Docket UE-130043

Attachment A to Initial Brief on Behalf of Commission Staff

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PacifiCorp's Rebuttal vs Revised Staff Revenue Requirement Docket UE-130043

For the 12 months ended June 2012 - Washington

PacifiCorp on Rebuttal\$ 36,933,863Uncontested Adjustments1 Temperature Normalization3.1-2 Revenue Normalizing3.2-3 Effective Price Change3.3-4 SO2 Emission Allowances Sales3.4-5 REC Revenues3.5-6 Schedule 300 Fee Change3.8withdrawn				Staff Revised vs.	
Uncontested Adjustments 1 Temperature Normalization 3.1 - 2 Revenue Normalizing 3.2 - 3 Effective Price Change 3.3 - 4 SO2 Emission Allowances Sales 3.4 - 5 REC Revenues 3.5 - 6 Schedule 300 Fee Change 3.8 withdrawn		PacifiCorp on Rebuttal	Adj.		
1 Temperature Normalization 2 Revenue Normalizing 3.2 - 3 Effective Price Change 4 SO2 Emission Allowances Sales 5 REC Revenues 6 Schedule 300 Fee Change 3.1 - 3.2 - 3.3 - 3.4 - 3.5 - 3.5 - 3.6 Schedule 300 Fee Change 3.8 withdrawn		, monte of p on 1000 monte			· , ,
2 Revenue Normalizing 3.2 - 3 Effective Price Change 3.3 - 4 SO2 Emission Allowances Sales 3.4 - 5 REC Revenues 3.5 - 6 Schedule 300 Fee Change 3.8 withdrawn		Uncontested Adjustments			
3 Effective Price Change 3.3 - 4 SO2 Emission Allowances Sales 3.4 - 5 REC Revenues 3.5 - 6 Schedule 300 Fee Change 3.8 withdrawn	1	Temperature Normalization	3.1		-
4 SO2 Emission Allowances Sales 5 REC Revenues 6 Schedule 300 Fee Change 3.4 3.5 3.8 withdrawn	2	Revenue Normalizing	3.2		- .
5 REC Revenues 3.5 - 6 Schedule 300 Fee Change 3.8 withdrawn	3	Effective Price Change	3.3		-
6 Schedule 300 Fee Change 3.8 withdrawn	4	SO2 Emission Allowances Sales	3.4		***
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7 Miscellaneous General Evnense 4.1 -	6	Schedule 300 Fee Change	3.8		withdrawn
/ Miscentaneous General Expense	7	Miscellaneous General Expense	4.1		-
8 Irrigation Load Control Program 4.4 -	8	Irrigation Load Control Program	4.4		-
9 Remove Non-Recurring Entries 4.5	9	Remove Non-Recurring Entries	4.5		-
10 Pension Curtailment 4.6 -	10	Pension Curtailment	4.6		-
11 DSM Revenue & Expense Removal 4.7 -	11	DSM Revenue & Expense Removal	4.7		-
12 Advertising Expense 4.9 -	12	Advertising Expense	4.9		-
13 Memberships & Subscriptions 4.10 -	13	Memberships & Subscriptions	4.10		-
14 AMR Savings 4.11	14	AMR Savings	4.11		-
15 Uncollectible Exp 4.12 -	15	Uncollectible Exp	4.12		-
16 Naughton Write-off 4.14 -	16	Naughton Write-off	4.14		-
17 O & M Efficiency 4.15	17	O & M Efficiency	4.15		****
18 BPA Residential Exchange 5.3	18	BPA Residential Exchange	5.3		-
19 Hydro Decommissioning 6.1 -	19	Hydro Decommissioning	6.1		-
20 Property Tax Expense 7.2	20	Property Tax Expense	7.2		-
21 WA Low Income Tax Credit 7.5	21	WA Low Income Tax Credit	7.5		-
22 Remove Deferred State Tax Expense 7.7 -	22	Remove Deferred State Tax Expense	7.7		
23 WA Public Utility Tax Adj. 7.8	23	WA Public Utility Tax Adj.	7.8		-
24 AFUDC - Equity 7.9 -	24	AFUDC - Equity	7.9		-
25 Environmental Remediation 8.2 -	25	Environmental Remediation	8.2		- .
26 Customer Advances for Construction 8.3	26	Customer Advances for Construction	8.3		
27 Removal of Colstrip #4 AFUDC 8.7 -	27	Removal of Colstrip #4 AFUDC	8.7		-
28 Trojan Unrecovered Plant Adjustment 8.8 -	28	Trojan Unrecovered Plant Adjustment	8.8		-
29 Customer Service Deposits 8.9 -	29	Customer Service Deposits	8.9		-
30 Regulatory Asset Amortization 8.10 -	30	Regulatory Asset Amortization	8.10		-
31 Investor Supplied Working Capital 8.13 -	31	Investor Supplied Working Capital	8.13	v.	-
32	32				

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For the 12 months ended June 2012 - Washington

	Adj.			Staff Revised vs. PacifiCorp Rebuttal	
34	Constested due to Cost Allocation				
35	Wheeling Revenue	3.6	\$	177,746	
36	· · · · · · · · · · · · · · · · · · ·	3.7	\$	492	
37	Wage & Employee Benefits - Restating	4.2	\$	(26)	
38	Insurance Expense	4.8	\$	271,131	
39	Legal Expenses	4.13	\$	(562)	
40	Net Power Costs Restating	5.1	\$	8,450	
41	James River Royalty Offset	5.2	\$	948	
42	Colstrip #3 Removal	5.4	\$	1,619	
43	Proposed Depreciation Rates - Expense	6.3	\$	(506,198)	
44	Proposed Depreciation Rates - Reserve	6.3.1	\$	15,760	
45	Proposed Depreciation Rates - Reserve	6.3.2	\$	25,168	
46	Renewable Energy Tax Credit	7.3	. \$	1,114,037	
47	WA Flow-Through	7.6	\$	72,535	
48	Miscellaneous Rate Base Adj.	8.5	\$	537	
49	Powerdale Hydro Removal	8.6	\$	261	
50	Misc. Asset Sales and Removals	8.11	\$	531	
51					
52	Contested due to AMA v. EOP				
53	Depreciation/Amortization Reserve to EOP	5.2	\$	1,625,186	
54	Power Tax ADIT Balance	7.4	\$	1,488,608	
55	Jim Bridger Mine Rate Base Adjustment	3.1	\$	645,716	
56	Adjust AMA Plant Balance to EOP	3.12	\$	(2,491,406)	
57					
58	Other Contested Adjustments				
59	Wage & Employee Benefits - Pro Forma	4.3	\$	(28,167)	
60	Net Power Costs Pro Forma	5.1.1	\$	(11,295,381)	
61	Interest True Up	7.1	\$	(1,603,900)	
62	Major Plant Addition	3.4	\$	(3,060,898)	
63	Production Factor	9.1	\$	(254,962)	
64					
65	Cost of Capital		\$	(9,539,528)	
66					
67	Total of Variances	•	\$	(23,332,303)	
68	•	•			
69	Staff Revenue Requirement Revised		\$	13,601,556	