

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	
TRANSPORTATION COMMISSION,)	
)	
Complainant,)	
)	
v.)	DOCKET NOS. UE-140762 and
)	UE-140617 (<i>consolidated</i>)
PACIFICORP D/B/A PACIFIC POWER &)	
LIGHT COMPANY,)	
)	
Respondent.)	
_____)	
)	
In the Matter of the Petition of)	
)	
PACIFIC POWER & LIGHT)	DOCKET NO. UE-131384
COMPANY,)	(<i>consolidated</i>)
)	
For an Order Approving Deferral of)	
Costs Related to Colstrip Outage)	
_____)	
)	
In the Matter of the Petition of)	
)	
PACIFIC POWER & LIGHT)	DOCKET NO. UE-140094
COMPANY,)	(<i>consolidated</i>)
)	
For an Order Approving Deferral of)	
Costs Related to Declining Hydro)	
Generation)	
_____)	

EXHIBIT NO. ___(RRS-5)

**PRODUCTION-RELATED COSTS
ALLOCATED USING A 4 CP METHOD**

October 10, 2014

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2013
WCA Method - (4 Coincident Peaks) - 100%D / 0%E
Production Variable Costs - 100% Energy; Transmission-Related Costs Allocated using a 12 CP Method
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	0.75%	0.13	163,078,082	100,840,004	24,730,081	28,924,579	5,772,217	2,811,201	22,989,963	16.41%
2	24	Small General Service	48,473,096	14.45%	2.50	39,568,741	24,928,100	6,290,377	6,825,096	771,993	753,175	(8,904,355)	-18.37%
3	36	Large General Service <1,000 kW	66,810,176	9.19%	1.59	61,442,480	42,462,048	10,942,287	6,857,644	6,438	1,174,062	(5,367,696)	-8.03%
4	48T	Large General Service >1,000 kW	26,035,610	11.55%	2.00	22,874,603	16,004,728	4,191,480	2,220,418	28,639	429,337	(3,161,008)	-12.14%
5	48T	Dedicated Facilities	24,940,664	9.07%	1.57	23,250,195	18,103,442	4,260,055	427,134	14,380	445,184	(1,690,469)	-6.78%
6	40	Agricultural Pumping Service	12,666,289	21.21%	3.67	9,105,343	5,086,021	1,711,805	2,010,495	133,907	163,115	(3,560,946)	-28.11%
7	15,52,54,57	Street Lighting	1,648,057	14.82%	2.56	1,342,567	445,990	33,072	749,532	96,515	17,458	(305,489)	-18.54%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	320,662,012	207,870,335	52,159,157	48,014,899	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.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2013
WCA Method - (4 Coincident Peaks) - 100%D / 0%E
Production Variable Costs - 100% Energy; Transmission-Related Costs Allocated using a 12 CP Method
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	0.75%	0.13	177,702,581	109,268,158	27,050,682	32,814,727	5,719,828	2,849,187	37,614,463	26.85%
2	24	Small General Service	48,473,096	14.45%	2.50	42,858,633	26,689,807	6,876,747	7,762,937	767,425	761,717	(5,614,463)	-11.58%
3	36	Large General Service <1,000 kW	66,810,176	9.19%	1.59	66,482,670	45,532,489	11,969,788	7,792,593	(552)	1,188,352	(327,506)	-0.49%
4	48T	Large General Service >1,000 kW	26,035,610	11.55%	2.00	24,630,306	17,062,907	4,585,364	2,518,940	28,754	434,340	(1,405,304)	-5.40%
5	48T	Dedicated Facilities	24,940,664	9.07%	1.57	24,894,191	19,295,330	4,660,649	473,160	14,388	450,665	(46,474)	-0.19%
6	40	Agricultural Pumping Service	12,666,289	21.21%	3.67	9,844,177	5,369,176	1,870,654	2,308,181	131,521	164,645	(2,822,112)	-22.28%
7	15,52,54,57	Street Lighting	1,648,057	14.82%	2.56	1,450,719	469,832	35,972	830,199	97,109	17,606	(197,338)	-11.97%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	347,863,278	223,687,699	57,049,856	54,500,738	6,758,472	5,866,512	27,201,266	8.48%

Footnotes :

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