Class Summary

PacifiCorp
Cost Of Service By Rate Schedule - All Functions
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
12 Months Ending March 2006

	A	B	C	D	F	G	H	I	J
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		309,161,397	129,625,185	42,737,145	63,459,098	58,114,136	13,506,272	1,719,561
15									
16	Operating Expenses								
17	Operation & Maintenance Expenses		225,752,925	94,246,490	28,698,710	45,826,901	46,045,982	9,775,272	1,159,568
18	Depreciation Expense		28,617,546	12,729,700	3,720,076	5,490,947	4,846,781	1,598,991	231,051
19	Amortization Expense		3,956,601	1,796,166	512,678	738,686	682,053	197,648	29,370
20	Taxes Other Than Income		12,766,082	5,555,306	1,617,251	2,473,230	2,510,019	541,134	69,143
21	Income Taxes - Federal		2,564,717	1,114,878	314,921	488,818	541,986	91,739	12,375
22	Income Taxes - State		-	-	-	-	-	-	-
23	Income Taxes Deferred		5,647,706	2,091,431	664,644	1,236,330	1,509,937	143,267	2,097
24	Investment Tax Credit Adj		-	-	-	-	-	-	-
25	Misc Revenues & Expense		(399,649)	(157,560)	(50,564)	(85,681)	(88,239)	(16,389)	(1,215)
26									
27	Total Operating Expenses		278,905,928	117,376,410	35,477,716	56,169,230	56,048,518	12,331,663	1,502,390
28									
29	Operating Revenue For Return		30,255,469	12,248,775	7,259,429	7,289,867	2,065,618	1,174,610	217,170
30									
31									
32	Rate Base :								
33	Electric Plant In Service		1,070,348,568	478,278,734	140,224,398	205,217,355	182,347,916	56,470,522	7,809,642
34	Plant Held For Future Use		1,572	620	199	337	347	64	5
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		2,621,932	1,243,337	339,464	462,023	421,922	132,487	22,699
38	Fuel Stock		2,516,964	992,305	318,449	539,616	555,723	103,220	7,652
39	Materials & Supplies		7,027,466	2,855,610	896,945	1,470,529	1,467,597	308,415	28,371
40	Misc Deferred Debits		1,909,268	809,176	246,755	385,370	365,794	91,719	10,455
41	Cash Working Capital		4,190,656	1,797,223	535,944	826,770	808,518	193,231	28,970
42	Weatherization Loans		2,256,731	889,709	285,524	483,824	498,266	92,548	6,860
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44									
45	Total Rate Base Additions		1,090,873,158	486,866,713	142,847,677	209,385,824	186,466,082	57,392,206	7,914,656
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		(408,777,771)	(180,019,583)	(53,016,258)	(79,358,080)	(70,858,256)	(22,363,594)	(3,162,000)
49	Accum Provision For Amortization		(27,858,660)	(13,563,128)	(3,599,579)	(4,721,325)	(4,307,249)	(1,405,914)	(261,465)
50	Accum Deferred Income Taxes		(88,752,670)	(37,321,483)	(11,588,883)	(18,170,198)	(16,975,329)	(4,274,697)	(422,080)
51	Unamortized ITC		(1,548,738)	(692,690)	(204,511)	(297,798)	(263,098)	(80,094)	(10,548)
52	Customer Advance For Construction		-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-
54	Misc Rate Base Deductions		(9,474,452)	(3,961,017)	(1,219,480)	(1,935,425)	(1,868,917)	(442,212)	(47,402)
55									
56	Total Rate Base Deductions		(536,412,291)	(235,557,900)	(69,628,711)	(104,482,825)	(94,272,850)	(28,566,511)	(3,903,494)
57									
58	Total Rate Base		554,460,866	251,308,813	73,218,966	104,902,999	92,193,232	28,825,695	4,011,161
59									
60	Calculated Return On Rate Base		5.46%	4.87%	9.91%	6.95%	2.24%	4.07%	5.41%
61									
62	Return On Rate Base @ Jurisdictional Ave.	5.46%	30,255,469	13,713,260	3,995,366	5,724,280	5,030,742	1,572,942	218,879
63	Total Operating Expenses		278,905,928	117,376,410	35,477,716	56,169,230	56,048,518	12,331,663	1,502,390
64	Revenue Credits		(82,976,240)	(32,952,876)	(10,566,954)	(17,621,679)	(17,902,358)	(3,675,826)	(256,548)
65									
66	Total Revenue Requirements		226,185,156	98,136,794	28,906,128	44,271,832	43,176,902	10,228,779	1,464,721
67	Class Revenue		226,185,156	96,672,309	32,170,191	45,837,419	40,211,778	9,830,446	1,463,013
68									
69	Increase / (Decrease) Required to								
70	Earn Equal Rates of Return		0	1,464,485	(3,264,063)	(1,565,587)	2,965,124	398,333	1,708
71									
72	Percent %		0.00%	1.51%	-10.15%	-3.42%	7.37%	4.05%	0.12%
73									
74									
75	Return On Rate Base @ Target ROR	8.06%	44,684,283	20,253,105	5,900,754	8,454,186	7,429,899	2,323,077	323,262
76	Total Operating Expenses Adjusted for Taxes		287,686,725	121,356,297	36,637,258	57,830,541	57,508,549	12,788,165	1,565,913
77	Revenue Credits		(82,976,240)	(32,952,876)	(10,566,954)	(17,621,679)	(17,902,358)	(3,675,826)	(256,548)
78									
79	Total Target Revenue Requirements		249,394,767	108,656,526	31,971,058	48,663,049	47,036,091	11,435,416	1,632,627
80	Class Revenue		226,185,156	96,672,309	32,170,191	45,837,419	40,211,778	9,830,446	1,463,013
81									
82	Increase / (Decrease) Required to								
83	Earn Target Rate of Return		23,209,611	11,984,217	(199,133)	2,825,630	6,824,313	1,604,970	169,614
84									
85	Percent %		10.26%	12.40%	-0.62%	6.16%	16.97%	16.33%	11.59%

Generation Summary

PacifiCorp
Cost Of Service By Rate Schedule - Generation Function
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
12 Months Ending March 2006

	A	B	C	D	E	F	G	H	I
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Expenses								
15	Operation & Maintenance Expenses		177,309,117	69,933,437	22,437,292	38,000,891	39,118,732	7,277,259	541,506
16	Depreciation Expense		11,888,405	4,686,964	1,504,133	2,548,776	2,624,852	487,540	36,141
17	Amortization Expense		1,892,802	748,409	239,529	404,732	416,415	77,817	5,900
18	Taxes Other Than Income		9,113,130	3,595,169	1,152,933	1,952,508	2,011,017	373,669	27,835
19	Income Taxes - Federal		2,178,317	859,355	275,586	466,709	480,694	89,318	6,653
20	Income Taxes - State		-	-	-	-	-	-	-
21	Income Taxes Deferred		9,600,678	3,787,508	1,214,615	2,056,967	2,118,605	393,660	29,324
22	Investment Tax Credit Adj		-	-	-	-	-	-	-
23	Misc Revenues & Expense		(436,313)	(172,015)	(55,203)	(93,542)	(96,334)	(17,893)	(1,326)
24									
25	Total Operating Expenses		211,546,135	83,438,828	26,768,885	45,337,041	46,673,981	8,681,368	646,033
26									
27									
28	Rate Base :								
29	Electric Plant In Service		430,309,227	169,669,730	54,442,960	92,243,399	94,996,376	17,647,307	1,309,456
30	Plant Held For Future Use		1,572	620	199	337	347	64	5
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-
33	Prepayments		1,265,469	549,060	159,673	245,161	251,765	52,943	6,867
34	Fuel Stock		2,516,964	992,305	318,449	539,616	555,723	103,220	7,652
35	Materials & Supplies		6,096,559	2,403,548	771,343	1,307,052	1,346,065	250,018	18,534
36	Misc Deferred Debits		1,204,564	474,895	152,403	258,248	265,957	49,399	3,662
37	Cash Working Capital		2,747,937	1,083,829	347,733	588,938	606,262	112,783	8,392
38	Weatherization Loans		-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-
40									
41	Total Rate Base Additions		444,142,291	175,173,987	56,192,759	95,182,751	98,022,494	18,215,735	1,354,567
42									
43	Rate Base Deductions :								
44	Accum Provision For Depreciation		(162,282,022)	(63,979,149)	(20,532,082)	(34,791,921)	(35,830,393)	(6,655,137)	(493,340)
45	Accum Provision For Amortization		(11,403,456)	(4,512,784)	(1,444,144)	(2,437,398)	(2,501,833)	(471,272)	(36,025)
46	Accum Deferred Income Taxes		(52,161,991)	(20,565,700)	(6,599,255)	(11,182,263)	(11,517,736)	(2,138,474)	(158,563)
47	Unamortized ITC		(620,841)	(244,776)	(78,546)	(133,094)	(137,086)	(25,453)	(1,887)
48	Customer Advance For Construction		-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(6,742,863)	(2,658,351)	(853,114)	(1,445,614)	(1,488,763)	(276,523)	(20,498)
51									
52	Total Rate Base Deductions		(233,211,173)	(91,960,760)	(29,507,141)	(49,990,290)	(51,475,810)	(9,566,859)	(710,313)
53									
54	Total Rate Base		210,931,118	83,213,227	26,685,618	45,192,461	46,546,684	8,648,876	644,254
55									
56									
57	Return On Rate Base	5.46%	11,509,956	4,540,727	1,456,164	2,466,034	2,539,930	471,946	35,155
58	Total Operating Expenses		211,546,135	83,438,828	26,768,885	45,337,041	46,673,981	8,681,368	646,033
59	Revenue Credits		(59,215,299)	(23,356,182)	(7,492,184)	(12,689,614)	(13,068,151)	(2,428,502)	(180,666)
60									
61	Total Revenue Requirements		163,840,791	64,623,372	20,732,865	35,113,460	36,145,759	6,724,813	500,522
62									
63									
64	Return On Rate Base @ Target ROR	8.06%	16,999,046	6,706,196	2,150,607	3,642,083	3,751,221	697,017	51,921
65	Total Operating Expenses Adjusted for Taxes		214,886,575	84,756,645	27,191,496	46,052,737	47,411,124	8,818,338	656,235
66	Revenue Credits		(59,215,299)	(23,356,182)	(7,492,184)	(12,689,614)	(13,068,151)	(2,428,502)	(180,666)
67									
68	Total Target Revenue Requirements		172,670,322	68,106,660	21,849,919	37,005,207	38,094,193	7,086,853	527,490

Transmission Summary

PacifiCorp
Cost Of Service By Rate Schedule - Transmission Function
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
12 Months Ending March 2006

	A	B	C	D	E	F	G	H	I
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Expenses								
15	Operation & Maintenance Expenses		22,977,849	9,081,429	2,909,477	4,916,562	5,051,757	946,944	71,679
16	Depreciation Expense		5,213,850	2,055,543	659,661	1,117,806	1,151,171	213,818	15,850
17	Amortization Expense		768,281	302,892	97,204	164,713	169,629	31,507	2,336
18	Taxes Other Than Income		775,226	305,958	98,068	166,020	171,032	31,774	2,374
19	Income Taxes - Federal		(75,037)	(29,615)	(9,492)	(16,070)	(16,555)	(3,076)	(230)
20	Income Taxes - State		-	-	-	-	-	-	-
21	Income Taxes Deferred		(1,651,620)	(651,845)	(208,934)	(353,706)	(364,383)	(67,695)	(5,058)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-
23	Misc Revenues & Expense		8,825	3,479	1,117	1,892	1,949	362	27
24									
25	Total Operating Expenses		28,017,375	11,067,843	3,547,101	5,997,218	6,164,600	1,153,636	86,978
26									
27									
28	Rate Base :								
29	Electric Plant In Service		247,519,144	97,644,753	31,315,836	53,034,175	54,616,273	10,151,963	756,144
30	Plant Held For Future Use		-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-
33	Prepayments		559,169	243,415	70,547	107,910	110,804	23,411	3,083
34	Fuel Stock		-	-	-	-	-	-	-
35	Materials & Supplies		310,834	122,545	39,327	66,640	68,629	12,747	945
36	Misc Deferred Debits		45,384	17,892	5,742	9,730	10,020	1,861	138
37	Cash Working Capital		586,890	231,954	74,313	125,577	129,030	24,186	1,831
38	Weatherization Loans		-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-
40									
41	Total Rate Base Additions		249,021,420	98,260,560	31,505,764	53,344,032	54,934,756	10,214,168	762,140
42									
43	Rate Base Deductions :								
44	Accum Provision For Depreciation		(95,106,665)	(37,495,487)	(12,032,989)	(20,390,081)	(20,998,686)	(3,900,296)	(289,126)
45	Accum Provision For Amortization		(4,905,752)	(1,959,221)	(622,702)	(1,040,800)	(1,059,572)	(206,535)	(16,921)
46	Accum Deferred Income Taxes		(17,011,341)	(6,710,883)	(2,151,993)	(3,644,639)	(3,754,763)	(697,153)	(51,911)
47	Unamortized ITC		(368,848)	(145,507)	(46,661)	(79,026)	(81,413)	(15,116)	(1,125)
48	Customer Advance For Construction		-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(1,085,834)	(428,086)	(137,381)	(232,794)	(239,742)	(44,530)	(3,301)
51									
52	Total Rate Base Deductions		(118,478,438)	(46,739,184)	(14,991,726)	(25,387,339)	(26,134,175)	(4,863,629)	(362,384)
53									
54	Total Rate Base		130,542,982	51,521,375	16,514,039	27,956,692	28,800,581	5,350,539	399,756
55									
56									
57	Return On Rate Base	5.46%	7,123,387	2,811,386	901,128	1,525,523	1,571,572	291,965	21,814
58	Total Operating Expenses		28,017,375	11,067,843	3,547,101	5,997,218	6,164,600	1,153,636	86,978
59	Revenue Credits		(19,963,853)	(7,875,607)	(2,525,941)	(4,277,494)	(4,405,065)	(818,758)	(60,989)
60									
61	Total Revenue Requirements		15,176,908	6,003,621	1,922,287	3,245,248	3,331,107	626,842	47,803
62									
63									
64	Return On Rate Base @ Target ROR	8.06%	10,520,525	4,152,134	1,330,875	2,253,044	2,321,053	431,203	32,217
65	Total Operating Expenses Adjusted for Taxes		30,084,737	11,883,768	3,808,628	6,439,958	6,620,704	1,238,370	93,308
66	Revenue Credits		(19,963,853)	(7,875,607)	(2,525,941)	(4,277,494)	(4,405,065)	(818,758)	(60,989)
67									
68	Total Target Revenue Requirements		20,641,409	8,160,295	2,613,561	4,415,509	4,536,693	850,814	64,536

Distribution Summary

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Function
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
12 Months Ending March 2006

	A	B	C	D	E	F	G	H	I
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Expenses								
15	Operation & Maintenance Expenses		16,915,399	8,573,908	2,282,915	2,653,067	1,674,314	1,316,301	414,894
16	Depreciation Expense		11,407,169	5,901,824	1,542,973	1,823,466	1,070,441	892,306	176,158
17	Amortization Expense		1,056,852	556,424	146,568	167,257	95,307	76,568	14,728
18	Taxes Other Than Income		285,102	154,124	40,414	43,681	22,802	20,186	3,895
19	Income Taxes - Federal		(572,343)	(309,405)	(81,131)	(87,689)	(45,776)	(40,523)	(7,820)
20	Income Taxes - State		-	-	-	-	-	-	-
21	Income Taxes Deferred		(3,121,849)	(1,687,649)	(442,530)	(478,302)	(249,684)	(221,030)	(42,654)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-
23	Misc Revenues & Expense		27,839	10,975	3,522	5,968	6,147	1,142	85
24									
25	Total Operating Expenses		25,998,168	13,200,202	3,492,731	4,127,448	2,573,551	2,044,949	559,287
26									
27									
28	Rate Base :								
29	Electric Plant In Service		383,188,079	203,680,901	53,312,463	59,814,356	32,677,250	28,205,264	5,497,845
30	Plant Held For Future Use		-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-
33	Prepayments		794,691	448,806	108,924	108,931	59,346	56,004	12,680
34	Fuel Stock		-	-	-	-	-	-	-
35	Materials & Supplies		620,073	329,516	86,275	96,837	52,903	45,649	8,893
36	Misc Deferred Debits		270,957	143,990	37,700	42,315	23,117	19,948	3,886
37	Cash Working Capital		640,591	324,696	86,455	100,472	63,407	49,849	15,712
38	Weatherization Loans		-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-
40									
41	Total Rate Base Additions		385,514,391	204,927,910	53,631,816	60,162,911	32,876,024	28,376,714	5,539,016
42									
43	Rate Base Deductions :								
44	Accum Provision For Depreciation		(150,987,434)	(78,227,822)	(20,401,749)	(24,172,738)	(14,027,997)	(11,788,375)	(2,368,754)
45	Accum Provision For Amortization		(7,373,090)	(3,836,973)	(1,017,517)	(1,185,070)	(713,080)	(521,594)	(98,856)
46	Accum Deferred Income Taxes		(22,039,072)	(11,994,454)	(3,141,247)	(3,374,348)	(1,721,298)	(1,539,809)	(267,915)
47	Unamortized ITC		(559,049)	(302,406)	(79,305)	(85,678)	(44,599)	(39,525)	(7,535)
48	Customer Advance For Construction		-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(1,645,756)	(874,579)	(228,985)	(257,018)	(140,412)	(121,159)	(23,603)
51									
52	Total Rate Base Deductions		(182,604,400)	(95,236,235)	(24,868,802)	(29,074,852)	(16,647,387)	(14,010,462)	(2,766,663)
53									
54	Total Rate Base		202,909,990	109,691,675	28,763,014	31,088,060	16,228,636	14,366,252	2,772,353
55			3,251,765	1,362,893	414,406	646,201	435,445	380,574	12,247
1	Return On Rate Base	5.46%	11,072,264	5,985,586	1,569,522	1,696,394	885,554	783,929	151,280
2	Total Operating Expenses		25,998,168	13,200,202	3,492,731	4,127,448	2,573,551	2,044,949	559,287
3	Revenue Credits		(3,251,765)	(1,362,893)	(414,406)	(646,201)	(435,445)	(380,574)	(12,247)
4									
5	Total Revenue Requirements		33,818,666	17,822,894	4,647,847	5,177,640	3,023,660	2,448,304	698,320
6									
7									
8	Return On Rate Base @ Target ROR	8.06%	16,352,619	8,840,108	2,318,026	2,505,402	1,307,874	1,157,784	223,425
9	Total Operating Expenses Adjusted for Taxes		29,211,580	14,937,349	3,948,241	4,619,778	2,830,558	2,272,462	603,191
10	Revenue Credits		(3,251,765)	(1,362,893)	(414,406)	(646,201)	(435,445)	(380,574)	(12,247)
11									
12	Total Target Revenue Requirements		42,312,434	22,414,564	5,851,861	6,478,980	3,702,987	3,049,672	814,370

Retail Summary

PacifiCorp
Cost Of Service By Rate Schedule - Retail Services Function
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
12 Months Ending March 2006

	A	B	C	D	E	F	G	H	I
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Expenses								
15	Operation & Maintenance Expenses		8,202,173	6,508,957	1,019,439	185,744	139,275	219,522	129,237
16	Depreciation Expense		108,122	85,369	13,309	899	318	5,326	2,902
17	Amortization Expense		238,667	188,441	29,377	1,984	701	11,757	6,406
18	Taxes Other Than Income		1,199,356	940,509	148,358	16,622	7,891	56,032	29,944
19	Income Taxes - Federal		468,851	367,663	57,996	6,498	3,085	21,904	11,706
20	Income Taxes - State		-	-	-	-	-	-	-
21	Income Taxes Deferred		820,497	643,416	101,494	11,372	5,398	38,332	20,485
22	Investment Tax Credit Adj		-	-	-	-	-	-	-
23	Misc Revenues & Expense		-	-	-	-	-	-	-
24									
25	Total Operating Expenses		11,037,667	8,734,354	1,369,972	223,119	156,668	352,874	200,680
26									
27									
28	Rate Base :								
29	Electric Plant In Service		9,332,118	7,283,350	1,153,140	125,425	58,017	465,988	246,198
30	Plant Held For Future Use		-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-
33	Prepayments		2,604	2,056	320	22	8	128	70
34	Fuel Stock		-	-	-	-	-	-	-
35	Materials & Supplies		-	-	-	-	-	-	-
36	Misc Deferred Debits		18,721	8,310	2,454	3,619	3,215	989	134
37	Cash Working Capital		176,880	140,366	21,984	4,006	3,003	4,734	2,787
38	Weatherization Loans		-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-
40									
41	Total Rate Base Additions		9,530,322	7,434,082	1,177,898	133,072	64,243	471,839	249,188
42									
43	Rate Base Deductions :								
44	Accum Provision For Depreciation		(401,650)	(317,125)	(49,438)	(3,339)	(1,181)	(19,786)	(10,781)
45	Accum Provision For Amortization		(4,176,363)	(3,254,149)	(515,216)	(58,057)	(32,764)	(206,513)	(109,662)
46	Accum Deferred Income Taxes		2,459,733	1,949,554	303,612	31,052	18,468	100,739	56,309
47	Unamortized ITC		-	-	-	-	-	-	-
48	Customer Advance For Construction		-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-
50	Misc Rate Base Deductions		-	-	-	-	-	-	-
51									
52	Total Rate Base Deductions		(2,118,280)	(1,621,721)	(261,043)	(30,344)	(15,477)	(125,561)	(64,134)
53									
54	Total Rate Base		7,412,042	5,812,361	916,856	102,727	48,766	346,278	185,054
55									
56									
57	Return On Rate Base	5.46%	404,456	317,165	50,030	5,606	2,661	18,895	10,098
58	Total Operating Expenses		11,037,667	8,734,354	1,369,972	223,119	156,668	352,874	200,680
59	Revenue Credits		(585,950)	(374,197)	(139,559)	(17,086)	(2,683)	(49,656)	(2,769)
60									
61	Total Revenue Requirements		10,856,173	8,677,323	1,280,443	211,639	156,646	322,113	208,009
62									
63									
64	Return On Rate Base @ Target ROR	8.06%	597,340	468,421	73,890	8,279	3,930	27,907	14,914
65	Total Operating Expenses Adjusted for Taxes		11,155,049	8,826,402	1,384,492	224,746	157,440	358,357	203,611
66	Revenue Credits		(585,950)	(374,197)	(139,559)	(17,086)	(2,683)	(49,656)	(2,769)
67									
68	Total Target Revenue Requirements		11,166,439	8,920,627	1,318,823	215,939	158,687	336,608	215,756

MISC Summary

PacifiCorp
Cost Of Service By Rate Schedule - Miscellaneous Function
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
12 Months Ending March 2006

	A	B	C	D	E	F	G	H	I
	DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Expenses								
15	Operation & Maintenance Expenses		348,387	148,759	49,587	70,637	61,905	15,246	2,252
16	Depreciation Expense		-	-	-	-	-	-	-
17	Amortization Expense		-	-	-	-	-	-	-
18	Taxes Other Than Income		1,393,268	559,546	177,477	294,398	297,277	59,474	5,095
19	Income Taxes - Federal		564,929	226,879	71,962	119,370	120,537	24,115	2,066
20	Income Taxes - State		-	-	-	-	-	-	-
21	Income Taxes Deferred		-	-	-	-	-	-	-
22	Investment Tax Credit Adj		-	-	-	-	-	-	-
23	Misc Revenues & Expense		-	-	-	-	-	-	-
24									
25	Total Operating Expenses		2,306,583	935,184	299,026	484,404	479,719	98,836	9,413
26									
27									
28	Rate Base :								
29	Electric Plant In Service		-	-	-	-	-	-	-
30	Plant Held For Future Use		-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-
33	Prepayments		-	-	-	-	-	-	-
34	Fuel Stock		-	-	-	-	-	-	-
35	Materials & Supplies		-	-	-	-	-	-	-
36	Misc Deferred Debits		369,644	164,087	48,456	71,457	63,484	19,523	2,636
37	Cash Working Capital		38,359	16,379	5,460	7,777	6,816	1,679	248
38	Weatherization Loans		2,256,731	889,709	285,524	483,824	498,266	92,548	6,860
39	Miscellaneous Rate Base		-	-	-	-	-	-	-
40									
41	Total Rate Base Additions		2,664,733	1,070,175	339,440	563,059	568,566	113,750	9,745
42									
43	Rate Base Deductions :								
44	Accum Provision For Depreciation		-	-	-	-	-	-	-
45	Accum Provision For Amortization		-	-	-	-	-	-	-
46	Accum Deferred Income Taxes		-	-	-	-	-	-	-
47	Unamortized ITC		-	-	-	-	-	-	-
48	Customer Advance For Construction		-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-
50	Misc Rate Base Deductions		-	-	-	-	-	-	-
51									
52	Total Rate Base Deductions		-	-	-	-	-	-	-
53									
54	Total Rate Base		2,664,733	1,070,175	339,440	563,059	568,566	113,750	9,745
55									
56									
57	Return On Rate Base	5.46%	145,407	58,397	18,522	30,725	31,025	6,207	532
58	Total Operating Expenses		2,306,583	935,184	299,026	484,404	479,719	98,836	9,413
59	Revenue Credits		40,627	16,003	5,136	8,716	8,986	1,664	122
60									
61	Total Revenue Requirements		2,492,618	1,009,584	322,685	523,845	519,730	106,707	10,067
62									
63									
64	Return On Rate Base @ Target ROR	8.06%	214,752	86,246	27,356	45,377	45,821	9,167	785
65	Total Operating Expenses Adjusted for Taxes		2,348,784	952,132	304,402	493,321	488,723	100,637	9,567
66	Revenue Credits		40,627	16,003	5,136	8,716	8,986	1,664	122
67									
68	Total Target Revenue Requirements		2,604,163	1,054,381	336,894	547,414	543,530	111,468	10,475