

Exh. RMM-21
Dockets UE-191024 *et. al.*
Witness: Etta Lockey

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Dockets UE-191024, UE-190750,
UE-190929, UE-190981, UE-180778
(*Consolidated*)

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Updated Cost of Service Summaries by Rate Schedule

April 2020

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2019
WCA
5.49% = Earned Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Customer Cost of Service	K Common Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	16	Residential	148,284,965	3.88%	0.71	155,803,796	103,700,301	18,295,421	22,555,281	6,399,131	4,853,662	7,518,831	5.07%
2	24	Small General Service	52,501,064	8.82%	1.61	47,741,583	33,261,495	5,450,236	6,440,299	1,067,023	1,522,530	(4,759,482)	-9.07%
3	36	Large General Service <1,000 kW	76,247,630	6.97%	1.27	73,193,010	56,327,010	8,748,851	5,883,566	130,373	2,103,211	(3,054,620)	-4.01%
4	48T	Large General Service >1,000 kW	29,165,517	4.80%	0.87	29,735,176	22,996,550	3,542,865	2,308,560	52,965	834,235	589,659	1.95%
5	48T	Dedicated Facilities	25,129,407	3.41%	0.62	26,593,834	21,814,351	3,476,640	571,260	47,381	684,201	1,464,427	5.83%
6	40	Agricultural Pumping Service	15,164,849	8.05%	1.47	14,044,435	9,902,710	1,514,124	2,027,536	133,930	466,135	(1,120,414)	-7.39%
7	15.52.54.57	Street Lighting	1,800,368	20.89%	3.81	1,181,967	426,993	45,751	539,120	120,813	49,289	(618,401)	-34.35%
12		Total Washington Jurisdiction	348,293,800	5.49%	1.00	348,293,800	248,429,409	41,073,888	40,325,622	7,951,617	10,513,263	0	0.00%

Footnotes:

- Column C : Annual revenues based on July 2018 thru June 2019 forecasted data.
- Column D : Calculated Return on Ratebase per July 2018 thru June 2019 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
- Column J : Calculated Customer Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
- Column K : Calculated Common Cost of Service at Jurisdictional Rate of Return per the July 2018 thru June 2019 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2019
WCA
7.69% = Target Return on Rate Base

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Customer Cost of Service	Common Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	148,284,965	3.88%	0.71	189,503,788	109,114,476	22,464,931	26,390,570	6,361,466	5,172,345	21,218,823	14.31%
2	24	Small General Service	52,501,064	8.82%	1.61	51,930,045	34,991,329	6,690,356	7,563,637	1,062,226	1,622,497	(571,019)	-1.09%
3	36	Large General Service <1,000 kW	76,247,630	6.97%	1.27	79,211,875	59,262,686	10,734,758	6,848,432	124,701	2,241,297	2,964,244	3.89%
4	48T	Large General Service >1,000 kW	29,165,517	4.80%	0.87	32,150,532	24,193,280	4,347,009	2,669,586	51,652	889,006	2,985,016	10.23%
5	48T	Dedicated Facilities	25,129,407	3.41%	0.62	28,657,907	22,946,121	4,265,823	669,444	47,398	729,120	3,528,500	14.04%
6	40	Agricultural Pumping Service	15,164,849	8.05%	1.47	15,326,886	10,418,397	1,858,547	2,422,307	130,895	496,740	162,037	1.07%
7	15,52,54,57	Street Lighting	1,800,368	20.89%	3.81	1,299,705	447,809	56,574	621,443	121,354	52,525	(500,663)	-27.81%
12		Total Washington Jurisdiction	348,293,800	5.49%	1.00	378,080,738	261,374,098	50,417,999	47,185,420	7,899,691	11,203,631	29,786,937	8.55%

Footnotes:

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- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.