

**Exh. JDW-5**

**Dockets UE-230172 and UE-210852**

**Witness: John D. Wilson**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PACIFICORP d/b/a PACIFIC POWER  
AND LIGHT COMPANY,**

**Respondent.**

**DOCKETS UE-230172 and  
UE-210852 (Consolidated)**

**In the Matter of**

**ALLIANCE OF WESTERN ENERGY  
CONSUMERS'**

**Petition for Order Approving Deferral of  
Increased Fly Ash Revenues**

**EXHIBIT TO TESTIMONY OF**

**JOHN D. WILSON**

**ON BEHALF OF STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Revisions to Proposed SLC-5.2 Based on Recommended Changes in JDW-3C*

**September 14, 2023**

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Net Power Costs (Pro Forma) - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF #</u>
<b>Adjustment to Expense:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	PRO	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	18,775,653	WA	Situs	18,775,653	5.1.1
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>18,775,653</u>			<u>18,775,653</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	PRO	1,424,224	WA	Situs	1,424,224	5.1.1
Existing Firm Energy - Pacific	555NPC	PRO	3,322,509	WA	Situs	3,322,509	5.1.1
Existing Firm Energy - Utah	555NPC	PRO	(137,715)	WA	Situs	(137,715)	5.1.1
Remove - WA Qualifying Facilities	555NPC	PRO	350,384	WA	Situs	350,384	5.1.1
Post-Merger Firm Energy	555NPC	PRO	16,702,686	WA	Situs	16,702,686	5.1.1
Other Generation Expenses	555NPC	PRO	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>21,662,088</u>			<u>21,662,088</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	PRO	13,161,014	WA	Situs	13,161,014	5.1.1
Existing Firm - Utah	565NPC	PRO	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	PRO	(11,927,606)	WA	Situs	(11,927,606)	5.1.1
Non Firm	565NPC	PRO	(795,733)	WA	Situs	(795,733)	5.1.1
Total Wheeling Expense			<u>437,674</u>			<u>437,674</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	PRO	(2,159,200)	WA	Situs	(2,159,200)	5.1.1
Steam from Other Sources	503NPC	PRO	(33,649)	WA	Situs	(33,649)	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	35,442,043	WA	Situs	35,442,043	5.1.1
Total Fuel and Other Expense			<u>33,249,194</u>			<u>33,249,194</u>	
<b>Total Net Power Cost Adjustment - Pro Forma</b>			<u>36,573,303</u>			<u>36,573,303</u>	

**Description of Adjustment**

The adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions and incorporating changes agreed to in the WIJAM MOU. This adjustment reflects pro forma power costs for the calendar year 2024. The use of pro forma net power costs in results is consistent with approved treatment in Docket UE-191024. Company Witness Ramon J. Mitchell provides detail testimony on projected net power costs reflected in this filing.