

Exhibit No. ____ (TES-4)
Docket No. UE-050684
Witness: Thomas E. Schooley

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION
COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP, d/b/a Pacific Power &
Light Company,

Respondent.

DOCKET NO. UE-050684

EXHIBIT TO
TESTIMONY OF

THOMAS E. SCHOOLEY

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

RE: PACIFICORP GENERAL RATE CASE

Schedule of Uncontested Adjustments

November 3, 2005

PacifiCorp				Revenue	Revenue			
Schedule of Uncontested Adjustments				Requirement	Requirement			
Results based on Revised Protocol	Adj.	NOI	Net Rate Base	Impact	Impact	Difference	Reason	
	No.	Impact	Impact	per Staff	per Company			
							see footnotes	
1	Effective Price Change	3.2	9,327,735	-	(15,726,237)	(16,453,992)	727,755	1*, 3*
2	Revenue Normalizing Adj.	3.3	12,123,251	-	(20,439,381)	(20,442,355)	2,974	1*
3	Little Mountain Steam Revenues	3.4	(23,526)	-	39,665	39,670	(5)	1*
4	Special Revenue Reclassification	3.5	(2,985,799)	-	5,033,953	5,034,686	(733)	1*
5	SO2 Allowances	3.6	202,011	(2,197,971)	(614,880)	(665,083)	50,203	1*, 2*
6	Centralia Gain	3.7	(3,452,624)	-	5,821,004	5,821,852	(848)	1*
7	Blue Sky Program Costs	4.2	32,843	-	(55,371)	(55,380)	9	1*
8	Misc. General Expense	4.3	15,327	-	(25,840)	(25,845)	5	1*
9	Regulatory Asset	4.4	(863,018)	-	1,455,018	1,455,230	(212)	1*
10	CA Sale Termination Settlement	4.5	(18,087)	-	30,493	30,498	(5)	1*
11	Interest on Cust. Service Deposits	4.6	(9,329)	-	15,728	15,731	(3)	1*
12	Wages & Benefits normalizing	4.7+4.8	(872,932)	-	1,471,733	1,471,949	(216)	1*
13	Wages & Benefits proforma	4.9+4.10	(1,540,334)	-	2,596,949	2,597,328	(379)	1*
14	International Assignees	4.11	245,274	-	(413,524)	(413,584)	60	1*
15	Customer Guarantees	4.12	2,528	-	(4,263)	(4,263)	(0)	1*
16	Cholla Transaction Costs	4.14	50,353	-	(84,893)	(84,904)	11	1*
17	DSM Amortization Removal	4.15	1,352,847	-	(2,280,853)	(2,281,185)	332	1*
18	Hydro Relicense Settlement	4.16	(50,706)	(777,356)	(11,522)	(29,247)	17,725	1*, 2*
19	Property Insurance	4.17	95,136	-	(160,396)	(160,419)	23	1*
20	Net Power Cost T3 Study	5.1	(5,569,974)	-	9,390,783	9,392,148	(1,365)	1*
21	System Balancing Activity	5.2	(365,366)	-	615,995	616,086	(91)	1*
22	BPA Regional Exchange	5.3	(13,326,508)	-	22,468,032	22,471,302	(3,270)	1*
23	Colstrip #3 Removal	5.4	207,438	(3,500,734)	(786,608)	(866,539)	79,931	1*, 2*
24	Interest True-up	7.1	(549,433)	-	926,326	353,362	572,964	4*
25	Flow-through Deferred Taxes	7.6	(3,699,000)	(7,357,000)	5,318,268	5,151,306	166,962	1*, 2*
26	Domestic Manufacturing Deduct	7.7	182,751	-	(308,112)	(308,157)	45	1*
27	Update Sch. M	7.8	3,612,102	-	(6,089,879)	(6,090,765)	886	1*
28	Environmental Settlement	8.5	-	(1,579,666)	(197,135)	(233,179)	36,044	1*, 2*
29	Customer Advances	8.6	-	717,441	89,533	105,903	(16,370)	1*, 2*
30	Remove Colstrip #4 AFUDC	8.8	33,000	(531,339)	(121,945)	(134,077)	12,132	1*, 2*
31	Trojan Removal	8.9	12,966	1,289,240	139,030	168,445	(29,415)	1*, 2*
32	Total Uncontested Adjustments		(5,831,074)	(13,937,385)	8,091,671	6,476,523	1,615,148	
33								
34								
35		1*						Application of a different conversion factor to revenue requirement calculation
36		2*						Application of different rates of return on rate base
37		3*						Staff includes revenue sensitive expenses.
38		4*						Automatically recalculates with changes in rate base or cost of debt