

Summary

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2013
WCA Method - (100 Summer, 100 Winter Hours) - 30%D / 70%E
5.78% = Earned Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	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	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	140,088,119	4.24%	0.73	146,111,127	87,299,120	21,709,325	28,880,138	5,769,998	2,452,545	6,023,008	4.30%
2	24	Small General Service	48,473,096	10.05%	1.74	43,500,701	28,088,276	6,978,619	6,834,492	772,458	826,856	(4,972,395)	-10.26%
3	36	Large General Service <1,000 kW	66,810,176	7.08%	1.22	64,598,814	45,210,443	11,267,902	6,866,508	6,878	1,247,082	(2,211,362)	-3.31%
4	48T	Large General Service >1,000 kW	26,035,610	5.55%	0.96	26,190,845	18,756,340	4,673,309	2,229,465	29,088	502,643	155,234	0.60%
5	48T	Dedicated Facilities	24,940,664	2.65%	0.46	27,022,608	20,854,416	5,191,980	437,349	14,888	523,975	2,081,944	8.35%
6	40	Agricultural Pumping Service	12,666,289	8.81%	1.52	11,684,863	7,464,321	1,849,690	2,017,172	134,237	219,444	(981,426)	-7.75%
7	15,52,54,57	Street Lighting	1,648,057	8.02%	1.39	1,553,054	549,505	135,952	750,068	96,541	20,987	(95,003)	-5.76%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	320,662,012	208,222,421	51,806,778	48,015,192	6,824,088	5,793,532	0	0.00%

Footnotes :

- Column C : Annual revenues based on January 2013 through December 2013 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per January 2013 through December 2013 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 January 2013 through December 2013 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 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.

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Cost of Service By Rate Schedule
State of Washington
12 Months Ending December 2013
WCA Method - (100 Summer, 100 Winter Hours) - 30%D / 70%E
7.76% = Target Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	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	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	140,088,119	4.24%	0.73	158,660,490	93,925,178	23,760,428	32,773,831	5,717,745	2,483,308	18,572,371	13.26%
2	24	Small General Service	48,473,096	10.05%	1.74	47,232,039	30,221,420	7,634,228	7,771,647	767,861	836,882	(1,241,057)	-2.56%
3	36	Large General Service <1,000 kW	66,810,176	7.08%	1.22	70,043,589	48,647,204	12,332,909	7,800,772	(139)	1,262,843	3,233,413	4.84%
4	48T	Large General Service >1,000 kW	26,035,610	5.55%	0.96	28,363,339	20,182,459	5,115,289	2,527,293	29,175	509,123	2,327,729	8.94%
5	48T	Dedicated Facilities	24,940,664	2.65%	0.46	29,153,275	22,440,988	5,683,771	482,609	14,865	531,043	4,212,611	16.89%
6	40	Agricultural Pumping Service	12,666,289	8.81%	1.52	12,721,860	8,031,308	2,022,273	2,314,341	131,830	222,108	55,571	0.44%
7	15,52,54,57	Street Lighting	1,648,057	8.02%	1.39	1,688,686	590,952	148,691	830,701	97,134	21,206	40,629	2.47%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	347,863,278	224,039,510	56,697,589	54,501,194	6,758,472	5,866,512	27,201,266	8.48%

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