495,167	374,064	467,689	41,234
129 Revenue Credits		(285,544)	(83,568)	(56,326)	(76,060)	(20,118)	(12,697)	(36,257)	(518)
130									
131 Total Revenue Requirements		12,955,261	7,212,216	1,797,577	1,940,753	732,616	618,586	616,374	37,138
132									
133									
134 Return On Rate Base @ Target ROR	7.61%	4,612,251	2,405,700	567,191	802,551	309,609	309,191	222,311	(4,301)
135 Total Op. exp. Adjusted for Taxes		9,659,754	5,427,947	1,413,524	1,393,695	512,347	391,221	480,024	40,995
136 Revenue Credits		(285,544)	(83,568)	(56,326)	(76,060)	(20,118)	(12,697)	(36,257)	(518)
137									
138 Total Target Revenue Requirements		13,986,461	7,750,078	1,924,389	2,120,186	801,838	687,715	666,078	36,177

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
		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
DESCRIPTION									
Operating Revenues		44,390,495	26,878,601	7,024,915	5,992,510	2,070,466	313,505	1,694,137	416,362
153 Operating Expenses									
154 Operation & Maintenance Expenses		14,912,508	9,240,917	2,298,486	1,910,734	714,987	145,452	524,865	77,069
155 Depreciation Expense		8,948,682	5,449,589	1,241,350	1,239,625	470,027	15,861	368,044	164,186
156 Amortization Expense		8,834,798	5,396,793	1,477,510	994,216	338,856	99,441	452,857	75,126
157 Taxes Other Than Income		3,736,139	2,311,677	600,234	418,916	145,749	51,130	182,689	25,745
158 Income Taxes - Federal		1,852,732	1,146,348	297,653	207,738	72,276	25,355	90,595	12,767
159 Income Taxes - State		-	-	-	-	-	-	-	-
160 Income Taxes Deferred		(2,323,435)	(1,437,589)	(373,274)	(260,516)	(90,638)	(31,797)	(113,611)	(16,010)
161 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
162 Misc Revenues & Expense		1	0	0	0	0	0	0	0
163									
164 Total Operating Expenses		35,961,424	22,107,735	5,541,958	4,510,713	1,651,256	305,441	1,505,439	338,882
165									
166									
167 Rate Base :									
168 Electric Plant In Service		338,765,492	210,417,816	47,220,662	44,576,756	16,878,357	856,944	13,333,342	5,481,615
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		338,765,492	210,417,816	47,220,662	44,576,756	16,878,357	856,944	13,333,342	5,481,615
181									
182 Rate Base Deductions :									
183 Accum Provision For Depreciation		(167,918,718)	(102,687,559)	(23,325,385)	(23,279,325)	(8,832,182)	(228,369)	(6,889,339)	(2,676,559)
184 Accum Provision For Amortization		(4,536,493)	(2,685,137)	(738,800)	(556,665)	(195,537)	(99,500)	(225,738)	(35,116)
185 Accum Deferred Income Taxes		(26,389,092)	(16,219,762)	(4,385,015)	(2,914,523)	(997,002)	(349,600)	(1,301,357)	(221,833)
186 Unamortized ITC		(1,980)	(1,217)	(328)	(219)	(75)	(26)	(97)	(17)
187 Customer Advance For Construction		(3,711,788)	(1,677,465)	(1,352,497)	(236,092)	-	-	(208,754)	(236,979)
188 Customer Service Deposits		-	-	-	-	-	-	-	-
189 Misc Rate Base Deductions		(18,328)	(11,212)	(3,068)	(2,054)	(699)	(198)	(941)	(156)
190									
191 Total Rate Base Deductions		(202,576,398)	(123,282,352)	(29,805,094)	(26,988,879)	(10,025,495)	(677,693)	(8,626,226)	(3,170,659)
192									
193 Total Rate Base		136,189,094	87,135,464	17,415,568	17,587,878	6,852,862	179,251	4,707,116	2,310,956
194									
195 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
196									
197 Return On Rate Base	6.33%	8,621,900	5,516,398	1,102,550	1,113,459	433,843	11,348	297,999	146,303
198 Total Operating Expenses		35,961,424	22,107,735	5,541,958	4,510,713	1,651,256	305,441	1,505,439	338,882
199 Revenue Credits		(774,865)	(257,202)	(143,705)	(192,499)	(53,420)	(38,664)	(87,957)	(1,419)
200									
201 Total Revenue Requirements		43,808,459	27,366,932	6,500,803	5,431,673	2,031,679	278,125	1,715,481	483,766
202									
203									
204 Return On Rate Base @ Target ROR	7.61%	10,363,990	6,631,009	1,325,325	1,338,437	521,503	13,641	358,211	175,864
205 Total Op. exp. Adjusted for Taxes		36,536,498	22,475,675	5,615,497	4,584,980	1,680,193	306,198	1,525,315	348,640
206 Revenue Credits		(774,865)	(257,202)	(143,705)	(192,499)	(53,420)	(38,664)	(87,957)	(1,419)
207									
208 Total Target Revenue Requirements		46,125,623	28,849,482	6,797,117	5,730,919	2,148,276	281,175	1,795,569	523,085

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		9,166,865	5,225,005	2,215,566	766,861	144,062	30,190	766,861	18,319
223 Operating Expenses									
224 Operation & Maintenance Expenses		399,762	240,755	65,513	48,474	17,028	5,870	20,201	1,921
225 Depreciation Expense		3,495,575	2,057,477	773,421	237,097	37,227	3,007	381,151	6,194
226 Amortization Expense		189,363	112,235	31,012	23,122	8,113	3,944	9,451	1,488
227 Taxes Other Than Income		1,707,846	1,056,703	274,376	191,493	66,624	23,372	83,510	11,768
228 Income Taxes - Federal		749,109	463,499	120,349	83,994	29,223	10,252	36,630	5,162
229 Income Taxes - State		-	-	-	-	-	-	-	-
230 Income Taxes Deferred		(772,400)	(477,910)	(124,091)	(86,606)	(30,132)	(10,570)	(37,769)	(5,322)
231 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
232 Misc Revenues & Expense		1	0	0	0	0	0	0	0
233									
234 Total Operating Expenses		5,769,256	3,452,760	1,140,579	497,574	128,082	35,874	493,175	21,212
235									
236									
237 Rate Base :									
238 Electric Plant In Service		146,953,878	86,512,949	32,475,875	9,999,342	1,584,768	133,559	15,982,107	265,277
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		146,953,878	86,512,949	32,475,875	9,999,342	1,584,768	133,559	15,982,107	265,277
251									
252 Rate Base Deductions :									
253 Accum Provision For Depreciation		(75,830,805)	(44,599,764)	(16,856,850)	(5,078,739)	(767,381)	(50,724)	(8,352,858)	(124,489)
254 Accum Provision For Amortization		(2,073,700)	(1,227,417)	(337,717)	(254,460)	(89,383)	(45,483)	(103,188)	(16,052)
255 Accum Deferred Income Taxes		(12,278,499)	(7,544,856)	(2,037,080)	(1,360,928)	(466,433)	(163,617)	(602,987)	(102,598)
256 Unamortized ITC		(905)	(556)	(150)	(100)	(34)	(12)	(44)	(8)
257 Customer Advance For Construction		(1,696,715)	(766,795)	(618,247)	(107,921)	-	-	(95,425)	(108,327)
258 Customer Service Deposits		-	-	-	-	-	-	-	-
259 Misc Rate Base Deductions		(8,378)	(5,125)	(1,403)	(939)	(319)	(90)	(430)	(72)
260									
261 Total Rate Base Deductions		(91,889,001)	(54,144,514)	(19,851,447)	(6,803,087)	(1,323,550)	(259,926)	(9,154,932)	(351,545)
262									
263 Total Rate Base		55,064,876	32,368,436	12,624,429	3,196,254	261,218	(26,367)	6,827,174	(86,267)
264									
265 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
266									
267 Return On Rate Base	6.33%	3,486,064	2,049,191	799,231	202,349	16,537	(8,000)	432,217	(5,461)
268 Total Operating Expenses		5,769,256	3,452,760	1,140,579	497,574	128,082	35,874	493,175	21,212
269 Revenue Credits		(337,721)	(116,719)	(61,245)	(81,789)	(23,105)	(17,490)	(36,752)	(620)
270									
271 Total Revenue Requirements		8,917,599	5,385,232	1,878,566	618,134	121,515	10,384	888,639	15,130
272									
273									
274 Return On Rate Base @ Target ROR	7.61%	4,190,437	2,463,238	960,719	243,235	19,879	(9,617)	519,548	(6,565)
275 Total Op. exp. Adjusted for Taxes		6,001,774	3,589,439	1,193,888	511,070	129,185	35,341	522,003	20,847
276 Revenue Credits		(337,721)	(116,719)	(61,245)	(81,789)	(23,105)	(17,490)	(36,752)	(620)
277									
278 Total Target Revenue Requirements		9,854,490	5,935,959	2,093,362	672,516	125,959	8,234	1,004,799	13,662

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		6,034,566	3,929,511	1,491,203	409,006	111,288	19,491	66,255	7,810
293 Operating Expenses									
294 Operation & Maintenance Expenses		201,882	122,225	30,541	26,827	10,006	3,566	7,598	1,119
295 Depreciation Expense		2,112,161	1,482,815	476,646	110,773	29,960	1,827	8,695	1,446
296 Amortization Expense		115,047	68,188	18,841	14,048	4,929	2,396	5,742	904
297 Taxes Other Than Income		1,037,599	641,998	166,697	116,341	40,477	14,200	50,736	7,150
298 Income Taxes - Federal		537,027	332,277	86,277	60,214	20,950	7,349	26,259	3,701
299 Income Taxes - State		-	-	-	-	-	-	-	-
300 Income Taxes Deferred		(467,091)	(289,005)	(75,041)	(52,373)	(18,221)	(6,392)	(22,840)	(3,219)
301 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
302 Misc Revenues & Expense		0	0	0	0	0	0	0	0
303									
304 Total Operating Expenses		3,536,626	2,358,498	703,960	275,830	88,100	22,946	76,191	11,100
305									
306									
307 Rate Base :									
308 Electric Plant In Service		89,281,613	62,643,367	20,124,945	4,705,912	1,275,865	81,144	386,163	64,218
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		89,281,613	62,643,367	20,124,945	4,705,912	1,275,865	81,144	386,163	64,218
321									
322 Rate Base Deductions :									
323 Accum Provision For Depreciation		(40,048,538)	(28,150,369)	(9,060,107)	(2,077,363)	(558,833)	(30,817)	(146,660)	(24,389)
324 Accum Provision For Amortization		(1,259,874)	(745,716)	(205,179)	(154,597)	(54,304)	(27,633)	(62,692)	(9,752)
325 Accum Deferred Income Taxes		(7,461,406)	(4,584,848)	(1,237,870)	(827,046)	(283,461)	(99,434)	(366,405)	(62,342)
326 Unamortized ITC		(550)	(338)	(91)	(61)	(21)	(7)	(27)	(5)
327 Customer Advance For Construction		(1,030,837)	(465,865)	(375,615)	(65,567)	-	-	(57,975)	(65,814)
328 Customer Service Deposits		-	-	-	-	-	-	-	-
329 Misc Rate Base Deductions		(5,090)	(3,114)	(852)	(570)	(194)	(55)	(261)	(43)
330									
331 Total Rate Base Deductions		(49,806,294)	(33,950,250)	(10,879,715)	(3,125,204)	(896,814)	(157,946)	(634,020)	(162,345)
332									
333 Total Rate Base		39,475,319	28,693,117	9,245,230	1,580,708	379,051	(76,803)	(247,856)	(98,128)
334									
335 Calculated Return On Rate Base			5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%
336									
337 Return On Rate Base	6.33%	2,499,115	1,816,512	585,300	100,072	23,997	(4,862)	(15,691)	(6,212)
338 Total Operating Expenses		3,536,626	2,358,498	703,960	275,830	88,100	22,946	76,191	11,100
339 Revenue Credits		(218,985)	(71,626)	(40,931)	(54,887)	(15,138)	(10,780)	(25,222)	(400)
340									
341 Total Revenue Requirements		5,816,756	4,103,384	1,248,328	321,015	96,960	7,304	35,278	4,488
342									
343									
344 Return On Rate Base @ Target ROR	7.61%	3,004,072	2,183,546	703,562	120,292	28,846	(5,845)	(18,862)	(7,468)
345 Total Op. exp. Adjusted for Taxes		3,703,315	2,479,658	742,999	282,505	89,701	22,622	75,145	10,686
346 Revenue Credits		(218,985)	(71,626)	(40,931)	(54,887)	(15,138)	(10,780)	(25,222)	(400)
347									
348 Total Target Revenue Requirements		6,488,402	4,591,578	1,405,629	347,909	103,409	5,997	31,061	2,818

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	1,735,984	1,120,704	321,523	151,882	25,622	12,620	84,273	19,359	
363 Operating Expenses									
364 Operation & Maintenance Expenses	312,210	195,836	50,793	24,917	4,737	2,412	15,253	18,262	
365 Depreciation Expense	834,128	561,251	146,614	65,345	9,950	5,699	45,074	294	
366 Amortization Expense	23,400	13,869	3,832	2,857	1,002	487	1,168	184	
367 Taxes Other Than Income	211,044	130,580	33,905	23,663	2,888	2,888	10,320	1,454	
368 Income Taxes - Federal	84,141	52,061	13,518	9,434	3,282	1,151	4,114	580	
369 Income Taxes - State	-	-	-	-	-	-	-	-	
370 Income Taxes Deferred	(108,458)	(67,106)	(17,424)	(12,161)	(4,231)	(1,484)	(5,303)	(747)	
371 Investment Tax Credit Adj	-	-	-	-	-	-	-	-	
372 Misc Revenues & Expense	0	0	0	0	0	0	0	0	
373									
374 Total Operating Expenses	1,356,466	886,491	231,238	114,057	22,874	11,154	70,625	20,027	
375									
376									
377 Rate Base :									
378 Electric Plant In Service	18,159,546	12,169,091	3,185,083	1,450,055	235,871	127,293	979,091	13,062	
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	18,159,546	12,169,091	3,185,083	1,450,055	235,871	127,293	979,091	13,062	
391									
392 Rate Base Deductions :									
393 Accum Provision For Depreciation	(9,999,870)	(6,717,791)	(1,756,202)	(789,299)	(122,706)	(69,018)	(539,893)	(4,961)	
394 Accum Provision For Amortization	(256,254)	(151,676)	(41,733)	(31,444)	(11,045)	(5,620)	(12,751)	(1,984)	
395 Accum Deferred Income Taxes	(1,507,607)	(926,478)	(250,263)	(166,887)	(57,159)	(20,048)	(74,148)	(12,625)	
396 Unamortized ITC	(112)	(69)	(19)	(12)	(4)	(1)	(5)	(1)	
397 Customer Advance For Construction	(209,668)	(94,755)	(76,399)	(13,336)	-	-	(11,792)	(13,386)	
398 Customer Service Deposits	-	-	-	-	-	-	-	-	
399 Misc Rate Base Deductions	(1,035)	(633)	(173)	(116)	(39)	(11)	(53)	(9)	
400									
401 Total Rate Base Deductions	(11,974,547)	(7,891,402)	(2,124,788)	(1,001,095)	(190,953)	(94,699)	(638,644)	(32,965)	
402									
403 Total Rate Base	6,184,999	4,277,689	1,060,294	448,960	44,918	32,594	340,447	(19,903)	
404									
405 Calculated Return On Rate Base		5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%	
406									
407 Return On Rate Base	6.33%	391,562	270,813	67,125	28,423	2,844	21,553	(1,260)	
408 Total Operating Expenses	1,356,466	886,491	231,238	114,057	22,874	11,154	70,625	20,027	
409 Revenue Credits	(40,313)	(14,350)	(7,185)	(9,572)	(2,742)	(2,146)	(4,244)	(74)	
410									
411 Total Revenue Requirements	1,707,715	1,142,954	291,178	132,907	22,976	11,072	87,935	18,692	
412									
413									
414 Return On Rate Base @ Target ROR	7.61%	470,678	325,532	80,688	34,166	3,418	2,480	25,908	(1,515)
415 Total Op. exp. Adjusted for Taxes	1,382,583	904,554	235,715	115,953	23,064	11,291	72,063	19,943	
416 Revenue Credits	(40,313)	(14,350)	(7,185)	(9,572)	(2,742)	(2,146)	(4,244)	(74)	
417									
418 Total Target Revenue Requirements	1,812,948	1,215,736	309,218	140,546	23,740	11,626	93,727	18,354	

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	7,436,985	5,918,282	957,061	184,655	70,410	64,567	166,784	75,225	
15	Depreciation Expense	58,796	45,496	9,524	533	240	4	1,928	1,072	
16	Amortization Expense	1,016,586	786,632	164,664	9,219	4,142	62	33,327	18,541	
17	Taxes Other Than Income	243,961	214,285	39,935	(25,844)	1,491	312	8,228	5,555	
18	Income Taxes - Federal	541,895	475,976	88,704	(57,405)	3,311	693	18,276	12,339	
19	Income Taxes - State	-	-	-	-	-	-	-	-	
20	Income Taxes Deferred	(269,035)	(236,308)	(44,039)	28,500	(1,644)	(344)	(9,074)	(6,126)	
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	
22	Misc Revenues & Expense	2,337	1,929	131	152	57	69	(1)	-	
23										
24	Total Operating Expenses	9,031,525	7,206,291	1,215,979	139,810	78,008	65,364	219,469	106,606	
25										
26										
27	Rate Base :									
28	Electric Plant In Service	16,317,526	12,626,456	2,643,066	147,976	66,489	1,001	534,939	297,600	
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	16,317,526	12,626,456	2,643,066	147,976	66,489	1,001	534,939	297,600	
41										
42	Rate Base Deductions :									
43	Accum Provision For Depreciation	(449,978)	(348,191)	(72,886)	(4,081)	(1,834)	(28)	(14,752)	(8,207)	
44	Accum Provision For Amortization	(13,244,892)	(10,248,860)	(2,145,369)	(120,112)	(53,969)	(812)	(434,209)	(241,561)	
45	Accum Deferred Income Taxes	(920,715)	(708,491)	(155,122)	(5,515)	(2,782)	1,494	(32,047)	(18,253)	
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	(15,023,975)	(11,490,258)	(2,431,321)	(285,008)	(58,584)	654	(491,312)	(268,146)	
52										
53	Total Rate Base	1,293,552	1,136,197	211,745	(137,032)	7,905	1,655	43,627	29,454	
54										
55	Calculated Return On Rate Base		5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%	
56										
57	Return On Rate Base	6.33%	81,893	71,931	13,405	(8,675)	500	105	2,762	1,865
58	Total Operating Expenses	9,031,525	7,206,291	1,215,979	139,810	78,008	65,364	219,469	106,606	
59	Revenue Credits	385,782	340,298	3,845	30,291	6,346	536	(6,195)	10,662	
60										
61	Total Revenue Requirements	9,499,200	7,618,520	1,233,229	161,425	84,854	66,004	216,036	119,133	
62										
63										
64	Return On Rate Base @ Target ROR	7.61%	98,439	86,465	16,114	(10,428)	602	126	3,320	2,241
65	Total Op. exp. Adjusted for Taxes	9,036,988	7,211,089	1,216,873	139,231	78,041	65,371	219,653	106,730	
66	Revenue Credits	385,782	340,298	3,845	30,291	6,346	536	(6,195)	10,662	
67										
68	Total Target Revenue Requirements Generation Demand Summary	9,521,209	7,637,852	1,236,831	159,094	84,988	66,032	216,778	119,634	



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	20,609,116	10,285,890	2,903,566	3,596,830	1,390,897	1,535,661	823,487	72,784	
15	Depreciation Expense	-	-	-	-	-	-	-	-	
16	Amortization Expense	-	-	-	-	-	-	-	-	
17	Taxes Other Than Income	-	-	-	-	-	-	-	-	
18	Income Taxes - Federal	502,759	250,921	70,831	87,746	33,932	37,464	20,089	1,775	
19	Income Taxes - State	-	-	-	-	-	-	-	-	
20	Income Taxes Deferred	-	-	-	-	-	-	-	-	
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	
22	Misc Revenues & Expense	-	-	-	-	-	-	-	-	
23										
24	Total Operating Expenses	21,111,875	10,536,811	2,974,397	3,684,577	1,424,829	1,573,125	843,576	74,560	
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	14,909,775	4,208,825	5,213,737	2,016,157	2,225,997	1,193,675	105,504	
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	14,911,230	4,209,238	5,214,419	2,016,427	2,226,361	1,193,800	105,507	
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	14,911,230	4,209,238	5,214,419	2,016,427	2,226,361	1,193,800	105,507	
54										
55	Calculated Return On Rate Base		5.48%	8.52%	8.43%	6.12%	4.50%	4.01%	3.35%	
56										
57	Return On Rate Base	6.33%	1,891,461	944,005	266,480	330,116	127,657	140,947	75,577	6,679
58	Total Operating Expenses	21,111,875	10,536,811	2,974,397	3,684,577	1,424,829	1,573,125	843,576	74,560	
59	Revenue Credits	(287,333)	(127,249)	(36,096)	(58,580)	(23,185)	(30,967)	(10,891)	(364)	
60										
61	Total Revenue Requirements	22,716,003	11,353,567	3,204,780	3,956,112	1,529,300	1,683,106	908,262	80,875	
62										
63										
64	Return On Rate Base @ Target ROR	7.61%	2,273,638	1,134,745	320,323	396,817	153,450	169,426	90,848	8,029
65	Total Op. exp. Adjusted for Taxes	21,238,034	10,599,775	2,992,171	3,706,595	1,433,344	1,582,526	848,617	75,005	
66	Revenue Credits	(287,333)	(127,249)	(36,096)	(58,580)	(23,185)	(30,967)	(10,891)	(364)	
67										
68	Total Target Revenue Requirements Generation Demand Summary	23,224,339	11,607,271	3,276,398	4,044,832	1,563,608	1,720,986	928,574	82,671	



56	<b>TRANSMISSION-ENERGY</b>	1.00	0.42	0.13	0.21	0.09	0.11	0.04	0.00
57	Revenue Requirement	1.03	0.43	0.13	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	<b>DISTRIBUTION-TOTAL</b>	1.00	0.62	0.16	0.12	0.04	0.01	0.05	0.01
63	Revenue Requirement	78,267,923.45	48,342,833.13	12,529,715.19	9,012,075.80	3,203,222.10	994,746.71	3,591,234.68	594,095.85
64	Per NCP kW	3.85	3.60	5.64	3.85	4.13	1.22	5.11	29.43
65	Per KWH	0.02	0.03	0.02	0.01	0.01	0.00	0.02	0.09
66	Per Customer	556.96	436.54	601.98	8,418.02	48,209.03	994,746.71	698.57	220.65
67									
68	<b>DISTRIBUTION-SUBSTATION</b>	1.00	0.55	0.14	0.15	0.06	0.05	0.05	0.00
69	Revenue Requirement	13,986,460.63	7,750,078.48	1,924,388.68	2,120,185.88	801,837.86	687,714.68	666,078.36	36,176.68
70	Per NCP kW	0.69	0.58	0.87	0.90	1.03	0.84	0.95	1.79
71	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
72	Per Customer	99.53	69.98	92.46	1,980.43	12,067.79	687,714.68	129.57	13.44
73									
74	<b>DISTRIBUTION-P &amp; C</b>	1.00	0.63	0.15	0.12	0.05	0.01	0.04	0.01
75	Revenue Requirement	46,125,623.02	28,849,481.82	6,797,117.19	5,730,918.53	2,148,276.11	281,175.07	1,795,569.16	523,085.15
76	Per NCP kW	2.27	2.15	3.06	2.45	2.77	0.35	2.55	25.91
77	Per KWH	0.01	0.02	0.01	0.01	0.01	0.00	0.01	0.08
78	Per Customer	328.23	260.51	326.56	5,353.15	32,331.91	281,175.07	349.27	194.28
79									
80	<b>DISTRIBUTION-TRANSFORMER</b>	1.00	0.60	0.21	0.07	0.01	0.00	0.10	0.00
81	Revenue Requirement	9,854,489.71	5,935,958.51	2,093,361.75	672,515.81	125,959.00	8,233.67	1,004,798.89	13,662.08
82	Per NCP kW	0.49	0.44	0.94	0.29	0.16	0.01	1.43	0.68
83	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
84	Per Customer	70.13	53.60	100.57	628.19	1,895.70	8,233.67	195.45	5.07
85									
86	<b>DISTRIBUTION-METER</b>	1.00	0.67	0.17	0.08	0.01	0.01	0.05	0.01
87	Revenue Requirement	1,812,948.14	1,215,736.37	309,218.11	140,546.17	23,740.31	11,626.22	93,727.14	18,353.83
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	131.28	357.30	11,626.22	18.23	6.82
91									
92	<b>DISTRIBUTION-SERVICE</b>	1.00	0.71	0.22	0.05	0.02	0.00	0.00	0.00
93	Revenue Requirement	6,488,401.95	4,591,577.96	1,405,629.45	347,909.41	103,408.81	5,997.07	31,061.14	2,818.11
94	Per NCP kW	0.32	0.34	0.63	0.15	0.13	0.01	0.04	0.14
95	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	Per Customer	46.17	41.46	67.53	324.98	1,556.32	5,997.07	6.04	1.05
97									
98	<b>CUSTOMER-TOTAL</b>	1.00	0.80	0.13	0.02	0.01	0.01	0.02	0.01
99	Revenue Requirement	9,521,209.12	7,637,851.55	1,236,831.44	159,093.72	84,988.03	66,032.45	216,778.11	119,633.82
100	Per NCP kW	0.47	0.57	0.56	0.07	0.11	0.08	0.31	5.93
101	Per KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
102	Per Customer	67.75	68.97	59.42	148.61	1,279.08	66,032.45	42.17	44.43
103									
104	<b>COMMON-TOTAL</b>	1.00	0.50	0.14	0.17	0.07	0.07	0.04	0.00
105	Revenue Requirement	23,224,339.04	11,607,271.26	3,276,397.74	4,044,831.92	1,563,608.22	1,720,985.52	928,573.80	82,670.58
106	Per NCP kW	1.14	0.86	1.48	1.73	2.01	2.11	1.32	4.10
107	Per KWH	0.01	0.01	0.01	0.00	0.00	0.00	0.01	0.01
108	Per Customer	165.27	104.81	157.41	3,778.21	23,532.57	1,720,985.52	180.63	30.70